

Special District of Del Paso Manor Water District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2017

* Current Year ◀ Prior Year

District Mailing Address

Street 1 1817 Maryal Drive Suite 300

☐ Has Address Changed?

Street 2

City Sacramento

State CA

Zip 95864

Email dpmwd@sbcglobal.net

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Rich		Allen	President
Member 2	Ryan		Saunders	Vice President
Member 3	Michael		Clohessey	Director
Member 4	Robert		Matteoli	Director
Member 5	Roy		Wilson	Director
Member				

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	Debra		Sedwick	Manager/ Fiscal Officer
Member 2	Lori		Gordon-Hensley	Secretary
Member 3	Adam		Brown	Attorney
Officials				

Report Prepared By

First Name	Natasha	M. I.	Last Name	Dunlap
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Independent Auditor

Firm Name	Larry Bain, CPA An Accounting Corp			
First Name	Larry	M. I.	Last Name Bain, CPA	
Telephone	(916) 601-8894			

Special District of Del Paso Manor Water District
 Special Districts Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

☒ Current Year ☐ Prior Year
Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,389,987
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	

R18. Other Operating Revenues

R19.	Total Operating Revenues	\$1,389,987
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Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	5,332
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	98,273
R25.	Treatment	5,250
R26.	Transmission	148,808
R27.	Distribution	148,808
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	

R33.	General and Administrative Expenses	589,925
R34.	Depreciation and Amortization Expenses	219,899
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,216,295
R37.	Operating Income (Loss)	\$173,692
Nonoperating Revenues		
R38.	Investment Earnings	4,762
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	1,111
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$5,873
Nonoperating Expenses		
R60.	Interest Expense	266,713
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$266,713
R64.	Income (Loss) Before Capital Contributions and Transfers	\$-87,148
Capital Contributions (Current Fiscal Year)		

R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Current Fiscal Year Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
R74.	Change in Net Position	\$-87,148
R75.	Net Position (Deficit), Beginning of Fiscal Year	1,856,841
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$1,769,693
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	414,097
R80.	Restricted	610,078
R81.	Unrestricted	745,518
R82.	Total Net Position (Deficit)	\$1,769,693

Special District of Del Paso Manor Water District
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2017

● Current Year ○ Prior Year

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (If applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Construction
R04. Nature of Revenue Pledged	general revenue
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2010
R10. Beginning Maturity Year	2010
R11. Ending Maturity Year	2040
R12. Principal Authorized	5,615,000
R13. Principal Issued to Date	5,615,000
R14. Principal Unspent	
R15. Principal Outstanding, Beginning of Fiscal Year	5,155,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	100,000
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Outstanding, End of Fiscal Year	\$5,055,000
R22. Principal Outstanding, Current Portion	105,000
R23. Principal Outstanding, Noncurrent Portion	\$4,950,000
R24. Interest Paid in Current Fiscal Year	266,713
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Del Paso Manor Water District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2017

☒ Current Year
 ☐ Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,294,591	
R02. Restricted	610,078	
R03. Accounts Receivable (net)	129,624	
R04. Taxes Receivable		
R05. Interest Receivable (net)	1,464	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	21,683	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,057,440	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	8,505	
R17. Buildings and Improvements	5,532,765	
R18. Equipment	1,547,995	
R19. Intangible Assets -- Amortizable		
R20. Construction In Progress	31,171	
R21. Intangible Assets -- Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-1,651,339	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$5,469,097	\$0
R27. Total Assets	\$7,526,537	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	164,057	
R28.5. Related to OPEB		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$164,057	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$7,690,594	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	16,789	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	133,356	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	22,200	
R38.	Accrued Compensated Absences	12,497	
R39.	Long-Term Debt, Due Within One Year	105,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$289,842	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	40,463	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation	4,950,000	
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	587,867	
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,578,330	\$0
R61.	Total Liabilities	\$5,868,172	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	52,729	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$52,729	\$0

R65.	Total Liabilities and Deferred Inflows of Resources	\$5,920,901	\$0
R66.	Total Net Position (Deficit)	\$1,769,693	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	414,097	
R68.	Restricted	610,078	
R69.	Unrestricted	745,518	
R70.	Total Net Position (Deficit)	\$1,769,693	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$7,690,594	\$0