

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: December 2016

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

* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$ 163,144	
Total Restricted:		<u>\$ 163,144</u>
Unrestricted:		
Checking	\$ 52,682	
Money Market - Working Capital	\$ 678,674	
Petty Cash	<u>\$ 125</u>	
Total Unrestricted:		<u>\$ 731,481</u>
Total Restricted & Unrestricted:		<u>\$ 894,625</u>

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

	Dec-2016	Year to Date
Sales & Business Revenue:	\$ 110,743	\$ 735,343
Total Operating Expenses:	\$ (97,469)	\$ (576,077)
Non-Operating Income/Expense:	\$ (16,117)	\$ (77,156)
Water Drought Income/Expense:	\$ (85,906)	\$ 188,159
Change in Net Assets (P&L):	<u>\$ (88,749)</u>	<u>\$ 270,269</u>
Net Cash Flow:	<u>\$ 105,278</u>	<u>\$ 270,381</u>

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water Drought Reimb
Current	\$ 31,852	\$ -	\$ -	\$ 93,894	\$ 20,106
> 30 Days	\$ 12,734	\$ -	\$ -	\$ -	\$ -
> 60 Days	\$ 4,486	\$ -	\$ -	\$ -	\$ 201,922
> 90 Days	\$ 982	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 9,308	\$ 188,094	\$ 5,241	\$ -	\$ -
Credits	\$ (13,706)				
Total	\$ 45,656	\$ 188,094	\$ 5,241	\$ 93,894	\$ 222,028
Total Combined	\$ 327,644		\$ 5,241		\$ 222,028
G/L Balance	\$ 327,644		\$ 5,241		\$ 222,028
Difference	\$ -		\$ -		\$ -

* Amount of availability payments received: \$58,522

* Amount of availability payments outstanding: \$129,572

Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 61,244	\$ -	\$ 4,353
> 30 Days	\$ -	\$ -	\$ 4,206
> 60 Days	\$ -	\$ -	\$ 6,136
> 90 Days	\$ -	\$ -	\$ 23,849
Credits	\$ -	\$ -	\$ -
Total	\$ 61,244	\$ -	\$ 38,544
G/L Balance	\$ 61,244	\$ -	\$ 38,544
Difference	\$0	\$0	\$0

Name

Title

Date

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

		December	2016-2017	YTD vs	2016-2017	Remaining
		Dec-16	YTD	Budget %	Budget	Budget
				vs Budget %		
Revenue						
01-0-3010-302	Donated Capital - Meters Curre	-	20,000	#DIV/0!	-	(20,000)
01-0-4010-400	Water Sales Residential	14,262	158,278	74.93%	211,229	52,951
01-0-4010-402	Water Availability Revenue	15,640	93,664	49.30%	190,000	96,336
01-0-4010-403	Water Service Charges	79,035	473,169	50.39%	939,101	465,932
01-0-4020-410	Interest Income - LAIF	-	469	63.79%	735	266
01-0-4020-413	Int Inc Penalties - Customer	2,219	12,462	57.09%	21,830	9,368
01-0-4020-414	Transfer Fee Income	750	3,150	44.37%	7,100	3,950
01-0-4020-415	Other Income	600	1,556	40.95%	3,800	2,244
01-0-4020-416	Meter Set Fee	1,000	5,500	110.00%	5,000	(500)
01-0-4020-417	Interest Income Guaranty Fed	-	9	6.07%	144	135
01-0-4020-901	Hydrant Rental	40	80	#DIV/0!	-	(80)
01-0-4020-902	Hydrant Consumption	17	49	#DIV/0!	-	(49)
01-0-4020-999	Avail Fee Income	-	1,453	111.75%	1,300	(153)
01-0-4040-100	Lease Fee	900	5,400	26.47%	20,400	15,000
01-0-4050-575	Office Fire Reimbursement	-	-	0.00%	32,000	32,000
	Transfer From Reserve				-	
TOTAL REVENUE*		114,462	775,240	54.11%	1,432,639	657,399
Expenses						
01-1-5010-100	Regular Pay - Plant	13,083	58,035	44.59%	130,147	72,112
01-1-5010-101	Overtime Pay	1,081	9,681	48.40%	20,000	10,319
01-1-5010-102	Sick Pay	569	2,580	45.02%	5,730	3,150
01-1-5010-104	Vacation Pay	719	3,747	33.93%	11,044	7,297
01-1-5010-105	Holiday Pay	1,187	3,847	49.35%	7,796	3,949
01-1-5010-200	PERS	1,053	4,768	43.46%	10,972	6,204
01-1-5010-201	FICA/Medicare	1,320	6,100	45.26%	13,477	7,377
01-1-5010-202	SUI	501	501	30.52%	1,641	1,140
01-1-5010-203	Health Insurance	4,359	23,835	49.83%	47,828	23,993
01-1-5010-204	Workers Compensation	468	2,386	32.49%	7,345	4,959
01-1-5010-206	Dental Insurance	390	2,341	47.61%	4,917	2,576
01-1-5010-207	Vision Care	-	-	0.00%	300	300
01-1-5010-546	Travel, Meetings & Mileage	-	-	0.00%	1,000	1,000
01-1-5020-501	Lease Of Equipment	-	-	0.00%	2,211	2,211
01-1-5020-510	Repair & Maintenance - Plant	6,657	33,127	191.41%	17,307	(15,820)
01-1-5020-511	Repair & Maintenance - Vehicle	835	7,436	30.21%	24,614	17,178
01-1-5020-512	Repair & Maintenance - Distribution	3,189	20,429	34.05%	60,000	39,571
01-1-5020-515	R&M Transmission - Intake	-	13,670	126.57%	10,800	(2,870)
01-1-5020-520	Small Tools & Equipment	-	463	15.45%	3,000	2,537
01-1-5020-522	Gas, Oil & Lubricant - Plant	392	5,205	35.56%	14,637	9,432
01-1-5020-524	Health & Safety	-	1,771	31.09%	5,695	3,924
01-1-5020-529	Telephone - T & D	513	3,096	40.04%	7,733	4,637
01-1-5020-544	Water Testing Fees	4,305	8,110	66.22%	12,247	4,137
01-1-5020-545	Water System Fees	500	500	3.40%	14,709	14,209
01-1-5020-548	Water Testing Materials	381	381	13.10%	2,909	2,528
01-1-5021-521	Water Treatment Chemicals	8,716	35,819	77.61%	46,151	10,332
01-1-5021-524	P G & E Power - Office	226	1,746	70.94%	2,462	716
01-1-5021-525	P G & E Power - Intake	4,380	46,247	73.02%	63,332	17,085
01-1-5021-526	P G & E Power - Well	21	135	1.42%	9,523	9,388
01-1-5021-527	P G & E Power - Water Treatment	1,434	15,677	63.12%	24,836	9,159
01-1-5021-528	P G & E Power - Distribution	1,298	14,770	71.94%	20,533	5,763
01-1-5021-529	P G & E Power - Well 2	969	3,676	91.90%	4,000	324
01-1-5021-530	P G & E Power - Medina	14	927	23.17%	4,000	3,073
01-1-5021-532	P G & E Power - Well 5/6	14	927	23.17%	4,000	3,073
01-1-5021-561	Purchased Water Actual-mid-p	4,353	35,856	66.12%	54,232	18,376
01-1-5023-533	Outside Services**	127	4,900	107.49%	4,559	(341)
01-1-5023-535	Fire Protection/Weed Control	-	-	0.00%	500	500
01-1-5023-537	Pest Control	32	192	47.64%	403	211
01-1-5023-538	Engineering Services	700	12,858	85.72%	15,000	2,142
01-1-5023-539	Employee Education	-	-	0.00%	3,000	3,000
01-1-5024-540	Memberships	-	328	31.11%	1,055	727
01-1-5024-542	Publications	-	45	9.00%	500	455

	Dec-16	December vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
01-1-5024-543	Licenses, Permits & Cert.	199	16.58%	349	29.08%	851
01-1-5032-583	Depreciation Expense	13,842	8.65%	82,018	51.26%	77,982
01-2-6010-100	Regular Pay - Administration	8,162	10.44%	42,082	53.81%	36,129
01-2-6010-101	Overtime Pay	90	1.55%	2,080	35.86%	3,720
01-2-6010-102	Sick Pay	372	156.88%	3,630	1531.76%	(3,393)
01-2-6010-104	Vacation Pay	634	13.50%	3,395	72.28%	1,302
01-2-6010-105	Holiday Pay	824	22.32%	2,559	69.31%	1,133
01-2-6010-200	PERS	669	11.68%	2,825	49.30%	2,905
01-2-6010-201	FICA/Medicare	793	10.94%	3,726	51.41%	3,522
01-2-6010-202	SUI	195	16.57%	387	32.92%	789
01-2-6010-203	Health Insurance	1,853	9.26%	10,132	50.64%	9,873
01-2-6010-204	Workers Compensation	46	6.36%	236	32.46%	491
01-2-6010-206	Dental Insurance	159	7.94%	956	47.62%	1,051
01-2-6010-207	Vision Care	-	0.00%	-	0.00%	200
01-2-6010-546	Travel, Meetings & Mileage	-	0.00%	161	13.41%	1,039
01-2-6020-512	Propane	-	0.00%	66	15.28%	366
01-2-6020-515	Customer Billing Supplies	-	0.00%	927	94.65%	52
01-2-6020-529	Telephone - Admin	290	7.08%	1,906	46.50%	2,193
01-2-6020-530	Office Supplies	438	10.55%	1,426	34.34%	2,727
01-2-6020-531	Postage	461	5.03%	3,668	39.99%	5,504
01-2-6023-531	Computer IT	1,620	7.51%	17,238	79.90%	4,338
01-2-6023-533	Outside Services	8,690	6.95%	58,906	47.12%	66,094
01-2-6023-535	Office Cleaning Serv	140	8.42%	880	52.92%	783
01-2-6023-536	Legal Services	460	3.07%	4,295	28.63%	10,705
01-2-6023-537	Audit Services	-	0.00%	-	0.00%	7,000
01-2-6023-539	Employee Education	407	40.65%	982	98.15%	18
01-2-6024-540	Memberships	3,888	71.63%	5,008	92.26%	420
01-2-6024-542	Publications	-	0.00%	430	44.56%	536
01-2-6024-547	County Fees	-	0.00%	80	8.00%	920
01-2-6024-999	County Avail Fee	-	0.00%	1,460	88.45%	191
01-3-6025-100	Regular Pay	500	6.01%	3,300	39.68%	5,016
01-3-6025-201	FICA/Medicare	38	6.02%	252	39.69%	384
01-3-6025-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	2,000
01-3-6025-550	Board Meeting Expense	-	0.00%	-	0.00%	1,000
01-3-6025-555	Board Election Expenses	-	0.00%	-	0.00%	3,000
01-9-6030-569	Credit Card Service Charges	410	9.11%	2,567	57.00%	1,936
01-9-6030-572	Business Insurance Expense	2,343	6.94%	14,056	41.64%	19,701
01-9-6030-576	Misc Other Expense	39	0.51%	158	2.11%	7,321
01-9-6030-577	Retired Employee Health	2,138	#DIV/0!	11,338	#DIV/0!	(11,338)
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	148,142
01-9-6031-580	Interest Long Term Debt	3,800	7.28%	23,264	44.59%	28,909
01-9-6032-583	Depreciation Expense	18	0.71%	274	10.97%	2,226
TOTAL EXPENSES*		117,305	8.08%	693,129	47.77%	757,770
IRWMP (DWR) GRANT PROJECT EXPENSE						
TBD	Water Service Line Replacement	-	0.00%	-	0.00%	721,287
01-9-6030-589	IRWMP Regional Water Use Efficiency	53,965	51.32%	75,546	71.84%	29,610
TOTAL IRWMP GRANT PROJECT EXPENSE		53,965		75,546		750,897
IRWMP GRANT PROJECT REVENUE						
TBD	IRWMP Service Line Replacement		0.00%		0.00%	721,287
TBD	IRWMP Regional Water Use Efficiency		0.00%		0.00%	87,630
TBD	IRWMP Grant Administration		0.00%		0.00%	85,000
TOTAL IRWMP GRANT REVENUE		-	0.00%	-	0.00%	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	16,704	#DIV/0!	18,647	#DIV/0!	(18,647)
01-9-6030-585	Medina Well	16,704	#DIV/0!	26,402	#DIV/0!	(26,402)
01-9-6030-586	Well 3/4	-	#DIV/0!	-	#DIV/0!	-
01-9-6030-587	Well 5	18,639	#DIV/0!	21,880	#DIV/0!	(21,880)
01-9-6030-588	Well 6	-	#DIV/0!	-	#DIV/0!	-
TOTAL CARRYOVER PROJECTS EXPENSE		52,047	#DIV/0!	66,971	#DIV/0!	(66,971)

	Dec-16	December vs Budget %	2016-2017 YTD	YTD vs Budget %	2016-2017 Budget	Remaining Budget
Net Income / (Loss)	(88,749)	-180.33%	270,269	549.17%	49,214	109,621

* 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

New Capital Improvement Projects

01-0-1070-163	Structures - HVAC System	-			18,500	
01-0-1090-300	CIP-Filter Media Replacement	-			41,370	
01-0-1090-315	Intake Booster #2 Installation	263	0.53%	1,610	3.22%	50,000
TBD	Intake Pump Control Replacements	-	0.00%	-	0.00%	85,000
TBD	Intake Raw Water Pipeline Replacements	-	0.00%	-	0.00%	250,000
01-0-1090-305	Ranchito Well #1 Renovation	12,400	32.97%	12,400	32.97%	37,611
01-0-1090-313	Office Server Installation w/Software	-	0.00%	26,389	24.66%	107,000
01-0-1090-314	CIP-Barge Renovation	-		3,506		
TOTAL NEW CAPITAL IMPROVEMENT PROJECTS		12,663	2.39%	103,775	19.59%	529,611

01-0-2040-233	Muni Finance Loan (Principal Payments)	-	0.00%	35,609	50.51%	70,500
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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	18,647	397,648	392,760	(4,888)
01-9-6030-585	Medina Well	32,328	394,640	26,402	453,370	599,950	146,580
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	21,880	200,824	329,820	128,996
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	66,971	1,541,371	2,064,350	522,979

Outstanding Well Grant Revenue***

01-0-4020-418	Well 2 Grant Revenue	20,106	8.12%	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
		20,106		330,676		1,205,391	874,715

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

LDPSCD Financials**Statement of Net Assets (Balance Sheet)
for the month ending December 2016****Asset :**

Cash and investments	\$	894,625
Restricted cash	\$	-
Accts Receivable net of res	\$	174,653
Water Drought Receivable	\$	222,028
Inventory	\$	69,931
Prpd expense & deposits	\$	23,663
Deferred Outflow of Resources	\$	7,580
Total current assets	\$	1,392,480
Property, plant & equipment	\$	9,100,156
less depreciation	\$	(6,747,511)
C I P	\$	1,006,229
Net P P & E	\$	3,358,874
Other L T Assets		
Total Assets	\$	4,751,354
Liabilites:		
Accounts payable	\$	61,244
Interest payable	\$	13,300
Water Accrual	\$	38,544
Accrued Payroll	\$	45,554
L T debt, current	\$	73,884
Total current liab	\$	232,526
L T debt		
Post Retirment Benefit	\$	932,016
Net Pension Liability	\$	126,416
Deferred Inflow of Resources	\$	44,882
Muni Loan	\$	929,797
less current above	\$	(73,884)
Total Liabilites	\$	2,191,753
Net assets	\$	2,559,601
Total liab & net ass't	\$	4,751,354