

Waterworks District 19  
CAC Meeting  
12/19/2019

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	\$1,095,834 (\$58,845)
3										
4	Total Required Cash Balance			\$814,753	\$858,149	\$676,487	\$930,921	\$935,572	\$1,090,363	\$393,309 \$1,161,883
5	Alert			Alert	Alert	ok	ok	ok	\$212,090	NA (\$58,845)
6										
7	O&M/ Rate Stab Fund	FMS ACT#		FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	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) (\$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	\$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 \$800
15	Planning/Engr Svc Fee	9481			\$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	\$1,602,642 \$3,963,600
18	Other revenue - misc.	9708/9751/9790		\$140,400	\$204,737	\$45,612	\$67,277	\$68,338	\$70,700	\$16,489 \$62,600
19	Total - Operating Revenue			\$3,010,600	\$2,860,171	\$2,732,195	\$3,721,765	\$3,414,824	\$3,967,587	\$1,620,010 \$4,027,800
20										
21	Operating Expenditure									
22	Phone/Supplies/Bad Deb/Misc	See Sch		\$125,350	\$119,896	\$52,785	\$122,452	\$48,130	\$52,675	\$17,306 \$66,515
23	System Maint. Repairs & Replac.	See Sch		\$308,900	\$290,384	\$220,914	\$353,960	\$528,832	\$326,148	\$105,686 \$283,192
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	\$590,809 \$1,392,100
26	State Permit/Fees	2159-F01		\$11,900	\$13,710	\$11,200	\$12,400	\$17,800	\$12,000	\$3,926 \$12,000
27	Mgmt /Admin./ Eng. Svcs	2204		\$121,500	\$127,100	\$120,700	\$135,600	\$128,000	\$116,600	\$30,525 \$116,600
28	Legal Cost	2185		\$0	\$5,542	\$13,467	\$9,666	\$94,216	\$66,000	\$34,980 \$216,000
29	Special Technical Services	See Sch		\$8,400	\$15,566	\$32,582	\$8,972	\$2,778	\$83,049	\$0 \$63,000
30	Water Analysis	2188		\$11,000	\$7,331	\$8,448	\$7,400	\$7,778	\$14,000	\$2,816 \$15,000
31	Cross Connection Fees	2159-XC59		\$5,100	\$3,870	\$5,200	\$3,900	\$5,300	\$5,200	\$1,340 \$6,540
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	\$208,470 \$1,265,744
34	Water System Power	2313		\$454,500	\$429,263	\$425,961	\$383,100	\$434,887	\$550,500	\$256,801 \$524,600
35	Water Maintenance Supply				\$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 Ou	2264		\$71,900	\$9,400	\$33,200	\$0	\$54,820	\$54,000	\$0 \$54,800
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	\$143,129 \$341,400
41	Right of Way Easements Purchase	3552			\$4,900	\$0	\$0	\$0	\$0	\$0 \$0
42	Right of Way Easements Tempora	3553							\$0	\$300 \$300
43	Debt Contra	3992				\$0	\$0	\$0	\$0	\$0 \$0
44	Debt & Capital Reserve Contributi	5111			\$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	\$1,566,639 \$4,622,491
47	Result of Operation			(\$192,250)	(\$490,532)	\$44,493	\$24,991	(\$300,127)	(\$365,585)	\$53,371 (\$594,691)
48	Transfer to/fr Capital Reserve			\$67,360						
49	Ending Balances			\$716,306	\$225,774	\$270,267	\$295,259	(\$4,869)	(\$370,454)	\$48,503 (\$599,560)
50										
51	Minimum Balance									
52	25%	of O&M expenses		\$800,713	\$837,676	\$671,926	\$924,193	\$928,738	\$1,083,293	\$391,660 \$1,155,623
53	10%	of rate revenue		\$14,040	\$20,474	\$4,561	\$6,728	\$6,834	\$7,070	\$1,649 \$6,260
54										

			FY15	FY16	FY17	FY18	FY19	FY20		
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADJUSTED	FY20 ACTUAL	FY20 YR-END
55	Acquisition&Replacement Fund							BUDGET		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	\$0	\$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	\$0	\$4,925,000	\$0	\$0
62	Other Revenue-Misc	9790	\$527,400	\$0	\$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	\$341,400	\$143,129	\$341,400
65	Total - Capital Sources of Funds		\$1,680,860	\$573,820	\$391,770	\$362,451	\$389,226	\$5,301,200	\$145,129	\$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	\$1,609	\$401,700
70	General System Improvement	4112	\$6,700	\$3	\$0	\$0	(\$0)	\$70,000	\$46,470	\$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	\$150,587
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	\$115,000	\$0	\$115,000
80	538 Reservoir Replacement	4112		\$0	\$0	\$22,500	\$44,909	\$3,766,230	\$7,927	\$154,688
81	538 Transmission Replacement	4112		\$0	\$0	\$9,300	\$11,786	\$0	\$1,929	\$3,508
82	Water Construction Project	4114		\$2,490	\$0	\$0	\$0	\$0	\$0	\$0
83	Total Syst. Repic & Construc Proj.		\$1,613,500	\$94,535	\$104,018	\$168,800	\$202,701	\$5,711,870	\$100,411	\$828,699
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	\$100,411	\$838,099
91	Net Cash Balance		\$67,360	\$447,485	\$255,852	\$183,351	\$176,625	(\$420,070)	\$44,718	(\$461,899)
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	\$1,047,332	\$540,715

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

	Current Period Activities to AP05 Ended 11/30/19						
		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	105.7	0.3	283.2
3	<i>Pipes, Fitting, Valves &amp; Other Maint. Supp</i>	177.1	136.0	136.0	63.7	46.8%	131.2
4	<i>Maintenance Contract</i>	349.7	173.1	190.1	42.0	22.1%	152.0
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	63.0
7	<i>Reservoir &amp; Well Insp</i>	-	-	0.0	0.0		0.0
8	<i>Design &amp; Print CCR Rpt and Others</i>	-	34.0	34.0	0.0	0.0%	14.0
9	<i>Urban Water MGMT Plan &amp; Master Plan Updates</i>	-	25.0	25.0	0.0	0.0%	25.0
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	590.8	55.4%	1392.1
14	State Permit/Fees	17.8	12.0	12.0	3.9	32.7%	12.0
15	Mgmt /Admin./ Eng. Svcs	128.0	116.6	116.6	30.5	26.2%	116.6
16	Legal Cost	94.2	66.0	66.0	35.0	53.0%	216.0
17	Water Analysis	7.8	14.0	14.0	2.8	20.1%	15.0
18	Cross Connection Fees	5.3	5.2	5.2	1.3	25.8%	6.5
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	208.5	15.1%	1265.7
21	Water System Power	434.9	550.5	550.5	256.8	46.6%	524.6
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	0.0	0.0%	54.8
25	Phone/Supplies/Bad Deb/Misc	48.1	52.3	52.7	17.3	32.9%	66.5
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	143.1	41.9%	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	<b>TOTAL EXPENDITURES</b>	<b>3,714.9514</b>	<b>4,311.7</b>	<b>4,333.2</b>	<b>1,566.6</b>	<b>36.2%</b>	<b>4,622.5</b>
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	1602.6	41.1%	3,963.6
44	Other revenue - misc.	68.3	70.7	70.7	16.5	23.3%	62.6
45	Gain/Loss Revenue Capital Asset	-	-	0.0	0.0		0.0
46	<b>TOTAL REVENUES</b>	<b>3,414.8241</b>	<b>3,967.6</b>	<b>3,967.6</b>	<b>1,620.0</b>	<b>40.8%</b>	<b>4,027.8</b>
47	<b>NET OF OPERATION</b>	<b>(300.13)</b>	<b>(344.1)</b>	<b>(365.6)</b>	<b>53.4</b>		<b>(594.69)</b>
48	<b>O&amp;M Fund Balance Reserve:</b>						
49	Beginning Fund Balance	295.26		(4.87)	(\$4.87)		(\$4.87)
50	Net of Operation	(300.13)		(365.59)	53.37		(594.69)
51	Transfer To/Fr Capital Fund						
52	<b>O&amp;M Fund Balance Reserve:</b>	<b>(\$4.87)</b>	<b>\$0.00</b>	<b>(\$370.45)</b>	<b>\$48.50</b>		<b>(\$599.56)</b>
53	<b>Required O&amp;M Fund Reserve: 25% of Exp.</b>	<b>\$928.74</b>	<b>\$1,077.93</b>	<b>\$1,083.29</b>	<b>\$391.66</b>		<b>\$1,155.62</b>
54	<b>O&amp;M FBR vs Targeted Reserve</b>	alert	alert	alert	alert	ok	alert

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

Current Period Activities to AP05 Ended 11/30/19									
	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 <b>NON CAPITALIZED EXPENDITURES:</b>							d/c		
2 General System Improvement	0.0	133.0	133.0	0.0	10.7	10.7	0.0%	0.1	
3 SCADA Improvements	3.5	15.0	15.6	0.6	0.0	0.6	3.6%	1.1	
4 Well Repairs/Replacement	22.6	35.0	45.1	1.1	0.0	1.1	2.3%	10.1	
Greentree Res #2 Re-coat & Repair	0.0	90.0	90.0	0.0	0.0	0.0	0.0%	390.4	
5 Other Reservoir Repairs	0.0	105.0	105.0	0.0	0.0	0.0	0.0%	0.0	
6 Engineering Services	9.9	6.4	6.4	0.0	0.0	0.0	0.0%	6.4	
7 Sub-Total Non Capitalized Expenditures	36.0	384.4	395.1	1.6	10.7	12.3	0.4%	408.1	
8 <b>WATER SYSTEM IMPROVEMENT:</b>									
9 General System Improvement	0.0	70.0	70.0	46.5	0.0	46.5	66.4%	0.0	
10 Well 2 Treatment Facility	119.9	0.0	0.0	39.3	0.0	39.3		150.6	
11 Sand Canyon Waterline & BPS	0.0	0.0	71.9	0.0	0.0	0.0	0.0%	0.0	
12 Pipe Replacement Caltrans ROW	0.0	1,300.0	1,300.0	3.2	0.0	3.2	0.2%	3.2	
13 538 Reservoir Replacement	44.9	3,625.0	3,766.2	7.9	0.0	7.9	0.2%	154.7	
14 538 Transmission Replacement	11.8	0.0	0.0	1.9	0.0	1.9		3.5	
15 Sub-Total Water System Improvement	176.6	4,995.0	5,208.2	98.8	0.0	98.8	2.0%	312.0	
16 <b>WATER CONSTRUCTION PROJECT</b>									
17 Well#2 Treatment Facility	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
18 Well 3 Replacement	0.0	115.0	115.0	0.0	0.0	0.0	0.0%	115.0	
19 Pipe Replacement at Caltrans	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
20 Sub-Total Water Water Construcrion Project	0.0	115.0	115.0	0.0	0.0	0.0	0.0%	115.0	
21 Other Equipment	0.0	3.0	3.0	0.0	0.0	0.0	0.0%	3.0	
22 <b>Total Expenditures</b>	<b>212.6</b>	<b>5,497.4</b>	<b>5,721.3</b>	<b>100.4</b>	<b>10.7</b>	<b>111.1</b>	<b>1.8%</b>	<b>838.1</b>	
23 <b>REVENUES</b>									
24 Interest Earnings	25.0	26.8	26.8	0.0	0.0	0.0	0.0%	26.8	
25 Capital Impr Charges	22.8	8.0	8.0	2.0	0.0	2.0	25.0%	8.0	
26 Loan Proceed	0.0	4,925.0	4,925.0	0.0	0.0	0.0	0.0%	0.0	
27 Other Revenue-Misc	0.0	0.0	0.0	0.0	0.0	0.0		0.0	
28 <b>Total Revenues</b>	<b>47.8</b>	<b>4,959.8</b>	<b>4,959.8</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>	<b>0.0%</b>	<b>34.8</b>	
29 <b>Net of Operation</b>	<b>(164.8)</b>	<b>(537.6)</b>	<b>(761.5)</b>	<b>(98.4)</b>	<b>(10.7)</b>	<b>(109.1)</b>		<b>(803.3)</b>	
30 Beginning Capital Fund Balance	826.0	1,002.6	1,002.6	1,002.6		1,002.6		1,002.6	
31 Prior Year CAFR Adjustments								0.0	
32 Transfer To/Fr Capital Fund								0.0	
33 Depreciation Expense	341.5	341.4	341.4	143.1		143.1		341.4	
34 <b>Ending Capital Fund Balance Reserve</b>	<b>1,002.6</b>	<b>806.4</b>	<b>582.6</b>	<b>1,047.3</b>		<b>1,036.6</b>		<b>540.7</b>	
35									
36									
37	<b>SUMMARY OF CAPITAL FUND BALANCE</b>				Capital	Funded	Total		
38					Acq Fund	Depr Fund	Cap Fund		
39			Beginning Fund Balance	329.9	672.7	1,002.6			
40			Revenue & Depreciation	34.8	341.4	376.2			
41			Expenditure & Encumbrances	(430.0)	(408.1)	(838.1)			
42			Ending Fund Balance	(65.3)	606.0	540.7			