

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	\$997,745
2	Total Ending Balances			\$716,306	\$612,560	\$912,905	\$1,121,247	\$997,745	\$212,090	\$917,712	\$499,280
3											
4	Total Required Cash Balance			\$814,753	\$858,149	\$676,487	\$930,921	\$935,572	\$1,090,363	\$494,246	\$988,678
5	Alert			Alert	Alert	ok	ok	ok	\$212,090	NA	\$499,280
6											
7	O&M/ Rate Stab Fund	FMS ACT#		FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADJUSTED BUDGET	FY20 ACTUAL	FY20 YR-END PROJECTION
8	Beginning Balances			\$841,196	\$716,306	\$225,774	\$270,267	\$295,259	(\$4,869)	(\$4,869)	(\$4,869)
9											
10	Operating Revenue										
11	Interest Earnings	8911		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Federal & State Disaster			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	State Aid - SB90			\$1,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Meter Sales & Install/Line Ext. Fee	9613		\$1,300	\$225	\$3,700	\$1,035	\$2,740	\$800	\$880	\$800
15	Planning/Engr Svc Fee	9481		\$0	\$0	\$0	\$0	\$0	\$200	\$0	\$200
16	Permit Fees	9708		\$800	\$0	\$0	\$0	\$590	\$0	\$0	\$600
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	\$3,716,800
18	Other revenue - misc.	9708/9751/9790		\$140,400	\$204,737	\$45,612	\$67,277	\$68,338	\$70,700	\$24,113	\$59,800
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	\$3,778,200
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	\$68,295
23	System Maint. Repairs & Replac.	See Sch		\$308,900	\$290,384	\$220,914	\$353,960	\$528,832	\$326,148	\$116,030	\$275,493
24	Indirect Cost Recovery	2158		\$8,900	\$16,144	\$21,978	\$24,000	\$14,577	\$18,600	\$9,299	\$18,600
25	O&M Labor Charges	2205		\$819,900	\$836,714	\$836,934	\$776,700	\$922,425	\$1,066,200	\$685,405	\$1,027,300
26	State Permit/Fees	2159-F01		\$11,900	\$13,710	\$11,200	\$12,400	\$17,800	\$12,000	\$6,026	\$12,000
27	Mgmt /Admin./ Eng. Svcs	2204		\$121,500	\$127,100	\$120,700	\$135,600	\$128,000	\$116,600	\$61,050	\$116,600
28	Legal Cost	2185		\$0	\$5,542	\$13,467	\$9,666	\$94,216	\$66,000	\$101,297	\$216,000
29	Special Technical Services	See Sch		\$8,400	\$15,566	\$32,582	\$8,972	\$2,778	\$83,049	\$0	\$29,000
30	Water Analysis	2188		\$11,000	\$7,331	\$8,448	\$7,400	\$7,778	\$14,000	\$3,056	\$14,900
31	Cross Connection Fees	2159-XC59		\$5,100	\$3,870	\$5,200	\$3,900	\$5,300	\$5,200	\$2,740	\$7,940
32	Groundwater Extraction	2312-FX12		\$9,200	\$15,700	\$20,200	\$23,200	\$19,700	\$18,400	\$0	\$18,400
33	Water Purchase	2312		\$915,800	\$1,027,660	\$367,742	\$1,298,800	\$916,935	\$1,380,700	\$232,463	\$855,944
34	Water System Power	2313		\$454,500	\$429,263	\$425,961	\$383,100	\$434,887	\$550,500	\$284,343	\$592,600
35	Water Maintenance Supply			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Conservation Program	2159-CS59		\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
37	Meter Replacement & Change Outs	2264		\$71,900	\$9,400	\$33,200	\$0	\$54,820	\$54,000	\$108,320	\$108,320
38	Other Loan Pymts-Principal	3212		\$75,500	\$63,000	\$65,000	\$67,000	\$70,000	\$72,000	\$72,000	\$72,000
39	Other Loan Pymts-Interest	3452		\$116,900	\$92,901	\$95,852	\$101,348	\$91,130	\$88,900	\$37,561	\$88,900
40	Depreciation Expense	3361		\$127,300	\$271,622	\$340,961	\$341,451	\$341,451	\$341,400	\$172,129	\$341,400
41	Right of Way Easements Purchase	3552		\$0	\$4,900	\$0	\$0	\$0	\$0	\$0	\$0
42	Right of Way Easements Temporary	3553		\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$300
43	Debt Contra	3992		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	Debt & Capital Reserve Contributions	5111		\$0	\$0	\$14,578	\$0	\$1	\$51,700	\$51,692	\$51,700
45	Contribution - ISF	5111		\$10,800	\$0	\$0	\$26,825	\$16,190	\$10,100	\$0	\$10,100
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	\$3,930,792
47	Result of Operation			(\$192,250)	(\$490,532)	\$44,493	\$24,991	(\$300,127)	(\$365,585)	(\$144,522)	(\$152,592)
48	Transfer to/fr Capital Reserve			\$67,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Ending Balances			\$716,306	\$225,774	\$270,267	\$295,259	(\$4,869)	(\$370,454)	(\$149,391)	(\$157,461)
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	\$982,698
53	10%	of rate revenue		\$14,040	\$20,474	\$4,561	\$6,728	\$6,834	\$7,070	\$2,411	\$5,980
54											

			FY15	FY16	FY17	FY18	FY19	FY20		
Acquisition&Replacement Fund			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADJUSTED	FY20	FY20 YR-END
								BUDGET	ACTUAL	PROJECTION
55	Beginning Balances		\$0	\$0	\$386,785	\$642,638	\$825,989	\$1,002,614	\$1,002,614	\$1,002,614
56	Capital Sources of Funds									
57										
58	Interest Earnings	8911	\$2,000	\$4,713	\$6,809	\$15,000	\$25,012	\$26,800	\$2,532	\$26,800
59	Capital Impr Charges	9615	\$6,000	\$2,395	\$44,000	\$6,000	\$22,762	\$8,000	\$2,000	\$8,000
60	Loan Proceed	9841 (USDA Loan)	\$1,018,160	\$300,430	\$0	\$0	\$0	\$4,925,000	\$0	\$0
61	Other Revenue-Misc	9790	\$527,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Gain/Loss Revenue Capital Asset	9822		(\$5,340)	\$0	\$0	\$0			
63	Depreciation Expense	3611 CY Funded	\$127,300	\$271,622	\$340,961	\$341,451	\$341,451	\$341,400	\$172,129	\$341,400
64	Total - Capital Sources of Funds		\$1,680,860	\$573,820	\$391,770	\$362,451	\$389,226	\$5,301,200	\$176,661	\$376,200
65	Capital Uses of Funds									
66	Water System Replacement & Construction Projects:									
67	Misc Water System Improvement	2112	\$156,700	\$84,052	\$104,018	\$8,500	\$26,076	\$388,694	\$2,108	\$399,100
68	General System Improvement	4112	\$6,700	\$3	\$0	\$0	(\$0)	\$70,000	\$57,732	\$0
69	Well#4 Treatment Fac Repl	4112	\$30,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Well 2 Treatment Facility	4112		\$1,510	\$0	\$128,500	\$119,930	\$0	\$39,260	\$159,536
71	Well#2 Treatment Facility	4114			\$0	\$0	\$0	\$0	\$0	\$0
72	Pipe Replacement at Caltrans	4112			\$0	\$0	\$0	\$0	\$0	\$0
73	NewCalleguasWtrTrnout	4112	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Sand Canyon Waterline & BPS	4112	\$504,200	\$6,480	\$0	\$0	\$0	\$71,946	\$0	\$0
75	Pipe Replacement Caltrans ROW	4114	\$914,200	\$0	\$0	\$0	\$0	\$1,300,000	\$3,216	\$3,216
76	Pipe Replacement Caltrans	4114	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Well 3 Replacement	4114		\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Bradley Rd Turnout	4114		\$0	\$0	\$0	\$0	\$115,000	\$0	\$50,000
79	538 Reservoir Replacement	4112		\$0	\$0	\$22,500	\$44,909	\$3,766,230	\$7,927	\$97,264
80	538 Transmission Replacement	4112		\$0	\$0	\$9,300	\$11,786	\$0	\$1,929	\$3,557
81	Water Construction Project	4114		\$2,490	\$0	\$0	\$0	\$0	\$0	\$0
82	Total Syst. Replc & Construc Proj.		\$1,613,500	\$94,535	\$104,018	\$168,800	\$202,701	\$5,711,870	\$112,171	\$712,673
83	Misc Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	System Maint, Repairs & Replc.			\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	Engineering Services	2204		\$31,800	\$31,900	\$10,300	\$9,900	\$6,400	\$0	\$6,400
86	Other Equipment	4601		\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
87	Contributions-ISF & Other Funds	5111		\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	Prior Year CAFR Adjustments	ACO								
89	Total - Capital Uses of Funds		\$1,613,500	\$126,335	\$135,918	\$179,100	\$212,601	\$5,721,270	\$112,171	\$722,073
90	Net Cash Balance		\$67,360	\$447,485	\$255,852	\$183,351	\$176,625	(\$420,070)	\$64,490	(\$345,873)
91	Transfer to/fr O&M / Rate Stabilization Fund		(\$67,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	CAFR Adjustments	ACO		(\$60,700)						
93	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 <i>Pipes,Fitting, Valves & Other Maint. Supp</i>	177.1	136.0	136.0	68.7	50.5%	136.2
4 <i>Maintenance Contract</i>	349.7	173.1	190.1	47.3	24.9%	139.3
5 <i>Other Maintenance</i>	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 <i>Reservoir & Well Insp</i>	-	-	0.0	0.0		0.0
8 <i>Design & Print CCR Rpt and Others</i>	-	34.0	34.0	0.0	0.0%	5.0
9 <i>Urban Water MGMT Plan & Master Plan Updates</i>	-	25.0	25.0	0.0	0.0%	0.0
10 <i>SCADA Reporting</i>	-	20.0	20.0	0.0	0.0%	20.0
11 <i>Software Maintenance</i>	2.8	-	0.0	0.0		0.0
12 <i>Consultant - Rate Study</i>	-	-	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 Mgnt /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 Construcrtion 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		