

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: August 2016

The district ended the month of August 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	\$ 27,061	
Money Market - Working Capital	\$ 620,426	
Petty Cash	<u>\$ 125</u>	
Total Unrestricted:		<u>\$ 647,612</u>
Total Restricted & Unrestricted:		<u>\$ 810,508</u>

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

	Aug-2016	Year to Date
Sales & Business Revenue:	\$ 130,735	\$ 264,721
Total Operating Expenses:	\$ (113,057)	\$ (217,857)
Non-Operating Income/Expense:	\$ (13,851)	\$ (29,571)
Water Drought Income/Expense:	\$ -	\$ (9,663)
Change in Net Assets (P&L):	\$ 3,827	\$ 7,630
Net Cash Flow:	\$ (44,348)	\$ 186,264

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water Drought Reimb
Current	\$ 27,454	\$ -	\$ 82	\$ 115,849	\$ -
> 30 Days	\$ 5,146	\$ 188,094	\$ -	\$ -	\$ -
> 60 Days	\$ 7,379	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 2,524	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 6,672	\$ -	\$ 5,242	\$ -	\$ -
Credits	\$ (19,761)				
Total	\$ 29,414	\$ 188,094	\$ 5,324	\$ 115,849	\$ -
Total Combined	\$ 333,357		\$ 5,324		\$ -
G/L Balance	\$ 333,357		\$ 5,324		\$ -
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	\$ 30,139	\$ -	\$ 9,002
> 30 Days	\$ -	\$ -	\$ 7,026
> 60 Days	\$ -	\$ -	\$ -
> 90 Days	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
Total	\$ 30,139	\$ -	\$ 16,028
G/L Balance	\$ 30,139	\$ -	\$ 16,028
Difference	\$0	\$0	\$0

Name Title Date

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

	Aug-16	August vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
Revenue						
01-0-3010-302	Donated Capital - Meters Curre	5,000	#DIV/0!	5,000	#DIV/0!	- (5,000)
01-0-4010-400	Water Sales Residential	36,894	17.47%	71,316	33.76%	211,229 139,913
01-0-4010-402	Water Availability Revenue	15,675	8.25%	31,349	16.50%	190,000 158,651
01-0-4010-403	Water Service Charges	78,714	8.38%	157,353	16.76%	939,101 781,748
01-0-4020-410	Interest Income - LAIF	-	0.00%	221	30.11%	735 514
01-0-4020-413	Int Inc Penalties - Customer	2,144	9.82%	4,045	18.53%	21,830 17,785
01-0-4020-414	Transfer Fee Income	700	9.86%	1,250	17.61%	7,100 5,850
01-0-4020-415	Other Income	(166)	-4.38%	610	16.05%	3,800 3,190
01-0-4020-416	Meter Set Fee	1,000	20.00%	2,000	40.00%	5,000 3,000
01-0-4020-417	Interest Income Guaranty Fed	-	0.00%	9	6.07%	144 135
01-0-4020-999	Avail Fee Income	(2,248)	-172.92%	1,453	111.75%	1,300 (153)
01-0-4040-100	Lease Fee	900	4.41%	1,800	8.82%	20,400 16,600
01-0-4050-575	Office Fire Reimbursement	-	0.00%	-	0.00%	32,000 32,000
	Transfer From Reserve					-
TOTAL REVENUE		138,612	9.68%	276,406	19.29%	1,432,639 1,156,233
Expenses						
01-1-5010-100	Regular Pay - Plant	10,178	7.82%	24,660	18.95%	130,147 105,487
01-1-5010-101	Overtime Pay	1,493	7.46%	3,032	15.16%	20,000 16,968
01-1-5010-102	Sick Pay	420	7.32%	1,048	18.28%	5,730 4,682
01-1-5010-104	Vacation Pay	588	5.33%	1,497	13.55%	11,044 9,547
01-1-5010-105	Holiday Pay	-	0.00%	545	6.99%	7,796 7,251
01-1-5010-200	PERS	817	7.44%	1,636	14.91%	10,972 9,336
01-1-5010-201	FICA/Medicare	951	7.06%	2,289	16.98%	13,477 11,188
01-1-5010-202	SUI	-	0.00%	-	0.00%	1,641 1,641
01-1-5010-203	Health Insurance	3,895	8.14%	7,790	16.29%	47,828 40,038
01-1-5010-204	Workers Compensation	468	6.37%	935	12.74%	7,345 6,410
01-1-5010-206	Dental Insurance	390	7.94%	780	15.87%	4,917 4,137
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	13,977	80.76%	14,565	84.15%	17,307 2,742
01-1-5020-511	Repair & Maintenance - Vehicle	2,059	8.36%	2,190	8.90%	24,614 22,424
01-1-5020-512	Repair & Maintenance - Distribution	-	0.00%	3,925	6.54%	60,000 56,075
01-1-5020-515	R&M Transmission - Intake	-	0.00%	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	975	6.66%	2,118	14.47%	14,637 12,519
01-1-5020-524	Health & Safety	1,088	19.10%	1,151	20.21%	5,695 4,544
01-1-5020-529	Telephone - T & D	491	6.35%	1,038	13.43%	7,733 6,695
01-1-5020-544	Water Testing Fees	1,270	10.37%	1,975	16.13%	12,247 10,272
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	8,961	19.42%	18,420	39.91%	46,151 27,731
01-1-5021-524	P G & E Power - Office	344	13.99%	720	29.24%	2,462 1,742
01-1-5021-525	P G & E Power - Intake	8,833	13.95%	16,264	25.68%	63,332 47,068
01-1-5021-526	P G & E Power - Well	22	0.23%	45	0.47%	9,523 9,479
01-1-5021-527	P G & E Power - Water Treatment	2,976	11.98%	5,844	23.53%	24,836 18,992
01-1-5021-528	P G & E Power - Distribution	2,912	14.18%	5,770	28.10%	20,533 14,763
01-1-5021-529	P G & E Power - Well 2	40	0.99%	84	2.09%	4,000 3,916
01-1-5021-530	P G & E Power - Medina	612	15.30%	1,834	45.84%	4,000 2,166
01-1-5021-532	P G & E Power - Well 5/6	612	15.30%	1,834	45.84%	4,000 2,166
01-1-5021-561	Purchased Water Actual-mid-p	9,002	16.60%	13,339	24.60%	54,232 40,893
01-1-5023-533	Outside Services	127	2.78%	253	5.56%	4,559 4,306
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	500 500
01-1-5023-537	Pest Control	32	7.94%	64	15.88%	403 339
01-1-5023-538	Engineering Services	2,905	19.37%	8,293	55.29%	15,000 6,707
01-1-5023-539	Employee Education	-	0.00%	-	0.00%	3,000 3,000
01-1-5024-540	Memberships	-	0.00%	328	31.11%	1,055 727
01-1-5024-542	Publications	-	0.00%	-	0.00%	500 500
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%	27,579	17.24%	160,000 132,421

	Aug-16	August vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget	
01-2-6010-100	Regular Pay - Administration	5,861	7.49%	14,657	18.74%	78,211	63,554
01-2-6010-101	Overtime Pay	199	3.42%	935	16.11%	5,800	4,865
01-2-6010-102	Sick Pay	6	2.64%	352	148.65%	237	(115)
01-2-6010-104	Vacation Pay	379	8.08%	955	20.33%	4,697	3,742
01-2-6010-105	Holiday Pay	-	0.00%	249	6.75%	3,692	3,443
01-2-6010-200	PERS	392	6.83%	784	13.67%	5,730	4,946
01-2-6010-201	FICA/Medicare	502	6.93%	1,267	17.48%	7,248	5,981
01-2-6010-202	SUI	81	6.88%	187	15.92%	1,176	989
01-2-6010-203	Health Insurance	1,656	8.28%	3,311	16.55%	20,005	16,694
01-2-6010-204	Workers Compensation	46	6.36%	93	12.73%	727	634
01-2-6010-206	Dental Insurance	159	7.94%	319	15.87%	2,007	1,688
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	-	0.00%	927	94.65%	979	52
01-2-6020-529	Telephone - Admin	222	5.43%	611	14.91%	4,099	3,488
01-2-6020-530	Office Supplies	603	14.53%	686	16.51%	4,153	3,467
01-2-6020-531	Postage	510	5.56%	1,623	17.70%	9,172	7,549
01-2-6023-531	Computer IT	4,006	18.56%	10,757	49.86%	21,576	10,819
01-2-6023-533	Outside Services	17,481	13.98%	26,223	20.98%	125,000	98,777
01-2-6023-535	Office Cleaning Serv	140	8.42%	320	19.24%	1,663	1,343
01-2-6023-536	Legal Services	756	5.04%	1,920	12.80%	15,000	13,080
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	320	5.90%	520	9.58%	5,428	4,908
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%	1,000	12.03%	8,316	7,316
01-3-6025-201	FICA/Medicare	38	6.01%	77	12.03%	636	560
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	419	9.30%	846	18.78%	4,503	3,657
01-9-6030-572	Business Insurance Expense	2,343	6.94%	4,685	13.88%	33,757	29,072
01-9-6030-576	Misc Other Expense	25	0.33%	49	0.66%	7,478	7,429
01-9-6030-577	Retired Employee Health	1,913	#DIV/0!	3,460	#DIV/0!	-	(3,460)
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	148,142	148,142
01-9-6031-580	Interest Long Term Debt	5,984	11.47%	9,964	19.10%	52,173	42,209
01-9-6032-583	Depreciation Expense	18	0.71%	204	8.17%	2,500	2,296
TOTAL EXPENSES		134,786	9.29%	259,112	17.86%	1,450,899	1,191,787
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	-	#DIV/0!	42	#DIV/0!	-	(42)
01-9-6030-584	Well 2	-	#DIV/0!	878	#DIV/0!	-	(878)
01-9-6030-585	Medina Well	-	#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	-	#DIV/0!	2,654	#DIV/0!	-	(2,654)
01-9-6030-588	Well 6	-	#DIV/0!	-	#DIV/0!	-	-
TOTAL CARRYOVER PROJECTS EXPENSE		-	#DIV/0!	9,663	#DIV/0!	-	(9,663)
Net Income / (Loss)		3,827	7.78%	7,630	15.50%	49,214	41,584

	Aug-16	August vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
--	--------	--------------------	---------------	-----------------	------------------	------------------

* 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
---------------	--	---	-------	---	-------	--------	--------

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

LDPCSD Financials**Asset :**

Cash and investments
Restricted cash
Accts Receivable net of res
Water Drought Receivable
Inventory
Prpd expense & deposits
Deferred Outflow of Resources

**Statement of Net Assets (Balance Sheet)
for the month ending August 2016**

	\$	810,508
	\$	-
	\$	181,936
	\$	-
	\$	69,931
	\$	40,131
	\$	1,112
Total current assets	\$	1,103,618

Property, plant & equipment
less depreciation
C I P

	\$	9,081,656
	\$	(6,693,002)
	\$	922,350
Net P P & E	\$	3,311,004

Other L T Assets

Total Assets	\$	4,414,622
---------------------	-----------	------------------

Liabilites:

Accounts payable
Interest payable
Water Accrual
Accrued Payroll
L T debt, current

	\$	30,139
	\$	-
	\$	16,028
	\$	42,383
	\$	73,884
Total current liab	\$	162,434

L T debt

Post Retirement Benefit
Net Pension Liability
Deferred Inflow of Resources
Muni Loan
less current above

	\$	830,950
	\$	186,208
	\$	56,405
	\$	929,797
	\$	(73,884)
Total Liabilites	\$	2,091,910

Net assets

	\$	2,322,712
Total liab & net ass't	\$	4,414,622

<u>Vendor</u>	<u>Check Amount</u>
000012 AQUA LAB	1,270.00
000025 CHEMCO PRODUCTS COMPANY	8,172.33
000047 LAWSON & SON BACKHOE & GRADIN	850.00
000053 MARIPOSA COUNTY RECORDER	306.00
000065 KKI CORPORATION	2,745.09
000067 GENERAL PLUMBING SUPPLY CO., I	20.51
000076 USPS	452.41
000091 VALERO MARKETING & SUPPLY	975.03
000095 UNDERGROUND SERVICE ALERT	328.16
000105 PACIFIC GAS & ELECTRIC	14,817.73
000106 BINKLEY ASSOCIATES, INC	5,320.00
000115 MARIPOSA COUNTY AUDITOR	2,248.00
000118 D & D PEST CONTROL *	32.00
000136 AT&T	313.26
000157 CITY NATIONAL BANK	59,503.04
000165 ACWA/JPIA	7,464.14
000196 AQUA SIERRA CONTROLS, INC	13,329.66
000203 GRISWOLD, LaSALLE, COBB, DOWD	1,163.85
000232I STREAMLINE	400.00
000263 Brenntag	1,286.79
000290 Tuolumne County Recorder	143.00
000322I KAMPA COMMUNITY SOLUTIONS LLC	12,500.00
000383 BUSINESS CARD	1,315.61
000425 MARTECH *	1,394.40
000550 LUIS'S HOUSEKEEPING / YARDS	320.00
000552 RED WING SHOE STORE	619.62
000564 TOTAL WASTE SYSTEMS MARIPOSA	126.72
000583 COPY KING	435.89
000606 BARRY ELECTRIC	8,195.23
000623 MOUNTAIN ALARM INC	468.00
00071 Mother Lode Answering Service	239.00
0014501 DON PEDRO CUSTOM MARINE	771.38
003716 USC FOUNDATION OFFICE	120.00
101018 Sierra Telephone	5.20
660108 VERIZON WIRELESS	156.12
702 Warnerdam CPA Group	2,481.00
UB*10471 MR & MRS RICHARD YNIGUEZ	190.26
UB*10472 MR/MRS ARIEL FLORES	125.00
UB*10473 ANTHONY DRIVER ET/AL	295.00

Report Total: 150,899.43