

Waterworks #1 Moorpark - Water Service												
Cash Flow Analysis												
1	Total Beginning Balances				\$11,346,100	\$13,390,600	\$12,164,800	\$11,619,100	\$10,817,500	\$10,228,800	\$10,501,500	\$10,501,500
2	Total Ending Balances				\$13,390,600	\$12,164,800	\$11,619,100	\$10,817,500	\$10,228,800	\$10,501,500	\$2,837,800	\$6,996,593
4	Required Cash Balance				\$5,978,325	\$5,714,020	\$5,435,370	\$5,820,450	\$6,345,375	\$5,965,628	\$7,224,843	\$4,262,143
5	Alert				ok	ok	ok		ok	ok	alert	ok
7	O&M/ Rate Stab Fund		FMS ACT#		FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADJ BUDGET	FY20 ACTUAL
8	Beginning Balances				\$760,600	\$2,296,200	\$1,425,900	\$570,400	\$0	\$0	\$0	\$0
10	O&M Revenue											
11	Interest Earnings		8911		\$2,500	\$7,100	\$7,600	\$2,100	\$0	-	\$0	\$0
12	Federal & State Disaster		9191			\$1,800	\$0	\$0	\$0	-	\$0	\$0
13	Meter Sales & Install Fee		9613			\$0	\$0	\$0	\$0	-	\$0	\$0
14	Other Revenue-Misc		9790		\$334,700	\$142,100	\$880,300	\$393,600	\$403,700	377,500	\$456,500	\$222,600
15	Other Sales/ Revenues		9421/9613/9751/9708		\$194,100	\$609,600	\$106,600	\$131,100	\$153,500	145,700	\$200,400	\$83,600
16	Planning And Eng Svc External		9481		\$206,100	\$167,200	\$170,000	\$151,000	\$31,800	104,200	\$75,000	\$40,800
17	Rent & Concessions		8931		\$352,200	\$337,700	\$324,700	\$321,400	\$333,700	351,200	\$360,700	\$257,000
18	Water Sales		9614		\$17,399,500	\$14,800,200	\$13,867,700	\$14,917,000	\$16,832,000	16,189,900	\$19,825,800	\$10,465,600
19	Gain/Loss Capital Asset						(\$18,000)	\$0	\$0	-	\$0	\$0
20	Total - O&M Revenue				\$18,489,100	\$16,065,700	\$15,338,900	\$15,916,200	\$17,754,700	\$17,168,500	\$20,918,400	\$11,069,600
22	O&M Expenditure											
23	Phone/Supplies/Bad Deb/Misc		Various (see sch		\$257,300	\$319,900	\$224,500	\$218,000	\$215,700	178,900	\$279,200	\$97,500
24	System Maint, Repairs & Replc.		Various (see sch		\$815,600	\$682,600	\$1,071,100	\$1,102,000	\$962,800	961,700	\$927,900	\$512,600
25	Special Technical Services		Various (see sch		\$15,300	\$35,800	\$195,400	\$154,100	\$69,100	31,200	\$249,200	\$3,400
26	State Fees/Cross Conn./GMA Chrgs		2159		\$48,400	\$53,300	\$47,100	\$65,200	\$52,600	64,000	\$39,500	\$54,300
27	General Ins Alloc		2071		\$35,500	\$17,100	\$39,900	\$30,700	\$20,800	31,100	\$26,800	\$13,400
28	Legal Costs		2185				\$31,400	\$48,900	\$15,600	95,100	\$81,000	\$470,900
29	Indirect Recovery		2158		\$8,000	\$11,200	\$15,100	\$17,900	\$80,600	81,750	\$81,750	\$25,150
30	O&M Labor Charges		2205		\$2,637,100	\$2,758,500	\$3,420,000	\$3,476,300	\$3,002,700	3,119,300	\$3,185,000	\$2,328,900
31	Mgmt & Admin.Svcs		2204		\$172,600	\$187,800	\$199,600	\$230,900	\$279,700	284,900	\$211,500	\$110,300
32	Water Analysis		2188		\$11,200	\$25,500	\$26,400	\$18,400	\$22,500	31,900	\$22,000	\$8,300
33	Water System Power		2313		\$684,600	\$448,300	\$530,200	\$463,400	\$465,600	436,300	\$569,500	\$307,700
34	Water Purchase		2312		\$11,241,600	\$11,351,900	\$9,368,400	\$10,182,000	\$12,263,200	10,823,500	\$13,648,600	\$6,958,500
36	Groundwater Extraction		2312				\$15,600	\$10,500	\$21,900	21,900	\$21,900	\$32,100
37	Water Conservation Program		2159		\$5,100	\$0	\$0	\$0	\$0	-	\$0	\$0
38	Geographic Info. Syst.		2203		\$200	\$2,100	\$2,900	\$0	\$0	-	\$1,000	\$0
39	Meter Replacement & Change Outs		2264		\$217,900	\$240,200	\$181,700	\$494,300	\$379,700	476,000	\$842,700	\$1,310,400
40	Depreciation Expense		3361		\$803,100	\$801,800	\$799,400	\$802,400	\$796,200	777,600	\$781,500	\$518,700
41	CAFR ADJ						\$25,700			(\$28,600)	\$0	\$110,182
42	Total - O&M Expenditure				\$16,953,500	\$16,936,000	\$16,194,400	\$17,315,000	\$18,648,700	\$17,386,550	\$20,969,050	\$12,862,332
43												
44	Result of Operation				\$1,535,600	(\$870,300)	(\$855,500)	(\$1,398,800)	(\$894,000)	(\$218,050)	(\$50,650)	(\$1,792,732)
45												
46	Transfer to/fr Capital Reserve				\$0	\$0	\$0	\$828,400	\$894,000	\$218,050	\$0	\$1,792,732
47												
48	Ending Balances				\$2,296,200	\$1,425,900	\$570,400.00	\$0	\$0	\$0	(\$50,650)	\$0
49												
50	Minimum Balance											
51	25% of O&M expenses				\$4,238,375	\$4,234,000	\$4,048,600	\$4,328,750	\$4,662,175	\$4,346,638	\$5,242,263	\$3,215,583
52	10% of rate revenue				\$1,739,950	\$1,480,020	\$1,386,770	\$1,491,700	\$1,683,200	\$1,618,990	\$1,982,580	\$1,046,560
53												
54	O&M Analysis:											
55	% of Water Cost/Water Sales				65%	77%	68%	68%	73%	67%	69%	66%
56	% of O&M Labor/Water Sales				15%	19%	25%	23%	18%	19%	16%	22%
57	Gross Profit : (Water Sales less Water Cost&Power)				\$5,473,300	\$3,000,000	\$3,969,100	\$4,271,600	\$4,103,200	\$4,930,100	\$5,607,700	\$3,199,400
58	Net Profit (Net Result of Operation)				\$1,535,600	(\$870,300)	(\$855,500)	(\$1,398,800)	(\$894,000)	(\$218,050)	(\$50,650)	(\$1,792,732)
59	Net Profit Margin (Net Profit/ Revenue)				9%	-6%	-6%	-9%	-5%	-1%	0%	-17%

60					FY14	FY15	FY16	FY17	FY18	FY19	FY20 ADJ	FY20	FY20 YR-END
61	Acquisition&Replacement Fund				ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PRJ
62	Beginning Balances				\$10,585,500	\$11,094,400	\$10,738,900	\$11,048,700	\$10,817,500	\$10,228,800	\$10,501,500	\$10,501,500	\$10,501,500
63													
64	Capital Sources of Funds												
65	Interest Earnings		8911		\$39,100	\$38,700	\$56,800	\$86,100	\$123,000	233,000	\$239,900	\$0	\$235,700
66	State Grants		9252		\$0	\$0	\$0	\$0	\$15,600	12,500	\$2,000,000	\$1,900	\$1,900
67	Capital Improv Charges		9615		\$33,400	\$9,600	\$100,100	\$153,700	\$67,800	58,600	\$38,900	\$7,800	\$38,900
68	Long Term Debt Proceeds		9841				\$0	\$0	\$0	-	\$0	\$0	\$0
69	Other Revenue-Misc	ADR Incenti	9790		\$96,500		\$108,900	\$0	\$0	-	\$0	\$0	\$0
70	Depreciation Expense	CY Funded	3611		\$803,100	\$801,800	\$799,400	\$802,400	\$796,200	777,600	\$781,500	\$518,700	\$781,500
	CAFR ADJ											\$783,575	\$783,575
71	Total - Capital Sources of Funds				\$972,100	\$850,100	\$1,065,200	\$1,042,200	\$1,002,600	\$1,081,700	\$3,060,300	\$1,311,975	\$1,841,575
72													
73	Capital Uses of Funds												
74	Water System Improvement:												
75	Misc Water System Improvement		4112/2112		\$104,100	\$4,600	\$0	\$0	(\$100)	(100)	\$647,600	\$1,300	\$250,000
76	Pressure Reducing Stn Replace/Relocation		4112		\$0	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0
77	Pressure Zone Connections (944 to 1250)		4112		\$0	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0
78	Reservoir Repairs - Mtn Meadows #2		4112		\$0	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0
79	SCADA Improvements		4112		\$0	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0
80	SCE Auto Demand Response (Well 15&20)		4112			\$12,500	\$0	\$0	\$0	-	\$0	\$0	\$0
81	Stockton Reservoir #2 Replacement		4112			\$32,300	\$8,100	\$74,800	\$232,300	136,100	\$3,360,000	\$66,300	\$205,000
82	757 Reservoir So. Of Home Acres - Mtn Me		4112			\$1,300	\$0	\$0	\$0	-	\$0	\$0	\$0
83	Walnut Acres Tract 4 Wtr Line Replacemen		4112		\$0	\$0	\$0	\$0	\$94,800	1,200	\$650,000	\$0	\$0
84	Well 20/Palmer Blending Station/Ctrl w/ W		4112		\$0	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0
85	Well 20 / Ozone pilot & H2S removal		4112		\$0	\$0	\$0	\$0	\$0	-	\$500,000	\$0	\$500,000
86	Well 95 MCC Replacement - reuse Well 96		4112		\$0	\$0	\$0	\$0	\$0	-	\$102,000	\$0	\$102,000
87	Reservoir Re-Coating - Fairview Resv.		4112		\$0	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0
88	Reservoir Re-Coating - Peach Hill		4112		\$0	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0
89	Reservoir Re-Coating - Tierra Rejada		4112		\$0	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0
90	Reservoir Re-Coating - Various Reservoir		4112		\$0	\$0	\$0	\$0	\$0	-	\$1,100,000	\$0	\$1,148,000
91	Princeton Widening Proj		4112		\$0	\$0	\$0	\$0	\$200	12,600	\$0	\$300	\$500
92	Re-Drill Well 97		4112		\$0	\$0	\$0	\$0	\$0	-	\$550,000	\$0	\$50,000
93	Valve Replacement		4112		\$0	\$0	\$0	\$0	\$0	-	240,000.0	\$0	\$200,000
94	Total Water System Improvement				\$104,100	\$50,700	\$8,100	\$74,800	\$327,200	\$149,800	\$7,149,600	\$67,900	\$2,455,500
95	Water Construction Project:												
96	Home Acres Reservoir & Pipeline		4114			\$0	\$0	\$0	\$0	-	\$1,941,900	\$8,900	\$40,100
97	Moorpark Desalter (Study/EIR/PDR)		4114		\$218,600	\$1,001,400	\$309,000	\$155,100	\$107,000	113,400.0	\$600,000	\$132,500	\$771,000
98	Stockton Reservoir #2		4114								\$0	\$0	\$0
99	Total Water Construction Project				\$218,600	\$1,001,400	\$309,000	\$155,100	\$107,000	\$113,400	\$2,541,900	\$141,400	\$811,100
100													
101	Land Purchased		4011			\$0	\$0	\$0	\$0	-	\$330,000	\$0	\$0
102	Indirect Recovery		2158			\$11,100	\$15,100	\$17,900	\$80,600	81,750	\$81,750	\$25,150	\$81,750
103	Contract Proc-Eng Svcs		2204		\$47,200	\$40,000	\$38,100	\$53,000	\$17,000	16,500	\$10,700	\$0	\$10,700
104	System Maint, Repairs & Replc.	Various (see sch)				\$0	\$385,100	\$50,400	\$19,700	132,500	\$425,000	\$0	\$335,000
105	Equipment/Software		4601/4701			\$0	\$0	\$40,200	\$0	14,900	\$30,000	\$0	\$20,000
106	Contributions-ISF & Other Funds				\$93,300	\$102,400	\$0	\$53,600	\$145,800	82,100	\$104,400	\$0	\$104,400
107	Total - Capital Uses of Funds				\$463,200	\$1,205,600	\$755,400	\$445,000	\$697,300	\$590,950	\$10,673,350	\$234,450	\$3,818,450
108													
109	Net Cash Balance				\$508,900	(\$355,500)	\$309,800	\$597,200	\$305,300	\$490,750	(\$7,613,050)	\$1,077,525	(\$1,976,875)
110													
111	Transfer to/fr O&M / Rate Stabilization Fund					\$0	\$0	(\$828,400)	(\$894,000)	(\$218,050)	\$0	(\$1,792,732)	(\$1,528,032)
112	Ending Cash Reserve				\$11,094,400	\$10,738,900	\$11,048,700	\$10,817,500	\$10,228,800	\$10,501,500	\$2,888,450	\$9,786,293	\$6,996,593

WATERWORKS DISTRICT NO. 1 - WATER
OPERATIONS AND MAINTENANCE
FINANCIAL STATUS REPORT

CURRENT PERIOD ACTIVITIES TO		AP08 ENDED 2/29/2020					
		A	B	C	D	E	F
		ACTUAL	ADJUSTED BUDGET	CURRENT	% of	PROJECTION	CURRENT PERIOD
	DESCRIPTION	FY 19	FY 20	ACTUAL	Act/Adpt Bud	FY 20	COMMENTS
1	EXPENDITURES						
2	Phone/Supplies/Bad Deb/Misc	178.9	279.2	97.5	34.9%	265.1	
3	System Maint, Repairs & Replc.	961.7	927.9	512.6	55.2%	1,086.3	
4	Pipes, Fitting, Valves & Other Maint. Supp	397.6	434.0	283.5	65.3%	550.8	Various vendors
5	Maintenance Contract	511.1	413.9	187.8	45.4%	470.5	Various vendors
6	Water System Maintenance Supplies	53.0	80.0	41.3	51.6%	65.0	
7	Equipment Rental	-	-	-	-	-	Trench Shoring
8	Special Technical Services	31.2	249.2	3.4	1.4%	242.8	
9	Urban Water MGMT Plan & Master Plan Updates	-	45.0	-	-	85.0	
10	Drafting & Map/Construction Standard Updates	-	-	-	-	-	
11	Reservoir & Well Insp	-	80.0	-	-	80.0	
12	Construction Inspection	-	-	-	-	-	
13	GIS Conversions	-	20.0	-	-	15.0	
14	SCADA Integration & Troubleshooting	-	-	-	-	-	
15	Engr. & Tech Surveys	20.1	80.0	-	-	45.0	
16	Design & Print CCR Rpt and Others	11.1	24.2	3.4	14.0%	13.9	
17	Consultant - Rate Study	-	-	-	-	3.9	
18	State Fees/Cross Conn./GMA Chrgs	64.0	39.5	54.3	137.5%	71.9	
19	General Ins Alloc	31.1	26.8	13.4	50.0%	26.8	
20	Legal Costs	95.1	81.0	470.9	581.4%	603.5	
21	Indirect Recovery	81.8	81.8	25.2	30.8%	81.8	
22	O&M Labor Charges	3,119.3	3,185.0	2,328.9	73.1%	3,598.0	PWA Labor
23	Mgmt & Admin. Svcs	284.9	211.5	110.3	52.2%	211.5	
24	Water Analysis	31.9	22.0	8.3	37.7%	20.6	
25	Water System Power	436.3	569.5	307.7	54.0%	573.7	
26	Water Purchase	10,823.5	13,648.6	6,958.5	51.0%	11,670.5	Purchases (Calleguas Inv)
27	Groundwater Extraction	21.9	21.9	32.1	146.6%	32.1	Wtr system/cross conn fees/Groundwtr Extract
28	Meter Replacement & Change Outs	476.0	842.7	1,310.4	155.5%	841.1	
29	Water Conservation Program	-	-	-	-	4.0	
30	Geographic Info. Syst,	-	1.0	-	-	1.0	
31	Depreciation Expense	777.6	781.5	518.7	66.4%	781.5	
32	TOTAL EXPENDITURES	17,415.2	20,969.1	12,752.2	60.8%	20,112.2	
33	REVENUES						
34							
35	Interest Earnings	-	-	-	-	-	
36	Rent & Concessions	351.2	360.7	257.0	71.3%	360.6	
37	Federal & State Disaster	-	-	-	-	-	
38	Planning And Eng Svc External	104.2	75.0	40.8	54.4%	75.0	Plan Check & Insp fee
39	Water Sales	16,189.9	19,825.8	10,465.6	52.8%	17,658.7	Current Sales
40	Other Sales/ Revenues	145.7	200.4	83.6	41.7%	199.1	Fire protect'n, mtr sales, Spec Asses, permit fe
41	Other Revenue-Misc	377.5	456.5	222.6	48.8%	400.9	Customer late fees/other charges, misc rev
42	Gain/Loss Capital Asset	-	-	-	-	-	Disposal of Assets
43	TOTAL REVENUES	17,168.5	20,918.4	11,069.6	52.9%	18,694.3	
44	NET OF OPERATION	(246.6)	(50.7)	(1,682.6)		(1,417.9)	
45	O&M Fund Balance Reserve:						
46	Beginning Fund Balance	-	(0.0)	(0.0)		(0.0)	
47	CAFR Adjustment	28.6		(110.2)		(110.2)	
48	Transfer to/fr Capital	218.0		1,528.0		1,528.0	
49	Net of Operation	(246.6)	(50.7)	(1,682.6)		(1,417.9)	
50	O&M Fund Balance Reserve:	(0.0)	(50.7)	(264.8)	-	(0.1)	
51	Required O&M Fund Reserve: 25% of Exp.	4,353.8	5,242.3	3,188.0	0.2	5,028.0	

WATERWORKS DISTRICT NO. 1 - WATER
CAPITAL PROJECTS
FINANCIAL STATUS REPORT

CURRENT PERIOD ACTIVITIES TO		AP08 ENDED 2/29/2020							
		A	B	B	C	D	E	F	H
		ACTUAL	ADOPTED BUDGET	ADJUSTED BUDGET	CURRENT PERIOD FY 20			% of	PROJECTION
	DESCRIPTION	FY 19	FY 20	FY 20	EXP/REV	ENC	TOTAL	Act/Bud	FY 20
	EXPENDITURES								
1	Misc Water System Improvement	(0.1)	1,145.0	647.6	1.3	212.6	213.9	0.2%	250.0
2	Pressure Reducing Stn Replace/Relocation (4 Stns)	-	-	-	-	-	-	-	-
3	Pressure Zone Connections (944 to 1250)	-	-	-	-	-	-	-	-
4	Reservoir Repairs - Mtn Meadows #2	-	-	-	-	-	-	-	-
5	SCADA Improvements	-	-	-	-	-	-	-	-
6	SCE Auto Demand Response (Well 15&20)	-	-	-	-	-	-	-	-
7	System Maint, Repairs & Replc.	132.5	425.0	425.0	-	10.9	10.9	-	335.0
8	Stockton Reservoir #2 Replacement	136.1	3,360.0	3,360.0	66.3	-	66.3	2.0%	205.0
9	757 Reservoir So. Of Home Acres - Mtn Meadows#2	-	-	-	-	-	-	-	-
10	Walnut Acres Tract 4 Wtr Line Replacement	1.2	650.0	650.0	-	-	-	-	-
10	Well 20 / Ozone pilot & H2S removal	-	500.0	500.0	-	-	-	-	500.0
11	Well 20/Palmer Blending Station/Ctrl w/ Walnut Cyn PS	-	-	-	-	-	-	-	-
12	Well 95 MCC Replacement - reuse Well 96	-	102.0	102.0	-	-	-	-	102.0
13	Reservoir Re-Coating - Fairview Resv.	-	-	-	-	-	-	-	-
14	Reservoir Re-Coating - Peach Hill	-	-	-	-	-	-	-	-
15	Reservoir Re-Coating - Tierra Rejada	-	-	-	-	-	-	-	-
16	Reservoir Re-Coating - Various Reservoir	-	1,100.0	1,100.0	-	-	-	-	1,148.0
17	Princeton Widening Proj	12.6	-	-	0.3	-	0.3	-	0.5
18	Re-Drill Well 97	-	550.0	550.0	-	-	-	-	50.0
19	Valve Replacement	-	240.0	240.0	-	-	-	-	200.0
20	Sub-Total Replacement FD	282.3	8,072.0	7,574.6	67.9	223.5	291.4	0.9%	2,790.5
21	Indirect Recovery	81.8	81.8	81.8	25.2	-	25.2	30.8%	81.8
22	Contract Proc-Eng Svcs	16.5	10.7	10.7	-	-	-	-	10.7
23	Equipment/Software	14.9	30.0	30.0	-	-	-	-	20.0
24	Sub-Total	113.2	122.5	122.5	25.2	-	25.2	20.5%	112.5
25	Land Purchased	0.0	330.0	330.0	-	-	-	-	-
26	Home Acres Reservoir & Pipeline	0.0	1,900.0	1,941.9	8.9	323.4	332.3	0.5%	40.1
27	Moorpark Desalter (Study/EIR/PDR)	113.4	600.0	600.0	132.5	-	132.5	22.1%	771.0
28	Sub-Total	113.4	2,830.0	2,871.9	141.4	323.4	464.8	4.9%	811.1
29	Contributions-ISF & Other Funds	82.1	104.4	104.4	-	-	-	-	104.4
30	Sub-Total Capital Acq. FD	308.7	3,056.9	3,098.8	166.6	323.4	490.0	5.4%	1,028.0
31	Total Expenditures	591.0	11,128.9	10,673.4	234.5	546.9	781.4	2.2%	3,818.5
32	REVENUES								
33	Interest Earnings	233.0	239.9	239.9	-	-	-	-	235.7
34	State Grants	12.5	2,000.0	2,000.0	1.9	-	1.9	0.1%	1.9
35	Capital Improv Charges	58.6	38.9	38.9	7.8	-	7.8	20.1%	38.9
36	Long Term Debt Proceeds	0.0	-	-	-	-	-	-	-
37	Other Revenue-Misc	0.0	-	-	-	-	-	-	-
38	Total Revenues	304.1	2,278.8	2,278.8	9.7	-	9.7	0.4%	276.5
39	Net of Operation	(286.9)	(8,850.1)	(8,394.6)	(224.8)	(546.9)	(771.7)		(3,542.0)
40	Beginning Capital Fund Balance	10,228.8		10,501.5			10,501.5		10,501.5
41	Transfer to/fr O&M	(218.0)							(1,528.0)
42	Depreciation Expense	777.6		781.5		-	781.5	-	781.5
43	PY CAFR Adjustments	0.0			783.6		783.6		783.6
44	Ending Capital Fund Balance Reserve	10,501.5		2,888.4			11,294.9		6,996.6
45									
46	CAPITAL FUND BALANCE SUMMARY:	CAP	REPL	TOTAL					
47	BEGIN BALANCE	0.0	10,501.5	10,501.5					
48	NET CY EXPEND	(1,028.0)	(2,790.5)	(3,818.5)					
49	NET CY REVENUE	276.5		276.5					
50	TRANSFER TO/FR CAPITAL FUND		0.0	0.0					
51	TRANSFER TO/FR O&M		(1,528.0)	(1,528.0)					
52	CY DEPRECIATION		781.5	781.5					
53	PY CAFR Adjustments		783.6	783.6					
54	ENDING FUND BAL	(751.5)	7,748.1	6,996.6					
55	LESS : ENCUMBRANCE	323.4	223.5	546.9					
56	FUND AVAILABLE FOR FY20	(1,074.9)	7,524.6	6,449.7					

WWD1 CAC Meeting Sewer Financial Report

K. Budget & Financial Review

WW#1 Moorpark Sanitation Service											
Cash Flow Analysis											
1	Total Beginning Balances			\$8,073,100	\$9,818,100	\$11,571,200	\$9,213,800	\$7,995,700	\$7,710,800	\$8,055,200	\$8,055,200
2	Total Ending Balances			\$9,818,100	\$11,571,200	\$9,213,800	\$7,995,700	\$7,710,800	\$8,055,200	\$4,117,900	\$8,424,000
3											
4	Total Required Cash Balance			\$1,353,790	\$1,436,085	\$1,612,350	\$1,553,135	\$1,670,683	\$1,749,480	\$1,914,455	\$1,043,770
5	Alert			ok	ok	ok	ok	ok	ok	ok	ok
6											
7	O&M/ Rate Stab Fund	FMS ACT#		FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADJUSTED BUDGET	FY20 ACTUAL
8	Beginning Balances			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9											
10	O&M Revenue										
11	Federal & State Disaster	9301		\$0	\$71,200	\$0	\$0	\$0	\$0	-	\$0
12	Sewer Svcs Charges	9612		\$3,704,900	\$3,989,600	\$4,105,500	\$3,941,600	\$4,102,700	\$4,213,300	\$4,381,300	2,235,700.0
13	Other Revenue & Misc Fees	9790		\$2,800	\$400	\$0	\$1,900	\$34,200	\$0	\$10,100	\$400
14	Plan. Eng Svcs	9481		\$65,500	\$0	\$12,500	\$5,100	(\$6,500)	\$64,200	\$50,000	\$27,300
15	Rents And Concessions	8931		\$15,900	\$12,400	\$12,400	\$12,400	\$6,200	\$0	\$0	\$0
16	Reclamation Water Sales	9614		\$457,500	\$368,700	\$404,000	\$433,400	\$741,200	\$682,800	\$930,400	\$466,000
17	Gain/Loss Revenue Capital Assets	9822		\$0	\$0	\$0	\$0	\$0	(4,300.0)	\$0	\$0
18	Total - O&M Revenue			\$4,246,600	\$4,442,300	\$4,534,400	\$4,394,400	\$4,877,800	\$4,956,000	\$5,371,800	\$2,729,400
19											
20	O&M Expenditures										
21	Phone/Supplies/BadDebt/Misc	See Sch		\$91,300	\$94,500	\$443,000	\$256,900	\$117,800	\$100,700	\$134,100	\$52,800
22	System Maintenance & Supplies	See Sch		\$889,200	\$912,900	\$1,120,200	\$909,400	\$1,085,700	\$1,450,200	\$1,147,300	\$676,400
23	Special Technical Svcs	See Sch		\$8,200	\$4,600	\$4,500	\$25,300	\$70,700	\$109,500	\$237,000	\$32,300
24	Fed/State Permit Fees	2159		\$55,400	\$48,100	\$45,000	\$48,000	\$47,500	\$51,700	\$76,000	\$57,400
25	General Insurance Allocation Isf	2071		\$31,000	\$15,300	\$35,600	\$27,500	\$18,700	\$28,000	\$24,200	\$12,100
26	Indirect Recovery	2158		\$5,800	\$6,400	\$7,500	\$10,000	\$20,050	\$16,300	\$13,500	\$6,700
27	O&M Labor	2205		\$1,254,000	\$1,405,300	\$1,563,000	\$1,704,500	\$1,939,300	\$1,849,700	\$2,095,600	\$1,310,500
28	Mgmt. & Admin Svcs	2204		\$107,100	\$119,100	\$106,700	\$118,800	\$140,500	\$133,800	\$129,900	\$67,300
29	Wastewater Analysis	2188		\$51,500	\$48,700	\$35,100	\$35,300	\$31,500	\$36,200	\$49,000	\$9,600
30	Sewage System Power	2104SM04		\$209,300	\$227,500	\$207,600	\$226,000	\$308,600	\$272,300	\$540,400	\$120,900
31	Sewage Treatment Costs	2313		\$158,500	\$195,900	\$143,400	\$139,000	\$151,400	\$184,000	\$175,000	\$94,300
32	Rights Of Way Easements Purchase	3552		\$0	\$0	\$27,000	\$0	\$0	\$500	\$0	\$0
33	Depreciation Expense	3611		\$1,071,900	\$1,070,200	\$1,068,600	\$1,073,000	\$1,081,700	\$1,079,700	\$1,283,300	\$840,500
34	PY CAFR Adjustment					\$0	\$62,200	\$28,200		\$0	\$16,157
35	Total Uses of Funds			\$3,933,200	\$4,148,500	\$4,807,200	\$4,635,900	\$5,041,650	\$5,312,600	\$5,905,300	\$3,280,800
36											
37	Result of Operation			\$313,400	\$293,800	(\$272,800)	(\$241,500)	(\$163,850)	(\$356,600)	(\$533,500)	(\$551,400)
38											
39	Transfer to/fr Capital Reserve			(\$313,400)	(\$293,800)	\$272,800	\$241,500	\$163,850	\$356,600	\$533,500	\$551,400
40											
41	Ending Balances			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42											
43	Minimum Balance										
44	25%	O&M expenses		\$983,300	\$1,037,125	\$1,201,800	\$1,158,975	\$1,260,413	\$1,328,150	\$1,476,325	\$820,200
45	10%	of rate revenue		\$370,490	\$398,960	\$410,550	\$394,160	\$410,270	\$421,330	\$438,130	\$223,570
46											
47											
48	Acquisition&Replacement Fund			FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADJUSTED BUDGET	FY20 ACTUAL
49	Beginning Balances			\$8,073,100	\$9,818,100	\$11,571,200	\$9,213,800	\$7,995,700	\$7,710,800	\$8,055,200	\$8,055,200
50											
51	Sources of Funds										
52	Interest Earnings	8911		\$28,600	\$30,500	\$61,300	\$69,800	\$90,900	\$175,600	\$188,600	\$110,300
53	State/Fed Aid	9252	- Prop B4	\$0	\$134,700	\$32,400	\$1,784,400	\$27,300	\$2,400	\$0	\$0
54	Sewer Connection Fees	9611		\$479,700	\$264,700	\$164,000	\$340,900	\$175,300	\$0	\$239,300	\$5,000
55	Other Revenue & Misc Fees	9790		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Solar Photovoltaic System - SCE Incentive	9790		\$318,500	\$358,500	\$264,400	\$253,700	\$164,100	\$0	\$0	\$0
57	Loan Proceed	9841				\$0	\$0	\$0	\$0	\$0	\$0
58	Depreciation Expense	3611	CY Funde	\$1,071,900	\$1,070,200	\$1,068,600	\$1,073,000	\$1,081,700	\$1,079,700	\$1,283,300	\$840,500
59	PY CAFR Adjustment										\$709,625
60	Total - Sources of Funds			\$1,898,700	\$1,858,600	\$1,590,700	\$3,521,800	\$1,539,300	\$1,257,700	\$1,711,200	\$955,800
61											

WATERWORKS DISTRICT NO. 1 - SANITATION DIV.
OPERATIONS AND MAINTENANCE
FINANCIAL STATUS REPORT

CURRENT PERIOD ACTIVITIES TO		AP 08 ENDED 2/28/2020						
			A	A	B	C	D	
		ACTUAL	ADOPTED BUDGET	ADJ BUDGET	CURRENT	% of	PROJ'N	CURRENT PERIOD
	DESCRIPTION	FY 19	FY 20	FY 20	ACTUAL	Act / Bud	6/30/2020	COMMENTS
	EXPENDITURES							
1	Phone/Supplies/BadDebt/Misc	100.7	123.0	134.1	52.8	39.4%	133.1	
2	System Maintenance & Supplies	1,450.2	1,090.5	1,147.3	676.4	59.0%	1,257.3	
3	Collection System Cleaning	61.4	120.0	120.0	11.9	9.9%	113.6	Tule Ranch/Nursery Products
4	Percolation Pond Maint & Pond	90.7	25.0	25.0	9.8	39.2%	15.0	Sharma Gen Eng'g
5	Removal and Reuse of Biosolid	246.5	230.0	230.0	108.2	47.0%	200.0	VRSD
6	Pump maintenance & Other Co	94.0	65.0	65.0	80.5	123.8%	111.8	Flo Systems, Dienes Elect, Vaughans Ind, etc.
7	Equipment Rentals	33.7	24.0	24.7	5.4	21.9%	23.9	Quinn Power Co,Rain For Rent, JW Ent, Hertz Eqpt
8	Other - Maintenance	923.9	626.5	682.6	460.6	67.5%	793.0	Various maint. and vendors
9	Special Technical Svcs	109.5	215.0	237.0	32.3	13.6%	171.7	
10	Collection System Flow Monitor	0.0	35.0	35.0	0.0	-	35.0	
11	Video Inspect'n/Chloride Contro	27.7	65.0	65.0	3.3	5.1%	49.2	
12	Engineering and Technical Surv	0.0	0.0	0.0	0.0	-	-	
13	Biosolids Mgmt Plan, EIR & Oth	0.0	0.0	0.0	0.0	-	-	
14	Misc. Studies	81.8	115.0	137.0	29.0	21.2%	87.5	
15	Fed/State Permit Fees	51.7	76.0	76.0	57.4	75.5%	75.5	
16	General Insurance Allocation Isf	28.0	24.2	24.2	12.1	50.0%	24.2	
17	Indirect Recovery	16.3	13.5	13.5	6.7	49.6%	13.5	
18	O&M Labor	1,849.7	2,095.6	2,095.6	1,310.5	62.5%	2,165.7	Labor
19	Mgmt. & Admin Svcs	133.8	129.9	129.9	67.3	51.8%	129.9	
20	Wastewater Analysis	36.2	49.0	49.0	9.6	19.6%	37.3	Fisher Scientific, Hach Co, Environ Res Assoc,FGL
21	Sewage System Power	272.3	540.4	540.4	120.9	22.4%	241.9	SCE charges
22	Sewage Treatment Costs	184.0	175.0	175.0	94.3	53.9%	138.9	Polydyne, HASA
23	Rights Of Way Easements Purchase	0.5	0.0	0.0	0.0	-	-	
24	Depreciation Expense	1,079.7	1,283.3	1,283.3	840.5	65.5%	1,283.3	
25	TOTAL EXPENDITURES	5,312.6	5,815.4	5,905.3	3,280.8	55.6%	5,672.3	
26	REVENUES							
27	Rents And Concessions	0.0	0.0	0.0	0.0	-	-	
28	Plan. Eng Svcs	64.2	50.0	50.0	27.3	54.6%	50.0	Plan Check & Inspection fee
29	Sewer Svcs Charges	4,213.3	4,381.3	4,381.3	2,235.7	51.0%	4,280.9	Sales
30	Reclamation Water Sales	682.8	930.4	930.4	466.0	50.1%	762.8	Sales
31	Other Revenue & Misc Fees	0.0	10.1	10.1	0.4	4.0%	10.4	
32	Gain/Loss Revenue Capital Assets	(4.3)	0.0	0.0	0.0	-	-	
33	TOTAL REVENUES	4,956.0	5,371.8	5,371.8	2,729.4	50.8%	5,104.1	
34	NET OF OPERATION	(356.6)	(443.6)	(533.5)	(551.4)		(568.2)	
35	BEGIN. FUND BALANCE	0.0	0.0	0.0	0.0		-	
36	PY CAFR Adjustments	0.0			0.0		(16.2)	
37	TRANSFER TO/FROM CAPITAL	356.60	443.6	533.5	551.4		584.4	
38	ENDING O&M FUND BALANCE	0.0	0.0	0.0	0.0		-	

WATERWORKS DISTRICT NO. 1 - SANITATION DIV.
CAPITAL PROJECTS
FINANCIAL STATUS REPORT

CURRENT PERIOD ACTIVITIES TO AP 08 ENDED 2/28/2020								
		B	B	C	D	E		
	ACTUAL	ADPT BUDGET	ADJ BUDGET	CURRENT PERIOD FY 20			% of	PROJ'N
DESCRIPTION	FY 19	FY 20	FY 20	EXP/REV	ENC	TOTAL	Act/Bud	6/30/20
1 EXPENDITURES								
2 General Sewer System Improvements	236.9	1,040.0	1,040.0	-	0.0	0.0	-	931.4
6 Tertiary Filter Improvement	-	-	-	-	-	-	-	-
7 Biolac Automation Upgrade	-	-	41.9	0.6	41.3	41.9	1.4%	75.1
5 SCADA	-	-	-	-	-	-	-	20.0
6 MWTP 3RW Basin and Pump	149.3	-	-	-	-	-	-	7.5
7 Solar Photovoltaic System (Depreciation)	-	-	-	-	-	-	-	-
8 Equipment:								
9 Replace Pump #3 @ Effl Pond & w/ VFD	-	55.0	55.0	-	-	-	-	88.2
10 Chlorine Pumps (3) Replacement Tertiary	-	-	-	-	-	-	-	-
11 Replace Pump #2 @ Reclaim PS	-	-	-	-	-	-	-	0.5
12 Replace Pump #3 @ Arroyo Lift Station	50.5	-	-	-	-	-	-	37.0
16 System Maintenance Supplies:								
17 Valve Replacement	-	20.0	20.0	-	-	-	-	-
18 Replace Base of Pump #3 @ Arroyo Lift Station	-	30.0	30.0	-	-	-	-	-
18 Replace Base of Pump #1 @ Arroyo Lift Station	-	75.0	75.0	-	-	-	-	30.0
19 Access Road Improvement & Others	-	30.0	30.0	-	-	-	-	35.5
20 Refurbish Gen Covers @ 4 Lift Stns	-	-	-	-	-	-	-	-
21 Repair/Recoat Final Clarifier #2	-	-	8.7	-	-	-	-	-
22 4' Skirt - Belt Press Facility top Perimeter	-	-	-	-	-	-	-	-
23 Other Replacement & Maintenance	-	160.0	160.0	-	-	-	-	150.0
24 TOTAL REPLACEMENT FD	462.1	1,410.0	1,460.6	0.6	41.3	41.9	0.0%	1,375.2
27 Indirect Recovery	16.4	13.5	13.5	6.8	-	6.8	50.4%	13.5
28 PWA ES Contract Svcs	16.5	10.7	10.7	2.3	-	2.3	21.5%	10.7
29 MWTP Office/Lab Bldg Upgrade	0.2	-	-	-	-	-	-	-
30 Reclaimed Water System - Phase IV	23.9	-	57.3	-	57.2	57.2	-	-
31 Sludge Digester	-	1,300.0	1,303.2	-	3.2	3.2	-	23.2
32 MWTP Tertiary System Expansion	-	-	-	-	-	-	-	-
33 MWTP Hwy 118 Left Turn Lane	10.9	1,550.0	1,550.0	25.9	-	25.9	1.7%	256.1
34 Equipment:	-	-	-	-	-	-	-	-
35 Construction Equipment	-	-	-	-	(5.8)	(5.8)	-	(0.0)
36 Computer Software	-	20.0	20.0	-	-	-	-	20.0
37 Other equipment	5.8	70.0	70.0	-	5.8	5.8	-	65.8
38 Contributions To Other Funds	20.9	629.7	629.7	-	-	-	-	629.7
39 Contingencies	-	-	-	-	-	-	-	-
40 TOTAL CAPITAL ACQ. FD	94.6	3,593.9	3,654.4	35.0	60.5	95.5	1.0%	1,019.0
41 TOTAL EXPENDITURES	556.7	5,003.9	5,115.0	35.6	101.8	137.4	0.7%	2,394.2
42 REVENUES								
43 Interest Earnings	175.6	188.6	188.6	110.3	-	110.3	58.5%	180.8
44 State/Fed Aid	2.4	-	-	-	-	-	-	-
45 Sewer Connection Fees	-	239.3	239.3	5.0	-	5.0	2.1%	239.3
46 Other Revenue & Misc Fees	-	-	-	-	-	-	-	-
47 Solar Photovoltaic System - SCE Incentive	-	-	-	-	-	-	-	-
48 Loan Proceed	-	-	-	-	-	-	-	-
49 Gain/Loss Capital Asset	-	-	-	-	-	-	-	-
50 TOTAL REVENUES	178.0	427.9	427.9	115.3	-	115.3	26.9%	420.1
51 NET OF OPERATION	(378.7)	(4,576.0)	(4,687.1)	79.7	(101.8)	(22.1)		(1,974.1)
52 Beginning Fund Balance	7,710.8	8,055.2	8,055.2	8,055.2		8,055.2		8,055.2
53 Depreciation Expense	1,079.7	1,283.3	1,283.3	840.5		840.5		1,283.3
54 PY CAFR Adjustments	-			709.6		709.6		709.6
55 Transfer to/from O&M	(356.6)	(443.6)	(533.5)	(551.4)		(551.4)		(584.4)
56 ENDING CAPITAL FUND BALANCE	8,055.2	4,318.9	4,117.9	9,133.6		9,031.9		7,489.6
57								
58 FUND BAL SUMMARY:		CAP ACQ	REPL	TOTAL				
59 BEGIN BALANCE		-	8,055.2	8,055.2				
60 CAFR ADJUSTMENT		709.6	-	709.6				
61 NET CY EXPEND		(1,019.0)	(1,375.2)	(2,394.2)				
62 NET CY REVENUE		420.1	-	420.1				
63 CY DEPRECIATION			1,283.3	1,283.3				
64 TRANSFER TO/FROM CAP/REPL		(110.7)	110.7	-				
65 TRANSFER TO/FROM O & M-			(584.4)	(584.4)				
66 END FUND BALANCE		-	7,489.6	7,489.6				
67 LESS : OUTSTANDING ENCUMBRANCE		(60.5)	(41.30)	(101.8)				
68 FUND AVAILABLE FOR FY19		60.5	7,530.9	7,387.9				