

01/09/2020
WWD1 CAC Meeting
Water Financial Reports

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	\$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	\$10,294,400	\$405,600
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	\$2,478,853	\$6,868,003
5	Alert			ok	ok	ok			ok	alert	ok	alert
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	FY20 PRJ	FY20 YR-END
8	Beginning Balances		\$760,600	\$2,296,200	\$1,425,900	\$570,400	\$0	\$0	\$0	\$0	\$0	\$0
10	O&M Revenue											
11	Interest Earnings	8911	\$2,500	\$7,100	\$7,600	\$2,100	\$0	\$0	\$0	\$0	\$0	\$0
12	Federal & State Disaster	9191		\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Meter Sales & Install Fee	9613		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Other Revenue-Misc	9790		\$142,100	\$880,300	\$393,600	\$403,700	377,500	\$456,500	\$124,400	\$403,600	\$403,600
15	Other Sales/ Revenues	9421/9613/9751/9708	\$194,100	\$609,600	\$106,600	\$131,100	\$153,500	145,700	\$200,400	\$44,400	\$198,500	\$198,500
16	Planning And Eng Svc External	9481	\$206,100	\$167,200	\$170,000	\$151,000	\$31,800	104,200	\$75,000	\$20,600	\$75,000	\$75,000
17	Rent & Concessions	8931	\$352,200	\$337,700	\$324,700	\$321,400	\$333,700	351,200	\$360,700	\$175,500	\$360,600	\$360,600
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	\$6,508,400	\$18,419,900	\$18,419,900
19	Gain/Loss Capital Asset				(\$18,000)	\$0	\$0	\$0	\$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	\$6,873,300	\$19,457,600	\$19,457,600
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	\$49,700	\$251,900	\$251,900
24	System Maint, Repairs & Replc.	Various (see sch	\$815,600	\$682,600	\$1,071,100	\$1,102,000	\$962,800	961,700	\$927,900	\$253,700	\$925,200	\$925,200
25	Special Technical Services	Various (see sch	\$15,300	\$35,800	\$195,400	\$154,100	\$69,100	31,200	\$249,200	\$3,400	\$248,300	\$248,300
26	State Fees/Cross Conn./GMA Chrgs	2159	\$48,400	\$53,300	\$47,100	\$65,200	\$52,600	64,000	\$39,500	\$8,800	\$71,900	\$71,900
27	General Ins Alloc	2071	\$35,500	\$17,100	\$39,900	\$30,700	\$20,800	31,100	\$26,800	\$0	\$26,800	\$26,800
28	Legal Costs	2185			\$31,400	\$48,900	\$15,600	95,100	\$81,000	\$135,800	\$603,500	\$603,500
29	Indirect Recovery	2158	\$8,000	\$11,200	\$15,100	\$17,900	\$80,600	81,750	\$81,750	\$25,150	\$81,750	\$81,750
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	\$1,401,800	\$3,465,300	\$3,465,300
31	Mgmt & Admin.Svcs	2204	\$172,600	\$187,800	\$199,600	\$230,900	\$279,700	284,900	\$211,500	\$55,200	\$211,500	\$211,500
32	Water Analysis	2188	\$11,200	\$25,500	\$26,400	\$18,400	\$22,500	31,900	\$22,000	\$5,400	\$22,100	\$22,100
33	Water System Power	2313	\$684,600	\$448,300	\$530,200	\$463,400	\$465,600	436,300	\$569,500	\$232,100	\$515,000	\$515,000
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	\$4,805,500	\$12,028,300	\$12,028,300
36	Groundwater Extraction	2312			\$15,600	\$10,500	\$21,900	21,900	\$21,900	\$7,800	\$21,900	\$21,900
37	Water Conservation Program	2159	\$5,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$4,000
38	Geographic Info. Syst.	2203	\$200	\$2,100	\$2,900	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
39	Meter Replacement & Change Outs	2264	\$217,900	\$240,200	\$181,700	\$494,300	\$379,700	476,000	\$842,700	\$2,000	\$844,100	\$844,100
40	Depreciation Expense	3361	\$803,100	\$801,800	\$799,400	\$802,400	\$796,200	777,600	\$781,500	\$325,700	\$781,500	\$781,500
41	CAFR ADJ				\$25,700			(\$28,600)	\$0	\$0	\$0	\$0
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	\$7,312,050	\$20,104,050	\$20,104,050
44	Result of Operation		\$1,535,600	(\$870,300)	(\$855,500)	(\$1,398,800)	(\$894,000)	(\$218,050)	(\$50,650)	(\$438,750)	(\$646,450)	(\$646,450)
46	Transfer to/fr Capital Reserve		\$0	\$0	\$0	\$828,400	\$894,000	\$218,050	\$0	\$0	\$0	\$0
48	Ending Balances		\$2,296,200	\$1,425,900	\$570,400.00	\$0	\$0	\$0	(\$50,650)	(\$438,750)	(\$646,450)	(\$646,450)
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	\$1,828,013	\$5,026,013	\$5,026,013
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	\$650,840	\$1,841,990	\$1,841,990
54	O&M Analysis:											
55	% of Water Cost/Water Sales		65%	77%	68%	68%	73%	67%	69%	74%	65%	65%
56	% of O&M Labor/Water Sales		15%	19%	25%	23%	18%	19%	16%	22%	19%	19%
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	\$1,470,800	\$5,876,600	\$5,876,600
58	Net Profit (Net Result of Operation)		\$1,535,600	(\$870,300)	(\$855,500)	(\$1,398,800)	(\$894,000)	(\$218,050)	(\$50,650)	(\$438,750)	(\$646,450)	(\$646,450)
59	Net Profit Margin (Net Profit/ Revenue)		9%	-6%	-6%	-9%	-5%	-1%	0%	-7%	-4%	-4%

60												
61	Acquisition&Replacement Fund		FY14	FY15	FY16	FY17	FY18	FY19	FY20 ADJ	FY20	FY20	FY20 YR-END
62	Beginning Balances		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	PRJ
			\$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	\$10,501,500
64	Capital Sources of Funds											
65	Interest Earnings	8911	\$39,100	\$38,700	\$56,800	\$86,100	\$123,000	233,000	\$239,900	\$0	\$0	\$233,400
66	State Grants	9252	\$0	\$0	\$0	\$0	\$15,600	12,500	\$2,000,000	\$0	\$0	\$0
67	Capital Improv Charges	9615	\$33,400	\$9,600	\$100,100	\$153,700	\$67,800	58,600	\$38,900	\$2,600	\$0	\$38,900
68	Long Term Debt Proceeds	9841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Revenue-Misc	ADR Incentiv	9790	\$96,500	\$108,900	\$0	\$0	\$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	\$325,700	\$781,500
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	\$328,300	\$0	\$1,053,800
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	\$0	\$0	\$545,100
76	Pressure Reducing Stn Replace/Relocation	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Pressure Zone Connections (944 to 1250)	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Reservoir Repairs - Mtn Meadows #2	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	SCADA Improvements	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	SCE Auto Demand Response (Well 15&20)	4112	\$0	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Stockton Reservoir #2 Replacement	4112	\$0	\$32,300	\$8,100	\$74,800	\$232,300	136,100	\$3,360,000	\$41,200	\$0	\$3,336,100
82	757 Reservoir So. Of Home Acres - Mtn Me	4112	\$0	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	Walnut Acres Tract 4 Wtr Line Replacem	4112	\$0	\$0	\$0	\$0	\$94,800	1,200	\$650,000	\$0	\$0	\$650,000
84	Well 20/Palmer Blending Station/Ctrl w/ W	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	Well 20 / Ozone pilot & H2S removal	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$500,000
86	Well 95 MCC Replacement - reuse Well 96	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$102,000	\$0	\$0	\$102,000
87	Reservoir Re-Coating - Fairview Resv.	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$460,000	\$0	\$0	\$460,000
88	Reservoir Re-Coating - Peach Hill	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$230,000	\$0	\$0	\$230,000
89	Reservoir Re-Coating - Tierra Rejada	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$410,000	\$0	\$0	\$410,000
90	Princeton Widening Proj	4112	\$0	\$0	\$0	\$0	\$200	12,600	\$0	\$200	\$0	\$400
91	Re-Drill Well 97	4112	\$0	\$0	\$0	\$0	\$0	\$0	\$550,000	\$0	\$0	\$550,000
92	Valve Replacement	4112	\$0	\$0	\$0	\$0	\$0	\$0	240,000.0	\$0	\$0	\$240,000
93	Total Water System Improvement		\$104,100	\$50,700	\$8,100	\$74,800	\$327,200	\$149,800	\$7,149,600	\$41,400	\$0	\$7,023,600
94	Water Construction Project:											
95	Home Acres Reservoir & Pipeline	4114	\$0	\$0	\$0	\$0	\$0	\$0	\$1,941,900	\$3,000	\$0	\$1,897,800
96	Moorpark Desalter (Study/EIR/PDR)	4114	\$218,600	\$1,001,400	\$309,000	\$155,100	\$107,000	113,400.0	\$600,000	\$27,100	\$0	\$600,000
97	Stockton Reservoir #2	4114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	Total Water Construction Project		\$218,600	\$1,001,400	\$309,000	\$155,100	\$107,000	\$113,400	\$2,541,900	\$30,100	\$0	\$2,497,800
99												
100	Land Purchased	4011	\$0	\$0	\$0	\$0	\$0	\$0	\$330,000	\$0	\$0	\$330,000
101	Indirect Recovery	2158	\$0	\$11,100	\$15,100	\$17,900	\$80,600	81,750	\$81,750	\$25,150	\$0	\$81,750
102	Contract Proc-Eng Svcs	2204	\$47,200	\$40,000	\$38,100	\$53,000	\$17,000	16,500	\$10,700	\$0	\$0	\$10,700
103	System Maint, Repairs & Replc.	Various (see sch)	\$0	\$0	\$385,100	\$50,400	\$19,700	132,500	\$425,000	\$0	\$0	\$425,000
104	Equipment/Software	4601/4701	\$0	\$0	\$0	\$40,200	\$0	14,900	\$30,000	\$0	\$0	\$30,000
105	Contributions-ISF & Other Funds		\$93,300	\$102,400	\$0	\$53,600	\$145,800	82,100	\$104,400	\$0	\$0	\$104,400
106	Total - Capital Uses of Funds		\$463,200	\$1,205,600	\$755,400	\$445,000	\$697,300	\$590,950	\$10,673,350	\$96,650	\$0	\$10,503,250
107												
108	Net Cash Balance		\$508,900	(\$355,500)	\$309,800	\$597,200	\$305,300	\$490,750	(\$7,613,050)	\$231,650	\$0	(\$9,449,450)
109												
110	Transfer to/fr O&M / Rate Stabilization Fund		\$0	\$0	\$0	(\$828,400)	(\$894,000)	(\$218,050)	\$0	\$0	\$0	\$0
111	Ending Cash Reserve		\$11,094,400	\$10,738,900	\$11,048,700	\$10,817,500	\$10,228,800	\$10,501,500	\$2,888,450	\$10,733,150	\$0	\$1,052,050

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

CURRENT PERIOD ACTIVITIES TO		AP05 ENDED 11/30/19					
		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	49.7	17.8%	251.9	
3	System Maint, Repairs & Replc.	961.7	927.9	253.7	27.3%	925.2	
4	<i>Pipes, Fitting, Valves & Other Maint. Supp</i>	397.6	434.0	164.2	37.8%	446.4	Various vendors
5	<i>Maintenance Contract</i>	511.1	413.9	55.5	13.4%	413.8	Various vendors
6	<i>Water System Maintenance Supplies</i>	53.0	80.0	34.0	42.5%	65.0	
7	<i>Equipment Rental</i>	-	-	-	-	-	Trench Shoring
8	Special Technical Services	31.2	249.2	3.4	1.4%	248.3	
9	<i>Urban Water MGMT Plan & Master Plan Updates</i>	-	45.0	-	-	45.0	
10	<i>Drafting & Map/Construction Standard Updates</i>	-	-	-	-	-	
11	<i>Reservoir & Well Insp</i>	-	80.0	-	-	80.0	
12	<i>Construction Inspection</i>	-	-	-	-	-	
13	<i>GIS Conversions</i>	-	20.0	-	-	20.0	
14	<i>SCADA Integration & Troubleshooting</i>	-	-	-	-	-	
15	<i>Engr. & Tech Surveys</i>	20.1	80.0	-	-	80.0	
16	<i>Design & Print CCR Rpt and Others</i>	11.1	24.2	3.4	14.0%	19.4	
17	<i>Consultant - Rate Study</i>	-	-	-	-	3.9	
18	State Fees/Cross Conn./GMA Chrgs	64.0	39.5	8.8	22.3%	71.9	
19	General Ins Alloc	31.1	26.8	-	-	26.8	
20	Legal Costs	95.1	81.0	135.8	167.7%	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	1,401.8	44.0%	3,465.3	PWA Labor
23	Mgmt & Admin.Svcs	284.9	211.5	55.2	26.1%	211.5	
24	Water Analysis	31.9	22.0	5.4	24.5%	22.1	
25	Water System Power	436.3	569.5	232.1	40.8%	515.0	
26	Water Purchase	10,823.5	13,648.6	4,805.5	35.2%	12,028.3	Purchases (Calleguas Inv)
27	Groundwater Extraction	21.9	21.9	7.8	35.6%	21.9	Wtr system/cross conn fees/Groundwtr Extract
28	Meter Replacement & Change Outs	476.0	842.7	2.0	0.2%	844.1	
29	Water Conservation Program	-	-	-	-	4.0	
30	Geographic Info. Syst,	-	1.0	-	-	1.0	
31	Depreciation Expense	777.6	781.5	325.7	41.7%	781.5	
32	TOTAL EXPENDITURES	17,415.2	20,969.1	7,312.1	34.9%	20,104.1	
33	REVENUES						
34							
35	Interest Earnings	-	-	-	-	-	
36	Rent & Concessions	351.2	360.7	175.5	48.7%	360.6	
37	Federal & State Disaster	-	-	-	-	-	
38	Planning And Eng Svc External	104.2	75.0	20.6	27.5%	75.0	Plan Check & Insp fee
39	Water Sales	16,189.9	19,825.8	6,508.4	32.8%	18,419.9	Current Sales
40	Other Sales/ Revenues	145.7	200.4	44.4	22.2%	198.5	Fire protect'n, mtr sales, Spec Asses, permit fee
41	Other Revenue-Misc	377.5	456.5	124.4	27.3%	403.6	Customer late fees/other charges, misc rev
42	Gain/Loss Capital Asset	-	-	-	-	-	Disposal of Assets
43	TOTAL REVENUES	17,168.5	20,918.4	6,873.3	32.9%	19,457.6	
44	NET OF OPERATION	(246.6)	(50.7)	(438.8)		(646.5)	
45	O&M Fund Balance Reserve:						
46	Beginning Fund Balance	-	(0.0)	(0.0)		(0.0)	
47	CAFR Adjustment	28.6					
48	Transfer to/fr Capital	218.0				-	
49	Net of Operation	(246.6)	(50.7)	(438.8)		(646.5)	
50	O&M Fund Balance Reserve:	(0.0)	(50.7)	(438.8)	-	(646.5)	
51	Required O&M Fund Reserve: 25% of Exp.	4,353.8	5,242.3	1,828.0	0.1	5,026.0	

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

CURRENT PERIOD ACTIVITIES TO		AP05 ENDED 11/30/19							
		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	-	102.6	102.6	-	545.1
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	-	10.4	10.4	-	425.0
8	Stockton Reservoir #2 Replacement	136.1	3,360.0	3,360.0	41.2	-	41.2	1.2%	3,336.1
9	757 Reservoir So. Of Home Acres - Mtn Meadows#2	-	-	-	-	-	-	-	-
10	Walnut Acres Tract 4 Wtr Line Replacement	1.2	650.0	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.	-	460.0	460.0	-	-	-	-	460.0
14	Reservoir Re-Coating - Peach Hill	-	230.0	230.0	-	-	-	-	230.0
15	Reservoir Re-Coating - Tierra Rejada	-	410.0	410.0	-	-	-	-	410.0
16	Princeton Widening Proj	12.6	-	-	0.2	-	0.2	-	0.4
17	Re-Drill Well 97	-	550.0	550.0	-	-	-	-	550.0
18	Valve Replacement	-	240.0	240.0	-	-	-	-	240.0
19	Sub-Total Replacement FD	282.3	8,072.0	7,574.6	41.4	113.0	154.4	0.5%	7,448.6
20	Indirect Recovery	81.8	81.8	81.8	25.2	-	25.2	30.8%	81.8
21	Contract Proc-Eng Svcs	16.5	10.7	10.7	-	-	-	-	10.7
22	Equipment/Software	14.9	30.0	30.0	-	-	-	-	30.0
23	Sub-Total	113.2	122.5	122.5	25.2	-	25.2	20.5%	122.5
24	Land Purchased	0.0	330.0	330.0	-	-	-	-	330.0
25	Home Acres Reservoir & Pipeline	0.0	1,900.0	1,941.9	3.0	166.9	169.9	0.2%	1,897.8
26	Moorpark Desalter (Study/EIR/PDR)	113.4	600.0	600.0	27.1	-	27.1	4.5%	600.0
27	Sub-Total	113.4	2,830.0	2,871.9	30.1	166.9	197.0	1.0%	2,827.8
28	Contributions-ISF & Other Funds	82.1	104.4	104.4	-	-	-	-	104.4
29	Sub-Total Capital Acq. FD	308.7	3,056.9	3,098.8	55.3	166.9	222.2	1.8%	3,054.7
30	Total Expenditures	591.0	11,128.9	10,673.4	96.7	279.9	376.6	0.9%	10,503.3
REVENUES									
31									
32	Interest Earnings	233.0	239.9	239.9	-	-	-	-	233.4
33	State Grants	12.5	2,000.0	2,000.0	-	-	-	-	-
34	Capital Improv Charges	58.6	38.9	38.9	2.6	-	2.6	6.7%	38.9
35	Long Term Debt Proceeds	0.0	-	-	-	-	-	-	-
36	Other Revenue-Misc	0.0	-	-	-	-	-	-	-
37	Total Revenues	304.1	2,278.8	2,278.8	2.6	-	2.6	0.1%	272.3
38	Net of Operation	(286.9)	(8,850.1)	(8,394.6)	(94.1)	(279.9)	(374.0)		(10,231.0)
39	Beginning Capital Fund Balance	10,228.8		10,501.6			10,501.6		10,501.6
40	Transfer to/fr O&M	(218.0)							-
41	Depreciation Expense	777.6		781.5			781.5		781.5
42	PY CAFR Adjustments	0.0							-
43	Ending Capital Fund Balance Reserve	10,501.6		2,888.5			10,909.1		1,052.1
44									
45	CAPITAL FUND BALANCE SUMMARY:	CAP	REPL	TOTAL					
46	BEGIN BALANCE	0.0	10,501.5	10,501.5					
47	NET CY EXPEND	(3,054.7)	(7,448.6)	(10,503.3)					
48	NET CY REVENUE	272.3		272.3					
49	TRANSFER TO/FR CAPITAL FUND		0.0	0.0					
50	TRANSFER TO/FR O&M		0.0	0.0					
51	CY DEPRECIATION		781.5	781.5					
52	ENDING FUND BAL	(2,782.4)	3,834.4	1,052.1					
53	LESS : ENCUMBRANCE	166.9	113.0	279.9					
54	FUND AVAILABLE FOR FY19	(2,949.3)	3,721.4	772.2					

01/09/2020
WWD1 CAC Meeting

Sewer Financial Reports											
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	\$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	\$4,129,200	\$8,208,700	\$4,499,200
3											
4	Total Required Cash Balance		\$1,353,790	\$1,436,085	\$1,612,350	\$1,553,135	\$1,670,683	\$1,749,480	\$1,911,630	\$588,620	\$1,835,100
5	Alert		ok	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	FY20 YR-END PRJ
8	Beginning Balances		\$0	\$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	\$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	1,165,700.0	\$4,291,000
13	Other Revenue & Misc Fees	9790	\$2,800	\$400	\$0	\$1,900	\$34,200	\$0	\$10,100	\$0	\$10,100
14	Plan. Eng Svcs	9481	\$65,500	\$0	\$12,500	\$5,100	(\$6,500)	\$64,200	\$50,000	\$12,200	\$50,000
15	Rents And Concessions	8931	\$15,900	\$12,400	\$12,400	\$12,400	\$6,200	\$0	\$0	\$0	\$0
16	Reclamation Water Sales	9614	\$457,500	\$368,700	\$404,000	\$433,400	\$741,200	\$682,800	\$930,400	\$348,500	\$711,500
17	Gain/Loss Revenue Capital Assets	9822	\$0	\$0	\$0	\$0	\$0	(\$4,300.0)	\$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	\$1,526,400	\$5,062,600
19											
20	O&M Expenditures										
21	Phone/Supplies/BadDebt/Misc	See Sch	\$91,300	\$94,500	\$443,000	\$256,900	\$117,800	\$100,700	\$124,200	\$30,400	\$131,000
22	System Maintenance & Supplies	See Sch	\$889,200	\$912,900	\$1,120,200	\$909,400	\$1,085,700	\$1,450,200	\$1,145,900	\$315,400	\$1,172,300
23	Special Technical Svcs	See Sch	\$8,200	\$4,600	\$4,500	\$25,300	\$70,700	\$109,500	\$237,000	\$26,600	\$228,600
24	Fed/State Permit Fees	2159	\$55,400	\$48,100	\$45,000	\$48,000	\$47,500	\$51,700	\$76,000	\$2,200	\$75,500
25	General Insurance Allocation Isf	2071	\$31,000	\$15,300	\$35,600	\$27,500	\$18,700	\$28,000	\$24,200	\$0	\$24,200
26	Indirect Recovery	2158	\$5,800	\$6,400	\$7,500	\$10,000	\$20,050	\$16,300	\$13,500	\$6,700	\$13,500
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	\$789,200	\$2,101,300
28	Mgmt. & Admin Svcs	2204	\$107,100	\$119,100	\$106,700	\$118,800	\$140,500	\$133,800	\$129,900	\$32,500	\$129,900
29	Wastewater Analysis	2188	\$51,500	\$48,700	\$35,100	\$35,300	\$31,500	\$36,200	\$49,000	\$6,000	\$49,100
30	Sewage System Power	2104SM04	\$209,300	\$227,500	\$207,600	\$226,000	\$308,600	\$272,300	\$540,400	\$95,800	\$278,800
31	Sewage Treatment Costs	2313	\$158,500	\$195,900	\$143,400	\$139,000	\$151,400	\$184,000	\$175,000	\$56,000	\$148,400
32	Rights Of Way Easements Purchase	3552	\$0	\$0	\$27,000	\$0	\$0	\$500	\$0	\$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	\$527,400	\$1,271,400
34	PY CAFR Adjustment				\$0	\$62,200	\$28,200	\$0	\$0	\$0	\$0
35	Total Uses of Funds		\$3,933,200	\$4,148,500	\$4,807,200	\$4,635,900	\$5,041,650	\$5,312,600	\$5,894,000	\$1,888,200	\$5,624,000
36											
37	Result of Operation		\$313,400	\$293,800	(\$272,800)	(\$241,500)	(\$163,850)	(\$356,600)	(\$522,200)	(\$361,800)	(\$561,400)
38											
39	Transfer to/fr Capital Reserve		(\$313,400)	(\$293,800)	\$272,800	\$241,500	\$163,850	\$356,600	\$522,200	\$361,800	\$561,400
40											
41	Ending Balances		\$0	\$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	\$1,473,500	\$472,050	\$1,406,000
45	10%	of rate revenue	\$370,490	\$398,960	\$410,550	\$394,160	\$410,270	\$421,330	\$438,130	\$116,570	\$429,100
46											
47											
48	Acquisition&Replacement Fund		FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ADJUSTED BUDGET	FY20 ACTUAL	FY20 YR-END PRJ
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	\$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	\$0	\$179,100
53	State/Fed Aid	9252 - Prop B4	\$0	\$134,700	\$32,400	\$1,784,400	\$27,300	\$2,400	\$0	\$0	\$0
54	Sewer Connection Fees	9611	\$479,700	\$264,700	\$164,000	\$340,900	\$175,300	\$0	\$239,300	\$0	\$239,300
55	Other Revenue & Misc Fees	9790	\$0	\$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	\$0
57	Loan Proceed	9841	\$0	\$0	\$0	\$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	\$527,400	\$1,271,400
59	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	\$527,400	\$1,689,800
60											
61	Uses of Funds										
62	System Improvement and Replacement:	4113									
63	General Sewer System Improvements	4113			\$0	\$32,300	\$0	\$236,919	\$1,040,000	\$600	\$973,247
64	Landscaping @MWTP	4113			\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Storm Damage Contract/Labor	4113	\$100	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Tertiary Filter Improvement	4113			\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	SCADA	4113			\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
68	Solar Photovoltaic System	4113	\$900		\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	MWTP 3RW Basin and Pump	4113			\$0	\$0	\$213,000	\$149,281	\$0	\$0	\$13,500
70	Equipment:				\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Replace Pump #2 @ Effl Pond & w/ VFD	2112			\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Replace Pump #3 @ Effl Pond & w/ VFD	2112			\$0	\$0	\$0	\$0	\$55,000	\$0	\$54,400
73	Chlorine Pumps (3) Replacement Tertiary	2112			\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Replace Pump #2 @ Reclaim PS	2112			\$0	\$0	\$38,300	\$0	\$0	\$0	\$500
75	Replace Pump #3@ Arroyo Lift Station	2112			\$0	\$0	\$0	\$50,500	\$0	\$0	\$70,000
76	Belt Press Polymer Equipment Repl	2112			\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
77	System Maintenance & Supplies	2112			\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Valve Replacement	2112			\$0	\$0	\$0	\$0	\$20,000	\$0	\$20,000
79	Access Road Improvement & Others	2112	\$22,900	\$31,100	\$0	\$0	\$43,200	\$0	\$30,000	\$0	\$35,500
80	Replace Pump #1 @ Equalization Basin	2112			\$0	\$0	\$0	\$25,400	\$0	\$0	\$0
81	Replace Base of Pump #1 @ Arroyo Lift Station	2112			\$0	\$0	\$0	\$0	\$75,000	\$0	\$30,000
82	Replace Base of Pump #3 @ Arroyo Lift Station	2112			\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
83	Refurbish Gen Covers @ 4 Lift Stns	2112			\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Repair/Recoat Final Clarifier #2	2112	\$97,400		\$0	\$0	\$136,900	\$0	\$8,700	\$0	\$8,700
85	4' Skirt - Belt Press Facility top Perimeter	2112			\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

CURRENT PERIOD ACTIVITIES TO		AP 05 ENDED 11/30/2019							
		ACTUAL	A	A	B	C	D		
		FY 19	ADOPTED BUDGE FY 20	ADJ BUDGET FY 20	CURRENT ACTUAL	% of Act / Bud	PROJN 6/30/2020		CURRENT PERIOD COMMENTS
EXPENDITURES									
1	Phone/Supplies/BadDebt/Misc	100.7	123.0	124.2	30.4	24.5%	131.0		
2	System Maintenance & Supplies	1,450.2	1,090.5	1,145.9	315.4	27.5%	1,172.3		
3	<i>Collection System Cleaning</i>	61.4	120.0	120.0	8.1	6.8%	113.6		Tule Ranch/Nursery Products
4	<i>Percolation Pond Maint & Pond</i>	90.7	25.0	25.0	9.8	39.2%	15.0		Sharma Gen Eng'g
5	<i>Removal and Reuse of Biosolid</i>	246.5	230.0	230.0	63.0	27.4%	200.0		VRSD
6	<i>Pump maintenance & Other Co</i>	94.0	65.0	65.0	56.3	86.6%	90.0		Flo Systems, Dieners Elect, Vaughans Ind, etc.
7	<i>Equipment Rentals</i>	33.7	24.0	24.7	3.8	15.4%	24.7		Quinn Power Co,Rain For Rent, JW Ent, Hertz Eqpt
8	<i>Other - Maintenance</i>	923.9	626.5	681.2	174.4	25.6%	729.0		Various maint. and vendors
9	Special Technical Svcs	109.5	215.0	237.0	26.6	11.2%	228.6		
10	<i>Collection System Flow Monitor</i>	0.0	35.0	35.0	0.0	-	35.0		
11	<i>Video Inspect'n/Chloride Contro</i>	27.7	65.0	65.0	0.0	-	56.6		
12	<i>Engineering and Technical Surv</i>	0.0	0.0	0.0	0.0	-	-		
13	<i>Biosolids Mgmt Plan, EIR & Oth</i>	0.0	0.0	0.0	0.0	-	-		
14	<i>Misc. Studies</i>	81.8	115.0	137.0	26.6	19.4%	137.0		
15	Fed/State Permit Fees	51.7	76.0	76.0	2.2	2.9%	75.5		
16	General Insurance Allocation Isf	28.0	24.2	24.2	0.0	-	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	789.2	37.7%	2,101.3		Labor
19	Mgmt. & Admin Svcs	133.8	129.9	129.9	32.5	25.0%	129.9		
20	Wastewater Analysis	36.2	49.0	49.0	6.0	12.2%	49.1		Fisher Scientific, Hach Co, Environ Res Assoc,FGL
21	Sewage System Power	272.3	540.4	540.4	95.8	17.7%	278.8		SCE charges
22	Sewage Treatment Costs	184.0	175.0	175.0	56.0	32.0%	148.4		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	527.4	41.1%	1,271.4		
25	TOTAL EXPENDITURES	5,312.6	5,815.4	5,894.0	1,888.2	32.0%	5,624.0		
REVENUES									
27	Rents And Concessions	0.0	0.0	0.0	0.0	-	-		
28	Plan. Eng Svcs	64.2	50.0	50.0	12.2	24.4%	50.0		Plan Check & Inspection fee
29	Sewer Svcs Charges	4,213.3	4,381.3	4,381.3	1,165.7	26.6%	4,291.0		Sales
30	Reclamation Water Sales	682.8	930.4	930.4	348.5	37.5%	711.5		Sales
31	Other Revenue & Misc Fees	0.0	10.1	10.1	0.0	-	10.1		
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	1,526.4	28.4%	5,062.6		
34	NET OF OPERATION	(356.6)	(443.6)	(522.2)	(361.8)		(561.4)		
35	BEGIN. FUND BALANCE	0.0	0.0	0.0	0.0		-		
36	PY CAFR Adjustments	0.0			0.0		-		
37	TRANSFER TO/FROM CAPITAL	356.60	443.6	522.2	361.8		561.4		
38	ENDING O&M FUND BALANCE	0.0	0.0	0.0	0.0		-		

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

CURRENT PERIOD ACTIVITIES TO AP 05 ENDED 11/30/2019									
		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	0.6	41.3	41.9	0.1%	973.2	
6 Tertiary Filter Improvement	-	-	-	-	-	-	-	-	
7 Biolac Automation Upgrade	-	-	41.9	-	-	-	-	33.3	
5 SCADA	-	-	-	-	-	-	-	20.0	
6 MWTP 3RW Basin and Pump	149.3	-	-	-	-	-	-	13.5	
7 Solar Photovoltaic System (Depreciation)	-	-	-	-	-	-	-	-	
8 Equipment:									
9 <i>Replace Pump #3 @ Effl Pond & w/ VFD</i>	-	55.0	55.0	-	-	-	-	54.4	
10 <i>Chlorine Pumps (3) Replacement Tertiary</i>	-	-	-	-	-	-	-	-	
11 <i>Replace Pump #2 @ Reclaim PS</i>	-	-	-	-	-	-	-	0.5	
12 <i>Replace Pump #3 @ Arroyo Lift Station</i>	50.5	-	-	-	-	-	-	70.0	
16 System Maintenance Supplies:									
17 <i>Valve Replacement</i>	-	20.0	20.0	-	-	-	-	20.0	
18 <i>Replace Base of Pump #3 @ Arroyo Lift Station</i>	-	30.0	30.0	-	-	-	-	-	
18 <i>Replace Base of Pump #1 @ Arroyo Lift Station</i>	-	75.0	75.0	-	-	-	-	30.0	
19 <i>Access Road Improvement & Others</i>	-	30.0	30.0	-	-	-	-	35.5	
20 <i>Refurbish Gen Covers @ 4 Lift Stns</i>	-	-	-	-	-	-	-	-	
21 <i>Repair/Recoat Final Clarifier #2</i>	-	-	8.7	-	-	-	-	8.7	
22 <i>4' Skirt - Belt Press Facility top Perimeter</i>	-	-	-	-	-	-	-	-	
23 <i>Other Replacement & Maintenance</i>	-	160.0	160.0	-	-	-	-	160.0	
24 TOTAL REPLACEMENT FD	462.1	1,410.0	1,460.6	0.6	41.3	41.9	0.0%	1,419.1	
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	-	1,023.2	
32 MWTP Tertiary System Expansion	-	-	-	-	-	-	-	-	
33 MWTP Hwy 118 Left Turn Lane	10.9	1,550.0	1,550.0	2.4	-	2.4	0.2%	1,502.4	
34 Equipment:									
35 <i>Construction Equipment</i>	-	-	-	-	(5.8)	(5.8)	-	(0.0)	
36 <i>Computer Software</i>	-	20.0	20.0	-	-	-	-	20.0	
37 <i>Other equipment</i>	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	11.5	60.5	72.0	0.3%	3,265.3	
41 TOTAL EXPENDITURES	556.7	5,003.9	5,115.0	12.1	101.8	113.9	0.2%	4,684.4	
42 REVENUES									
43 Interest Earnings	175.6	188.6	188.6	-	-	-	-	179.1	
44 State/Fed Aid	2.4	-	-	-	-	-	-	-	
45 Sewer Connection Fees	-	239.3	239.3	-	-	-	-	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	-	-	-	-	418.4	
51 NET OF OPERATION	(378.7)	(4,576.0)	(4,687.1)	(12.1)	(101.8)	(113.9)		(4,266.0)	
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	527.4		527.4		1,271.4	
54 PY CAFR Adjustments	-	-	-	-		-		-	
55 Transfer to/from O&M	(356.6)	(443.6)	(522.2)	(361.8)		(361.8)		(561.4)	
56 ENDING CAPITAL FUND BALANCE	8,055.2	4,318.9	4,129.2	8,208.7		8,106.9		4,499.2	
57									
58 FUND BAL SUMMARY:		CAP ACQ	REPL	TOTAL					
59 BEGIN BALANCE		-	8,055.2	8,055.2					
60 CAFR ADJUSTMENT		-	-	-					
61 NET CY EXPEND		(3,265.3)	(1,419.1)	(4,684.4)					
62 NET CY REVENUE		418.4	-	418.4					
63 CY DEPRECIATION		-	1,271.4	1,271.4					
64 TRANSFER TO/FROM CAP/REPL		2,846.9	(2,846.9)	-					
65 TRANSFER TO/FROM O & M-		-	(561.4)	(561.4)					
66 END FUND BALANCE		-	4,499.2	4,499.2					
67 LESS : OUTSTANDING ENCUMBRANCE		(60.5)	(41.30)	(101.8)					
68 FUND AVAILABLE FOR FY19		60.5	4,540.5	4,397.4					