

WWD19 CAC Special Meeting 2/28/2020

WW#19 Somis Cash Flow Analysis										
1	Total Beginning Balances			\$841,196	\$716,306	\$612,560	\$912,905	\$1,121,247	\$997,745	\$997,745
2	Total Ending Balances			\$716,306	\$612,560	\$912,905	\$1,121,247	\$997,745	\$212,090	\$917,712
3										
4	Total Required Cash Balance			\$814,753	\$858,149	\$676,487	\$930,921	\$935,572	\$1,090,363	\$494,246
5	Alert			Alert	Alert	ok	ok	ok	\$212,090	NA
6										
7	O&M/ Rate Stab Fund	FMS ACT#		FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADJUSTED BUDGET	FY20 YR-END FY20 ACTUAL PROJECTION
8	Beginning Balances			\$841,196	\$716,306	\$225,774	\$270,267	\$295,259	(\$4,869)	(\$4,869)
9										
10	Operating Revenue									
11	Interest Earnings	8911			\$0	\$0	\$0	\$0	\$0	\$0
12	Federal & State Disaster				\$0	\$0		\$0	\$0	\$0
13	State Aid - SB90			\$1,400	\$0	\$0		\$0	\$0	\$0
14	Meter Sales & Install/Line Ext. Fee	9613		\$1,300	\$225	\$3,700	\$1,035	\$2,740	\$800	\$880
15	Planning/Engr Svc Fee	9481			\$0	\$0	\$0	\$0	\$200	\$0
16	Permit Fees	9708		\$800	\$0	\$0	\$0	\$590	\$0	\$0
17	Water Sales	9614		\$2,866,700	\$2,655,209	\$2,682,883	\$3,653,453	\$3,343,157	\$3,895,887	\$1,797,824
18	Other revenue - misc.	9708/9751/9790		\$140,400	\$204,737	\$45,612	\$67,277	\$68,338	\$70,700	\$24,113
19	Total - Operating Revenue			\$3,010,600	\$2,860,171	\$2,732,195	\$3,721,765	\$3,414,824	\$3,967,587	\$1,822,816
20										
21	Operating Expenditure									
22	Phone/Supplies/Bad Deb/Misc	See Sch		\$125,350	\$119,896	\$52,785	\$122,452	\$48,130	\$52,675	\$23,628
23	System Maint. Repairs & Replac.	See Sch		\$308,900	\$290,384	\$220,914	\$353,960	\$528,832	\$326,148	\$116,030
24	Indirect Cost Recovery	2158		\$8,900	\$16,144	\$21,978	\$24,000	\$14,577	\$18,600	\$9,299
25	O&M Labor Charges	2205		\$819,900	\$836,714	\$836,934	\$776,700	\$922,425	\$1,066,200	\$685,405
26	State Permit/Fees	2159-F01		\$11,900	\$13,710	\$11,200	\$12,400	\$17,800	\$12,000	\$6,026
27	Mgmt /Admin./ Eng. Svcs	2204		\$121,500	\$127,100	\$120,700	\$135,600	\$128,000	\$116,600	\$61,050
28	Legal Cost	2185		\$0	\$5,542	\$13,467	\$9,666	\$94,216	\$66,000	\$101,297
29	Special Technical Services	See Sch		\$8,400	\$15,566	\$32,582	\$8,972	\$2,778	\$83,049	\$0
30	Water Analysis	2188		\$11,000	\$7,331	\$8,448	\$7,400	\$7,778	\$14,000	\$3,056
31	Cross Connection Fees	2159-XC59		\$5,100	\$3,870	\$5,200	\$3,900	\$5,300	\$5,200	\$2,740
32	Groundwater Extraction	2312-FX12		\$9,200	\$15,700	\$20,200	\$23,200	\$19,700	\$18,400	\$0
33	Water Purchase	2312		\$915,800	\$1,027,660	\$367,742	\$1,298,800	\$916,935	\$1,380,700	\$232,463
34	Water System Power	2313		\$454,500	\$429,263	\$425,961	\$383,100	\$434,887	\$550,500	\$284,343
35	Water Maintenance Supply				\$0	\$0	\$0	\$0	\$0	\$0
36	Conservation Program	2159-CS59		\$0	\$0	\$0	\$0	\$0	\$5,000	\$0
37	Meter Replacement & Change Outs	2264		\$71,900	\$9,400	\$33,200	\$0	\$54,820	\$54,000	\$108,320
38	Other Loan Pymts-Principal	3212		\$75,500	\$63,000	\$65,000	\$67,000	\$70,000	\$72,000	\$72,000
39	Other Loan Pymts-Interest	3452		\$116,900	\$92,901	\$95,852	\$101,348	\$91,130	\$88,900	\$37,561
40	Depreciation Expense	3361		\$127,300	\$271,622	\$340,961	\$341,451	\$341,451	\$341,400	\$172,129
41	Right of Way Easements Purchase	3552			\$4,900	\$0	\$0	\$0	\$0	\$0
42	Right of Way Easements Temporary	3553							\$0	\$300
43	Debt Contra	3992				\$0	\$0	\$0	\$0	\$0
44	Debt & Capital Reserve Contributions	5111			\$0	\$14,578	\$0	\$1	\$51,700	\$51,692
45	Contribution - ISF	5111		\$10,800	\$0	\$0	\$26,825	\$16,190	\$10,100	\$0
46	Total - Operating Expenditure			\$3,202,850	\$3,350,702	\$2,687,702	\$3,696,774	\$3,714,951	\$4,333,172	\$1,967,339
47	Result of Operation			(\$192,250)	(\$490,532)	\$44,493	\$24,991	(\$300,127)	(\$365,585)	(\$144,522)
48	Transfer to/fr Capital Reserve			\$67,360						
49	Ending Balances			\$716,306	\$225,774	\$270,267	\$295,259	(\$4,869)	(\$370,454)	(\$149,391)
50										
51	Minimum Balance									
52	25%	of O&M expenses		\$800,713	\$837,676	\$671,926	\$924,193	\$928,738	\$1,083,293	\$491,835
53	10%	of rate revenue		\$14,040	\$20,474	\$4,561	\$6,728	\$6,834	\$7,070	\$2,411
54										

			FY15	FY16	FY17	FY18	FY19	FY20		
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADJUSTED	FY20	FY20 YR-END
55	Acquisition&Replacement Fund							BUDGET	ACTUAL	PROJECTION
56	Beginning Balances		\$0	\$0	\$386,785	\$642,638	\$825,989	\$1,002,614	\$1,002,614	\$1,002,614
57										
58	Capital Sources of Funds									
59	Interest Earnings	8911	\$2,000	\$4,713	\$6,809	\$15,000	\$25,012	\$26,800	\$2,532	\$26,800
60	Capital Impr Charges	9615	\$6,000	\$2,395	\$44,000	\$6,000	\$22,762	\$8,000	\$2,000	\$8,000
61	Loan Proceed	9841	(USDA Loan)	\$1,018,160	\$300,430	\$0	\$0	\$4,925,000	\$0	\$0
62	Other Revenue-Misc	9790		\$527,400	\$0	\$0	\$0	\$0	\$0	\$0
63	Gain/Loss Revenue Capital Asset	9822			(\$5,340)	\$0	\$0			
64	Depreciation Expense	3611	CY Funded	\$127,300	\$271,622	\$340,961	\$341,451	\$341,451	\$172,129	\$341,400
65	Total - Capital Sources of Funds		\$1,680,860	\$573,820	\$391,770	\$362,451	\$389,226	\$5,301,200	\$176,661	\$376,200
66										
67	Capital Uses of Funds									
68	Water System Replacement & Construction Projects:									
69	Misc Water System Improvement	2112	\$156,700	\$84,052	\$104,018	\$8,500	\$26,076	\$388,694	\$2,108	\$399,100
70	General System Improvement	4112	\$6,700	\$3	\$0	\$0	(\$0)	\$70,000	\$57,732	\$0
71	Well#4 Treatment Fac Repl	4112	\$30,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Well 2 Treatment Facility	4112		\$1,510	\$0	\$128,500	\$119,930	\$0	\$39,260	\$159,536
73	Well#2 Treatment Facility	4114			\$0	\$0	\$0	\$0	\$0	\$0
74	Pipe Replacement at Caltrans	4112			\$0	\$0	\$0	\$0	\$0	\$0
75	NewCalleguasWtrTrnout	4112	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Sand Canyon Waterline & BPS	4112	\$504,200	\$6,480	\$0	\$0	\$0	\$71,946	\$0	\$0
77	Pipe Replacement Caltrans ROW	4114	\$914,200	\$0	\$0	\$0	\$0	\$1,300,000	\$3,216	\$3,216
78	Pipe Replacement Caltrans	4114	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Well 3 Replacement	4114		\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	Bradley Rd Turnout	4114		\$0	\$0	\$0	\$0	\$115,000	\$0	\$50,000
80	538 Reservoir Replacement	4112		\$0	\$0	\$22,500	\$44,909	\$3,766,230	\$7,927	\$97,264
81	538 Transmission Replacement	4112		\$0	\$0	\$9,300	\$11,786	\$0	\$1,929	\$3,557
82	Water Construction Project	4114		\$2,490	\$0	\$0	\$0	\$0	\$0	\$0
83	Total Syst. Replc & Construc Proj.		\$1,613,500	\$94,535	\$104,018	\$168,800	\$202,701	\$5,711,870	\$112,171	\$712,673
84	Misc Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	System Maint, Repairs & Replc.			\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	Engineering Services	2204		\$31,800	\$31,900	\$10,300	\$9,900	\$6,400	\$0	\$6,400
87	Other Equipment	4601		\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
88	Contributions-ISF & Other Funds	5111		\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	Prior Year CAFR Adjustments	ACO								
90	Total - Capital Uses of Funds		\$1,613,500	\$126,335	\$135,918	\$179,100	\$212,601	\$5,721,270	\$112,171	\$722,073
91	Net Cash Balance		\$67,360	\$447,485	\$255,852	\$183,351	\$176,625	(\$420,070)	\$64,490	(\$345,873)
92	Transfer to/fr O&M / Rate Stabilization Fund		(\$67,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	CAFR Adjustments	ACO		(\$60,700)						
94	Ending Cash Reserve Balance		\$0	\$386,785	\$642,638	\$825,989	\$1,002,614	\$582,544	\$1,067,103	\$656,741

WATERWORKS DISTRICT NO. 19 - WATER
OPERATIONS AND MAINTENANCE
FINANCIAL STATUS REPORT

Current Period Activities to AP06 Ended 12/31/19							
		A	B	B	C	D	E
		ACTUAL	ADOPTED BUDGET	ADJUSTED BUDGET	CURRENT	% of	Yr-End
	DESCRIPTION	FY 19	FY 20	FY 20	ACTUAL	Act vs Bud	Projection
1	EXPENDITURES					c/b	
2	System Maint. Repairs & Replac.	528.8	309.1	326.1	116.0	0.4	275.5
3	Pipes,Fitting, Valves & Other Maint. Supp	177.1	136.0	136.0	68.7	50.5%	136.2
4	Maintenance Contract	349.7	173.1	190.1	47.3	24.9%	139.3
5	Other Maintenance	2.0	-	0.0	0.0		0.0
6	Special Technical Services	2.8	79.0	83.0	0.0	0.0	29.0
7	Reservoir & Well Insp	-	-	0.0	0.0		0.0
8	Design & Print CCR Rpt and Others	-	34.0	34.0	0.0	0.0%	5.0
9	Urban Water MGMT Plan & Master Plan Updates	-	25.0	25.0	0.0	0.0%	0.0
10	SCADA Reporting	-	20.0	20.0	0.0	0.0%	20.0
11	Software Maintenance	2.8	-	0.0	0.0		0.0
12	Consultant - Rate Study	-	-	4.0	0.0	0.0%	4.0
13	O&M Labor Charges	922.4	1,066.2	1,066.2	685.4	64.3%	1027.3
14	State Permit/Fees	17.8	12.0	12.0	6.0	50.2%	12.0
15	Mgmt /Admin./ Eng. Svcs	128.0	116.6	116.6	61.1	52.4%	116.6
16	Legal Cost	94.2	66.0	66.0	101.3	153.5%	216.0
17	Water Analysis	7.8	14.0	14.0	3.1	21.8%	14.9
18	Cross Connection Fees	5.3	5.2	5.2	2.7	52.7%	7.9
19	Groundwater Extraction	19.7	18.4	18.4	0.0	0.0%	18.4
20	Water Purchase	916.9	1,380.7	1,380.7	232.5	16.8%	855.9
21	Water System Power	434.9	550.5	550.5	284.3	51.7%	592.6
22	Water Maintenance Supply	-	-	0.0	0.0		0.0
23	Conservation Program	-	5.0	5.0	0.0	0.0%	5.0
24	Meter Replacement & Change Outs	54.8	54.0	54.0	108.3	200.6%	108.3
25	Phone/Supplies/Bad Deb/Misc	48.1	52.3	52.7	23.6	44.9%	68.3
26	Indirect Cost Recovery	14.6	18.6	18.6	9.3	50.0%	18.6
27	Other Loan Pymts-Principal	70.0	72.0	72.0	72.0	100.0%	72.0
28	Other Loan Pymts-Interest	91.1	88.9	88.9	37.6	42.3%	88.9
29	Depreciation Expense	341.5	341.4	341.4	172.1	50.4%	341.4
30	Right of Way Easements Purchase	-	-	0.0	0.0		0.0
31	Right of Way Easements Temporary	-	-	0.0	0.3		0.3
32	Contribution - ISF	16.2	10.1	10.1	0.0	0.0%	10.1
33	Debt & Capital Reserve Contributions	0.0	51.7	51.7	51.7	100.0%	51.7
34	TOTAL EXPENDITURES	3,714.9514	4,311.7	4,333.2	1,967.3	45.4%	3,930.8
35	REVENUES						
36							
37	Interest Earnings	-	-	0.0	0.0		0.0
38	Federal & State Disaster	-	-	0.0	0.0		0.0
39	State Aid - SB90	0.0	0.0	0.0	0.0		0.0
40	Meter Sales & Install/Line Ext. Fee	2.7	0.8	0.8	0.9	110.0%	0.8
41	Planning/Engr Svc Fee	-	0.2	0.2	0.0	0.0%	0.2
42	Permit Fees	0.6	-	0.0	0.0		0.6
43	Water Sales	3,343.2	3,895.9	3895.9	1797.8	46.1%	3,716.8
44	Other revenue - misc.	68.3	70.7	70.7	24.1	34.1%	59.8
45	Gain/Loss Revenue Capital Asset	-	-	0.0	0.0		0.0
46	TOTAL REVENUES	3,414.8241	3,967.6	3,967.6	1,822.8	45.9%	3,778.2
47	NET OF OPERATION	(300.13)	(344.1)	(365.6)	(144.5)		(152.59)
48	O&M Fund Balance Reserve:						
49	Beginning Fund Balance	295.26		(4.87)	(\$4.87)		(\$4.87)
50	Net of Operation	(300.13)		(365.59)	(144.52)		(152.59)
51	Transfer To/Fr Capital Fund						
52	O&M Fund Balance Reserve:	(\$4.87)	\$0.00	(\$370.45)	(\$149.39)		(\$157.46)
53	Required O&M Fund Reserve: 25% of Exp.	\$928.74	\$1,077.93	\$1,083.29	\$491.83		\$982.70
54	O&M FBR vs Targeted Reserve	alert	alert	alert	alert	ok	alert

WATERWORKS DISTRICT NO. 19 - WATER
CAPITAL PROJECTS
FINANCIAL STATUS REPORT

Current Period Activities to AP06 Ended 12/31/19									
	A	B	C	D	E	F	G	H	
	ACTUAL	ADOPTED BUDGET	ADJUSTED BUDGET	CURRENT PERIOD FY 20			% of	Yr-End	
	DESCRIPTION	FY 19	FY 20	FY 20	EXP/REV	ENC	TOTAL	Act/Bud	Projection
1	NON CAPITALIZED EXPENDITURES:							d/c	
2	General System Improvement	0.0	133.0	133.0	0.5	10.7	11.2	0.4%	0.1
3	SCADA Improvements	3.5	15.0	15.6	0.6	0.0	0.6	3.6%	4.0
4	Well Repairs/Replacement	22.6	35.0	45.1	1.1	0.0	1.1	2.3%	1.1
5	Greentree Res #2 Re-coat & Repair	0.0	90.0	90.0	0.0	0.0	0.0	0.0%	394.0
6	Other Reservoir Repairs	0.0	105.0	105.0	0.0	0.0	0.0	0.0%	0.0
7	Engineering Services	9.9	6.4	6.4	0.0	0.0	0.0	0.0%	6.4
8	Sub-Total Non Capitalized Expenditures	36.0	384.4	395.1	2.1	10.7	12.8	0.5%	405.5
9	WATER SYSTEM IMPROVEMENT:								
10	General System Improvement	0.0	70.0	70.0	57.7	0.0	57.7	82.5%	0.0
11	Well 2 Treatment Facility	119.9	0.0	0.0	39.3	0.0	39.3	0.0%	159.5
12	Sand Canyon Waterline & BPS	0.0	0.0	71.9	0.0	0.0	0.0	0.0%	0.0
13	Pipe Replacement Caltrans ROW	0.0	1,300.0	1,300.0	3.2	0.0	3.2	0.2%	3.2
14	538 Reservoir Replacement	44.9	3,625.0	3,766.2	7.9	0.0	7.9	0.2%	97.3
15	538 Transmission Replacement	11.8	0.0	0.0	1.9	0.0	1.9		3.6
16	Sub-Total Water System Improvement	176.6	4,995.0	5,208.2	110.1	0.0	110.1	2.2%	263.6
17	WATER CONSTRUCTION PROJECT								
18	Well#2 Treatment Facility	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0
19	Bradley Rd Turnout	0.0	115.0	115.0	0.0	0.0	0.0	0.0%	50.0
20	Pipe Replacement at Caltrans	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0
21	Sub-Total Water Water Construcrion Project	0.0	115.0	115.0	0.0	0.0	0.0	0.0%	50.0
22	Other Equipment	0.0	3.0	3.0	0.0	0.0	0.0	0.0%	3.0
23	Total Expenditures	212.6	5,497.4	5,721.3	112.2	10.7	122.9	2.0%	722.1
24	REVENUES								
25	Interest Earnings	25.0	26.8	26.8	2.5	0.0	2.5	9.4%	26.8
26	Capital Impr Charges	22.8	8.0	8.0	2.0	0.0	2.0	25.0%	8.0
27	Loan Proceed	0.0	4,925.0	4,925.0	0.0	0.0	0.0	0.0%	0.0
28	Other Revenue-Misc	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0
29	Total Revenues	47.8	4,959.8	4,959.8	4.5	0.0	4.5	0.1%	34.8
30	Net of Operation	(164.8)	(537.6)	(761.5)	(107.6)	(10.7)	(118.3)		(687.3)
31	Beginning Capital Fund Balance	826.0	1,002.6	1,002.6	1,002.6		1,002.6		1,002.6
32	Prior Year CAFR Adjustments								0.0
33	Transfer To/Fr Capital Fund								0.0
34	Depreciation Expense	341.5	341.4	341.4	172.1		172.1		341.4
35	Ending Capital Fund Balance Reserve	1,002.6	806.4	582.6	1,067.1		1,056.4		656.8
36									
37									
38		SUMMARY OF CAPITAL FUND BALANCE				Capital	Funded	Total	
39						Acq Fund	Depr Fund	Cap Fund	
40				Beginning Fund Balance	329.9	672.7	1,002.6		
41				Revenue & Depreciation	34.8	341.4	376.2		
43				Expenditure & Encumbrances	(316.6)	(405.5)	(722.1)		
44				Ending Fund Balance	48.1	608.6	656.7		