

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: November 2017

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

* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$	164,555
Total Restricted:		<u>\$ 164,555</u>
Unrestricted:		
Checking	\$	59,301
Money Market - Working Capital	\$	376,456
Petty Cash	\$	125
Total Unrestricted:		<u>\$ 435,882</u>
Total Restricted & Unrestricted:		<u>\$ 600,437</u>

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

	Nov-2017	Year to Date
<u>Sales & Business Revenue:</u>	<u>\$ 113,038</u>	<u>\$ 649,307</u>
<u>Total Operating Expenses:</u>	<u>\$ (74,192)</u>	<u>\$ (413,029)</u>
<u>Non-Operating Income/Expense:</u>	<u>\$ (11,246)</u>	<u>\$ (67,541)</u>
<u>Water Drought Income/Expense:</u>	<u>\$ 400,184</u>	<u>\$ 329,467</u>
<u>Change in Net Assets (P&L):</u>	<u>\$ 427,784</u>	<u>\$ 498,204</u>
<u>Net Cash Flow:</u>	<u>\$ (39,563)</u>	<u>\$ (172,717)</u>

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water IRWMP Reimb
Current	\$ 30,117	\$ -	\$ -	\$ 96,110	\$ 465,930
> 30 Days	\$ 11,252	\$ -	\$ -	\$ -	\$ -
> 60 Days	\$ 650	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 3,847	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 7,447	\$ 187,128	\$ 5,241	\$ -	\$ -
Credits	\$ (14,450)				
Total	\$ 38,863	\$ 187,128	\$ 5,241	\$ 96,110	\$ 465,930
Total Combined	\$ 322,101		\$ 5,241		\$ 465,930
 G/L Balance	 \$ 322,101		 \$ 5,241		 \$ 465,930
Difference	\$ -		\$ -		\$ -

* 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	\$ 19,931	\$ -	\$ 4,497
> 30 Days	\$ -	\$ -	\$ 5,665
> 60 Days	\$ -	\$ -	\$ 8,769
> 90 Days	\$ -	\$ -	\$ 15,592
Credits	\$ -	\$ -	\$ -
Total	\$ 19,931	\$ -	\$ 34,523
 G/L Balance	 \$ 19,931	 \$ -	 \$ 34,523
Difference	\$0	\$0	\$0

“ 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”.

Name Title Date

Statement of Revenues and Expenses (P&L)
November 2017 & Year-To-Date Versus 6/30/18 Approved Final Budget

		Nov-17	November vs Budget %	2017-2018 YTD	YTD vs Budget %	2017-2018 Approved Final Budget	Remaining Budget
Revenue							
01-0-3010-301	Meter Reconnection Fee	-	#DIV/0!	200	#DIV/0!	-	(200)
01-0-3010-302	Donated Capital - Meters Curre	5,000	#DIV/0!	10,000	#DIV/0!	-	(10,000)
01-0-4010-400	Water Sales Residential	17,014	6.41%	169,028	63.67%	265,457	96,429
01-0-4010-402	Water Availability Revenue	15,526	8.28%	77,902	41.56%	187,443	109,542
01-0-4010-403	Water Service Charges	79,449	8.39%	396,271	41.83%	947,359	551,089
01-0-4020-410	Interest Income - LAIF	-	0.00%	821	64.61%	1,271	450
01-0-4020-413	Int Inc Penalties - Customer	2,575	10.83%	12,104	50.90%	23,781	11,677
01-0-4020-414	Transfer Fee Income	550	8.48%	3,300	50.86%	6,489	3,189
01-0-4020-415	Other Income	225	6.78%	1,820	54.83%	3,319	1,499
01-0-4020-416	Meter Set Fee	500	6.11%	1,000	12.21%	8,190	7,190
01-0-4020-417	Interest Income Guaranty Fed	-	0.00%	-	0.00%	11	11
01-0-4020-901	Hydrant Rental	-	0.00%	-	0.00%	101	101
01-0-4020-902	Hydrant Consumption	-	0.00%	-	0.00%	62	62
01-0-4020-999	Avail Fee Income	-	0.00%	1,607	87.79%	1,830	224
01-0-4040-100	Lease Fee	900	4.17%	7,500	34.72%	21,600	14,100
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		121,739	7.96%	681,551	44.58%	1,528,914	847,362
Expenses							
01-1-5010-100	Regular Pay - Plant	3,328	2.24%	24,159	16.25%	148,660	124,501
01-1-5010-101	Overtime Pay	1,245	8.28%	5,561	36.97%	15,040	9,479
01-1-5010-102	Sick Pay	174	3.15%	898	16.19%	5,543	4,645
01-1-5010-104	Vacation Pay	367	4.90%	1,777	23.70%	7,498	5,721
01-1-5010-105	Holiday Pay	645	9.82%	1,041	15.85%	6,568	5,527
01-1-5010-200	PERS	372	3.85%	2,438	25.23%	9,665	7,227
01-1-5010-201	FICA/Medicare	433	3.24%	2,606	19.50%	13,367	10,761
01-1-5010-202	SUI	-	0.00%	-	0.00%	1,810	1,810
01-1-5010-203	Health Insurance	3,450	7.28%	24,872	52.45%	47,419	22,547
01-1-5010-204	Workers Compensation	484	9.03%	2,383	44.42%	5,364	2,981
01-1-5010-206	Dental Insurance	240	#DIV/0!	1,519	#DIV/0!	-	(1,519)
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!	-	#DIV/0!	-	-
01-1-5020-510	Repair & Maintenance - Plant	1,787	9.93%	2,307	12.82%	18,000	15,693
01-1-5020-511	Repair & Maintenance - Vehicle	9	0.08%	6,166	49.71%	12,404	6,238
01-1-5020-512	Repair & Maintenance - Distribution	-	0.00%	12,367	32.21%	38,397	26,030
01-1-5020-515	R&M Transmission - Intake	-	0.00%	-	0.00%	23,030	23,030
01-1-5020-520	Small Tools & Equipment	-	0.00%	563	28.16%	2,000	1,437
01-1-5020-522	Gas, Oil & Lubricant - Plant	1,312	12.16%	5,872	54.45%	10,784	4,912
01-1-5020-524	Health & Safety	468	8.00%	968	16.53%	5,852	4,884
01-1-5020-529	Telephone - T & D	541	8.19%	2,708	40.99%	6,606	3,898
01-1-5020-544	Water Testing Fees	655	3.45%	5,645	29.71%	18,999	13,354
01-1-5020-545	Water System Fees	-	0.00%	-	0.00%	4,903	4,903
01-1-5020-548	Water Testing Materials	-	0.00%	1,140	57.00%	2,000	860
01-1-5021-521	Water Treatment Chemicals	198	0.37%	21,452	40.39%	53,106	31,654
01-1-5021-524	P G & E Power - Office	151	4.76%	1,234	38.88%	3,175	1,941
01-1-5021-525	P G & E Power - Intake	5,834	7.88%	34,224	46.20%	74,073	39,849
01-1-5021-526	P G & E Power - Well	23	0.77%	113	3.76%	3,000	2,887
01-1-5021-527	P G & E Power - Water Treatment	6,663	24.39%	18,637	68.22%	27,317	8,680
01-1-5021-528	P G & E Power - Distribution	1,697	6.69%	16,856	66.47%	25,360	8,504
01-1-5021-529	P G & E Power - Well 2	1,080	36.00%	6,993	233.10%	3,000	(3,993)
01-1-5021-530	P G & E Power - Medina	24	0.80%	138	4.61%	3,000	2,862
01-1-5021-532	P G & E Power - Well 5/6	24	0.80%	138	4.61%	3,000	2,862
01-1-5021-561	Purchased Water Actual-mid-p	4,497	7.22%	35,122	56.35%	62,332	27,210
01-1-5023-533	Outside Services	-	0.00%	1,024	14.49%	7,065	6,041
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	2,500	2,500
01-1-5023-537	Pest Control	64	15.88%	160	39.70%	403	243
01-1-5023-538	Engineering Services	2,450	9.98%	2,503	10.19%	24,561	22,059

	Nov-17	November vs Budget %	2017-2018 YTD	YTD vs Budget %	2017-2018 Approved Final Budget	Remaining Budget
01-1-5023-539	-	0.00%	120	5.98%	2,000	1,880
01-1-5024-540	-	0.00%	264	63.94%	413	149
01-1-5024-542	-	0.00%	490	860.04%	57	(433)
01-1-5024-543	-	0.00%	110	17.86%	616	506
01-1-5032-583	14,230	8.33%	70,847	41.47%	170,855	100,008
01-2-6010-100	5,578	6.25%	32,186	36.06%	89,262	57,076
01-2-6010-101	28	0.75%	1,142	30.92%	3,692	2,550
01-2-6010-102	268	4.57%	3,198	54.51%	5,867	2,669
01-2-6010-104	455	7.12%	3,130	48.95%	6,394	3,264
01-2-6010-105	889	20.86%	1,482	34.77%	4,263	2,781
01-2-6010-200	480	8.28%	2,517	43.42%	5,797	3,280
01-2-6010-201	559	7.12%	2,978	37.93%	7,851	4,873
01-2-6010-202	74	6.06%	377	30.92%	1,218	841
01-2-6010-203	1,853	8.38%	9,266	41.92%	22,106	12,840
01-2-6010-204	48	9.02%	240	45.11%	531	291
01-2-6010-206	159	7.94%	635	31.65%	2,007	1,372
01-2-6010-207	-	#DIV/0!	-	#DIV/0!	-	-
01-2-6010-546	-	0.00%	-	0.00%	1,200	1,200
01-2-6020-512	-	0.00%	66	9.39%	703	637
01-2-6020-515	-	0.00%	929	50.15%	1,852	923
01-2-6020-529	306	7.91%	1,529	39.52%	3,868	2,339
01-2-6020-530	237	9.14%	1,225	47.20%	2,595	1,370
01-2-6020-531	798	11.16%	4,536	63.47%	7,147	2,611
01-2-6023-531	1,756	5.59%	16,949	53.99%	31,390	14,441
01-2-6023-533	11,828	10.68%	57,224	51.68%	110,734	53,510
01-2-6023-534	-	0.00%	-	0.00%	3,000	3,000
01-2-6023-535	140	7.72%	700	38.60%	1,814	1,114
01-2-6023-536	1,272	18.98%	2,477	36.96%	6,702	4,225
01-2-6023-537	-	0.00%	-	0.00%	8,820	8,820
01-2-6023-539	-	0.00%	-	0.00%	1,237	1,237
01-2-6024-540	4,102	65.01%	4,702	74.52%	6,310	1,608
01-2-6024-542	-	0.00%	2,016	145.50%	1,386	(630)
01-2-6024-547	-	0.00%	80	12.55%	638	558
01-2-6024-999	1,615	87.80%	1,615	87.80%	1,840	225
01-3-6025-100	500	7.94%	2,200	34.92%	6,300	4,100
01-3-6025-201	38	7.94%	168	34.95%	482	313
01-3-6025-546	-	0.00%	-	0.00%	2,000	2,000
01-9-6030-546	-	0.00%	-	0.00%	1,600	1,600
01-9-6030-569	506	9.45%	2,485	46.39%	5,357	2,872
01-9-6030-572	2,482	6.12%	12,411	30.62%	40,529	28,117
01-9-6030-576	32	0.59%	111	2.09%	5,300	5,189
01-9-6030-577	2,138	8.53%	10,691	42.66%	25,063	14,372
01-9-6030-580	-	0.00%	-	0.00%	148,142	148,142
01-9-6031-580	3,530	7.28%	18,049	37.21%	48,505	30,455
01-9-6032-583	17	0.69%	88	3.51%	2,500	2,412
01-9-6035-575	-	#DIV/0!	-	#DIV/0!	-	-
TOTAL EXPENSES	94,138	6.29%	512,815	34.26%	1,496,738	983,923

		Nov-17	November 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	-	#DIV/0!	64	#DIV/0!	-	(64)
01-9-6030-585	Medina Well	-	0.00%	64	0.13%	50,000	49,936
01-9-6030-586	Well 3/4	-	#DIV/0!	-	#DIV/0!	-	-
01-9-6030-587	Well 5	405	0.81%	766	1.53%	50,000	49,234
01-9-6030-588	Well 6	235	#DIV/0!	235	#DIV/0!	-	(235)
01-0-1090-315	Intake Booster #2 Installation	490	0.65%	120,995	161.33%	75,000	(45,995)
01-0-1090-314	CIP-Barge Renovation	6,855	22.85%	6,855	22.85%	30,000	23,145
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	34,401	5.68%	70,264	11.61%	605,249	534,985
01-9-6030-592	IRWMP Administrative Expenses	2,153	10.77%	6,003	30.01%	20,000	13,998
01-9-6030-593	IRWMP Water Use Efficiency	12,830	7.79%	43,345	26.33%	164,635	121,290
TOTAL CIP IN PROGRESS		57,369	5.54%	248,590	24.02%	1,034,884	786,294
CARRYOVER PROJECT (GRANT) REVENUE							
01-0-4020-428	USDA Grant	324,641	104.72%	324,641	104.72%	310,000	(14,641)
TBD	DWR Grant	-	-	-	-	86,520	-
01-0-4020-425	IRWMP Service Line Replacement	107,908	18.77%	107,908	18.77%	574,987	467,079
01-0-4020-427	IRWMP Regional Water Use Efficiency	28,989	18.54%	28,989	18.54%	156,403	127,414
01-0-4020-426	IRWMP Grant Administration	4,392	21.96%	4,392	21.96%	20,000	15,608
TOTAL CARRYOVER PROJECT REVENUE		465,930	40.59%	465,930	40.59%	1,147,910	681,980
NEW CAPITAL PURCHASES / IMPROVEMENTS							
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	Tablets for System Maintenance	-	0.00%	-	0.00%	5,000	5,000
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	Hormiga Water Line Replacement	-	0.00%	-	0.00%	60,000	60,000
TBD	Portable Generator	-	0.00%	-	0.00%	6,000	6,000
TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS			0.00%	-	0.00%	195,000	195,000
PROJECT PLANNING, DESIGN AND STUDIES							
TBD	CIP Development	-	-	-	-	40,000	40,000
TBD	Connection Fee Study	-	-	-	-	15,000	15,000
01-9-6030-594	Grant Application Services	15,723	52.41%	15,723	52.41%	30,000	14,278
TBD	District Map Digitizing and Updates	-	-	-	-	15,000	15,000
TBD	Planning Study re Lake McClure	-	-	-	-	50,000	50,000
TOTAL PLANNING, DESIGN AND STUDIES		15,723	10.48%	15,723	10.48%	150,000	134,278

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 November 2017**

	\$	600,437
	\$	-
	\$	223,396
	\$	465,930
	\$	69,931
	\$	34,186
	\$	7,580
Total current assets	\$	1,401,460

Property, plant & equipment
less depreciation
C I P

	\$	10,215,040
	\$	(6,899,367)
	\$	1,141,395
Net P P & E	\$	4,457,068

Other L T Assets

Total Assets	\$	5,858,528
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Liabilites:

Accounts payable
Interest payable
Water Accrual
Accrued Payroll
A/P Accrued Payables
L T debt, current

	\$	19,931
	\$	8,820
	\$	34,523
	\$	44,668
	\$	3,445
	\$	77,587
Total current liab	\$	188,974

L T debt

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

	\$	932,016
	\$	117,762
	\$	44,882
	\$	855,913
	\$	(77,587)
Total Liabilites	\$	2,061,960

Net assets

	\$	3,796,568
Total liab & net ass't	\$	5,858,528

<u>Vendor</u>	<u>Check Amount</u>
000012 AQUA LAB	655.00
000025 CHEMCO PRODUCTS COMPANY	6,143.49
0000303 Kennedy/Jenks Consultants	21,720.00
000047 LAWSON & SON BACKHOE & GRADIN	1,662.50
000065 KKI CORPORATION	207.55
000076 USPS	462.01
000091 VALERO MARKETING & SUPPLY	1,311.62
000105 PACIFIC GAS & ELECTRIC	14,407.65
000106 BINKLEY ASSOCIATES, INC	6,492.50
000118 D & D PEST CONTROL *	64.00
0001226 McCoy Passenger Tire Co	3,327.69
000136 AT&T	861.63
000162 Deluxe Business Checks	415.17
000165 ACWA/JPIA	7,441.29
000203 GRISWOLD, LaSALLE, COBB, DOWD	647.80
0002321 STREAMLINE	200.00
000289 Tuolumne County Auditors Offic	1,615.00
0003221 KAMPA COMMUNITY SOLUTIONS LLC	6,250.00
000383 BUSINESS CARD	1,062.68
000550 LUIS'S HOUSEKEEPING / YARDS	280.00
000562 SEMS TECHNOLOGIES, LLC	2,900.00
000602 DOUG SANDLIN	650.00
000606 BARRY ELECTRIC	1,137.16
000615 MARIPOSA COUNTY TAX COLLECTOR	80.00
000623 MOUNTAIN ALARM INC	468.00
000635 Contractor Compliance And Monitoring Inc	640.00
00071 Mother Lode Answering Service	260.00
000746 Mariposa Co. Resource Conservation Distr	14,287.30
0030204 US Postal Service	225.00
004779 California CAD Solutions	225.00
019970 NJIRICH & SON'S INC	34,401.01
101005 California Special Dist Assoc	4,102.00
660108 VERIZON WIRELESS	155.84
702 Warmerdam CPA Group	3,136.00
UB*10559 MR/MRS EDWARD VACA	236.00
UB*10560 RENATA KLAHR- BUTTER	64.30
UB*10561 WILLIAM MCCOWN	293.94
UB*10562 TRINIDY WOLF	256.64
UB*10563 MARILYN CLARK	381.70
UB*10564 BRENDA NAUMANN	198.60
UB*10565 BILL MCDOWELL	21.60

Report Total: 139,347.67