

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: July 2016

The district ended the month of July 2016 with the following balances in our accounts:

* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$	162,896
Total Restricted:		<u>\$ 162,896</u>
Unrestricted:		
Checking	\$	82,201
Money Market - Working Capital	\$	609,634
Petty Cash	\$	<u>125</u>
Total Unrestricted:		<u>\$ 691,960</u>
Total Restricted & Unrestricted:		<u>\$ 854,856</u>

The district ended July 2016 with the following amounts affecting our financial status:

	Jul-2016	Year to Date
<u>Sales & Business Revenue:</u>	<u>\$ 133,986</u>	<u>\$ 133,986</u>
<u>Total Operating Expenses:</u>	<u>\$ (104,799)</u>	<u>\$ (104,799)</u>
<u>Non-Operating Income/Expense:</u>	<u>\$ (15,720)</u>	<u>\$ (15,720)</u>
<u>Water Drought Income/Expense:</u>	<u>\$ (9,663)</u>	<u>\$ (9,663)</u>
<u>Change in Net Assets (P&L):</u>	<u>\$ 3,804</u>	<u>\$ 3,804</u>
<u>Net Cash Flow:</u>	<u>\$ 230,612</u>	<u>\$ 230,612</u>

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water Drought Reimb
Current	\$ 4,791	\$ 188,094	\$ 74	\$ 112,934	\$ -
> 30 Days	\$ 28,644	\$ -	\$ -	\$ -	\$ -
> 60 Days	\$ 8,008	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 115	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 7,149	\$ -	\$ 5,242	\$ -	\$ -
Credits	\$ (12,241)				
Total	\$ 36,466	\$ 188,094	\$ 5,316	\$ 112,934	\$ -
Total Combined	\$ 337,494		\$ 5,316		\$ -
G/L Balance	\$ 337,494		\$ 5,316		\$ -
Difference	\$ -		\$ -		\$ -

* Amount of availability payments received: \$0

* Amount of availability payments outstanding: \$188,094

Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 38,914	\$ -	\$ 7,026
> 30 Days	\$ -	\$ -	\$ -
> 60 Days	\$ -	\$ -	\$ -
> 90 Days	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
Total	\$ 38,914	\$ -	\$ 7,026
G/L Balance	\$ 38,914	\$ -	\$ 7,026
Difference	\$0	\$0	\$0

Name

Title

Date

**Statement of Revenues and Expenses (P&L)
July 2016 & Year-To-Date Versus 6/30/17 Budget**

		Jul-16	July vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
Revenue							
01-0-4010-400	Water Sales Residential	34,422	16.30%	34,422	16.30%	211,229	176,807
01-0-4010-402	Water Availability Revenue	15,675	8.25%	15,675	8.25%	190,000	174,326
01-0-4010-403	Water Service Charges	78,639	8.37%	78,639	8.37%	939,101	860,462
01-0-4020-410	Interest Income - LAIF	221	30.11%	221	30.11%	735	514
01-0-4020-413	Int Inc Penalties - Customer	1,901	8.71%	1,901	8.71%	21,830	19,929
01-0-4020-414	Transfer Fee Income	550	7.75%	550	7.75%	7,100	6,550
01-0-4020-415	Other Income	776	20.43%	776	20.43%	3,800	3,024
01-0-4020-416	Meter Set Fee	1,000	20.00%	1,000	20.00%	5,000	4,000
01-0-4020-417	Interest Income Guaranty Fed	9	6.07%	9	6.07%	144	135
01-0-4020-999	Avail Fee Income	3,701	284.67%	3,701	284.67%	1,300	(2,401)
01-0-4040-100	Lease Fee	900	4.41%	900	4.41%	20,400	19,500
01-0-4050-575	Office Fire Reimbursement	-	0.00%	-	0.00%	32,000	32,000
	Transfer From Reserve					-	
TOTAL REVENUE		137,793	9.62%	137,793	9.62%	1,432,639	1,294,846
Expenses							
01-1-5010-100	Regular Pay - Plant	14,482	11.13%	14,482	11.13%	130,147	115,665
01-1-5010-101	Overtime Pay	1,539	7.70%	1,539	7.70%	20,000	18,461
01-1-5010-102	Sick Pay	628	10.96%	628	10.96%	5,730	5,102
01-1-5010-104	Vacation Pay	909	8.23%	909	8.23%	11,044	10,135
01-1-5010-105	Holiday Pay	545	6.99%	545	6.99%	7,796	7,251
01-1-5010-200	PERS	820	7.47%	820	7.47%	10,972	10,152
01-1-5010-201	FICA/Medicare	1,338	9.93%	1,338	9.93%	13,477	12,139
01-1-5010-202	SUI	-	0.00%	-	0.00%	1,641	1,641
01-1-5010-203	Health Insurance	3,895	8.14%	3,895	8.14%	47,828	43,933
01-1-5010-204	Workers Compensation	468	6.37%	468	6.37%	7,345	6,877
01-1-5010-206	Dental Insurance	390	7.94%	390	7.94%	4,917	4,527
01-1-5010-207	Vision Care	-	0.00%	-	0.00%	300	300
01-1-5010-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	1,000	1,000
01-1-5020-501	Lease Of Equipment	-	0.00%	-	0.00%	2,211	2,211
01-1-5020-510	Repair & Maintenance - Plant	587	3.39%	587	3.39%	17,307	16,720
01-1-5020-511	Repair & Maintenance - Vehicle	132	0.53%	132	0.53%	24,614	24,482
01-1-5020-512	Repair & Maintenance - Distribution	3,925	6.54%	3,925	6.54%	60,000	56,075
01-1-5020-515	R&M Transmission - Intake	289	2.67%	289	2.67%	10,800	10,511
01-1-5020-520	Small Tools & Equipment	-	0.00%	-	0.00%	3,000	3,000
01-1-5020-522	Gas, Oil & Lubricant - Plant	1,143	7.81%	1,143	7.81%	14,637	13,494
01-1-5020-524	Health & Safety	63	1.11%	63	1.11%	5,695	5,632
01-1-5020-529	Telephone - T & D	547	7.07%	547	7.07%	7,733	7,186
01-1-5020-544	Water Testing Fees	705	5.76%	705	5.76%	12,247	11,542
01-1-5020-545	Water System Fees	-	0.00%	-	0.00%	14,709	14,709
01-1-5020-548	Water Testing Materials	-	0.00%	-	0.00%	2,909	2,909
01-1-5021-521	Water Treatment Chemicals	9,459	20.50%	9,459	20.50%	46,151	36,692
01-1-5021-524	P G & E Power - Office	376	15.26%	376	15.26%	2,462	2,086
01-1-5021-525	P G & E Power - Intake	7,431	11.73%	7,431	11.73%	63,332	55,901
01-1-5021-526	P G & E Power - Well	22	0.23%	22	0.23%	9,523	9,501
01-1-5021-527	P G & E Power - Water Treatment	2,868	11.55%	2,868	11.55%	24,836	21,968
01-1-5021-528	P G & E Power - Distribution	2,858	13.92%	2,858	13.92%	20,533	17,675
01-1-5021-529	P G & E Power - Well 2	44	1.10%	44	1.10%	4,000	3,956
01-1-5021-530	P G & E Power - Medina	1,222	30.54%	1,222	30.54%	4,000	2,778
01-1-5021-532	P G & E Power - Well 5/6	1,222	30.54%	1,222	30.54%	4,000	2,778
01-1-5021-561	Purchased Water Actual-mid-p	4,338	8.00%	4,338	8.00%	54,232	49,894
01-1-5023-533	Outside Services	127	2.78%	127	2.78%	4,559	4,432
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	500	500
01-1-5023-537	Pest Control	32	7.94%	32	7.94%	403	371
01-1-5023-538	Engineering Services	5,388	35.92%	5,388	35.92%	15,000	9,612
01-1-5023-539	Employee Education	-	0.00%	-	0.00%	3,000	3,000
01-1-5024-540	Memberships	328	31.11%	328	31.11%	1,055	727
01-1-5024-542	Publications	-	0.00%	-	0.00%	500	500

		July	2016-2017	YTD vs	2016-2017	Remaining	
	Jul-16	vs Budget %	YTD	Budget %	Budget	Budget	
01-1-5024-543	Licenses, Permits & Cert.	-	0.00%	-	0.00%	1,200	1,200
01-1-5032-583	Depreciation Expense	13,789	8.62%	13,789	8.62%	160,000	146,211
01-2-6010-100	Regular Pay - Administration	8,796	11.25%	8,796	11.25%	78,211	69,415
01-2-6010-101	Overtime Pay	736	12.69%	736	12.69%	5,800	5,064
01-2-6010-102	Sick Pay	346	146.01%	346	146.01%	237	(109)
01-2-6010-104	Vacation Pay	575	12.25%	575	12.25%	4,697	4,122
01-2-6010-105	Holiday Pay	249	6.75%	249	6.75%	3,692	3,443
01-2-6010-200	PERS	392	6.84%	392	6.84%	5,730	5,338
01-2-6010-201	FICA/Medicare	765	10.55%	765	10.55%	7,248	6,483
01-2-6010-202	SUI	106	9.04%	106	9.04%	1,176	1,070
01-2-6010-203	Health Insurance	1,656	8.28%	1,656	8.28%	20,005	18,349
01-2-6010-204	Workers Compensation	46	6.36%	46	6.36%	727	681
01-2-6010-206	Dental Insurance	159	7.94%	159	7.94%	2,007	1,848
01-2-6010-207	Vision Care	-	0.00%	-	0.00%	200	200
01-2-6010-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	1,200	1,200
01-2-6020-512	Propane	-	0.00%	-	0.00%	432	432
01-2-6020-515	Customer Billing Supplies	927	94.65%	927	94.65%	979	52
01-2-6020-529	Telephone - Admin	389	9.49%	389	9.49%	4,099	3,710
01-2-6020-530	Office Supplies	82	1.98%	82	1.98%	4,153	4,071
01-2-6020-531	Postage	1,113	12.13%	1,113	12.13%	9,172	8,059
01-2-6023-531	Computer IT	6,752	31.29%	6,752	31.29%	21,576	14,824
01-2-6023-533	Outside Services	8,742	6.99%	8,742	6.99%	125,000	116,258
01-2-6023-535	Office Cleaning Serv	180	10.82%	180	10.82%	1,663	1,483
01-2-6023-536	Legal Services	1,164	7.76%	1,164	7.76%	15,000	13,836
01-2-6023-537	Audit Services	-	0.00%	-	0.00%	7,000	7,000
01-2-6023-539	Employee Education	-	0.00%	-	0.00%	1,000	1,000
01-2-6024-540	Memberships	200	3.68%	200	3.68%	5,428	5,228
01-2-6024-542	Publications	-	0.00%	-	0.00%	966	966
01-2-6024-547	County Fees	-	0.00%	-	0.00%	1,000	1,000
01-2-6024-999	County Avail Fee	-	0.00%	-	0.00%	1,651	1,651
01-3-6025-100	Regular Pay	500	6.01%	500	6.01%	8,316	7,816
01-3-6025-201	FICA/Medicare	38	6.01%	38	6.01%	636	598
01-3-6025-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	2,000	2,000
01-3-6025-550	Board Meeting Expense	-	0.00%	-	0.00%	1,000	1,000
01-3-6025-555	Board Election Expenses	-	0.00%	-	0.00%	3,000	3,000
01-9-6030-569	Credit Card Service Charges	427	9.49%	427	9.49%	4,503	4,076
01-9-6030-572	Business Insurance Expense	2,343	6.94%	2,343	6.94%	33,757	31,414
01-9-6030-576	Misc Other Expense	25	0.33%	25	0.33%	7,478	7,454
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	148,142	148,142
01-9-6031-580	Interest Long Term Debt	3,980	7.63%	3,980	7.63%	52,173	48,193
01-9-6032-583	Depreciation Expense	187	7.46%	187	7.46%	2,500	2,314
TOTAL EXPENSES		124,326	8.57%	124,326	8.57%	1,450,899	1,326,573
IRWMP (DWR) GRANT PROJECT EXPENSE							
TBD	Water Service Line Replacement	-	0.00%	-	0.00%	721,287	721,287
TBD	IRWMP Regional Water Use Efficiency	-	0.00%	-	0.00%	105,156	105,156
TOTAL IRWMP GRANT PROJECT EXPENSE		-		-		826,443	826,443
IRWMP GRANT PROJECT REVENUE							
TBD	IRWMP Service Line Replacement		0.00%		0.00%	721,287	721,287
TBD	IRWMP Regional Water Use Efficiency		0.00%		0.00%	87,630	87,630
TBD	IRWMP Grant Administration		0.00%		0.00%	85,000	85,000
TOTAL IRWMP GRANT REVENUE		-	0.00%	-	0.00%	893,917	893,917
CARRYOVER WELL PROJECT EXPENSES							
01-1-5020-535	Water Supply Emergency 2014	42	#DIV/0!	42	#DIV/0!	-	(42)
01-9-6030-584	Well 2	878	#DIV/0!	878	#DIV/0!	-	(878)
01-9-6030-585	Medina Well	6,089	#DIV/0!	6,089	#DIV/0!	-	(6,089)
01-9-6030-586	Well 3/4	-	#DIV/0!	-	#DIV/0!	-	-
01-9-6030-587	Well 5	2,654	#DIV/0!	2,654	#DIV/0!	-	(2,654)

	Jul-16	July vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
01-9-6030-588 Well 6	-	#DIV/0!	-	#DIV/0!	-	-
TOTAL CARRYOVER PROJECTS EXPENSE	9,663	#DIV/0!	9,663	#DIV/0!	-	(9,663)
Net Income / (Loss)	3,804	7.73%	3,804	7.73%	49,214	45,410

* Total income and expenses are different from the Statement of Revenue & Expenses due to how the finance and non-operating income are combined. Net income is identical.

New Capital Improvement Projects

TBD	Intake Booster #2 Installation	-	0.00%	-	0.00%	50,000	50,000
TBD	Intake Pump Control Replacements	-	0.00%	-	0.00%	85,000	85,000
TBD	Intake Raw Water Pipeline Replacements	-	0.00%	-	0.00%	250,000	250,000
TBD	Ranchito Well #1 Renovation	-	0.00%	-	0.00%	37,611	37,611
TBD	Office Server Installation w/Software	-	0.00%	-	0.00%	107,000	107,000
TOTAL NEW CAPITAL IMPROVEMENT PROJECTS		-	0.00%	-	0.00%	529,611	529,611

01-0-2040-233	Muni Finance Loan (Principal Payments)	-	0.00%	-	0.00%	70,500	70,500
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Recap of water drought related projects to show remaining budget amounts:

Account #	Account	2014-2015 YTD	2015-2016 YTD	2016-2017 YTD	Activity from Inception	Total Budget	Remaining Budget
01-9-6030-584	Water Supply Emergency 2014	132,505	142,608	42	275,155	21,000	(254,155)
01-9-6030-584	Well 2	142,298	236,703	878	379,880	392,760	12,881
01-9-6030-585	Medina Well	32,328	394,640	6,089	433,057	599,950	166,893
01-9-6030-586	Well 3/4	66,152	57,951	-	124,103	257,000	132,897
01-9-6030-587	Well 5	-	178,944	2,654	181,599	329,820	148,221
01-9-6030-588	Well 6	-	8,577	-	8,577	329,820	321,243
01-9-6030-589	Grant Application Services	-	79,907	-	79,907	80,000	93
01-9-6030-590	NBS rate evaluation	-	1,786	-	1,786	54,000	52,214
		373,283	1,101,117	9,663	1,484,063	2,064,350	580,287

Outstanding Well Grant Revenue

01-0-4020-418	Well 2 Grant Revenue	-	0.00%	-	0.00%	247,471	247,471
01-0-4020-419	Medina Well Grant Revenue	-	0.00%	-	0.00%	550,785	550,785
01-0-4020-421	Well 5 Grant Revenue	-	0.00%	-	0.00%	407,135	407,135

LDPSCD Financials**Statement of Net Assets (Balance Sheet)
for the month ending July 31, 2016****Asset :**

Cash and investments	\$	854,856
Restricted cash	\$	-
Accts Receivable net of res	\$	170,390
Water Drought Receivable	\$	-
Inventory	\$	69,931
Prpd expense & deposits	\$	44,248
Deferred Outflow of Resources	\$	1,112
Total current assets	\$	1,140,537

Property, plant & equipment	\$	9,081,656
less depreciation	\$	(6,679,195)
C I P	\$	922,350
Net P P & E	\$	3,324,811

Other L T Assets

Total Assets \$ 4,465,348

Liabilites:

Accounts payable	\$	38,914
Interest payable	\$	17,910
Water Accrual	\$	7,026
Accrued Payroll	\$	41,727
L T debt, current	\$	72,100
Total current liab	\$	177,677

L T debt

Post Retirement Benefit	\$	830,950
Net Pension Liability	\$	188,124
Deferred Inflow of Resources	\$	56,405
Muni Loan	\$	965,406
less current above	\$	(72,100)

Total Liabilites \$ 2,146,462

Net assets \$ 2,318,886

Total liab & net ass't \$ 4,465,348

<u>Vendor</u>	<u>Check Amount</u>
000012 AQUA LAB	705.00
000047 LAWSON & SON BACKHOE & GRADIN	2,775.00
000051 MERCED IRRIGATION DISTRICT	16,946.94
000065 KKI CORPORATION	5,651.25
000076 USPS	1,104.72
000091 VALERO MARKETING & SUPPLY	1,142.81
000105 PACIFIC GAS & ELECTRIC	18,171.80
000106 BINKLEY ASSOCIATES, INC	4,688.49
000118 D & D PEST CONTROL *	32.00
000136 AT&T	523.79
000165 ACWA/JPIA	7,097.53
0003221 KAMPA COMMUNITY SOLUTIONS LLC	6,250.00
0004375 Accela Inc #774375	8,204.81
000564 TOTAL WASTE SYSTEMS MARIPOSA	126.72
000583 COPY KING	926.66
000606 BARRY ELECTRIC	587.25
000623 MOUNTAIN ALARM INC	37.80
00071 Mother Lode Answering Service	239.00
010129 DANNY JOHNSON	41.94
10107 HD Supply Water Works, LTD	1,089.04
660108 VERIZON WIRELESS	156.12
702 Warmerdam CPA Group	2,492.00
UB*10458 KEITH LANDERS	110.64
UB*10459 MR/MRS CORNEY	174.26
UB*10460 BILLY / PAULA ATWOOD	111.16
UB*10461 MR & MRS BUELL	122.34
UB*10462 MR/MRS ARTHUR SHWARTS	161.40
UB*10463 MARGIE STONE	39.50
UB*10464 JASON LEWIS	106.66
UB*10465 SHERI PFISTER	97.44
UB*10466 TIMOTHY & CHRISTINE WAGEMAN	89.40
UB*10467 BERIT BROWN	93.29
UB*10468 LINSEY STEWART	125.00
UB*10469 MRS BOONE	35.74
UB*10470 LINDA STRAUMAN	406.77

Report Total: 80,664.27