

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Davis Water District

Reporting Year: 2017

ID Number: 12410601600

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Jamie Traynham
Signature

Assistant Secretary
Title

Jamie Traynham
Name (Please Print)

3/1/18
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 3/2/2018 2:13:00 PM

Special District of Davis Water District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2017

Current Year Prior Year

District Mailing Address

Street 1 Has Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Charter"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Thomas"/>	<input type="text" value="E"/>	<input type="text" value="Charter"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Perry"/>	<input type="text" value="T"/>	<input type="text" value="Charter"/>	<input type="text" value="Secretary/Treasurer"/>
Member 4	<input type="text" value="Bill"/>	<input type="text"/>	<input type="text" value="Charter"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Charter"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Jamie"/>	<input type="text"/>	<input type="text" value="Traynham"/>	<input type="text" value="Assitant Secretary"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

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

Form has been saved.

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues		
Water Sales Revenues		
Retail Water Sales		
R01.	Residential	<input type="text"/>
R02.	Business	<input type="text"/>
R03.	Industrial	<input type="text"/>
R04.	Irrigation	<input type="text" value="286,730"/>
R09.	Sales to Other Utilities for Resale	<input type="text"/>
R10.	Interdepartmental	<input type="text"/>
R11.	Other Water Sales Revenues	<input type="text"/>
Water Services Revenues		
R12.	Fire Prevention	<input type="text"/>
R13.	Groundwater Replenishment	<input type="text"/>
R14.	Connection Fees	<input type="text"/>
R15.	Standby and Availability Charges	<input type="text" value="47,223"/>
R16.	Service-Type Assessments	<input type="text" value="92,661"/>
R17.	Other Water Services Revenues	<input type="text"/>
R18.	Other Operating Revenues	<input type="text"/>
R19.	Total Operating Revenues	<input type="text" value="\$426,614"/>
Operating Expenses		
Water Supply Expenses		
R20.	Water Supply	<input type="text" value="189,035"/>
R21.	Water Purchases	<input type="text"/>
R22.	Groundwater Replenishment	<input type="text"/>
R23.	Other Water Supply Expenses	<input type="text"/>
R24.	Pumping	<input type="text"/>
R25.	Treatment	<input type="text"/>
R26.	Transmission	<input type="text" value="79,418"/>
R27.	Distribution	<input type="text"/>
R28.	Customer Accounting and Collection	<input type="text"/>
R29.	Sales Promotion	<input type="text"/>
R30.	Personnel Services	<input type="text"/>
R31.	Contractual Services	<input type="text"/>
R32.	Materials and Supplies	<input type="text"/>
R33.	General and Administrative Expenses	<input type="text" value="72,143"/>
R34.	Depreciation and Amortization Expenses	<input type="text"/>

R35. Other Operating Expenses	
R36. Total Operating Expenses	\$340,596
R37. Operating Income (Loss)	\$86,018
Nonoperating Revenues	
R38. Investment Earnings	
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	
R58. Other Nonoperating Revenues	106
R59. Total Nonoperating Revenues	\$106
Nonoperating Expenses	
R60. Interest Expense	
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$0
R64. Income (Loss) Before Capital Contributions and Transfers	\$86,124
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	\$86,124
R75. Net Position (Deficit), Beginning of Fiscal Year	
R76. Adjustment	
R77. Reason for Adjustment	
R78. Net Position (Deficit), End of Fiscal Year	\$86,124
Net Position (Deficit)	
R79. Net Investment in Capital Assets	
R80. Restricted	
R81. Unrestricted	
R82. Total Net Position (Deficit)	\$0

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Special District of Davis Water District
Special Districts Financial Transactions Report
Comments for the Special District Report

Form has been saved and completed.

Fiscal Year: 2017

Current Year Prior Year

Comments

R58 - Other Income is comprised of a \$66 refund and a \$40 Service Charge.
R41 - Other Current Liabilities is a Loan of \$41,124

Special District of Davis 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	58330	
R02.	Restricted		
R03.	Accounts Receivable (net)	170175	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	228505	0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements		
R18.	Equipment		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	0	0
R27.	Total Assets	228505	0

Deferred Outflows of Resources		
R28.	Related to Pensions	
R28.5.	Related to OPEB	
R29.	Other Deferred Outflows of Resources	
R30.	Total Deferred Outflows of Resources	0
R31.	Total Assets and Deferred Outflows of Resources	228505
Liabilities		
Current Liabilities		
R32.	Accounts Payable	
R33.	Contracts and Retainage Payable	
R34.	Interest Payable	
R35.	Due to Other Funds	
R36.	Due to Other Governments	
R37.	Deposits and Advances	
R38.	Accrued Compensated Absences	
R39.	Long-Term Debt, Due Within One Year	0
R40.	Other Long-Term Liabilities, Due Within One Year	
R41.	Other Current Liabilities 1	41124
R42.	Other Current Liabilities 2	
R43.	Total Current Liabilities	41124
Noncurrent Liabilities		
R44.	Deposits and Advances, Net of Current Portion	
R45.	Compensated Absences, Net of Current Portion	
R46.	General Obligation Bonds	
R47.	Revenue Bonds	
R48.	Certificates of Participation	
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	
R57.	Net OPEB Obligation	
R58.	Other Noncurrent Liabilities 1	
R59.	Other Noncurrent Liabilities 2	
R60.	Total Noncurrent Liabilities	0
R61.	Total Liabilities	41124
Deferred Inflows of Resources		
R62.	Related to Pensions	
R62.5.	Related to OPEB	
R63.	Other Deferred Inflows of Resources	
R64.	Total Deferred Inflows of Resources	0
R65.	Total Liabilities and Deferred Inflows of Resources	41124

R66.	Total Net Position (Deficit)	187381	0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted		
R70.	Total Net Position (Deficit)	0	0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	41124	0

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DAVIS WATER DISTRICT
Profit & Loss
January through December 2017

	<u>Jan - Dec 17</u>
Ordinary Income/Expense	
Income	
Assessment	
District Assessment	92,661.26
Sites Assessment	47,222.89
Total Assessment	<u>139,884.15</u>
Refunds	66.34
Water Sales	286,729.77
Total Income	<u>426,680.26</u>
Cost of Goods Sold	
Cost of Goods Sold	
Conveyance Costs	1,857.90
Water Charge	189,035.40
Total Cost of Goods Sold	<u>190,893.30</u>
Total COGS	<u>190,893.30</u>
Gross Profit	235,786.96
Expense	
Assessments	46,022.42
Bank Service Charges	12.00
Consulting Fees	1,203.12
Dues and Subscriptions	750.00
Fees, Licenses and Permits	4,536.97
Professional Fees	
Legal Fees	1,620.23
Total Professional Fees	1,620.23
Restoration Fund/TPUD Fee	31,537.35
Sites Study Costs	41,276.38
Water Availability Charge	578.64
Water Service Charges	22,165.98
Total Expense	<u>149,703.09</u>
Net Ordinary Income	86,083.87
Other Income/Expense	
Other Income	
Interest Income	40.00
Total Other Income	<u>40.00</u>
Net Other Income	<u>40.00</u>
Net Income	<u><u>86,123.87</u></u>

DAVIS WATER DISTRICT
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
Umpqua Bank	58,330.14
Total Checking/Savings	58,330.14
Accounts Receivable	
Accounts Receivable	170,175.04
Total Accounts Receivable	170,175.04
Total Current Assets	228,505.18
TOTAL ASSETS	<u>228,505.18</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
T & P Loan	41,123.81
Total Other Current Liabilities	41,123.81
Total Current Liabilities	41,123.81
Total Liabilities	41,123.81
Equity	
Opening Bal Equity	-3,200.58
Retained Earnings	104,458.08
Net Income	86,123.87
Total Equity	187,381.37
TOTAL LIABILITIES & EQUITY	<u>228,505.18</u>