

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: May 2017

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

* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$	163,734
Total Restricted:		<u>\$ 163,734</u>
Unrestricted:		
Checking	\$	65,900
Money Market - Working Capital	\$	522,045
Petty Cash	\$	<u>125</u>
Total Unrestricted:		<u>\$ 588,070</u>
Total Restricted & Unrestricted:		<u>\$ 751,804</u>

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

	May-2017	Year to Date
Sales & Business Revenue:	\$ 126,577	\$ 1,296,307
Total Operating Expenses:	\$ (64,433)	\$ (914,989)
Non-Operating Income/Expense:	\$ (36,751)	\$ (168,674)
Water Drought Income/Expense:	\$ (986)	\$ 12,261
Change in Net Assets (P&L):	\$ 24,407	\$ 224,905
Net Cash Flow:	\$ 173,514	\$ 127,560

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water IRWMP Reimb
Current	\$ 576	\$ -	\$ -	\$ 109,734	\$ -
> 30 Days	\$ 34,246	\$ -	\$ -	\$ -	\$ -
> 60 Days	\$ 482	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 3,168	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 7,395	\$ 188,094	\$ 5,241	\$ -	\$ -
Credits	\$ (15,225)				
Total	\$ 30,642	\$ 188,094	\$ 5,241	\$ 109,734	\$ -
Total Combined	\$ 328,470		\$ 5,241		\$ -
G/L Balance	\$ 328,470		\$ 5,241		\$ -
Difference	\$ -		\$ -		\$ -

* Amount of availability payments received: \$124,639

* Amount of availability payments outstanding: \$63,455

Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 8,956	\$ -	\$ 6,559
> 30 Days	\$ -	\$ -	\$ 3,918
> 60 Days	\$ -	\$ -	\$ 2,849
> 90 Days	\$ -	\$ -	\$ 7,456
Credits	\$ -	\$ -	\$ -
Total	\$ 8,956	\$ -	\$ 20,782
G/L Balance	\$ 8,956	\$ -	\$ 20,782
Difference	\$0	\$0	\$0

Statement of Revenues and Expenses (P&L)
 May 2017 & Year-To-Date Versus 6/30/17 Budget

92% of YR

	May-17	May vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
Revenue						
01-0-3010-301	Meter Reconnection Fee	-	#DIV/0!	150	#DIV/0!	- (150)
01-0-3010-302	Donated Capital - Meters Curre	5,000	#DIV/0!	35,000	#DIV/0!	- (35,000)
01-0-4010-400	Water Sales Residential	30,532	14.45%	241,212	114.19%	211,229 (29,983)
01-0-4010-402	Water Availability Revenue	15,675	8.25%	171,877	90.46%	190,000 18,123
01-0-4010-403	Water Service Charges	79,221	8.44%	868,687	92.50%	939,101 70,414
01-0-4020-410	Interest Income - LAIF	-	0.00%	1,059	144.13%	735 (324)
01-0-4020-413	Int Inc Penalties - Customer	1,813	8.31%	21,631	99.09%	21,830 199
01-0-4020-414	Transfer Fee Income	650	9.15%	5,800	81.69%	7,100 1,300
01-0-4020-415	Other Income	379	9.98%	3,145	82.77%	3,800 655
01-0-4020-416	Meter Set Fee	500	10.00%	7,000	140.00%	5,000 (2,000)
01-0-4020-417	Interest Income Guaranty Fed	-	0.00%	9	6.07%	144 135
01-0-4020-901	Hydrant Rental	-	#DIV/0!	80	#DIV/0!	- (80)
01-0-4020-902	Hydrant Consumption	-	#DIV/0!	49	#DIV/0!	- (49)
01-0-4020-999	Avail Fee Income	-	0.00%	1,453	111.75%	1,300 (153)
01-0-4040-100	Lease Fee	900	4.41%	9,900	48.53%	20,400 10,500
01-0-4050-575	Office Fire Reimbursement	-	0.00%	-	0.00%	32,000 32,000
	Transfer From Reserve					-
TOTAL REVENUE*	134,670	9.40%	1,367,052	95.42%	1,432,639	65,587
Expenses						
01-1-5010-100	Regular Pay - Plant	10,590	8.14%	106,542	81.86%	130,147 23,605
01-1-5010-101	Overtime Pay	840	4.20%	12,776	63.88%	20,000 7,224
01-1-5010-102	Sick Pay	402	7.02%	4,601	80.31%	5,730 1,129
01-1-5010-104	Vacation Pay	490	4.43%	6,170	55.87%	11,044 4,874
01-1-5010-105	Holiday Pay	-	0.00%	4,976	63.82%	7,796 2,820
01-1-5010-200	PERS	646	5.89%	7,969	72.63%	10,972 3,003
01-1-5010-201	FICA/Medicare	905	6.71%	11,031	81.85%	13,477 2,446
01-1-5010-202	SUI	-	0.00%	1,436	87.51%	1,641 205
01-1-5010-203	Health Insurance	3,450	7.21%	41,084	85.90%	47,828 6,744
01-1-5010-204	Workers Compensation	468	6.37%	4,725	64.33%	7,345 2,620
01-1-5010-206	Dental Insurance	390	7.94%	4,292	87.29%	4,917 625
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	-	0.00%	34,650	200.21%	17,307 (17,343)
01-1-5020-511	Repair & Maintenance - Vehicle	-	0.00%	9,845	40.00%	24,614 14,769
01-1-5020-512	Repair & Maintenance - Distribution	1,456	2.43%	31,930	53.22%	60,000 28,070
01-1-5020-515	R&M Transmission - Intake	-	0.00%	18,278	169.24%	10,800 (7,478)
01-1-5020-520	Small Tools & Equipment	412	13.74%	1,228	40.92%	3,000 1,772
01-1-5020-522	Gas, Oil & Lubricant - Plant	1,537	10.50%	10,096	68.97%	14,637 4,541
01-1-5020-524	Health & Safety	468	8.22%	5,112	89.77%	5,695 583
01-1-5020-529	Telephone - T & D	536	6.93%	5,778	74.73%	7,733 1,955
01-1-5020-544	Water Testing Fees	595	4.86%	11,150	91.04%	12,247 1,097
01-1-5020-545	Water System Fees	-	0.00%	3,891	26.45%	14,709 10,818
01-1-5020-548	Water Testing Materials	-	0.00%	381	13.10%	2,909 2,528
01-1-5021-521	Water Treatment Chemicals	-	0.00%	42,147	91.33%	46,151 4,004
01-1-5021-524	P G & E Power - Office	203	8.24%	2,722	110.58%	2,462 (260)
01-1-5021-525	P G & E Power - Intake	4,147	6.55%	62,935	99.37%	63,332 397
01-1-5021-526	P G & E Power - Well	22	0.23%	246	2.59%	9,523 9,277
01-1-5021-527	P G & E Power - Water Treatment	1,686	6.79%	23,366	94.08%	24,836 1,470
01-1-5021-528	P G & E Power - Distribution	2,126	10.35%	22,253	108.38%	20,533 (1,720)
01-1-5021-529	P G & E Power - Well 2	49	1.23%	5,609	140.23%	4,000 (1,609)
01-1-5021-530	P G & E Power - Medina	439	10.98%	2,379	59.48%	4,000 1,621
01-1-5021-532	P G & E Power - Well 5/6	439	10.98%	2,379	59.48%	4,000 1,621
01-1-5021-561	Purchased Water Actual-mid-p	6,559	12.09%	56,029	103.31%	54,232 (1,797)
01-1-5023-533	Outside Services**	127	2.78%	5,734	125.77%	4,559 (1,175)
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	500 500
01-1-5023-537	Pest Control	32	7.94%	352	87.34%	403 51
01-1-5023-538	Engineering Services	-	0.00%	19,493	129.95%	15,000 (4,493)
01-1-5023-539	Employee Education	-	0.00%	900	30.00%	3,000 2,100
01-1-5024-540	Memberships	-	0.00%	328	31.11%	1,055 727

	May-17	May vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
01-1-5024-542	Publications	-	45	9.00%	500	455
01-1-5024-543	Licenses, Permits & Cert.	-	489	40.75%	1,200	711
01-1-5032-583	Depreciation Expense	13,842	149,441	93.40%	160,000	10,559
01-2-6010-100	Regular Pay - Administration	6,099	72,450	92.63%	78,211	5,761
01-2-6010-101	Overtime Pay	206	3,136	54.07%	5,800	2,664
01-2-6010-102	Sick Pay	264	4,920	2075.87%	237	(4,683)
01-2-6010-104	Vacation Pay	425	5,500	117.10%	4,697	(803)
01-2-6010-105	Holiday Pay	-	3,383	91.63%	3,692	309
01-2-6010-200	PERS	522	5,123	89.41%	5,730	607
01-2-6010-201	FICA/Medicare	541	6,772	93.43%	7,248	476
01-2-6010-202	SUI	75	1,042	88.57%	1,176	134
01-2-6010-203	Health Insurance	1,853	19,397	96.96%	20,005	608
01-2-6010-204	Workers Compensation	46	467	64.28%	727	260
01-2-6010-206	Dental Insurance	159	1,752	87.30%	2,007	255
01-2-6010-207	Vision Care	-	-	0.00%	200	200
01-2-6010-546	Travel, Meetings & Mileage	-	161	13.41%	1,200	1,039
01-2-6020-512	Propane	-	558	129.14%	432	(126)
01-2-6020-515	Customer Billing Supplies	-	1,470	150.15%	979	(491)
01-2-6020-529	Telephone - Admin	294	3,364	82.07%	4,099	735
01-2-6020-530	Office Supplies	68	2,128	51.24%	4,153	2,025
01-2-6020-531	Postage	466	6,138	66.92%	9,172	3,034
01-2-6023-531	Computer IT	1,278	26,190	121.39%	21,576	(4,614)
01-2-6023-533	Outside Services	8,706	96,590	77.27%	125,000	28,410
01-2-6023-535	Office Cleaning Serv	140	1,580	95.01%	1,663	83
01-2-6023-536	Legal Services	-	5,319	35.46%	15,000	9,681
01-2-6023-537	Audit Services	-	7,000	100.00%	7,000	-
01-2-6023-539	Employee Education	-	982	98.15%	1,000	18
01-2-6024-540	Memberships	1,000	6,008	110.69%	5,428	(580)
01-2-6024-542	Publications	-	1,100	113.87%	966	(134)
01-2-6024-547	County Fees	-	506	50.60%	1,000	494
01-2-6024-999	County Avail Fee	-	1,460	88.45%	1,651	191
01-3-6025-100	Regular Pay	500	5,500	66.14%	8,316	2,816
01-3-6025-201	FICA/Medicare	38	421	66.16%	636	215
01-3-6025-546	Travel, Meetings & Mileage	-	-	0.00%	2,000	2,000
01-3-6025-550	Board Meeting Expense	-	-	0.00%	1,000	1,000
01-3-6025-555	Board Election Expenses	-	68	2.28%	3,000	2,932
01-9-6030-569	Credit Card Service Charges	397	4,648	103.22%	4,503	(145)
01-9-6030-572	Business Insurance Expense	2,343	34,509	102.23%	33,757	(752)
01-9-6030-576	Misc Other Expense	23	268	3.58%	7,478	7,210
01-9-6030-577	Retired Employee Health	2,138	#DIV/0!	#DIV/0!	-	(22,029)
01-9-6030-580	Retired EE Benefit Expense	-	-	0.00%	148,142	148,142
01-9-6031-580	Interest Long Term Debt	3,680	42,176	80.84%	52,173	9,997
01-9-6032-583	Depreciation Expense	18	361	14.43%	2,500	2,139
01-9-6035-575	Office Fire Recovery	25,144	#DIV/0!	#DIV/0!	-	(25,144)
TOTAL EXPENSES*		109,277	1,154,408	79.56%	1,450,899	296,491
IRWMP (DWR) GRANT PROJECT EXPENSE						
01-9-6030-591	IRWMP Service Lines	-	91,038	12.62%	721,287	630,249
01-9-6030-592	IRWMP Administrative Expenses	816	6,663			
01-9-6030-593	IRWMP Water Use Efficiency	-	-			
01-9-6030-589	IRWMP Project***	-	-	0.00%	105,156	105,156
TOTAL IRWMP GRANT PROJECT EXPENSE		816	97,702		826,443	735,405
IRWMP GRANT PROJECT REVENUE						
01-0-4020-425	IRWMP Service Line Replacement	-	78,918	10.94%	721,287	642,369
01-0-4020-427	IRWMP Regional Water Use Efficiency	-	-	0.00%	87,630	87,630
01-0-4020-426	IRWMP Grant Administration	-	81,467	95.84%	85,000	3,533
TOTAL IRWMP GRANT REVENUE		-	160,384	17.94%	893,917	733,533
CARRYOVER WELL PROJECT EXPENSES						
01-1-5020-535	Water Supply Emergency 2014	-	42	#DIV/0!	-	(42)
01-9-6030-584	Well 2	85	92,455	#DIV/0!	-	(92,455)
01-9-6030-585	Medina Well	-	173,745	#DIV/0!	-	(173,745)

	May-17	May vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
01-9-6030-586 Well 3/4		#DIV/0!	8,572	#DIV/0!	-	(8,572)
01-9-6030-587 Well 5	85	#DIV/0!	106,284	#DIV/0!	-	(106,284)
01-9-6030-588 Well 6	-	#DIV/0!	-	#DIV/0!	-	-
TOTAL CARRYOVER PROJECTS EXPENSE	170	#DIV/0!	381,098	#DIV/0!	-	(381,098)
Net Income / (Loss)	24,407	49.59%	224,905	456.99%	49,214	148,321

* 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.

** Outside services over budget due to emergency barge service

***IRWMP expenses allocated to their corrected accounts

New Capital Improvement Projects

01-0-1070-163 Structures - HVAC System****	-	0.00%	18,500	100.00%	18,500	-
01-0-1090-216 CIP-Auto Meter Read/Replace	-	#DIV/0!	4,500	#DIV/0!	-	(4,500)
01-0-1090-300 CIP-Filter Renovation Project****	-	0.00%	267,181	106.87%	250,000	(17,181)
01-0-1090-315 Intake Booster #2 Installation	840	1.68%	3,745	7.49%	50,000	46,255
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
01-0-1090-305 Ranchito Well #1 Renovation	-	0.00%	34,410	91.49%	37,611	3,201
01-0-1090-313 Office Server Installation w/Software	-	0.00%	37,403	34.96%	107,000	69,597
01-0-1090-314 CIP-Barge Renovation****	-	0.00%	6,026	30.13%	20,000	13,974
TOTAL NEW CAPITAL IMPROVEMENT PROJECTS	840	0.10%	371,765	45.44%	818,111	446,346

****Budgeted amounts changed due to board approved resolutions

01-0-2040-233 Muni Finance Loan (Principal Payments)	-	0.00%	72,100	102.27%	70,500	(1,600)
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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	92,455	471,456	392,760	(78,696)
01-9-6030-585	Medina Well	32,328	394,640	173,745	600,713	599,950	(763)
01-9-6030-586	Well 3/4	66,152	57,951	8,572	132,675	257,000	124,325
01-9-6030-587	Well 5	-	178,944	106,284	285,228	329,820	44,592
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	381,098	1,855,498	2,064,350	208,852

Outstanding Well Grant Revenue*****

01-0-4020-418 Well 2 Grant Revenue	-	0.00%	121,532	49.11%	247,471	125,939
01-0-4020-419 Medina Well Grant Revenue	-	0.00%	217,678	39.52%	550,785	333,107
01-0-4020-420 Well 3 & 4 Grant Revenue	-	#DIV/0!	607	#DIV/0!	-	(607)
01-0-4020-421 Well 5 Grant Revenue *****	-	0.00%	(9,141)	-2.25%	407,135	416,276
			330,676		1,205,391	874,715

*****Outstanding Well Grant Revenue is included with Net Income above

*****Prior Well 5 Grant revenue budget was revised

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

Cash and investments	\$	751,804
Restricted cash	\$	-
Accts Receivable net of res	\$	195,675
Water Drought Receivable	\$	-
Inventory	\$	69,931
Prpd expense & deposits	\$	8,515
Deferred Outflow of Resources	\$	7,580
Total current assets	\$	1,033,505
Property, plant & equipment	\$	9,910,443
less depreciation	\$	(6,815,020)
C I P	\$	1,274,220
Net P P & E	\$	4,369,643
Other L T Assets		
Total Assets	\$	5,403,148
Liabilites:		
Accounts payable	\$	8,956
Interest payable	\$	9,200
Water Accrual	\$	20,782
Accrued Payroll	\$	46,146
L T debt, current	\$	75,713
Total current liab	\$	160,797
L T debt		
Post Retirment Benefit	\$	932,016
Net Pension Liability	\$	123,333
Deferred Inflow of Resources	\$	44,882
Muni Loan	\$	893,306
less current above	\$	(75,713)
Total Liabilites	\$	2,078,621
Net assets	\$	3,324,527
Total liab & net ass't	\$	5,403,148

<u>Vendor</u>	<u>Check Amount</u>
000012 AQUA LAB	595.00
000047 LAWSON & SON BACKHOE & GRADIN	1,655.00
000065 KKI CORPORATION	25,143.75
000076 USPS	456.49
000091 VALERO MARKETING & SUPPLY	1,291.99
000094 USA BlueBook	1,131.32
000105 PACIFIC GAS & ELECTRIC	7,079.36
000106 BINKLEY ASSOCIATES, INC	840.00
000118 D & D PEST CONTROL *	32.00
000120 QUILL CORPORATION	76.64
000136 AT&T	824.38
000165 ACWA/JPIA	7,441.29
000176 MARIPOSA CO. PUBLIC WORKS	140.00
000203 GRISWOLD, LaSALLE, COBB, DOWD	356.50
0002321 STREAMLINE	1,000.00
0003221 KAMPA COMMUNITY SOLUTIONS LLC	6,250.00
000383 BUSINESS CARD	964.13
000550 LUIS'S HOUSEKEEPING / YARDS	140.00
000564 TOTAL WASTE SYSTEMS MARIPOSA	126.72
000623 MOUNTAIN ALARM INC	468.00
00071 Mother Lode Answering Service	260.00
660108 VERIZON WIRELESS	155.64
702 Warmerdam CPA Group	3,272.00
UB*10516 MR/MRS WALLACE SCHMIDT	123.44
UB*10517 COLLEEN CHARLTON	135.80
UB*10518 THE DEERWOOD CORP	362.64
UB*10519 RICHARD MARSH, ET/AL	150.00
UB*10520 LINDA BROWN	100.00
Report Total:	60,572.09