

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

District Name: LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

SCO Reporting Year: 20 15

ID Number: _____

Fiscal Year Ended: 06/30/15 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer


Signature

CPA
Title

Ever S. Ventura
Name (Please Print)

9/28/15
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Lake Don Pedro Community Services District Special Districts Financial Transactions Report

General Information

Fiscal Year 2015

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Danny"/>	<input type="text" value="L"/>	<input type="text" value="Johnson"/>	<input type="text" value="President"/>
Member	<input type="text" value="Charles"/>	<input type="text" value="A"/>	<input type="text" value="Day"/>	<input type="text" value="Vice President"/>
Member	<input type="text" value="Emery"/>	<input type="text" value="J"/>	<input type="text" value="Ross"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Daniel"/>	<input type="text" value="L"/>	<input type="text" value="Hankemeier"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Jean"/>	<input type="text" value="M"/>	<input type="text" value="Hedge"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Ever"/>	<input type="text" value="S"/>	<input type="text" value="Ventura"/>	<input type="text" value="(209) 579-0306"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Blomberg"/>	<input type="text" value="(209) 466-3894"/>

**Lake Don Pedro Community Services District
Special Districts Financial Transactions Report - Water Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2015	
Special Assessments		
Prior Year Taxes and Assessments		
Penalties and Cost on Delinquent Taxes and Assessments		21,698
Federal		
Aid for Construction		
Other Federal		
State		
Aid for Construction		
State Water Project		
Homeowners Property Tax Relief		
Timber Yield		
State Other and In-Lieu Taxes		
Other Governmental Agencies		
Redevelopment Pass-Through		
Other		
Other Non-Operating Revenues		
Total Non-Operating Revenues		\$50,607
Non-Operating Expenses		
Interest on Long-Term Debt		52,783
Other Interest		
Other Non-Operating Expenses		
Total Non-Operating Expenses		\$52,783
Non-Operating Income (Loss)		(\$2,176)
Income (Loss) Before Operating Transfers		(\$410,315)
Operating Transfers In (Intra-District)		
Operating Transfers Out (Intra-District)		
Net Income (Loss)		(\$410,315)
Fund Equity, Beginning of Period		\$3,320,303
Contributed Capital		
Federal		
State		
Other Governmental Agencies		
Non-Governmental Agencies		
Prior Period Adjustments		
Residual Equity Transfers		
Other		
Fund Equity, End of Period		\$2,909,988

Lake Don Pedro Community Services District
Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
Water Revenues, Expenses and Changes in Fund Equity			
Other Operating Expenses - Other	A		These are expenses related to California's water drought that are not yet reimbursed by the state.
Rents, Leases, and Franchises	A		Lake Don Pedro charges cable and internet companies for the use of their towers. The increase was due to charging higher rent fees as well as receiving rent from an additional company.

**Lake Don Pedro Community Services District
Special Districts Financial Transactions Report - Long-Term Debt**

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2015	
District-wide or Improvement District/Zone		District-wide
Improvement/Zone (If Applicable)		
Type of Debt		Other Long-Term Indebtedness
Activity		Water Enterprise
Purpose of Issue		Water plant construction
Nature of Revenue Pledged		General Revenue
Percent of Pledge		100.00
Year of Authorization		2007
Principal Amount Authorized		1,500,000
Principal Amount Issued		1,500,000
Beginning Maturity Date		2007
Ending Maturity Date		2026
Principal Amount Unmatured, Beginning of Fiscal Year		\$1,099,448
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		65,383
Principal Amount Defeased During Fiscal Year		
Principal Amount Unmatured, End of Fiscal Year		\$1,034,065
Principal Amount in Default, End of Fiscal Year		
Interest in Default, End of Fiscal Year		
Amount Held in Bond Reserve		

**Lake Don Pedro Community Services District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2015

Assets

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets							
Cash and Cash Equivalents				1,290,355			\$1,290,355
Taxes Receivable							\$0
Interest Receivable							\$0
Accounts Receivable				150,306			\$150,306
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds							\$0
Inventory of Materials and Supplies				69,931			\$69,931
Other Current Assets				43,790			\$43,790
Lease Payments Receivable							
Unearned Finance Charges							
Investments							
Restricted Assets							\$0
Deferred Charges							
Unamortized Discount on Long-Term Debt							
Other Assets							\$0
Fixed Assets							
Land				157,325			\$157,325
Buildings and Improvements				8,068,539			\$8,068,539
Equipment				855,792			\$855,792
Construction in Progress				720,673			\$720,673
Total Fixed Assets				\$9,802,329	\$0		\$9,802,329
Accumulated Depreciation				6,499,671			\$6,499,671
Net Fixed Assets				\$3,302,658	\$0		\$3,302,658
Other Debits							
Amount Available in Debt Service Funds							
Amount to be Provided							
Total Assets	\$0	\$0	\$0	\$4,857,040	\$0	\$0	\$4,857,040

**Lake Don Pedro Community Services District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2015

Liabilities and Equity

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable				113,112			\$113,112
Loans and Notes Payable							\$0
Interest Payable- Matured/Accrued				14,910			\$14,910
Other Current Liabilities				10,258			\$10,258
Compensated Absences Payable				25,569			\$25,569
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness				1,034,065			\$1,034,065
Unamortized Premium on Long-Term Debt							
Advances for Construction							
Deferred Revenue							\$0
All Other Non-Current Liabilities				749,138			\$749,138
Total Liabilities	\$0	\$0	\$0	\$1,947,052	\$0	\$0	\$1,947,052
Fund Equity							
Contributed Capital							
Invested in General Fixed Assets							
Retained Earnings							
Reserved							
Unreserved				2,909,988			\$2,909,988
Fund Balances							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
Total Fund Equity	\$0	\$0	\$0	\$2,909,988			\$2,909,988
Total Liabilities and Fund Equity	\$0	\$0	\$0	\$4,857,040	\$0	\$0	\$4,857,040

Supplement to the Annual Report of Special Districts

Special District ID Number:	
Name of District:	LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2014 | <input type="checkbox"/> October 2014 | <input type="checkbox"/> January 2015 | <input type="checkbox"/> April 2015 |
| <input type="checkbox"/> August 2014 | <input type="checkbox"/> November 2014 | <input type="checkbox"/> February 2015 | <input type="checkbox"/> May 2015 |
| <input type="checkbox"/> September 2014 | <input type="checkbox"/> December 2014 | <input type="checkbox"/> March 2015 | <input checked="" type="checkbox"/> June 2015 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Robyn Harris, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 414,917
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ N/A
Construction (Census Code F01)	\$ N/A

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ N/A
Construction (Census Code F92)	\$ N/A

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ N/A
Construction (Census Code F87)	\$ N/A

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ N/A
Construction (Census Code F36)	\$ N/A

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ N/A
Construction (Census Code F80)	\$ N/A

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 0
Construction (Census Code F91)	\$ 155,857

U.S. Bureau of the Census – Revised 7/20/2015