

Casitas Municipal Water District

FINANCE COMMITTEE  
Kaiser/Spandrio

The meeting will be held via teleconference.  
To attend the meeting please call Toll Free  
(877) 853-5247 or (888)788-0099  
Enter Meeting ID: 978 4764 7252#  
Passcode: 490295

**November 20, 2020**

**10:00 a.m.**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of Financial Statements for September, 2020.
5. Review of Consumption Report for September, 2020.
6. Review and discussion of revisions to the Casitas MWD System of Business Administration Ordinance.
7. Review and discussion of revisions to the Casitas MWD Investment Policy.
8. Review and discussion of Casitas' proposed cost share of Foothill Road maintenance.

Right to be heard: Members of the public have a right to address the Board directly on any item of interest to the public which is within the subject matter jurisdiction of the Board. The request to be heard should be made immediately before the Board's consideration of the item. No action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of ¶54954.2 of the Government Code.

*If you require special accommodations for attendance at or participation in this meeting, please notify our office in advance (805) 649-2251 ext. 113. (Govt. Code Section 65954.1 and 54954.2(a). Please be advised that members of the Board of Directors of Casitas who are not members of this standing committee may attend the committee meeting referred to above only in the capacity of observers, and may not otherwise take part in the meeting. (Govt. Code Sections 54952.2(c)(6).*



**Casitas Municipal Water District**  
**Revenue & Expense Report**  
**For the Month Ending, September 30th, 2020**

% of the Year Completed: 25.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2021	Prior Year to Date Balance FY2020
Water (Sales, Service, Standby, Delinquency)	11,291,107	1,607,462	4,712,533	3,478,098
Taxes & Assessments	5,089,525	63,804	63,804	26,096
Miscellaneous	4,621,933	6,041	17,753	139,948
Water Rev Other (Grant)	888,271	5,959	187,420	76,610
Recreation- Operations	3,584,355	334,701	952,488	920,237
Recreation- Water Park	240,079	(75)	(75)	615,251
<b>Total Revenue</b>	<b>25,715,270</b>	<b>2,017,892</b>	<b>5,933,924</b>	<b>5,256,240</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	6,578,574	41.74%	41.74%
-	5,025,721	1.25%	1.25%
-	4,604,180	0.38%	0.38%
-	700,851	21.10%	21.10%
-	2,631,867	26.57%	26.57%
-	240,154	-0.03%	-0.03%
-	<b>19,781,346</b>	<b>23.08%</b>	<b>23.08%</b>

**Expenses**

Administration	4,398,674	120,763	1,698,979	(916,167)
Board of Directors	273,957	15,200	41,368	55,696
District Maintenance	596,320	44,166	148,550	127,512
Electrical Mechanical	3,137,437	355,248	638,644	553,793
Engineering	1,593,530	90,016	254,993	407,015
Fisheries	514,913	37,160	115,144	118,616
Information Technology	283,675	22,428	65,518	63,095
Management	1,756,207	146,940	383,922	315,966
Pipeline	1,705,675	144,559	404,198	340,427
Recreation - Operations / Maint. / PR / Water Pk	4,588,785	298,920	992,528	1,689,449
Retirees	544,397	43,219	127,643	170,340
Safety / Garage	129,800	42,777	71,594	41,209
Utilities Maintenance	830,968	63,044	232,310	168,410
Water Conservation - P/R	831,134	102,849	173,869	132,926
Water Quality- Lab	735,598	45,049	144,342	152,762
Water Treatment	1,970,320	141,591	445,248	493,817
<b>Total Expenses</b>	<b>23,891,390</b>	<b>1,713,928</b>	<b>5,938,851</b>	<b>3,914,867</b>

28,560	2,671,135	38.62%	39.27%
-	232,589	15.10%	15.10%
39,051	408,719	24.91%	31.46%
56,671	2,442,122	20.36%	22.16%
794,868	543,669	16.00%	65.88%
2,604	397,165	22.36%	22.87%
8,741	209,415	23.10%	26.18%
57,806	1,314,479	21.86%	25.15%
12,787	1,288,690	23.70%	24.45%
28,401	3,567,856	21.63%	22.25%
-	416,754	23.45%	23.45%
1,762	56,445	55.16%	56.51%
7,157	591,501	27.96%	28.82%
67,489	589,776	20.92%	29.04%
47,344	543,912	19.62%	26.06%
408,383	1,116,689	22.60%	43.32%
<b>1,561,625</b>	<b>16,390,914</b>	<b>24.86%</b>	<b>31.39%</b>

**Net**

<b>Net</b>	<b>1,823,880</b>	<b>303,963</b>	<b>(4,927)</b>	<b>1,341,373</b>
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**Debt Service**

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	-	-	-	-
Mira Monte	-	0	0	0
State Water Bonds	-	71	71	8
<b>Total Debt Service</b>	<b>-</b>	<b>71</b>	<b>71</b>	<b>8</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	(0)	0.00%	0.00%
-	(71)	0.00%	0.00%
-	<b>(71)</b>	<b>0.00%</b>	<b>0.00%</b>

Capital	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2021	Prior Year to Date Balance
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	8,500	-	-	-
Electrical Mechanical	217,500	3,848	4,405	40,729
Engineering	17,675,000	478,058	1,249,627	726,034
Fisheries	-	-	-	4,365
Information Technology	-	-	-	1,764
Management	-	-	-	-
Pipeline	38,000	-	-	7,131
Recreation - Operations / Maint. / PR / Water Pk	7,000	-	-	22,479
Retirees	-	-	-	-
Safety / Garage	103,500	30,832	30,832	15,201
Utilities Maintenance	60,000	1,568	1,568	4,029
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	150,000	-	17,662	7,929
Water Treatment	170,000	-	27,362	61,430
<b>Total Capital</b>	<b>18,429,500</b>	<b>514,306</b>	<b>1,331,455</b>	<b>891,091</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	8,500	0.00%	0.00%
6,686	206,409	2.03%	5.10%
2,269,812	14,155,561	7.07%	19.91%
5,408	(5,408)	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	38,000	0.00%	0.00%
-	7,000	0.00%	0.00%
-	-	0.00%	0.00%
46,307	26,361	29.79%	74.53%
15,328	43,104	2.61%	28.16%
-	-	0.00%	0.00%
-	132,338	11.77%	11.77%
-	142,638	16.10%	16.10%
<b>2,343,542</b>	<b>14,754,503</b>	<b>7.22%</b>	<b>19.94%</b>

Rincon Pipeline Repair at Ayers Creek Materials (8/26)	-		
Rincon Pipeline Repair at Ayers Creek (9/2)	260,000		
CPI Solutions- Boardroom Audio-Visual Upgrade (9/9)	43,400		
Full time IT Technician Position (9/23)	48,120		
Rincon Pipeline Repair at Ayers Creek Change Order (10/14)	20,684		
DWR planning & Design of Delta Conveyance Project (10/14)	54,000		
Robles Facility Fish Screen Blast Cleaning (10/28)	40,000		
Fiona Hutton & Assoc. Srategic Comm. Workplan (10/28)	154,000		
Enviromental Consulting for Ventura-Santa Barbara Counties Intertie (11/12)	60,000		
<b>Board Approved unbudgeted items</b>	<b>680,204</b>	<b>-</b>	<b>-</b>

Net assets, End of year (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(17,285,824)	(210,413)	(1,336,452)	450,275
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	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	2,876,089	3,508,869
U.S Bank Investments	14,312,132	12,075,006
U.S Bank Money Market Account	45,370	114,850
LAIF	478	479
County of Ventura Investment (COVI)	3,003	3,022
CFD-2013-1 Improvement Bond	14,134,551	12,791,134
<b>Total Reserves</b>	<b>31,371,623</b>	<b>28,493,360</b>

September Summary

- Water Consumption is up which means sales are up by about \$458k year over year.
- Majority of the capital expenses relate to the De La Garrique Bridge Replacement (\$305k), CFD 2013-1 projects (Mutual Well #7, Pipeline Replacement-(West/ East Ojai Ave. & Grand/Lion), Ayers Creek pipeline repair, and paving.
- Despite the current challenges Recreation revenue is up about \$108k compared to last September. Expenses are considerably lower compared to both prior year (\$162k) and month (\$86k).

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	6,658,301	1,070,270.38	3,127,159.10	2,168,853.92	0.00	3,531,141.90	46.97
WATER SERVICES	5,604	1,375.00	2,625.00	9,560.00	0.00	2,979.00	46.84
WATER STANDBY	4,519,654	422,243.82	1,270,091.53	1,128,267.46	0.00	3,249,562.47	28.10
WATER DELINQUENCY	107,548	113,572.47	312,657.78	171,416.90	0.00	( 205,109.78)	290.71
WATER REVENUE OTHER	888,271	5,958.99	191,469.80	76,609.86	0.00	696,801.20	21.56
CAPITAL FACILITIES	90,865	5,966.08	12,432.16	2,614.40	0.00	78,432.84	13.68
INTEREST	450,000	0.00	0.00	126,526.45	0.00	450,000.00	0.00
TAXES & ASSESSMENTS	2,375,549	22,868.58	22,868.58	7,961.34	0.00	2,352,680.42	0.96
OTHER GOVT. AGENCIES	3,953,851	0.00	0.00	0.00	0.00	3,953,851.00	0.00
MISCELLANEOUS REVENUES	<u>108,005</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,005.00</u>	<u>0.00</u>
TOTAL NON DEPARTMENTAL	19,157,648	1,642,255.32	4,939,303.95	3,691,810.33	0.00	14,218,344.05	25.78
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,457,355	316,696.80	889,047.93	867,141.88	0.00	2,568,307.07	25.71
RECREATION-CONCESSION	127,000	18,062.69	63,317.40	53,000.27	0.00	63,682.60	49.86
RECREATION OTHER	<u>0</u>	<u>( 58.36)</u>	<u>122.94</u>	<u>94.82</u>	<u>0.00</u>	<u>( 122.94)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,584,355	334,701.13	952,488.27	920,236.97	0.00	2,631,866.73	26.57
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	1,500	0.00	0.00	7,935.00	0.00	1,500.00	0.00
RECREATION-WATER PARK	238,579	( 75.00)	( 75.00)	607,460.25	0.00	238,654.00	0.03-
RECREATION OTHER	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>( 144.45)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	<u>240,079</u>	<u>( 75.00)</u>	<u>( 75.00)</u>	<u>615,250.80</u>	<u>0.00</u>	<u>240,154.00</u>	<u>0.03-</u>
TOTAL REVENUES	22,982,082	1,976,881.45	5,891,717.22	5,227,298.10	0.00	0.00	25.64

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	544,397	43,219.25	127,643.37	170,340.08	0.00	416,753.63	23.45
TOTAL RETIREES	544,397	43,219.25	127,643.37	170,340.08	0.00	416,753.63	23.45
<u>BOARD OF DIRECTORS</u>							
Salaries	118,810	6,732.68	19,802.00	17,727.46	0.00	99,008.00	16.67
Benefits	125,847	6,404.22	19,057.02	36,919.40	0.00	106,789.98	15.14
Services & Supplies	29,300	2,063.43	2,509.45	1,049.02	0.00	26,790.55	8.56
TOTAL BOARD OF DIRECTORS	273,957	15,200.33	41,368.47	55,695.88	0.00	232,588.53	15.10
<u>MANAGEMENT</u>							
Salaries	739,583	59,054.70	167,557.21	133,318.07	0.00	572,025.79	22.66
Benefits	208,164	16,324.20	55,335.24	43,599.50	0.00	152,828.76	26.58
Services & Supplies	808,460	71,561.12	161,029.74	139,048.78	57,806.04	589,624.22	27.07
TOTAL MANAGEMENT	1,756,207	146,940.02	383,922.19	315,966.35	57,806.04	1,314,478.77	25.15
<u>INFORMATION TECHNOLOGY</u>							
Salaries	188,825	16,002.18	42,080.63	35,480.93	0.00	146,744.37	22.29
Benefits	56,340	5,693.03	17,349.21	19,328.99	0.00	38,990.79	30.79
Services & Supplies	38,510	732.42	6,088.29	8,285.12	8,741.46	23,680.25	38.51
Services & Supplies-W.O.	0	0.00	0.00	1,764.40	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	283,675	22,427.63	65,518.13	64,859.44	8,741.46	209,415.41	26.18
<u>WATER CONSERVATION</u>							
Salaries	358,680	28,458.54	82,044.22	74,544.76	0.00	276,635.78	22.87
Benefits	143,330	15,242.75	43,035.97	33,992.69	0.00	100,293.54	30.03
Services & Supplies	329,125	59,147.35	48,788.33	24,388.41	67,489.24	212,847.43	35.33
TOTAL WATER CONSERVATION	831,135	102,848.64	173,868.52	132,925.86	67,489.24	589,776.75	29.04
<u>FISHERIES</u>							
Salaries	357,252	27,049.89	75,925.40	75,207.63	0.00	281,326.60	21.25
Benefits	108,611	10,362.32	32,465.32	36,679.78	0.00	76,145.68	29.89
Services & Supplies	49,050	(252.15)	6,753.18	6,728.50	2,604.10	39,692.72	19.08
Services & Supplies-W.O.	0	0.00	0.00	4,365.11	5,408.38	(5,408.38)	0.00
TOTAL FISHERIES	514,913	37,160.06	115,143.90	122,981.02	8,012.48	391,756.62	23.92
<u>ADMINISTRATION SERVICES</u>							
Salaries	695,023	52,978.46	198,267.49	120,073.49	0.00	496,755.51	28.53
Benefits	323,072	24,091.27	74,220.67	62,443.61	0.00	248,851.33	22.97
Services & Supplies	1,117,159	41,480.70	247,327.91	318,167.74	28,605.70	841,225.39	24.70
Other Operating Expenses	(524,236)	0.00	0.00	(450,259.86)	0.00	(524,235.86)	0.00
TOTAL ADMINISTRATION SERVICES	1,611,018	118,550.43	519,816.07	50,424.98	28,605.70	1,062,596.37	34.04
<u>WAREHOUSE</u>							
Salaries	8,696	0.00	0.00	2,215.68	0.00	8,696.00	0.00
Benefits	1,472	24.56	73.68	713.24	0.00	1,398.32	5.01
Services & Supplies	11,800	2,111.65	9,699.28	6,175.83	(46.00)	2,146.72	81.81
TOTAL WAREHOUSE	21,968	2,136.21	9,772.96	9,104.75	(46.00)	12,241.04	44.28

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>GARAGE</b>							
Salaries	24,934	1,369.22	3,135.49	2,599.19	0.00	21,798.51	12.58
Benefits	4,221	248.53	728.97	767.20	0.00	3,492.03	17.27
Services & Supplies	( 115,583)	19,247.36	15,535.05	( 4,563.02)	1,075.44	( 132,193.49)	14.37-
Services & Supplies-W.O.	<u>103,500</u>	<u>30,831.64</u>	<u>30,831.64</u>	<u>15,200.86</u>	<u>46,307.18</u>	<u>26,361.18</u>	<u>74.53</u>
TOTAL GARAGE	17,072	51,696.75	50,231.15	14,004.23	47,382.62	( 80,541.77)	571.78
<b>SAFETY</b>							
Salaries	117,894	12,866.61	28,507.58	24,418.95	0.00	89,386.42	24.18
Benefits	56,614	5,047.14	14,984.13	13,740.75	0.00	41,629.87	26.47
Services & Supplies	<u>41,720</u>	<u>3,997.87</u>	<u>8,702.50</u>	<u>4,246.01</u>	<u>686.34</u>	<u>32,331.16</u>	<u>22.50</u>
TOTAL SAFETY	216,228	21,911.62	52,194.21	42,405.71	686.34	163,347.45	24.46
<b>ENGINEERING</b>							
Salaries	829,173	55,390.36	150,747.83	171,514.20	0.00	678,425.17	18.18
Benefits	255,807	20,197.27	67,365.29	76,300.43	0.00	188,441.71	26.33
Services & Supplies	508,550	14,428.04	36,879.77	159,200.25	794,868.40	( 323,198.17)	163.55
Salaries - Work Orders	0	7,623.30	31,374.37	25,966.56	0.00	( 31,374.37)	0.00
Benefits - Work Orders	0	1,290.69	5,993.37	5,040.72	0.00	( 5,993.37)	0.00
Services & Supplies-W.O.	<u>17,675,000</u>	<u>469,143.75</u>	<u>1,212,259.14</u>	<u>695,026.40</u>	<u>2,269,812.07</u>	<u>14,192,928.79</u>	<u>19.70</u>
TOTAL ENGINEERING	19,268,530	568,073.41	1,504,619.77	1,133,048.56	3,064,680.47	14,699,229.76	23.71
<b>WATER QUALITY - LAB</b>							
Salaries	325,321	23,676.36	70,923.88	58,895.19	0.00	254,397.12	21.80
Benefits	135,475	12,567.27	39,505.22	39,493.40	0.00	95,969.78	29.16
Services & Supplies	274,802	8,805.72	33,912.59	54,373.39	47,344.30	193,545.11	29.57
Services & Supplies-W.O.	<u>150,000</u>	<u>0.00</u>	<u>17,662.08</u>	<u>7,929.25</u>	<u>0.00</u>	<u>132,337.92</u>	<u>11.77</u>
TOTAL WATER QUALITY - LAB	885,598	45,049.35	162,003.77	160,691.23	47,344.30	676,249.93	23.64
<b>UTILITIES MAINTENANCE</b>							
Salaries	500,187	41,610.32	121,101.91	86,492.04	0.00	379,085.09	24.21
Benefits	172,636	17,300.58	54,654.16	45,080.17	0.00	117,981.84	31.66
Services & Supplies	158,145	4,133.00	56,553.56	36,838.12	7,157.04	94,434.40	40.29
Services & Supplies-W.O.	<u>60,000</u>	<u>1,567.93</u>	<u>1,567.93</u>	<u>4,028.50</u>	<u>15,328.39</u>	<u>43,103.68</u>	<u>28.16</u>
TOTAL UTILITIES MAINTENANCE	890,968	64,611.83	233,877.56	172,438.83	22,485.43	634,605.01	28.77
<b>ELECTRICAL MECHANICAL</b>							
Salaries	622,963	51,102.45	133,174.85	136,739.89	0.00	489,788.15	21.38
Benefits	202,200	20,231.74	66,493.63	51,355.29	0.00	135,706.37	32.89
Services & Supplies	2,312,274	283,913.69	438,975.27	365,698.00	56,671.26	1,816,627.47	21.44
Services & Supplies-W.O.	<u>217,500</u>	<u>3,848.44</u>	<u>4,404.69</u>	<u>40,728.97</u>	<u>6,686.23</u>	<u>206,409.08</u>	<u>5.10</u>
TOTAL ELECTRICAL MECHANICAL	3,354,937	359,096.32	643,048.44	594,522.15	63,357.49	2,648,531.07	21.06
<b>DIST MAINT - PIPELINE</b>							
Salaries	660,608	50,827.08	158,939.91	145,305.03	0.00	501,668.09	24.06
Benefits	252,885	25,686.53	76,441.59	81,597.61	0.00	176,443.41	30.23
Services & Supplies	792,182	68,044.91	168,816.62	99,645.92	12,786.89	610,578.49	22.92
Other Operating Expenses	0	0.00	0.00	13,878.84	0.00	0.00	0.00
Services & Supplies-W.O.	<u>38,000</u>	<u>0.00</u>	<u>0.00</u>	<u>7,131.34</u>	<u>0.00</u>	<u>38,000.00</u>	<u>0.00</u>
TOTAL DIST MAINT - PIPELINE	1,743,675	144,558.52	404,198.12	347,558.74	12,786.89	1,326,689.99	23.91

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WATER TREATMENT</u>							
Salaries	796,002	61,763.95	173,479.66	197,452.66	0.00	622,522.34	21.79
Benefits	317,021	28,922.97	91,252.26	107,512.84	0.00	225,768.74	28.78
Services & Supplies	857,297	50,904.06	180,516.45	188,851.70	408,383.12	268,397.43	68.69
Services & Supplies-W.O.	<u>170,000</u>	<u>0.00</u>	<u>27,361.60</u>	<u>61,429.80</u>	<u>0.00</u>	<u>142,638.40</u>	<u>16.10</u>
TOTAL WATER TREATMENT	2,140,320	141,590.98	472,609.97	555,247.00	408,383.12	1,259,326.91	41.16
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	254,830	20,756.67	59,527.33	49,605.85	0.00	195,302.67	23.36
Benefits	114,180	10,868.19	33,542.78	32,296.56	0.00	80,637.22	29.38
Services & Supplies	227,310	12,541.19	55,480.11	45,609.14	39,051.13	132,778.76	41.59
Services & Supplies-W.O.	<u>8,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,500.00</u>	<u>0.00</u>
TOTAL OPERATIONS - MAINTENANCE	604,820	44,166.05	148,550.22	127,511.55	39,051.13	417,218.65	31.02
<u>RECREATION - OPERATIONS</u>							
Salaries	1,334,562	99,952.08	299,780.07	315,514.81	0.00	1,034,781.93	22.46
Benefits	440,225	41,257.44	134,322.46	124,174.35	0.00	305,902.54	30.51
Services & Supplies	309,885	22,701.89	63,319.59	74,672.95	6,359.34	240,206.07	22.49
Other Operating Expenses	524,236	0.00	0.00	202,371.79	0.00	524,235.86	0.00
Services & Supplies-W.O.	<u>2,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	2,610,908	163,911.41	497,422.12	716,733.90	6,359.34	2,107,126.40	19.30
<u>RECREATION - MAINTENANCE</u>							
Salaries	504,762	39,254.31	110,563.64	113,216.82	0.00	394,198.36	21.90
Benefits	140,885	17,555.35	49,654.77	46,289.50	0.00	91,230.23	35.24
Services & Supplies	404,390	40,313.08	196,293.93	120,204.58	6,903.23	201,192.84	50.25
Other Operating Expenses	0	0.00	0.00	76,349.78	0.00	0.00	0.00
Services & Supplies-W.O.	<u>5,000</u>	<u>0.00</u>	<u>0.00</u>	<u>22,478.80</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL RECREATION - MAINTENANCE	1,055,037	97,122.74	356,512.34	378,539.48	6,903.23	691,621.43	34.45
<u>RECREATION - PUBLIC REL</u>							
Salaries	183,105	5,583.20	16,325.21	44,201.90	0.00	166,779.79	8.92
Benefits	19,443	761.30	2,434.00	5,226.53	0.00	17,009.00	12.52
Services & Supplies	157,727	9,653.49	40,457.93	39,121.47	9,574.35	107,694.72	31.72
Other Operating Expenses	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>25,355.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION - PUBLIC REL	360,275	15,997.99	59,217.14	113,905.17	9,574.35	291,483.51	19.09
<u>RECREATION - WATER PARK</u>							
Salaries	374,196	15,657.62	52,123.49	247,215.77	0.00	322,072.51	13.93
Benefits	67,285	5,389.33	17,952.82	37,411.70	0.00	49,332.18	26.68
Services & Supplies	128,084	841.10	9,300.58	71,269.25	5,564.04	113,219.38	11.61
Other Operating Expenses	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>146,853.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	569,565	21,888.05	79,376.89	502,749.74	5,564.04	484,624.07	14.91
TOTAL EXPENDITURES	39,555,203	2,228,157.59	6,100,915.31	5,781,654.65	3,905,167.67	29,549,119.53	25.30
REVENUE OVER/(UNDER) EXPENDITURES	( 16,573,121)	( 251,276.14)	( 209,198.09)	( 554,356.55)	( 3,905,167.67)	(29,549,119.53)	24.83

CASITAS MUNICIPAL WATER DISTRICT  
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11 -GENERAL FUND  
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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	8,781,049	670,086.68	1,964,007.80	1,850,283.78	0.00	6,817,041.20	22.37
BENEFITS	3,688,334	304,923.82	939,068.20	1,008,444.02	0.00	2,749,265.31	25.46
SERVICES & SUPPLIES	8,656,320	738,841.34	1,866,384.49	2,017,287.30	1,561,625.42	5,228,310.09	39.60
OTHER OPERATING EXPENSES	0	0.00	0.00	14,548.84	0.00	0.00	0.00
SALARIES-WORK ORDERS	0	7,623.30	31,374.37	25,966.56	0.00	( 31,374.37)	0.00
BENEFITS-WORK ORDERS	0	1,290.69	5,993.37	5,040.72	0.00	( 5,993.37)	0.00
SERVICES & SUPPLIES - W.O.	<u>18,429,500</u>	<u>505,391.76</u>	<u>1,294,087.08</u>	<u>860,083.43</u>	<u>2,343,542.25</u>	<u>14,791,870.67</u>	<u>19.74</u>
TOTAL EXPENDITURES	39,555,203	2,228,157.59	6,100,915.31	5,781,654.65	3,905,167.67	29,549,119.53	25.30



CASITAS MUNICIPAL WATER DISTRICT  
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11 -GENERAL FUND

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
NON DEPARTMENTAL							
=====							
<u>WATER SALES</u>							
11-4-00-4000-00 Water Sales - Residential Grav	9,796	1,469.34	4,192.11	2,852.58	0.00	5,603.89	42.79
11-4-00-4001-00 Water Sales - Residential Pump	732,052	123,506.78	371,954.87	272,421.67	0.00	360,097.13	50.81
11-4-00-4001-85 Water Sales - Residential Pump	679,233	114,888.48	346,546.22	265,038.92	0.00	332,686.78	51.02
11-4-00-4010-00 Water Sales - Commercial Gr	776	115.37	457.31	( 155.03)	0.00	318.69	58.93
11-4-00-4011-00 Water Sales - Commercial Pump	385,279	51,588.58	203,161.32	170,222.08	0.00	182,117.68	52.73
11-4-00-4011-85 Water Sales - Commercial Pumpe	257,086	26,304.14	79,804.40	75,596.50	0.00	177,281.60	31.04
11-4-00-4021-00 Water Sales - Industrial Pumpe	11,965	828.12	2,469.94	7,275.36	0.00	9,495.06	20.64
11-4-00-4021-85 Water Sales - Industrial Pumpe	1,211	333.72	1,011.46	414.00	0.00	199.54	83.52
11-4-00-4030-00 Water Sales - Resale Gravity	1,083,900	220,485.97	574,860.91	270,343.56	0.00	509,039.09	53.04
11-4-00-4031-00 Water Sales - Resale Pumped	440,140	37,024.29	94,618.58	43,084.80	0.00	345,521.42	21.50
11-4-00-4040-00 Water Sales - Temporary Meter	18,459	2,604.00	8,584.00	5,644.00	0.00	9,875.00	46.50
11-4-00-4040-85 Water Sales - Temporary Meter	112	0.00	0.00	0.00	0.00	112.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	6,463	448.97	1,406.68	1,941.84	0.00	5,056.32	21.77
11-4-00-4042-00 Water Sales - Institutional Pu	100,858	15,439.70	46,005.98	40,691.60	0.00	54,852.02	45.61
11-4-00-4042-85 Water Sales - Other Water Sale	50,900	7,273.86	21,601.16	21,908.38	0.00	29,298.84	42.44
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	56,955	9,369.16	28,193.14	24,647.72	0.00	28,761.86	49.50
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,605,129	271,002.73	754,243.45	558,997.31	0.00	850,885.55	46.99
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	33,014	8,484.18	25,630.02	18,439.72	0.00	7,383.98	77.63
11-4-00-4070-00 Water Sales - Agricultural - G	36,816	6,108.58	18,634.48	16,517.27	0.00	18,181.52	50.62
11-4-00-4071-00 Water Sales - Agricultural - P	1,116,257	162,896.29	501,190.51	364,150.68	0.00	615,066.49	44.90
11-4-00-4071-85 Water Sales - Agricultural - P	871	0.00	0.00	0.00	0.00	871.00	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	<u>31,029</u>	<u>10,098.12</u>	<u>42,592.56</u>	<u>8,820.96</u>	<u>0.00</u>	<u>( 11,563.56)</u>	<u>137.27</u>
TOTAL WATER SALES	6,658,301	1,070,270.38	3,127,159.10	2,168,853.92	0.00	3,531,141.90	46.97
<u>WATER SERVICES</u>							
11-4-00-4093-00 Meter Tests & Installations	5,604	1,375.00	2,625.00	9,460.00	0.00	2,979.00	46.84
11-4-00-4095-00 Temporary Installation	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL WATER SERVICES	5,604	1,375.00	2,625.00	9,560.00	0.00	2,979.00	46.84
<u>WATER STANDBY</u>							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,570,640	146,914.41	441,030.74	393,350.73	0.00	1,129,609.26	28.08
11-4-00-4150-85 Meter Chg - OJAI Residential	1,323,455	123,847.60	371,598.01	323,161.98	0.00	951,856.99	28.08
11-4-00-4151-00 Meter Chg - CMWD Commercial	128,546	12,488.48	37,527.30	34,142.03	0.00	91,018.70	29.19
11-4-00-4151-85 Meter Chg - OJAI Commercial	183,964	16,716.86	52,670.16	49,336.41	0.00	131,293.84	28.63
11-4-00-4152-00 Meter Chg - CMWD Industrial	38,492	3,592.56	10,777.68	9,622.98	0.00	27,714.32	28.00
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,844	172.10	516.30	460.98	0.00	1,327.70	28.00
11-4-00-4153-00 Meter Chg - CMWD Agriculture	232,198	20,893.40	62,680.20	56,677.67	0.00	169,517.80	26.99
11-4-00-4154-00 Meter Chg - CMWD Institutional	42,429	4,905.84	14,717.52	10,789.90	0.00	27,711.48	34.69
11-4-00-4154-85 Meter Chg - OJAI Institutional	57,632	4,386.34	13,159.02	16,933.97	0.00	44,472.98	22.83
11-4-00-4155-00 Meter Chg - CMWD Temporary	25,021	1,105.45	5,354.86	6,072.71	0.00	19,666.14	21.40
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	426,204	40,811.35	121,770.63	106,126.18	0.00	304,433.37	28.57
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	7,644	713.40	2,140.20	1,910.97	0.00	5,503.80	28.00
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	19,693	2,087.43	6,262.29	5,514.12	0.00	13,430.71	31.80
11-4-00-4158-00 Meter Chg - CMWD Resale	440,270	41,335.10	124,005.30	109,788.96	0.00	316,264.70	28.17

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4159-00 Meter Chg - Fire Service	<u>21,622</u>	<u>2,273.50</u>	<u>5,881.32</u>	<u>4,377.87</u>	<u>0.00</u>	<u>15,740.68</u>	<u>27.20</u>
TOTAL WATER STANDBY	4,519,654	422,243.82	1,270,091.53	1,128,267.46	0.00	3,249,562.47	28.10
<u>WATER DELINQUENCY</u>							
11-4-00-4350-00 Hang Tag Fee	31,860	0.00	40.00	7,440.00	0.00	31,820.00	0.13
11-4-00-4351-00 Turn Off Fee	6,102	0.00	0.00	1,240.00	0.00	6,102.00	0.00
11-4-00-4352-00 Turn On Fee	6,048	0.00	0.00	1,240.00	0.00	6,048.00	0.00
11-4-00-4353-00 Late Fee - Residential	47,464	6,398.67	18,571.63	12,754.23	0.00	28,892.37	39.13
11-4-00-4354-00 Alloc Penalty - Residential	0	117,950.00	299,635.00	231,482.50	0.00	( 299,635.00)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	( 12,660.00)	( 12,660.00)	( 50,595.00)	0.00	12,660.00	0.00
11-4-00-4357-00 Late Fee - Business	5,276	457.98	1,325.17	2,780.88	0.00	3,950.83	25.12
11-4-00-4361-00 Late Fee - Industrial	382	189.38	594.91	136.20	0.00	( 212.91)	155.74
11-4-00-4365-00 Late Fee - Resale	178	0.00	221.82	0.00	0.00	( 43.82)	124.62
11-4-00-4369-00 Late Fee - Other	1,450	65.89	831.10	1,068.78	0.00	618.90	57.32
11-4-00-4370-00 Alloc Penalty - Other	0	0.00	0.00	( 39,585.00)	0.00	0.00	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	5,432	821.44	2,048.89	1,346.50	0.00	3,383.11	37.72
11-4-00-4381-00 Late Fee - Agriculture	2,486	259.11	1,869.26	1,777.81	0.00	616.74	75.19
11-4-00-4395-00 N.S.F. - Returned Check Fee	<u>870</u>	<u>90.00</u>	<u>180.00</u>	<u>330.00</u>	<u>0.00</u>	<u>690.00</u>	<u>20.69</u>
TOTAL WATER DELINQUENCY	107,548	113,572.47	312,657.78	171,416.90	0.00	( 205,109.78)	290.71
<u>WATER REVENUE OTHER</u>							
11-4-00-4400-00 Flexible Storage	4,472	0.00	0.00	17,888.00	0.00	4,472.00	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	633,799	5,814.54	186,931.55	58,297.61	0.00	446,867.45	29.49
11-4-00-4425-00 Sale of Fixed Assets	0	0.00	4,050.00	0.00	0.00	( 4,050.00)	0.00
11-4-00-4435-00 Bad Debt Collection Recovery	0	0.00	127.01	424.25	0.00	( 127.01)	0.00
11-4-00-4440-00 Administration Fee	0	144.45	361.24	0.00	0.00	( 361.24)	0.00
11-4-00-4450-00 SWP - Sale of Water	<u>250,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250,000.00</u>	<u>0.00</u>
TOTAL WATER REVENUE OTHER	888,271	5,958.99	191,469.80	76,609.86	0.00	696,801.20	21.56
<u>CAPITAL FACILITIES</u>							
11-4-00-4090-00 Capital Facilities Charge	<u>90,865</u>	<u>5,966.08</u>	<u>12,432.16</u>	<u>2,614.40</u>	<u>0.00</u>	<u>78,432.84</u>	<u>13.68</u>
TOTAL CAPITAL FACILITIES	90,865	5,966.08	12,432.16	2,614.40	0.00	78,432.84	13.68
<u>INTEREST</u>							
11-4-00-4115-00 Interest on Time Deposits and	<u>450,000</u>	<u>0.00</u>	<u>0.00</u>	<u>126,526.45</u>	<u>0.00</u>	<u>450,000.00</u>	<u>0.00</u>
TOTAL INTEREST	450,000	0.00	0.00	126,526.45	0.00	450,000.00	0.00
<u>TAXES &amp; ASSESSMENTS</u>							
11-4-00-4200-00 1 % - Secured Current General	2,375,549	5,173.98	5,173.98	0.00	0.00	2,370,375.02	0.22
11-4-00-4210-00 1 % - Secured Prior Year Gener	<u>0</u>	<u>17,694.60</u>	<u>17,694.60</u>	<u>7,961.34</u>	<u>0.00</u>	<u>( 17,694.60)</u>	<u>0.00</u>
TOTAL TAXES & ASSESSMENTS	2,375,549	22,868.58	22,868.58	7,961.34	0.00	2,352,680.42	0.96
<u>OTHER GOVT. AGENCIES</u>							
11-4-00-4300-00 Federal Disaster Assistance	128,851	0.00	0.00	0.00	0.00	128,851.00	0.00
11-4-00-4305-00 Grant Revenue - Federal	<u>3,825,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,825,000.00</u>	<u>0.00</u>
TOTAL OTHER GOVT. AGENCIES	3,953,851	0.00	0.00	0.00	0.00	3,953,851.00	0.00
<u>MISCELLANEOUS REVENUES</u>							
11-4-00-4235-00 RDA - Pass Through	<u>108,005</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,005.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS REVENUES	108,005	0.00	0.00	0.00	0.00	108,005.00	0.00

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TOTAL NON DEPARTMENTAL	19,157,648	1,642,255.32	4,939,303.95	3,691,810.33	0.00	14,218,344.05	25.78
RECREATION - OPERATIONS							
<u>RECREATION PARK</u>							
11-4-62-4500-00 Animal Permit	31,920	1,934.00	6,210.00	6,286.00	0.00	25,710.00	19.45
11-4-62-4510-00 Boat Fees - Annual	31,220	3,045.00	8,995.00	4,714.00	0.00	22,225.00	28.81
11-4-62-4515-00 Boat Fees - Daily	7,490	1,500.00	3,900.00	1,274.00	0.00	3,590.00	52.07
11-4-62-4525-00 Boat Inspection Fees - Quagga	1,989	305.12	1,481.09	329.95	0.00	507.91	74.46
11-4-62-4530-00 Boat Fees - Overnight	1,000	350.00	486.00	120.00	0.00	514.00	48.60
11-4-62-4535-00 Boat Lock Revenue - Quagga	1,404	360.00	1,188.00	180.00	0.00	216.00	84.62
11-4-62-4545-00 Camping Fees	2,185,000	196,904.00	507,710.00	498,542.50	0.00	1,677,290.00	23.24
11-4-62-4555-00 Commercials - Recreation	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-4-62-4557-00 Bad Debt Collection Recovery	0	91.16	91.16	0.00	0.00 (	91.16)	0.00
11-4-62-4565-00 Donation vouchers	( 2,500)	0.00	0.00	0.00	0.00 (	2,500.00)	0.00
11-4-62-4570-00 Events - Recreation	25,000	50.00	2,719.00	23,569.96	0.00	22,281.00	10.88
11-4-62-4571-00 Events - Movie Night	0	1,220.00	3,340.00	0.00	0.00 (	3,340.00)	0.00
11-4-62-4575-00 Event Reimbursement - Recreation	2,500	0.00	0.00	2,410.06	0.00	2,500.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	1,200	189.00	157.00 (	840.00)	0.00	1,043.00	13.08
11-4-62-4590-00 Grants - Recreation	107,000	20,482.00	20,482.00	0.00	0.00	86,518.00	19.14
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	4,007	85.00	284.99	420.00	0.00	3,722.01	7.11
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	15	0.00	5.00	0.00	0.00	10.00	33.33
11-4-62-4610-00 Miscellaneous Revenue	2,000	180.00	230.00	377.00	0.00	1,770.00	11.50
11-4-62-4620-00 Rain Checks - Recreation	( 1,000)	0.00 (	172.00) (	174.00)	0.00 (	828.00)	17.20
11-4-62-4625-00 Reservations	166,500	16,520.00	41,319.00	34,210.00	0.00	125,181.00	24.82
11-4-62-4630-00 Shower Facility Fees	44,000	0.00	0.00	29,249.25	0.00	44,000.00	0.00
11-4-62-4632-00 Snow Bird Pumping	0	0.00	0.00	498.00	0.00	0.00	0.00
11-4-62-4635-00 Trailer Storage Fees	278,750	23,806.52	90,455.69	56,518.16	0.00	188,294.31	32.45
11-4-62-4640-00 Vehicle Fees - Daily	410,000	36,190.00	152,590.00	173,110.00	0.00	257,410.00	37.22
11-4-62-4645-00 Violation Ordinance Fees	2,840	0.00	350.00	1,825.00	0.00	2,490.00	12.32
11-4-62-4650-00 Visitor Cards	155,520	13,485.00	47,226.00	34,522.00	0.00	108,294.00	30.37
TOTAL RECREATION PARK	3,457,355	316,696.80	889,047.93	867,141.88	0.00	2,568,307.07	25.71
<u>RECREATION-CONCESSION</u>							
11-4-62-4705-00 Boat Rental - Concession	53,000	11,430.05	37,997.25	21,256.51	0.00	15,002.75	71.69
11-4-62-4720-00 Park Store - Recreation	50,000	6,632.64	21,302.86	24,858.83	0.00	28,697.14	42.61
11-4-62-4725-00 Cafe - Concession	24,000	0.00	4,017.29	6,884.93	0.00	19,982.71	16.74
TOTAL RECREATION-CONCESSION	127,000	18,062.69	63,317.40	53,000.27	0.00	63,682.60	49.86
<u>RECREATION OTHER</u>							
11-4-62-4900-00 Over / Short - Recreation	0	( 58.36)	122.94	94.82	0.00 (	122.94)	0.00
TOTAL RECREATION OTHER	0	( 58.36)	122.94	94.82	0.00 (	122.94)	0.00
TOTAL RECREATION - OPERATIONS	3,584,355	334,701.13	952,488.27	920,236.97	0.00	2,631,866.73	26.57

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>RECREATION - WATER PARK</b>							
<b>RECREATION-CONCESSION</b>							
11-4-65-4740-00 Water Park Snack Bar	1,500	0.00	0.00	7,935.00	0.00	1,500.00	0.00
TOTAL RECREATION-CONCESSION	1,500	0.00	0.00	7,935.00	0.00	1,500.00	0.00
<b>RECREATION-WATER PARK</b>							
11-4-65-4805-00 Water Park - Late Day Pass Fee	18,067	0.00	0.00	80,275.00	0.00	18,067.00	0.00
11-4-65-4810-00 Water Park - Group Pass Discou	( 1,618)	0.00	0.00 (	1,272.00)	0.00 (	1,618.00)	0.00
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00	0.00 (	153.00)	0.00 (	0.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,430	0.00	0.00	2,250.00	0.00	6,430.00	0.00
11-4-65-4820-00 Water Park - Locker Fee	174	0.00	0.00	906.00	0.00	174.00	0.00
11-4-65-4825-00 Water Park - Next Day Pass Fee	( 814)	0.00	0.00 (	512.00)	0.00 (	814.00)	0.00
11-4-65-4830-00 Water Park - Promotion	( 375)	0.00	0.00 (	207.50)	0.00 (	375.00)	0.00
11-4-65-4835-00 Water Park - Rain Checks	( 600)	0.00	0.00 (	621.50)	0.00 (	600.00)	0.00
11-4-65-4840-00 Water Park - Reservation Fee	13,850	0.00	0.00	33,680.00	0.00	13,850.00	0.00
11-4-65-4845-00 Water Park - Season Pass Fee	12,350	0.00	0.00	4,445.00	0.00	12,350.00	0.00
11-4-65-4850-00 Water Park - Shade Rental Fee	2,245	0.00	0.00	5,245.00	0.00	2,245.00	0.00
11-4-65-4855-00 Water Park - Shower Facility F	0	0.00	0.00	14.25	0.00	0.00	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	186,620 (	75.00) (	75.00)	478,413.00	0.00	186,695.00	0.04-
11-4-65-4865-00 Water Park - Special Event Fee	0	0.00	0.00	114.00	0.00	0.00	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	2,250	0.00	0.00	4,884.00	0.00	2,250.00	0.00
TOTAL RECREATION-WATER PARK	238,579 (	75.00) (	75.00)	607,460.25	0.00	238,654.00	0.03-
<b>RECREATION OTHER</b>							
11-4-65-4900-00 Over / Short - Water Park	0	0.00	0.00 (	144.45)	0.00	0.00	0.00
TOTAL RECREATION OTHER	0	0.00	0.00 (	144.45)	0.00	0.00	0.00
TOTAL RECREATION - WATER PARK	240,079 (	75.00) (	75.00)	615,250.80	0.00	240,154.00	0.03-
TOTAL REVENUES	22,982,082	1,976,881.45	5,891,717.22	5,227,298.10	0.00	17,090,364.78	25.64

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 RETIREES

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits</u>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	2.57	7.71	0.00	0.00 (	7.71)	0.00
11-5-01-5084-00 Insurance - Group Life	0	61.15	183.45	0.00	0.00 (	183.45)	0.00
11-5-01-5085-00 Insurance - Group Health	510,659	40,491.63	119,532.91	160,743.44	0.00	391,126.09	23.41
11-5-01-5086-00 Insurance - Group Dental	25,709	2,072.84	6,146.12	8,059.36	0.00	19,562.88	23.91
11-5-01-5087-00 Insurance - Group Vision	<u>8,029</u>	<u>591.06</u>	<u>1,773.18</u>	<u>1,537.28</u>	<u>0.00</u>	<u>6,255.82</u>	<u>22.08</u>
TOTAL Benefits	544,397	43,219.25	127,643.37	170,340.08	0.00	416,753.63	23.45
<u>Services &amp; Supplies</u>							
TOTAL RETIREES	544,397	43,219.25	127,643.37	170,340.08	0.00	416,753.63	23.45

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-11-5001-00 Regular Salaries	118,810	6,732.68	19,802.00	17,727.46	0.00	99,008.00	16.67
TOTAL Salaries	118,810	6,732.68	19,802.00	17,727.46	0.00	99,008.00	16.67
<u>Benefits</u>							
11-5-11-5082-00 Social Security Expense	7,366	417.42	1,411.90	1,356.37	0.00	5,954.10	19.17
11-5-11-5083-00 Medicare Expense	1,723	97.64	330.26	317.17	0.00	1,392.74	19.17
11-5-11-5084-00 Insurance - Group Life	369	20.60	61.80	95.40	0.00	307.20	16.75
11-5-11-5085-00 Insurance - Group Health	110,061	5,524.08	16,219.62	33,287.50	0.00	93,841.38	14.74
11-5-11-5086-00 Insurance - Group Dental	4,952	270.24	810.72	1,602.56	0.00	4,141.28	16.37
11-5-11-5087-00 Insurance - Group Vision	1,376	74.24	222.72	260.40	0.00	1,153.28	16.19
TOTAL Benefits	125,847	6,404.22	19,057.02	36,919.40	0.00	106,789.98	15.14
<u>Services &amp; Supplies</u>							
11-5-11-5012-00 Service & Supplies	300	341.05	341.05	0.00	0.00 (	41.05)	113.68
11-5-11-5028-00 Computer Upgrades - Hardware	0	1,618.89	1,618.89	0.00	0.00 (	1,618.89)	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	78.49	154.51	234.00	0.00 (	154.51)	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	0.00	0.00	50.00	0.00	0.00	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	0.00	0.00	765.02	0.00	3,500.00	0.00
11-5-11-5056-00 Travel Expense	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
11-5-11-5057-00 Directors Fee	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	25.00	395.00	0.00	0.00	2,605.00	13.17
TOTAL Services & Supplies	29,300	2,063.43	2,509.45	1,049.02	0.00	26,790.55	8.56
TOTAL BOARD OF DIRECTORS	273,957	15,200.33	41,368.47	55,695.88	0.00	232,588.53	15.10

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-21-5001-00 Regular Salaries	686,503	53,830.79	151,592.72	100,635.72	0.00	534,910.28	22.08
11-5-21-5002-00 Part Time - Temporary Wages	0	0.00	0.00	9,739.48	0.00	0.00	0.00
11-5-21-5006-00 Vacation Pay	27,965	2,362.37	8,176.86	4,222.92	0.00	19,788.14	29.24
11-5-21-5007-00 Jury Duty	304	0.00	0.00	0.00	0.00	304.00	0.00
11-5-21-5008-00 Sick Pay	5,128	0.00	2,127.25	15,279.54	0.00	3,000.75	41.48
11-5-21-5009-00 Holiday Pay	<u>19,683</u>	<u>2,861.54</u>	<u>5,660.38</u>	<u>3,440.41</u>	<u>0.00</u>	<u>14,022.62</u>	<u>28.76</u>
TOTAL Salaries	739,583	59,054.70	167,557.21	133,318.07	0.00	572,025.79	22.66
<u>Benefits</u>							
11-5-21-5078-00 Insurance - Employee Assistanc	119	10.28	30.84	18.80	0.00	88.16	25.92
11-5-21-5079-00 CalPERS Pension Exp - PEPR	0	29.81	810.03	2,398.54	0.00	( 810.03)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	68,641	7,235.43	22,897.26	16,499.27	0.00	45,743.74	33.36
11-5-21-5082-00 Social Security Expense	45,854	1,491.06	8,559.35	6,495.40	0.00	37,294.65	18.67
11-5-21-5083-00 Medicare Expense	10,724	856.51	2,934.43	2,146.37	0.00	7,789.57	27.36
11-5-21-5084-00 Insurance - Group Life	3,560	288.00	864.00	568.00	0.00	2,696.00	24.27
11-5-21-5085-00 Insurance - Group Health	75,008	6,068.63	18,205.89	14,701.04	0.00	56,802.11	24.27
11-5-21-5086-00 Insurance - Group Dental	3,340	270.24	810.72	685.28	0.00	2,529.28	24.27
11-5-21-5087-00 Insurance - Group Vision	<u>918</u>	<u>74.24</u>	<u>222.72</u>	<u>86.80</u>	<u>0.00</u>	<u>695.28</u>	<u>24.26</u>
TOTAL Benefits	208,164	16,324.20	55,335.24	43,599.50	0.00	152,828.76	26.58
<u>Services &amp; Supplies</u>							
11-5-21-5011-00 District Equipment	100	0.00	0.00	26.80	0.00	100.00	0.00
11-5-21-5012-00 Service & Supplies	13,500	5,024.21	6,020.28	6,949.90	491.04	6,988.68	48.23
11-5-21-5028-00 Computer Upgrades - Hardware	2,500	1,348.49	1,546.90	0.00	0.00	953.10	61.88
11-5-21-5029-00 Computer Upgrades - Software	23,000	18,904.58	18,904.58	17,667.84	0.00	4,095.42	82.19
11-5-21-5040-00 Outside Contracts	40,000	21,699.61	21,999.61	0.00	0.00	18,000.39	55.00
11-5-21-5042-00 Communications - Radio & Telep	2,600	591.83	1,631.49	739.53	0.00	968.51	62.75
11-5-21-5044-00 Membership & Dues	98,500	6,150.00	58,644.95	44,967.00	0.00	39,855.05	59.54
11-5-21-5045-00 Printing & Binding	500	0.00	109.50	160.88	0.00	390.50	21.90
11-5-21-5046-00 Books & Publications	7,500	0.00	0.00	1,234.08	0.00	7,500.00	0.00
11-5-21-5047-00 Office Supplies	1,000	0.00	0.00	79.23	0.00	1,000.00	0.00
11-5-21-5048-00 Postage Expense	200	23.00	23.00	76.23	0.00	177.00	11.50
11-5-21-5049-00 Other Professional Fees	600,000	16,001.90	49,406.93	63,158.71	57,315.00	493,278.07	17.79
11-5-21-5055-00 Private Vehicle Mileage	6,060	0.00	0.00	120.64	0.00	6,060.00	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	0.00	1,053.94	0.00	6,700.00	0.00
11-5-21-5059-00 Education & Training Seminars	6,100	1,800.00	2,690.00	2,779.00	0.00	3,410.00	44.10
11-5-21-5077-00 Insurance - Aflac Service Fee	<u>200</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u>	<u>147.50</u>	<u>26.25</u>
TOTAL Services & Supplies	808,460	71,561.12	161,029.74	139,048.78	57,806.04	589,624.22	27.07
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
MANAGEMENT

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies-W.O.</u>							
TOTAL MANAGEMENT	1,756,207	146,940.02	383,922.19	315,966.35	57,806.04	1,314,478.77	25.15



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-24-5001-00 Regular Salaries	114,369	12,303.33	32,659.89	27,331.88	0.00	81,709.11	28.56
11-5-24-5002-00 Part Time - Temporary Wages	40,788	2,376.00	6,642.90	0.00	0.00	34,145.10	16.29
11-5-24-5003-00 Overtime Pay	0	188.66	814.46	2,379.63	0.00	814.46	0.00
11-5-24-5006-00 Vacation Pay	16,503	552.79	829.19	4,696.04	0.00	15,673.81	5.02
11-5-24-5007-00 Jury Duty	321	0.00	0.00	0.00	0.00	321.00	0.00
11-5-24-5008-00 Sick Pay	4,381	0.00	0.00	0.00	0.00	4,381.00	0.00
11-5-24-5009-00 Holiday Pay	<u>12,463</u>	<u>581.40</u>	<u>1,134.19</u>	<u>1,073.38</u>	<u>0.00</u>	<u>11,328.81</u>	<u>9.10</u>
TOTAL Salaries	188,825	16,002.18	42,080.63	35,480.93	0.00	146,744.37	22.29
<u>Benefits</u>							
11-5-24-5078-00 Insurance - Employee Assistanc	29	2.57	7.71	9.40	0.00	21.29	26.59
11-5-24-5081-00 CalPERS Pension Exp - Classic	13,716	2,187.30	6,593.16	7,716.68	0.00	7,122.84	48.07
11-5-24-5082-00 Social Security Expense	11,707	992.52	3,171.15	2,543.14	0.00	8,535.85	27.09
11-5-24-5083-00 Medicare Expense	2,738	232.12	741.63	594.77	0.00	1,996.37	27.09
11-5-24-5084-00 Insurance - Group Life	501	41.55	124.65	162.20	0.00	376.35	24.88
11-5-24-5085-00 Insurance - Group Health	26,108	2,112.29	6,336.87	7,804.08	0.00	19,771.13	24.27
11-5-24-5086-00 Insurance - Group Dental	1,312	106.12	318.36	424.48	0.00	993.64	24.27
11-5-24-5087-00 Insurance - Group Vision	<u>229</u>	<u>18.56</u>	<u>55.68</u>	<u>74.24</u>	<u>0.00</u>	<u>173.32</u>	<u>24.31</u>
TOTAL Benefits	56,340	5,693.03	17,349.21	19,328.99	0.00	38,990.79	30.79
<u>Services &amp; Supplies</u>							
11-5-24-5011-00 District Equipment	2,500	60.85	273.98	164.88	0.00	2,226.02	10.96
11-5-24-5012-00 Service & Supplies	3,000	331.72	1,609.75	802.04	1.50	1,388.75	53.71
11-5-24-5028-00 Computer Upgrades - Hardware	6,500	0.00	114.49	1,018.23	0.00	6,385.51	1.76
11-5-24-5029-00 Computer Upgrades - Software	4,750	0.00	0.00	1,216.00	0.00	4,750.00	0.00
11-5-24-5040-00 Outside Contracts	17,560	0.00	2,928.00	4,266.28	8,572.00	6,060.00	65.49
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	542.76	0.00	167.96	210.72	142.14
11-5-24-5042-00 Communications - Radio & Telep	1,500	277.35	566.81	630.73	0.00	933.19	37.79
11-5-24-5045-00 Printing & Binding	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5052-00 Small Tools	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	0.00	151.96	0.00	500.00	0.00
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-24-5062-00 Pre-Employment Screening	0	45.00	0.00	0.00	0.00	0.00	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u>	<u>52.50</u>	<u>0.00</u>
TOTAL Services & Supplies	38,510	732.42	6,088.29	8,285.12	8,741.46	23,680.25	38.51
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-24-5928-00 Computer Upgrades - Hardware	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>1,764.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	0.00	0.00	1,764.40	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	283,675	22,427.63	65,518.13	64,859.44	8,741.46	209,415.41	26.18

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND

WATER CONSERVATION

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-25-5001-00 Regular Salaries	216,633	20,003.88	58,504.33	46,970.22	0.00	158,128.67	27.01
11-5-25-5002-00 Part Time - Temporary Wages	75,691	5,490.06	16,600.06	12,202.77	0.00	59,090.94	21.93
11-5-25-5003-00 Overtime Pay	0	0.00	332.97	0.00	0.00 (	332.97)	0.00
11-5-25-5006-00 Vacation Pay	30,488	771.56	2,464.90	10,362.41	0.00	28,023.10	8.08
11-5-25-5007-00 Jury Duty	1,793	0.00	0.00	0.00	0.00	1,793.00	0.00
11-5-25-5008-00 Sick Pay	17,934	1,020.87	1,579.06	3,079.60	0.00	16,354.94	8.80
11-5-25-5009-00 Holiday Pay	<u>16,141</u>	<u>1,172.17</u>	<u>2,562.90</u>	<u>1,929.76</u>	<u>0.00</u>	<u>13,578.10</u>	<u>15.88</u>
TOTAL Salaries	358,680	28,458.54	82,044.22	74,544.76	0.00	276,635.78	22.87
<u>Benefits</u>							
11-5-25-5078-00 Insurance - Employee Assistanc	116	15.42	35.98	18.80	0.00	80.02	31.02
11-5-25-5079-00 CalPERS Pension Exp - PEPPRA	0	1,733.12	5,468.76	3,307.70	0.00 (	5,468.76)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	26,264	2,970.14	9,177.28	8,283.81	0.00	17,086.72	34.94
11-5-25-5082-00 Social Security Expense	22,238	1,764.44	5,827.74	5,236.22	0.00	16,410.26	26.21
11-5-25-5083-00 Medicare Expense	5,201	412.64	1,362.92	1,224.64	0.00	3,838.08	26.20
11-5-25-5084-00 Insurance - Group Life	1,124	229.70	401.10	138.20	0.00	723.04	35.68
11-5-25-5085-00 Insurance - Group Health	83,463	7,645.89	19,557.11	14,785.88	0.00	63,906.26	23.43
11-5-25-5086-00 Insurance - Group Dental	4,235	378.60	1,000.92	848.96	0.00	3,234.08	23.63
11-5-25-5087-00 Insurance - Group Vision	<u>688</u>	<u>92.80</u>	<u>204.16</u>	<u>148.48</u>	<u>0.00</u>	<u>483.84</u>	<u>29.67</u>
TOTAL Benefits	143,330	15,242.75	43,035.97	33,992.69	0.00	100,293.54	30.03
<u>Services &amp; Supplies</u>							
11-5-25-5011-00 District Equipment	1,700	141.27	360.21	407.58	66.62	1,273.17	25.11
11-5-25-5012-00 Service & Supplies	19,463	265.20	771.93	3,296.02	643.78	18,047.29	7.27
11-5-25-5028-00 Computer Upgrades - Hardware	2,000	0.00	421.84	1,097.24	0.00	1,578.16	21.09
11-5-25-5029-00 Computer Upgrades - Software	0	0.00	650.00	0.00	0.00 (	650.00)	0.00
11-5-25-5040-00 Outside Contracts	209,587	58,206.47	33,174.33	12,815.55	64,778.84	111,633.83	46.74
11-5-25-5041-00 Clothing & Personal Supplies	500	0.00	94.70	0.00	0.00	405.30	18.94
11-5-25-5042-00 Communications - Radio & Telep	1,600	152.43	719.69	485.36	0.00	880.31	44.98
11-5-25-5044-00 Membership & Dues	14,305 (	275.00)	1,575.00	2,600.00	0.00	12,730.00	11.01
11-5-25-5045-00 Printing & Binding	22,500	476.83	9,334.93	0.00	0.00	13,165.07	41.49
11-5-25-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-25-5047-00 Office Supplies	1,000	0.00	115.55	312.42	0.00	884.45	11.56
11-5-25-5048-00 Postage Expense	9,500	5.15	5.15	370.75	0.00	9,494.85	0.05
11-5-25-5051-00 Advertising & Legal Notices	39,470	150.00	1,520.00	0.00	2,000.00	35,950.00	8.92
11-5-25-5053-00 Public Information Program	0	0.00	0.00	146.00	0.00	0.00	0.00
11-5-25-5055-00 Private Vehicle Mileage	100	0.00	0.00	135.72	0.00	100.00	0.00
11-5-25-5056-00 Travel Expense	3,400	0.00	0.00	0.00	0.00	3,400.00	0.00
11-5-25-5059-00 Education & Training Seminars	3,900	25.00	45.00	232.27	0.00	3,855.00	1.15
11-5-25-5062-00 Pre-Employment Screening	0	0.00	0.00	105.00	0.00	0.00	0.00
11-5-25-5076-00 Insurance - Workers Compensati	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>2,384.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies	329,125	59,147.35	48,788.33	24,388.41	67,489.24	212,847.43	35.33
<u>Other Operating Expenses</u>							

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	831,135	102,848.64	173,868.52	132,925.86	67,489.24	589,776.75	29.04

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-28-5001-00 Regular Salaries	296,345	23,652.93	64,192.48	60,833.82	0.00	232,152.52	21.66
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,100.03	6,548.66	6,456.38	0.00	23,220.34	22.00
11-5-28-5006-00 Vacation Pay	16,406	112.46	2,409.34	4,528.12	0.00	13,996.66	14.69
11-5-28-5007-00 Jury Duty	179	0.00	0.00	0.00	0.00	179.00	0.00
11-5-28-5008-00 Sick Pay	3,007	0.00	423.17	1,110.67	0.00	2,583.83	14.07
11-5-28-5009-00 Holiday Pay	<u>11,546</u>	<u>1,184.47</u>	<u>2,351.75</u>	<u>2,278.64</u>	<u>0.00</u>	<u>9,194.25</u>	<u>20.37</u>
TOTAL Salaries	357,252	27,049.89	75,925.40	75,207.63	0.00	281,326.60	21.25
<u>Benefits</u>							
11-5-28-5078-00 Insurance - Employee Assistanc	87	7.71	23.13	28.20	0.00	63.87	26.59
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	352.24	1,182.67	1,000.76	0.00	( 1,182.67)	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	29,012	3,710.17	11,640.38	12,762.22	0.00	17,371.62	40.12
11-5-28-5082-00 Social Security Expense	22,150	1,678.03	5,689.79	5,425.12	0.00	16,460.21	25.69
11-5-28-5083-00 Medicare Expense	5,181	392.43	1,330.67	1,268.76	0.00	3,850.33	25.68
11-5-28-5084-00 Insurance - Group Life	1,368	110.65	331.95	430.60	0.00	1,036.05	24.27
11-5-28-5085-00 Insurance - Group Health	47,980	3,881.85	11,579.01	14,878.00	0.00	36,400.99	24.13
11-5-28-5086-00 Insurance - Group Dental	2,145	173.56	520.68	694.24	0.00	1,624.32	24.27
11-5-28-5087-00 Insurance - Group Vision	<u>688</u>	<u>55.68</u>	<u>167.04</u>	<u>191.88</u>	<u>0.00</u>	<u>520.96</u>	<u>24.28</u>
TOTAL Benefits	108,611	10,362.32	32,465.32	36,679.78	0.00	76,145.68	29.89
<u>Services &amp; Supplies</u>							
11-5-28-5011-00 District Equipment	9,200	( 1,005.08)	567.70	2,259.62	0.00	8,632.30	6.17
11-5-28-5012-00 Service & Supplies	11,000	312.62	1,149.23	481.66	429.86	9,420.91	14.36
11-5-28-5029-00 Computer Upgrades - Software	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-28-5040-00 Outside Contracts	2,000	0.00	1,281.07	49.05	0.00	718.93	64.05
11-5-28-5041-00 Clothing & Personal Supplies	1,500	0.00	0.00	98.00	0.00	1,500.00	0.00
11-5-28-5042-00 Communications - Radio & Telep	2,500	234.14	873.45	594.08	0.00	1,626.55	34.94
11-5-28-5044-00 Membership & Dues	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5045-00 Printing & Binding	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5046-00 Books & Publications	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-28-5048-00 Postage Expense	500	188.67	188.67	0.00	0.00	311.33	37.73
11-5-28-5049-00 Other Professional Fees	0	0.00	0.00	0.00	2,174.24	( 2,174.24)	0.00
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5056-00 Travel Expense	15,000	0.00	2,640.56	3,027.30	0.00	12,359.44	17.60
11-5-28-5059-00 Education & Training Seminars	4,800	0.00	0.00	70.00	0.00	4,800.00	0.00
11-5-28-5076-00 Insurance - Workers Compensati	0	0.00	0.00	113.79	0.00	0.00	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u>	<u>( 52.50)</u>	<u>0.00</u>
TOTAL Services & Supplies	49,050	( 252.15)	6,753.18	6,728.50	2,604.10	39,692.72	19.08
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies-W.O.</u>							
11-5-28-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>4,365.11</u>	<u>5,408.38</u>	( <u>5,408.38</u> )	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	0.00	0.00	4,365.11	5,408.38	( 5,408.38)	0.00
TOTAL FISHERIES	514,913	37,160.06	115,143.90	122,981.02	8,012.48	391,756.62	23.92

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-30-5001-00 Regular Salaries	639,281	48,574.24	186,976.87	103,530.71	0.00	452,304.13	29.25
11-5-30-5003-00 Overtime Pay	1,500	99.68	178.67	384.47	0.00	1,321.33	11.91
11-5-30-5006-00 Vacation Pay	28,577	1,167.09	4,390.36	7,410.80	0.00	24,186.64	15.36
11-5-30-5007-00 Jury Duty	311	0.00	0.00	0.00	0.00	311.00	0.00
11-5-30-5008-00 Sick Pay	5,240	568.08	877.46	4,430.21	0.00	4,362.54	16.75
11-5-30-5009-00 Holiday Pay	20,114	2,569.37	5,844.13	4,317.30	0.00	14,269.87	29.06
TOTAL Salaries	695,023	52,978.46	198,267.49	120,073.49	0.00	496,755.51	28.53
<u>Benefits</u>							
11-5-30-5078-00 Insurance - Employee Assistanc	232	20.56	51.40	47.00	0.00	180.60	22.16
11-5-30-5079-00 CalPERS Pension Exp - PEPR	0	2,753.57	9,210.42	2,478.84	0.00	9,210.42	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	64,367	6,943.19	22,619.42	21,062.10	0.00	41,747.58	35.14
11-5-30-5082-00 Social Security Expense	43,092	3,228.07	13,584.15	8,226.26	0.00	29,507.85	31.52
11-5-30-5083-00 Medicare Expense	10,077	768.16	3,435.44	2,060.93	0.00	6,641.56	34.09
11-5-30-5084-00 Insurance - Group Life	3,105	333.45	823.71	623.40	0.00	2,281.29	26.53
11-5-30-5085-00 Insurance - Group Health	193,956	9,459.19	23,187.29	26,388.88	0.00	170,768.71	11.95
11-5-30-5086-00 Insurance - Group Dental	6,408	436.60	1,049.00	1,215.84	0.00	5,359.00	16.37
11-5-30-5087-00 Insurance - Group Vision	1,835	148.48	259.84	340.36	0.00	1,575.16	14.16
TOTAL Benefits	323,072	24,091.27	74,220.67	62,443.61	0.00	248,851.33	22.97
<u>Services &amp; Supplies</u>							
11-5-30-5011-00 District Equipment	4,000	( 476.28)	76.76	903.01	0.00	3,923.24	1.92
11-5-30-5012-00 Service & Supplies	23,170	413.20	3,981.26	2,139.78	1,097.66	18,091.08	21.92
11-5-30-5013-00 Utilities	28,500	3,486.44	8,326.54	7,806.50	0.00	20,173.46	29.22
11-5-30-5028-00 Computer Upgrades - Hardware	3,500	0.00	0.00	1,063.38	0.00	3,500.00	0.00
11-5-30-5034-00 Bank Charges	18,000	1,427.98	4,706.83	5,903.47	0.00	13,293.17	26.15
11-5-30-5037-00 Purchased Water	2,500	481.50	1,276.54	855.42	0.00	1,223.46	51.06
11-5-30-5038-00 Bad Debt Expense	13,000	0.00	0.00	0.00	0.00	13,000.00	0.00
11-5-30-5040-00 Outside Contracts	187,200	7,457.53	28,424.16	29,460.25	5,602.00	153,173.84	18.18
11-5-30-5041-00 Clothing & Personal Supplies	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-30-5042-00 Communications - Radio & Telep	51,000	4,063.98	15,272.25	15,871.42	0.00	35,727.75	29.95
11-5-30-5043-00 Office Equipment Maintenance	8,500	112.61	1,249.35	942.81	337.83	6,912.82	18.67
11-5-30-5044-00 Membership & Dues	760	0.00	0.00	0.00	0.00	760.00	0.00
11-5-30-5045-00 Printing & Binding	5,600	3,485.39	5,640.39	488.30	458.21	( 498.60)	108.90
11-5-30-5047-00 Office Supplies	13,200	1,967.59	3,598.04	1,233.87	0.00	9,601.96	27.26
11-5-30-5048-00 Postage Expense	5,500	2,051.30	2,187.24	1,331.01	0.00	3,312.76	39.77
11-5-30-5049-00 Other Professional Fees	46,000	700.00	14,254.78	12,836.50	21,110.00	10,635.22	76.88
11-5-30-5051-00 Advertising & Legal Notices	0	0.00	50.69	0.00	0.00	( 50.69)	0.00
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	0.00	0.00	139.00	0.00	2,300.00	0.00
11-5-30-5062-00 Pre-Employment Screening	0	45.00	0.00	0.00	0.00	0.00	0.00
11-5-30-5064-00 Interest / Penalty Expenses	309,001	9,422.50	9,422.50	13,950.27	0.00	299,578.50	3.05
11-5-30-5065-00 Credit Card Fees	40,000	6,605.32	17,126.76	11,131.28	0.00	22,873.24	42.82
11-5-30-5068-00 Petty Cash Over / Short	0	0.00	0.00	5.00	0.00	0.00	0.00
11-5-30-5069-00 Property Tax Collection Fee	6,000	219.14	219.14	20.00	0.00	5,780.86	3.65

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-30-5070-00 Property Tax Administration Fe	26,000	0.00	0.00	0.00	0.00	26,000.00	0.00
11-5-30-5075-00 Insurance - Liability Premium	75,000	0.00	0.00	70,697.47	0.00	75,000.00	0.00
11-5-30-5076-00 Insurance - Workers Compensati	168,000	0.00	131,462.18	141,354.00	0.00	36,537.82	78.25
11-5-30-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u>	<u>( 52.50)</u>	<u>0.00</u>
TOTAL Services & Supplies	1,117,159	41,480.70	247,327.91	318,167.74	28,605.70	841,225.39	24.70
<u>Other Operating Expenses</u>							
11-5-30-5090-00 Other Operating Expenses	0	0.00	0.00	670.00	0.00	0.00	0.00
11-5-30-5093-00 Administration Overhead	<u>( 524,236)</u>	<u>0.00</u>	<u>0.00</u>	<u>( 450,929.86)</u>	<u>0.00</u>	<u>( 524,235.86)</u>	<u>0.00</u>
TOTAL Other Operating Expenses	( 524,236)	0.00	0.00	( 450,259.86)	0.00	( 524,235.86)	0.00
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	1,611,018	118,550.43	519,816.07	50,424.98	28,605.70	1,062,596.37	34.04

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 WAREHOUSE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-32-5001-00 Regular Salaries	7,939	0.00	0.00	1,846.99	0.00	7,939.00	0.00
11-5-32-5003-00 Overtime Pay	0	0.00	0.00	29.34	0.00	0.00	0.00
11-5-32-5006-00 Vacation Pay	399	0.00	0.00	218.64	0.00	399.00	0.00
11-5-32-5007-00 Jury Duty	4	0.00	0.00	0.00	0.00	4.00	0.00
11-5-32-5008-00 Sick Pay	73	0.00	0.00	47.83	0.00	73.00	0.00
11-5-32-5009-00 Holiday Pay	<u>281</u>	<u>0.00</u>	<u>0.00</u>	<u>72.88</u>	<u>0.00</u>	<u>281.00</u>	<u>0.00</u>
TOTAL Salaries	8,696	0.00	0.00	2,215.68	0.00	8,696.00	0.00
<u>Benefits</u>							
11-5-32-5081-00 CalPERS Pension Exp - Classic	807	24.56	73.68	514.85	0.00	733.32	9.13
11-5-32-5082-00 Social Security Expense	539	0.00	0.00	160.77	0.00	539.00	0.00
11-5-32-5083-00 Medicare Expense	<u>126</u>	<u>0.00</u>	<u>0.00</u>	<u>37.62</u>	<u>0.00</u>	<u>126.00</u>	<u>0.00</u>
TOTAL Benefits	1,472	24.56	73.68	713.24	0.00	1,398.32	5.01
<u>Services &amp; Supplies</u>							
11-5-32-5011-00 District Equipment	0	1,718.85	7,286.54	55.43	0.00 (	7,286.54)	0.00
11-5-32-5012-00 Service & Supplies	3,500	0.00	1,776.07	5,330.96 (	46.00)	1,769.93	49.43
11-5-32-5013-00 Utilities	3,000	392.80	636.67	773.09	0.00	2,363.33	21.22
11-5-32-5040-00 Outside Contracts	0	0.00	0.00	16.35	0.00	0.00	0.00
11-5-32-5059-00 Education & Training Seminars	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-32-5061-00 Gain / Losses on Inventory	<u>5,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies	11,800	2,111.65	9,699.28	6,175.83 (	46.00)	2,146.72	81.81
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
TOTAL WAREHOUSE	21,968	2,136.21	9,772.96	9,104.75 (	46.00)	12,241.04	44.28



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 GARAGE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-33-5001-00 Regular Salaries	22,760	1,302.41	2,763.00	2,251.91	0.00	19,997.00	12.14
11-5-33-5006-00 Vacation Pay	1,145	22.27	284.28	218.35	0.00	860.72	24.83
11-5-33-5007-00 Jury Duty	13	0.00	0.00	0.00	0.00	13.00	0.00
11-5-33-5008-00 Sick Pay	210	0.00	0.00	43.67	0.00	210.00	0.00
11-5-33-5009-00 Holiday Pay	<u>806</u>	<u>44.54</u>	<u>88.21</u>	<u>85.26</u>	<u>0.00</u>	<u>717.79</u>	<u>10.94</u>
TOTAL Salaries	24,934	1,369.22	3,135.49	2,599.19	0.00	21,798.51	12.58
<u>Benefits</u>							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	73.35	242.80	211.02	0.00 (	242.80)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	2,314	70.44	211.32	326.61	0.00	2,102.68	9.13
11-5-33-5082-00 Social Security Expense	1,546	84.88	222.75	186.06	0.00	1,323.25	14.41
11-5-33-5083-00 Medicare Expense	<u>361</u>	<u>19.86</u>	<u>52.10</u>	<u>43.51</u>	<u>0.00</u>	<u>308.90</u>	<u>14.43</u>
TOTAL Benefits	4,221	248.53	728.97	767.20	0.00	3,492.03	17.27
<u>Services &amp; Supplies</u>							
11-5-33-5011-00 District Equipment	3,004 (	158.44)	4,128.42	1,901.04	0.00 (	1,124.42)	137.43
11-5-33-5012-00 Service & Supplies	33,685	652.64	1,437.80	429.24	0.00	32,247.20	4.27
11-5-33-5013-00 Utilities	0	392.80	954.41	773.06	0.00 (	954.41)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	( 365,604)	3,680.67 (	34,708.48) (	49,559.06)	0.00 (	330,895.52)	9.49
11-5-33-5033-00 Vehicle Costs Direct	175,000	13,577.07	40,985.10	34,965.36	1,089.04	132,925.86	24.04
11-5-33-5040-00 Outside Contracts	32,132	460.00	2,055.00	5,523.88	4,140.00	25,937.00	19.28
11-5-33-5042-00 Communications - Radio & Telep	0	20.16	60.39	58.60	0.00 (	60.39)	0.00
11-5-33-5050-00 Licenses & Permits	6,200	622.50	622.50	1,238.00 (	4,153.60)	9,731.10	56.95-
11-5-33-5061-00 Gain / Losses on Inventory	<u>0</u> (	<u>0.04</u> ) (	<u>0.09</u> )	<u>106.86</u>	<u>0.00</u>	<u>0.09</u>	<u>0.00</u>
TOTAL Services & Supplies	( 115,583)	19,247.36	15,535.05 (	4,563.02)	1,075.44 (	132,193.49)	14.37-
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-33-5912-00 Service & Supplies	<u>103,500</u>	<u>30,831.64</u>	<u>30,831.64</u>	<u>15,200.86</u>	<u>46,307.18</u>	<u>26,361.18</u>	<u>74.53</u>
TOTAL Services & Supplies-W.O.	103,500	30,831.64	30,831.64	15,200.86	46,307.18	26,361.18	74.53
TOTAL GARAGE	17,072	51,696.75	50,231.15	14,004.23	47,382.62 (	80,541.77)	571.78

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 SAFETY

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-35-5001-00 Regular Salaries	107,618	12,238.95	25,008.30	21,156.63	0.00	82,609.70	23.24
11-5-35-5006-00 Vacation Pay	5,414	209.22	2,670.61	2,051.15	0.00	2,743.39	49.33
11-5-35-5007-00 Jury Duty	59	0.00	0.00	0.00	0.00	59.00	0.00
11-5-35-5008-00 Sick Pay	993	0.00	0.00	410.23	0.00	993.00	0.00
11-5-35-5009-00 Holiday Pay	<u>3,810</u>	<u>418.44</u>	<u>828.67</u>	<u>800.94</u>	<u>0.00</u>	<u>2,981.33</u>	<u>21.75</u>
TOTAL Salaries	117,894	12,866.61	28,507.58	24,418.95	0.00	89,386.42	24.18
<u>Benefits</u>							
11-5-35-5078-00 Insurance - Employee Assistanc	29	2.57	7.71	9.40	0.00	21.29	26.59
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	689.74	2,282.32	1,983.01	0.00 (	2,282.32)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	10,942	944.73	2,834.19	0.00	0.00	8,107.81	25.90
11-5-35-5082-00 Social Security Expense	7,309	797.74	2,093.01	1,747.77	0.00	5,215.99	28.64
11-5-35-5083-00 Medicare Expense	1,709	186.56	489.50	489.77	0.00	1,219.50	28.64
11-5-35-5084-00 Insurance - Group Life	7,402	61.50	184.50	242.00	0.00	7,217.50	2.49
11-5-35-5085-00 Insurance - Group Health	27,682	2,239.62	6,718.86	8,881.92	0.00	20,963.14	24.27
11-5-35-5086-00 Insurance - Group Dental	1,312	106.12	318.36	424.48	0.00	993.64	24.27
11-5-35-5087-00 Insurance - Group Vision	<u>229</u>	<u>18.56</u>	<u>55.68</u>	<u>43.40</u>	<u>0.00</u>	<u>173.32</u>	<u>24.31</u>
TOTAL Benefits	56,614	5,047.14	14,984.13	13,740.75	0.00	41,629.87	26.47
<u>Services &amp; Supplies</u>							
11-5-35-5011-00 District Equipment	0	0.00	0.00	40.20	0.00	0.00	0.00
11-5-35-5012-00 Services & Supplies	6,530	2,212.80	6,769.38	231.39	686.34 (	925.72)	114.18
11-5-35-5029-00 Computer Upgrades - Software	4,440	0.00	0.00	0.00	0.00	4,440.00	0.00
11-5-35-5040-00 Outside Contracts	27,300	1,724.29	1,724.29	3,133.07	0.00	25,575.71	6.32
11-5-35-5042-00 Communications - Radio & Telep	0	43.28	135.63	54.67	0.00 (	135.63)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-35-5054-00 Safety Program	0	0.00	0.00	662.36	0.00	0.00	0.00
11-5-35-5055-00 Private Vehicle Mileage	0	0.00	20.70	58.00	0.00 (	20.70)	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	0.00	31.32	0.00	1,800.00	0.00
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	0.00	0.00	0.00	1,400.00	0.00
11-5-35-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u> (	<u>52.50)</u>	<u>0.00</u>
TOTAL Services & Supplies	41,720	3,997.87	8,702.50	4,246.01	686.34	32,331.16	22.50
<u>Other Operating Expenses</u>							
TOTAL SAFETY	216,228	21,911.62	52,194.21	42,405.71	686.34	163,347.45	24.46

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-40-5001-00 Regular Salaries	746,901	47,594.02	134,548.17	122,537.00	0.00	612,352.83	18.01
11-5-40-5002-00 Part Time - Temporary Wages	0	0.00	0.00	10,032.00	0.00	0.00	0.00
11-5-40-5003-00 Overtime Pay	10,000	0.00	0.00	566.25	0.00	10,000.00	0.00
11-5-40-5006-00 Vacation Pay	38,076	4,674.51	9,366.55	17,114.94	0.00	28,709.45	24.60
11-5-40-5007-00 Jury Duty	415	0.00	0.00	0.00	0.00	415.00	0.00
11-5-40-5008-00 Sick Pay	6,982	0.00	604.53	5,983.07	0.00	6,377.47	8.66
11-5-40-5009-00 Holiday Pay	26,799	3,121.83	6,228.58	5,919.94	0.00	20,570.42	23.24
11-5-40-5010-00 Seasonal Pay	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>9,361.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Salaries	829,173	55,390.36	150,747.83	171,514.20	0.00	678,425.17	18.18
<u>Benefits</u>							
11-5-40-5078-00 Insurance - Employee Assistanc	174	15.42	46.26	56.40	0.00	127.74	26.59
11-5-40-5079-00 CalPERS Pension Exp - PEPR	0	2,102.42	9,954.52	8,523.28	0.00	( 9,954.52)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	76,027	5,431.34	16,022.79	17,049.46	0.00	60,004.21	21.08
11-5-40-5082-00 Social Security Expense	51,409	2,445.52	10,454.62	11,408.37	0.00	40,954.38	20.34
11-5-40-5083-00 Medicare Expense	12,023	803.28	2,689.23	2,855.80	0.00	9,333.77	22.37
11-5-40-5084-00 Insurance - Group Life	3,055	247.20	741.60	964.80	0.00	2,313.40	24.27
11-5-40-5085-00 Insurance - Group Health	106,558	8,621.21	25,863.63	33,349.64	0.00	80,694.37	24.27
11-5-40-5086-00 Insurance - Group Dental	5,185	419.52	1,258.56	1,678.08	0.00	3,926.44	24.27
11-5-40-5087-00 Insurance - Group Vision	<u>1,376</u>	<u>111.36</u>	<u>334.08</u>	<u>414.60</u>	<u>0.00</u>	<u>1,041.92</u>	<u>24.28</u>
TOTAL Benefits	255,807	20,197.27	67,365.29	76,300.43	0.00	188,441.71	26.33
<u>Services &amp; Supplies</u>							
11-5-40-5011-00 District Equipment	14,200	( 313.91)	872.45	2,651.79	0.00	13,327.55	6.14
11-5-40-5012-00 Service & Supplies	112,350	871.93	5,067.27	2,813.67	9,924.33	97,358.40	13.34
11-5-40-5020-00 Gauging Stations Agreement	6,000	0.00	0.00	0.00	0.00	6,000.00	0.00
11-5-40-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	0.00	169.45	( 169.45)	0.00
11-5-40-5029-00 Computer Upgrades - Software	24,000	0.00	749.00	6,725.55	13,935.00	9,316.00	61.18
11-5-40-5040-00 Outside Contracts	165,000	9,673.48	23,423.63	133,128.94	772,102.12	( 630,525.75)	482.14
11-5-40-5041-00 Clothing & Personal Supplies	1,000	0.00	159.77	0.00	0.00	840.23	15.98
11-5-40-5042-00 Communications - Radio & Telep	0	471.33	1,528.95	1,388.89	0.00	( 1,528.95)	0.00
11-5-40-5044-00 Membership & Dues	0	2,941.14	4,181.47	7,413.68	( 1,262.50)	( 2,918.97)	0.00
11-5-40-5047-00 Office Supplies	0	0.00	0.00	42.34	0.00	0.00	0.00
11-5-40-5048-00 Postage Expense	0	13.90	13.90	74.05	0.00	( 13.90)	0.00
11-5-40-5050-00 Licenses & Permits	181,000	562.00	162.00	3,347.00	0.00	180,838.00	0.09
11-5-40-5052-00 Small Tools	0	0.00	63.12	0.00	0.00	( 63.12)	0.00
11-5-40-5054-00 Safety Program	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	0	190.67	505.71	223.88	0.00	( 505.71)	0.00
11-5-40-5056-00 Travel Expense	0	0.00	0.00	1,021.46	0.00	0.00	0.00
11-5-40-5059-00 Education & Training Seminars	4,000	0.00	100.00	244.00	0.00	3,900.00	2.50
11-5-40-5062-00 Pre-Employment Screening	0	0.00	0.00	90.00	0.00	0.00	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u>	<u>( 52.50)</u>	<u>0.00</u>
TOTAL Services & Supplies	508,550	14,428.04	36,879.77	159,200.25	794,868.40	( 323,198.17)	163.55
<u>Salaries - Work Orders</u>							
11-5-40-5901-00 Regular Salaries	<u>0</u>	<u>7,623.30</u>	<u>31,374.37</u>	<u>25,966.56</u>	<u>0.00</u>	<u>( 31,374.37)</u>	<u>0.00</u>
TOTAL Salaries - Work Orders	0	7,623.30	31,374.37	25,966.56	0.00	( 31,374.37)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	707.51	3,256.49	2,635.30	0.00 (	3,256.49)	0.00
11-5-40-5982-00 Social Security Expense	0	472.65	2,218.13	1,949.50	0.00 (	2,218.13)	0.00
11-5-40-5983-00 Medicare Expense	<u>0</u>	<u>110.53</u>	<u>518.75</u>	<u>455.92</u>	<u>0.00</u> (	<u>518.75)</u>	<u>0.00</u>
TOTAL Benefits - Work Orders	0	1,290.69	5,993.37	5,040.72	0.00 (	5,993.37)	0.00
<u>Services &amp; Supplies-W.O.</u>							
11-5-40-5912-00 Service & Supplies	1,600,000	38,841.85	85,714.68	5,558.90	201,030.95	1,313,254.37	17.92
11-5-40-5940-00 Outside Contracts	16,075,000	430,301.90	1,122,639.65	683,892.75	1,863,823.12	13,088,537.23	18.58
11-5-40-5950-00 Licenses & Permits	0	0.00	3,898.00	5,574.75	204,958.00 (	208,856.00)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	<u>0</u>	<u>0.00</u>	<u>6.81</u>	<u>0.00</u>	<u>0.00</u> (	<u>6.81)</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	17,675,000	469,143.75	1,212,259.14	695,026.40	2,269,812.07	14,192,928.79	19.70
TOTAL ENGINEERING	19,268,530	568,073.41	1,504,619.77	1,133,048.56	3,064,680.47	14,699,229.76	23.71

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND

WATER QUALITY - LAB

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-42-5001-00 Regular Salaries	269,352	20,796.61	59,963.75	50,618.52	0.00	209,388.25	22.26
11-5-42-5002-00 Part Time - Temporary Wages	19,125	0.00	0.00	0.00	0.00	19,125.00	0.00
11-5-42-5003-00 Overtime Pay	11,125	499.70	3,272.78	1,868.67	0.00	7,852.22	29.42
11-5-42-5006-00 Vacation Pay	13,551	1,131.28	4,777.44	3,263.24	0.00	8,773.56	35.26
11-5-42-5007-00 Jury Duty	147	0.00	0.00	0.00	0.00	147.00	0.00
11-5-42-5008-00 Sick Pay	2,484	165.92	675.49	1,223.67	0.00	1,808.51	27.19
11-5-42-5009-00 Holiday Pay	<u>9,537</u>	<u>1,082.85</u>	<u>2,234.42</u>	<u>1,921.09</u>	<u>0.00</u>	<u>7,302.58</u>	<u>23.43</u>
TOTAL Salaries	325,321	23,676.36	70,923.88	58,895.19	0.00	254,397.12	21.80
<u>Benefits</u>							
11-5-42-5078-00 Insurance - Employee Assistanc	87	7.71	23.13	28.20	0.00	63.87	26.59
11-5-42-5079-00 CalPERS Pension Exp - PEPR	0	1,027.06	3,544.59	2,317.85	0.00	3,544.59	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	29,264	3,172.81	9,896.91	8,602.12	0.00	19,367.09	33.82
11-5-42-5082-00 Social Security Expense	20,169	1,443.70	5,262.46	4,192.02	0.00	14,906.54	26.09
11-5-42-5083-00 Medicare Expense	4,717	343.31	1,236.40	983.21	0.00	3,480.60	26.21
11-5-42-5084-00 Insurance - Group Life	801	64.80	194.40	402.60	0.00	606.60	24.27
11-5-42-5085-00 Insurance - Group Health	75,814	6,133.84	18,225.21	21,665.76	0.00	57,588.79	24.04
11-5-42-5086-00 Insurance - Group Dental	3,935	318.36	955.08	1,109.76	0.00	2,979.92	24.27
11-5-42-5087-00 Insurance - Group Vision	<u>688</u>	<u>55.68</u>	<u>167.04</u>	<u>191.88</u>	<u>0.00</u>	<u>520.96</u>	<u>24.28</u>
TOTAL Benefits	135,475	12,567.27	39,505.22	39,493.40	0.00	95,969.78	29.16
<u>Services &amp; Supplies</u>							
11-5-42-5011-00 District Equipment	8,600	28.74	1,175.74	2,046.67	0.00	7,424.26	13.67
11-5-42-5012-00 Service & Supplies	45,672	2,210.00	13,628.74	8,998.92	1,335.99	30,707.27	32.77
11-5-42-5028-00 Computer Upgrades - Hardware	3,275	0.00	0.00	1,063.36	0.00	3,275.00	0.00
11-5-42-5040-00 Outside Contracts	164,245	5,682.25	17,246.90	37,365.71	46,008.31	100,989.79	38.51
11-5-42-5041-00 Clothing & Personal Supplies	1,430	0.00	253.09	297.73	0.00	1,176.91	17.70
11-5-42-5042-00 Communications - Radio & Telep	4,400	220.53	645.24	600.34	0.00	3,754.76	14.66
11-5-42-5044-00 Membership & Dues	210	0.00	0.00	0.00	0.00	210.00	0.00
11-5-42-5045-00 Printing & Binding	300	0.00	0.00	167.63	0.00	300.00	0.00
11-5-42-5046-00 Books & Publications	150	0.00	0.00	0.00	0.00	150.00	0.00
11-5-42-5048-00 Postage Expense	580	113.30	169.77	382.03	0.00	410.23	29.27
11-5-42-5050-00 Licenses & Permits	39,067	526.00	526.00	3,349.00	0.00	38,541.00	1.35
11-5-42-5051-00 Advertising & Legal Notices	324	0.00	142.21	0.00	0.00	181.79	43.89
11-5-42-5052-00 Small Tools	750	24.90	24.90	0.00	0.00	725.10	3.32
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	0.00	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	2,461	0.00	0.00	0.00	0.00	2,461.00	0.00
11-5-42-5059-00 Education & Training Seminars	2,823	0.00	100.00	70.00	0.00	2,723.00	3.54
11-5-42-5062-00 Pre-Employment Screening	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>32.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies	274,802	8,805.72	33,912.59	54,373.39	47,344.30	193,545.11	29.57
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-42-5912-00 Service & Supplies	150,000	0.00	17,662.08	7,929.25	0.00	132,337.92	11.77
TOTAL Services & Supplies-W.O.	150,000	0.00	17,662.08	7,929.25	0.00	132,337.92	11.77
TOTAL WATER QUALITY - LAB	885,598	45,049.35	162,003.77	160,691.23	47,344.30	676,249.93	23.64

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-50-5001-00 Regular Salaries	434,098	31,977.99	92,722.66	72,088.31	0.00	341,375.34	21.36
11-5-50-5003-00 Overtime Pay	15,000	3,695.21	10,759.08	6,207.54	0.00	4,240.92	71.73
11-5-50-5005-00 Standby Pay	9,640	1,477.44	3,993.68	1,763.04	0.00	5,646.32	41.43
11-5-50-5006-00 Vacation Pay	21,837	2,252.16	7,679.71	2,247.09	0.00	14,157.29	35.17
11-5-50-5007-00 Jury Duty	238	0.00	0.00	229.27	0.00	238.00	0.00
11-5-50-5008-00 Sick Pay	4,004	575.59	2,511.07	1,362.54	0.00	1,492.93	62.71
11-5-50-5009-00 Holiday Pay	<u>15,370</u>	<u>1,631.93</u>	<u>3,435.71</u>	<u>2,594.25</u>	<u>0.00</u>	<u>11,934.29</u>	<u>22.35</u>
TOTAL Salaries	500,187	41,610.32	121,101.91	86,492.04	0.00	379,085.09	24.21
<b>Benefits</b>							
11-5-50-5078-00 Insurance - Employee Assistanc	0	15.42	46.26	44.65	0.00 (	46.26)	0.00
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,602.11	5,512.28	4,576.11	0.00 (	5,512.28)	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	45,527	4,356.90	13,645.81	5,522.45	0.00	31,881.19	29.97
11-5-50-5082-00 Social Security Expense	31,609	2,519.35	8,935.27	6,166.37	0.00	22,673.73	28.27
11-5-50-5083-00 Medicare Expense	7,393	603.39	2,103.90	1,449.02	0.00	5,289.10	28.46
11-5-50-5084-00 Insurance - Group Life	1,231	120.85	362.55	352.20	0.00	868.45	29.45
11-5-50-5085-00 Insurance - Group Health	84,498	7,633.52	22,700.97	25,434.61	0.00	61,797.03	26.87
11-5-50-5086-00 Insurance - Group Dental	1,147	337.68	1,013.04	1,182.12	0.00	133.96	88.32
11-5-50-5087-00 Insurance - Group Vision	<u>1,231</u>	<u>111.36</u>	<u>334.08</u>	<u>352.64</u>	<u>0.00</u>	<u>896.92</u>	<u>27.14</u>
TOTAL Benefits	172,636	17,300.58	54,654.16	45,080.17	0.00	117,981.84	31.66
<b>Services &amp; Supplies</b>							
11-5-50-5011-00 District Equipment	32,000	711.21	8,957.13	11,214.35	0.00	23,042.87	27.99
11-5-50-5012-00 Service & Supplies	86,010	1,677.74	33,389.69	15,612.39	6,020.32	46,599.99	45.82
11-5-50-5040-00 Outside Contracts	8,500	0.00	1,949.94	1,949.94	0.00	6,550.06	22.94
11-5-50-5041-00 Clothing & Personal Supplies	4,950	142.80	4,154.51	2,251.10	1,136.72 (	341.23)	106.89
11-5-50-5042-00 Communications - Radio & Telep	4,500	303.84	1,303.20	1,504.97	0.00	3,196.80	28.96
11-5-50-5050-00 Licenses & Permits	1,000	0.00	155.00	140.00	0.00	845.00	15.50
11-5-50-5052-00 Small Tools	14,600	1,297.41	6,010.56	312.17	0.00	8,589.44	41.17
11-5-50-5056-00 Travel Expense	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-50-5059-00 Education & Training Seminars	<u>4,585</u>	<u>0.00</u>	<u>633.53</u>	<u>3,853.20</u>	<u>0.00</u>	<u>3,951.47</u>	<u>13.82</u>
TOTAL Services & Supplies	158,145	4,133.00	56,553.56	36,838.12	7,157.04	94,434.40	40.29
<b>Services &amp; Supplies-W.O.</b>							
11-5-50-5912-00 Service & Supplies	<u>60,000</u>	<u>1,567.93</u>	<u>1,567.93</u>	<u>4,028.50</u>	<u>15,328.39</u>	<u>43,103.68</u>	<u>28.16</u>
TOTAL Services & Supplies-W.O.	60,000	1,567.93	1,567.93	4,028.50	15,328.39	43,103.68	28.16
TOTAL UTILITIES MAINTENANCE	890,968	64,611.83	233,877.56	172,438.83	22,485.43	634,605.01	28.77

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-52-5001-00 Regular Salaries	474,332	38,026.47	102,463.65	97,573.50	0.00	371,868.35	21.60
11-5-52-5002-00 Part Time - Temporary Wages	0	0.00	0.00	2,240.00	0.00	0.00	0.00
11-5-52-5003-00 Overtime Pay	32,200	8,063.69	15,089.52	18,496.53	0.00	17,110.48	46.86
11-5-52-5005-00 Standby Pay	24,100	2,064.34	5,297.63	5,180.72	0.00	18,802.37	21.98
11-5-52-5006-00 Vacation Pay	26,021	579.43	2,112.74	6,479.21	0.00	23,908.26	8.12
11-5-52-5007-00 Jury Duty	283	0.00	0.00	0.00	0.00	283.00	0.00
11-5-52-5008-00 Sick Pay	47,713	592.93	4,577.28	3,091.11	0.00	43,135.72	9.59
11-5-52-5009-00 Holiday Pay	<u>18,314</u>	<u>1,775.59</u>	<u>3,634.03</u>	<u>3,678.82</u>	<u>0.00</u>	<u>14,679.97</u>	<u>19.84</u>
TOTAL Salaries	622,963	51,102.45	133,174.85	136,739.89	0.00	489,788.15	21.38
<u>Benefits</u>							
11-5-52-5078-00 Insurance - Employee Assistanc	119	12.85	43.69	28.20	0.00	75.31	36.71
11-5-52-5079-00 CalPERS Pension Exp - PEPR	0	1,791.43	6,096.76	3,897.25	0.00	( 6,096.76)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	57,817	4,756.40	14,843.39	13,862.50	0.00	42,973.61	25.67
11-5-52-5082-00 Social Security Expense	38,624	3,132.40	9,993.29	9,873.48	0.00	28,630.71	25.87
11-5-52-5083-00 Medicare Expense	9,032	787.24	2,391.82	2,313.30	0.00	6,640.18	26.48
11-5-52-5084-00 Insurance - Group Life	1,539	153.15	516.65	327.00	0.00	1,022.35	33.57
11-5-52-5085-00 Insurance - Group Health	89,916	9,056.71	30,733.99	19,884.76	0.00	59,182.01	34.18
11-5-52-5086-00 Insurance - Group Dental	4,235	448.76	1,558.52	946.08	0.00	2,676.48	36.80
11-5-52-5087-00 Insurance - Group Vision	<u>918</u>	<u>92.80</u>	<u>315.52</u>	<u>222.72</u>	<u>0.00</u>	<u>602.48</u>	<u>34.37</u>
TOTAL Benefits	202,200	20,231.74	66,493.63	51,355.29	0.00	135,706.37	32.89
<u>Services &amp; Supplies</u>							
11-5-52-5011-00 District Equipment	20,000	2,656.24	7,091.10	5,228.31	0.00	12,908.90	35.46
11-5-52-5012-00 Service & Supplies	101,800	48,215.68	75,545.87	12,109.67	6,176.89	20,077.24	80.28
11-5-52-5013-00 Utilities	0	1,988.84	3,104.89	5,020.44	0.00	( 3,104.89)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	206,771.08	280,367.74	273,638.95	0.00	1,579,632.26	15.07
11-5-52-5028-00 Computer Upgrades - Hardware	8,000	3,226.85	8,828.87	2,157.53	0.00	( 828.87)	110.36
11-5-52-5040-00 Outside Contracts	233,600	16,187.66	40,989.98	35,772.43	50,494.37	142,115.65	39.16
11-5-52-5041-00 Clothing & Personal Supplies	5,850	0.00	0.00	1,166.83	0.00	5,850.00	0.00
11-5-52-5042-00 Communications - Radio & Telep	5,660	935.42	2,669.57	2,566.58	0.00	2,990.43	47.17
11-5-52-5046-00 Books & Publications	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-52-5050-00 Licenses & Permits	57,444	0.00	7,450.54	22,099.51	0.00	49,993.46	12.97
11-5-52-5052-00 Small Tools	6,600	0.00	0.00	2,104.52	0.00	6,600.00	0.00
11-5-52-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-52-5056-00 Travel Expense	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-52-5059-00 Education & Training Seminars	10,220	0.00	0.00	425.00	0.00	10,220.00	0.00
11-5-52-5076-00 Insurance - Workers Compensati	<u>0</u>	<u>3,931.92</u>	<u>12,926.71</u>	<u>3,408.23</u>	<u>0.00</u>	<u>( 12,926.71)</u>	<u>0.00</u>
TOTAL Services & Supplies	2,312,274	283,913.69	438,975.27	365,698.00	56,671.26	1,816,627.47	21.44
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies-W.O.</u>							
11-5-52-5912-00 Service & Supplies	217,500	3,848.44	4,404.69	28,541.47	311.23	212,784.08	2.17
11-5-52-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>12,187.50</u>	<u>6,375.00</u>	<u>(6,375.00)</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	217,500	3,848.44	4,404.69	40,728.97	6,686.23	206,409.08	5.10
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TOTAL ELECTRICAL MECHANICAL	3,354,937	359,096.32	643,048.44	594,522.15	63,357.49	2,648,531.07	21.06

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-53-5001-00 Regular Salaries	500,692	40,872.27	121,109.70	105,038.49	0.00	379,582.30	24.19
11-5-53-5003-00 Overtime Pay	48,000	5,477.05	20,704.22	12,097.59	0.00	27,295.78	43.13
11-5-53-5005-00 Standby Pay	64,106	1,209.92	3,953.95	4,948.15	0.00	60,152.05	6.17
11-5-53-5006-00 Vacation Pay	25,189	807.67	7,983.50	10,321.13	0.00	17,205.50	31.69
11-5-53-5007-00 Jury Duty	274	0.00	0.00	0.00	0.00	274.00	0.00
11-5-53-5008-00 Sick Pay	4,620	412.17	968.63	8,768.95	0.00	3,651.37	20.97
11-5-53-5009-00 Holiday Pay	<u>17,727</u>	<u>2,048.00</u>	<u>4,219.91</u>	<u>4,130.72</u>	<u>0.00</u>	<u>13,507.09</u>	<u>23.80</u>
TOTAL Salaries	660,608	50,827.08	158,939.91	145,305.03	0.00	501,668.09	24.06
<u>Benefits</u>							
11-5-53-5078-00 Insurance - Employee Assistanc	0	20.56	51.40	56.40	0.00 (	51.40)	0.00
11-5-53-5079-00 CalPERS Pension Exp - PEPR	0	2,131.69	7,371.80	4,340.50	0.00 (	7,371.80)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	61,311	5,757.60	18,036.71	17,514.84	0.00	43,274.29	29.42
11-5-53-5082-00 Social Security Expense	40,958	2,223.39	10,638.63	9,556.17	0.00	30,319.37	25.97
11-5-53-5083-00 Medicare Expense	9,579	737.05	2,705.09	2,482.32	0.00	6,873.91	28.24
11-5-53-5084-00 Insurance - Group Life	1,714	188.20	465.60	11,028.91	0.00	1,248.40	27.16
11-5-53-5085-00 Insurance - Group Health	131,478	13,825.76	35,100.56	33,821.31	0.00	96,377.44	26.70
11-5-53-5086-00 Insurance - Group Dental	6,469	653.80	1,700.60	2,351.72	0.00	4,768.40	26.29
11-5-53-5087-00 Insurance - Group Vision	<u>1,376</u>	<u>148.48</u>	<u>371.20</u>	<u>445.44</u>	<u>0.00</u>	<u>1,004.80</u>	<u>26.98</u>
TOTAL Benefits	252,885	25,686.53	76,441.59	81,597.61	0.00	176,443.41	30.23
<u>Services &amp; Supplies</u>							
11-5-53-5011-00 District Equipment	56,000	120.39	10,599.17	14,969.23	0.00	45,400.83	18.93
11-5-53-5012-00 Service & Supplies	440,870	37,887.24	77,120.37	52,123.78	11,393.09	352,356.54	20.08
11-5-53-5013-00 Utilities	0	180.11	532.11	1,188.83	0.00 (	532.11)	0.00
11-5-53-5028-00 Computer Upgrades - Hardware	3,500	0.00	0.00	0.00	0.00	3,500.00	0.00
11-5-53-5040-00 Outside Contracts	192,200	29,309.47	75,842.39	16,492.54	308.29	116,049.32	39.62
11-5-53-5041-00 Clothing & Personal Supplies	5,890	158.65	1,154.49	2,995.36	1,085.51	3,650.00	38.03
11-5-53-5042-00 Communications - Radio & Telep	3,200	371.55	1,339.16	1,842.00	0.00	1,860.84	41.85
11-5-53-5050-00 Licenses & Permits	2,050	0.00	0.00	1,384.56	0.00	2,050.00	0.00
11-5-53-5051-00 Advertising & Legal Notices	0	0.00	0.00	449.00	0.00	0.00	0.00
11-5-53-5052-00 Small Tools	66,200	0.00	731.45	4,126.83	0.00	65,468.55	1.10
11-5-53-5056-00 Travel Expense	2,000	0.00	1,339.13	235.06	0.00	660.87	66.96
11-5-53-5059-00 Education & Training Seminars	20,095	0.00	0.00	1,547.33	0.00	20,095.00	0.00
11-5-53-5060-00 Property Losses for Operations	0	0.00	105.85 (	200.00)	0.00 (	105.85)	0.00
11-5-53-5062-00 Pre-Employment Screening	0	0.00	0.00	90.00	0.00	0.00	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	0.00	0.00	2,366.40	0.00	0.00	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	<u>177</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u>	<u>124.50</u>	<u>29.66</u>
TOTAL Services & Supplies	792,182	68,044.91	168,816.62	99,645.92	12,786.89	610,578.49	22.92
<u>Other Operating Expenses</u>							
11-5-53-5097-00 Costs Applied	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>13,878.84</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Other Operating Expenses	0	0.00	0.00	13,878.84	0.00	0.00	0.00
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<hr/>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-53-5912-00 Service & Supplies	38,000	0.00	0.00	5,571.34	0.00	38,000.00	0.00
11-5-53-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	38,000	0.00	0.00	7,131.34	0.00	38,000.00	0.00
<hr/>							
TOTAL DIST MAINT - PIPELINE	1,743,675	144,558.52	404,198.12	347,558.74	12,786.89	1,326,689.99	23.91

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-54-5001-00 Regular Salaries	636,472	45,521.60	133,587.27	146,366.68	0.00	502,884.73	20.99
11-5-54-5003-00 Overtime Pay	84,300	7,130.07	17,579.56	22,714.54	0.00	66,720.44	20.85
11-5-54-5005-00 Standby Pay	14,460	1,951.14	5,484.68	3,540.70	0.00	8,975.32	37.93
11-5-54-5006-00 Vacation Pay	32,018	4,088.81	9,755.62	11,648.28	0.00	22,262.38	30.47
11-5-54-5007-00 Jury Duty	348	0.00	0.00	0.00	0.00	348.00	0.00
11-5-54-5008-00 Sick Pay	5,870	628.34	2,012.70	7,485.52	0.00	3,857.30	34.29
11-5-54-5009-00 Holiday Pay	<u>22,534</u>	<u>2,443.99</u>	<u>5,059.83</u>	<u>5,696.94</u>	<u>0.00</u>	<u>17,474.17</u>	<u>22.45</u>
TOTAL Salaries	796,002	61,763.95	173,479.66	197,452.66	0.00	622,522.34	21.79
<b>Benefits</b>							
11-5-54-5078-00 Insurance - Employee Assistanc	232	20.56	61.68	75.20	0.00	170.32	26.59
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	988.63	3,389.45	2,940.53	0.00 (	3,389.45)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	73,878	8,972.88	28,790.83	33,988.42	0.00	45,087.17	38.97
11-5-54-5082-00 Social Security Expense	50,249	3,768.98	13,210.68	14,345.35	0.00	37,038.32	26.29
11-5-54-5083-00 Medicare Expense	11,751	895.62	3,103.77	3,361.86	0.00	8,647.23	26.41
11-5-54-5084-00 Insurance - Group Life	2,279	177.70	533.10	678.80	0.00	1,745.90	23.39
11-5-54-5085-00 Insurance - Group Health	168,956	13,327.80	39,850.35	49,039.48	0.00	129,105.65	23.59
11-5-54-5086-00 Insurance - Group Dental	7,804	622.32	1,866.96	2,489.28	0.00	5,937.04	23.92
11-5-54-5087-00 Insurance - Group Vision	<u>1,872</u>	<u>148.48</u>	<u>445.44</u>	<u>593.92</u>	<u>0.00</u>	<u>1,426.56</u>	<u>23.79</u>
TOTAL Benefits	317,021	28,922.97	91,252.26	107,512.84	0.00	225,768.74	28.78
<b>Services &amp; Supplies</b>							
11-5-54-5011-00 District Equipment	28,000 (	1,620.37)	2,402.65	7,400.97	0.00	25,597.35	8.58
11-5-54-5012-00 Service & Supplies	99,480	11,492.01	24,462.29	24,372.09	2,699.87	72,317.84	27.30
11-5-54-5013-00 Utilities	114,900	118.59	22,423.07	28,771.15	0.00	92,476.93	19.52
11-5-54-5014-00 Chlorine	108,670	11,993.14	27,448.50	20,329.38	91,251.50 (	10,030.00)	109.23
11-5-54-5015-00 Polymer	48,705	0.00	0.00	19,984.59	59,800.00 (	11,095.00)	122.78
11-5-54-5016-00 Ferric	14,552	0.00	5,583.48	0.00	13,742.52 (	4,774.00)	132.81
11-5-54-5017-00 Liquid Oxygen	165,000	23,438.88	40,557.99	50,232.00	124,442.01	0.00	100.00
11-5-54-5023-00 Ammonia	32,725	2,540.37	6,253.40	2,301.47	32,246.60 (	5,775.00)	117.65
11-5-54-5024-00 Caustics	89,250	0.00	22,656.84	22,966.84	82,343.16 (	15,750.00)	117.65
11-5-54-5028-00 Computer Upgrades - Hardware	2,250	0.00	0.00	1,693.47	0.00	2,250.00	0.00
11-5-54-5040-00 Outside Contracts	102,680	241.91	19,776.55	2,530.01	0.00	82,903.45	19.26
11-5-54-5041-00 Clothing & Personal Supplies	6,250	179.90	712.41	650.27	1,364.26	4,173.33	33.23
11-5-54-5042-00 Communications - Radio & Telep	18,360	1,328.49	3,967.17	2,216.37	493.20	13,899.63	24.29
11-5-54-5048-00 Postage Expense	0	307.60	307.60	248.50	0.00 (	307.60)	0.00
11-5-54-5050-00 Licenses & Permits	11,700	701.51	701.51	4,461.01	0.00	10,998.49	6.00
11-5-54-5052-00 Small Tools	1,350	0.00	1,644.86	0.00	0.00 (	294.86)	121.84
11-5-54-5054-00 Safety Program	0	0.00	1,401.10	0.00	0.00 (	1,401.10)	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	0.00	0.00	0.00	4,200.00	0.00
11-5-54-5059-00 Education & Training Seminars	9,225	164.53	164.53	585.67	0.00	9,060.47	1.78
11-5-54-5076-00 Insurance - Workers Compensati	0	0.00	0.00	72.91	0.00	0.00	0.00
11-5-54-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u> (	<u>52.50</u> )	<u>0.00</u>
TOTAL Services & Supplies	857,297	50,904.06	180,516.45	188,851.70	408,383.12	268,397.43	68.69

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-54-5912-00 Service & Supplies	100,000	0.00	0.00	42,560.10	0.00	100,000.00	0.00
11-5-54-5940-00 Outside Contracts	<u>70,000</u>	<u>0.00</u>	<u>27,361.60</u>	<u>18,869.70</u>	<u>0.00</u>	<u>42,638.40</u>	<u>39.09</u>
TOTAL Services & Supplies-W.O.	170,000	0.00	27,361.60	61,429.80	0.00	142,638.40	16.10
TOTAL WATER TREATMENT	2,140,320	141,590.98	472,609.97	555,247.00	408,383.12	1,259,326.91	41.16

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-55-5001-00 Regular Salaries	232,618	17,750.17	46,775.33	38,513.57	0.00	185,842.67	20.11
11-5-55-5002-00 Part Time - Temporary Wages	0	0.00	3,263.00	0.00	0.00	( 3,263.00)	0.00
11-5-55-5003-00 Overtime Pay	0	872.41	2,675.69	4,254.91	0.00	( 2,675.69)	0.00
11-5-55-5005-00 Standby Pay	0	186.80	658.02	651.98	0.00	( 658.02)	0.00
11-5-55-5006-00 Vacation Pay	11,702	826.86	3,191.44	3,295.24	0.00	8,510.56	27.27
11-5-55-5007-00 Jury Duty	128	0.00	0.00	306.30	0.00	128.00	0.00
11-5-55-5008-00 Sick Pay	2,146	173.54	1,205.70	1,094.87	0.00	940.30	56.18
11-5-55-5009-00 Holiday Pay	<u>8,236</u>	<u>946.89</u>	<u>1,758.15</u>	<u>1,488.98</u>	<u>0.00</u>	<u>6,477.85</u>	<u>21.35</u>
TOTAL Salaries	254,830	20,756.67	59,527.33	49,605.85	0.00	195,302.67	23.36
<u>Benefits</u>							
11-5-55-5078-00 Insurance - Employee Assistanc	87	7.71	23.13	28.20	0.00	63.87	26.59
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	1,412.34	4,548.31	3,331.08	0.00	( 4,548.31)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	23,651	2,132.33	6,344.85	2,624.82	0.00	17,306.15	26.83
11-5-55-5082-00 Social Security Expense	15,800	1,274.78	4,379.26	3,613.00	0.00	11,420.74	27.72
11-5-55-5083-00 Medicare Expense	3,695	300.93	1,026.93	846.18	0.00	2,668.07	27.79
11-5-55-5084-00 Insurance - Group Life	632	51.15	153.45	181.40	0.00	478.55	24.28
11-5-55-5085-00 Insurance - Group Health	66,704	5,396.75	16,190.25	20,503.08	0.00	50,513.75	24.27
11-5-55-5086-00 Insurance - Group Dental	2,923	236.52	709.56	946.08	0.00	2,213.44	24.28
11-5-55-5087-00 Insurance - Group Vision	<u>688</u>	<u>55.68</u>	<u>167.04</u>	<u>222.72</u>	<u>0.00</u>	<u>520.96</u>	<u>24.28</u>
TOTAL Benefits	114,180	10,868.19	33,542.78	32,296.56	0.00	80,637.22	29.38
<u>Services &amp; Supplies</u>							
11-5-55-5011-00 District Equipment	20,000	1,324.71	5,006.11	4,882.07	0.00	14,993.89	25.03
11-5-55-5012-00 Service & Supplies	53,500	4,959.55	13,965.82	23,450.86	17,281.38	22,252.80	58.41
11-5-55-5040-00 Outside Contracts	132,700	5,191.50	27,175.20	10,687.30	20,716.75	84,808.05	36.09
11-5-55-5041-00 Clothing & Personal Supplies	6,060	745.94	3,549.83	1,164.52	1,053.00	1,457.17	75.95
11-5-55-5042-00 Communications - Radio & Telep	1,200	124.49	584.98	265.83	0.00	615.02	48.75
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5050-00 Licenses & Permits	500	0.00	0.00	90.00	0.00	500.00	0.00
11-5-55-5052-00 Small Tools	7,850	0.00	5,003.17	3,695.78	0.00	2,846.83	63.73
11-5-55-5055-00 Private Vehicle Mileage	0	0.00	0.00	230.84	0.00	0.00	0.00
11-5-55-5056-00 Travel Expense	0	0.00	0.00	483.41	0.00	0.00	0.00
11-5-55-5059-00 Education & Training Seminars	5,300	0.00	0.00	658.53	0.00	5,300.00	0.00
11-5-55-5076-00 Insurance - Workers Compensati	<u>0</u>	<u>195.00</u>	<u>195.00</u>	<u>0.00</u>	<u>0.00</u>	<u>( 195.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	227,310	12,541.19	55,480.11	45,609.14	39,051.13	132,778.76	41.59
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-55-5940-00 Outside Contracts	<u>8,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,500.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	8,500	0.00	0.00	0.00	0.00	8,500.00	0.00
TOTAL OPERATIONS - MAINTENANCE	604,820	44,166.05	148,550.22	127,511.55	39,051.13	417,218.65	31.02

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-62-5001-00 Regular Salaries	900,265	65,021.07	198,316.39	207,677.54	0.00	701,948.61	22.03
11-5-62-5002-00 Part Time - Temporary Wages	200,262	16,349.71	52,996.52	57,430.61	0.00	147,265.48	26.46
11-5-62-5003-00 Overtime Pay	30,000	2,773.09	7,305.58	6,652.17	0.00	22,694.42	24.35
11-5-62-5004-00 Shift Pay	12,000	1,021.02	3,173.15	3,926.26	0.00	8,826.85	26.44
11-5-62-5005-00 Standby Pay	0	134.96	944.72	568.76	0.00 (	944.72)	0.00
11-5-62-5006-00 Vacation Pay	45,891	10,193.62	22,158.65	11,546.83	0.00	23,732.35	48.29
11-5-62-5007-00 Jury Duty	499	0.00	0.00	623.46	0.00	499.00	0.00
11-5-62-5008-00 Sick Pay	8,415	456.54	7,205.51	7,334.69	0.00	1,209.49	85.63
11-5-62-5009-00 Holiday Pay	32,300	4,002.07	7,679.55	7,965.36	0.00	24,620.45	23.78
11-5-62-5010-00 Seasonal Pay	104,930	0.00	0.00	11,789.13	0.00	104,930.00	0.00
TOTAL Salaries	1,334,562	99,952.08	299,780.07	315,514.81	0.00	1,034,781.93	22.46
<u>Benefits</u>							
11-5-62-5078-00 Insurance - Employee Assistanc	320	30.84	100.23	112.80	0.00	219.77	31.32
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	4,817.60	16,679.17	12,654.23	0.00 (	16,679.17)	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	95,535	9,135.14	28,240.64	15,034.39	0.00	67,294.36	29.56
11-5-62-5082-00 Social Security Expense	82,743	6,197.02	22,651.13	21,023.40	0.00	60,091.87	27.38
11-5-62-5083-00 Medicare Expense	19,351	1,449.32	5,297.43	4,916.77	0.00	14,053.57	27.38
11-5-62-5084-00 Insurance - Group Life	4,325	371.90	1,181.55	1,414.40	0.00	3,143.45	27.32
11-5-62-5085-00 Insurance - Group Health	224,307	18,140.34	56,575.19	64,901.60	0.00	167,731.81	25.22
11-5-62-5086-00 Insurance - Group Dental	11,121	892.56	2,873.28	3,318.40	0.00	8,247.72	25.84
11-5-62-5087-00 Insurance - Group Vision	2,523	222.72	723.84	798.36	0.00	1,799.16	28.69
TOTAL Benefits	440,225	41,257.44	134,322.46	124,174.35	0.00	305,902.54	30.51
<u>Services &amp; Supplies</u>							
11-5-62-5011-00 District Equipment	85,000 (	395.54)	9,741.74	15,340.62	0.00	75,258.26	11.46
11-5-62-5012-00 Service & Supplies	42,450	338.66	3,324.13	2,008.02	2,471.69	36,654.18	13.65
11-5-62-5013-00 Utilities	107,000	12,412.60	30,148.01	41,100.54	0.00	76,851.99	28.18
11-5-62-5028-00 Computer Upgrades - Hardware	6,400	1,924.70	1,924.70	225.23	0.00	4,475.30	30.07
11-5-62-5031-00 Cost Applied - Salaries and Be	0	0.00	0.00 (	13,878.84)	0.00	0.00	0.00
11-5-62-5040-00 Outside Contracts	8,000	0.00	2,147.06	425.13	3,851.00	2,001.94	74.98
11-5-62-5041-00 Clothing & Personal Supplies	3,800	0.00	581.85	0.00 (	35.35)	3,253.50	14.38
11-5-62-5042-00 Communications - Radio & Telep	11,000	1,983.35	4,484.37	7,214.62	0.00	6,515.63	40.77
11-5-62-5044-00 Membership & Dues	665	219.00	774.00	0.00	0.00 (	109.00)	116.39
11-5-62-5045-00 Printing & Binding	5,600	0.00	0.00	24.88	72.00	5,528.00	1.29
11-5-62-5047-00 Office Supplies	1,000	0.00	237.02	0.00	0.00	762.98	23.70
11-5-62-5048-00 Postage Expense	200	0.00	0.00	12.75	0.00	200.00	0.00
11-5-62-5049-00 Other Professional Fees	8,870	0.00	38.00	0.00	0.00	8,832.00	0.43
11-5-62-5050-00 Licenses & Permits	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-62-5051-00 Advertising & Legal Notices	0	0.00	50.00	0.00	0.00 (	50.00)	0.00
11-5-62-5053-00 Public Information Program	4,500	0.00	0.00	255.67	0.00	4,500.00	0.00
11-5-62-5055-00 Private Vehicle Mileage	150	0.00	0.00	0.00	0.00	150.00	0.00
11-5-62-5056-00 Travel Expense	6,000	0.00	0.00	0.00	0.00	6,000.00	0.00
11-5-62-5059-00 Education & Training Seminars	8,000	0.00	0.00	278.00	0.00	8,000.00	0.00
11-5-62-5062-00 Pre-Employment Screening	0	105.00	0.00	0.00	0.00	0.00	0.00
11-5-62-5065-00 Credit Card Fees	11,000	2,374.99	6,094.58	6,123.38	0.00	4,905.42	55.41
11-5-62-5076-00 Insurance - Workers Compensati	0	3,721.63	3,721.63	15,507.95	0.00 (	3,721.63)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-62-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u>	<u>( 52.50)</u>	<u>0.00</u>
TOTAL Services & Supplies	309,885	22,701.89	63,319.59	74,672.95	6,359.34	240,206.07	22.49
<u>Other Operating Expenses</u>							
11-5-62-5093-00 Administration Overhead	<u>524,236</u>	<u>0.00</u>	<u>0.00</u>	<u>202,371.79</u>	<u>0.00</u>	<u>524,235.86</u>	<u>0.00</u>
TOTAL Other Operating Expenses	524,236	0.00	0.00	202,371.79	0.00	524,235.86	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-62-5912-00 Service & Supplies	<u>2,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL RECREATION - OPERATIONS	2,610,908	163,911.41	497,422.12	716,733.90	6,359.34	2,107,126.40	19.30



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-63-5001-00 Regular Salaries	216,672	20,597.22	59,277.37	54,883.43	0.00	157,394.63	27.36
11-5-63-5002-00 Part Time - Temporary Wages	261,900	15,254.66	39,399.09	41,959.87	0.00	222,500.91	15.04
11-5-63-5003-00 Overtime Pay	5,500	807.40	2,255.73	3,241.82	0.00	3,244.27	41.01
11-5-63-5006-00 Vacation Pay	10,900	234.97	3,217.36	5,733.19	0.00	7,682.64	29.52
11-5-63-5007-00 Jury Duty	119	0.00	0.00	0.00	0.00	119.00	0.00
11-5-63-5008-00 Sick Pay	1,999	1,215.34	4,135.85	5,125.57	0.00	( 2,136.85)	206.90
11-5-63-5009-00 Holiday Pay	<u>7,672</u>	<u>1,144.72</u>	<u>2,278.24</u>	<u>2,272.94</u>	<u>0.00</u>	<u>5,393.76</u>	<u>29.70</u>
TOTAL Salaries	504,762	39,254.31	110,563.64	113,216.82	0.00	394,198.36	21.90
<u>Benefits</u>							
11-5-63-5078-00 Insurance - Employee Assistanc	116	25.70	59.11	37.60	0.00	56.89	50.96
11-5-63-5079-00 CalPERS Pension Exp - PEPR	0	735.29	2,493.40	1,068.51	0.00	( 2,493.40)	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	29,300	3,603.50	11,434.72	12,649.30	0.00	17,865.28	39.03
11-5-63-5082-00 Social Security Expense	31,295	2,433.81	8,304.09	8,233.20	0.00	22,990.91	26.53
11-5-63-5083-00 Medicare Expense	7,319	569.22	1,942.10	1,925.53	0.00	5,376.90	26.54
11-5-63-5084-00 Insurance - Group Life	1,094	224.40	514.65	305.80	0.00	579.35	47.04
11-5-63-5085-00 Insurance - Group Health	67,892	9,336.75	23,392.62	20,817.56	0.00	44,499.38	34.46
11-5-63-5086-00 Insurance - Group Dental	2,951	441.08	679.84	955.04	0.00	2,271.16	23.04
11-5-63-5087-00 Insurance - Group Vision	<u>918</u>	<u>185.60</u>	<u>834.24</u>	<u>296.96</u>	<u>0.00</u>	<u>83.76</u>	<u>90.88</u>
TOTAL Benefits	140,885	17,555.35	49,654.77	46,289.50	0.00	91,230.23	35.24
<u>Services &amp; Supplies</u>							
11-5-63-5011-00 District Equipment	89,000	5,082.28	14,473.32	16,226.99	0.00	74,526.68	16.26
11-5-63-5012-00 Service & Supplies	99,700	6,652.61	38,625.64	41,055.49	2,952.05	58,122.31	41.70
11-5-63-5013-00 Utilities	1,500	0.00	0.00	2,129.38	0.00	1,500.00	0.00
11-5-63-5037-00 Purchased Water	35,000	17,844.37	51,630.22	13,535.60	0.00	( 16,630.22)	147.51
11-5-63-5040-00 Outside Contracts	157,000	10,400.24	64,270.32	35,218.39	2,868.51	89,861.17	42.76
11-5-63-5041-00 Clothing & Personal Supplies	3,000	0.00	170.00	165.91	1,082.67	1,747.33	41.76
11-5-63-5042-00 Communications - Radio & Telep	3,000	143.58	720.16	136.36	0.00	2,279.84	24.01
11-5-63-5043-00 Office Equipment Maintenance	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-63-5044-00 Membership & Dues	90	0.00	0.00	0.00	0.00	90.00	0.00
11-5-63-5050-00 Licenses & Permits	3,100	0.00	0.00	0.00	0.00	3,100.00	0.00
11-5-63-5052-00 Small Tools	2,500	0.00	21,901.88	11,227.09	0.00	( 19,401.88)	876.08
11-5-63-5054-00 Safety Program	2,000	0.00	4,176.90	0.00	0.00	( 2,176.90)	208.85
11-5-63-5056-00 Travel Expense	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-63-5059-00 Education & Training Seminars	4,500	0.00	205.49	473.33	0.00	4,294.51	4.57
11-5-63-5062-00 Pre-Employment Screening	0	70.00	0.00	0.00	0.00	0.00	0.00
11-5-63-5076-00 Insurance - Workers Compensati	<u>0</u>	<u>120.00</u>	<u>120.00</u>	<u>36.04</u>	<u>0.00</u>	<u>( 120.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	404,390	40,313.08	196,293.93	120,204.58	6,903.23	201,192.84	50.25
<u>Other Operating Expenses</u>							
11-5-63-5093-00 Administration Overhead	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>76,349.78</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Other Operating Expenses	0	0.00	0.00	76,349.78	0.00	0.00	0.00

Salaries - Work Orders

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-63-5912-00 Service & Supplies	5,000	0.00	0.00	22,478.80	0.00	5,000.00	0.00
TOTAL Services & Supplies-W.O.	5,000	0.00	0.00	22,478.80	0.00	5,000.00	0.00
TOTAL RECREATION - MAINTENANCE	1,055,037	97,122.74	356,512.34	378,539.48	6,903.23	691,621.43	34.45

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-64-5001-00 Regular Salaries	53,456	0.00	0.00	14,128.56	0.00	53,456.00	0.00
11-5-64-5002-00 Part Time - Temporary Wages	42,100	5,583.20	16,325.21	19,812.86	0.00	25,774.79	38.78
11-5-64-5006-00 Vacation Pay	2,689	0.00	0.00	0.00	0.00	2,689.00	0.00
11-5-64-5007-00 Jury Duty	29	0.00	0.00	0.00	0.00	29.00	0.00
11-5-64-5008-00 Sick Pay	493	0.00	0.00	0.00	0.00	493.00	0.00
11-5-64-5009-00 Holiday Pay	1,893	0.00	0.00	0.00	0.00	1,893.00	0.00
11-5-64-5010-00 Seasonal Pay	<u>82,445</u>	<u>0.00</u>	<u>0.00</u>	<u>10,260.48</u>	<u>0.00</u>	<u>82,445.00</u>	<u>0.00</u>
TOTAL Salaries	183,105	5,583.20	16,325.21	44,201.90	0.00	166,779.79	8.92
<b>Benefits</b>							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	9.74	29.22	1,169.44	0.00 (	29.22)	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	5,435	324.45	973.35	0.00	0.00	4,461.65	17.91
11-5-64-5082-00 Social Security Expense	11,353	346.16	1,160.12	3,288.11	0.00	10,192.88	10.22
11-5-64-5083-00 Medicare Expense	<u>2,655</u>	<u>80.95</u>	<u>271.31</u>	<u>768.98</u>	<u>0.00</u>	<u>2,383.69</u>	<u>10.22</u>
TOTAL Benefits	19,443	761.30	2,434.00	5,226.53	0.00	17,009.00	12.52
<b>Services &amp; Supplies</b>							
11-5-64-5012-00 Service & Supplies	17,000	101.70	321.91	3,387.03	0.00	16,678.09	1.89
11-5-64-5028-00 Computer Upgrades - Hardware	1,000	38.01	114.03	114.03	0.00	885.97	11.40
11-5-64-5029-00 Computer Upgrades - Software	25,000	0.00	0.00	0.00	0.00	25,000.00	0.00
11-5-64-5039-00 Fish Purchases	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
11-5-64-5040-00 Outside Contracts	21,087	1,377.31	22,946.44	8,023.40	9,574.35 (	11,433.79)	154.22
11-5-64-5041-00 Clothing & Personal Supplies	4,500	0.00	0.00	0.00	0.00	4,500.00	0.00
11-5-64-5042-00 Communications - Radio & Telep	400	30.75	98.49	75.84	0.00	301.51	24.62
11-5-64-5044-00 Membership & Dues	340	0.00	0.00	0.00	0.00	340.00	0.00
11-5-64-5045-00 Printing & Binding	8,000	56.03	56.03	4,024.30	0.00	7,943.97	0.70
11-5-64-5047-00 Office Supplies	4,000	0.00	247.20	889.24	0.00	3,752.80	6.18
11-5-64-5048-00 Postage Expense	0	123.05	123.05	453.75	0.00 (	123.05)	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,400	0.00	0.00	0.00	0.00	2,400.00	0.00
11-5-64-5053-00 Public Information Program	6,000	1,008.81	3,265.32	2,059.45	0.00	2,734.68	54.42
11-5-64-5065-00 Credit Card Fees	<u>48,000</u>	<u>6,917.83</u>	<u>13,285.46</u>	<u>20,094.43</u>	<u>0.00</u>	<u>34,714.54</u>	<u>27.68</u>
TOTAL Services & Supplies	157,727	9,653.49	40,457.93	39,121.47	9,574.35	107,694.72	31.72
<b>Other Operating Expenses</b>							
11-5-64-5093-00 Administration Overhead	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>25,355.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Other Operating Expenses	0	0.00	0.00	25,355.27	0.00	0.00	0.00
<b>Salaries - Work Orders</b>							
<b>Benefits - Work Orders</b>							
<b>Services &amp; Supplies-W.O.</b>							
TOTAL RECREATION - PUBLIC REL	360,275	15,997.99	59,217.14	113,905.17	9,574.35	291,483.51	19.09

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-65-5001-00 Regular Salaries	89,363	6,945.49	19,708.71	20,165.10	0.00	69,654.29	22.05
11-5-65-5002-00 Part Time - Temporary Wages	248,919	7,918.84	28,505.55	44,580.04	0.00	220,413.45	11.45
11-5-65-5003-00 Overtime Pay	400	0.00	0.00	75.84	0.00	400.00	0.00
11-5-65-5006-00 Vacation Pay	4,495	0.00	1,553.59	4,089.80	0.00	2,941.41	34.56
11-5-65-5007-00 Jury Duty	49	0.00	0.00	0.00	0.00	49.00	0.00
11-5-65-5008-00 Sick Pay	824	427.74	1,624.54	6,569.06	0.00	(800.54)	197.15
11-5-65-5009-00 Holiday Pay	3,164	365.55	731.10	1,690.00	0.00	2,432.90	23.11
11-5-65-5010-00 Seasonal Pay	<u>26,982</u>	<u>0.00</u>	<u>0.00</u>	<u>170,045.93</u>	<u>0.00</u>	<u>26,982.00</u>	<u>0.00</u>
TOTAL Salaries	374,196	15,657.62	52,123.49	247,215.77	0.00	322,072.51	13.93
<u>Benefits</u>							
11-5-65-5078-00 Insurance - Employee Assistanc	29	2.57	7.71	9.40	0.00	21.29	26.59
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.26	0.78	12.30	0.00	(0.78)	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	9,123	1,801.34	5,782.00	4,891.73	0.00	3,341.00	63.38
11-5-65-5082-00 Social Security Expense	23,200	970.81	4,052.62	18,664.66	0.00	19,147.38	17.47
11-5-65-5083-00 Medicare Expense	5,426	227.05	947.81	4,364.97	0.00	4,478.19	17.47
11-5-65-5084-00 Insurance - Group Life	284	23.00	69.00	88.00	0.00	215.00	24.30
11-5-65-5085-00 Insurance - Group Health	27,682	2,239.62	6,718.86	8,881.92	0.00	20,963.14	24.27
11-5-65-5086-00 Insurance - Group Dental	1,312	106.12	318.36	424.48	0.00	993.64	24.27
11-5-65-5087-00 Insurance - Group Vision	<u>229</u>	<u>18.56</u>	<u>55.68</u>	<u>74.24</u>	<u>0.00</u>	<u>173.32</u>	<u>24.31</u>
TOTAL Benefits	67,285	5,389.33	17,952.82	37,411.70	0.00	49,332.18	26.68
<u>Services &amp; Supplies</u>							
11-5-65-5011-00 District Equipment	1,600	0.00	59.43	142.12	0.00	1,540.57	3.71
11-5-65-5012-00 Service & Supplies	36,200	42.37	1,693.61	2,556.02	1,510.96	32,995.43	8.85
11-5-65-5013-00 Utilities	20,000	331.24	1,207.83	22,463.26	0.00	18,792.17	6.04
11-5-65-5014-00 Chlorine	14,000	0.00	0.00	14,991.34	0.00	14,000.00	0.00
11-5-65-5018-00 Chemicals - Water Playground	4,200	0.00	0.00	1,552.80	0.00	4,200.00	0.00
11-5-65-5019-00 Concession Supplies - Archived	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-65-5028-00 Computer Upgrades - Hardware	0	0.00	446.16	0.00	0.00	(446.16)	0.00
11-5-65-5029-00 Computer Upgrades - Software	0	0.00	325.00	0.00	0.00	(325.00)	0.00
11-5-65-5040-00 Outside Contracts	8,040	0.00	4,833.89	975.50	4,139.27	(933.16)	111.61
11-5-65-5041-00 Clothing & Personal Supplies	9,500	0.00	0.00	4,979.87	(86.08)	9,586.08	0.91-
11-5-65-5042-00 Communications - Radio & Telep	3,500	25.91	77.87	228.36	0.00	3,422.13	2.22
11-5-65-5044-00 Membership & Dues	574	0.00	0.00	0.00	0.00	574.00	0.00
11-5-65-5045-00 Printing & Binding	800	0.00	0.00	0.00	0.00	800.00	0.00
11-5-65-5047-00 Office Supplies	1,000	0.00	0.00	986.05	(0.11)	1,000.11	0.01-
11-5-65-5049-00 Other Professional Fees	0	0.00	0.00	1,276.25	0.00	0.00	0.00
11-5-65-5050-00 Licenses & Permits	0	0.00	29.95	359.40	0.00	(29.95)	0.00
11-5-65-5051-00 Advertising & Legal Notices	4,070	0.00	0.00	0.00	0.00	4,070.00	0.00
11-5-65-5052-00 Small Tools	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-65-5053-00 Public Information Program	6,000	191.59	191.59	4,511.96	0.00	5,808.41	3.19
11-5-65-5054-00 Safety Program	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-65-5059-00 Education & Training Seminars	1,500	0.00	0.00	170.00	0.00	1,500.00	0.00
11-5-65-5062-00 Pre-Employment Screening	5,700	105.00	0.00	617.00	0.00	5,700.00	0.00
11-5-65-5065-00 Credit Card Fees	9,000	127.49	382.75	15,424.32	0.00	8,617.25	4.25
11-5-65-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>52.50</u>	<u>35.00</u>	<u>0.00</u>	<u>(52.50)</u>	<u>0.00</u>
TOTAL Services & Supplies	128,084	841.10	9,300.58	71,269.25	5,564.04	113,219.38	11.61

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-65-5093-00 Administration Overhead	0	0.00	0.00	146,853.02	0.00	0.00	0.00
TOTAL Other Operating Expenses	0	0.00	0.00	146,853.02	0.00	0.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
TOTAL RECREATION - WATER PARK	569,565	21,888.05	79,376.89	502,749.74	5,564.04	484,624.07	14.91
TOTAL EXPENDITURES	39,555,203	2,228,157.59	6,100,915.31	5,781,654.65	3,905,167.67	29,549,119.53	25.30
REVENUE OVER/(UNDER) EXPENDITURES	( 16,573,121)	( 251,276.14)	( 209,198.09)	( 554,356.55)	( 3,905,167.67)	(12,458,754.75)	24.83

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

12 -Adjudication  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER STANDBY	0	48,668.59	145,994.34	0.00	0.00 (	145,994.34)	0.00
WATER DELINQUENCY	<u>0</u>	<u>276.83</u>	<u>529.17</u>	<u>0.00</u>	<u>0.00</u> (	<u>529.17)</u>	<u>0.00</u>
TOTAL Non Departmental	<u>0</u>	<u>48,945.42</u>	<u>146,523.51</u>	<u>0.00</u>	<u>0.00</u> (	<u>146,523.51)</u>	<u>0.00</u>
TOTAL REVENUES	0	48,945.42	146,523.51	0.00	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2020

12 -Adjudication  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	48,945.42	146,523.51	0.00	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: SEPTEMBER 30TH, 2020

12 -Adjudication  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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SUMMARY OF EXPENSES



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

12 -Adjudication

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental							
=====							
<u>WATER STANDBY</u>							
12-4-00-4160-00 Meter Chg- CMWD Adjud Resident	0	5,528.90	16,591.74	0.00	0.00 (	16,591.74)	0.00
12-4-00-4160-85 Meter Chg- OJAI Adjud Resident	0	4,643.43	13,958.00	0.00	0.00 (	13,958.00)	0.00
12-4-00-4161-00 Meter Chg- CMWD Adjud Comm	0	1,475.72	4,439.88	0.00	0.00 (	4,439.88)	0.00
12-4-00-4161-85 Meter Chg- OJAI Adjud Comm	0	2,130.14	6,384.06	0.00	0.00 (	6,384.06)	0.00
12-4-00-4162-00 Meter Chg- CMWD Adjud Indust	0	86.25	258.75	0.00	0.00 (	258.75)	0.00
12-4-00-4162-85 Meter Chg- OJAI Adjud Indust	0	4.12	12.36	0.00	0.00 (	12.36)	0.00
12-4-00-4163-00 Meter Chg- CMWD Adjud Ag	0	8,649.22	25,947.66	0.00	0.00 (	25,947.66)	0.00
12-4-00-4164-00 Meter Chg- CMWD Adjud Ag Resid	0	13,035.90	39,057.16	0.00	0.00 (	39,057.16)	0.00
12-4-00-4164-85 Meter Chg- OJAI Adjud Ag Resid	0	230.58	691.74	0.00	0.00 (	691.74)	0.00
12-4-00-4165-00 Meter Chg- CMWD Adjud Interdep	0	211.52	634.56	0.00	0.00 (	634.56)	0.00
12-4-00-4166-00 Meter Chg- CMWD Adjud Resale	0	11,755.06	35,265.18	0.00	0.00 (	35,265.18)	0.00
12-4-00-4167-00 Meter Chg- CMWD Adjud Other	0	479.05	1,437.15	0.00	0.00 (	1,437.15)	0.00
12-4-00-4167-85 Meter Chg- OJAI Adjud Other	0	<u>438.70</u>	<u>1,316.10</u>	<u>0.00</u>	<u>0.00 (</u>	<u>1,316.10)</u>	<u>0.00</u>
TOTAL WATER STANDBY	0	48,668.59	145,994.34	0.00	0.00 (	145,994.34)	0.00
<u>WATER DELINQUENCY</u>							
12-4-00-4353-00 Late Fee - Residential	0	128.08	256.04	0.00	0.00 (	256.04)	0.00
12-4-00-4357-00 Late Fee - Business	0	29.19	59.31	0.00	0.00 (	59.31)	0.00
12-4-00-4361-00 Late Fee - Industrial	0	3.07	6.89	0.00	0.00 (	6.89)	0.00
12-4-00-4365-00 Late Fee - Resale	0	0.00	8.00	0.00	0.00 (	8.00)	0.00
12-4-00-4369-00 Late Fee - Other	0	2.31	12.45	0.00	0.00 (	12.45)	0.00
12-4-00-4377-00 Late Fee - Agriculture Domesti	0	69.86	108.94	0.00	0.00 (	108.94)	0.00
12-4-00-4381-00 Late Fee - Agriculture	0	<u>44.32</u>	<u>77.54</u>	<u>0.00</u>	<u>0.00 (</u>	<u>77.54)</u>	<u>0.00</u>
TOTAL WATER DELINQUENCY	0	276.83	529.17	0.00	0.00 (	529.17)	0.00
TOTAL Non Departmental	0	48,945.42	146,523.51	0.00	0.00 (	146,523.51)	0.00
TOTAL REVENUES	0	48,945.42	146,523.51	0.00	0.00 (	146,523.51)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	48,945.42	146,523.51	0.00	0.00 (	146,523.51)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	0	8,733.61	8,733.61	3,405.80	0.00	( 8,733.61)	0.00
TOTAL Non Departmental	0	8,733.61	8,733.61	3,405.80	0.00	( 8,733.61)	0.00
TOTAL REVENUES	0	8,733.61	8,733.61	3,405.80	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	70.50	70.50	7.89	0.00 (	70.50)	0.00
TOTAL PROPERTY TAX	0	70.50	70.50	7.89	0.00 (	70.50)	0.00
TOTAL EXPENDITURES	0	70.50	70.50	7.89	0.00 (	70.50)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	8,663.11	8,663.11	3,397.91	0.00	70.50	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>70.50</u>	<u>70.50</u>	<u>7.89</u>	<u>0.00</u>	<u>( 70.50)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	70.50	70.50	7.89	0.00	( 70.50)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
29-4-00-4005-00 Bonded Debt - Tax Interest	0	1,580.52	1,580.52	0.00	0.00 (	1,580.52)	0.00
29-4-00-4010-00 Bonded Debt - Tax Secured	<u>0</u>	<u>7,153.09</u>	<u>7,153.09</u>	<u>3,405.80</u>	<u>0.00 (</u>	<u>7,153.09)</u>	<u>0.00</u>
TOTAL WATER SALES	0	8,733.61	8,733.61	3,405.80	0.00 (	8,733.61)	0.00
<hr/>							
TOTAL Non Departmental	0	8,733.61	8,733.61	3,405.80	0.00 (	8,733.61)	0.00
<hr/>							
TOTAL REVENUES	0	8,733.61	8,733.61	3,405.80	0.00 (	8,733.61)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

29 -USBR & SWP BONDED INDEBT  
 PROPERTY TAX

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies</u>							
29-5-30-5069-00 Property Tax Collection Fee	0	70.50	70.50	7.89	0.00 (	70.50)	0.00
TOTAL Services & Supplies	0	70.50	70.50	7.89	0.00 (	70.50)	0.00
<u>Other Operating Expenses</u>							
TOTAL PROPERTY TAX	0	70.50	70.50	7.89	0.00 (	70.50)	0.00
TOTAL EXPENDITURES	0	70.50	70.50	7.89	0.00 (	70.50)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	8,663.11	8,663.11	3,397.91	0.00 (	8,663.11)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	19,212	74.90	74.90	22.38	0.00	19,137.10	0.39
TOTAL Non Departmental	19,212	74.90	74.90	22.38	0.00	19,137.10	0.39
TOTAL REVENUES	19,212	74.90	74.90	22.38	0.00	0.00	0.39

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	0.16	0.16	0.06	0.00 (	0.16)	0.00
TOTAL PROPERTY TAX	0	0.16	0.16	0.06	0.00 (	0.16)	0.00
TOTAL EXPENDITURES	0	0.16	0.16	0.06	0.00 (	0.16)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	19,212	74.74	74.74	22.32	0.00	0.16	0.39



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>0.16</u>	<u>0.16</u>	<u>0.06</u>	<u>0.00</u>	<u>(0.16)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	0.16	0.16	0.06	0.00	(0.16)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
69-4-00-4010-00 MMWS - Tax Secured	19,212	74.90	74.90	0.00	0.00	19,137.10	0.39
69-4-00-4015-00 MMWS - Tax PY Secured/Unsecure	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>22.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL WATER SALES	19,212	74.90	74.90	22.38	0.00	19,137.10	0.39
<hr/>							
TOTAL Non Departmental	19,212	74.90	74.90	22.38	0.00	19,137.10	0.39
<hr/>							
TOTAL REVENUES	19,212	74.90	74.90	22.38	0.00	19,137.10	0.39

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

69 -MIRA MONTE WATER ASSESSME  
 PROPERTY TAX

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies</u>							
69-5-30-5069-00 Property Tax Collection Fee	0	0.16	0.16	0.06	0.00 (	0.16)	0.00
TOTAL Services & Supplies	0	0.16	0.16	0.06	0.00 (	0.16)	0.00
TOTAL PROPERTY TAX	0	0.16	0.16	0.06	0.00 (	0.16)	0.00
TOTAL EXPENDITURES	0	0.16	0.16	0.06	0.00 (	0.16)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	19,212	74.74	74.74	22.32	0.00	19,137.26	0.39

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	<u>2,713,976</u>	<u>32,201.68</u>	<u>33,397.96</u>	<u>25,513.94</u>	<u>0.00</u>	<u>2,680,578.04</u>	<u>1.23</u>
TOTAL Non Departmental	<u>2,713,976</u>	<u>32,201.68</u>	<u>33,397.96</u>	<u>25,513.94</u>	<u>0.00</u>	<u>2,680,578.04</u>	<u>1.23</u>
TOTAL REVENUES	2,713,976	32,201.68	33,397.96	25,513.94	0.00	0.00	1.23

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>Property Tax</u>							
Salaries	0	0.00	2,770.00	2,750.00	0.00	( 2,770.00)	0.00
Services & Supplies	<u>2,765,688</u>	<u>76.31</u>	<u>1,166,620.06</u>	<u>( 978,447.19)</u>	<u>0.00</u>	<u>1,599,067.94</u>	<u>42.18</u>
TOTAL Property Tax	2,765,688	76.31	1,169,390.06	( 975,697.19)	0.00	1,596,297.94	42.28
TOTAL EXPENDITURES	2,765,688	76.31	1,169,390.06	( 975,697.19)	0.00	1,596,297.94	42.28
REVENUE OVER/(UNDER) EXPENDITURES	( 51,712)	32,125.37	( 1,135,992.10)	1,001,211.13	0.00	( 1,596,297.94)	2,196.77

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	0	0.00	2,770.00	2,750.00	0.00 (	2,770.00)	0.00
SERVICES & SUPPLIES	<u>2,765,688</u>	<u>76.31</u>	<u>1,166,620.06</u>	( <u>978,447.19</u> )	<u>0.00</u>	<u>1,599,067.94</u>	<u>42.18</u>
TOTAL EXPENDITURES	2,765,688	76.31	1,169,390.06	( 975,697.19)	0.00	1,596,297.94	42.28

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

75 -CFD -2013-1

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
75-4-00-4000-00 CFD 2013-1 Interest Investment	0	0.00	1,196.28	10,784.93	0.00	( 1,196.28)	0.00
75-4-00-4010-00 CFD 2013-1 - Tax Secured	2,713,976	1,678.24	1,678.24	0.00	0.00	2,712,297.76	0.06
75-4-00-4015-00 CFD 2013-1 Tax PY Secured/Unse	<u>0</u>	<u>30,523.44</u>	<u>30,523.44</u>	<u>14,729.01</u>	<u>0.00</u>	<u>( 30,523.44)</u>	<u>0.00</u>
TOTAL WATER SALES	2,713,976	32,201.68	33,397.96	25,513.94	0.00	2,680,578.04	1.23
<hr/>							
TOTAL Non Departmental	2,713,976	32,201.68	33,397.96	25,513.94	0.00	2,680,578.04	1.23
<hr/>							
TOTAL REVENUES	2,713,976	32,201.68	33,397.96	25,513.94	0.00	2,680,578.04	1.23

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: SEPTEMBER 30TH, 2020

75 -CFD -2013-1  
 Property Tax

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,770.00	2,750.00	0.00	( 2,770.00)	0.00
TOTAL Salaries	0	0.00	2,770.00	2,750.00	0.00	( 2,770.00)	0.00
<u>Services &amp; Supplies</u>							
75-5-30-5049-00 Other Professional Fees	18,000	0.00	0.00	0.00	0.00	18,000.00	0.00
75-5-30-5064-00 Interest / Penalty Expenses	2,740,688	0.00	1,166,543.75	( 978,484.01)	0.00	1,574,144.25	42.56
75-5-30-5069-00 Property Tax collection Fee	7,000	76.31	76.31	36.82	0.00	6,923.69	1.09
TOTAL Services & Supplies	2,765,688	76.31	1,166,620.06	( 978,447.19)	0.00	1,599,067.94	42.18
<u>Other Operating Expenses</u>							
TOTAL Property Tax	2,765,688	76.31	1,169,390.06	( 975,697.19)	0.00	1,596,297.94	42.28
TOTAL EXPENDITURES	2,765,688	76.31	1,169,390.06	( 975,697.19)	0.00	1,596,297.94	42.28
REVENUE OVER/(UNDER) EXPENDITURES	( 51,712)	32,125.37	( 1,135,992.10)	1,001,211.13	0.00	1,084,280.10	2,196.77







**Consumption Report**

**Water Sales FY 2020-2021 (Acre-Feet)**

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2020/ 2021	2019 / 2020	
													Total	Total	
AD Ag-Domestic	395	396	439											1,230	1,026
AG Ag	260	279	260											799	657
C Commercial	120	109	87											316	307
DI Interdepartmental	21	20	13											54	55
F fire	0	0	0											0	0
I Industrial	1	1	1											4	10
OT Other	26	26	26											78	76
R Residential	285	270	275											830	722
RS - P Resale Pumped	43	41	52											136	87
RS - G Resale Gravity	289	280	357											926	483
TE Temporary	1	2	2											5	3
<b>Total</b>	<b>1,442</b>	<b>1,424</b>	<b>1,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,377</b>	<b>3,426</b>
<b>CMWD</b>	<b>1,253</b>	<b>1,244</b>	<b>1,329</b>												
<b>OJAI</b>	<b>189</b>	<b>180</b>	<b>183</b>												
<b>Total 2019 / 2020</b>	<b>1,058</b>	<b>1,294</b>	<b>1,074</b>	<b>1,272</b>	<b>815</b>	<b>274</b>	<b>355</b>	<b>655</b>	<b>413</b>	<b>378</b>	<b>1,014</b>	<b>1,222</b>		<b>N/A</b>	<b>9,824</b>

# MEMORANDUM

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TO: Finance Committee  
From: Michael L. Flood, General Manager  
RE: Review of Casitas MWD System of Business Administration Ordinance 12-01  
Date: November 13, 2020

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## **RECOMMENDATION:**

The Finance Committee provide suggested edits to staff for review by the Board of Directors

## **BACKGROUND:**

The current Casitas MWD System of Business Ordinance 12-01 was adopted by the Board of Directors in 2012 (attached).

At the August 2020 Finance Committee Meeting, staff requested that the Committee Members provide a markup of the existing ordinance for discussion at the September 2020 Committee Meeting.

The Finance Committee provided a list of suggested edits at the September 2020 Finance Committee Meeting.

## **DISCUSSION:**

Since its passage in 2012, there have been changes to District job titles and other changes that prompts changes to the District's System of Business Administration ordinance.

Staff requested that the Committee Members provide their desired edits to staff which will incorporate them and then bring back to the October 2020 Finance Committee meeting (attached).

The incorrect version of the edited ordinance was provided in the Committee agenda packet for the October 2020 Finance Committee Meeting and thus the item was tabled for the November 2020 Finance Committee Meeting.

The final draft of the System of Business Administration ordinance has been presented to the District's Counsel and Auditor for review (Auditor comments attached).

District Counsel is expected to submit comments prior to when the revised ordinance goes to the Board.

District Auditor's Comments on the revised Casitas MWD System of Business Administration Ordinance:

*Regarding Business Ordinance 12-01, I didn't see any issues with your changes and I liked your comments (especially the use of positive pay). The only thing I would caution is the use of credit cards – it does allow for more flexibility, but can also be easier to utilize for non-business purposes.*

CASITAS MUNICIPAL WATER DISTRICT

ORDINANCE #XX-XX

AN ORDINANCE OF CASITAS MUNICIPAL WATER DISTRICT  
PRESCRIBING A SYSTEM OF BUSINESS ADMINISTRATION

WHEREAS, Section 71304 of the California Water Code provides that the Board of Directors may prescribe by ordinance a system of business administration; and

WHEREAS, it is desirable to have a system of business administration relative to accounting, auditing, and disbursement of moneys by Casitas; and

WHEREAS, it is desirable to change the signature requirements for the general fund bank account;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Casitas Municipal Water District as follows:

1. Budget. The General Manager is hereby directed to prepare annually a fiscal budget no later than the second regular meeting in May. The budget so planned and submitted shall reflect the general policies of the Board of Directors and the anticipated expenditures to carry out such policies. The General Manager shall submit the budget in such form and substance that it will clearly reflect the planned program of Casitas' operations and improvements and will comply with the form prescribed by the County Auditor.

Obligations shall be incurred only within the detailed provisions of the applicable budget, subject to the following exceptions:

a. Unbudgeted obligations may be incurred within the limits of funds available for expenditures in the fiscal year if approved in advance by the Board of Directors or upon approval by the General Manager if necessary for protection of life or property. The Chief Financial Officer shall maintain and present to the Board of Directors a monthly log of Board approved unbudgeted obligations incurred for the current fiscal year. The log is to include the title and description of the obligation, Board approval date, and a running total of the amount obligated.

b. The General Manager may make transfers between detailed budget items within a single department provided the amounts budgeted within the department for capital outlay and operation and maintenance, respectively, are not exceeded. The Board shall routinely be advised of said transfers.

2. Purchase of Materials, Supplies, and Services. The General Manager is hereby authorized to execute purchase orders and contracts not exceeding \$35,000.00 without prior Board approval. All purchases in excess of ~~\$3002,500~~ shall normally be supported by an executed purchase order or contract, and all proposed expenditures shall be verified to ascertain that provision has been included in the budget for the activity or expense intended. Exceptions might be an emergency situation, an order that does not arrive on time, the need for supplies that are not in the warehouse, or services that need to be performed in order to determine what needs to be replaced and/or repaired.

In these instances, an invoice and requisition will be furnished that fully explains the reason for not following normal procedures along with the approval of the supervisor who accepts responsibility for incurring the expenditures. ~~The General Manager may delegate to the Chief Financial Officer authority to execute individual purchase orders up to \$1,000.-~~

In the General Manager's absence, or an emergency situation the Assistant General Manager or Executive Administrator will have authorization to purchase materials, supplies and services not exceeding ~~\$20,000~~35,000.

a. No purchase order shall be issued unless moneys for payment of Casitas' obligations thereunder are available for expenditure under the budget applicable to the year in which such purchase order is issued.

b. No purchase order shall be issued unless it relates to the operation and maintenance of Casitas or Ventura River Project facilities or to a construction project approved by the Board.

c. From time to time, by resolution, the Board of Directors shall adopt a statement of terms and conditions applicable to construction, alteration or repair of Casitas' facilities in the form prescribed by Casitas' attorney. The General Manager shall be authorized to approve change orders as recommended by the Engineer providing the total increased cost of all change orders does not exceed 5 percent of the total contract amount or ~~\$20,000~~35,000, whichever is greater.

d. The General Manager in his/her purchasing decisions shall consider costs of transportation to firms outside the County as opposed to firms inside the County when making purchasing decisions and shall also consider any taxes to be paid on items outside the County as being an extra cost, while those sales taxes inside the County may be discounted from the total bid when considering award. Should the differences in bid price be greater than those amounts of transportation and taxes, the General Manager shall award the purchase of goods and services to the lowest responsible bidder.

3. Credit Cards. The General Manager may acquire business credit cards issued in the name of the District for designated use by the General Manager, the Assistant General Manager, the Executive Administrator, and the Operations Manager. The credit cards may be used at the sole discretion and approval of the General Manager, ~~and/or~~ the Assistant ~~to the~~ General Manager, Executive Administrator, and the Operations Manager only for the official business of the District, such as business travel, business expenditures and vendor payments, within the limits set forth by District ordinance or credit card limit, whichever is less.

a. The credit cards are not to be given or loaned to others, regardless of the circumstances. If credit card(s) are lost, stolen or if there is a billing dispute or unauthorized use, the cardholder must advise the credit card company and the ~~Chief Financial Officer~~ immediately. A disputed item must be noted on the cardholder's Statement of Account so it will not be paid until the problem is resolved and the cardholder shall immediately notify the card issuer of such dispute.

b. No members of the Board of Directors will be issued credit cards.

c. Administration shall safeguard all documents that contain credit card information pursuant to the Identity Theft Prevention Program.

d. Cardholders may not use their credit card for cash advances from banks, credit unions or automatic teller machines. This prohibition similarly extends to cash equivalents such as bank checks, traveler's checks and electronic cash transfers.

e. Receipts for all credit card expenditures must be promptly turned into Accounts Payable along with the credit card monthly statement and appropriate budget account number by each transaction. Any receipts for meals or entertainment must clearly indicate the names of all persons attending the meal and the business purpose of the meeting. An audit of the cardholder purchases will occur on a monthly basis by Accounts Payable, and/or Accounting/ Customer Service Supervisor, and/or Chief Financial Officer.

f. Misuse of the credit card or noncompliance with this ordinance, as determined by the General Manager, may result in the revocation of the credit card and its privileges. Misuse may also result in employee discipline, up to and including termination and may be subject to the provisions and penalties of Government Code 8314 and the Penal Code.

g. Employees that are separating from service with the District must turn in the District-issued purchasing credit card prior to the last day of employment along with all receipts. The Chief Financial Officer will be responsible for canceling the credit card.

4. Collection and Deposit of Revenues. A "General Fund Bank Account" shall be established and maintained in a bank designated by the Board of Directors and all revenue, unless otherwise provided, shall be deposited therein. The Board of Directors may, from time to time, direct the General Manager to establish and maintain special bank accounts for the handling of funds received or set aside for specific purposes.

        An "Adjudication Charges Bank Account" shall be established and maintained in a bank designated by the Board of Directors and all revenue, unless otherwise directed, received from the specific billing of these adjudication charges shall be deposited therein. All such revenues shall be accounted for in a manner that will indicate the source and amount of the adjudication charge collected.

All revenue collected shall be accounted for in a manner that will indicate the source, nature, and amount of each collection. Collections so made shall be deposited intact in the bank accounts established.

5. Disbursements. Routine financial obligations of Casitas shall be paid from a special fund designated as the "Payables Fund Account" established in a bank designated by the Board of Directors. Funds in the Payables Fund Account shall be replenished from time to time from the General Fund Account in order to enable Casitas to meet its routine fiscal obligations. The General Manager shall assure that checks made from the General Fund Account to replenish the "Payables Fund Account" shall not exceed the total amount of the bi-monthly payables list. Disbursements from the Payables Fund Account shall be authorized:

a. By a check signed by any combination of the following two electronic or actual signatures:

- The General Manager, ~~Chief~~ Chief Financial Officer, Assistant General Manager, Executive Administrator, and any member of the Board of Directors.



Under no circumstances shall any person authorized under this ordinance to sign checks of Casitas sign a blank or incomplete check. -Any person who does not comply with this provision shall be subject to disciplinary action up to and including termination.

An audit of all claims against Casitas shall be made prior to presentation of the checks for signature. Such audit shall consist of a verification as to accuracy and completeness of all documents supporting payment; i.e., copy of purchase order, executed receiving and inspection report, and vendor's invoice or statement. - Reimbursable personal expense claims shall be approved by the General Manager. Personal expenditures for which reimbursement may be claimed shall include only expenses incurred while an employee, officer, or director is acting in his official capacity as a Casitas representative. All claims for reimbursement must be for goods or services which are ordinary and necessary for the fulfillment of Casitas duties, and such expenses shall, where practicable, be documented by checks, receipts, or other evidence, such evidence to be submitted at the time request for reimbursement is made.

A separate voucher authorization list covering disbursements made from the Payables Fund Account showing check number, payee, description of materials or services purchased, and amount shall be prepared and accompany each General Fund Account check presented for signature. Each list shall be certified correct by the Casitas Chief Financial Officer and submitted to the Board of Directors for ratification.

b. A petty cash fund of \$800 shall be maintained, and expenditures may be made from this fund only for individual expenditures not in excess of \$75.00. Expenditures may be made for postage, freight and express bills, invoices for materials, reimbursement of personal expenses, meal allowances, and in payment of encroachment permit fees, licenses, or other charges levied by a county, state agency, public utility, or railroad company in connection with the granting to Casitas of rights in property owned or controlled by such grantors and other similar purposes.

c. Funds transferred to the- Payables Fund Account -and all other withdrawals from the General Fund Account shall be authorized by the signatures of any two members of the Board of Directors.

d. Payroll obligations of Casitas shall be paid from a special fund designated as the "Payroll Fund Account" established in a bank designated by the Board of Directors. The Payroll Fund Account shall be replenished on a biweekly basis in the amount of the biweekly payroll from the General Fund Account in order to enable Casitas to meet its payroll obligations. Disbursements from the Payroll Fund Account shall be authorized:

(1) By a check signed by any combination of the following two electronic or actual signatures: ~~of the General Manager and the Chief Financial Officer.~~

~~(2) By a check signed by any combination of the following two signatures:~~

- The General Manager, Chief Financial Officer, Assistant General Manager, Executive Administrator and any member of the Board of Directors.

(3) Under the payroll system, at the option of each of Casitas' employees, either issue a payroll check to said employee in the amount of such employee's net pay as computed, or credit said net pay to the bank account of such employee. Statements shall be provided to employees electing to have their net pay so credited.

(4) Under no circumstances shall any person authorized under this ordinance to sign checks of Casitas sign a blank or incomplete check. Any person who does not comply with this provision shall be subject to disciplinary action up to and including termination.

~~The payroll register shall be used as the voucher authorization list for payroll disbursements. Each list shall be certified correct by the Casitas Accounting Manager and submitted to the Board of Directors for ratification.~~

The Chief Financial Officer shall be responsible for the password security within the ~~Incode~~ Accounting Software for check signing digital signatures. This password will be required to be entered into the system by the General Manager, Chief Financial Officer, -Assistant General Manager, or Executive Administrator before each check writing batch for all funds. A payroll check register shall be maintained to keep a record of all checks written.

e. A separate voucher authorization list covering disbursements made from the General Fund Account showing check number, payee, description of the transaction, and amount shall be prepared and accompany each check presented for signature. The list shall be certified correct by the Casitas Chief Financial Officer and submitted to the Board of Directors for approval.

f. Disbursements from special bank accounts established for the handling of funds received or set aside for specific purposes, other than the Payables Fund Account or the Payroll Fund Account, shall be accomplished pursuant to instructions approved by the Board of Directors.

g. Disbursement from the Adjudication Charges Bank Account shall be made by check and issued as payment for those invoices and expenses incurred specifically for actual adjudication and litigation costs. Disbursements from the Adjudication Charges Bank Account shall be authorized by a check signed by any combination of the following two electronic or actual signatures: General Manager, Assistant General Manager, Chief Financial Officer and Executive Administrator. The Chief Financial Officer shall make a report to the Board of Directors at every Board meeting showing the adjudication revenue collected, checks issued, finance charges incurred, beginning account balance and ending account balance for the period reported.

h. From time to time, a check will need to be voided. There are two main types of voids a system generated void or vendor requested void.

A system generated void occurs when processing a vendor payment and there are too many itemized line items in the description field. This results in the automatic printing of the line items on the preceding check. When this occurs the preceding check prints the itemized line item in the description field and VOID is automatically printed on the check stub section. The voided check is filed away along with the invoice.

A vendor requested void occurs when a vendor claims a payment has not been received. When a claim is made either Accounts Payable or the Chief Financial Officer confirms with the bank that the payment has not been cashed. If it is confirmed the check has cleared the vendor is provided an electronic copy of the cleared check. If it has not been cleared a stop payment at the bank is

placed on the issued check. A stop payment can be placed in one of two ways (1) call the bank account manager and provide the check number, date, amount, and vendor name or (2) through the online banking portal. Once confirmation has been received for the stop payment Accounts Payable voids the check in the Incode Accounting Software. The check is reissued with the next scheduled check run.

i. Bank reconciliations for all bank accounts are to be completed by the last day of the following month. Each bank account shall have their own respective reconciliation. A reconciliation packet/report is to be prepared by the Accounting/ Customer Service Supervisor showing the bank balance along with the bank statement, the general ledger balance, and all supporting documentation. The report is to be reviewed and signed off by the Chief Financial Officer. All deposits received and checks cashed in each bank account shall be reconciled to the general ledger account activity. An outstanding check register must also be maintained and included with the monthly bank reconciliations. If at any time there is a discrepancy an investigation of the activity will be completed by the Accounting/ Customer Service Supervisor and/or Chief Financial Officer.

6. Powers, functions, and duties assigned herein to the General Manager, Assistant General Manager, Executive Administrator and those assigned to the Chief Financial Officer, with the exception of the signing of checks, may be delegated by them to the staff member acting in their respective capacities when they are absent from the office.

7. Bidding Requirements. The General Manager is directed to establish a bidding procedure for the District. For purchases up to ~~\$752,500~~ no requisition is required; from \$2,500 to \$34,999 three informal written bids are required; \$35,000 and over requires formal bids consisting of written specs of goods and services with written bid after appropriate public notice.

a. Bidding Requirements for Small Projects: If, in the opinion of the General Manager, it is difficult for the District to obtain bids for small jobs, the General Manager may award purchase orders for work at a cost equal to or less than \$5,000 if the following requirements are met:

- There are funds available in the unencumbered budget for the work.
- An estimate is made by staff of the cost of the work before the Purchase Order is issued.
- The work can be completed on a time-and-materials basis.
- The District is provided a bill detailing the cost of time and materials.

b. Sole Source Purchases. The General Manager can approve sole source purchasing as an exception to section 7 for any of the following reasons:

- Only one available supplier with no available competition.
- Equipment that was purchased with bidding competition but support, spare parts and repairs have to be provided by factory reps with protected territory.
- Services that have been bid out and results have been damaging to Casitas.
- Products used to maintain system standard when significant spare parts

inventories need to be maintained and readily available.

- Utility Companies with which you have to work.
- Purchases that require significant staff time to get to the location to conduct the business in comparison to the cost of item.
- Agreements on Deposits
- Sources to Call in Emergencies

8. Permits. It shall be the general policy of the Board of Directors of Casitas Municipal Water District not to get permits from other public agencies, which are exempted by Governmental Code Section 53091, or for recreation due to its federal enclave status. However, Casitas shall get permits where, in the opinion of the Board of Directors, it is appropriate to do so.

ADOPTED this      day of           2020          .

\_\_\_\_\_  
, President  
Casitas Municipal Water District

ATTEST:

\_\_\_\_\_  
, Secretary  
Casitas Municipal Water District

# MEMORANDUM

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TO: Finance Committee  
From: Michael L. Flood, General Manager  
RE: Review of the Casitas MWD Investment Policy  
Date: November 16, 2020

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## **RECOMMENDATION:**

The Finance Committee provide suggested edits to staff for review by the Board of Directors.

## **BACKGROUND:**

The current Casitas MWD Investment Policy was adopted by the Board of Directors in 2013 (attached) and can be found on Casitas MWD's website at:

<https://www.casitaswater.org/home/showdocument?id=359>

Investment Policy procedural recommendations were provided by Director Angelo Spandrio at the September 2020 Finance Committee Meeting.

District's Auditor provided comments on the revised policy (Auditor's comments are attached).

## **DISCUSSION:**

Investment Policy procedural recommendations from Director Angelo Spandrio were incorporated into the draft Investment Policy and forwarded to the District's Counsel and Auditor (Auditor's comments are attached).

District Counsel's comments are expected to be available prior to when the revised policy goes to the Board.

A copy of the Government Finance Officer Association's (GFOA) sample policy is included as per the District Auditor's comments on recognized best practices.

At the October 2020 Finance Committee Meeting, the Directors asked that some certification requirements be included for the District's Financial Advisor.

Once the recommended changes to the Investment Policy are made to the Committee's satisfaction, the revised policy will be forwarded to the Board of Directors for further review.

Comments from the District's Auditor:

*Regarding the investment policy – a lot of the items contained in these policies are preference of management and board/city council. There are a lot of different versions I have seen with some from just a couple of pages to some that are over 25 pages. What I would point you to is the GFOA best practices for investment policies at <https://www.gfoa.org/materials/investment-policy>. After some digging, I found the GFOA sample investment policy attached. You could use these tools to see what the District would like to include.*



**DATE:** XX/XX/XXXX

**TO:** Board of Directors

**FROM:** Finance Committee

**SUBJECT:** Proposed District Investment Policy

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1. This statement is intended to provide guidelines for the prudent investment of Casitas Municipal Water Districts (hereinafter "District") Reserves and to outline policies for maximizing the efficiency of the Districts Investment Cash management system. The ultimate goal is to enhance the economic status of the District while protecting its pooled Investment Cash.
2. Prudent Investor Standard – Directors of the District, Treasurer and all persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, a trustee shall act with care, prudence, and diligence considering existing circumstances, general economic conditions and the anticipated needs of the District, to safeguard the principal and maintain the liquidity needs of the District.

It is the Districts full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, it is realized that market prices of securities will vary depending on economic and interest rate conditions at any point in time.

The Districts Treasurer and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other



written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individuals security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

3. Investment of pooled investment funds of Casitas shall be made in securities in which Casitas is legally empowered to invest such funds, in accordance with Section 53601 of the Government Code, taking into consideration the probable income as well as the probable safety of said funds, exercising the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs, not in regard to speculation, but in regard to the permanent disposition of said funds.
4. As far as possible, all money shall be deposited for safekeeping in state or national banks or state or federal savings and loan associations or may be invested as provided in Section 53635 of the Government Code.
5. Money may be invested in the Local Agency Investment Fund (LAIF) as well as those deposited in Ventura County's pooled investment fund in accordance with Section 16429.1 of the Government Code.
6. Investment of funds under 1, 2, 3, 4 and 5 above shall be limited as follows:
  - a. Not more than 25% of Casitas' funds shall be invested in any one single institution.
  - b. Local Agency Investment Fund (LAIF) which shall not exceed 95%
  - c. United States Treasury Bills, Bonds, and Notes shall have no limit.
  - d. Government National Mortgage Association (GNMA), The Federal Farm Credit System (FFCB), The Federal Home Loan Bank Board (FHLB), The Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Association (FHLMC) shall have no limit.
  - e. Casitas' investments in any savings and loan institution and bank shall be

limited to FDIC Limitations.

- f. Casitas' investments in any savings and loan institution and bank shall be invested following the procedure below.
    - 1. Determine how much Casitas would want to invest on CDs.
    - 2. The Accounting Manager will discuss with current investment firm approved by the Board to determine which banks have the highest CD rate of interest and determine length of term to get the best possible interest rate.
    - 3. Verify that they are federally insured by getting the FDIC number from the bank and go to the FDIC web-site and verify the bank's FDIC number and to get a report on the bank's strength.
    - 4. Once the bank is determined, purchase the CD, limiting investments to FDIC Limits per on-line institution, and retain all of the documentation to verify that this is a legitimate investment that Casitas wanted.
    - 5. Report to the Board of Directors each month on the transactions that have been made in purchasing CDs and the results of all investigations.
  - g. The staff shall follow an investment pattern of investing not more than 10% of Casitas' invested funds with CD's at savings and loans or Banks at Investment Grade or better, 25% with savings and loans with a rating above "AA", 50% with banks 100% in treasury bills and/or government securities and 95% in LAIF and that the guidelines shall be reviewed by the Board on an annual basis.
  - h. The above percentages may be exceeded for a period of 90 days due to cash flow or other circumstances.
7. No investments shall be made in financial futures or financial options contracts

which are otherwise allowed pursuant to Section 53601.1 of the Government Code.

8. Interest earned and received on investments on the reserves for the United States Bureau of Reclamation and the State Water Plan as well as the Mira Monte Special Assessment Fund and the Mira Monte Reserve for Bond Redemption shall be credited to those funds in the same proportion that such funds bear to the total money invested.
9. Interest earned and received on Capital Facility Charges shall be credited to that fund on a proportional basis. All other interest, including interest on the reserve for capital outlay, reserve for variation in water sales, the general reserve, and any other general reserves shall be credited to the general fund.
10. Accounts shall be established and maintained in Casitas' accounting records to record the surplus and inactive funds invested at all times in accordance with the State Controller's chart of accounts as authorized by Section 53891 of the Government Code.
11. Reserve fund account balances shall be maintained separately and shall reflect, at all times, the balance in each reserve fund in a manner consistent with generally accepted accounting practices.
12. Depositories having custody of Casitas funds shall be directed to forward copies of all correspondence concerning Casitas funds to the Treasurer of Casitas.
13. Verification that moneys have been on deposit at all times and collateralized in amounts equal to or in excess of funds designated by the Board of Directors as reserve funds shall be made in the annual audit of Casitas records.
14. The Treasurer should be delegated the authority and responsibility to invest or to reinvest funds of Casitas or to sell or exchange securities so purchased in accordance with Section 53607 of the Government Code and/or this policy

which ever is more prudent.

15. The Board should annually determine which reserve funds are surplus and which are inactive.
16. The Treasurer shall render a monthly report to the Board in accordance with Section 53646(b) of the Government Code.

**Additional Procedures Suggested by the Finance Committee:**

- *Finance Committee review and Board of Directors approval for adding investments to and liquidating investments from the Casitas Custody Account #XXXXXX3000, Portfolio Holdings hereinafter referred to as "Portfolio".*
- *Establishment of a secure, password protected method of communication between CMWD and U.S. Bank. Responsibility for establishment, maintenance and confidentiality of this communication will reside with the Chief Financial Officer (CFO) who will also act as the primary point-of-contact between the CMWD and U.S. Bank for Portfolio matters. Normal E-mails are not authorized for any transaction involving the Portfolio.*
- *Signers authorized to initiate any transaction, after Board of Directors approval of that transaction, with the Portfolio be the General Manager, the CFO, the Assistant General Manager and any member of the Board of Directors. Signers must be approved by a Board of Directors resolution. Any change of authorized signers will need a new Board of Directors approved resolution.*
- *Authorization to initiate a transaction within the Portfolio take the form of a Portfolio Transaction Document (PTD) that thoroughly describes the transaction and reason for it. The Board of Directors approved PTD will also bear the actual signatures of any two of the authorized signers. The CFO is to develop the format and recordkeeping procedures for the PTD. The Board of Directors approved and properly executed PTD is to be forwarded to U.S. Bank by the CFO to initiate the transaction. U.S. Bank must be informed of and requested to abide by the signatory requirement of the PTD.*

- *PTD requests U.S. Bank provide in writing, prior to any bond(s) sale, their rationale for the selection of the bond(s) chosen for sale to acquire the funds requested in the PTD. U.S. Bank is to be instructed to wait for approval from the CMWD before proceeding with the sale of those bond(s). The CMWD may wish to substitute other bond(s) to liquidate.*
- *PTD also contain the instructions to U.S. Bank for the disbursement of funds resulting from the sale of bond holdings. If the funds resulting from the sale of bond holdings are to be disbursed to the CMWD via wire transfer, wire transfer instructions including beneficiary account name and address, beneficiary bank ABA number (routing number), and beneficiary account number are to be included in the PTD.*
- *Anticipated cash flow issues that may require the liquidation of bonds from the Portfolio be brought to the attention of the Finance Committee and Board of Directors at the earliest possible time.*
- *A properly executed PTD shall be used for describing when and how monies are moved from the CMWD to U.S. Bank including criteria and instructions for the purchase of additional holdings.*
- *The District's Investment Advisor shall be either a Registered Municipal Advisor (Securities and Exchange Commission) or a Chartered Financial Analyst (CFA Institute).*

# MEMORANDUM

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TO: Finance Committee  
From: Michael L. Flood, General Manager  
RE: **Review and discussion of Casitas' proposed cost share of Foothill Road maintenance. (unbudgeted project)**  
Date: November 13, 2020

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## RECOMMENDATION:

Finance Committee recommend the Board of Directors approve payment to Upper Foothill Rd. Property Owners Assoc. in the amount of \$231.00 for Casitas MWD's requested cost-share for Foothill Road Resealing.

## BACKGROUND:

In October of 2020, District staff was contacted by Diane Bertoy of the Upper Foothill Rd. Property Owners Assoc. regarding Casitas' cost share of private road maintenance.

The project involved resealing of a section of Foothill Road north of Fairview Road with a total cost of \$7,700.00.

Casitas' proportional cost share represents 3.0% of this cost or \$231.00.

This section of Foothill Road is a private road that Casitas MWD uses to access water services and water facilities for operation and maintenance purposes.

Casitas does not currently have a road maintenance agreement for this location.

## DISCUSSION:

This project involved a resealing of a section of Foothill Road north of Fairview Road.

District staff uses this portion of the road on a frequent basis to access the various water facilities along Fairview Road including water services, a pump station and surface reservoir.

In the absence of a road maintenance agreement, State law requires the users of a private road to share in its maintenance costs in proportion to their use:

Appendix E - California Civil Code Section 845

*§845 Private Easement Maintenance by Owner of Easement or Land Easement Attached to - Apportionment of Cost - Actions*

*(a) The owner of any easement in the nature of a private right-of-way, or of any land to which any such easement is attached, shall maintain it in repair.*

*(b) If the easement is owned by more than one person, or is attached to parcels of land under different ownership, the cost of maintaining it in repair shall be shared by each owner of the easement or the owners of the parcels of land, as the case may be, pursuant to the terms of any agreement entered into by the parties for that purpose. If any owner who is a party to the agreement refuses to perform or fails after demand in writing to pay the owner's proportion of the cost, an action for specific performance or contribution may be brought against that owner in a court of competent jurisdiction by the other owners, either jointly or severally.*

***(c) In the absence of an agreement, the cost shall be shared proportionately to the use made of the easement by each owner.***

Due to the value to the District of the use of this road and a cost that appears commensurate with the project's scope and the District's proportional use (3.0%), staff recommends that the District share in this cost as requested.

The Upper Foothill HOA's contractor invoice for the work along with a map of the location is attached.

# Smith - Patterson Paving

300 Rocklite Road Ste. A  
 Ventura, CA 93001  
 (805) 653-1220 Phone  
 (805) 653-6908 Fax

# Invoice

Date	Invoice #
10/13/2020	7681

Bill To
Upper Foothill Rd. Property Owners Assoc. 1476 Foothill Road Ojai, CA 93023

Ship To
Bill Brothers 303.324.6485

P.O. / P.M. #	Terms	Job Name / Job Location
	DUE UPON RECEIPT	

Qty.	Item Code	Description	Price Ea.	Amount
	Asphalt	Install one coat of Guard Top road sealer to approx. (35,000+/-sf).  *one move-in.	7,700.00	7,700.00
	Extra Charge	EXTRA CHARGE: Driver from 1405 Foothill Rd. drove through sealer, telling us they were not going to wait. We had to re-do section of the road.  *Per Customer- Do not schedule job until customer says "Go ahead" (after some road work is completed).*	250.00	250.00

Federal Tax ID #95-3241940, Contractors Lic. #399544	<b>Total</b>	\$7,950.00
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