

Amador Water Agency

12800 Ridge Road, Sutter Creek, California

Fiscal Year 2019-2020

Operating & Non Operating Financials

Draft May 31, 2020



SERVING THE WATER AND WASTEWATER NEEDS OF AMADOR COUNTY

Amador Water Agency

Fiscal Year 2019-2020

May 2020

Monthly Financial Report

Executive Summary: Currently, the Agency is at 92% of the year.

The Agency consolidated budget is \$18,851,595.

The actuals are contrasted against 92% of the Agency's budget. The Agency finished the period with Surplus/(Shortfall) of \$299,856 based on activities to date.

Operating Income:

Total Operating Revenue is 92% of budget. Water Sales are 91% of budget. Operating Expenses are 92% of budget. Total non operating revenues through May 31, 2020 are \$639,082

Restricted/CIP:

Currently \$753,650 is outstanding in grant reimbursements. The Agency has received grant reimbursements of \$2,540,755 and participation fees of \$410,182.

Cash Analysis:

The Agency finished the period with an actual cash position of \$2.204 M. The Agency's overall cash position is 54% of the prior period due to the debt service payment for the 2016 Series A Bonds.

FOOTNOTES: Executive Summary Schedule

*1

Water Sales are 91% of budget and Other Op Revenues Water are 96% of budget.

*2

Waste Water Sales are 96% of budget and Total Op Revenues WW are 97% of budget.

*3 Other Operating Revenues are 91% of budget

*4 Combined Salaries & Benefits are 89.3% of budget

*5 O&M is 90% of budget.

*6 Admin expenses are 94% of budget. Fixed Assets are 82% of budget.

*7 Debt Service is 97% of budget.

*** Note:

Amounts budgeted by fund do not necessarily match the consolidated budget amounts as net zero entries such as transfers in and transfers out are omitted from the consolidated budget

Amador Water Agency
Grants Receivable
2019-20

Project		Amount Requested	Amount Received	Amount Outstanding	Date Submitted	Date Received	Days to Process
Ione Hydro Loan CEC	Req 7	195,512	195,512		7/19/2019	8/22/2019	35
004-16-ECD	Req 8	270,509	270,509		10/31/2019	12/9/2019	40
	Req 9	225,686	225,686		12/18/2019	1/29/2020	43
	Req 10	243,236	243,236		2/28/2020	4/16/2020	48
Ione Hydro Grant CEC	Req 5	48,838	48,838		6/7/2019	8/9/2019	64
EPC-16-037	Req 6	25,000	25,000		7/18/2019	8/22/2019	36
	Req 7	221,912	221,912		8/1/2019	9/5/2019	36
	Req 8	274,085	274,085		11/13/2019	12/20/2019	38
		153,348		153,348	Pending project completion		
Cal OES Preston Pump Station		273,387	184,536		6/28/2019	9/3/2019	68
			46,134		6/28/2019	9/3/2019	68
Tanner Backwash	Inv 22	85,274	85,274		3/31/2019	7/8/2019	100
	Inv 23	284,277	284,277		4/30/2019	7/8/2019	100
Tanner Backwash	Retention	435,757	435,757		6/1/2019	9/3/2019	95
Redwood Tank Replacements (HMGP)		89,012		89,012	5/10/2020		
Pioneer Phase II (CDBG)		110,544		110,544	4/8/2020		
Pioneer Phase III (USDA)**		400,747		400,747	Receivable not yet submitted		
		3,337,122	2,540,755	753,650			

Please Note: Amount Outstanding will not be the difference between requested and received due to the match share for the Redwood Tank Project

**USDA Funds can not be requested until the Letter of Conditions are met which follows the bid process currently underway

AMADOR WATER AGENCY

Operating Budget Summary: FY 19-20

As of May 31, 2020

	Actual FY 2018-19	Adopted Budget FY 2019-20	As of 5/31/2020	Percent Budget	Projected Year-End	Projected Variance	Water Projected Year-End	Wastewater Projected Year-End
Revenues								
Operating Revenues	9,775,626	10,417,169	9,581,740	92.0%	10,511,678	94,509	8,684,678	1,827,000
Other Operating Revenues	789,600	697,705	1,151,660	165.1%	1,061,935	364,230	924,139	137,796
Total Revenues	10,565,226	11,114,874	10,733,400	96.6%	11,573,613	458,739	9,608,817	1,964,796
Expenditures								
Salaries and Benefits	5,141,626	5,630,336	5,029,541	89.3%	5,895,279	264,943	4,967,156	928,123
Services and Supplies	2,946,517	3,516,522	2,828,755	80.4%	3,272,397	(244,125)	2,541,237	731,160
Total - Operations	8,088,143	9,146,858	7,858,296	85.9%	9,167,676	20,818	7,508,393	1,659,283
Fixed Assets	52,121	113,100	21,193	18.7%	110,099	(3,001)	93,976	16,123
Debt Service	2,550,645	2,548,367	2,554,055	100.2%	2,616,932	68,565	2,592,263	24,669
Total Operating Budget	10,690,909	11,808,325	10,433,544	88.4%	11,894,707	86,382	10,194,632	1,700,075
Revenue Surplus/(Shortfall)	(125,683)	(693,451)	299,856		(321,094)	372,357	(585,815)	264,721
Transfers In	2,201,262	1,531,342	265,087	17.3%	1,378,892	(152,450)	885,364	493,528
Transfers Out	-	(255,072)	(258,552)	101.4%	288,010	543,082	(159,849)	(128,161)
Adjusted Surplus/(Shortfall)	2,075,579	582,819	306,391	52.6%	1,345,808	762,989	139,700	630,088
By Department:								
Administration	5,572,617	6,008,046	5,755,178	95.8%	6,436,749	716,713	6,042,752	393,997
Operations/Maintenance	5,156,054	5,393,890	4,678,366	86.7%	5,457,958	64,068	4,151,880	1,306,078
Total by Department	10,728,671	11,401,936	10,433,544	91.5%	11,894,707	780,781	10,194,632	1,700,075

AMADOR WATER AGENCY

Summary Operating Revenues: FY 2019-20

As of May 31, 2020

Agency	Actual FY 2018-19	Adopted Budget FY 2019-20	As of 5/31/2020	Percent Budget	Projected Year-End	Projected Variance
Operating Revenues						
Water Sales						
Monthly Service Charge	2,619,274	2,948,736	2,735,196	92.8%	2,984,468	35,732
Residential	1,724,595	1,762,203	1,656,372	94.0%	1,807,149	44,946
Commercial	684,910	703,000	576,524	82.0%	685,834	(17,166)
Limited Industrial	451,493	455,000	440,546	96.8%	484,436	29,436
Irrigation	165,260	180,500	126,888	70.3%	156,797	(23,703)
Wholesale	754,038	770,000	702,313	91.2%	752,386	(17,614)
Hydrant Use	43,443	51,500	13,319	25.9%	15,746	(35,754)
Ww Service Charges	1,601,983	1,636,869	1,582,121	96.7%	1,712,000	75,131
Adjustment to Sales - Write-Offs	(179,252)	(1,500)	(9,603)	640.2%	(9,700)	(8,200)
Debt Service Charge	1,909,882	1,910,861	1,204,788	63.0%	1,922,562	11,701
Debt Service	-	-	49,806	#DIV/0!	-	-
Debt Service	-	-	68,525	#DIV/0!	-	-
Debt Service	-	-	434,946	#DIV/0!	-	-
Total Water Sales	9,775,626	10,417,169	9,581,740	92.0%	10,511,678	94,509
Other Operating Revenues						
Meter Set Fees	85,549	75,000	22,585	30.1%	23,810	(51,190)
Service Revenue	126,703	125,664	110,717	88.1%	111,868	(13,796)
Pg&E Contract Payments	138,109	165,000	167,600	101.6%	162,269	(2,731)
Engineer & Inspec Fees	10,669	32,300	20,158	62.4%	25,931	(6,369)
Bad Debt Recovery	141	75	2,817	3755.3%	96	21
Interest-Operating	151,062	101,708	68,415	67.3%	101,378	(330)
Tax Revenue	-	28,700	300,823	1048.2%	224,039	195,339
Other Operating Revenue	208,846	101,387	167,349	165.1%	243,257	141,870
City of Plymouth Pmt	-	51,808	243,974	470.9%	100,787	48,979
Cap Facil/Standby	68,521	68,500	47,222	68.9%	68,500	-
Total Other Op Revenues	789,600	750,142	1,151,660	153.5%	1,061,935	311,793
Total Operating Revenues	10,565,226	11,167,311	10,733,400	96.1%	11,573,613	406,302
Transfers In						
Transfer In Debt Service	179,205	274,352	143,949	52.5%	274,352	-
Transfer In Agency General	732,609	259,164	110,125	42.5%	110,126	(149,038)
Transfer In Interfund Loans	96,382	67,829	-	0.0%	67,829	-
Transfer In CFD	-	272,482	-	0.0%	272,482	-
Transfer In Other	317,226	83,371	-	0.0%	83,371	-
Transfer In From Reserves	-	-	-	#DIV/0!	171,588	171,588
Transfer In Participation Fee Fund	742,770	574,144	11,013	1.9%	399,144	(175,000)
Total Transfers In	2,068,192	1,531,342	265,087	17.3%	1,378,892	(152,450)
Total Revenues and Transfers In	2,857,792	12,698,653	10,998,487	86.6%	12,952,505	253,852

AMADOR WATER AGENCY

Operating Budget: FY 2019-20

As of May 31, 2020

Agency	Actual FY 2018-19	Adopted Budget FY 2019-20	As of 5/31/20	Percent Budget	Projected Year-End	Projected Variance
Salaries and Benefits						
Salaries/Wages - Admin	1,037,171	1,428,866	1,253,047	87.7%	1,352,734	76,132
Salaries/Wages - Operations	1,751,399	1,670,927	1,691,089	101.2%	1,843,652	(172,725)
Overtime	113,789	95,500	100,110	104.8%	116,000	(20,500)
Standby	60,470	40,229	67,965	168.9%	56,282	(16,053)
Benefits	2,178,797	2,394,814	1,917,330	80.1%	2,526,611	(131,797)
Total Salaries and Benefits	5,141,626	5,630,336	5,029,541	89.3%	5,895,279	(264,943)
Services and Supplies						
Distribution/Collection	191,591	158,000	151,991	96.2%	168,000	(10,000)
Meter Replacement	16,690	29,770	15,542	52.2%	15,542	14,228
Meters New	23,006	15,000	1,460	9.7%	1,460	13,540
Transmission System	26,241	5,000	7,108	142.2%	8,200	(3,200)
Canal-Clean/Chems/Tests/O&M	9,219	8,000	5,476	68.4%	6,000	2,000
Storage/Dams/Reservoirs	39,796	6,000	16,215	270.3%	18,380	(12,380)
Disposal	19,886	28,000	21,834	78.0%	28,000	-
Treatment Plants	248,889	120,000	72,684	60.6%	95,000	25,000
Chemicals	-	162,000	140,623	86.8%	153,405	8,595
Water Tests	58,270	61,000	62,614	102.6%	70,000	(9,000)
Vehicle Fleet	122,621	159,325	146,340	91.8%	161,537	(2,212)
Vehicle Maintenance/Repair	77,075	55,000	66,639	121.2%	73,000	(18,000)
Gas & Oil	124,322	124,000	125,594	101.3%	136,000	(12,000)
Electricity - PGE	349,149	294,000	297,812	101.3%	324,901	(30,901)
Other Utilities	258,348	285,000	230,182	80.8%	255,500	29,500
Power Foregone	50,910	75,000	28,849	38.5%	35,000	40,000
Radios	5,258	3,000	23,738	791.3%	24,489	(21,489)
Alarms	-	-	-	#DIV/0!	-	-
Small Tools	10,904	7,800	7,397	94.8%	7,800	-
Tool/Equip Maint/Replace	10,539	9,000	19,493	216.6%	20,500	(11,500)
Safety/Supplies/Maint	15,817	30,000	15,713	52.4%	18,750	11,250
Air District Permits	3,152	3,500	3,137	89.6%	3,500	-
State Health Dept Fees	89,201	110,000	98,403	89.5%	101,887	8,113
Licenses & Certifications	5,210	6,200	3,902	62.9%	6,522	(322)
Mileage/Travel/ Meals	-	-	-	#DIV/0!	-	-
Sprayfield Mowing	-	12,500	3,631	29.0%	12,500	-
Misc Repair/Maintenance	205	61,000	34,581	56.7%	42,000	19,000
To/From Operating Expenses	-	-	-	#DIV/0!	-	-
Valves/Fire Hydrant Exercising	-	122,685	1,085	0.9%	1,500	121,185
Facility Maintenance	-	29,609	18,848	63.7%	25,000	4,609
SCADA Annual Service Contract	-	30,000	7,830	26.1%	25,000	5,000
Instrumentation - Svc Cnt	-	12,000	-	0.0%	1,200	10,800
Director Compensation	34,143	54,000	25,038	46.4%	34,100	19,900
Director Travel/Conference/Meals	6,639	14,000	4,935	35.2%	7,200	6,800
Director Insurance	180	300	170	56.8%	170	130
Election Expense	1,968	-	-	#DIV/0!	-	-
Office Supplies	12,965	9,700	11,145	114.9%	13,200	(3,500)
Publications/Advertising	4,403	3,650	883	24.2%	2,588	1,062
Postage	3,751	4,000	4,086	102.2%	4,226	(226)
Printing	4,214	2,718	3,487	128.3%	3,845	(1,127)
Office Equip Maint/Software	106,113	121,803	96,368	79.1%	113,437	8,366

AMADOR WATER AGENCY

Operating Budget: FY 2019-20

As of May 31, 2020

Agency	Actual FY 2018-19	Adopted Budget FY 2019-20	As of 5/31/20	Percent Budget	Projected Year-End	Projected Variance
IT Contract Services	112,800	133,684	114,396	85.6%	130,572	3,112
Server Replacements	45,301	50,000	27,426	54.9%	41,157	8,843
Training	59,603	45,000	22,483	50.0%	28,220	16,780
Conferences	-	15,000	9,330	62.2%	9,641	5,359
Tuition Reimbursement	2,430	2,500	-	0.0%	-	2,500
Customer Billing	108,939	118,000	124,195	105.2%	125,000	(7,000)
Mileage/Travel/Meals	2,358	2,000	2,574	128.7%	2,678	(678)
Uniforms	28,620	32,000	27,596	86.2%	29,400	2,600
HR Activities	7,110	14,000	7,770	55.5%	7,897	6,103
Membership Dues	73,467	71,000	67,322	94.8%	73,123	(2,123)
Office Equipmnet Lease/Rental	-	47,062	45,569	96.8%	48,119	(1,057)
Bond Administration Fees	-	1,640	1,708	104.2%	1,875	(235)
Merchant/Credit Card Fees	40,439	39,500	41,184	104.3%	44,500	(5,000)
Bad Debt Recovery Fees	98	200	-	0.0%	100	100
Employee Relations	2,622	8,000	2,218	27.7%	2,884	5,116
Public Relations	8,239	6,185	5,010	81.0%	5,080	1,105
Lobbying Activity	2,253	20,000	622	3.1%	7,562	12,438
Office Bldg & Grnds Maint/Util	105,402	125,000	77,755	62.2%	89,500	35,500
Telephone/Ans Svc-Office	76,432	68,500	51,599	75.3%	55,600	12,900
Amador County Admin Fees	11,038	8,500	9,513	111.9%	9,513	(1,013)
JPIA Wellness Program	-	-	-	#DIV/0!	-	-
To/From Admin Expense	(45,179)	(49,587)	(8,242)	16.6%	(47,871)	(1,716)
Insurance (Property/Liability)	89,620	103,292	99,785	96.6%	108,790	(5,498)
Insurance Claims	831	500	71	14.3%	500	-
Consultants Acct and Financial	61,865	66,890	57,688	86.2%	85,041	(18,151)
Consultants (Grants/Studies)	87,738	5,000	3,323	66.5%	8,323	(3,323)
Mandated Plans	-	235,096	-	0.0%	105,000	130,096
Legal Fees	125,325	115,000	261,672	227.5%	279,500	(164,500)
Water Rights	8,491	-	1,354	#DIV/0!	1,354	(1,354)
Total Services and Supplies	2,946,517	3,516,522	2,828,755	80.4%	3,272,397	244,125
Grand Total - Operations	8,088,143	9,146,858	7,858,296	85.9%	9,167,676	(20,818)
Fixed Assets			-			
Shop Equipment	29,782	-	16,327	#DIV/0!	16,999	(16,999)
Office Equipment	488	-	-	#DIV/0!	-	-
Equipment/Vehicle Purchases	3,133	20,000	-	0.0%	355	19,645
Tools & Instruments	17,218	8,553	4,866	56.9%	8,553	-
To / From Fixed Assets	1,500	84,547	-	0.0%	84,192	355
Total Fixed Assets	52,121	113,100	21,193	18.7%	110,099	3,001
Total Operations & Fixed Assets	8,140,264	9,259,958	7,879,489	85.1%	9,277,775	(17,817)
Debt Service						
Debt Service - Principal	1,184,834	1,219,722	1,227,060	100.6%	1,227,060	(7,338)
Debt Service - Interest	1,256,509	1,216,103	1,214,453	99.9%	1,214,453	1,650
Hillside (State DWR) - Principal	2,578	2,657	2,657	100.0%	2,657	-
Ridge (State DWR) - Principal	89,805	92,492	92,492	100.0%	92,492	-
Pine Grove - Principal	16,919	17,393	17,393	100.0%	17,393	-
Transfer Out - Agency General Debt	-	-	-	#DIV/0!	62,877	(62,877)
Transfer Out - Internal Loans	288,010	-	-	#DIV/0!	-	-7

AMADOR WATER AGENCY

Operating Budget: FY 2019-20

As of May 31, 2020

Agency	Actual FY 2018-19	Adopted Budget FY 2019-20	As of 5/31/20	Percent Budget	Projected Year-End	Projected Variance
Total Debt Service	2,550,645	2,548,367	2,554,055	100.2%	2,616,932	(68,565)
Total Operations & Debt Service	10,690,909	11,808,325	10,433,544	88.4%	11,894,707	(86,382)
Transfers Out						
Transfer Out - Other	-	255,072	258,552	101.4%	288,010	(32,938)
Total Transfers Out	-	255,072	258,552	101.4%	288,010	(32,938)
Total Operations & Transfer Out	10,690,909	12,063,397	10,692,096	88.6%	12,182,717	(119,320)