

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: January 2019

The district ended the month of January 2019 with the following balances in our accounts:

* All bank accounts verified against bank statements

Restricted:	
Investment - LAIF	\$ 168,371
Total Restricted:	<u>\$ 168,371</u>
Unrestricted:	
Checking	\$ 45,672
Money Market - Working Capital	\$ 963,667
Petty Cash	<u>\$ 125</u>
Total Unrestricted:	<u>\$ 1,009,464</u>
Total Restricted & Unrestricted:	<u>\$ 1,177,835</u>

The district ended January 2019 with the following amounts affecting our financial status:

	Jan-2019	Year to Date
Sales & Business Revenue:	\$ 113,326	\$ 878,774
Total Operating Expenses:	\$ (99,292)	\$ (619,706)
Non-Operating Income/Expense:	\$ (19,976)	\$ (119,845)
Water Drought Income/Expense:	\$ (19,553)	\$ 199,905
Change in Net Assets (P&L):	\$ (25,495)	\$ 339,128
Net Cash Flow:	<u>\$ 68,933</u>	<u>\$ 213,787</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	\$ 24,335	\$ -	\$ 73	\$ 97,584	\$ -	\$ -
> 30 Days	\$ 8,009	\$ -	\$ 96	\$ -	\$ 197,936	\$ -
> 60 Days	\$ 607	\$ -	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 2,606	\$ -	\$ 14	\$ -	\$ -	\$ -
> 120 Days	\$ 14,603	\$ 186,360	\$ 5,242	\$ -	\$ -	\$ -
Credits	\$ (16,461)					
Total	\$ 33,699	\$ 186,360	\$ 5,425	\$ 97,584	\$ 197,936	\$ -
Total Combined	\$ 317,643		\$ 5,425		\$ 197,936	
G/L Balance	\$ 317,643		\$ 5,425		\$ 197,936	
Difference	\$ -		\$ -			\$ -

* Amount of availability payments received: \$100,732

* Amount of availability payments outstanding: \$85,628

Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 63,492	\$ -	\$ 3,910
> 30 Days	\$ -	\$ -	\$ -
> 60 Days	\$ -	\$ -	\$ -
> 90 Days	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
Total	\$ 63,492	\$ -	\$ 3,910
G/L Balance	\$ 63,492	\$ -	\$ 3,910
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)
January 2019 & Year-To-Date Versus 6/30/19 Approved Final Budget

	Jan-19	January vs Budget %	2018-2019 YTD	YTD vs Budget %	2018-2019 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	-	0.00%	20,000	133.33%	15,000 (5,000)
01-0-4010-400	Water Sales Residential	17,377	5.50%	199,166	63.04%	315,917 116,751
01-0-4010-402	Water Availability Revenue	15,530	8.31%	109,721	58.68%	186,971 77,250
01-0-4010-403	Water Service Charges	79,895	8.40%	558,482	58.70%	951,430 392,948
01-0-4020-410	Interest Income - LAIF	1,011	43.55%	2,702	116.36%	2,322 (380)
01-0-4020-413	Int Inc Penalties - Customer	2,211	7.66%	16,828	58.34%	28,847 12,019
01-0-4020-414	Transfer Fee Income	450	5.86%	3,350	43.62%	7,680 4,330
01-0-4020-415	Other Income	448	8.09%	5,022	90.72%	5,536 514
01-0-4020-416	Meter Set Fee	-	0.00%	3,000	166.67%	1,800 (1,200)
01-0-4020-417	Interest Income Guaranty Fed	-	#DIV/0!	-	#DIV/0!	- -
01-0-4020-901	Hydrant Rental	66	34.38%	973	506.77%	192 (781)
01-0-4020-902	Hydrant Consumption	7	15.00%	2,111	4397.92%	48 (2,063)
01-0-4020-999	Avail Fee Income	-	0.00%	1,771	110.22%	1,607 (164)
01-0-4040-100	Lease Fee	2,745	6.35%	18,990	43.96%	43,200 24,210
01-0-4050-575	Office Fire Reimbursement	-	0.00%	-	0.00%	32,000 32,000
TBD	Connection/Capacity Fees	-	-	-	-	-
TBD	Transfer From Reserve	-	-	-	-	-
TOTAL REVENUE		119,741	7.52%	942,317	59.17%	1,592,550 650,233
Expenses						
01-1-5010-100	Regular Pay - Plant	7,754	4.97%	52,626	33.71%	156,093 103,467
01-1-5010-101	Overtime Pay	1,341	7.61%	10,001	56.72%	17,634 7,633
01-1-5010-102	Sick Pay	350	6.31%	2,519	45.45%	5,543 3,024
01-1-5010-104	Vacation Pay	534	7.13%	4,057	54.11%	7,498 3,441
01-1-5010-105	Holiday Pay	412	6.27%	4,129	62.87%	6,568 2,439
01-1-5010-200	PERS	737	7.63%	5,408	55.96%	9,665 4,257
01-1-5010-201	FICA/Medicare	833	6.23%	5,750	43.02%	13,367 7,617
01-1-5010-202	SUI	571	31.54%	868	47.96%	1,810 942
01-1-5010-203	Health Insurance	3,736	6.84%	25,747	47.12%	54,646 28,899
01-1-5010-204	Workers Compensation	571	9.43%	3,975	65.66%	6,054 2,079
01-1-5010-206	Dental Insurance	240	7.01%	1,683	49.09%	3,428 1,745
01-1-5010-207	Vision Care	-	#DIV/0!	-	#DIV/0!	- -
01-1-5010-546	Travel, Meetings & Mileage	-	0.00%	109	3.63%	3,000 2,891
01-1-5020-501	Lease Of Equipment	-	0.00%	-	0.00%	643 643
01-1-5020-510	Repair & Maintenance - Plant	627	3.48%	1,898	10.54%	18,000 16,102
01-1-5020-511	Repair & Maintenance - Vehicle	2,264	19.46%	9,587	82.38%	11,637 2,050
01-1-5020-512	Repair & Maintenance - Distribution	-	0.00%	47,683	80.89%	58,950 11,267
01-1-5020-515	R&M Transmission - Intake	-	0.00%	4,072	40.72%	10,000 5,928
01-1-5020-520	Small Tools & Equipment	1,497	51.22%	1,982	67.79%	2,923 941
01-1-5020-522	Gas, Oil & Lubricant - Plant	272	2.28%	6,935	58.00%	11,956 5,021
01-1-5020-524	Health & Safety	300	5.00%	2,046	34.10%	6,000 3,954
01-1-5020-529	Telephone - T & D	591	7.62%	3,956	51.03%	7,751 3,795
01-1-5020-544	Water Testing Fees	-	0.00%	5,200	27.37%	18,999 13,799
01-1-5020-545	Water System Fees	-	0.00%	3,534	33.86%	10,437 6,903
01-1-5020-548	Water Testing Materials	-	0.00%	612	16.05%	3,811 3,199
01-1-5021-521	Water Treatment Chemicals	6,139	15.35%	15,933	39.83%	40,000 24,067
01-1-5021-524	P G & E Power - Office	188	7.28%	1,536	59.51%	2,581 1,045
01-1-5021-525	P G & E Power - Intake	3,201	4.92%	44,943	69.09%	65,049 20,106
01-1-5021-526	P G & E Power - Well	22	0.75%	159	5.31%	3,000 2,841
01-1-5021-527	P G & E Power - Water Treatment	1,650	4.99%	17,856	53.96%	33,088 15,232
01-1-5021-528	P G & E Power - Distribution	2,264	7.10%	22,839	71.67%	31,868 9,029
01-1-5021-529	P G & E Power - Well 2	1,978	65.93%	8,196	273.20%	3,000 (5,196)
01-1-5021-530	P G & E Power - Medina	686	22.87%	1,902	63.39%	3,000 1,098
01-1-5021-532	P G & E Power - Well 5/6	686	22.87%	1,496	49.87%	3,000 1,504
01-1-5021-561	Purchased Water Actual-mid-p	6,008	7.85%	44,603	58.27%	76,546 31,943
01-1-5023-533	Outside Services	253	0.90%	2,527	8.96%	28,203 25,677
01-1-5023-535	Fire Protection/Weed Control	-	#DIV/0!	-	#DIV/0!	- -
01-1-5023-537	Pest Control	64	1.10%	256	4.39%	5,836 5,580
01-1-5023-538	Engineering Services	88	0.88%	2,135	21.35%	10,000 7,865
01-1-5023-539	Employee Education	-	0.00%	166	4.14%	4,000 3,834

	Jan-19	January vs Budget %	2018-2019 YTD	YTD vs Budget %	2018-2019 Approved Final Budget	Remaining Budget	
01-1-5024-540	Memberships	-	0.00%	400	46.40%	862	462
01-1-5024-542	Publications	286	46.20%	914	147.86%	618	(296)
01-1-5024-543	Licenses, Permits & Cert.	126	15.75%	604	75.44%	800	196
01-1-5032-583	Depreciation Expense	20,722	10.36%	143,720	71.87%	199,967	56,247
01-2-6010-100	Regular Pay - Administration	7,250	8.33%	48,616	55.84%	87,058	38,442
01-2-6010-101	Overtime Pay	-	0.00%	1,161	47.09%	2,466	1,305
01-2-6010-102	Sick Pay	313	5.24%	4,682	78.44%	5,969	1,287
01-2-6010-104	Vacation Pay	494	6.96%	4,764	67.11%	7,099	2,335
01-2-6010-105	Holiday Pay	322	7.22%	3,067	68.78%	4,459	1,392
01-2-6010-200	PERS	649	10.04%	5,178	80.11%	6,464	1,286
01-2-6010-201	FICA/Medicare	640	7.63%	4,704	56.12%	8,382	3,678
01-2-6010-202	SUI	331	20.97%	562	35.54%	1,580	1,018
01-2-6010-203	Health Insurance	2,011	8.42%	13,703	57.40%	23,873	10,170
01-2-6010-204	Workers Compensation	56	9.35%	395	65.45%	604	209
01-2-6010-206	Dental Insurance	159	8.83%	1,115	61.80%	1,804	689
01-2-6010-207	Vision Care	-	0.00%	-	0.00%	252	252
01-2-6010-546	Travel, Meetings & Mileage	-	0.00%	39	3.24%	1,200	1,161
01-2-6020-512	Propane	567	82.84%	633	92.49%	684	51
01-2-6020-515	Customer Billing Supplies	-	0.00%	388	23.30%	1,667	1,279
01-2-6020-529	Telephone - Admin	317	8.33%	2,159	56.80%	3,802	1,643
01-2-6020-530	Office Supplies	21	0.86%	1,262	52.46%	2,406	1,144
01-2-6020-531	Postage	474	5.24%	4,581	50.66%	9,042	4,461
01-2-6023-531	Computer IT	2,418	5.42%	18,552	41.62%	44,572	26,020
01-2-6023-533	Outside Services	13,483	9.91%	73,835	54.28%	136,017	62,182
01-2-6023-534	Temporary Outside Labor	-	#DIV/0!	-	#DIV/0!	-	-
01-2-6023-535	Office Cleaning Serv	140	9.26%	940	62.17%	1,512	572
01-2-6023-536	Legal Services	2,405	23.39%	5,818	56.58%	10,283	4,465
01-2-6023-537	Audit Services	7,000	56.68%	7,000	56.68%	12,350	5,350
01-2-6023-539	Employee Education	-	0.00%	-	0.00%	1,500	1,500
01-2-6024-540	Memberships	36	0.55%	5,336	82.16%	6,495	1,159
01-2-6024-542	Publications	450	14.34%	1,079	34.41%	3,137	2,058
01-2-6024-547	County Fees	-	0.00%	80	79.21%	101	21
01-2-6024-999	County Avail Fee	-	0.00%	1,788	87.84%	2,035	248
01-3-6025-100	Regular Pay	500	9.02%	3,300	59.52%	5,544	2,244
01-3-6025-201	FICA/Medicare	38	9.02%	252	59.54%	424	172
01-3-6025-546	Travel, Meetings & Mileage	-	0.00%	59	2.93%	2,000	1,941
01-9-6030-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	95	95
01-9-6030-569	Credit Card Service Charges	593	9.61%	4,019	65.11%	6,172	2,153
01-9-6030-572	Business Insurance Expense	12,357	29.22%	29,799	70.46%	42,289	12,490
01-9-6030-576	Misc Other Expense	14	0.70%	154	7.70%	2,000	1,846
01-9-6030-577	Retired Employee Health	2,267	8.20%	15,791	57.10%	27,655	11,864
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	148,142	148,142
01-9-6031-580	Interest Long Term Debt	3,370	7.54%	23,599	52.80%	44,692	21,093
01-9-6032-583	Depreciation Expense	18	8.11%	123	56.25%	219	96
01-9-6035-575	Office Fire Recovery	-	#DIV/0!	-	#DIV/0!	-	-
TOTAL EXPENSES		125,683	7.74%	803,093	49.46%	1,623,876	820,782

	Jan-19	January vs Budget %	2018-2019 YTD	YTD vs Budget %	2018-2019 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!	-	#DIV/0!	-
01-9-6030-585	Medina Well*	-	#DIV/0!	-	#DIV/0!	-
01-9-6030-586	Well 3/4	-	#DIV/0!	-	#DIV/0!	-
01-9-6030-587	Well 5*	-	#DIV/0!	-	#DIV/0!	-
01-9-6030-588	Well 6	-	#DIV/0!	-	#DIV/0!	-
01-0-1090-315	Intake Booster #2 Installation	-	#DIV/0!	-	#DIV/0!	-
01-0-1090-314	CIP-Barge Renovation	-	0.00%	1,988	2.48%	80,000
TBD	Springbrook Update	-	0.00%	-	0.00%	30,000
01-0-1090-305	Ranchito Well #1 Renovation	963	6.42%	5,582	37.21%	15,000
01-9-6030-591	IRWMP Service Lines	19,553	2.06%	138,393	14.57%	950,000
01-9-6030-592	IRWMP Administrative Expenses	-	0.00%	1,820	16.10%	11,307
01-9-6030-593	IRWMP Water Use Efficiency	-	0.00%	83,839	100.56%	83,369
TOTAL CIP IN PROGRESS		20,516	1.75%	231,622	19.80%	1,169,676
CARRYOVER PROJECT (GRANT) REVENUE						
01-0-4020-418	Well 2 Grant Revenue	-	#DIV/0!	21,630	#DIV/0!	-
01-0-4020-419	Medina Well Grant Revenue	-	#DIV/0!	21,630	#DIV/0!	-
01-0-4020-420	Well 3 & 4 Grant Revenue	-	#DIV/0!	21,630	#DIV/0!	-
01-0-4020-421	Well 5 Grant Revenue	-	#DIV/0!	21,630	#DIV/0!	-
01-0-4020-428	USDA Grant	-	#DIV/0!	-	#DIV/0!	-
01-0-4020-429	Flood Reimbursement	-	#DIV/0!	45,672	#DIV/0!	-
TBD	DWR Grant	-	-	-	-	86,520
01-0-4020-425	IRWMP Service Line Replacement	-	0.00%	183,973	21.71%	847,287
01-0-4020-427	IRWMP Regional Water Use Efficiency	-	0.00%	115,264	107.46%	107,260
01-0-4020-426	IRWMP Grant Administration***	-	0.00%	4,380	36.50%	12,000
TOTAL CARRYOVER PROJECT REVENUE		-	0.00%	435,810	41.38%	1,053,067
NEW CAPITAL PURCHASES / IMPROVEMENTS						
TBD	2018 SCADA Update Project***	-	0.00%	-	0.00%	55,000
TBD	Replacement Truck (2003 Chevy)	-	0.00%	-	0.00%	32,000
TBD	Replacement Truck (2005 Chevy)	-	#DIV/0!	-	#DIV/0!	-
TBD	Tablets for System Maintenance	-	#DIV/0!	-	#DIV/0!	-
TBD	Effluent Meter Replacement (Plant)	-	#DIV/0!	-	#DIV/0!	-
TBD	Replacement Flocculator Gear Drives	-	0.00%	-	0.00%	12,000
01-0-1090-316	Hormiga Water Line Replacement	-	0.00%	-	0.00%	46,463
TBD	Portable Generator	-	0.00%	-	0.00%	6,000
TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS		-	0.00%	-	0.00%	151,463
PROJECT PLANNING, DESIGN AND STUDIES						
TBD	CIP Development	-	-	-	-	20,000
TBD	Connection Fee Study	-	-	-	-	10,000
01-9-6030-594	Grant Application Services	-	0.00%	11,853	62.38%	19,000
01-9-6030-595	District Map Digitizing and Updates	-	0.00%	-	0.00%	5,000
TBD	Planning Study re Lake McClure	-	-	-	-	-
TOTAL PLANNING, DESIGN AND STUDIES		-	0.00%	11,853	21.95%	54,000

***Amounts from these accounts were not added properly on the approved budget. Differences on the totals of the approved budget and the budget on this form are from these accounts

LDPCSD Financials**Statement of Net Assets (Balance Sheet)
for the month ending January 2019****Asset :**

Cash and investments	\$	1,177,835
Restricted cash	\$	-
Accts Receivable net of res	\$	155,094
Water Drought Receivable	\$	197,936
Inventory	\$	69,931
Prpd expense & deposits	\$	29,391
Deferred Outflow of Resources	\$	157,167
Total current assets	\$	1,787,354

Property, plant & equipment	\$	11,452,244
less depreciation	\$	(7,167,813)
C I P	\$	466,971
Net P P & E	\$	4,751,402

Other L T Assets

Total Assets	\$	6,538,756
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Liabilites:

Accounts payable	\$	63,492
Interest payable	\$	15,165
Water Accrual	\$	3,910
Accrued Payroll	\$	54,641
A/P Accrued Payables	\$	2,682
L T debt, current	\$	81,475
Total current liab	\$	221,365

L T debt		
Post Retirement Benefit	\$	1,168,000
Net Pension Liability	\$	300,607
Deferred Inflow of Resources	\$	95,631
Muni Loan	\$	778,326
less current above	\$	(81,475)

Total Liabilites	\$	2,482,454
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Net assets	\$	4,056,302
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Total liab & net ass't	\$	6,538,756
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<u>Check Number</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Amount</u>
23282	000076	USPS	01/02/2019	416.16
23812	000118	D & D PEST CONTROL *	01/03/2019	64.00
23813	660108	VERIZON WIRELESS	01/03/2019	151.26
23814	000746	Mariposa Co. Resource Conservation Distr	01/03/2019	14,746.23
23815	000606	BARRY ELECTRIC	01/03/2019	1,111.60
23816	000106	BINKLEY ASSOCIATES, INC	01/09/2019	2,065.00
23817	004779	California CAD Solutions	01/09/2019	1,312.50
23818	000746	Mariposa Co. Resource Conservation Distr	01/09/2019	16,304.22
23819	0028330	Core & Main LP	01/09/2019	549.79
23820	001888	SWRCB Accounting Office	01/09/2019	2,808.00
23821	000099	CYNTHIA MARCHESIELLO	01/09/2019	38.88
23822	000203	GRISWOLD, LaSALLE, COBB, DOWD	01/09/2019	1,519.20
23823	0003221	KAMPA COMMUNITY SOLUTIONS LLC	01/09/2019	6,250.00
23824	UB*10637	MR/MRS JOHN MIDDLETON	01/09/2019	722.70
23825	UB*10638	HECTOR & GLORIA FLORES	01/09/2019	132.10
23826	UB*10639	FRED & THERESA STEAGALL	01/09/2019	167.66
23827	UB*10640	MR & MRS ROBERT OTT	01/09/2019	97.00
23828	004212	SWRCB - DWOCF	01/09/2019	60.00
23829	000065	KKI CORPORATION	01/11/2019	202.50
23830	000032	BOBCAT CENTRAL INC.	01/11/2019	252.94
23831	000105	PACIFIC GAS & ELECTRIC	01/11/2019	7,360.54
23832	702	Warmerdam CPA Group	01/11/2019	2,500.00
23833	0002321	STREAMLINE	01/11/2019	200.00
23834	000446	ACWA	01/11/2019	9,450.00
23835	00071	Mother Lode Answering Service	01/11/2019	310.00
23836	0007349	Recology Mariposa	01/11/2019	252.65
23837	0000370	DEPARTMENT OF MOTOR VEHICLES	01/23/2019	66.00
23838	000051	MERCED IRRIGATION DISTRICT	01/23/2019	40,692.18
23839	000121	UNION DEMOCRAT*	01/23/2019	172.25
23840	000105	PACIFIC GAS & ELECTRIC	01/23/2019	1,978.01
23841	000105	PACIFIC GAS & ELECTRIC	01/23/2019	1,372.09
23842	0001157	Sierra Instant Printing	01/23/2019	285.54
23843	000585	MO CAL OFFICE SOLUTIONS	01/23/2019	149.84

Report Total: 113,760.84