

**LAKE DON PEDRO  
COMMUNITY SERVICES DISTRICT**

**Treasurer's Report**

Reporting Period: March 2016

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

\* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$ 162,487	
Total Restricted:		<u>\$ 162,487</u>
Unrestricted:		
Checking	\$ 69,711	
Money Market - Working Capital	\$ 382,822	
Petty Cash	<u>\$ 125</u>	
Total Unrestricted:		<u>\$ 452,658</u>
Total Restricted & Unrestricted:		<u>\$ 615,145</u>

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

	Mar-2016	Year to Date
Sales & Business Revenue:	\$ 105,668	\$ 1,009,466
Total Operating Expenses:	\$ (69,359)	\$ (781,402)
Non-Operating Income/Expense:	\$ (15,124)	\$ (149,273)
Water Drought Income/Expense:	\$ 143,850	\$ (395,184)
Change in Net Assets (P&L):	\$ 165,035	\$ (316,393)
Net Cash Flow:	<u>\$ (16,723)</u>	<u>\$ (675,210)</u>

**Accounts Receivable:**

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water Drought Reimb
Current	\$ 575	\$ -	\$ 16	\$ 89,238	\$ -
> 30 Days	\$ 34,406	\$ -	\$ -	\$ -	\$ -
> 60 Days	\$ 3,286	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 198	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 16,638	\$ 189,552	\$ 5,324	\$ -	\$ -
Credits	\$ (14,790)				
<b>Total</b>	<b>\$ 40,313</b>	<b>\$ 189,552</b>	<b>\$ 5,340</b>	<b>\$ 89,238</b>	<b>\$ -</b>
<b>Total Combined</b>	<b>\$ 319,103</b>		<b>\$ 5,340</b>		<b>\$ -</b>
 G/L Balance	 \$ 319,103		 \$ 5,340		 \$ -
 <b>Difference</b>	 \$ -		 \$ -		 \$ -

\* Amount of availability payments received: \$105,397

\* Amount of availability payments outstanding: \$84,155

**Accounts Payables:**

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 15,614	\$ -	\$ 5,000
> 30 Days	\$ -	\$ -	\$ 5,000
> 60 Days	\$ -	\$ -	\$ 5,000
> 90 Days	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 15,614</b>	<b>\$ -</b>	<b>\$ 15,000</b>
 G/L Balance	 \$ 15,614	 \$ -	 \$ 15,000
 <b>Difference</b>	 \$0	 \$0	 \$0

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Name Title Date

**Statement of Revenues and Expenses (P&L)**  
**March 2016 & Year-To-Date Versus 6/30/16 Budget**

	Mar-16	March vs Budget %	2015-2016 YTD	YTD vs Budget %	2015-2016 Prop. Budget	Remaining Budget	
<b>Revenue</b>							
01-0-3010-301	Meter Reconnection Fee	-	0.00%	-	0.00%	1,000	1,000
01-0-3010-302	Donated Capital - Meters Curre	-	0.00%	5,000	33.33%	15,000	10,000
01-0-4010-400	Water Sales Residential	11,014	4.90%	154,690	68.75%	225,000	70,310
01-0-4010-402	Water Availability Revenue	15,796	8.31%	141,839	74.65%	190,000	48,161
01-0-4010-403	Water Service Charges	78,208	8.32%	704,097	74.90%	940,000	235,903
01-0-4020-410	Interest Income - LAIF	-	0.00%	395	112.98%	350	(45)
01-0-4020-413	Int Inc Penalties - Customer	1,810	8.23%	16,472	74.87%	22,000	5,528
01-0-4020-414	Transfer Fee Income	650	8.67%	5,050	67.33%	7,500	2,450
01-0-4020-415	Other Income	493	3.40%	2,728	18.81%	14,500	11,772
01-0-4020-416	Meter Set Fee	-	0.00%	2,500	62.50%	4,000	1,500
01-0-4020-417	Interest Income Guaranty Fed	6	1.90%	105	35.12%	300	195
01-0-4020-901	Hydrant Rental	-	0.00%	-	0.00%	100	100
01-0-4020-902	Hydrant Consumption	-	0.00%	-	0.00%	700	700
01-0-4020-999	Avail Fee Income	-	0.00%	1,290	99.23%	1,300	10
01-0-4040-100	Lease Fee	900	4.17%	15,300	70.83%	21,600	6,300
01-0-4050-575	Office Fire Reimbursement	-	0.00%	-	0.00%	32,000	32,000
	Transfer From Reserve					44,499	
<b>TOTAL REVENUE</b>	<b>108,876</b>	<b>7.16%</b>	<b>1,049,466</b>	<b>69.05%</b>	<b>1,519,849</b>	<b>470,383</b>	
<b>Expenses</b>							
01-1-5010-100	Regular Pay - Plant	9,303	7.47%	90,015	72.30%	124,500	34,485
01-1-5010-101	Overtime Pay	721	3.61%	13,716	68.58%	20,000	6,284
01-1-5010-102	Sick Pay	491	9.63%	4,020	78.83%	5,100	1,080
01-1-5010-104	Vacation Pay	627	8.71%	7,751	107.66%	7,200	(551)
01-1-5010-105	Holiday Pay	-	0.00%	5,651	77.41%	7,300	1,649
01-1-5010-200	PERS	771	7.12%	7,921	73.20%	10,822	2,901
01-1-5010-201	FICA/Medicare	857	6.83%	9,814	78.18%	12,554	2,740
01-1-5010-202	SUI	46	3.55%	1,302	100.00%	1,302	-
01-1-5010-203	Health Insurance	3,895	8.78%	34,064	76.78%	44,364	10,300
01-1-5010-204	Workers Compensation	503	5.42%	5,326	57.44%	9,272	3,946
01-1-5010-206	Dental Insurance	390	8.34%	3,512	75.03%	4,680	1,168
01-1-5010-207	Vision Care	-	0.00%	-	0.00%	300	300
01-1-5010-546	Travel, Meetings & Mileage	-	0.00%	38	3.85%	1,000	962
01-1-5020-501	Lease Of Equipment	1,755	175.50%	1,755	175.50%	1,000	(755)
01-1-5020-510	Repair & Maintenance - Plant	-	0.00%	10,284	48.06%	21,400	11,116
01-1-5020-511	Repair & Maintenance - Vehicle	-	0.00%	19,298	150.77%	12,800	(6,498)
01-1-5020-512	Repair & Maintenance - Distribution	2,422	5.15%	49,428	105.17%	47,000	(2,428)
01-1-5020-515	R&M Transmission - Intake	-	0.00%	-	0.00%	5,000	5,000
01-1-5020-518	R&M Transmission - 10" Irrigation	-	0.00%	-	0.00%	2,000	2,000
01-1-5020-520	Small Tools & Equipment	-	0.00%	592	11.84%	5,000	4,408
01-1-5020-522	Gas, Oil & Lubricant - Plant	600	2.83%	10,422	49.07%	21,240	10,818
01-1-5020-524	Health & Safety	-	0.00%	4,510	75.17%	6,000	1,490
01-1-5020-529	Telephone - T & D	479	9.21%	5,543	106.59%	5,200	(343)
01-1-5020-544	Water Testing Fees	1,220	9.84%	9,200	74.19%	12,400	3,200
01-1-5020-545	Water System Fees	-	0.00%	8,863	47.14%	18,800	9,937
01-1-5020-548	Water Testing Materials	370	53.83%	2,309	335.60%	688	(1,621)
01-1-5021-521	Water Treatment Chemicals	-	0.00%	36,031	76.54%	47,075	11,044
01-1-5021-524	P G & E Power - Office	163	7.18%	1,954	85.95%	2,274	320
01-1-5021-525	P G & E Power - Intake	138	0.16%	47,845	53.98%	88,639	40,794
01-1-5021-526	P G & E Power - Well	3,084	41.71%	11,689	158.09%	7,394	(4,295)
01-1-5021-527	P G & E Power - Water Treatment	1,411	4.04%	18,343	52.45%	34,972	16,629
01-1-5021-528	P G & E Power - Distribution	1,164	4.36%	14,705	55.12%	26,680	11,975
01-1-5021-529	P G & E Power - Well 2	-	0.00%	-	0.00%	4,000	4,000
01-1-5021-530	P G & E Power - Medina	-	0.00%	-	0.00%	4,000	4,000
01-1-5021-531	P G & E Power - Well 5/6	-	0.00%	-	0.00%	4,000	4,000
01-1-5021-561	Purchased Water Actual-mid-p	11,000	13.60%	48,934	60.49%	80,900	31,966
01-1-5023-533	Outside Services	752	22.78%	3,058	92.68%	3,300	242

	Mar-16	March vs Budget %	2015-2016 YTD	YTD vs Budget %	2015-2016 Prop. Budget	Remaining Budget	
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	500	500
01-1-5023-537	Pest Control	32	8.00%	288	72.00%	400	112
01-1-5023-538	Engineering Services	-	0.00%	2,590	17.27%	15,000	12,410
01-1-5023-539	Employee Education	-	0.00%	81	4.03%	2,000	1,920
01-1-5024-540	Memberships	420	210.00%	837	418.62%	200	(637)
01-1-5024-541	Subscriptions	-	0.00%	-	0.00%	200	200
01-1-5024-542	Publications	-	0.00%	-	0.00%	500	500
01-1-5024-543	Licenses, Permits & Cert.	-	0.00%	499	49.90%	1,000	501
01-1-5032-583	Depreciation Expense	13,836	8.39%	122,290	74.12%	165,000	42,710
01-2-6010-100	Regular Pay - Administration	5,815	8.14%	53,154	74.44%	71,400	18,246
01-2-6010-101	Overtime Pay	934	24.12%	4,307	111.30%	3,870	(437)
01-2-6010-102	Sick Pay	-	0.00%	188	6.78%	2,768	2,580
01-2-6010-104	Vacation Pay	-	0.00%	3,576	116.12%	3,080	(496)
01-2-6010-105	Holiday Pay	-	0.00%	2,687	88.14%	3,048	361
01-2-6010-200	PERS	365	6.05%	4,172	69.18%	6,030	1,858
01-2-6010-201	FICA/Medicare	522	8.11%	5,223	81.12%	6,439	1,216
01-2-6010-202	SUI	64	4.93%	836	64.20%	1,302	466
01-2-6010-203	Health Insurance	1,656	9.08%	14,222	77.97%	18,240	4,018
01-2-6010-204	Workers Compensation	50	9.09%	527	96.30%	547	20
01-2-6010-206	Dental Insurance	159	8.55%	1,434	76.95%	1,863	429
01-2-6010-207	Vision Care	-	0.00%	-	0.00%	100	100
01-2-6010-546	Travel, Meetings & Mileage	-	0.00%	109	21.86%	500	391
01-2-6020-512	Propane	-	0.00%	343	34.26%	1,000	657
01-2-6020-515	Customer Billing Supplies	377	18.83%	777	38.87%	2,000	1,223
01-2-6020-529	Telephone - Admin	314	6.29%	2,939	58.78%	5,000	2,061
01-2-6020-530	Office Supplies	-	0.00%	2,680	107.21%	2,500	(180)
01-2-6020-531	Postage	469	5.37%	6,617	75.74%	8,736	2,119
01-2-6023-531	Computer IT	2,564	11.86%	14,815	68.51%	21,623	6,808
01-2-6023-532	R & M Equipment	-	0.00%	-	0.00%	500	500
01-2-6023-533	Outside Services	8,740	7.41%	86,977	73.71%	118,000	31,023
01-2-6023-535	Office Cleaning Serv	140	8.33%	1,220	72.62%	1,680	460
01-2-6023-536	Legal Services	1,591	10.61%	27,532	183.55%	15,000	(12,532)
01-2-6023-537	Audit Services	-	0.00%	-	0.00%	7,000	7,000
01-2-6023-539	Employee Education	-	0.00%	-	0.00%	900	900
01-2-6024-540	Memberships	-	0.00%	4,308	143.60%	3,000	(1,308)
01-2-6024-541	Subscriptions	-	0.00%	-	0.00%	300	300
01-2-6024-542	Publications	-	0.00%	767	38.36%	2,000	1,233
01-2-6024-543	Licenses, Permits & Cert.	-	0.00%	-	0.00%	1,000	1,000
01-2-6024-547	County Fees	-	0.00%	668	66.80%	1,000	332
01-2-6024-999	County Avail Fee	-	0.00%	1,310	93.57%	1,400	90
01-3-6025-100	Regular Pay	400	3.33%	6,100	50.83%	12,000	5,900
01-3-6025-201	FICA/Medicare	31	3.33%	467	50.83%	918	451
01-3-6025-202	SUI	-	0.00%	-	0.00%	744	744
01-3-6025-204	Workers Compensation	-	0.00%	-	0.00%	78	78
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%	1,300	1,300
01-3-6025-555	Board Election Expenses	-	0.00%	-	0.00%	3,000	3,000
01-9-6030-569	Credit Card Service Charges	330	6.59%	3,140	62.79%	5,000	1,860
01-9-6030-571	Bad Debt Expense	-		11,622			
01-9-6030-572	Business Insurance Expense	2,224	7.11%	26,496	84.65%	31,300	4,804
01-9-6030-576	Misc Other Expense	23	0.33%	5,842	83.46%	7,000	1,158
01-9-6030-577	Retired Employee Health	2,280	6.15%	21,670	58.41%	37,100	15,430
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	180,000	180,000
01-9-6031-580	Interest Long Term Debt	1,990	3.93%	37,427	73.82%	50,700	13,273
01-9-6032-583	Depreciation Expense	205	5.85%	2,045	58.42%	3,500	1,455
01-9-6035-575	Office Fire Recovery	-	0.00%	-	0.00%	32,000	32,000
<b>TOTAL EXPENSES</b>		<b>87,692</b>	<b>5.57%</b>	<b>970,675</b>	<b>61.69%</b>	<b>1,573,422</b>	<b>602,747</b>
<b>Total Revenue Before Water Drought Activity</b>		<b>108,876</b>	<b>7.16%</b>	<b>1,049,466</b>	<b>69.05%</b>	<b>1,519,849</b>	<b>470,383</b>

	Mar-16	March vs Budget %	2015-2016 YTD	YTD vs Budget %	2015-2016 Prop. Budget	Remaining Budget
<b>Total Expense Before Water Drought Activity</b>	<b>87,692</b>	<b>5.57%</b>	<b>970,675</b>	<b>61.69%</b>	<b>1,573,422</b>	<b>602,747</b>
<b>Net Income / (Loss) Before Water Drought Activity</b>	<b>21,184</b>	<b>-39.54%</b>	<b>78,791</b>	<b>-147.07%</b>	<b>(53,573)</b>	<b>(132,364)</b>
<b>Emergency Water Activity</b>						
01-0-4020-418 Well 2 Grant Revenue	88,971	23.32%	227,789	59.71%	381,500	153,711
01-0-4020-419 Medina Well Grant Revenue	63,237	24.55%	101,665	39.47%	257,600	155,935
01-0-4020-420 Well 3/4 Grant Revenue	-	0.00%	123,013	47.86%	257,000	133,987
01-0-4020-421 Well 5 Grant Revenue	-	0.00%	81,690	24.77%	329,820	248,130
01-0-4020-422 Well 6 Grant Revenue	-	0.00%	-	0.00%	329,820	329,820
01-0-4020-423 Barge Grant Revenue	-	0.00%	60,900	100.00%	60,900	-
<b>TOTAL WATER REVENUE</b>	<b>152,208</b>	<b>9.42%</b>	<b>595,058</b>	<b>36.81%</b>	<b>1,616,640</b>	<b>1,021,582</b>
01-1-5020-535 Water Supply Emergency 2014	2,094	9.97%	120,568	574.13%	21,000	(99,568)
01-9-6030-584 Well 2	498	0.13%	173,580	44.19%	392,760	219,180
01-9-6030-585 Medina Well	18	0.00%	389,370	64.90%	599,950	210,580
01-9-6030-586 Well 3/4	-	0.00%	57,951	22.55%	257,000	199,049
01-9-6030-587 Well 5	5,749	1.74%	160,288	48.60%	329,820	169,532
01-9-6030-588 Well 6	-	0.00%	8,577	2.60%	329,820	321,243
01-9-6030-589 Grant Application Services	-	0.00%	79,907	99.88%	80,000	93
01-9-6030-590 NBS rate evaluation	-	0.00%	-	0.00%	54,000	54,000
<b>TOTAL EMERGENCY PROJECTS</b>	<b>8,358</b>	<b>0.40%</b>	<b>990,241</b>	<b>47.97%</b>	<b>2,064,350</b>	<b>1,074,109</b>
<b>Net Income / (Loss) From Water Emergency</b>	<b>143,850</b>	<b>-32.13%</b>	<b>(395,184)</b>	<b>88.27%</b>	<b>(447,710)</b>	<b>(52,526)</b>
<b>Total Revenue</b>	<b>261,084</b>	<b>8.32%</b>	<b>1,644,524</b>	<b>52.43%</b>	<b>3,136,489</b>	<b>1,491,965</b>
<b>Total Expense</b>	<b>96,049</b>	<b>2.64%</b>	<b>1,960,917</b>	<b>53.90%</b>	<b>3,637,772</b>	<b>1,676,855</b>
<b>Net Income / (Loss)</b>	<b>165,035</b>	<b>-32.92%</b>	<b>(316,393)</b>	<b>63.12%</b>	<b>(501,283)</b>	<b>(184,890)</b>

\* 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.

\* Bad Debt - invoice available upon request.

\* Year to date misc expense includes a \$5,391 CalPERS payment to be allocated by auditors FYE 6/30/16.

**Recap of water drought related projects to show remaining budget amounts:**

Account #	Account	2014-2015 YTD	2015-2016 YTD	Activity from Inception	Total Budget	Remaining Budget
01-9-6030-584	Water Supply Emergency 2014	132,505	120,568	253,073	21,000	(232,073)
01-9-6030-584	Well 2	142,298	173,580	315,878	392,760	76,882
01-9-6030-585	Medina Well	32,328	389,370	421,698	599,950	178,252
01-9-6030-586	Well 3/4	66,152	57,951	124,103	257,000	132,897
01-9-6030-587	Well 5	-	160,288	160,288	329,820	169,532
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	-	-	-	54,000	54,000
		<b>373,283</b>	<b>990,241</b>	<b>1,363,524</b>	<b>2,064,350</b>	<b>700,826</b>

**LDPCSD Financials****Statement of Net Assets (Balance Sheet)  
for the month ending March31, 2016****Asset :**

Cash and investments	\$	615,145
Restricted cash	\$	-
Accts Receivable net of res	\$	171,658
Water Drought Receivable	\$	152,208
Inventory	\$	69,931
Prpd expense & deposits	\$	15,105
Deferred Outflow of Resources	\$	1,112
<b>Total current assets</b>	<b>\$</b>	<b>1,025,159</b>

Property, plant & equipment	\$	9,081,656
less depreciation	\$	(6,624,005)
C I P	\$	894,872
<b>Net P P &amp; E</b>	<b>\$</b>	<b>3,352,523</b>

**Other L T Assets**

**Total Assets** \$ 4,377,682

**Liabilites:**

Accounts payable	\$	15,614
Interest payable	\$	1,990
Water Accrual	\$	15,000
L T debt, current	\$	72,100
<b>Total current liab</b>	<b>\$</b>	<b>104,704</b>

**L T debt**

Post Retirement Benefit	\$	830,950
Net Pension Liability	\$	188,741
Deferred Inflow of Resources	\$	56,405
Muni Loan	\$	965,406
less current above	\$	(72,100)

**Total Liabilites** \$ 2,074,106

**Net assets** \$ 2,303,576

**Total liab & net ass't** \$ 4,377,682

<u>Vendor</u>	<u>Check Amount</u>
000004 Dept. of Housing-Community Dev	310.00
000012 AQUA LAB	1,220.00
0000231 Bonander Buick-GMC	6,076.32
000059 MARIPOSA GAZETTE	303.60
000065 KKI CORPORATION	1,180.30
000076 USPS	469.21
000091 VALERO MARKETING & SUPPLY	600.29
000105 PACIFIC GAS & ELECTRIC	6,017.11
000106 BINKLEY ASSOCIATES, INC	735.00
000118 D & D PEST CONTROL *	32.00
000136 AT&T	442.83
000165 ACWA/JPIA	7,830.75
000203 GRISWOLD, LaSALLE, COBB, DOWD	1,183.20
0003221 KAMPA COMMUNITY SOLUTIONS LLC	7,890.00
000550 LUIS'S HOUSEKEEPING / YARDS	280.00
000564 TOTAL WASTE SYSTEMS MARIPOSA	126.72
000583 COPY KING	376.69
000585 MO CAL OFFICE SOLUTIONS	511.36
000606 BARRY ELECTRIC	4,771.52
00071 Mother Lode Answering Service	243.78
0009717 Don Pucilowski	300.00
0032605 NBS	607.50
019970 NJIRICH & SON'S INC	44,016.00
101000 Sierra Telephone	50.50
660108 VERIZON WIRELESS	55.98
702 Warmerdam CPA Group	2,490.00
987 NATIONAL METER & AUTOMATION	2,209.58
UB*10434 MR/MRS BRUCE ROUTH	189.07
UB*10435 DANIEL SCANNELL	129.56
UB*10436 MR KEITH BEAMER	41.70
UB*10437 MICHAEL / VIVIAN MC NULTY	100.00
UB*10438 CONNIE HOLLEY	153.00
UB*10439 NORTHERN CALIFORNIA INVESTMENT	153.00

**Report Total: 91,096.57**