

**LAKE DON PEDRO  
COMMUNITY SERVICES DISTRICT**

**Treasurer's Report**

**Reporting Period: July 2017**

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

**\* All bank accounts verified against bank statements**

<b>Restricted:</b>		
Investment - LAIF	\$ 164,111	
Total Restricted:		<u>\$ 164,111</u>
<b>Unrestricted:</b>		
Checking	\$ 108,494	
Money Market - Working Capital	\$ 395,920	
Petty Cash	\$ 125	
Total Unrestricted:		<u>\$ 504,539</u>
Total Restricted & Unrestricted:		<u>\$ 668,650</u>

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

	Jul-2017	Year to Date
<b>Sales &amp; Business Revenue:</b>	<u>\$ 142,172</u>	<u>\$ 142,172</u>
<b>Total Operating Expenses:</b>	<u>\$ (88,320)</u>	<u>\$ (88,320)</u>
<b>Non-Operating Income/Expense:</b>	<u>\$ (7,899)</u>	<u>\$ (7,899)</u>
<b>Water Drought Income/Expense:</b>	<u>\$ (3,862)</u>	<u>\$ (3,862)</u>
<b>Change in Net Assets (P&amp;L):</b>	<u>\$ 42,091</u>	<u>\$ 42,091</u>
<b>Net Cash Flow:</b>	<u>\$ (104,504)</u>	<u>\$ (104,504)</u>

**Accounts Receivable:**

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water IRWMP Reimb
Current	\$ 29,869	\$ 187,128	\$ 138	\$ 120,842	\$ -
> 30 Days	\$ 65	\$ -	\$ -	\$ -	\$ -
> 60 Days	\$ 7,059	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 1,919	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 2,323	\$ -	\$ 5,241	\$ -	\$ -
Credits	\$ (12,767)				
<b>Total</b>	<b>\$ 28,468</b>	<b>\$ 187,128</b>	<b>\$ 5,379</b>	<b>\$ 120,842</b>	<b>\$ -</b>
<b>Total Combined</b>	<b>\$ 336,438</b>		<b>\$ 5,379</b>		<b>\$ -</b>
 G/L Balance	 \$ 336,438		 \$ 5,379		 \$ -
<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	\$ 23,918	\$ -	\$ 7,945
> 30 Days	\$ -	\$ -	\$ -
> 60 Days	\$ -	\$ -	\$ -
> 90 Days	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 23,918</b>	<b>\$ -</b>	<b>\$ 7,945</b>
 G/L Balance	 \$ 23,918	 \$ -	 \$ 7,945
<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

August 21, 2017

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Name

Title

Date

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

	Jul-17	July 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	-	#DIV/0!	-	#DIV/0!	-
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	42,048	15.84%	42,048	15.84%	265,457
01-0-4010-402	Water Availability Revenue	15,594	8.32%	15,594	8.32%	187,443
01-0-4010-403	Water Service Charges	79,244	8.36%	79,244	8.36%	947,359
01-0-4020-410	Interest Income - LAIF	377	29.67%	377	29.67%	1,271
01-0-4020-413	Int Inc Penalties - Customer	1,938	8.15%	1,938	8.15%	23,781
01-0-4020-414	Transfer Fee Income	950	14.64%	950	14.64%	6,489
01-0-4020-415	Other Income	585	17.61%	585	17.61%	3,319
01-0-4020-416	Meter Set Fee	500	6.11%	500	6.11%	8,190
01-0-4020-417	Interest Income Guaranty Fed	-	0.00%	-	0.00%	11
01-0-4020-901	Hydrant Rental	-	0.00%	-	0.00%	101
01-0-4020-902	Hydrant Consumption	-	0.00%	-	0.00%	62
01-0-4020-999	Avail Fee Income	3,837	209.64%	3,837	209.64%	1,830
01-0-4040-100	Lease Fee	3,900	18.06%	3,900	18.06%	21,600
01-0-4050-575	Office Fire Reimbursement	-	0.00%	-	0.00%	32,000
TBD	Connection/Capacity Fees	-	-	-	-	30,000
TBD	Transfer From Reserve	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>153,972</b>	<b>10.07%</b>	<b>153,972</b>	<b>10.07%</b>	<b>1,528,914</b>
<b>Expenses</b>						
01-1-5010-100	Regular Pay - Plant	6,198	4.17%	6,198	4.17%	148,660
01-1-5010-101	Overtime Pay	1,198	7.97%	1,198	7.97%	15,040
01-1-5010-102	Sick Pay	266	4.80%	266	4.80%	5,543
01-1-5010-104	Vacation Pay	391	5.21%	391	5.21%	7,498
01-1-5010-105	Holiday Pay	-	0.00%	-	0.00%	6,568
01-1-5010-200	PERS	645	6.68%	645	6.68%	9,665
01-1-5010-201	FICA/Medicare	629	4.71%	629	4.71%	13,367
01-1-5010-202	SUI	-	0.00%	-	0.00%	1,810
01-1-5010-203	Health Insurance	3,450	7.28%	3,450	7.28%	47,419
01-1-5010-204	Workers Compensation	484	9.03%	484	9.03%	5,364
01-1-5010-206	Dental Insurance	-	#DIV/0!	-	#DIV/0!	-
01-1-5010-207	Vision Care	-	#DIV/0!	-	#DIV/0!	-
01-1-5010-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	1,000
01-1-5020-501	Lease Of Equipment	-	#DIV/0!	-	#DIV/0!	-
01-1-5020-510	Repair & Maintenance - Plant	325	1.81%	325	1.81%	18,000
01-1-5020-511	Repair & Maintenance - Vehicle	553	4.46%	553	4.46%	12,404
01-1-5020-512	Repair & Maintenance - Distribution	4,831	12.58%	4,831	12.58%	38,397
01-1-5020-515	R&M Transmission - Intake	-	0.00%	-	0.00%	23,030
01-1-5020-520	Small Tools & Equipment	518	25.91%	518	25.91%	2,000
01-1-5020-522	Gas, Oil & Lubricant - Plant	1,613	14.96%	1,613	14.96%	10,784
01-1-5020-524	Health & Safety	22	0.37%	22	0.37%	5,852
01-1-5020-529	Telephone - T & D	540	8.17%	540	8.17%	6,606
01-1-5020-544	Water Testing Fees	1,400	7.37%	1,400	7.37%	18,999
01-1-5020-545	Water System Fees	-	0.00%	-	0.00%	4,903
01-1-5020-548	Water Testing Materials	-	0.00%	-	0.00%	2,000
01-1-5021-521	Water Treatment Chemicals	6,196	11.67%	6,196	11.67%	53,106
01-1-5021-524	P G & E Power - Office	291	9.17%	291	9.17%	3,175
01-1-5021-525	P G & E Power - Intake	7,217	9.74%	7,217	9.74%	74,073
01-1-5021-526	P G & E Power - Well	22	0.74%	22	0.74%	3,000
01-1-5021-527	P G & E Power - Water Treatment	3,224	11.80%	3,224	11.80%	27,317
01-1-5021-528	P G & E Power - Distribution	3,755	14.81%	3,755	14.81%	25,360
01-1-5021-529	P G & E Power - Well 2	1,887	62.90%	1,887	62.90%	3,000
01-1-5021-530	P G & E Power - Medina	39	1.29%	39	1.29%	3,000
01-1-5021-532	P G & E Power - Well 5/6	39	1.29%	39	1.29%	3,000
01-1-5021-561	Purchased Water Actual-mid-p	8,545	13.71%	8,545	13.71%	62,332
01-1-5023-533	Outside Services	127	1.79%	127	1.79%	7,065
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	2,500
01-1-5023-537	Pest Control	32	7.94%	32	7.94%	403
01-1-5023-538	Engineering Services	-	0.00%	-	0.00%	24,561

	Jul-17	July vs Budget %	2017-2018 YTD	YTD vs Budget %	2017-2018 Adopted Preliminary Budget	Remaining Budget	
01-1-5023-539	Employee Education	120	10.54%	120	10.54%	1,134	1,014
01-1-5024-540	Memberships	264	63.94%	264	63.94%	413	149
01-1-5024-542	Publications	-	0.00%	-	0.00%	57	57
01-1-5024-543	Licenses, Permits & Cert.	-	0.00%	-	0.00%	616	616
01-1-5032-583	Depreciation Expense	13,842	8.10%	13,842	8.10%	170,855	157,013
01-2-6010-100	Regular Pay - Administration	7,441	9.17%	7,441	9.17%	81,147	73,706
01-2-6010-101	Overtime Pay	753	20.38%	753	20.38%	3,692	2,939
01-2-6010-102	Sick Pay	2,089	35.60%	2,089	35.60%	5,867	3,778
01-2-6010-104	Vacation Pay	1,306	20.42%	1,306	20.42%	6,394	5,089
01-2-6010-105	Holiday Pay	-	0.00%	-	0.00%	4,263	4,263
01-2-6010-200	PERS	564	9.73%	564	9.73%	5,797	5,233
01-2-6010-201	FICA/Medicare	646	8.23%	646	8.23%	7,851	7,205
01-2-6010-202	SUI	30	2.46%	30	2.46%	1,218	1,188
01-2-6010-203	Health Insurance	1,853	8.38%	1,853	8.38%	22,106	20,253
01-2-6010-204	Workers Compensation	48	9.02%	48	9.02%	531	483
01-2-6010-206	Dental Insurance	-	0.00%	-	0.00%	2,007	2,007
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	929	50.15%	929	50.15%	1,852	923
01-2-6020-529	Telephone - Admin	304	7.85%	304	7.85%	3,868	3,564
01-2-6020-530	Office Supplies	124	4.77%	124	4.77%	2,595	2,471
01-2-6020-531	Postage	1,165	16.30%	1,165	16.30%	7,147	5,982
01-2-6023-531	Computer IT	3,229	10.29%	3,229	10.29%	31,390	28,161
01-2-6023-533	Outside Services	8,751	7.90%	8,751	7.90%	110,734	101,983
01-2-6023-535	Office Cleaning Serv	140	7.72%	140	7.72%	1,814	1,674
01-2-6023-536	Legal Services	-	0.00%	-	0.00%	6,702	6,702
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%	200	3.17%	6,310	6,110
01-2-6024-542	Publications	535	38.62%	535	38.62%	1,386	850
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	400	6.35%	400	6.35%	6,300	5,900
01-3-6025-201	FICA/Medicare	31	6.36%	31	6.36%	482	451
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	481	8.98%	481	8.98%	5,357	4,876
01-9-6030-572	Business Insurance Expense	2,482	6.12%	2,482	6.12%	40,529	38,046
01-9-6030-576	Misc Other Expense	22	7.05%	22	7.05%	309	287
01-9-6030-577	Retired Employee Health	2,138	8.53%	2,138	8.53%	25,063	22,924
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	148,142	148,142
01-9-6031-580	Interest Long Term Debt	3,680	7.59%	3,680	7.59%	48,505	44,825
01-9-6032-583	Depreciation Expense	18	0.71%	18	0.71%	2,500	2,482
01-9-6035-575	Office Fire Recovery	-	#DIV/0!	-	#DIV/0!	-	-
<b>TOTAL EXPENSES</b>		<b>108,020</b>	<b>7.30%</b>	<b>108,020</b>	<b>7.30%</b>	<b>1,479,766</b>	<b>1,371,746</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	-	#DIV/0!	-	#DIV/0!	-	-
01-9-6030-585	Medina Well	-	0.00%	-	0.00%	50,000	50,000
01-9-6030-586	Well 3/4	-	#DIV/0!	-	#DIV/0!	-	-
01-9-6030-587	Well 5	128	0.26%	128	0.26%	50,000	49,873
01-9-6030-588	Well 6	-	#DIV/0!	-	#DIV/0!	-	-
01-0-1090-315	Intake Booster #2 Installation	111,836	149.11%	111,836	149.11%	75,000	(36,836)
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	350	0.06%	350	0.06%	605,249	604,899
01-9-6030-592	IRWMP Administrative Expenses	-	#DIV/0!	-	#DIV/0!	-	-
01-9-6030-593	IRWMP Water Use Efficiency	3,384	2.06%	3,384	2.06%	164,635	161,251
<b>TOTAL CIP IN PROGRESS</b>		<b>115,698</b>	<b>11.40%</b>	<b>115,698</b>	<b>11.40%</b>	<b>1,014,884</b>	<b>899,187</b>

		<b>Jul-17</b>	<b>July 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)****Asset :****for the month ending July 2017**

Cash and investments	\$	668,650
Restricted cash	\$	-
Accts Receivable net of res	\$	175,289
Water Drought Receivable	\$	-
Inventory	\$	69,931
Prpd expense & deposits	\$	46,603
Deferred Outflow of Resources	\$	7,580
<b>Total current assets</b>	<b>\$</b>	<b>968,053</b>
Property, plant & equipment	\$	9,910,443
less depreciation	\$	(6,842,292)
C I P	\$	1,392,231
<b>Net P P &amp; E</b>	<b>\$</b>	<b>4,460,382</b>
Other L T Assets		
<b>Total Assets</b>	<b>\$</b>	<b>5,428,435</b>
<b>Liabilites:</b>		
Accounts payable	\$	23,918
Interest payable	\$	16,560
Water Accrual	\$	7,945
Accrued Payroll	\$	47,486
L T debt, current	\$	75,713
<b>Total current liab</b>	<b>\$</b>	<b>171,622</b>
L T debt		
Post Retirement Benefit	\$	932,016
Net Pension Liability	\$	121,865
Deferred Inflow of Resources	\$	44,882
Muni Loan	\$	893,306
less current above	\$	(75,713)
<b>Total Liabilites</b>	<b>\$</b>	<b>2,087,978</b>
<b>Net assets</b>	<b>\$</b>	<b>3,340,457</b>
<b>Total liab &amp; net ass't</b>	<b>\$</b>	<b>5,428,435</b>

<u>Vendor</u>	<u>Check Amount</u>
000010 AMERICAN WATER WORKS ASSOC.	420.00
000012 AQUA LAB	655.00
000025 CHEMCO PRODUCTS COMPANY	8,692.13
000047 LAWSON & SON BACKHOE & GRADIN	4,225.00
000051 MERCED IRRIGATION DISTRICT	29,476.81
000059 MARIPOSA GAZETTE	185.00
000065 KKI CORPORATION	1,586.25
000067 GENERAL PLUMBING SUPPLY CO., I	283.01
000076 USPS	1,107.26
000091 VALERO MARKETING & SUPPLY	1,513.21
000094 USA BlueBook	1,736.67
000105 PACIFIC GAS & ELECTRIC	16,099.26
000106 BINKLEY ASSOCIATES, INC	647.50
000118 D & D PEST CONTROL *	32.00
000121 UNION DEMOCRAT*	209.52
000128 GRAINGER, INC.	425.42
000136 AT&T	414.49
000165 ACWA/JPIA	7,441.29
000196 AQUA SIERRA CONTROLS, INC	1,583.93
0002321 STREAMLINE	200.00
000263 Brenntag	732.29
000290 Tuolumne County Recorder	40.00
0003221 KAMPA COMMUNITY SOLUTIONS LLC	6,250.00
0003360 Backyard Spa & Pool Essentials	158.62
0004375 Accela Inc #774375	8,615.05
000550 LUIS'S HOUSEKEEPING / YARDS	200.00
000564 TOTAL WASTE SYSTEMS MARIPOSA	126.72
000583 COPY KING	1,551.25
000585 MO CAL OFFICE SOLUTIONS	321.49
000635 Contractor Compliance And Monitoring Inc	127.50
000645 Richard Townsend Contruction	111,538.55
00071 Mother Lode Answering Service	260.00
660108 VERIZON WIRELESS	155.70
702 Warmerdam CPA Group	2,471.00
UB*10528 MR/MRS DEREK TURNBULL	85.86
UB*10529 MR. & MRS. ROBERT FAUSS	76.14
UB*10530 MR/MRS WILLIAM BOTSCH	150.00
UB*10531 MS. BARBARA COOK	228.04
UB*10532 RAFAEL JESSE FIGUEROA JR	81.86
UB*10533 MR 7 MRS RICHARD MARSH	125.04

Report Total: 210,228.86