

**LAKE DON PEDRO  
COMMUNITY SERVICES DISTRICT**

**Treasurer's Report**

Reporting Period: August 2017

**The district ended the month of August 2017 with the following balances in our accounts:**

\* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$ 164,111	
Total Restricted:		<u>\$ 164,111</u>
Unrestricted:		
Checking	\$ 59,783	
Money Market - Working Capital	\$ 345,739	
Petty Cash	<u>\$ 125</u>	
Total Unrestricted:		<u>\$ 405,647</u>
Total Restricted & Unrestricted:		<u>\$ 569,758</u>

**The district ended August 2017 with the following amounts affecting our financial status:**

	Aug-2017	Year to Date
<u>Sales &amp; Business Revenue:</u>	<u>\$ 136,572</u>	<u>\$ 278,744</u>
<u>Total Operating Expenses:</u>	<u>\$ (87,087)</u>	<u>\$ (175,407)</u>
<u>Non-Operating Income/Expense:</u>	<u>\$ (18,032)</u>	<u>\$ (25,932)</u>
<u>Water Drought Income/Expense:</u>	<u>\$ (43,090)</u>	<u>\$ (46,951)</u>
<u>Change in Net Assets (P&amp;L):</u>	<u>\$ (11,637)</u>	<u>\$ 30,454</u>
<u>Net Cash Flow:</u>	<u>\$ (98,892)</u>	<u>\$ (203,396)</u>

**Accounts Receivable:**

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water IRWMP Reimbt
Current	\$ 363	\$ -	\$ 124	\$ 123,268	\$ -
> 30 Days	\$ 54,188	\$ 187,128	\$ -	\$ -	\$ -
> 60 Days	\$ 72	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 2,385	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 3,288	\$ -	\$ 5,241	\$ -	\$ -
Credits	\$ (15,586)				
<b>Total</b>	<b>\$ 44,710</b>	<b>\$ 187,128</b>	<b>\$ 5,365</b>	<b>\$ 123,268</b>	<b>\$ -</b>
<b>Total Combined</b>	<b>\$ 355,106</b>		<b>\$ 5,365</b>		<b>\$ -</b>
 G/L Balance	 \$ 355,106		 \$ 5,365		 \$ -
<b>Difference</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>

\* Amount of availability payments received: \$0

\* Amount of availability payments outstanding: \$187,128

**Accounts Payables:**

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 30,005	\$ -	\$ 7,646
> 30 Days	\$ -	\$ -	\$ 7,945
> 60 Days	\$ -	\$ -	\$ -
> 90 Days	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 30,005</b>	<b>\$ -</b>	<b>\$ 15,591</b>
 G/L Balance	 \$ 30,005	 \$ -	 \$ 15,591
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

“ I certify that the District investments have been made in accordance with the Investment Policy. I further certify that the District has adequate revenue to cover its operating expenses for the next six months, in accordance with California Government Code Sections 53646 (b) (2) and (3) respectively”.

*Peter J. Kampa*

General Manager

9-18-17

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Name

Title

Date

**Statement of Revenues and Expenses (P&L)**  
**August 2017 & Year-To-Date Versus 6/30/18 Adopted Preliminary Budget**

		Aug-17	August vs Budget %	2017-2018 YTD	YTD vs Budget %	2017-2018 Adopted Preliminary Budget	Remaining Budget
<b>Revenue</b>							
01-0-3010-301	Meter Reconnection Fee	100	#DIV/0!	100	#DIV/0!	-	(100)
01-0-3010-302	Donated Capital - Meters Curre	-	#DIV/0!	5,000	#DIV/0!	-	(5,000)
01-0-4010-400	Water Sales Residential	43,301	16.31%	85,348	32.15%	265,457	180,109
01-0-4010-402	Water Availability Revenue	15,594	8.32%	31,188	16.64%	187,443	156,255
01-0-4010-403	Water Service Charges	79,258	8.37%	158,502	16.73%	947,359	788,857
01-0-4020-410	Interest Income - LAIF	-	0.00%	377	29.67%	1,271	894
01-0-4020-413	Int Inc Penalties - Customer	2,193	9.22%	4,132	17.37%	23,781	19,649
01-0-4020-414	Transfer Fee Income	550	8.48%	1,500	23.12%	6,489	4,989
01-0-4020-415	Other Income	439	13.22%	1,023	30.83%	3,319	2,296
01-0-4020-416	Meter Set Fee	-	0.00%	500	6.11%	8,190	7,690
01-0-4020-417	Interest Income Guaranty Fed	-	0.00%	-	0.00%	11	11
01-0-4020-901	Hydrant Rental	-	0.00%	-	0.00%	101	101
01-0-4020-902	Hydrant Consumption	-	0.00%	-	0.00%	62	62
01-0-4020-999	Avail Fee Income	(2,230)	-121.86%	1,607	87.79%	1,830	224
01-0-4040-100	Lease Fee	900	4.17%	4,800	22.22%	21,600	16,800
01-0-4050-575	Office Fire Reimbursement	-	0.00%	-	0.00%	32,000	32,000
TBD	Connection/Capacity Fees					30,000	
TBD	Transfer From Reserve					-	
<b>TOTAL REVENUE</b>		<b>140,104</b>	<b>9.16%</b>	<b>294,076</b>	<b>19.23%</b>	<b>1,528,914</b>	<b>1,234,838</b>
<b>Expenses</b>							
01-1-5010-100	Regular Pay - Plant	6,140	4.13%	12,338	8.30%	148,660	136,322
01-1-5010-101	Overtime Pay	927	6.17%	2,126	14.13%	15,040	12,914
01-1-5010-102	Sick Pay	60	1.09%	326	5.88%	5,543	5,217
01-1-5010-104	Vacation Pay	448	5.98%	839	11.19%	7,498	6,659
01-1-5010-105	Holiday Pay	-	0.00%	-	0.00%	6,568	6,568
01-1-5010-200	PERS	528	5.46%	1,173	12.14%	9,665	8,492
01-1-5010-201	FICA/Medicare	586	4.39%	1,215	9.09%	13,367	12,152
01-1-5010-202	SUI	-	0.00%	-	0.00%	1,810	1,810
01-1-5010-203	Health Insurance	11,073	23.35%	14,523	30.63%	47,419	32,896
01-1-5010-204	Workers Compensation	484	9.03%	969	18.06%	5,364	4,395
01-1-5010-206	Dental Insurance	126	#DIV/0!	126	#DIV/0!	-	(126)
01-1-5010-207	Vision Care	-	#DIV/0!	-	#DIV/0!	-	-
01-1-5010-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	1,000	1,000
01-1-5020-501	Lease Of Equipment	-	#DIV/0!	-	#DIV/0!	-	-
01-1-5020-510	Repair & Maintenance - Plant	-	0.00%	325	1.81%	18,000	17,675
01-1-5020-511	Repair & Maintenance - Vehicle	-	0.00%	553	4.46%	12,404	11,851
01-1-5020-512	Repair & Maintenance - Distribution	5,461	14.22%	10,292	26.80%	38,397	28,105
01-1-5020-515	R&M Transmission - Intake	-	0.00%	-	0.00%	23,030	23,030
01-1-5020-520	Small Tools & Equipment	45	2.26%	563	28.16%	2,000	1,437
01-1-5020-522	Gas, Oil & Lubricant - Plant	890	8.25%	2,503	23.21%	10,784	8,281
01-1-5020-524	Health & Safety	478	8.17%	500	8.54%	5,852	5,352
01-1-5020-529	Telephone - T & D	542	8.20%	1,081	16.37%	6,606	5,525
01-1-5020-544	Water Testing Fees	-	0.00%	1,400	7.37%	18,999	17,599
01-1-5020-545	Water System Fees	-	0.00%	-	0.00%	4,903	4,903
01-1-5020-548	Water Testing Materials	1,140	57.00%	1,140	57.00%	2,000	860
01-1-5021-521	Water Treatment Chemicals	7,419	13.97%	13,616	25.64%	53,106	39,490
01-1-5021-524	P G & E Power - Office	327	10.31%	618	19.48%	3,175	2,557
01-1-5021-525	P G & E Power - Intake	6,345	8.57%	13,562	18.31%	74,073	60,511
01-1-5021-526	P G & E Power - Well	24	0.79%	46	1.53%	3,000	2,954
01-1-5021-527	P G & E Power - Water Treatment	2,831	10.36%	6,055	22.17%	27,317	21,262
01-1-5021-528	P G & E Power - Distribution	4,075	16.07%	7,831	30.88%	25,360	17,529
01-1-5021-529	P G & E Power - Well 2	2,163	72.09%	4,050	134.99%	3,000	(1,050)
01-1-5021-530	P G & E Power - Medina	23	0.78%	62	2.07%	3,000	2,938
01-1-5021-532	P G & E Power - Well 5/6	23	0.78%	62	2.07%	3,000	2,938
01-1-5021-561	Purchased Water Actual-mid-p	7,645	12.27%	16,190	25.97%	62,332	46,142
01-1-5023-533	Outside Services	437	6.18%	563	7.98%	7,065	6,502
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	2,500	2,500
01-1-5023-537	Pest Control	-	0.00%	32	7.94%	403	371
01-1-5023-538	Engineering Services	-	0.00%	-	0.00%	24,561	24,561

		Aug-17	August vs Budget %	2017-2018 YTD	YTD vs Budget %	2017-2018 Adopted Preliminary Budget	Remaining Budget
01-1-5023-539	Employee Education	-	0.00%	120	10.54%	1,134	1,014
01-1-5024-540	Memberships	-	0.00%	264	63.94%	413	149
01-1-5024-542	Publications	490	860.04%	490	860.04%	57	(433)
01-1-5024-543	Licenses, Permits & Cert.	-	0.00%	-	0.00%	616	616
01-1-5032-583	Depreciation Expense	13,842	8.10%	27,683	16.20%	170,855	143,172
01-2-6010-100	Regular Pay - Administration	5,688	7.01%	13,129	16.18%	81,147	68,018
01-2-6010-101	Overtime Pay	125	3.39%	878	23.77%	3,692	2,814
01-2-6010-102	Sick Pay	290	4.94%	2,378	40.54%	5,867	3,489
01-2-6010-104	Vacation Pay	459	7.18%	1,764	27.59%	6,394	4,630
01-2-6010-105	Holiday Pay	-	0.00%	-	0.00%	4,263	4,263
01-2-6010-200	PERS	517	8.93%	1,081	18.65%	5,797	4,716
01-2-6010-201	FICA/Medicare	594	7.57%	1,241	15.80%	7,851	6,610
01-2-6010-202	SUI	95	7.80%	125	10.26%	1,218	1,093
01-2-6010-203	Health Insurance	1,853	8.38%	3,706	16.77%	22,106	18,400
01-2-6010-204	Workers Compensation	48	9.02%	96	18.05%	531	435
01-2-6010-206	Dental Insurance	158	7.89%	158	7.89%	2,007	1,849
01-2-6010-207	Vision Care	-	#DIV/0!	-	#DIV/0!	-	-
01-2-6010-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	1,200	1,200
01-2-6020-512	Propane	-	0.00%	-	0.00%	703	703
01-2-6020-515	Customer Billing Supplies	-	0.00%	929	50.15%	1,852	923
01-2-6020-529	Telephone - Admin	309	7.98%	612	15.83%	3,868	3,256
01-2-6020-530	Office Supplies	269	10.36%	393	15.13%	2,595	2,202
01-2-6020-531	Postage	1,421	19.88%	2,586	36.18%	7,147	4,561
01-2-6023-531	Computer IT	1,321	4.21%	4,550	14.50%	31,390	26,840
01-2-6023-533	Outside Services	8,750	7.90%	17,501	15.80%	110,734	93,233
01-2-6023-535	Office Cleaning Serv	140	7.72%	280	15.44%	1,814	1,534
01-2-6023-536	Legal Services	557	8.31%	557	8.31%	6,702	6,145
01-2-6023-537	Audit Services	-	0.00%	-	0.00%	8,820	8,820
01-2-6023-539	Employee Education	-	0.00%	-	0.00%	1,237	1,237
01-2-6024-540	Memberships	200	3.17%	400	6.34%	6,310	5,910
01-2-6024-542	Publications	110	7.94%	645	46.56%	1,386	740
01-2-6024-547	County Fees	-	0.00%	-	0.00%	638	638
01-2-6024-999	County Avail Fee	-	0.00%	-	0.00%	1,840	1,840
01-3-6025-100	Regular Pay	500	7.94%	900	14.29%	6,300	5,400
01-3-6025-201	FICA/Medicare	38	7.94%	69	14.30%	482	413
01-3-6025-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	2,000	2,000
01-9-6030-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	1,600	1,600
01-9-6030-569	Credit Card Service Charges	430	8.02%	911	17.00%	5,357	4,446
01-9-6030-572	Business Insurance Expense	2,482	6.12%	4,965	12.25%	40,529	35,564
01-9-6030-576	Misc Other Expense	18	5.67%	39	12.72%	309	269
01-9-6030-577	Retired Employee Health	2,138	8.53%	4,276	17.06%	25,063	20,786
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	148,142	148,142
01-9-6031-580	Interest Long Term Debt	5,549	11.44%	9,229	19.03%	48,505	39,275
01-9-6032-583	Depreciation Expense	18	0.71%	36	1.42%	2,500	2,464
01-9-6035-575	Office Fire Recovery	-	#DIV/0!	-	#DIV/0!	-	-
<b>TOTAL EXPENSES</b>		<b>108,651</b>	<b>7.34%</b>	<b>216,671</b>	<b>14.64%</b>	<b>1,479,766</b>	<b>1,263,095</b>
<b>CAPITAL IMPROVEMENT PROJECTS (IN PROGRESS)</b>							
01-1-5020-535	Water Supply Emergency 2014		#DIV/0!	-	#DIV/0!	-	-
01-9-6030-584	Well 2	64	#DIV/0!	64	#DIV/0!	-	(64)
01-9-6030-585	Medina Well	64	0.13%	64	0.13%	50,000	49,936
01-9-6030-586	Well 3/4		#DIV/0!	-	#DIV/0!	-	-
01-9-6030-587	Well 5	64	0.13%	191	0.38%	50,000	49,809
01-9-6030-588	Well 6	-	#DIV/0!	-	#DIV/0!	-	-
01-0-1090-315	Intake Booster #2 Installation	2,659	3.54%	114,495	152.66%	75,000	(39,495)
01-0-1090-314	CIP-Barge Renovation	-	0.00%	-	0.00%	30,000	30,000
TBD	Springbrook Update		0.00%	-	0.00%	30,000	30,000
01-0-1090-305	Ranchito Well #1 Renovation	-	0.00%	-	0.00%	10,000	10,000
01-9-6030-591	IRWMP Service Lines	35,478	5.86%	35,828	5.92%	605,249	569,421
01-9-6030-592	IRWMP Administrative Expenses	-	#DIV/0!	-	#DIV/0!	-	-
01-9-6030-593	IRWMP Water Use Efficiency	7,421	4.51%	10,805	6.56%	164,635	153,830
<b>TOTAL CIP IN PROGRESS</b>		<b>45,748</b>	<b>4.51%</b>	<b>161,446</b>	<b>15.91%</b>	<b>1,014,884</b>	<b>853,438</b>

		<b>Aug-17</b>	<b>August vs Budget %</b>	<b>2017-2018 YTD</b>	<b>YTD vs Budget %</b>	<b>2017-2018 Adopted Preliminary Budget</b>	<b>Remaining Budget</b>
<b>CARRYOVER PROJECT (GRANT) REVENUE</b>							
TBD	USDA Grant					100,000	
TBD	DWR Grant					86,520	
01-0-4020-425	IRWMP Service Line Replacement	-	0.00%	-	0.00%	574,987	574,987
01-0-4020-427	IRWMP Regional Water Use Efficiency		0.00%		0.00%	156,403	156,403
01-0-4020-426	IRWMP Grant Administration	-	0.00%	-	0.00%	20,000	20,000
<b>TOTAL CARRYOVER PROJECT REVENUE</b>		-	0.00%	-	0.00%	<b>937,910</b>	<b>937,910</b>
<b>NEW CAPITAL PURCHASES / IMPROVEMENTS</b>							
TBD	Replacement Truck (2003 Chevy)		0.00%		0.00%	32,000	32,000
TBD	Replacement Truck (2005 Chevy)		0.00%		0.00%	40,000	40,000
TBD	Effluent Meter Replacement (Plant)		0.00%		0.00%	40,000	40,000
TBD	Replacement Flocculator Gear Drives		0.00%		0.00%	12,000	12,000
TBD	Horniga Water Line Replacement		0.00%		0.00%	60,000	60,000
TBD	Portable Generator		0.00%		0.00%	6,000	6,000
<b>TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS</b>		-	0.00%	-	0.00%	<b>190,000</b>	<b>190,000</b>
<b>PROJECT PLANNING, DESIGN AND STUDIES</b>							
TBD	CIP Development					40000	40,000
TBD	Connection Fee Study					15000	15,000
TBD	Grant Application Services					30000	30,000
TBD	District Map Digitizing and Updates					15000	15,000
<b>TOTAL PLANNING, DESIGN AND STUDIES</b>		-	0.00%	-	0.00%	<b>100,000</b>	<b>100,000</b>

**LDPCSD Financials****Statement of Net Assets (Balance Sheet)  
for the month ending August 2017****Asset :**

Cash and investments	\$	569,758
Restricted cash	\$	-
Accts Receivable net of res	\$	197,462
Water Drought Receivable	\$	-
Inventory	\$	69,931
Prpd expense & deposits	\$	42,266
Deferred Outflow of Resources	\$	7,580
<b>Total current assets</b>	<b>\$</b>	<b>886,997</b>

Property, plant & equipment	\$	9,910,443
less depreciation	\$	(6,856,151)
C I P	\$	1,432,305
<b>Net P P &amp; E</b>	<b>\$</b>	<b>4,486,597</b>

**Other L T Assets**

**Total Assets** \$ 5,373,594

**Liabilites:**

Accounts payable	\$	30,005
Interest payable	\$	-
Water Accrual	\$	15,591
Accrued Payroll	\$	46,054
L T debt, current	\$	77,587
<b>Total current liab</b>	<b>\$</b>	<b>169,237</b>

**L T debt**

Post Retirement Benefit	\$	932,016
Net Pension Liability	\$	120,315
Deferred Inflow of Resources	\$	44,882
Muni Loan	\$	855,913
less current above	\$	(77,587)

**Total Liabilites** \$ 2,044,776

**Net assets** \$ 3,328,818

**Total liab & net ass't** \$ 5,373,594

<u>Vendor</u>	<u>Check Amount</u>
000012 AQUA LAB	745.00
000025 CHEMCO PRODUCTS COMPANY	6,054.33
000047 LAWSON & SON BACKHOE & GRADIN	475.00
000059 MARIPOSA GAZETTE	435.60
000076 USPS	1,412.57
000091 VALERO MARKETING & SUPPLY	890.15
000094 USA BlueBook	1,139.93
000095 UNDERGROUND SERVICE ALERT	239.08
000105 PACIFIC GAS & ELECTRIC	16,719.55
000106 BINKLEY ASSOCIATES, INC	4,321.00
000118 D & D PEST CONTROL *	32.00
0001226 McCoy Passenger Tire Co	553.34
000128 GRAINGER, INC.	425.42
000136 AT&T	862.19
000152 ERS INDUSTRIAL SERVICE	37,415.15
000157 CITY NATIONAL BANK	59,503.04
000165 ACWA/JPIA	15,063.99
000203 GRISWOLD, LaSALLE, COBB, DOWD	364.95
0002321 STREAMLINE	200.00
0003221 KAMPA COMMUNITY SOLUTIONS LLC	6,250.00
000383 BUSINESS CARD	1,351.85
000550 LUIS'S HOUSEKEEPING / YARDS	280.00
000561 SONORA PROPERTY SERVICES	310.00
000564 TOTAL WASTE SYSTEMS MARIPOSA	126.72
000623 MOUNTAIN ALARM INC	478.00
000635 Contractor Compliance And Monitoring Inc	191.25
00071 Mother Lode Answering Service	260.00
000746 Mariposa Co. Resource Conservation Distr	3,384.00
001100 BROOKS CONSTRUCTION	325.00
019970 NJIRICH & SON'S INC	33,902.75
100995 Ann Bruley	30.00
10107 HD Supply Water Works, LTD	542.04
660108 VERIZON WIRELESS	155.70
702 Warmerdam CPA Group	2,500.00
95311 PAT'S BACKFLOW TESTING	281.12
UB*10534 KATHERINE ANDERSON	131.40
UB*10535 PAULA MCKENNA	252.04
UB*10536 EVA EISINGER	225.00
UB*10537 BILLY & BARBARA BROWN	29.00
UB*10538 MARK WEILAND	125.26
UB*10539 CYNTHIA LONG	157.00
UB*10540 FRANK & SANDRA GONZALES, TRUSTEE	150.04
UB*10541 RANDALL DEAN MORRIS	158.84
UB*10542 JOSE & MARIA VALLADARES	36.40
UB*10543 TAMMIE GRAHAM	53.84
UB*10544 MR & MRS RODNEY BALLANCE	164.56
UB*10545 LISA FRONCZAK	151.04

**Report Total: 198,855.14**