

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: June 2018

The district ended the month of June 2018 with the following balances in our accounts:

* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$	165,669
Total Restricted:		<u>\$ 165,669</u>
Unrestricted:		
Checking	\$	111,741
Money Market - Working Capital	\$	686,513
Petty Cash	\$	<u>125</u>
Total Unrestricted:		<u>\$ 798,379</u>
Total Restricted & Unrestricted:		<u>\$ 964,048</u>

The district ended June 2018 with the following amounts affecting our financial status:

	Jun-2018	Year to Date
<u>Sales & Business Revenue:</u>	<u>\$ 135,706</u>	<u>\$ 1,460,045</u>
<u>Total Operating Expenses:</u>	<u>\$ (82,896)</u>	<u>\$ (1,014,417)</u>
<u>Non-Operating Income/Expense:</u>	<u>\$ (20,789)</u>	<u>\$ (187,405)</u>
<u>Water Drought Income/Expense:</u>	<u>\$ 43,483</u>	<u>\$ 123,340</u>
<u>Change in Net Assets (P&L):</u>	<u>\$ 75,504</u>	<u>\$ 381,563</u>
<u>Net Cash Flow:</u>	<u>\$ 4,820</u>	<u>\$ 190,894</u>

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water IRWMP	A/R Water USDA
Current	\$ 28,780	\$ -	\$ -	\$ 119,211	\$ -	\$ -
> 30 Days	\$ 7,053	\$ -	\$ 114	\$ -	\$ -	\$ -
> 60 Days	\$ 3,921	\$ -	\$ 44	\$ -	\$ -	\$ -
> 90 Days	\$ 454	\$ -	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 5,102	\$ -	\$ 5,241	\$ -	\$ -	\$ -
Credits	\$ (17,222)					
Total	\$ 28,088	\$ -	\$ 5,399	\$ 119,211	\$ -	\$ -
Total Combined	\$ 147,299		\$ 5,399			\$ -
G/L Balance	\$ 147,299		\$ 5,399			\$ -
Difference	\$ -		\$ -			\$ -

* Amount of availability payments received: \$0

* Amount of availability payments outstanding: \$0

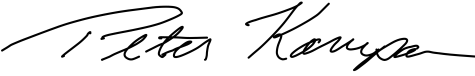
Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 83,000	\$ -	\$ 12,309
> 30 Days	\$ -	\$ -	\$ 8,290
> 60 Days	\$ -	\$ -	\$ 4,245
> 90 Days	\$ -	\$ -	\$ 17,332
Credits	\$ -	\$ -	\$ -
Total	\$ 83,000	\$ -	\$ 42,176
G/L Balance	\$ 83,000	\$ -	\$ 42,176
Difference	\$0	\$0	\$0

* AP Trade balance of \$83,000 includes the following invoices:

- \$22,524.73 from Mariposa County Resource Conservation District
- \$34,306.12 from Njirich & Son's Inc
- \$7,958.35 from Kennedy Jenks

“ 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”.



General Manager

7-16-18

Name

Title

Date

Statement of Revenues and Expenses (P&L)
June 2018 & Year-To-Date Versus 6/30/18 Approved Final Budget

		Jun-18	June vs Budget %	2017-2018 YTD	YTD vs Budget %	2017-2018 Approved Final Budget	Remaining Budget
Revenue							
01-0-3010-301	Meter Reconnection Fee	150	#DIV/0!	450	#DIV/0!	-	(450)
01-0-3010-302	Donated Capital - Meters Curre	-	#DIV/0!	15,000	#DIV/0!	-	(15,000)
01-0-4010-400	Water Sales Residential	39,884	15.02%	309,826	116.71%	265,457	(44,369)
01-0-4010-402	Water Availability Revenue	15,594	8.32%	186,997	99.76%	187,443	446
01-0-4010-403	Water Service Charges	79,509	8.39%	951,781	100.47%	947,359	(4,422)
01-0-4020-410	Interest Income - LAIF	-	0.00%	1,935	152.24%	1,271	(664)
01-0-4020-413	Int Inc Penalties - Customer	2,017	8.48%	28,056	117.98%	23,781	(4,275)
01-0-4020-414	Transfer Fee Income	500	7.71%	7,450	114.81%	6,489	(961)
01-0-4020-415	Other Income	423	12.73%	5,713	172.14%	3,319	(2,394)
01-0-4020-416	Meter Set Fee	-	0.00%	1,500	18.32%	8,190	6,690
01-0-4020-417	Interest Income Guaranty Fed	-	0.00%	-	0.00%	11	11
01-0-4020-901	Hydrant Rental	70	69.31%	375	371.29%	101	(274)
01-0-4020-902	Hydrant Consumption	-	0.00%	59	94.90%	62	3
01-0-4020-999	Avail Fee Income	-	0.00%	1,607	87.79%	1,830	224
01-0-4040-100	Lease Fee	2,700	12.50%	26,400	122.22%	21,600	(4,800)
01-0-4050-575	Office Fire Reimbursement	-	0.00%	-	0.00%	32,000	32,000
TBD	Connection/Capacity Fees					30,000	
TBD	Transfer From Reserve					-	
TOTAL REVENUE		140,846	9.21%	1,537,149	100.54%	1,528,914	(8,235)
Expenses							
01-1-5010-100	Regular Pay - Plant	9,980	6.71%	78,930	53.09%	148,660	69,730
01-1-5010-101	Overtime Pay	2,159	14.36%	17,247	114.68%	15,040	(2,207)
01-1-5010-102	Sick Pay	488	8.80%	3,335	60.17%	5,543	2,208
01-1-5010-104	Vacation Pay	745	9.93%	5,656	75.44%	7,498	1,842
01-1-5010-105	Holiday Pay	831	12.65%	4,241	64.58%	6,568	2,327
01-1-5010-200	PERS	992	10.26%	7,287	75.39%	9,665	2,378
01-1-5010-201	FICA/Medicare	1,096	8.20%	8,767	65.59%	13,367	4,600
01-1-5010-202	SUI	-	0.00%	868	47.96%	1,810	942
01-1-5010-203	Health Insurance	3,699	7.80%	50,769	107.06%	47,419	(3,350)
01-1-5010-204	Workers Compensation	484	9.03%	5,774	107.63%	5,364	(410)
01-1-5010-206	Dental Insurance	240	#DIV/0!	3,202	#DIV/0!	-	(3,202)
01-1-5010-207	Vision Care	-	#DIV/0!	-	#DIV/0!	-	-
01-1-5010-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	1,000	1,000
01-1-5020-501	Lease Of Equipment	-	#DIV/0!	510	#DIV/0!	-	(510)
01-1-5020-510	Repair & Maintenance - Plant	-	0.00%	10,601	58.89%	18,000	7,399
01-1-5020-511	Repair & Maintenance - Vehicle	-	0.00%	9,258	74.64%	12,404	3,146
01-1-5020-512	Repair & Maintenance - Distribution	5,515	14.36%	54,161	141.05%	38,397	(15,764)
01-1-5020-515	R&M Transmission - Intake	-	0.00%	4,999	21.70%	23,030	18,031
01-1-5020-520	Small Tools & Equipment*	(3,817)	-190.84%	2,659	132.94%	2,000	(659)
01-1-5020-522	Gas, Oil & Lubricant - Plant	638	5.91%	11,054	102.51%	10,784	(270)
01-1-5020-524	Health & Safety	-	0.00%	5,964	101.92%	5,852	(112)
01-1-5020-529	Telephone - T & D	565	8.55%	6,990	105.81%	6,606	(384)
01-1-5020-544	Water Testing Fees	1,385	7.29%	13,460	70.85%	18,999	5,539
01-1-5020-545	Water System Fees	-	0.00%	8,284	168.95%	4,903	(3,381)
01-1-5020-548	Water Testing Materials	-	0.00%	3,025	151.23%	2,000	(1,025)
01-1-5021-521	Water Treatment Chemicals	721	1.36%	37,006	69.68%	53,106	16,100
01-1-5021-524	P G & E Power - Office	242	7.63%	2,465	77.64%	3,175	710
01-1-5021-525	P G & E Power - Intake	6,329	8.54%	61,630	83.20%	74,073	12,443
01-1-5021-526	P G & E Power - Well	24	0.80%	269	8.98%	3,000	2,731
01-1-5021-527	P G & E Power - Water Treatment	4,548	16.65%	32,549	119.15%	27,317	(5,232)
01-1-5021-528	P G & E Power - Distribution	3,573	14.09%	31,437	123.96%	25,360	(6,077)
01-1-5021-529	P G & E Power - Well 2	29	0.98%	11,247	374.89%	3,000	(8,247)
01-1-5021-530	P G & E Power - Medina	-	0.00%	1,103	36.76%	3,000	1,897
01-1-5021-532	P G & E Power - Well 5/6	-	0.00%	1,103	36.76%	3,000	1,897
01-1-5021-561	Purchased Water Actual-mid-p	12,309	19.75%	81,349	130.51%	62,332	(19,017)
01-1-5023-533	Outside Services	253	3.58%	22,762	322.18%	7,065	(15,697)
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	2,500	2,500
01-1-5023-537	Pest Control	-	0.00%	4,696	1165.26%	403	(4,293)
01-1-5023-538	Engineering Services	875	3.56%	6,283	25.58%	24,561	18,279

	Jun-18	June vs Budget %	2017-2018 YTD	YTD vs Budget %	2017-2018 Approved Final Budget	Remaining Budget	
01-1-5023-539	Employee Education	-	0.00%	120	5.98%	2,000	1,880
01-1-5024-540	Memberships	-	0.00%	684	165.64%	413	(271)
01-1-5024-542	Publications	-	0.00%	490	860.04%	57	(433)
01-1-5024-543	Licenses, Permits & Cert.	-	0.00%	523	84.90%	616	93
01-1-5032-583	Depreciation Expense	20,265	11.86%	195,329	114.32%	170,855	(24,474)
01-2-6010-100	Regular Pay - Administration	9,895	11.09%	86,288	96.67%	89,262	2,974
01-2-6010-101	Overtime Pay	97	2.64%	2,138	57.90%	3,692	1,554
01-2-6010-102	Sick Pay	426	7.26%	5,442	92.76%	5,867	425
01-2-6010-104	Vacation Pay	673	10.53%	6,767	105.83%	6,394	(373)
01-2-6010-105	Holiday Pay	593	13.91%	4,132	96.93%	4,263	131
01-2-6010-200	PERS	716	12.36%	6,319	109.00%	5,797	(522)
01-2-6010-201	FICA/Medicare	852	10.85%	8,086	102.99%	7,851	(235)
01-2-6010-202	SUI	-	0.00%	1,302	106.90%	1,218	(84)
01-2-6010-203	Health Insurance	1,936	8.76%	22,819	103.22%	22,106	(713)
01-2-6010-204	Workers Compensation	48	9.02%	575	108.27%	531	(44)
01-2-6010-206	Dental Insurance	159	7.94%	1,750	87.20%	2,007	257
01-2-6010-207	Vision Care	-	#DIV/0!	200	#DIV/0!	-	(200)
01-2-6010-546	Travel, Meetings & Mileage	-	0.00%	39	3.24%	1,200	1,161
01-2-6020-512	Propane	-	0.00%	543	77.27%	703	160
01-2-6020-515	Customer Billing Supplies	-	0.00%	1,323	71.43%	1,852	529
01-2-6020-529	Telephone - Admin	315	8.14%	3,631	93.87%	3,868	237
01-2-6020-530	Office Supplies	201	7.75%	2,154	83.01%	2,595	441
01-2-6020-531	Postage	512	7.16%	8,256	115.51%	7,147	(1,109)
01-2-6023-531	Computer IT	2,444	7.78%	39,567	126.05%	31,390	(8,177)
01-2-6023-533	Outside Services	6,250	5.64%	122,938	111.02%	110,734	(12,205)
01-2-6023-534	Temporary Outside Labor	-	0.00%	-	0.00%	3,000	3,000
01-2-6023-535	Office Cleaning Serv	140	7.72%	1,480	81.61%	1,814	334
01-2-6023-536	Legal Services	-	0.00%	8,161	121.78%	6,702	(1,459)
01-2-6023-537	Audit Services	-	0.00%	7,000	79.37%	8,820	1,820
01-2-6023-539	Employee Education	-	0.00%	-	0.00%	1,237	1,237
01-2-6024-540	Memberships	35	0.55%	5,965	94.53%	6,310	345
01-2-6024-542	Publications	174	12.55%	2,850	205.68%	1,386	(1,464)
01-2-6024-547	County Fees	-	0.00%	80	12.55%	638	558
01-2-6024-999	County Avail Fee	-	0.00%	1,615	87.80%	1,840	225
01-3-6025-100	Regular Pay	500	7.94%	5,300	84.13%	6,300	1,000
01-3-6025-201	FICA/Medicare	38	7.94%	405	84.20%	482	76
01-3-6025-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	2,000	2,000
01-9-6030-546	Travel, Meetings & Mileage	-	0.00%	75	4.69%	1,600	1,525
01-9-6030-569	Credit Card Service Charges	506	9.45%	5,935	110.81%	5,357	(579)
01-9-6030-572	Business Insurance Expense	2,482	6.12%	38,527	95.06%	40,529	2,001
01-9-6030-576	Misc Other Expense	23	0.43%	305	5.75%	5,300	4,995
01-9-6030-577	Retired Employee Health	2,252	8.98%	26,452	105.54%	25,063	(1,389)
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	148,142	148,142
01-9-6031-580	Interest Long Term Debt	3,372	6.95%	42,214	87.03%	48,505	6,290
01-9-6032-583	Depreciation Expense	17	0.69%	209	8.37%	2,500	2,290
01-9-6035-575	Office Fire Recovery	-	#DIV/0!	-	#DIV/0!	-	-
TOTAL EXPENSES		108,825	7.27%	1,278,925	85.45%	1,496,738	217,813

	Jun-18	June vs Budget %	2017-2018 YTD	YTD vs Budget %	2017-2018 Approved Final Budget	Remaining Budget
CAPITAL IMPROVEMENT PROJECTS (IN PROGRESS)						
01-1-5020-535	Water Supply Emergency 2014	-	#DIV/0!	-	#DIV/0!	-
01-9-6030-584	Well 2*	(10,763)	#DIV/0!	-	#DIV/0!	-
01-9-6030-585	Medina Well*	(3,911)	-7.82%	-	0.00%	50,000
01-9-6030-586	Well 3/4	-	#DIV/0!	22,868	#DIV/0!	(22,868)
01-9-6030-587	Well 5*	(83,545)	-167.09%	-	0.00%	50,000
01-9-6030-588	Well 6	-	#DIV/0!	235	#DIV/0!	(235)
01-0-1090-315	Intake Booster #2 Installation	-	0.00%	126,840	169.12%	75,000
01-0-1090-314	CIP-Barge Renovation	-	0.00%	37,053	123.51%	30,000
TBD	Springbrook Update	-	0.00%	-	0.00%	30,000
01-0-1090-305	Ranchito Well #1 Renovation	438	4.38%	1,488	14.88%	10,000
01-9-6030-591	IRWMP Service Lines	32,211	5.32%	179,846	29.71%	605,249
01-9-6030-592	IRWMP Administrative Expenses	500	2.50%	7,995	39.97%	20,000
01-9-6030-593	IRWMP Water Use Efficiency	22,025	13.38%	107,480	65.28%	164,635
TOTAL CIP IN PROGRESS		(43,045)	-4.16%	483,804	46.75%	1,034,884
CARRYOVER PROJECT (GRANT) REVENUE						
01-0-4020-428	USDA Grant	-	0.00%	324,641	104.72%	310,000
TBD	DWR Grant	-	-	-	-	86,520
01-0-4020-425	IRWMP Service Line Replacement	-	0.00%	107,908	18.77%	574,987
01-0-4020-427	IRWMP Regional Water Use Efficiency	-	0.00%	28,989	18.54%	156,403
01-0-4020-426	IRWMP Grant Administration	-	0.00%	4,392	21.96%	20,000
TOTAL CARRYOVER PROJECT REVENUE		-	0.00%	465,930	40.59%	1,147,910
NEW CAPITAL PURCHASES / IMPROVEMENTS						
TBD	Replacement Truck (2003 Chevy)	-	0.00%	-	0.00%	32,000
TBD	Replacement Truck (2005 Chevy)	-	0.00%	-	0.00%	40,000
TBD	Tablets for System Maintenance	-	0.00%	-	0.00%	5,000
TBD	Effluent Meter Replacement (Plant)	-	0.00%	-	0.00%	40,000
TBD	Replacement Flocculator Gear Drives	-	0.00%	-	0.00%	12,000
01-0-1090-316	Horniga Water Line Replacement	-	0.00%	13,537	22.56%	60,000
TBD	Portable Generator	-	0.00%	-	0.00%	6,000
TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS		-	0.00%	13,537	6.94%	195,000
PROJECT PLANNING, DESIGN AND STUDIES						
TBD	CIP Development	-	-	-	-	40,000
TBD	Connection Fee Study	-	-	-	-	15,000
01-9-6030-594	Grant Application Services	-	0.00%	15,723	52.41%	30,000
01-9-6030-594	District Map Digitizing and Updates	-	0.00%	8,445	56.30%	15,000
TBD	Planning Study re Lake McClure	-	-	-	-	50,000
TOTAL PLANNING, DESIGN AND STUDIES		-	0.00%	24,168	16.11%	150,000

*Amounts moved to the fixed asset list

LDPCSD Financials**Statement of Net Assets (Balance Sheet)
for the month ending June 2018****Asset :**

Cash and investments	\$	964,048
Restricted cash	\$	-
Accts Receivable net of res	\$	156,231
Water Drought Receivable	\$	-
Inventory	\$	69,931
Prpd expense & deposits	\$	48,839
Deferred Outflow of Resources	\$	54,459
Total current assets	\$	1,293,508

Property, plant & equipment	\$	11,452,244
less depreciation	\$	(7,023,970)
C I P	\$	459,402
Net P P & E	\$	4,887,676

Other L T Assets

Total Assets \$ **6,181,184**

Liabilites:

Accounts payable	\$	83,000
Interest payable	\$	11,801
Water Accrual	\$	42,176
Accrued Payroll	\$	52,506
A/P Accrued Payables	\$	2,250
L T debt, current	\$	79,508
Total current liab	\$	271,241

L T debt		
Post Retirement Benefit	\$	1,049,179
Net Pension Liability	\$	184,701
Deferred Inflow of Resources	\$	69,728
Muni Loan	\$	817,594
less current above	\$	(79,508)
Total Liabilites	\$	2,312,935

Net assets \$ **3,868,249**

Total liab & net ass't \$ **6,181,184**

Note: CIP decreased from May due to the Water Main Replacement in the amount of \$49,730.41 being moved to Fixed Assets.

<u>Vendor</u>	<u>Check Amount</u>
000012 AQUA LAB	1,385.00
000025 CHEMCO PRODUCTS COMPANY	7,180.86
000047 LAWSON & SON BACKHOE & GRADIN	1,475.00
000059 MARIPOSA GAZETTE	173.90
000065 KKI CORPORATION	742.50
000076 USPS	453.67
000091 VALERO MARKETING & SUPPLY	462.83
000105 PACIFIC GAS & ELECTRIC	8,212.39
000106 BINKLEY ASSOCIATES, INC	6,195.00
000110 SDRMA Wrk Comp/QTR	7,529.13
000121 UNION DEMOCRAT*	185.90
000136 AT&T	443.29
000165 ACWA/JPIA	7,887.14
0002321 STREAMLINE	200.00
000263 Brenntag	1,586.77
0003221 KAMPA COMMUNITY SOLUTIONS LLC	6,250.00
0004600 BLUELINE RENTAL LLC	3,816.78
00071 Mother Lode Answering Service	285.00
00072 Itron Inc	2,988.17
0007349 Recology Mariposa	252.65
001110 SDRMA	34,883.90
0028330 Core & Main LP	1,784.83
0045118 Industrial Electrical Company	1,210.00
702 Warmerdam CPA Group	2,488.00
UB*10601 MR/MRS CARL HUGHES	158.14
UB*10602 MR & MRS JOSEPH HAUK	163.90
UB*10603 REBECCA VATALARO	68.20
UB*10604 VICTORY REVOCABLE TRUST	110.50
UB*10605 JAMES & MONICA SULT	112.66

Report Total: 98,686.11