



## Board of Directors

Russ Baggerly, Director  
Angelo Spandrio, Director  
Brian Brennan, Director

Pete Kaiser, Director  
James Word, Director

CASITAS MUNICIPAL WATER DISTRICT  
Meeting to be held at the  
1055 Ventura Ave.  
Oak View, CA 93022  
January 08, 2020 @ 3:00 PM

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 and except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under section 54954.3 of the Government Code.

Special Accommodations: If you require special accommodations for attendance at or participation in this meeting, please notify our office 24 hours in advance at (805) 649-2251, ext. 113. (Govt. Code Section 54954.1 and 54954.2(a)).

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. PUBLIC COMMENTS - Presentation on District related items that are not on the agenda - three minute limit.
5. ANNUAL SELECTION OF OFFICERS, COMMITTEE ASSIGNMENTS AND SCHEDULE, AND APPROVAL OF AUTHORIZED MEETINGS AND ASSOCIATIONS.
  - 5.a. Election of Board Officers  
[Officer and Committee Assignments.pdf](#)
  - 5.b. Selection of 2020 Board Committees and Ad Hoc Committees including Board

Member Assignments and Schedule of Meetings.

- 5.c. Assignments to Outside Associations and Approval of Authorized Meetings for the Board.

[Outside Affiliations Approvals for 2020.pdf](#)

6. CONSENT AGENDA

- 6.a. Minutes of the December 11, 2019 Board Meeting

[BOD 12 11 19 Minutes.pdf](#)

- 6.b. Resolution Authorizing Memberships.

[Memberships for 2020.pdf](#)

- 6.c. Review of a proposal for backflow program services to be provided by the County of Ventura in the amount of \$10,000.00 - \$12,000.00 for startup and \$10,000.00 - \$12,000.00 annually thereafter

[Board Memo regarding Ventura County Backflow Program 010820.pdf](#)

- 6.d. Cost Sharing Request for the De La Garrigue Road Culvert and Road Project (unbudgeted project) in the amount of \$15,447.53.

[Board Memo regarding DeLaGarrique 010820.pdf](#)

- 6.e. Recommendation to engage Hoffman, Vance, and Worthington, Inc. to perform a property appraisal for 1251 N. Signal Street, Ojai in an amount not to exceed \$3,000.00 connected to design of Ojai Water System Improvements.

[Board Memo for Signal St Property Appraisal 010820.pdf](#)

[Signal System Improvement Map 010820.pdf](#)

7. ACTION ITEMS

- 7.a. Review of District Accounts Payable Report for the Period of 11/28/19 - 12/26/19.

[Accounts Payable Report.pdf](#)

- 7.b. Review and approval of the Comprehensive Annual Financial Report (CAFR) June 30, 2019.

[CMWD CAFR 2019 \(1\).pdf](#)

- 7.c. Adopt a Resolution Modifying the Casitas Municipal Water District Rates and Regulations for Water Service (Adopted December 16, 2009) for Compliance with Senate Bill 998 (California Water Shutoff Protection Act).

[BoardMemo\\_SB998\\_DRAFT.pdf](#)

[ATT\\_1\\_SB998.pdf](#)

[ATT\\_2\\_\(SB 998\) Resolution XX-XX 121219.pdf](#)

[ATT\\_3\\_Redline.pdf](#)

- 7.d. Adopt a Resolution modifying the Rates and Regulations for Water Service in reference to definitions of customer/District facilities, District liability for planned and unplanned outages, and District liability for maintenance of the District's system.  
[Board Memo regarding a Resolution Modifying the R&R for Customer Facilities and District Liability 010820.pdf](#)  
[Resolution XX-XX Modifying Rates & Regs for Customer Facilities and District Liability 010820.pdf](#)
- 7.e. Authorize the General Manager to issue a Task Order to MKN & Associates, Inc. (MKS) for professional engineering support services for the Robles Diversion Fish Screen Improvements Prototype in an amount not to exceed \$144,414.00.  
[BoardMemo Robles Screen Improvements Task Order.pdf](#)  
[Casitas Robles Diversion Fish Screen Prototype Testing Phase 12 5 19.pdf](#)
- 7.f. Approve and Authorize the General Manager to issue a Task Order for professional engineering services to Michael K. Nunley & Associates, Inc. (MKN) for the Mutual Well #7 Well Equipping and Site Work Design in the amount not to exceed \$112,589.  
[200103 - Board Memo for Mutual Well #7 Well Equipping Engineering Services.pdf](#)
- 7.g. Award a contract for Mutual Wellfield Building Improvements (Specification No. IFB129) submitted through the Sourcwell exlQC process to MDJ Management in the amount of \$32,633.12.  
[191231 - Board Memo for Mutual Wellfield Building Improvements \(1\).pdf](#)
- 7.h. Approval of a purchase order to Jess Ranch Fish Hatchery in the amount of \$38,250 for the purchase and delivery of 9,000 lbs of live triploid rainbow trout to Lake Casitas.  
[Board Memo Fish Purchase.pdf](#)

## 8. INFORMATION ITEMS

- 8.a. Monthly Engineering Status Report for January 2020.  
[BoardMemo Engineering Project Status202001.doc](#)  
[January\\_2020\\_8x11\\_Wht \(STARS\).pdf](#)
- 8.b. Board Priority List Update  
[2019 Board Priorities List 010820.pdf](#)
- 8.c. Hydrologic Status Report for November 2019.  
[1911 November 2019.pdf](#)
- 8.d. Water Resource Committee Minutes  
[Water Resources Minutes 121719.pdf](#)
- 8.e. Finance Committee Minutes  
[Finance Minutes 122019.pdf](#)

- 8.f. Personnel Committee Minutes  
[Personnel Committee Minutes 121019.pdf](#)
- 8.g. Executive Committee Minutes  
[Exec Minutes 121319.pdf](#)
- 8.h. CFD 2013-1 (Ojai) Project Report 01-02-2020.  
[CFD 2013-1 Project Cost 01-02-2020xlsx.pdf](#)
- 8.i. State Water Project - Interconnect Project Costs 01-02-2020.  
[SWP Intertie Project Cost 01-02-2020.pdf](#)
- 8.j. Investment Report  
[Investment Report 01-02-20.pdf](#)
- 9. GENERAL MANAGER COMMENTS
- 10. BOARD OF DIRECTOR REPORTS ON MEETINGS ATTENDED
- 11. BOARD OF DIRECTOR COMMENTS PER GOVERNMENT CODE SECTION 54954.2(a).
- 12. CLOSED SESSION
  - 12.a. CLOSED SESSION - CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (Government Code §54956.9(a) Santa Barbara Channelkeeper v. State Water Resources Control Board, City of San Buenaventura, et al.; and City of San Buenaventura v Duncan Abbott, et al., Cross Complaint; Superior Court of the State of California, County of Los Angeles, Case No. 19STCP01176
- 13. ADJOURNMENT

CASITAS MUNICIPAL WATER DISTRICT

**New Board Officers for 2020:**

President \_\_\_\_\_  
Vice President \_\_\_\_\_  
Secretary \_\_\_\_\_  
Asst. Secretary \_\_\_\_\_

Officers will assume their new positions at the January 8, 2020 Board Meeting

**Appeals Panel Assignments** (requires three members of the Board)

\_\_\_\_\_

**Committee Assignments:**

Members

Executive \_\_\_\_\_  
Finance \_\_\_\_\_  
Quagga \_\_\_\_\_  
Personnel \_\_\_\_\_  
Recreation \_\_\_\_\_  
Water Resources \_\_\_\_\_

**Committee Dates and Time:**

	Date	Time
Executive	_____	_____
Finance	_____	_____
Personnel	_____	_____
Public Relations	_____	_____

Recreation \_\_\_\_\_

Water Resources \_\_\_\_\_

**Ad Hoc Committee Assignments**

State Water Project \_\_\_\_\_

## **Outside Affiliations and Board Attendance Approvals for 2020**

For consideration at the January 8, 2020 Board Meeting.

These affiliations and meetings are considered approved for the attendance of any Board Member and or staff for any meeting without additional Board Action. These meetings are considered paid meetings for Board attendance:

American Fisheries  
American Water Works Association  
Agenda Meetings – President  
Association of California Water Agencies  
Association of California Water Agencies/JPIA - Director Brennan  
Association of Water Agencies - Directors Word and Brennan  
Bureau of Reclamation  
California Park & Recreation Society  
California Special District Association  
CALPELRA  
City of Ventura Water Commission Meeting - Director Word, Director Brennan  
Alternate  
Greater Ventura Chamber of Commerce - Director Word/Director Brennan  
Alternate  
LAFCO  
Matilija Dam Removal Meetings  
National Notary Association  
OBGMA - Director Baggerly, Director Spandrio Alternate  
Ojai Chamber of Commerce - Director Kaiser  
Ojai Ventura Water Agency Partnership  
Salmonid Restoration Foundation  
Society of Human Resource Management  
State/Federal Legislative meetings  
State Water Contractors  
Upper Ventura River Groundwater Agency - Director Spandrio, Director Kaiser  
Alternate  
Ventura County Special District Association  
Ventura River Watershed Council  
Watershed Coalition of Ventura County



Minutes of the Casitas Municipal Water District  
Board Meeting Held  
November 13, 2019

A meeting of the Board of Directors was held November 13, 2019 at the Casitas Municipal Water District, 1055 Ventura Ave, Oak View, CA 93022.

1. CALL TO ORDER

The meeting was called to order by President Kaiser at 3:00 p.m. There were six members of staff and eight members of the public in attendance.

2. ROLL CALL

Directors Word, Spandrio, Baggerly and Kaiser are present. Director Brennan arrived at 3:12 p.m. Also present are General Manager Flood, Executive Administrator Vieira and Counsel Kwong.

3. PLEDGE OF ALLEGIANCE

President Kaiser led the Pledge of Allegiance.

4. AGENDA CONFIRMATION

There were no changes to the agenda.

5. PUBLIC COMMENTS - Presentations on District related items that are not on the agenda - three minute limit.

Catherine Short discussed concern over the monthly allocation decreasing in the month of October when it is still very hot and dry and it caused her to exceed her usage that month.

6. CONSENT AGENDA

- 6.a. Minutes of the November 27, 2019 Special Meeting
- 6.b. Minutes of the November 13, 2019 Board Meeting
- 6.c. Minutes of the October 23, 2019 Board Meeting
- 6.d. Minutes of the October 18, 2019 Special Meeting



6.e. Minutes of the September 9, 2019 Special Meeting.

The Consent Agenda was offered by Director Baggerly, seconded by Director Spandrio and approved by the following roll call vote:

AYES: Directors: Word, Spandrio, Baggerly, Kaiser  
NOES: Directors: None  
ABSENT: Directors: Brennan

7. ACTION ITEMS

7.a. Review, Approve and Accept District Accounts Payable Reports for the periods of October 10, 2019 to October 30, 2019, and October 31, 2019 to November 27, 2019.

On the motion of Director Baggerly, seconded by Director Word, the above item was approved by the following roll call vote:

AYES: Directors: Word, Spandrio, Baggerly, Kaiser  
NOES: Directors: None  
ABSENT: Directors: Brennan

Director Brennan arrives

7.b. Review and consider approval of a request from Nancy Duffy McCarron, Trustee for the Special Needs Trust of Sheryl Sanguinet, to waive monthly water service charge due to construction activities.

On the motion of Director Brennan, seconded by Director Spandrio this item is to be continued to the January 22, 2019 Board Meeting.

AYES: Directors: Word, Spandrio, Brennan, Baggerly, Kaiser  
NOES: Directors: None  
ABSENT: Directors: None

7.c. Authorize the General Manager to enter into an agreement for professional engineering services with Stantec Consulting Services, Inc. for preparation of the Casitas Water System Master Plan for a fee not to exceed \$271,634.

On the motion of Director Baggerly, seconded by Director Brennan the above recommendation was approved by the following roll call vote:

AYES: Directors: Word, Spandrio, Brennan, Baggerly, Kaiser  
NOES: Directors: None  
ABSENT: Directors: None

7.d. Robles Fish Passage Prototype Projects.

7.d.i. Adopt the Notice of Exemption

7.d.ii. Award a contract to Travis Agriculture Construction, Inc. in the amount of

\$58,534.00 for the Robles Fish Passage Prototype Backspray System, Specification No. 19-428

7.d.iii. Award a contract to Western Oilfields Supply Company, dba Rain for Rent in the amount of \$256,620.89 for the Robles Fish Passage Prototype Backspray System Water Supply, Specification No. 19-429.

On the motion of Director Word, seconded by Director Baggerly, the above items were approved by the following roll call vote:

AYES:	Directors:	Word, Spandrio, Brennan, Baggerly, Kaiser
NOES:	Directors:	None
ABSENT:	Directors:	None

7.e. Recommend awarding a contract to William Miracle Machinery in the amount of \$26,335.81 for the Marion Walker Treatment Plant Sludge Bed #1 Rehabilitation, Specification No. IFB133.

On the motion of Director Baggerly, seconded by Director Spandrio, the above recommendation was approved by the following roll call vote:

AYES:	Directors:	Word, Spandrio, Brennan, Baggerly, Kaiser
NOES:	Directors:	None
ABSENT:	Directors:	None

7.f. Recommend rejection of all bids and reopen the bidding for De La Garrigue Bridge and Rice Bridge Replacement Project, Specification No. 18-398 and 18-401.

On the motion of Director Baggerly, seconded by Director Brennan the above recommendation was approved by the following roll call vote:

AYES:	Directors:	Word, Spandrio, Brennan, Baggerly, Kaiser
NOES:	Directors:	None
ABSENT:	Directors:	None

7.g. Prequalification of Pipeline Contractors for 2019.

On the motion of Director Baggerly, seconded by Director Brennan the above was approved by the following roll call vote:

AYES:	Directors:	Word, Spandrio, Brennan, Baggerly, Kaiser
NOES:	Directors:	None
ABSENT:	Directors:	None

7.h. Review and approval of Job Descriptions and Proposed Staffing Changes.

7.h.i. Water Conservation Technician (Limited Term): Eliminate two part-time positions and create on full-time limited term position.

7.h.ii. Buyer/Accounting Technician approval of updated job description.

7.h.iii. Payroll/Accounting Technician update and job description and revise the pay range from E16 to E23.

On the motion of Director Brennan, seconded by Director Word, the above recommendations were approved by the following roll call vote:

AYES:	Directors:	Word, Spandrio, Brennan, Baggerly, Kaiser
NOES:	Directors:	None
ABSENT:	Directors:	None

- 7.i. Discussion regarding scheduling of the Board Planning meeting and Mid Year Budget Review in January.

On the motion of Director Baggerly, seconded by Director Brennan the meetings will be held on January 18 and 25 beginning at 9:00 a.m. This was approved by the following roll call vote:

AYES:	Directors:	Word, Spandrio, Brennan, Baggerly, Kaiser
NOES:	Directors:	None
ABSENT:	Directors:	None

## 8. LAKE CASITAS IMPROVEMENT FOUNDATION MEETING

President Kaiser opened the Lake Casitas Improvement Foundation Meeting at 3:57 p.m. and Mr. Kwong stated that it would need to be tabled to a future meeting as it should have been noticed differently.

- 8.a. Approval of Lake Casitas Improvement Foundation Treasurer Report.

President Kaiser reconvened the Casitas Board Meeting at 4:01 p.m.

## 9. INFORMATION ITEMS

- 9.a. Geographic Information System Status Presentation.

Gustavo Muro provided an in depth look at the GIS System.

- 9.b. Hydrology Report for October, 2019.

- 9.c. Monthly Engineering Status Report

- 9.d. Special Executive Committee Minutes

- 9.e. Personnel Committee Minutes
- 9.f. Finance Committee Minutes
- 9.g. Water Resources Committee Minutes
- 9.h. Consumption Report
- 9.i. State Water Project - Interconnect Project Report
- 9.j. CFD 2013-1 Report
- 9.k. Investment Report

The Information items were offered by Director Baggerly, seconded by Director Brennan and approved by the following roll call vote:

AYES:	Directors:	Word, Spandrio, Brennan, Baggerly, Kaiser
NOES:	Directors:	None
ABSENT:	Directors:	None

10. GENERAL MANAGER COMMENTS

Mr. Flood reported on diversions that began last Wednesday and peaked at 100 cfs. He also informed the board that we stopped pursuing FEMA funding for the Santa Barbara/Ventura County Intertie and are now looking for grant funding.

11. BOARD OF DIRECTOR REPORTS ON MEETINGS ATTENDED

None

12. BOARD OF DIRECTOR COMMENTS PER GOVERNMENT CODE SECTION 54954.2(a).

None

President Kaiser moved the meeting to closed session at 4:42 p.m.

13. CLOSED SESSION

- 13.a. CLOSED SESSION – CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code §54956.9(a) Santa Barbara Channelkeeper v. State Water Resources Control Board; City of San Buenaventura, San Francisco County Superior Court, Case No. CPF-14-513875.
- 13.b. Public Employee Performance Evaluation (§ 54957)  
Title: General Manager

President Kaiser moved the meeting back into open session at 5:14 pm with Mr. Kwong

reporting that there was no action to report.

14. ADJOURNMENT

President Kaiser adjourned the meeting at 5:14 p.m.

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Secretary

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION NO. 20-01

RESOLUTION APPROVING MEMBERSHIPS FOR THE WATER SYSTEM AND LAKE CASITAS RECREATION AREA FOR 2020

Whereas, the Water Code section 71597 provides that the Board may obtain memberships in associations for the purpose of furtherance of subjects relating to the powers and duties of the district by passing a resolution with 4/5<sup>th</sup> vote, and

Whereas, the Board considered memberships at its Board Meeting and approved the following memberships; and

Whereas, it is felt that approving them in one motion will reduce staff work on the individual items.

Now, Therefore Be It Resolved by the Board of Directors of the Casitas Municipal Water District that the following memberships are approved:

1. Membership in the Association of Water Agencies of Ventura County. Approved Membership for \$6000, sponsorship for the Symposium for \$2,500, and \$2,500 for the Regan Library Event.
2. Membership in the National Notary Association in the amount of \$69.
3. Membership in Government Finance Officers Association in the amount of \$160.
4. Membership in the Society for Human Resource Management in the amount of \$219.
5. Membership in the California Association of Public Purchasing Officers costing \$130 in 2018.
6. Membership in the State Water Contractors. Casitas pays only a quarter of these costs. The cost for 2018 was \$42,294.
7. Membership in the California Association of Public Information Officers in the amount of \$225 for 2018.
8. Membership in the Ventura County Special Districts Association in the amount of \$150.
9. Membership in CALPELRA in the amount of \$350.
10. Membership in the American Water Works Association in the amount of \$420.
11. Membership in the Association of California Water Agencies in the amount of \$22,560.
12. Membership in the California Special Districts Association in the amount of \$6,842 in 2018.
13. Membership in the Ventura Chamber of Commerce in the amount of \$895.
14. Membership in the Ojai Chamber of Commerce in the amount of \$690.
15. Membership in the California Urban Water Conservation Council paid \$2,013.76 in 2018.

16. California Parks & Recreation Society at \$480.
17. S. California Public Pool Operators Association at \$30.
18. United States Water Fitness Association at \$125.
19. World Waterpark Association at \$419.
20. Pesticide Applicators Professional Association at \$90.
21. California Park Rangers Association at \$110.
22. Channel Counties Water Utilities Association administered by AWA at \$150.
23. North American Lake Management Society in the amount of \$110.
24. American Fisheries in the amount of \$180.
25. Membership in California Lake Management Society at \$40.
26. California Association for Recreational Fishing in the amount of \$300.
27. Membership in the Irrigation Association in the amount of \$100.
28. Membership in the American Society of Safety Engineers in the amount of \$195.
29. Membership in the Maintenance Superintendents Associations in the amount of \$75.
30. Membership in American Public Works Association in the amount of \$700.

ADOPTED this 8<sup>th</sup> day of January, 2020.

Signed:

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Russ Baggerly, President  
Casitas Municipal Water District

Attest:

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Angelo Spandrio, Secretary  
Casitas Municipal Water District

# MEMORANDUM

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TO: Board of Directors  
From: Michael L. Flood, General Manager  
RE: **Proposal for cross-connection/backflow program services to be provided by the County of Ventura.**  
Date: December 23, 2019

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## RECOMMENDATION:

The Board of Directors approve a contract with the County of Ventura for cross-connection/backflow program services.

## BACKGROUND:

As a requirement of the District's drinking water system permits, the District must operate a cross-connection/backflow program.

A cross-connection/backflow program involves ensuring that the owners of backflow devices connected to the District's potable water system are tested for proper operation on an annual basis.

The County of Ventura operates a cross-connection/backflow program that simplifies the noticing and tracking of owners of backflow devices through an automated computer program and field application.

The District currently uses paper notices sent through the mail that are typically faxed back to staff by the owners of backflow devices.

The District currently has approximately 700 backflow devices connected to its system.

The Finance Committee recommended that this item be placed on the January 8<sup>th</sup>, 2020 agenda as a consent item.

## DISCUSSION:

The District has traditionally handled its cross-connection/backflow program in-house but with the acquisition of the Ojai Water System, the number of backflow devices has nearly doubled.



The District has struggled to keep up with the requirements of the program since the acquisition and believes that the program can be more efficiently handled through a contract with the County of Ventura.

The County's cross-connection/backflow program automates the process by sending out notices to owners of backflow devices automatically using a database that is provided by the District.

The County will notify the District of any customers that are out of compliance.

The District would still conduct all enforcement activities which includes turning off a customer's water service if they fail to get their backflow device tested on time.

The cost of the County's program is expected to be approximately \$10,000 – \$12,000 for start-up and then \$10,000 to \$12,000 annually thereafter.

# MEMORANDUM

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TO: Board of Directors  
From: Michael L. Flood, General Manager  
RE: **Cost Sharing Request for the De La Garrique Road Culvert & Road Project (unbudgeted project)**  
Date: December 23, 2019

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## RECOMMENDATION:

The Board of Directors approve a cost-sharing request by T&T Truck & Crane in the amount of \$15,447.53.

## BACKGROUND:

In September of 2019, District staff was contacted by Todd Holder of T&T Truck and Crane Service regarding cost sharing of a recent maintenance project completed on De La Garrique Road near the intersection with Baldwin Road (Hwy 150).

The project involved replacement of a culvert and rebuilding of the road above the culvert with a total cost of \$154,475.27.

Casitas' requested cost share represents 10% of this cost or \$15,447.53.

De La Garrique Road is a private road that Casitas MWD uses to access the Robles Diversion and Fish Passage facility along with Robles Diversion Canal for operation and maintenance purposes.

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

The Finance Committee asked that this be included on the January 8<sup>th</sup>, 2020 Board Meeting agenda as a consent item.

## DISCUSSION:

This project involved an extensive excavation, placement of a large diameter HDPE culvert pipe, concrete encasement of the new culvert pipe, construction of a concrete headwall, refilling and compaction of the excavation, and construction of a final road surface.

Pictures of the finished project are attached.

District staff uses this portion of the road on a frequent basis to access the Robles Canal and the Robles Fish Passage and Diversion facility. When the Ventura River is flowing, De La Garrique Road is the main point of access that staff uses for these facilities.

In the absence of a road maintenance agreement, State law requires the users of a private road to share in its maintenances 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 (10%), staff recommends that the District share in this cost as requested.

**Construction Area (Between Markers) Looking Out toward Baldwin Road**



**Downstream Side showing 48" HDPE Culvert & Concrete Encasement Work**



**Upstream Side Showing Concrete Headwall**



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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS

**FROM:** MICHAEL FLOOD, GENERAL MANAGER

**SUBJECT:** PROFESSIONAL APPRAISAL SERVICES FOR 1251 N. SIGNAL STREET, OJAI

**DATE:** 12/30/2019

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**RECOMMENDATION:**

The Board of Directors receive and file this information.

**BACKGROUND:**

The District is planning multiple improvements to the Ojai Water System, including the pressure zone served by the Signal Tank. Currently, the recommended improvements include replacement of the existing Signal Tank and a new booster pump station at the Signal Tank site. The property at 1251 N. Signal Street is north of and higher in elevation than the Signal Tank site and is currently for sale. Figure 1 shows the location of the existing tank and the property.

The water system north of Grand Avenue, between North Montgomery Street and Mercer Avenue is significantly impacted when there is a leak or break on Grand Avenue. The outage affects approximately 620 customers. Having redundant storage in this system would allow these customers to be gravity fed and minimize service interruptions. Additional hydraulic analysis will need to be undertaken to evaluate specific details on the size of a new tank and pump station and how to integrate into the existing system. Figure 2 shows a rough description of the improvements.

The 1251 N. Signal Street (Assessor's Parcel No. 010016017) is currently for sale with an asking price of \$450,000. The parcel is 4.114 acres, though only approximately 0.25 acres is flat and buildable, as shown in Figure 3. The first step in consideration of a purchase by the District is to have the property appraised.

**FINANCIAL IMPACT:**

Funding for the appraisal will come from CFD 2013-01 funds.

Attachment: Proposal from Hoffman, Vance, and Worthington, Inc. dated December 9, 2019  
Figure 1  
Figure 2  
Figure 3

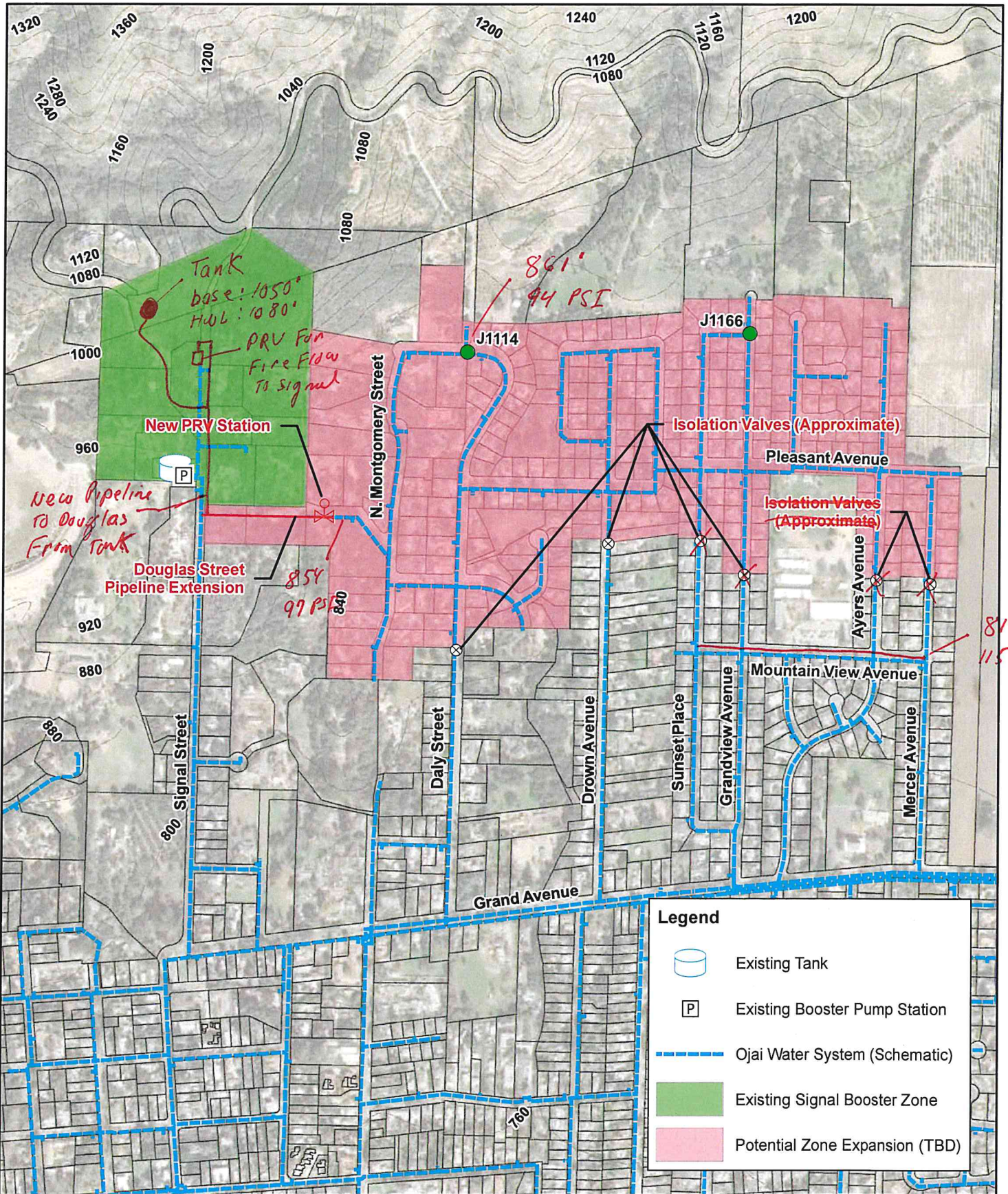
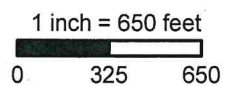


Figure 6-1:

Proposed Signal Booster Zone Expansion







Publication of check register is in compliance with Section 53065.6 of the Government Code which requires the District to disclose reimbursements to employees and/or directors.

- 000930 A/P Checks: 036394-036495  
A/P Draft to P.E.R.S. 000000  
A/P Draft to State of CA 000000  
A/P Draft to I.R.S. 000000  
Voids: 36401, 036439, 036400
  
- 000931 A/P Checks: 036496-036513  
A/P Draft to P.E.R.S.  
A/P Draft to State of CA  
A/P Draft to I.R.S.  
Voids:
  
- 000932 A/P Checks: 036514-036693  
A/P Draft to P.E.R.S. 000000  
A/P Draft to State of CA 000000  
A/P Draft to I.R.S. 000000  
Voids: 036596, 036617, 036618, 036619
  
- 000934 A/P Checks: 036694-036711  
A/P Draft to P.E.R.S.  
A/P Draft to State of CA  
A/P Draft to I.R.S.  
Voids:


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Denise Collin, Chief Financial Officer

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Signature

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Signature

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Signature

CERTIFICATION

Payroll disbursements for the pay period ending 12/28/19  
Pay Date of 01/02/20  
have been duly audited and are  
hereby certified as correct.

Signed: Rebekah Vieira  
Rebekah Vieira

Signed: \_\_\_\_\_  
Signature

Signed: \_\_\_\_\_  
Signature

Signed: \_\_\_\_\_  
Signature

CERTIFICATION

Payroll disbursements for the pay period ending 12/14/19  
Pay Date of 12/19/19  
have been duly audited and are  
hereby certified as correct.

Signed: Denise Collin 12/14/19  
Denise Collin

Signed: \_\_\_\_\_  
Signature

Signed: \_\_\_\_\_  
Signature

Signed: \_\_\_\_\_  
Signature

VENDOR SET: 01 Casitas Municipal Water D  
BANK: \* ALL BANKS  
DATE RANGE: 11/28/2019 THRU 12/26/2019

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02179	Art Street Interactive							
	C-CHECK Art Street Interactive	UNPOST	V 12/04/2019			036401		740.50CR
	C-CHECK VOID CHECK		V 12/04/2019			036439		
	C-CHECK VOID CHECK		V 12/04/2019			036440		
	C-CHECK VOID CHECK		V 12/18/2019			036596		
	C-CHECK VOID CHECK		V 12/18/2019			036617		
	C-CHECK VOID CHECK		V 12/18/2019			036618		
	C-CHECK VOID CHECK		V 12/18/2019			036619		
04666	Sheila Provencio							
	C-CHECK Sheila Provencio	UNPOST	V 12/18/2019			036647		114.00CR

\* \* T O T A L S \* \*

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	8	VOID DEBITS 0.00		
		VOID CREDITS 854.50CR		
			854.50CR	0.00

TOTAL ERRORS: 0

VENDOR SET: 01	BANK:	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			8	854.50CR	0.00	0.00
BANK:	TOTALS:		8	854.50CR	0.00	0.00

VENDOR SET: 01 Casitas Municipal Water D  
 BANK: AP ACCOUNTS PAYABLE  
 DATE RANGE: 11/28/2019 THRU 12/26/2019

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00049	I-T2 201912021644 STATE OF CALIFORNIA State Withholding	D	12/04/2019	13,780.80		000000		13,780.80
00049	I-T2 201912161646 STATE OF CALIFORNIA State Withholding	D	12/18/2019	13,822.30		000000		13,822.30
0128	I-T1 201912021644 INTERNAL REVENUE SERVICE Federal Withholding	D	12/04/2019	36,012.88		000000		
	I-T3 201912021644 FICA Withholding	D	12/04/2019	27,802.66		000000		
	I-T4 201912021644 Medicare Withholding	D	12/04/2019	9,091.48		000000		72,907.02
0128	I-T1 201912161646 INTERNAL REVENUE SERVICE Federal Withholding	D	12/18/2019	36,187.75		000000		
	I-T3 201912161646 FICA Withholding	D	12/18/2019	26,522.64		000000		
	I-T4 201912161646 Medicare Withholding	D	12/18/2019	9,113.55		000000		71,823.94
0187	I-PBB201912021644 CALPERS PERS BUY BACK	D	12/04/2019	130.46		000000		
	I-PBP201912021644 PERS BUY BACK	D	12/04/2019	161.96		000000		
	I-PEB201912021644 PEPRA EMPLOYEES PORTION	D	12/04/2019	7,312.09		000000		
	I-PEM201912021644 PERS EMPLOYEE PORTION MGMT	D	12/04/2019	2,568.27		000000		
	I-PER201912021644 PERS EMPLOYEE PORTION	D	12/04/2019	6,722.21		000000		
	I-PRB201912021644 PEBRA EMPLOYER PORTION	D	12/04/2019	7,566.68		000000		
	I-PRR201912021644 PERS EMPLOYER PORTION	D	12/04/2019	11,526.81		000000		35,988.48
0187	I-PBB201912161646 CALPERS PERS BUY BACK	D	12/18/2019	130.46		000000		
	I-PBP201912161646 PERS BUY BACK	D	12/18/2019	161.96		000000		
	I-PEB201912161646 PEPRA EMPLOYEES PORTION	D	12/18/2019	7,346.26		000000		
	I-PEM201912161646 PERS EMPLOYEE PORTION MGMT	D	12/18/2019	2,568.27		000000		
	I-PER201912161646 PERS EMPLOYEE PORTION	D	12/18/2019	6,522.93		000000		
	I-PRB201912161646 PEBRA EMPLOYER PORTION	D	12/18/2019	7,602.01		000000		
	I-PRR201912161646 PERS EMPLOYER PORTION	D	12/18/2019	11,277.81		000000		35,609.70
0010	I-9966214936 AIRGAS USA LLC Argon, Oxygen & Acetylene - TP	R	12/04/2019	255.43		036394		255.43
03044	I-13DF-FVFD-XQVD Amazon Capital Services Toner - ADM	R	12/04/2019	98.55		036395		
	I-16G7-FT19-7MWM Keyboard, Headset & Mouse- ADM	R	12/04/2019	305.05		036395		
	I-196L-XD7-YWHQ Chairs & Jakets - FISH/LCRA	R	12/04/2019	676.14		036395		
	I-1DRH-HTRV-GP3C Office Supplies - DO	R	12/04/2019	35.66		036395		
	I-1XX7-9XQM-YPJ6 Gloves & Slow Sign - LCRA	R	12/04/2019	69.63		036395		1,185.03

VENDOR SET: 01 Casitas Municipal Water D  
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DATE RANGE:11/28/2019 THRU 12/26/2019

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02695	AMS Global Inc. I-14201264 Vacuumator Tank - LCRA	R	12/04/2019	240.00		036396		240.00
01602	ANGELUS BLOCK CO., INC. I-VT00227547 Cement Block - LCRA	R	12/04/2019	36.03		036397		36.03
00014	AQUA-FLO SUPPLY I-SI1455350 Tape, Brass & Teflon - ENG I-SI1458407 Pipe & Fitting - EM I-SI1459549 Switch - LCRA I-SI1461679 Sand Bags - ENG I-SI1464467 Brass - ENG	R	12/04/2019	133.75		036398		251.02
		R	12/04/2019	13.32		036398		
		R	12/04/2019	8.27		036398		
		R	12/04/2019	40.54		036398		
		R	12/04/2019	55.14		036398		
00840	AQUA-METRIC SALES COMPANY I-INV0075817 3"Omni Meter - UT I-INV0075818 SR2 Register - UT I-INV0075843 3" Omni Meter - UT I-INV0075851 SR2 Chambers - UT	R	12/04/2019	1,464.25		036399		6,798.09
		R	12/04/2019	1,723.17		036399		
		R	12/04/2019	1,465.25		036399		
		R	12/04/2019	2,145.42		036399		
01703	ARNOLD LAROCHELLE MATTHEWS I-56868 Metter # 5088-016 10/19 I-56869 Metter # 5088-001 10/19	R	12/04/2019	3,118.00		036400		9,337.00
		R	12/04/2019	6,219.00		036400		
03429	AT&T I-8705681505 Acct#8310006908483	R	12/04/2019	4,183.48		036402		4,183.48
04202	AT&T I-111819 Acct#296003321	R	12/04/2019	48.15		036403		48.15
04583	B&H Foto & Electronics Corp I-164012182 Drone Landing pad - ENG	R	12/04/2019	110.94		036404		110.94
02059	Berkadia G I-111819 Mira Monte Load Interest	R	12/04/2019	962.50		036405		962.50
03059	Brenntag Pacific Inc. I-BPI4214 Chlorine For Ojai Sys. - TP	R	12/04/2019	1,323.34		036406		1,323.34
0207	CA Department of Tax & Fee Adm I-00028401583 Water Rights Fee - Ojai	R	12/04/2019	664.65		036407		664.65
0207	CA Department of Tax & Fee Adm I-00028657359 Water Rights Fee - Casitas	R	12/04/2019	9,462.15		036408		9,462.15

VENDOR SET: 01 Casitas Municipal Water D  
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02593	I-586509							
	Cal-Coast Machinery Mower Parts - LCRA	R	12/04/2019	116.20		036409		116.20
03702								
	Cannon Corporation Valves & App Ventura St - ENG	R	12/04/2019	2,404.90		036410		
	I-70542 I-70544	R	12/04/2019	2,632.50		036410		5,037.40
00117								
	CERTEX USA, INC Tie Back Lanyard - EM	R	12/04/2019	92.24		036411		
	I-10800621.00 I-10800622.00	R	12/04/2019	352.74		036411		444.98
01843								
	COASTAL COPY Copier Usage - LCRA	R	12/04/2019	146.91		036412		146.91
00061								
	COMPUWAVE Printer - ADM	R	12/04/2019	470.83		036413		470.83
04535								
	Container Alliance Co. High Cube Container - MAINT	R	12/04/2019	4,026.56		036414		4,026.56
01856								
	CRAMER MARKETING/ FORMERLY DAT Tax Forms - ADM	R	12/04/2019	291.11		036415		291.11
00079								
	DANIELS TIRE SERVICE Tires - Unit 114	R	12/04/2019	656.52		036416		656.52
03910								
	DoiT International USA, INC Google Apps 11/19	R	12/04/2019	1,440.00		036417		1,440.00
00086								
	E.J. Harrison & Sons Inc Acct#1020931900	R	12/04/2019	172.90		036418		172.90
00086								
	E.J. Harrison & Sons Inc Acct#1C00053370	R	12/04/2019	204.97		036419		204.97
00095								
	FAMCON PIPE & SUPPLY Check Valve - PL	R	12/04/2019	2,032.39		036420		
	I-S100015085.001 I-S100015641.001	R	12/04/2019	4,409.05		036420		
	Clamp, Valve, & Adapters - PL	R	12/04/2019	1,135.89		036420		
	I-S100015672.001 I-S100015778.001	R	12/04/2019	686.40		036420		
	Couplings & Emergency Call- PL Valves & Tape - PL	R	12/04/2019	2,981.55		036420		
	I-S100015825.001 I-S100015904.001	R	12/04/2019	1,174.39		036420		
	Stargrip Restraint - PL Repair Clamp - PL	R	12/04/2019	141.57		036420		
	I-S100015979.001 I-S100015983.001	R	12/04/2019	341.06		036420		
	MJ Cap & Lugs - PL Romac Macro & Lugs - PL	R	12/04/2019	628.49		036420		
	I-S100016045.001 I-S100016332.001	R	12/04/2019	461.76		036420		
	Clamp & Lugs - Pl Clamps & Adapters - PL	R	12/04/2019	1,605.45		036420		
	I-S100016621.001 Romac, Lugs, & Clamps - PL	R	12/04/2019					15,598.00



VENDOR SET: 01 Casitas Municipal Water D

BANK: AP ACCOUNTS PAYABLE

DATE RANGE:11/28/2019 THRU 12/26/2019

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00575	FENCE FACTORY - SATICOY							
I-417903	Barb Arm - LCRA	R	12/04/2019	35.04		036421		
I-418003	Barb Arm & Tie Alumhk - LCRA	R	12/04/2019	64.41		036421		99.45
00013	FERGUSON ENTERPRISES INC							
I-8252589	Faucet - LCRA	R	12/04/2019	617.76		036422		617.76
00099	FGL ENVIRONMENTAL							
I-912037A	TOC Monitoring 09/10/19	R	12/04/2019	52.00		036423		
I-914374A	Nitrate Monitoring 10/22/19	R	12/04/2019	43.00		036423		
I-914704A	Nitrate Monitoring 10/29/19	R	12/04/2019	43.00		036423		138.00
00713	FLUID MANUFACTURING							
I-47027	Locks - LCRA	R	12/04/2019	92.44		036424		
I-47031	Locks & Keys - LCRA	R	12/04/2019	186.51		036424		278.95
00104	FRED'S TIRE MAN							
I-120665	Tire - Unit 19	R	12/04/2019	193.30		036425		
I-120928	Oil & Tire Rotation - Unit 56	R	12/04/2019	51.83		036425		245.13
00106	FRONTIER PAINT							
I-F0252997	Paint - LCRA	R	12/04/2019	136.99		036426		136.99
01280	FRY'S ELECTRONICS, INC.							
I-7531129	Adapter - IT	R	12/04/2019	64.64		036427		64.64
00115	GRAINGER, INC							
I-9358601467	Phosphoric Acid - LCRA	R	12/04/2019	28.19		036428		28.19
03856	Granicus, LLC							
I-119780	Website Maint & Hosting - PR	R	12/04/2019	7,440.00		036429		7,440.00
00746	GREEN THUMB INTERNATIONAL							
I-512323	Plants For DO Garden - PR	R	12/04/2019	30.03		036430		30.03
00121	HACH COMPANY							
I-11718836	Chemkey - LAB	R	12/04/2019	193.15		036431		
I-11720755	Cable - LAB	R	12/04/2019	495.50		036431		688.65
01052	HARBOR FREIGHT TOOLS USA, INC							
I-903068	Paint Brushes & Level - LCRA	R	12/04/2019	45.22		036432		45.22
00369	HARRINGTON INDUSTRIAL PLASTICS							
I-013B1109	Electrode Dry Loc - TP	R	12/04/2019	304.35		036433		304.35

VENDOR SET: 01 Casitas Municipal Water D  
 BANK: AP ACCOUNTS PAYABLE  
 DATE RANGE: 11/28/2019 THRU 12/26/2019

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02344	I-36353A							
	Janitek Cleaning Solutions Janitorial Services - DO	R	12/04/2019	1,959.10		036434		1,959.10
00131								
	JCI JONES CHEMICALS, INC							
	I-804413 Chlorine - TP, CM 804414	R	12/04/2019	1,650.00		036435		
	I-806913 Chlorine - TP, CM806980	R	12/04/2019	899.94		036435		
	I-806914 Chlorine - TP, CM 806979	R	12/04/2019	1,650.00		036435		4,199.94
00328								
	LIGHTNING RIDGE							
	I-10201901 Work Clothes - UT/MAINT	R	12/04/2019	787.29		036436		
	I-11041901 Uniform Shirts - OM	R	12/04/2019	984.25		036436		
	I-8141909 Uniform Sweatshirt - PL	R	12/04/2019	1,632.16		036436		
	I-8291908 Uniform T-Shirts PL	R	12/04/2019	227.62		036436		3,631.32
00329								
	MCMaster-CARR SUPPLY CO.							
	I-21772570 Grease Fitting - PL	R	12/04/2019	50.08		036437		50.08
00151								
	MEINERS OAKS ACE HARDWARE							
	I-902100 Thermostat - WH	R	12/04/2019	75.06		036438		
	I-902805 Post Hole Diger - ENG	R	12/04/2019	56.18		036438		
	I-903027 Paint & Trash Bags - LCRA	R	12/04/2019	110.47		036438		
	I-903380 Tire Gage & Lubricant MAINT	R	12/04/2019	24.22		036438		
	I-903419 Hose & Pump - UT	R	12/04/2019	55.60		036438		
	I-903421 Hose - UM	R	12/04/2019	58.55		036438		
	I-903485 Gloves - MAINT	R	12/04/2019	29.26		036438		
	I-903506 Hose - UT	R	12/04/2019	39.03		036438		
	I-903534 Key, Bolts & Screws - MAINT	R	12/04/2019	6.99		036438		
	I-903577 Hose - UT	R	12/04/2019	58.55		036438		
	I-903587 Rodent Control - WP	R	12/04/2019	34.28		036438		
	I-903622 Cement & Bolt - LCRA	R	12/04/2019	36.79		036438		
	I-903686 Cement - LCRA	R	12/04/2019	42.86		036438		
	I-903689 Nails - LCRA	R	12/04/2019	6.82		036438		
	I-903779 Gopher Trap & Boot - LCRA	R	12/04/2019	41.14		036438		
	I-903798 Bulb LED - LCRA	R	12/04/2019	14.63		036438		
	I-903825 Wrench & Key - TP	R	12/04/2019	33.63		036438		
	I-904016 PVC Caps - UT	R	12/04/2019	14.48		036438		
	I-904038 Batteries - WP	R	12/04/2019	28.07		036438		
	I-904040 Elbow, Pipe & Cement - UT	R	12/04/2019	33.25		036438		
	I-904382 Carwax & Engine Brite - MAINT	R	12/04/2019	12.47		036438		
	I-904425 Faucet - LCRA	R	12/04/2019	48.75		036438		
	I-904497 Gloves - ENG	R	12/04/2019	6.21		036438		
	I-904565 Goggles & Gas Can - MAINT	R	12/04/2019	57.52		036438		
	I-904626 Tarp - WP	R	12/04/2019	17.26		036438		
	I-904644 Gloves - TP	R	12/04/2019	15.00		036438		
	I-904721 Bushing - LCRA	R	12/04/2019	3.11		036438		
	I-904744 Gloves - MAINT	R	12/04/2019	12.68		036438		
	I-904908 Screws - WP	R	12/04/2019	11.26		036438		
	I-905057 Plant Vitamin & Gloves - WP	R	12/04/2019	31.73		036438		1,015.85

VENDOR SET: 01 Casitas Municipal Water D  
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VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
03724	Michael K. Nunley & Associates Robles Diversion Comm Eval-ENG	R	12/04/2019	169.95		036441		169.95
03444	Mission Linen Supply							
	I-511211759 Uniform Pants - TP	R	12/04/2019	32.93		036442		
	I-511262979 Uniform Pants - TP	R	12/04/2019	32.93		036442		
	I-511323800 Uniform Pants - TP	R	12/04/2019	32.93		036442		98.79
00163	OFFICE DEPOT							
	I-404122045001 Toner & Coffe Cleaner - ADM	R	12/04/2019	329.65		036443		
	I-405295424001 Office Supplies - DO	R	12/04/2019	12.86		036443		342.51
00625	OfficeTeam							
	I-54736834 Water Quality Temp - 11/15/19	R	12/04/2019	196.00		036444		
	I-54770291 Water Quality Temp - 11/22/19	R	12/04/2019	196.00		036444		
	I-54787158 Admin Buyer Temp - 11/18-11/22	R	12/04/2019	1,826.80		036444		2,218.80
00912	OJAI BUSINESS CENTER, INC							
	I-14701 Shipping - LAB	R	12/04/2019	573.77		036445		
	I-14701b Supplies, Scanning -LAB/UT/FISH	R	12/04/2019	198.35		036445		772.12
00165	OJAI LUMBER CO, INC							
	I-1911-950904 Gouglas Fir - LCRA	R	12/04/2019	48.71		036446		48.71
00884	OJAI TERMITE & PEST CONTROL, I							
	I-197873 Remove Yellow JacketNest-MAINT	R	12/04/2019	250.00		036447		250.00
00168	OJAI VALLEY NEWS							
	I-300033473 Tour Ad 11/01/19 - PR	R	12/04/2019	160.00		036448		
	I-300033541 Tour Ad 11/08/19 - PR	R	12/04/2019	160.00		036448		320.00
02833	Praxair, Inc							
	I-93117386 Liquid Oxigen - TP	R	12/04/2019	2,432.32		036449		
	I-93361437 Liquid Oxigen - TP	R	12/04/2019	2,428.50		036449		4,860.82
00042	PSR ENVIRONMENTAL SERVICE, INC							
	I-9552 Set Up & Test SB989 - GAR	R	12/04/2019	2,870.00		036450		
	I-9553 Leak Detection/Bucket Test-GAR	R	12/04/2019	1,035.00		036450		3,905.00
02216	Purchase Power							
	I-11/20/19 Refill Postage Meter	R	12/04/2019	2,622.45		036451		2,622.45
00788	QUINN COMPANY							
	I-11560703 Backhoe Rental - Pl	R	12/04/2019	2,652.82		036452		2,652.82

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VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0313	ROCK LONG'S AUTOMOTIVE							
I-27803	Cooling System Replace-Unit 32	R	12/04/2019	1,571.66		036453		
I-27945	Radiator - Unit 4	R	12/04/2019	493.17		036453		
I-28031	Engine Check - Unit 52	R	12/04/2019	150.00		036453		2,214.83
04633	SafeVision							
I-112929	Safety Glasses - EM	R	12/04/2019	192.33		036454		192.33
01109	SALVADOR LOERA TRANSPORTATION							
I-118267	Sand - PL	R	12/04/2019	383.19		036455		
I-15384	Base - PL	R	12/04/2019	525.14		036455		
I-15641	Base - PL	R	12/04/2019	479.90		036455		
I-15797	Base - PL	R	12/04/2019	529.04		036455		
I-15798	Sand - PL	R	12/04/2019	383.19		036455		
I-15800	Sand - PL	R	12/04/2019	382.72		036455		
I-15851	Base - PL	R	12/04/2019	765.44		036455		3,448.62
03669	Sierra Traffic Service, Inc.							
I-29321	Traffic Control 10/23/19 - PL	R	12/04/2019	1,569.50		036456		1,569.50
04635	John Simon							
I-12419	Safety Boot Stipen	R	12/04/2019	170.00		036457		170.00
02770	Stoner's One Off Customs							
I-1778	Belt & Clutch - Unit 100	R	12/04/2019	1,033.46		036458		1,033.46
0215	SOUTHERN CALIFORNIA EDISON							
I-112219	Acct#2266156405	R	12/04/2019	288.90		036459		
I-112719	Acct#2210507034	R	12/04/2019	9,593.21		036459		
I-112719b	Acct#2237011044	R	12/04/2019	13.45		036459		
I-113019	Acct#2312811532	R	12/04/2019	203.82		036459		
I-113019b	Acct#2210503702	R	12/04/2019	6,473.97		036459		
I-120419	Acct#2210502480	R	12/04/2019	85,073.82		036459		
I-120419b	SOUTHERN CALIFORNIA EDISON	R	12/04/2019	1,512.96		036459		103,160.13
03916	Angelo Spandrio							
I-Nov 19	Reimburse Mileage 11/19	R	12/04/2019	35.96		036460		35.96
00048	STATE OF CALIFORNIA							
I-120119	State Water Plan Payment	R	12/04/2019	163,011.00		036461		163,011.00
02703	Sunbelt Rentals							
I-94217757-0001	Diesel Generator - DO	R	12/04/2019	993.52		036462		
I-95177489-0001	Jumping Jack Tamper Rental- PL	R	12/04/2019	1,029.33		036462		2,022.85

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02731	Superior AED AED Battery - SAF	R	12/04/2019	181.25		036463		181.25
02643	Take Care by WageWorks Reimburse Med/Dep Care	R	12/04/2019	4,615.20		036464		4,615.20
02008	Tomar Construction Inc. District Office Remodel - ENG	R	12/04/2019	92,344.75		036465		92,344.75
02497	Total Barricade Service, Inc. Traffic Control Flags/Signs-PL	R	12/04/2019	928.00		036466		928.00
02527	Traffic Technologies LLC Mesh Vest - TP	R	12/04/2019	23.65		036467		23.65
01512	TRENCH SHORING COMPANY Trench Plate Rental - PL	R	12/04/2019	638.40		036468		638.40
00364	TRI-COUNTY OFFICE FURNITURE Office Chair - ADM/MGMT	R	12/04/2019	1,809.91		036469		1,809.91
01662	TYLER TECHNOLOGIES, INC. Microsoft SQL - AMD	R	12/04/2019	6,165.80		036470		
	I-025-278089 2020 Incode Software Maint.	R	12/04/2019	30,506.04		036470		
	I-025-279166 UB Monthly Online Fees 12/19	R	12/04/2019	153.00		036470		36,824.84
00254	VENTURA LOCKSMITHS Deadbolto Double Cylinder-MGMT	R	12/04/2019	327.84		036471		327.84
00257	VENTURA RIVER WATER DISTRICT Acct#05-37500A	R	12/04/2019	253.13		036472		
	I-113019b Acct#03-50100A	R	12/04/2019	10.00		036472		263.13
00258	VENTURA STEEL, INC Aluminum Brackers - EM	R	12/04/2019	201.52		036473		201.52
01396	VULCAN CONSTRUCTION MATERIALS Cold Mix Asphalt - PL	R	12/04/2019	713.32		036474		713.32
02854	Water Works Engineers, LLC Dam Drainage Imps - ENG	R	12/04/2019	10,984.14		036475		10,984.14
00663	WAXIE SANITARY SUPPLY Janitorial Supplies - LCRA	R	12/04/2019	2,408.34		036476		
	I-78723898 Janitorial Supplies - LCRA	R	12/04/2019	190.79		036476		2,599.13

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00330	WHITE CAP CONSTRUCTION SUPPLY Rammer/Ditch Compactor - PL	R	12/04/2019	2,649.06		036477		2,649.06
04582	Yeh and Associates, Inc Rincon Pump Upgrades 10/19-ENG	R	12/04/2019	1,510.90		036478		1,510.90
04010	CALIFORNIA STATE DISBURSEMENT 200000001181291	R	12/04/2019	386.30		036479		386.30
00102	FRANCHISE TAX BOARD Payroll Deduction	R	12/04/2019	50.00		036480		50.00
00124	ICMA RETIREMENT TRUST - 457 DEFERRED COMP FLAT	R	12/04/2019	756.76		036481		
	I-DI%201912021644 DEFERRED COMP PERCENT	R	12/04/2019	184.01		036481		940.77
00985	NATIONWIDE RETIREMENT SOLUTION 457 CATCH UP	R	12/04/2019	499.23		036482		
	I-DCN201912021644 DEFERRED COMP FLAT	R	12/04/2019	7,075.39		036482		
	I-DN%201912021644 DEFERRED COMP PERCENT	R	12/04/2019	366.57		036482		7,941.19
00180	S.E.I.U. - LOCAL 721 SEIU 721 COPE	R	12/04/2019	47.00		036483		
	I-UND201912021644 UNION DUES	R	12/04/2019	824.25		036483		871.25
1	ELLISON TRUST, MATTH US REFUND	R	12/04/2019	0.20		036484		0.20
1	HIBDON, LEROY US REFUND	R	12/04/2019	2.18		036485		2.18
1	MCCARTER, MICHELLE US REFUND	R	12/04/2019	32.20		036486		32.20
1	MURCH, JODY US REFUND	R	12/04/2019	8.05		036487		8.05
1	STEWART, JACALYN US REFUND	R	12/04/2019	37.60		036488		37.60
1	BONHOF, BOB US REFUND	R	12/04/2019	1.74		036489		1.74

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1	I-000201912021639	JOHNSON, CAROL US REFUND	R 12/04/2019	11.83		036490		11.83
1	I-000201912021640	GRAY, LORI & LAURENC US REFUND	R 12/04/2019	13.19		036491		13.19
1	I-000201912021642	MCKAY, BRAD US REFUND	R 12/04/2019	180.50		036492		180.50
1	I-000201912021641	POLLAK, LES US REFUND	R 12/04/2019	19.10		036493		19.10
1	I-000201912021643	SAM HILL & SONS INC US REFUND	R 12/04/2019	75.49		036494		75.49
1	I-000201912031645	MILES, ROBERT Refund AR REFUND	R 12/04/2019	168.00		036495		168.00
01666	I-000013953108	AT & T Acct#9391062398	R 12/11/2019	109.27		036496		109.27
01666	I-000013958143	AT & T Acct#9391064013	R 12/11/2019	21.52		036497		21.52
02787	I-Dec 19	Lindsay Cao Reimburse Expenses 12/19	R 12/11/2019	94.00		036498		94.00
00296	I-X3-11470 I-X3-11471	CUMMINS SALES & SERVICE Generator Serv @ Heidelberger Generator Serv @ Signal	R 12/11/2019 R 12/11/2019	1,158.98 953.59		036499 036499		2,112.57
03517	I-OSIP67061	Department of Industrial Relat Workers Comp Assesments	R 12/11/2019	4,835.53		036500		4,835.53
02835	I-114941702	Global Equipment Co., Inc. 4-Wheel Dispensing - TP	R 12/11/2019	466.46		036501		466.46
03460	I-121119	Joe Martinez III WIT III Training Advance	R 12/11/2019	570.38		036502		570.38
01270	I-Nov 19 I-Oct 19	SCOTT LEWIS Reimburses Expenses 11/19 Reimburse Expenses 10/19	R 12/11/2019 R 12/11/2019	3,081.14 1,527.86		036503 036503		4,609.00

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00625	OfficeTeam Admin Buyer Temp - 11/25-11/27	R	12/11/2019	1,096.08		036504		1,096.08
00169	OJAI VALLEY SANITARY DISTRICT 2020 Discharge Permit Fee	R	12/11/2019	1,492.30		036505		1,492.30
00169	OJAI VALLEY SANITARY DISTRICT Cust # 20594	R	12/11/2019	287.25		036506		287.25
01114	Quality Equipment & Spray Hose Reel - LCRA	R	12/11/2019	5,602.80		036507		5,602.80
01345	MICHAEL SHIELDS O&M Crew Meals @ Robles	R	12/11/2019	131.33		036508		131.33
00215	SOUTHERN CALIFORNIA EDISON Acct#2269631768	R	12/11/2019	27.92		036509		
	I-121019 Acct#2237789169	R	12/11/2019	17.34		036509		45.26
00767	STATE WATER RESOURCES CONTROL NPDES Permit LCRA - LAB	R	12/11/2019	2,572.00		036510		
	I-WD-0166565 NPDES Permit CMWD - LAB	R	12/11/2019	624.00		036510		3,196.00
04532	Corban Suggs Reimburse Expenses 11/19	R	12/11/2019	172.93		036511		172.93
02643	Take Care by WageWorks Reimburse Med/Dep Care	R	12/11/2019	2,075.20		036512		2,075.20
03206	U.S. Bank Global Corporate Tru CFD 2013 Series B	R	12/11/2019	159,951.10		036513		159,951.10
02587	A&M LAWNMOWER SHOP Backpack Blower - LCRA	R	12/18/2019	44.00		036514		
	I-48674 Oil - MAINT	R	12/18/2019	16.17		036514		60.17
00004	ACWA JOINT POWERS INSURANCE AU Helath Insurance 10/19	R	12/18/2019	158,522.72		036515		
	I-0627534 Health Insurance 11/19	R	12/18/2019	171,439.31		036515		329,962.03
00010	AIRGAS USA LLC Cap - EM	R	12/18/2019	3.06		036516		3.06



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00012	ALL-PHASE ELECTRIC SUPPLY CO.							
I-5665-661777	Ol Relay - ENG	R	12/18/2019	613.22		036517		
I-5665-661802	Heater, Contactor & Panels-ENG	R	12/18/2019	4,162.37		036517		4,775.59
04638	Dave Alton							
I-827623	Camping Cancellation - LCRA	R	12/18/2019	95.00		036518		95.00
04639	Jesica Alton							
I-827613	Camping Cancellation - LCRA	R	12/18/2019	115.00		036519		115.00
03044	Amazon Capital Services							
I-1D6T-3PLR-RT6J	LED Lights - LCRA	R	12/18/2019	74.96		036520		
I-1GHP-WDH7-D4RV	USB & Power Adapter - TP	R	12/18/2019	156.01		036520		
I-1GHP-WDH7-XF3R	Book & Duffle Bag - SFTY	R	12/18/2019	582.77		036520		
I-1H6Y-6YXN-QFDD	Toner - TP	R	12/18/2019	346.41		036520		
I-1LRY-33VR-LGF9	Gloves - SFTY	R	12/18/2019	279.36		036520		
I-1XND-CV6H-M4M1	Leather Gloves - MAINT	R	12/18/2019	109.86		036520		
I-1YK1-YQH0-7WD1	Duffle Bag & Red Tags - SFTY	R	12/18/2019	122.81		036520		
I-1YRL-YPVF-374W	HardHat - SFTY	R	12/18/2019	210.78		036520		1,882.96
01722	AMERICAN CASTING & MFG CORP							
C-316119b	Accrue Use Tax	R	12/18/2019	131.23CR		036521		
D-316119a	Accrue Use Tax	R	12/18/2019	131.23		036521		
I-316119	Tamper-Proof Tags - LCRA	R	12/18/2019	1,961.05		036521		1,961.05
00029	AMERICAN TOWER CORP							
I-3179116	Tower Rent-Red Mtn.Rincon Peak	R	12/18/2019	2,102.62		036522		2,102.62
04640	Jeff Anderson							
I-817112	Camping Cancellation - LCRA	R	12/18/2019	60.00		036523		60.00
04641	Wade Anderson							
I-865332	Camping Cancellation - LCRA	R	12/18/2019	115.00		036524		115.00
01602	ANGELUS BLOCK CO., INC.							
I-VT00227410	Cement Blocks - LCRA	R	12/18/2019	151.42		036525		151.42
00014	AQUA-FLO SUPPLY							
I-SI1452523	Brass Nipple & Couplings - ENG	R	12/18/2019	917.64		036526		
I-SI1461079	Brass Adapter - PL	R	12/18/2019	24.50		036526		
I-SI1461081	Pipe - UT	R	12/18/2019	18.71		036526		
I-SI1461113	Adapters, Hose & Teflon - UT	R	12/18/2019	108.00		036526		
I-SI1464452	Sand Bag - MAINT	R	12/18/2019	162.16		036526		
I-SI1466692	Cable & Pipe - EM	R	12/18/2019	35.53		036526		
I-SI1469395	Brass - MAINT	R	12/18/2019	17.17		036526		1,283.71

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00840	AQUA-METRIC SALES COMPANY							
I-INV0075963	3' Omni Meter - UT	R	12/18/2019	2,930.49		036527		
I-INV0076127	Gasket - UT	R	12/18/2019	106.21		036527		3,036.70
01323	ARGO CHEMICAL INC							
I-1912011	Ammonia Solution - TP	R	12/18/2019	2,677.11		036528		2,677.11
04642	Richard Arias							
I-788295	Camping Cancellation - LCRA	R	12/18/2019	115.00		036529		115.00
02179	Art Street Interactive							
I-1813a	Reservation Sys. Hosting/Maint	R	12/18/2019	542.15		036530		542.15
01666	AT & T							
I-000014013126	Acct#9391051740	R	12/18/2019	1,055.86		036531		1,055.86
01666	AT & T							
I-000014021837	Local, Regional, Long Distance	R	12/18/2019	1,213.79		036532		1,213.79
00018	AT & T MOBILITY							
I-287290467941X12102	Acct#287290467941	R	12/18/2019	238.08		036533		238.08
03429	AT&T							
I-3113226402	Acct#80030939773	R	12/18/2019	1,578.74		036534		1,578.74
03429	AT&T							
I-8460090504	Acct#8310009376326	R	12/18/2019	3,907.20		036535		3,907.20
00021	AWA OF VENTURA COUNTY							
I-06-12233	Watrewise Breakfast 11/21/19	R	12/18/2019	100.00		036536		
I-06-12257	FBVC Bus Tour - BRD	R	12/18/2019	40.00		036536		140.00
00030	B&R TOOL AND SUPPLY CO							
I-1900939622	Grinding Wheels - MAINT	R	12/18/2019	145.02		036537		145.02
00679	BAKERSFIELD PIPE & SUPPLY INC							
I-S2662221.001	Gasket - EM	R	12/18/2019	38.68		036538		38.68
04643	Ronald Baran							
I-873650	Camping Cancellation - LCRA	R	12/18/2019	185.00		036539		185.00
04644	Jason Bell							
I-874606	Camping Cancellation - LCRA	R	12/18/2019	15.00		036540		15.00

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0032	BIOVIR LABORATORIES, INC I-BVL251 Giardia/Crypton Test 10/24/19	R	12/18/2019	357.86		036541		357.86
04111	Roadpost, Inc. I-BU01177359 Sat Phone Service - TP	R	12/18/2019	55.35		036542		55.35
03207	BMI PacWest Inc. I-013107 AC Maintenance - LCRA	R	12/18/2019	1,149.00		036543		
	I-013225 AC Maintenance - DO	R	12/18/2019	559.00		036543		1,708.00
04674	Candace Bonham I-841313 Camping Cancellation - LCRA	R	12/18/2019	2,095.00		036544		2,095.00
04645	Lori Bowles I-878051 Camping Cancellation - LCRA	R	12/18/2019	145.00		036545		145.00
04646	Stephen Brackley I-870079 Camping Cancellation - LCRA	R	12/18/2019	295.00		036546		295.00
03066	Dawn Brady I-858134 Camping Cancellation - LCRA	R	12/18/2019	175.00		036547		175.00
04036	Brian Brennan I-Dec 19 Reimburse Expense 12/19	R	12/18/2019	946.56		036548		
	I-Nov 19 Reimburse Mileage 11/19	R	12/18/2019	131.66		036548		1,078.22
04647	Lori Brown I-818172 Camping Cancellation - LCRA	R	12/18/2019	115.00		036549		115.00
00055	CASITAS BOAT RENTALS I-Nov 19 Gas For Boats - LCRA	R	12/18/2019	737.48		036550		737.48
04585	Carlos Castellanos I-817766a Camping Cancellation - LCRA	R	12/18/2019	147.00		036551		147.00
03021	Central Communications I-000015-450-401 Call Center 11/19	R	12/18/2019	229.23		036552		229.23
04648	Joe Chavez I-818178 Joe Chavez	R	12/18/2019	115.00		036553		115.00
01843	COASTAL COPY I-885475 Copier Usage - DO	R	12/18/2019	550.13		036554		550.13

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04649	Robert Cohn I-855089 Camping Cancellation - LCRA	R	12/18/2019	185.00		036555		185.00
00061	COMPUWAVE I-SB02094104 Toner - LCRA	R	12/18/2019	166.24		036556		166.24
00062	CONSOLIDATED ELECTRICAL I-9009-799226 Adapters, Module & Wire -TP	R	12/18/2019	4,965.00		036557		4,965.00
02115	Consumers Pipe Supply Co. I-S1451244.001 Valve Diaphragms - EM	R	12/18/2019	762.67		036558		762.67
03069	Kathy Cook I-820594 Camping Cancellation - LCRA	R	12/18/2019	147.00		036559		147.00
01856	CRAMER MARKETING/ FORMERLY DAT C-33210b Accrue Use Tax D-33210A Accrue Use Tax I-33210 Trailer Storage Statements-ADM	R R R	12/18/2019 12/18/2019 12/18/2019	13.38CR 13.38 216.65		036560 036560 036560		216.65
00079	DANIELS TIRE SERVICE I-250102735 Tires - Unit 69	R	12/18/2019	3,455.02		036561		3,455.02
01764	DataProse, LLC I-DP1903913 UB Mailing 10/19	R	12/18/2019	6,693.80		036562		6,693.80
00081	DELTA LIQUID ENERGY I-081043 Propane - LCRA I-081090 Propane - LCRA	R R	12/18/2019 12/18/2019	126.19 225.84		036563 036563		352.03
10106	DeZURIK/Apco I-RIP/65018372 18" BAM Valve - TP	R	12/18/2019	4,654.65		036564		4,654.65
00616	DICK CORE MARINE I-110619 Service Call - Unit 130 I-111819 Steering Cylinder - Unit 289	R R	12/18/2019 12/18/2019	184.82 1,700.31		036565 036565		1,885.13
02667	Digital Telecommunications Cor I-36534 Voicemail Box Licenses - PR I-36890 Troubleshoot on Admin Ext- ADM	R R	12/18/2019 12/18/2019	370.00 450.00		036566 036566		820.00
04650	Linda Dugan I-871393 Camping Cancellation - LCRA	R	12/18/2019	175.00		036567		175.00

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00086	E.J. Harrison & Sons Inc Acct#500546088	R	12/18/2019	462.63		036568		462.63
00086	E.J. Harrison & Sons Inc Acct#1C00054230	R	12/18/2019	1,817.83		036569		1,817.83
04651	David Estrada Camping Cancellation - LCRA	R	12/18/2019	109.00		036570		109.00
00095	FAMCON PIPE & SUPPLY							
	I-S100014093.002 Repair Clamps - PL	R	12/18/2019	1,106.82		036571		
	I-S100015164.001 Adapter & Meter Box - ENG	R	12/18/2019	1,776.06		036571		
	I-S100015439.003 Valve W/Handle - PL	R	12/18/2019	1,724.58		036571		
	I-S100015439.004 Valve - PL	R	12/18/2019	1,868.30		036571		
	I-S100016216.001 Adapters - ENG	R	12/18/2019	122.27		036571		
	I-S100016699.001 Gaskets & Steel Pipe PL	R	12/18/2019	3,428.78		036571		
	I-S100016879.002 Valves - PL	R	12/18/2019	1,333.93		036571		11,360.74
00093	FEDERAL EXPRESS							
	I-6-860-55517 Shipping - ADM	R	12/18/2019	11.18		036572		
	I-6-867-31436 Shipping - ADM	R	12/18/2019	8.88		036572		20.06
00013	FERGUSON ENTERPRISES INC							
	I-0695957 Fittings - ENG	R	12/18/2019	193.09		036573		
	I-8247618 Adapters & Pressure Valve - UT	R	12/18/2019	237.84		036573		
	I-8247787 Tailpiece Kit - UT	R	12/18/2019	44.99		036573		
	I-8265534 Adapters For Hose - UT	R	12/18/2019	40.36		036573		516.28
00099	FGL ENVIRONMENTAL							
	I-914011A OWS-Distribution Ent Pt 10/14	R	12/18/2019	238.00		036574		
	I-914373A Plant Effluent DBP - 10/21/19	R	12/18/2019	224.00		036574		
	I-914702A Lake Nutrient Monitoring 10/25	R	12/18/2019	1,472.00		036574		
	I-914703A Manganese Monitoring 10/25/19	R	12/18/2019	145.00		036574		
	I-914988A Nitrate Monitoring 11/05/19	R	12/18/2019	61.00		036574		
	I-914989A THM/HAA Monitoring 11/05/19	R	12/18/2019	817.00		036574		
	I-915318A Nitrate Monitoring 11/12/19	R	12/18/2019	43.00		036574		
	I-915319A OWS-San Antonio TP 11/07/19	R	12/18/2019	45.00		036574		
	I-915729A Nitrate Monitoring 11/19/19	R	12/18/2019	43.00		036574		3,088.00
00101	FISHER SCIENTIFIC							
	I-5579865 Pipets & Buffer Solution - LAB	R	12/18/2019	318.39		036575		
	I-5579866 Ethanol & Electrode - LAB	R	12/18/2019	252.49		036575		570.88

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03463	John Fleener Camping Cancellation - LCRA	R	12/18/2019	235.00		036576		235.00
00713	FLUID MANUFACTURING Tokens - LCRA	R	12/18/2019	1,051.75		036577		1,051.75
04652	Joana Frazier Camping Cancellation - LCRA	R	12/18/2019	147.00		036578		147.00
00104	FRED'S TIRE MAN Tires - Unit 57	R	12/18/2019	966.31		036579		2,018.35
	I-121365 Tires - Unit 43	R	12/18/2019	1,052.04		036579		
02720	Garda CL West, Inc. Armored Truck Service	R	12/18/2019	753.26		036580		753.26
04467	General Pump Company, Inc. San Antonio Well #4 Rehab- ENG	R	12/18/2019	89,247.83		036581		89,247.83
00115	GRAINGER, INC Drive Belt - TP	R	12/18/2019	58.13		036582		372.57
	I-9376880267 Gloves & Pump - TP	R	12/18/2019	65.18		036582		
	I-9377967337 Goggles & Bid Apron - TP	R	12/18/2019	124.63		036582		
	I-9378390968 Goggles - TP	R	12/18/2019	74.30		036582		
	I-9378488416 Bib Apron - TP	R	12/18/2019	50.33		036582		
03856	Granicus, LLC Web Design & Implementation-PR	R	12/18/2019	8,752.00		036583		29,296.00
	I-112984 Web Design & Implementation-PR	R	12/18/2019	8,752.00		036583		
	I-112985 On Site User Training - PR	R	12/18/2019	3,040.00		036583		
	I-116548 Web Design & Implementation-PR	R	12/18/2019	8,752.00		036583		
02217	Greg Rents Floor Fans - PL	R	12/18/2019	136.01		036584		136.01
00369	HARRINGTON INDUSTRIAL PLASTICS Adapter - ENG	R	12/18/2019	193.30		036585		193.30
00437	HERC RENTALS INC Tractor Loader Rental - MAINT	R	12/18/2019	2,775.28		036586		5,324.28
	I-91075305-002 Tractor Loader Rental - MAINT	R	12/18/2019	2,549.00		036586		
04653	Laura Hernandez Camping Cancellation - LCRA	R	12/18/2019	230.00		036587		230.00

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01186	GERARDO M HERRERA							
I-121219	Meal Reimbursments 11/27/19	R	12/18/2019	81.72		036588		81.72
04675	Roy Holbert							
I-875951	Camping Cancellation - LCRA	R	12/18/2019	475.00		036589		
I-875957	Camping Cancellation - LCRA	R	12/18/2019	355.00		036589		830.00
00596	HOME DEPOT							
I-2533387	LED Light - LCRA	R	12/18/2019	86.14		036590		
I-3390578	Filters & Oil - EM	R	12/18/2019	169.01		036590		255.15
00894	HOSE-MAN, INC.							
I-5267104-0001-05	PVC Hose & Flushing Hose - LAB	R	12/18/2019	246.22		036591		
I-5267135-0001-05	PVC Hose & Clamp - LAB	R	12/18/2019	49.02		036591		295.24
00127	INDUSTRIAL BOLT & SUPPLY							
I-205917-1	Wedge - EM	R	12/18/2019	9.31		036592		
I-205958-1	Nuts & Bolts - EM	R	12/18/2019	93.87		036592		
I-206436-1	Hex Cap - UT	R	12/18/2019	13.73		036592		
I-206439-1	Hex Fittings - UT	R	12/18/2019	14.22		036592		131.13
02565	Industrial Networking Solution							
I-INV-1577535	Anthenna 4G, Modem Service -EM	R	12/18/2019	847.21		036593		847.21
04598	IRJ Engineers, Inc							
I-0018282	Mutual Well #5 SS Settings-ENG	R	12/18/2019	751.25		036594		751.25
09910	J.W. ENTERPRISES							
I-317740	CT Puumping - AVE 1 PP	R	12/18/2019	78.75		036595		
I-317742	CT Puumping - OVPP	R	12/18/2019	78.75		036595		
I-317743	CT Puumping - 4M PP	R	12/18/2019	78.75		036595		
I-317744	CT Puumping - GRAND AVE	R	12/18/2019	78.75		036595		
I-317745	CT Puumping - 4M RES.	R	12/18/2019	78.75		036595		
I-317746	CT Puumping - SA PLANT	R	12/18/2019	157.50		036595		
I-317747	CT Puumping - UPPER OJAI RES	R	12/18/2019	78.75		036595		
I-317748	CT Puumping - 3M PUMP	R	12/18/2019	78.75		036595		
I-317749	CT Puumping - SIGNAL RES	R	12/18/2019	78.75		036595		
I-317750	CT Puumping - FAIRVIEW RES.	R	12/18/2019	78.75		036595		
I-317751	CT Puumping - CASITAS DAM	R	12/18/2019	78.75		036595		
I-317752	CT Puumping - RINCON TANK	R	12/18/2019	78.75		036595		
I-317753	CT Puumping - BATES RES.	R	12/18/2019	78.75		036595		
I-917741	CT Puumping - VILLANOVA	R	12/18/2019	78.75		036595		1,181.25

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04654	Thomas Janetzke Camping Cancellation - LCRA	R	12/18/2019	152.00		036597		152.00
04655	Ange Johnston Camping Cancellation - LCRA	R	12/18/2019	147.00		036598		147.00
01022	KELLY CLEANING & SUPPLIES, INC Janitorial Services 12/19-LCRA	R	12/18/2019	280.00		036599		280.00
00667	Kennedy/Jenks Consultants, Inc Water Quality/Evaluate DBP	R	12/18/2019	6,625.00		036600		15,739.50
	I-134762 Casitas/VTA SWP Pre Design	R	12/18/2019	9,114.50		036600		
04656	Melissa Knuppel Camping Cancellation - LCRA	R	12/18/2019	185.00		036601		185.00
04676	Anton Labrentz Camping Cancellation - LCRA	R	12/18/2019	145.00		036602		145.00
04657	Eric Lapointe Camping Cancellation - LCRA	R	12/18/2019	284.00		036603		355.00
	I-868908 Camping Cancellation - LCRA	R	12/18/2019	71.00		036603		
04658	Christina Levasheff Camping Cancellation - LCRA	R	12/18/2019	230.00		036604		230.00
04659	Gene Madsen Camping Cancellation - LCRA	R	12/18/2019	125.00		036605		125.00
00145	MAGNUM FENCE & SECURITY, INC. Tee Post Ties - MAINT	R	12/18/2019	43.10		036606		43.10
04660	Juliane Mardesich Camping Cancellation - LCRA	R	12/18/2019	218.00		036607		218.00
04661	Vincent Mason Camping Cancellation - LCRA	R	12/18/2019	295.00		036608		295.00
02329	Matson Industrial Finishing Coat Valve Cover - EM	R	12/18/2019	178.50		036609		178.50
02998	McCall's Meter Sales & Service Meter Repair - UT	R	12/18/2019	688.57		036610		688.57



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04662	Nicole McGuire Camping Cancellation - LCRA	R	12/18/2019	85.00		036611		85.00
00329	MCMASTER-CARR SUPPLY CO. Clamps & Thimble - TP	R	12/18/2019	754.45		036612		754.45
03154	Gary Meade Camping Cancellation - LCRA	R	12/18/2019	350.00		036613		350.00
02129	Tracy Medeiros 1102WC180000001 11/21-12/13	R	12/18/2019	3,498.33		036614		3,498.33
04663	Charissa Meenk Camping Cancellation - LCRA	R	12/18/2019	50.00		036615		50.00
00151	MEINERS OAKS ACE HARDWARE							
I-902101	Broom, Dust Brush & Bags - EM	R	12/18/2019	105.21		036616		
I-903123	Tire Cleaner & Hand Soap - PL	R	12/18/2019	59.93		036616		
I-903488	Garden Hose & Coerd Extn - ENG	R	12/18/2019	98.67		036616		
I-903876	Wipes & Hand Sanitaizer - LCRA	R	12/18/2019	37.46		036616		
I-904577	Step Ladder & Gas Can - MAINT	R	12/18/2019	75.05		036616		
I-905044	Glases, Bolts & Screws - LCRA	R	12/18/2019	95.57		036616		
I-905160	Coupling & Valve - PL	R	12/18/2019	185.63		036616		
I-905180	Gloves & Couplings - TP	R	12/18/2019	77.79		036616		
I-905184	Pressure Treated - MAINT	R	12/18/2019	117.70		036616		
I-905259	Sply FCT - LCRA	R	12/18/2019	4.87		036616		
I-905260	PP Flex - LCRA	R	12/18/2019	7.01		036616		
I-905269	Rotary Tool, Bolts & Screw-FISH	R	12/18/2019	64.45		036616		
I-905324	Flashlight & Tape - PL	R	12/18/2019	60.46		036616		
I-905469	Asphalt Patch - LCRA	R	12/18/2019	16.07		036616		
I-905478	Staple Gun & Staples - FISH	R	12/18/2019	37.22		036616		
I-905573	Batteries. Wipes & Tape - LCRA	R	12/18/2019	32.12		036616		
I-905587	Storage Box - MAINT	R	12/18/2019	12.85		036616		
I-905601	Bolts, Screws & Sealant - FISH	R	12/18/2019	6.81		036616		
I-905770	Outlet Adapter & Staples-MAINT	R	12/18/2019	6.82		036616		
I-905881	Sealant - WP	R	12/18/2019	10.73		036616		
I-905922	Faucet - LCRA	R	12/18/2019	194.98		036616		
I-905924	Wood - LCRA	R	12/18/2019	54.02		036616		
I-905926	Saw Blade - LCRA	R	12/18/2019	16.10		036616		
I-905980	Plywood - LCRA	R	12/18/2019	35.71		036616		
I-905992	Padlock, Plug & Cement - WP	R	12/18/2019	59.27		036616		
I-906145	Clamps - MAINT	R	12/18/2019	26.34		036616		
I-906146	Adapter & Cover Box - LCRA	R	12/18/2019	30.11		036616		
I-906155	Lubricant & Screwdriver - TP	R	12/18/2019	73.34		036616		
I-906157	Paint - TP	R	12/18/2019	66.00		036616		
I-906158	Wire, Bolts & Screws - FISH	R	12/18/2019	9.13		036616		
I-906185	Bolts & Screws - MAINT	R	12/18/2019	18.58		036616		
I-906255	Douglas Fir & Wood - LCRA	R	12/18/2019	125.42		036616		

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I-906275	Staplegun - LCRA	R	12/18/2019	17.56		036616		
I-906326	Wood Shims & Screws - LCRA	R	12/18/2019	18.40		036616		
I-906386	Concrete - LCRA	R	12/18/2019	54.01		036616		
I-906413	House Wrap & Molding - LCRA	R	12/18/2019	131.31		036616		
I-906421	Wrench & Screwdriver - FISH	R	12/18/2019	45.86		036616		
I-906429	Spark Plugs - WP	R	12/18/2019	7.49		036616		
I-906464	Pipe & Couplings - LCRA	R	12/18/2019	20.81		036616		
I-906541	Sealant & Wood - LCRA	R	12/18/2019	52.51		036616		
I-906621	Bolts & Screws - LCRA	R	12/18/2019	1.02		036616		
I-906673	Hose & Masking Tape - LCRA	R	12/18/2019	52.67		036616		2,223.06
03724	Michael K. Nunley & Associates							
I-6380	OWS Transmission Study - ENG	R	12/18/2019	10,793.89		036620		
I-6381	OVPP Performance Eval -ENG	R	12/18/2019	3,057.33		036620		
I-6382	Heidelberger Tank\$ Pump - ENG	R	12/18/2019	360.50		036620		
I-6433	Fish Screen Alternative - ENG	R	12/18/2019	1,280.57		036620		
I-6434	Fish Screen Prototype - ENG	R	12/18/2019	15,861.48		036620		
I-6435	Robles Gantry Eng - ENG	R	12/18/2019	1,856.58		036620		
I-6436	Robles Diversion Comm Eval-ENG	R	12/18/2019	618.80		036620		
I-6437	Signal Tank & PS BOD - ENG	R	12/18/2019	1,062.97		036620		
I-6442	Running Ridge Zone Improv.-ENG	R	12/18/2019	29,004.50		036620		63,896.62
03444	Mission Linen Supply							
I-511064401	Uniform Pants - TP	R	12/18/2019	32.93		036621		
I-511380671	Uniform Pants - TP	R	12/18/2019	32.93		036621		
I-511431532	Uniform Pants - TP	R	12/18/2019	32.93		036621		98.79
03510	Michael Morrison							
I-831529	Camping Cancellation - LCRA	R	12/18/2019	55.00		036622		55.00
03896	Jennifer Murphy							
I-828077	Camping Cancellation - LCRA	R	12/18/2019	147.00		036623		147.00
03455	Marilyn Nash							
I-814362	Camping Cancellation - LCRA	R	12/18/2019	235.00		036624		235.00
04664	Robert Newton							
I-817296	Camping Cancellation - LCRA	R	12/18/2019	147.00		036625		147.00
00812	KEVIN NGUYEN							
I-Dec 19	Reimburse Expenses 12/19	R	12/18/2019	249.76		036626		
I-Nov 19	Reimburse Mileage 11/19	R	12/18/2019	46.40		036626		
I-Oct 19	Reimburse Mileage 10/19	R	12/18/2019	46.40		036626		342.56

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04252	Nigro & Nigro, PC I-11054 Audit Services 18/19	R	12/18/2019	10,500.00		036627		10,500.00
03508	NTT Industrial Supply, Inc. I-118271 Repair Jack Hammers - PL	R	12/18/2019	466.70		036628		466.70
03845	Oakridge Geoscience, Inc. I-048.006-03 Geo Tech Service Sunset Pl	R	12/18/2019	850.00		036629		850.00
00163	OFFICE DEPOT C-395824916001 Mesh Basket Refund - ADM C-405294056001 Void Stamps Refund - ADM I-394625202001 Mesh Basket - ADM I-402285441001 Void Stamp - ADM I-413591493001 Papaer -DO I-413601206001 Card Case - ADM	R	12/18/2019	3.95CR 12.86CR 4.14 12.86 187.63 17.69		036630 036630 036630 036630 036630 036630		205.51
00625	OfficeTeam I-54865075 Water Quality Temp-12/03-12/06 I-54923628 Water Quality Temp-12/09-12/13 I-54932141 Admin Buyer Temp - 12/09-12/13	R	12/18/2019	588.00 980.00 1,826.80		036631 036631 036631		3,394.80
00160	OILFIELD ELECTRIC CO, INC I-11688 Rincon PP Elect Upgrade	R	12/18/2019	130,940.21		036632		130,940.21
001570	Ojai Auto Supply I-477794 Battery & Light - Unit 114 I-478417 Fluids - Unit 73 I-479083 Air Filter - Unit 43	R	12/18/2019	234.36 25.72 92.12		036633 036633 036633		352.20
00165	OJAI LUMBER CO, INC I-1911-950728 Roofing & Adhesive - LCRA I-1911-950782 Roofing & Nail -LCRA I-1912-951945 Blade & Hardware Cloth - WP	R	12/18/2019	212.03 59.20 22.49		036634 036634 036634		293.72
00602	OJAI TRUE VALUE I-52481 Cord - MAINT I-52486 Clorox - LAB	R	12/18/2019	48.25 7.06		036635 036635		55.31
00168	OJAI VALLEY NEWS I-300033109 Best Of Ojai Ad 10/18/19	R	12/18/2019	375.00		036636		375.00
00169	OJAI VALLEY SANITARY DISTRICT I-21791 Cust # 52921	R	12/18/2019	57.45		036637		57.45

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04665	Sherry Oman Camping Cancellation - LCRA	R	12/18/2019	60.00		036638		60.00
00383	ON DUTY UNIFORMS & EQUIPMENT Uniform Hats - LCRA	R	12/18/2019	109.91		036639		109.91
02495	Pacific Marine Repair Inc. ECM Software - Unit 219	R	12/18/2019	1,031.51		036640		
	I-739770 Service - Unit 219	R	12/18/2019	1,704.26		036640		2,735.77
03449	Graham Peace Camping Cancellation - LCRA	R	12/18/2019	147.00		036641		
	I-871834 Camping Cancellation - LCRA	R	12/18/2019	71.00		036641		218.00
00072	PERMACOLOR, INC Coat Spools - EM	R	12/18/2019	450.57		036642		450.57
00188	PETTY CASH Replenish Petty Cash - DO	R	12/18/2019	680.83		036643		680.83
00686	POLLARD WATER LPH-Chlor Tabs - PL	R	12/18/2019	265.15		036644		265.15
02833	Praxair, Inc Liquid Oxygen - TP	R	12/18/2019	2,307.27		036645		2,307.27
01439	PRECISION POWER EQUIPMENT Oil - MAINT	R	12/18/2019	73.26		036646		73.26
00042	PSR ENVIRONMENTAL SERVICE, INC Gas Tank Inspection - DO	R	12/18/2019	230.00		036648		
	I-9585 Gas Tank Inspection - LCRA	R	12/18/2019	230.00		036648		460.00
02767	Pueblo Water Resources, Inc. Matilija TAC Service - ENG	R	12/18/2019	3,449.50		036649		3,449.50
00619	PUMP CHECK Pump & Meter Testing - EM	R	12/18/2019	10,460.00		036650		10,460.00
04592	Karen Randolph Camping Cancellation - LCRA	R	12/18/2019	145.00		036651		145.00
00983	RECREONICS, INC. Paint For Lazy River - WP	R	12/18/2019	612.72		036652		612.72

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04667	Nicole Robbs I-817150 Camping Cancellation - LCRA	R	12/18/2019	145.00		036653		145.00
00313	ROCK LONG'S AUTOMOTIVE							
	I-28086 Oil Change - Unit 84	R	12/18/2019	209.96		036654		
	I-28096 Oil Change - Unit 80	R	12/18/2019	215.96		036654		
	I-28196 Smog Inspection - Unit 8	R	12/18/2019	44.75		036654		470.67
04668	Connie Roxas I-870980 Camping Cancellation - LCRA	R	12/18/2019	142.00		036655		142.00
02475	Rutan & Tucker, LLP I-854699 Acct#029518-0003 09/19-11/19	R	12/18/2019	47,630.20		036656		47,630.20
04633	SafeVision I-113070 Safety Glasses - EM	R	12/18/2019	192.33		036657		192.33
02837	Sam Hill & Sons, Inc. I-120319 Sunset Place PL Relocate - ENG	R	12/18/2019	29,185.80		036658		29,185.80
03551	Jaime Sanchez I-876438 Camping Cancellation - LCRA	R	12/18/2019	295.00		036659		295.00
02756	SC Fuels							
	I-1543143-IN Gas & Diesel - LCRA	R	12/18/2019	3,957.95		036660		
	I-1550040-IN GAS - DO	R	12/18/2019	5,407.13		036660		
	I-1551416-IN GAS & Diesel - LCRA	R	12/18/2019	2,980.21		036660		12,345.29
03491	Ilene Scandlyn I-830459 Camping Cancellation - LCRA	R	12/18/2019	646.00		036661		646.00
00215	SOUTHERN CALIFORNIA EDISON I-121219 Acct#2397969643	R	12/18/2019	23,912.36		036662		23,912.36
04669	Richard Southwick I-817315 Camping Cancellation - LCRA	R	12/18/2019	147.00		036663		147.00
04670	Robert Souza I-877201 Camping Cancellation - LCRA	R	12/18/2019	115.00		036664		115.00
02950	Stantec Consulting Services In I-1584801 Comprehensive Water Res. Plan	R	12/18/2019	46,625.81		036665		46,625.81

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02703	Sunbelt Rentals							
I-95177489-0002	Jumping Jack Rental - PL	R	12/18/2019	135.28		036666		
I-95414348-0002	Excavvator Rental - PL	R	12/18/2019	3,989.32		036666		
I-95445242-0001	Standby Generators - EM	R	12/18/2019	3,108.33		036666		7,232.93
01696	SUPERIOR MACHINE							
I-4210	Flange - PL	R	12/18/2019	161.63		036667		
I-4211	Flat Bar - PL	R	12/18/2019	4,620.32		036667		4,781.95
04671	Jason Swauger							
I-875793	Camping Cancellation - LCRA	R	12/18/2019	208.00		036668		208.00
04599	Tanis Incorporated							
I-274206	Nylon - FISH	R	12/18/2019	1,903.46		036669		1,903.46
01959	The Wharf							
I-147775	Rain Gear - MAINT	R	12/18/2019	295.60		036670		
I-149401	Work Jacket - MAINT	R	12/18/2019	117.45		036670		413.05
04621	Stacie Thurman							
I-865198a	Camping Cancellation - LCRA	R	12/18/2019	71.00		036671		71.00
01173	TOICO INDUSTRIES, INC.							
I-0189031-IN	Valve - LCRA	R	12/18/2019	99.89		036672		99.89
04672	John Turner							
I-820681	Camping Cancellation - LCRA	R	12/18/2019	115.00		036673		115.00
03987	Erin Ueltschi							
I-820567	Camping Cancellation - LCRA	R	12/18/2019	147.00		036674		
I-820572	Camping Cancellation - LCRA	R	12/18/2019	109.00		036674		256.00
00225	UNDERGROUND SERVICE ALERT							
I-18dsbfe6159	Regulatory Costs - ENG	R	12/18/2019	146.66		036675		146.66
00234	UNITED WATER CONSERVATION							
I-121119	Water Sys. Revenue Bond	R	12/18/2019	22,724.25		036676		
I-121119a	Surplus Money Investment	R	12/18/2019	1,515.75		036676		24,240.00
04673	Nancy Valdes							
I-817361	Camping Cancellation - LCRA	R	12/18/2019	1,350.00		036677		1,350.00
00243	VALLEY EQUIPMENT							
I-10491	Propane - Unit 287	R	12/18/2019	69.44		036678		69.44

VENDOR SET: 01 Casitas Municipal Water D  
 BANK: AP ACCOUNTS PAYABLE  
 DATE RANGE: 11/28/2019 THRU 12/26/2019

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
04677	I-871860							
	Wade VanDerWerff Camping Cancellation - LCRA	R	12/18/2019	115.00		036679		115.00
0254	I-RMB111919-1							
	VENTURA LOCKSMITHS Duplicate Keys - MAINT	R	12/18/2019	56.03		036680		56.03
0258	I-231305							
	VENTURA STEEL, INC Steel Cap - TP	R	12/18/2019	7.51		036681		7.51
09955	I-259561							
	VENTURA WHOLESALE ELECTRIC Cord - TP	R	12/18/2019	5.28		036682		5.28
0949	I-121119							
	CITY OF VENTURA Water Sys. Revenue Bond	R	12/18/2019	45,448.50		036683		
	I-121119a							
	Surplus Money Investment	R	12/18/2019	3,031.50		036683		48,480.00
0247	I-120219							
	County of Ventura Encroachment Permits	R	12/18/2019	700.00		036684		700.00
0250	I-IN0196557							
	COUNTY OF VENTURA CUPA Permits - LCRA	R	12/18/2019	3,909.20		036685		3,909.20
1283	I-9843492261							
	Verizon Wireless Monthly Cell Charges - DO	R	12/18/2019	3,944.18		036686		
	I-9843492737							
	Monthly Cell Charges - LCRA	R	12/18/2019	329.84		036686		4,274.02
2583	I-INV1811733							
	WageWorks FSA Monthly Admin Fee	R	12/18/2019	175.00		036687		175.00
0330	I-10011581856							
	WHITE CAP CONSTRUCTION SUPPLY GLoves, Hard Hats - PL	R	12/18/2019	326.42		036688		326.42
4010	I-CS5201912161646							
	CALIFORNIA STATE DISBURSEMENT 200000001181291	R	12/18/2019	386.30		036689		386.30
0102	I-G03201912161646							
	FRANCHISE TAX BOARD Payroll Deduction	R	12/18/2019	50.00		036690		50.00
0124	I-DCI201912161646							
	ICMA RETIREMENT TRUST - 457 DEFERRED COMP FLAT	R	12/18/2019	575.00		036691		
	I-DI%201912161646							
	DEFERRED COMP PERCENT	R	12/18/2019	230.35		036691		805.35
0985	I-CUN201912161646							
	NATIONWIDE RETIREMENT SOLUTION 457 CATCH UP	R	12/18/2019	499.21		036692		
	I-DCN201912161646							
	DEFERRED COMP FLAT	R	12/18/2019	7,225.35		036692		
	I-DN%201912161646							
	DEFERRED COMP PERCENT	R	12/18/2019	703.57		036692		8,428.13

VENDOR SET: 01 Casitas Municipal Water D  
BANK: AP ACCOUNTS PAYABLE  
DATE RANGE:11/28/2019 THRU 12/26/2019

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00180	S.E.I.U. - LOCAL 721							
I-COP201912161646	SEIU 721 COPE	R	12/18/2019	45.00		036693		
I-UND201912161646	UNION DUES	R	12/18/2019	807.50		036693		852.50
00004	ACWA JOINT POWERS INSURANCE AU							
I-0636018	Health Insurance 12/19	R	12/26/2019	154,877.75		036694		
I-0637736	Health Insurance 1/20	R	12/26/2019	177,058.82		036694		331,936.57
01666	AT & T							
I-000014075025	Acct#9391035541	R	12/26/2019	494.05		036695		494.05
03429	AT&T							
I-0993962507	Acct#8310009376372	R	12/26/2019	1,302.40		036696		1,302.40
03429	AT&T							
I-1908991507	Acct#8310009376326	R	12/26/2019	1,302.40		036697		1,302.40
01153	RUSS BAGGERLY							
I-Nov 19	Reimburse Mileage 11/19	R	12/26/2019	27.26		036698		
I-Oct 19	Reimburse Mileage 10/19	R	12/26/2019	33.64		036698		
I-Sept 19	Reimburse Mileage 9/19	R	12/26/2019	36.54		036698		97.44
02480	David Taussig & Associates, In							
I-1911105	D19-00115 CFD Tax Admin	R	12/26/2019	1,056.78		036699		1,056.78
00086	E.J. Harrison & Sons Inc							
I-4061	Acct#1C00054230	R	12/26/2019	1,852.83		036700		1,852.83
00086	E.J. Harrison & Sons Inc							
I-4062	Acct#1C00054240	R	12/26/2019	354.08		036701		354.08
00091	ERNST & YOUNG LLP							
I-US01U000208304	Client#0012205436	R	12/26/2019	1,898.00		036702		
I-US01U000208305	Client#0012205436	R	12/26/2019	1,265.00		036702		
I-US01U000218622	Client#0012205436	R	12/26/2019	1,265.00		036702		
I-US01U000248023	Client#0012205436	R	12/26/2019	1,265.00		036702		
I-US01U000273191	Client #0012205436	R	12/26/2019	633.00		036702		6,326.00
02755	Vincent Godinez							
I-121919	Reimburse Class Expenses	R	12/26/2019	190.00		036703		190.00
01186	GERARDO M HERRERA							
I-122019	Reinburse Expense	R	12/26/2019	168.20		036704		
I-122319	Reimburse Class Expense	R	12/26/2019	311.00		036704		479.20



VENDOR SET: 01 Casitas Municipal Water D  
 BANK: AP ACCOUNTS PAYABLE  
 DATE RANGE: 11/28/2019 THRU 12/26/2019

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0935	PETER M. KAISER Reimburse Maileage 1/19-12/19	R	12/26/2019	176.32		036705		176.32
0215	SOUTHERN CALIFORNIA EDISON Acct#2266156405	R	12/26/2019	236.37		036706		236.37
0216	Southern California Gas Co. Acct#18231433006	R	12/26/2019	245.14		036707		842.41
	I-122619a Acct#00801443003	R	12/26/2019	597.27		036707		
0048	STATE OF CALIFORNIA State Water Plan Payment	R	12/26/2019	895,412.00		036708		895,412.00
02643	Take Care by WageWorks Reimburse Med/Dep Care	R	12/26/2019	685.37		036709		757.37
	I-10081683 I-10088062 Reimburse Med/Dep Care	R	12/26/2019	72.00		036709		
01291	Ventura County Star 12 Month Subscription	R	12/26/2019	687.57		036710		687.57
	HURTADO, BENITO Refu AR REFUND	R	12/26/2019	42.00		036711		42.00

\* \* T O T A L S \* \*

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	310	3,049,882.95	0.00	3,049,882.95
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	6	243,932.24	0.00	243,932.24
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00	
		VOID CREDITS	0.00	
			0.00	

TOTAL ERRORS: 0

VENDOR SET: 01	BANK: AP	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			316	3,293,815.19	0.00	3,293,815.19
BANK: AP	TOTALS:		316	3,293,815.19	0.00	3,293,815.19
REPORT TOTALS:			316	3,293,815.19	0.00	3,293,815.19

**Casitas Municipal Water District**  
**Reimbursement Disclosure Report (1)**  
**Fiscal Year 2018/19**  
**July 1, 2019-June 30, 2020**

<u>Date paid</u>	<u>Board of Director/Employee</u>	<u>Description</u>	<u>Amount Paid</u>
7/3/2019	Gonzalo Carbajal-Ramirez	D2 Certification Fee	125.00
7/3/2019	Scott Lewis	Airfare to CMWD 5/15-5/17	704.00
7/3/2019	Scott Lewis	Hotel 5/15-5/17	179.48
7/3/2019	Scott Lewis	Car Rental 5/15-5/17	277.84
7/3/2019	Scott Lewis	Airfare to CMWD 6/9-6/14	539.99
7/3/2019	Scott Lewis	Hotel 6/9-6/14	547.45
7/3/2019	Jordan Switzer	Lab Analyst Grade 1 Fee	120.00
7/3/2019	Jordan Switzer	Water Treatment Course Fee	163.53
7/10/2019	Brian Brennan	Reimburse Mileage 6/19	156.8
7/10/2019	Scott Lewis	Airfare Change Fee	197.4
7/10/2019	Scott Lewis	Car Rental 6/9-6/14	416.17
7/10/2019	Scott Lewis	Hotel 6/14-6/15	148.97
7/10/2019	Traci Ozuna	Craft Supplies for Jr. Ranger Program	182.20
7/25/2019	Stuart Birdsey	Thermal Paper	271.49
7/25/2019	Luis Mejia	Trucking School Training	295.00
7/25/2019	Gustavo Muro Jr.	Hotel for ESRI Conference	827.46
7/25/2019	Dylan Palmer	Safety Boots	102.31
7/31/2019	Joe Evans	Portable Radios	134.01
7/31/2019	Chelbi Kelley	Hotel for Audit Water Course	160.27
7/31/2019	Chelbi Kelley	Mileage for Audit Water Course	135.72
7/31/2019	Scott MacDonald	D4 Certification Renewal	105.00
7/31/2019	Greg Romey	Lunch For Safety Trainings	373.29
7/31/2019	Brian Taylor	CEU Reimbursement	125.00
8/7/2019	Lindsay Cao	CEWA Renewal Fee	192.00
8/7/2019	Gonzalo Carbajal-Ramirez	Safety Boot Stipend	170.00
8/14/2019	Kevin Champlin	Safety Boot Stipend	170.00
8/14/2019	Ramiro Garcia	Safety Boot Stipend	170.00
8/14/2019	Vincent Godinez	Safety Boot Stipend	170.00
8/14/2019	Gerardo Herrera	Safety Boot Stipend	170.00
8/14/2019	Eric Lara	Safety Boot Stipend	170.00
8/14/2019	Mario Mariscal	Safety Boot Stipend	170.00
8/14/2019	Levi Maxwell	Safety Boot Stipend	170.00
8/14/2019	Luis Mejia	Safety Boot Stipend	170.00
8/14/2019	David Pope	Safety Boot Stipend	170.00
8/14/2019	David Pope	Reimburse Mileage 8/19	230.84
8/14/2019	David Pope	Hotel for Pesticide Exam	200.93
8/14/2019	Edgar Ramos	Safety Boot Stipend	170.00
8/14/2019	Michael Robles	Safety Boot Stipend	170.00
8/14/2019	Luke Soholt	County Possessory Taxes for Dam Tender House	424.23
8/14/2019	Brian Taylor	Safety Boot Stipend	170.00
9/4/2019	Kevin Champlin	Water Treatment Book	140.00
9/4/2019	Greg Romey	AC Pipe Wrap	101.29
9/4/2019	Greg Romey	Vehicle Taxes	201.00
9/4/2019	Greg Romey	Utility Cabinet	144.39
9/4/2019	Greg Romey	Trackers for Keys	171.60
9/11/2019	Michael Robles	Distribution Course Fee	163.53
9/18/2019	Gonzalo Carbajal-Ramirez	Water Treatment Course Fee	162.53
9/18/2019	Scott Lewis	Airfare to CMWD 8/18-8/30	587.99
9/18/2019	Scott Lewis	Hotel 8/18-8/30	1132.88
9/18/2019	Scott Lewis	Car Rental 8/18-8/30	732.89
9/18/2019	Scott Lewis	Airport Parking	195.00
10/3/2019	David Pope	Hotel for DPR Pesticide Test	133.28
10/9/2019	Brian Brennan	Reimburse Mileage 9/19	162.40
10/9/2019	Joel Cox	Advance for Sensus Conference	138.00
10/9/2019	Eric Lara	Advance for Sensus Conference	888.00

**Casitas Municipal Water District  
Reimbursement Disclosure Report (1)  
Fiscal Year 2018/19  
July 1, 2019-June 30, 2020**

10/9/2019	Edgar Ramos	Advance for Sensus Conference	888.00
10/16/2019	Greg Romey	Advance for ASSP Training	1565.92
10/16/2019	Greg Romey	Waste Disposal Reimbursement	428.92
11/7/2019	Denise Collin	Reimburse Mileage 9/19	199.41
11/7/2019	Greg Romey	ASSP Membership Fee	230.00
11/7/2019	Brian Taylor	Hotel For AWWA Conference	529.86
11/13/2019	Brian Brennan	Reimburse Mileage 10/19	133.40
11/13/2019	Corban Suggs	Hotel For Sensus Conference	736.83
11/21/2019	Carol Belser	CPRS Job Listing	100.00
11/21/2019	Joel Cox	Hotel For Sensus Conference	814.83
11/27/2019	Greg Romey	Reimburse Mileage 11/19	151.38
11/27/2019	Greg Romey	Hotel For CalOES Training	205.56
12/4/2019	John Simon	Safety Boot Stipend	170.00
12/11/2019	Joe Martinez III	WIT III Training Advance	570.38
12/11/2019	Scott Lewis	Office Chairs + Supplies	183.82
12/11/2019	Scott Lewis	Fisheries Supplies	125.12
12/11/2019	Scott Lewis	Car Rental	1235.36
12/11/2019	Scott Lewis	Airport Parking	255.00
12/11/2019	Scott Lewis	Air Fare to CMWD	589.99
12/11/2019	Corban Suggs	Reimburse Maileage 11/19-11/20	118.32
12/11/2019	Michael Shields	O&M Crew Meal @ Robles	131.33
12/18/2019	Brian Brennan	Hotel For ACWA	580.55
12/18/2019	Brian Brennan	Reimburse Mileage 11/19	113.66
12/18/2019	Kevin Nguyen	Window 10 Licenses	249.76
12/26/2019	Gerardo M Herrera	Luncheon Reimbursement	168.20
12/16/2019	Gerardo M Herrera	Reimbursement of Class Expenses	311.00
12/26/2019	Peter M Kaiser	Reimburse Mileage 01/14/19-11/13/19	176.32
12/26/2019	Vincent Godinez	Reimbursement of Class Expenses	190.00

1) Reimbursement Disclosure Report prepared pursuant to California Government Code 53065.5

# Casitas Municipal Water District

*Comprehensive Annual Financial Report  
For the Years Ended June 30, 2019 and 2018*



1055 Ventura Avenue, Oak View, California 93022 - 805.649.2251  
[www.casitaswater.com](http://www.casitaswater.com)



**Casitas Municipal Water District**  
**Oak View, California**

**Comprehensive Annual Financial Report**  
**For the Years Ended June 30, 2019 and 2018**

**Prepared by:**

*Denise Collin - Chief Financial Officer*

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**Casitas Municipal Water District  
Comprehensive Annual Financial Report  
For the Years Ended June 30, 2019 and 2018**

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**Casitas Municipal Water District  
Comprehensive Annual Financial Report  
For the Years Ended June 30, 2019 and 2018**

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## **INTRODUCTORY SECTION**

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December 31, 2019

Board of Directors  
Casitas Municipal Water District

### Introduction

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) for the Casitas Municipal Water District (District) for the years ended June 30, 2019 and 2018, following guidelines set forth by the Governmental Accounting Standards Board. District staff prepared this financial report. The District is ultimately responsible for both the accuracy of the data and the completeness and the fairness of presentation, including all disclosures in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that we believe necessary to enhance your understanding of the District's financial position and activities.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative introduction, overview and analysis to accompany the financial statements in the form of the Management's Discussion and Analysis (MD&A) section. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately after the Independent Auditors' Report.

### District Structure and Leadership

The Casitas Municipal Water District is a special district of the State of California that provides domestic and agricultural water services to the western portion of Ventura County. The District's Board of Directors is composed of five members who are elected in specified election divisions. The Directors serve terms of four years with an election held every two years for alternating divisions. The District also provides recreational activities at Lake Casitas. The water district and the lake activities are accounted for as an enterprise fund.

Formed in 1952, the District was the inspiration of area civic leaders, cattlemen, and citrus ranchers who were frustrated by a severe drought and subsequent water rationing. Between 1952 and 1956, when ground was broken for Casitas Dam, the District sought and obtained commitments for 50-year federal loans to construct Casitas Dam and the Robles-Casitas Diversion Canal. Engineers drilled through 1,800 feet of rock for the outlet tunnel, and built an earthen dam with 9.2 million cubic yards of earth. Final cost of the reservoir, dam and Lake Casitas Recreation Area was \$20 million.

Drawing from the 105-square mile watershed, Lake Casitas began to form in the Santa Ana Valley. In 1978, 19 years after the dam's completion, the lake overflowed for the first time. With a capacity of 237,761-acre feet (Updated 2017), the reservoir has a shoreline of 35 miles and provides water to over 65,000 people.

Water quality is strictly controlled in the surrounding 3,200-acre Charles M. Teague Memorial Watershed. Since 1974, the federal government has spent more than \$25 million to purchase lands in the watershed to preserve water quality from the pollution of over development.

For the past forty-seven years, Casitas Municipal Water District has been a strong proponent of watershed protection and lake management. The efforts to protect the Lake Casitas watershed and lake management practices developed by the District provide an excellent quality of water to the customers. Regulatory changes affecting surface waters had moved the District through considerations for filtration avoidance to the conclusion that construction of a water filtration plant was necessary to meet regulatory requirements. The Marion R. Walker Pressure Filtration Plant was designed and constructed to meet those requirements and became fully operational on November 6, 1997. Casitas was proud to receive a water supply permit from the Department of Health Services granting the District permission to supply water for domestic purposes after completion of the treatment plant.

#### Economic Condition and Outlook

The District offices are located in the Ojai Valley in Ventura County. Santa Barbara and Ventura counties have shown the healthiest economic growth in the region. The economic outlook for Southern California is one of cautious and slow growth.

California's water supply continues to be a concern due to projected population increases. This concern has increased interest in conservation and in irrigation methods and systems. The District has led the area in its conservation efforts and will continue to make strides in this area.

#### Internal Control Structure

District management is responsible for the establishment and maintenance of the internal control structure that ensures the assets of the District are protected from loss, theft or misuse. The internal control structure also ensures adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District's internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

#### Budgetary Control

The District's Board of Directors annually adopts an operating and capital budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the District's enterprise operations and capital projects.

The budget and reporting treatment applied to the District is consistent with the accrual basis of accounting and the financial statement basis.

#### Investment Policy

The Board of Directors annually adopts an investment policy that conforms to state law, District ordinance and resolutions, prudent money management, and the "prudent person" standards. The objective of the Investment Policy is safety, liquidity and yield. District funds are invested in the State Treasurer's Local Agency Investment Fund, County of Ventura Pooled Money Investment Fund, U.S. Treasury Bills, Notes and Bonds, and institutional savings and checking accounts.

#### Water Rates and District Revenues

District policy direction ensures that all revenues from user charges and surcharges generated from District customers must support all District operations including capital project funding. Accordingly, water rates are reviewed periodically. Water rates are user charges imposed on customers for services and are the primary component of the District's revenue. Water rates are composed of a commodity (usage) charge and a fixed (readiness-to-serve) charge.

## Audit and Financial Reporting

State Law and Bond covenants require the District to obtain an annual audit of its financial statements by an independent certified public accountant. The accounting firm of Nigro & Nigro has conducted the audit of the District's financial statements. Their unmodified Independent Auditor's Report appears in the Financial Section.

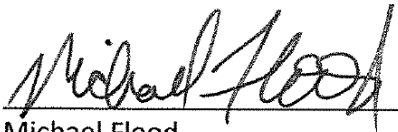
## Awards and Acknowledgements

For the year ended June 30, 2018, the District received for the 25<sup>th</sup> year the Government Finance Officers Association of the United States and Canada's (GFOA) *Certificate of Achievement for Excellence in Financial Reporting*. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. (See Page 6)

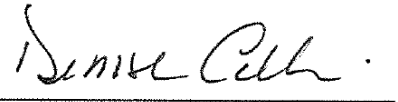
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism that our staff members bring to the District. We would also like to thank the members of the Board of Directors for their continued support in the planning and implementation of the Casitas Municipal Water District's fiscal policies.

Respectfully submitted,



Michael Flood  
General Manager



Denise Collin  
Chief Financial Officer

# Casitas Municipal Water District

## Directory

July 1, 2018 – June 30, 2019

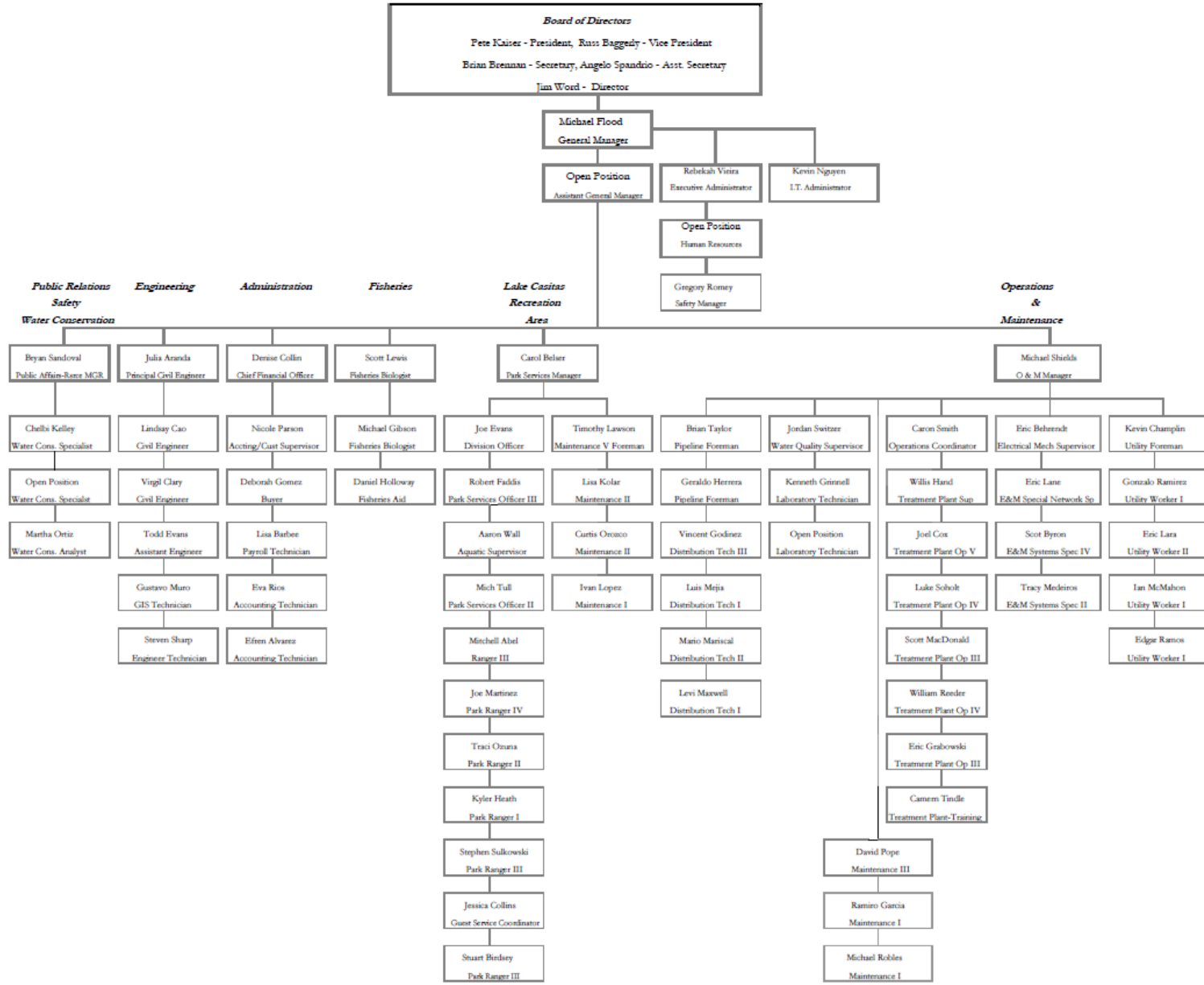
### Board of Directors

Board Member	Division	Date of Original Election of Appointment	Ending Date of Term
Brian Brennan	Division 1	November, 2018	December, 2022
Jim Word	Division 2	May, 1997	December, 2020
Pete Kaiser	Division 3	November, 2002	December, 2020
Angelo Spandrio	Division 4	November, 2018	December, 2022
Russ Baggerly	Division 5	November, 2004	December, 2020

### Staff

Michael Flood	General Manager
Open Position	Assistant General Manager
Rebekah Vieira	Executive Administrator
Open Position	Human Resources
Denise Collin	Chief Financial Officer
Julia Aranda	Principal Civil Engineer
Carol Belser	Park Services Manager
Michael Shields	O&M Manager
Scott Lewis	Fisheries Biologist
Gregory Romey	Safety Officer

# Casitas Municipal Water District Organizational Chart







Government Finance Officers Association

Certificate of  
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in Financial  
Reporting

Presented to

**Casitas Municipal Water District  
California**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2018**

*Christopher P. Morill*

Executive Director/CEO

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***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Casitas Municipal Water District  
Oak View, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the Casitas Municipal Water District (District), which comprise the balance sheet as of June 30, 2019, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2019, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of the District's Proportionate Share of the Plan's Net Pension Liability, Schedule of the District's Contributions to the Pension Plan, and Schedule of Changes in the District's Net OPEB Liability and Related Ratios be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements as a whole. The Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual, Combining Balance Sheets, Combining Schedule of Revenues and Expenses, Detail Schedule of Operating Expenses – Utility Department, and Detail Schedule of Operating Revenues and Expenses – Recreation Department are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Prior-Year Comparative Information**

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2018, from which such partial information was derived.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a separate report dated December 31, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Nigro & Nigro, PC*

Murrieta, California  
December 31, 2019

## **CASITAS MUNICIPAL WATER DISTRICT**

### *Management's Discussion and Analysis (Unaudited)*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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Management's Discussion and Analysis (MD&A) offers readers of Casitas Municipal Water District's financial statements a narrative overview of the District's financial activities for the year ended June 30, 2019. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

### **FINANCIAL HIGHLIGHTS**

- In fiscal year 2019, the District's net position increased 2.69%, or \$1,613,575 from the prior year's net position of \$60,029,912 to \$61,643,487, as a result of this year's operations.
- In fiscal year 2018, the District's net position decreased (6.19%), or (\$3,963,168) from the prior year's net position of \$63,993,080 to \$60,029,912, as a result of that year's operations.
- In fiscal year 2019, operating revenues decreased by (1.40%), or (\$206,983) from \$14,829,805 to \$14,622,822, from the prior year, primarily due to a decrease in retail water consumption of (\$795,900) as a result of the rain events received in the District's service area during the winter and spring of 2019.
- In fiscal year 2018, operating revenues increased 16.24% or \$2,071,724 from \$12,758,081 to \$14,829,805 from the prior year, primarily due to the purchase of the Ojai System (CFD 2013-1) on June 8, 2017. Retail water consumption increased from \$4,433,772 to \$4,982,114 and the monthly water service charge increased from \$2,151,152 to \$3,707,098 also due to the CFD 2013-1 purchase.
- In fiscal year 2019, operating expenses before depreciation expense increased by 13.80% or \$2,259,737 from \$16,372,666 to \$18,632,403, from the prior year, primarily due to an increase in general and administrative expenses of \$2,418,215 for increases in salaries and wages, employee benefits and outside contracts.
- In fiscal year 2018, operating expenses before depreciation expense increased by 6.96% or \$1,065,172 from \$15,307,494 to \$16,372,666, from the prior year, primarily due to operational costs in every area other than administrative expenses, which decreased from \$5,543,278 to \$4,332,172 or (\$1,211,106), respectively, due to the purchase of the Ojai System (CFD 2013-1) in June of 2017 resulting in less legal fees and issuance costs in 2018.

### **REQUIRED FINANCIAL STATEMENTS**

This annual report consists of a series of financial statements. The Balance Sheet, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Balance Sheet includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

## CASITAS MUNICIPAL WATER DISTRICT

### Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

#### FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Balance Sheet and the Statement of Revenues, Expenses and Changes in Net Position report information about the District in a way that helps answer this question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position – the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation.

#### Condensed Balance Sheets

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Change</u>	<u>June 30, 2017</u>	<u>Change</u>
<b>Assets:</b>					
Current assets	\$ 31,381,635	\$ 31,037,807	\$ 343,828	\$ 30,999,175	\$ 38,632
Non-current assets	15,666,074	12,150,615	3,515,459	16,264,433	(4,113,818)
Capital assets, net	<u>80,988,067</u>	<u>82,388,499</u>	<u>(1,400,432)</u>	<u>83,401,429</u>	<u>(1,012,930)</u>
<b>Total assets</b>	<u>128,035,776</u>	<u>125,576,921</u>	<u>2,458,855</u>	<u>130,665,037</u>	<u>(5,088,116)</u>
<b>Deferred outflows of resources</b>	<u>11,760,469</u>	<u>7,202,723</u>	<u>4,557,746</u>	<u>5,839,055</u>	<u>1,363,668</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 139,796,245</u>	<u>\$ 132,779,644</u>	<u>\$ 7,016,601</u>	<u>\$ 136,504,092</u>	<u>\$ (3,724,448)</u>
<b>Liabilities:</b>					
Current liabilities	\$ 6,230,017	\$ 5,172,317	\$ 1,057,700	\$ 6,066,411	\$ (894,094)
Non-current liabilities	<u>70,675,042</u>	<u>65,960,591</u>	<u>4,714,451</u>	<u>63,852,347</u>	<u>2,108,244</u>
<b>Total liabilities</b>	<u>76,905,059</u>	<u>71,132,908</u>	<u>5,772,151</u>	<u>69,918,758</u>	<u>1,214,150</u>
<b>Deferred inflows of resources</b>	<u>1,247,699</u>	<u>1,616,824</u>	<u>(369,125)</u>	<u>1,996,455</u>	<u>(379,631)</u>
<b>Net position:</b>					
Net investment in capital assets	33,972,783	34,740,555	(767,772)	35,176,319	(435,764)
Restricted	5,953,868	5,848,185	105,683	8,510,347	(2,662,162)
Unrestricted	<u>21,716,836</u>	<u>19,441,172</u>	<u>2,275,664</u>	<u>20,904,213</u>	<u>(1,463,041)</u>
<b>Total net position</b>	<u>61,643,487</u>	<u>60,029,912</u>	<u>1,613,575</u>	<u>64,590,879</u>	<u>(4,560,967)</u>
<b>Total liabilities, deferred outflows of resources and net position</b>	<u>\$ 139,796,245</u>	<u>\$ 132,779,644</u>	<u>\$ 7,016,601</u>	<u>\$ 136,506,092</u>	<u>\$ (3,726,448)</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$61,643,487 and \$60,029,912 as of June 30, 2019 and 2018, respectively.

## CASITAS MUNICIPAL WATER DISTRICT

### Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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#### FINANCIAL ANALYSIS OF THE DISTRICT (continued)

##### Condensed Balance Sheets (continued)

By far the largest portion of the District's net position (55% as of June 30, 2019 and 58% as of June 30, 2018) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending.

At the end of years 2019 and 2018, the District showed a positive balance in its unrestricted net position of \$21,716,836 and \$19,441,172 respectively, which may be utilized in future years.

##### Condensed Statements of Revenues, Expenses, and Changes in Net Position

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Change</u>	<u>June 30, 2017</u>	<u>Change</u>
Operating revenues	\$ 14,622,822	\$ 14,829,805	\$ (206,983)	\$ 12,758,081	\$ 2,071,724
Operating expenses	<u>(18,632,403)</u>	<u>(16,372,666)</u>	<u>(2,259,737)</u>	<u>(15,307,494)</u>	<u>(1,065,172)</u>
<b>Operating income before depreciation</b>	(4,009,581)	(1,542,861)	(2,466,720)	(2,549,413)	1,006,552
Depreciation expense	<u>(4,116,269)</u>	<u>(4,195,538)</u>	<u>79,269</u>	<u>(3,736,067)</u>	<u>(459,471)</u>
<b>Operating income(loss)</b>	(8,125,850)	(5,738,399)	(2,387,451)	(6,285,480)	547,081
Non-operating revenues(expenses), net	<u>9,202,030</u>	<u>1,554,967</u>	<u>7,647,063</u>	<u>318,779</u>	<u>1,236,188</u>
<b>Net loss before capital contributions</b>	1,076,180	(4,183,432)	5,259,612	(5,966,701)	1,783,269
Capital contributions	<u>537,395</u>	<u>220,264</u>	<u>317,131</u>	<u>230,644</u>	<u>(10,380)</u>
<b>Change in net position</b>	1,613,575	(3,963,168)	5,576,743	(5,736,057)	1,772,889
Net position:					
<b>Beginning of year</b>	60,029,912	64,590,879	(4,560,967)	70,326,936	(5,736,057)
<b>Prior period adjustment</b>	<u>-</u>	<u>(597,799)</u>	<u>597,799</u>	<u>-</u>	<u>(597,799)</u>
<b>End of year</b>	<u>\$ 61,643,487</u>	<u>\$ 60,029,912</u>	<u>\$ 1,613,575</u>	<u>\$ 64,590,879</u>	<u>\$ (4,560,967)</u>

The statement of revenues, expenses and changes in net position shows how the District's net position changed during the fiscal years. In the case of the District, the District's net position increased by \$1,613,575 and decreased (\$4,560,967) for the years ended June 30, 2019 and 2018 respectively.



## CASITAS MUNICIPAL WATER DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

### FINANCIAL ANALYSIS OF THE DISTRICT (continued)

#### Total Revenues

	June 30, 2019	June 30, 2018	Increase (Decrease)	June 30, 2017	Increase (Decrease)
<b>Operating revenues:</b>					
Retail water consumption	\$ 4,186,214	\$ 4,982,114	\$ (795,900)	\$ 4,433,772	\$ 548,342
Wholesale water sales	1,357,357	1,364,143	(6,786)	957,315	406,828
Monthly water service charge	4,034,503	3,707,098	327,405	2,151,152	1,555,946
Recreation revenue	3,894,552	3,906,797	(12,245)	4,027,340	(120,543)
Other water charges and services	1,150,196	869,653	280,543	1,188,502	(318,849)
<b>Total operating revenues</b>	<b>14,622,822</b>	<b>14,829,805</b>	<b>(206,983)</b>	<b>12,758,081</b>	<b>2,071,724</b>
<b>Non-operating:</b>					
Property taxes – ad valorem	2,415,294	2,313,211	102,083	2,164,262	148,949
Pass-through property tax increment	134,018	95,729	38,289	94,267	1,462
Property tax assessment for SWP	728,773	369,167	359,606	151,501	217,666
State water project water sales to other agencies	749,823	-	749,823	-	-
CFD 2013-1 assessment	2,653,389	2,592,342	61,047	601,938	1,990,404
Mira Monte assessment	19,159	19,012	147	19,280	(268)
Investment earnings	548,522	576,708	(28,186)	519,022	57,686
Change in fair-value of investments	865,173	(660,798)	1,525,971	(861,978)	201,180
Other non-operating revenues/(expenses), net	62,385	42,651	19,734	71,382	(28,731)
<b>Total non-operating</b>	<b>8,176,536</b>	<b>5,348,022</b>	<b>2,828,514</b>	<b>2,759,674</b>	<b>2,588,348</b>
<b>Total revenues</b>	<b>\$ 22,799,358</b>	<b>\$ 20,177,827</b>	<b>\$ 2,621,531</b>	<b>\$ 15,517,755</b>	<b>\$ 4,660,072</b>

In fiscal year 2019, operating revenues decreased by (1.40%), or (\$206,983) from \$14,829,805 to \$14,622,822, from the prior year, primarily due to a decrease in retail water consumption of (\$795,900) as a result of the rain events received in the District's service area during the winter and spring of 2019.

In fiscal year 2018, operating revenues increased 16.24% or \$2,071,724 from \$12,758,081 to \$14,829,805 from the prior year, primarily due to the purchase of the Ojai System (CFD 2013-1) on June 8, 2017. Retail water consumption increased from \$4,433,772 to \$4,982,114 and the monthly water service charge increased from \$2,151,152 to \$3,707,098 also due to the CFD 2013-1 purchase.

On May 10, 2017, the District instituted a rate increase of 12% for both the retail water consumption and monthly water service charge.

## CASITAS MUNICIPAL WATER DISTRICT

### Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

#### FINANCIAL ANALYSIS OF THE DISTRICT (continued)

##### Total Expenses

	June 30, 2019	June 30, 2018	Increase (Decrease)	June 30, 2017	Increase (Decrease)
<b>Operating expenses:</b>					
Source of supply	\$ 2,275,323	\$ 2,031,880	\$ 243,443	\$ 1,706,783	\$ 325,097
Pumping	1,094,173	1,585,524	(491,351)	1,204,538	380,986
Water treatment	1,185,839	1,293,707	(107,868)	1,168,090	125,617
Transmission and distribution	1,023,065	1,013,968	9,097	672,992	340,976
Telemetry	259,620	303,570	(43,950)	213,595	89,975
Customer accounts	611,604	682,834	(71,230)	548,117	134,717
Recreation expenses	5,499,072	5,195,691	303,381	4,250,101	945,590
General and administrative	6,683,707	4,265,492	2,418,215	5,543,278	(1,277,786)
<b>Operating expenses before depreciation</b>	<b>18,632,403</b>	<b>16,372,666</b>	<b>2,259,737</b>	<b>15,307,494</b>	<b>1,065,172</b>
Depreciation	4,116,269	4,195,538	(79,269)	3,736,067	459,471
<b>Total operating expenses</b>	<b>22,748,672</b>	<b>20,568,204</b>	<b>2,180,468</b>	<b>19,043,561</b>	<b>1,524,643</b>
<b>Non-operating expenses:</b>					
State water project expense	716,634	616,152	100,482	266,509	349,643
Change in water-in-storage inventory	(3,427,776)	1,279,005	(4,706,781)	(2,555,167)	3,834,172
Tax collection expense	39,366	38,038	1,328	27,697	10,341
Interest expense - long-term debt	1,425,667	1,639,245	(213,578)	168,407	1,470,838
Amortization of deferred loss and insurance	220,615	220,615	-	18,689	201,926
Acquisition expense of CFD 2013-1	-	-	-	3,975,600	(3,975,600)
Cost of debt issuance	-	-	-	539,160	(539,160)
<b>Total non-operating</b>	<b>(1,025,494)</b>	<b>3,793,055</b>	<b>(4,818,549)</b>	<b>2,440,895</b>	<b>1,352,160</b>
<b>Total expenses</b>	<b>\$ 21,723,178</b>	<b>\$ 24,361,259</b>	<b>\$ (2,638,081)</b>	<b>\$ 21,484,456</b>	<b>\$ 2,876,803</b>

In fiscal year 2019, operating expenses before depreciation expense increased by 13.80% or \$2,259,737 from \$16,372,666 to \$18,632,403, from the prior year, primarily due to an increase in general and administrative expenses of \$2,418,215 for increases in salaries and wages, employee benefits and outside contracts.

In fiscal year 2018, operating expenses before depreciation expense increased by 6.96% or \$1,065,172 from \$15,307,494 to \$16,372,666, from the prior year, primarily due to operational costs in every area other than administrative expenses, which decreased from \$5,543,278 to \$4,332,172 or (\$1,211,106), respectively, due to the purchase of the Ojai System (CFD 2013-1) in June of 2017 resulting in less legal fees and issuance costs in 2018.

##### Capital Assets

	Balance June 30, 2019	Balance June 30, 2018	Balance June 30, 2017
<b>Capital assets:</b>			
Non-depreciable assets	\$ 10,156,756	\$ 8,654,788	\$ 10,523,881
Depreciable assets	143,328,644	141,590,204	136,599,607
Accumulated depreciation	(72,497,333)	(67,856,493)	(63,720,059)
<b>Total capital assets, net</b>	<b>\$ 80,988,067</b>	<b>\$ 82,388,499</b>	<b>\$ 83,403,429</b>

## CASITAS MUNICIPAL WATER DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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### FINANCIAL ANALYSIS OF THE DISTRICT (continued)

#### Capital Assets (continued)

At the end of year 2019, 2018 and 2017, the District's investment in capital assets amounted to \$80,988,067, \$82,388,499, and \$82,403,429 (net of accumulated depreciation), respectively. Capital asset additions amounted to \$2,715,837 and \$3,180,608 for various projects and equipment for the years ended June 30, 2019 and 2018, respectively. See Note 6 for further information.

#### Debt Administration

The long-term debt of the District is summarized below:

Long-term debt:	Balance June 30, 2019	Balance June 30, 2018	Balance June 30, 2017
Reimbursement agreement	\$ 2,548,529	\$ 2,625,757	\$ 2,702,986
Assessment bonds payable	38,500	56,500	73,500
Loans payable	865,830	1,136,525	1,398,725
Special tax bonds	<u>43,600,925</u>	<u>43,885,662</u>	<u>44,125,399</u>
<b>Total</b>	<u>\$ 47,053,784</u>	<u>\$ 47,704,444</u>	<u>\$ 48,300,610</u>

Long-term debt decreased by \$650,660 and \$596,166 for the years ended June 30, 2019 and 2018, due to principal payments along with premium amortization on the long-term debt. See Notes 8 and 9 for further information.

### NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

### CONDITIONS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any conditions which could have a significant impact on the District's current financial position, net position, or operating results based on past, present, and future events.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Chief Financial Officer at 1055 Ventura Avenue, Oak View, California 93022 or (805) 649-2251 x 103.

# CASITAS MUNICIPAL WATER DISTRICT

## Balance Sheets

June 30, 2019 (With Comparative Information as of June 30, 2018)

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>2019</u>	<u>2018</u>
<b>Current assets:</b>		
Cash and cash equivalents (note 2)	\$ 6,578,663	\$ 4,942,219
Investments (note 2)	19,384,598	20,031,043
Accrued interest receivable	131,309	125,070
Accounts receivable (note 4)	4,727,809	5,205,399
Materials and supplies inventory	117,334	119,665
Prepaid expenses	441,922	614,411
<b>Total current assets</b>	<u>31,381,635</u>	<u>31,037,807</u>
<b>Non-current assets:</b>		
Restricted – cash and cash equivalents (note 2 and 3)	5,934,572	5,827,859
Restricted – special assessments receivable (note 7)	57,796	76,826
Water-in-storage inventory (note 5)	9,673,706	6,245,930
Capital assets – not being depreciated (note 6)	10,156,756	8,654,788
Capital assets – being depreciated, net (note 6)	70,831,311	73,733,711
<b>Total non-current assets</b>	<u>96,654,141</u>	<u>94,539,114</u>
<b>Total assets</b>	<u>128,035,776</u>	<u>125,576,921</u>
<b>Deferred outflows of resources:</b>		
Deferred loss on CFD 2013-1 (note 10)	3,690,560	3,895,560
OPEB related deferred outflows of resources (note 11)	5,625,833	570,358
Pension related deferred outflows of resources (note 12)	2,444,076	2,736,805
<b>Total deferred outflows of resources</b>	<u>11,760,469</u>	<u>7,202,723</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 139,796,245</u>	<u>\$ 132,779,644</u>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ 1,916,639	\$ 931,222
Deposits and unearned revenue	2,816,922	2,739,479
Accrued interest payable	621,105	624,255
Long-term liabilities – due within one year:		
Compensated absences (note 7)	309,707	366,438
Reimbursement agreement (note 8)	77,228	77,228
Assessment bonds payable (note 9)	19,000	18,000
Long-term debt (note 10)	469,416	415,695
<b>Total current liabilities</b>	<u>6,230,017</u>	<u>5,172,317</u>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (note 7)	464,560	549,657
Reimbursement agreement (note 8)	2,471,301	2,548,529
Assessment bonds payable (note 9)	19,500	38,500
Long-term debt (note 10)	43,997,339	44,606,492
Net OPEB obligation (note 11)	15,887,642	10,282,145
Net pension liability (note 12)	7,834,700	7,935,268
<b>Total non-current liabilities</b>	<u>70,675,042</u>	<u>65,960,591</u>
<b>Total liabilities</b>	<u>76,905,059</u>	<u>71,132,908</u>
<b>Deferred inflows of resources:</b>		
OPEB related deferred outflows of resources (note 11)	227,614	-
Pension related deferred inflows of resources (Note 12)	1,020,085	1,616,824
<b>Total deferred inflows of resources</b>	<u>1,247,699</u>	<u>1,616,824</u>
<b>Net position:</b>		
Net investment in capital assets (note 13)	33,972,783	34,740,555
Restricted (note 14)	5,953,868	5,848,185
Unrestricted	21,716,836	19,441,172
<b>Total net position</b>	<u>61,643,487</u>	<u>60,029,912</u>
<b>Total liabilities, deferred inflows of resources and net position</b>	<u>\$ 139,796,245</u>	<u>\$ 132,779,644</u>

The notes to financial statements are an integral part of this statement.

## CASITAS MUNICIPAL WATER DISTRICT

### Statements of Revenues, Expenses, and Changes in Net Position

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

	<u>2019</u>	<u>2018</u>
<b>Operating revenues:</b>		
Retail water consumption	\$ 4,186,214	\$ 4,982,114
Wholesale water sales	1,357,357	1,364,143
Monthly water service charge	4,034,503	3,707,098
Recreation revenue	3,894,552	3,906,797
Other water charges and services	<u>1,150,196</u>	<u>869,653</u>
<b>Total operating revenues</b>	<u>14,622,822</u>	<u>14,829,805</u>
<b>Operating expenses:</b>		
Source of supply	2,275,323	2,031,880
Pumping	1,094,173	1,585,524
Water treatment	1,185,839	1,293,707
Transmission and distribution	1,023,065	1,013,968
Telemetry	259,620	303,570
Customer accounts	611,604	682,834
Recreation expenses	5,499,072	5,195,691
General and administrative	<u>6,683,707</u>	<u>4,265,492</u>
<b>Total operating expenses</b>	<u>18,632,403</u>	<u>16,372,666</u>
<b>Operating (loss) before depreciation</b>	(4,009,581)	(1,542,861)
Depreciation - water department	(3,807,737)	(3,873,898)
Depreciation - recreation department	<u>(308,532)</u>	<u>(321,640)</u>
<b>Operating (loss)</b>	<u>(8,125,850)</u>	<u>(5,738,399)</u>
<b>Non-operating revenues(expenses):</b>		
Property taxes - ad valorem	2,415,294	2,313,211
Pass-through property tax increment	134,018	95,729
Property tax assessment for State Water Project	728,773	369,167
State water project water sales to other agencies	749,823	-
State water project expense	(716,634)	(616,152)
Change in water-in-storage inventory (note 5)	3,427,776	(1,279,005)
CFD 2013-1 assessment	2,653,389	2,592,342
Mira Monte assessment	19,159	19,012
Tax collection expense	(39,366)	(38,038)
Investment earnings	548,522	576,708
Change in fair-value of investments	865,173	(660,798)
Interest expense - long-term debt	(1,425,667)	(1,639,245)
Amortization of deferred loss and bond insurance on CFD 2013-1	(220,615)	(220,615)
Other, net	<u>62,385</u>	<u>42,651</u>
<b>Total non-operating revenue(expense), net</b>	<u>9,202,030</u>	<u>1,554,967</u>
<b>Net (loss) before capital contributions</b>	<u>1,076,180</u>	<u>(4,183,432)</u>
<b>Capital contributions:</b>		
Federal, state and local grants	<u>537,395</u>	<u>220,264</u>
<b>Total capital contributions</b>	<u>537,395</u>	<u>220,264</u>
<b>Change in net position</b>	1,613,575	(3,963,168)
<b>Net position:</b>		
Beginning of year	<u>60,029,912</u>	<u>63,993,080</u>
End of year	<u>\$ 61,643,487</u>	<u>\$ 60,029,912</u>

**CASITAS MUNICIPAL WATER DISTRICT***Statements of Cash Flows**For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

	<u>2019</u>	<u>2018</u>
<b>Cash flows from operating activities:</b>		
Cash receipts from customers and others	\$ 15,990,063	\$ 15,422,236
Cash paid to employees for salaries and wages	(7,848,346)	(7,724,558)
Cash paid to vendors and suppliers for materials and services	<u>(10,109,224)</u>	<u>(10,751,478)</u>
<b>Net cash (used in) operating activities</b>	<u>(1,967,507)</u>	<u>(3,053,800)</u>
<b>Cash flows from non-capital financing activities:</b>		
Proceeds from property taxes and assessments	5,969,662	5,408,623
Tax collection expense	<u>(39,366)</u>	<u>(38,038)</u>
<b>Net cash provided by non-capital financing activities</b>	<u>5,930,296</u>	<u>5,370,585</u>
<b>Cash flows from capital and related financing activities:</b>		
Acquisition and construction of capital assets	(2,715,837)	(3,180,608)
Proceeds from capital grants	537,395	220,264
Principal paid on long-term debt	(510,923)	(456,428)
Interest paid on long-term debt	<u>(1,568,614)</u>	<u>(1,321,651)</u>
<b>Net cash (used in) capital and related financing activities</b>	<u>(4,257,979)</u>	<u>(4,738,423)</u>
<b>Cash flows from investing activities:</b>		
Proceeds from the sale or maturity of investments	1,496,064	665,484
Investment earnings	<u>542,283</u>	<u>578,265</u>
<b>Net cash provided by investing activities</b>	<u>2,038,347</u>	<u>1,243,749</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	1,743,157	(1,177,889)
<b>Cash and cash equivalents:</b>		
Beginning of year	<u>10,770,078</u>	<u>11,947,967</u>
End of year	<u><u>\$ 12,513,235</u></u>	<u><u>\$ 10,770,078</u></u>
<b>Reconciliation of cash and cash equivalents to the balance sheet:</b>		
Cash and cash equivalents	\$ 6,578,663	\$ 4,942,219
Restricted assets – cash and cash equivalents	<u>5,934,572</u>	<u>5,827,859</u>
<b>Total cash and cash equivalents</b>	<u><u>\$ 12,513,235</u></u>	<u><u>\$ 10,770,078</u></u>

**CASITAS MUNICIPAL WATER DISTRICT**

*Statements of Cash Flows (continued)*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

	<u>2019</u>	<u>2018</u>
<b>Reconciliation of operating (loss) to net cash (used in) operating activities:</b>		
Operating (loss)	\$ (8,125,850)	\$ (5,738,399)
<b>Adjustments to reconcile operating (loss) to net cash (used in) operating</b>		
Depreciation	4,116,269	4,195,538
State water project water sales to other agencies	749,823	-
State water project expense	(716,634)	(616,152)
Other, net	62,385	42,651
<b>Change in assets - (increase)decrease:</b>		
Accounts receivable	477,590	828,571
Materials and supplies inventory	2,331	(37,533)
Prepaid items	172,489	144,165
<b>Change in deferred outflows of resources - (increase)decrease</b>		
OPEB related deferred outflows of resources	(5,055,475)	(570,358)
Pension related deferred outflows of resources	292,729	(997,750)
<b>Change in liabilities - increase(decrease):</b>		
Accounts payable and accrued expenses	985,417	(1,146,593)
Deposits and unearned revenue	77,443	(278,791)
Compensated absences	(141,828)	48,654
Net OPEB obligation	5,605,497	204,160
Net pension liability	(100,568)	1,247,668
<b>Change in deferred inflows of resources - increase(decrease)</b>		
OPEB related deferred inflows of resources	227,614	-
Pension related deferred inflows of resources	(596,739)	(379,631)
<b>Total adjustments</b>	<u>6,158,343</u>	<u>2,684,599</u>
<b>Net cash (used in) operating activities</b>	<u>\$ (1,967,507)</u>	<u>\$ (3,053,800)</u>
<b>Non-cash investing, capital and financing transactions:</b>		
Change in fair-value of investments	<u>\$ 865,173</u>	<u>\$ (660,798)</u>

## CASITAS MUNICIPAL WATER DISTRICT

### *Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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#### **NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

##### **A. Description of Organization**

Established in 1952, the Casitas Municipal Water District (District) provides domestic and agricultural water to the western portion of Ventura County. The District is governed by a five-member Board of Directors who serves overlapping four-year terms.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board Statement No. 61, The Financial Reporting Entity (GASB Statement No. 61). The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

##### **B. Basis of Presentation, Basis of Accounting**

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

Operating revenues are those revenues that are generated from the primary operations of the District. The District reports a measure of operations by presenting the change in net position from operations as operating income in the statement of revenues, expenses, and changes in net position. Operating activities are defined by the District as all activities other than financing and investing activities (interest expense and investment income), grants and subsidies, and other infrequently occurring transactions of a non-operating nature. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as non-operating expenses.

##### **C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position**

###### **1. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of 90 days or less, when purchased, to be cash equivalents. Cash deposits are reported at the carrying amount, which reasonably estimates fair value.



## CASITAS MUNICIPAL WATER DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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#### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

##### C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

###### 2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

*Level 2* – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

*Level 3* – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

###### 3. Receivables and Allowance for Doubtful Accounts

Customer accounts receivable consist of amounts owed by private individuals and organizations for services rendered in the regular course of business operations. Receivables are shown net of allowances for doubtful accounts. Uncollectable accounts are based on prior experience and management's assessment of the collectability of existing accounts.

###### 4. Prepaids

Certain payments of vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

###### 5. Customer Deposits

Based on a customer's credit-worthiness, the District may require a deposit deemed reasonable by the District. These deposits are held to pay-off close out bills or to cover delinquent payments.

# CASITAS MUNICIPAL WATER DISTRICT

## Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 6. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the District's classes of assets are as follows:

Description	Estimated Lives
Transmission and distribution system	50-75 years
Pumping plant	10-30 years
Water treatment plant	10-30 years
Buildings and structures	10-30 years
Equipment	5-10 years
Fish ladder	5 years
Recreation assets	7 years
Alternate swimming facility	2-5 years

##### 7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

##### 8. Compensated Absences

The District's personnel policies provide for accumulation of vacation and sick leave (employee benefits). Liabilities for vacation leave are recorded when benefits are earned. Full cash payment for all unused vacation leave is available to employees upon retirement or termination. Partial cash payment for accrued sick leave is available upon retirement or termination if certain criteria are met (8-years of employment and upon retirement or termination will receive 50% of accrued benefits).

##### 9. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## CASITAS MUNICIPAL WATER DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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#### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

##### C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

###### 10. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Casitas Municipal Water District Retiree Benefits Plan (“the Plan”) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

###### 11. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of “net investment in capital assets” or “restricted”.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

##### D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

##### E. Water-In-Storage Inventory

The value of water inventory is determined based upon the quantity of water in storage in Lake Casitas and the costs to divert the water into the lake.

## CASITAS MUNICIPAL WATER DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

#### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

##### F. State Water Project Participation Rights

The District participates in the State Water Project (Project) entitling it to certain water rights. The District's participation in the Project is through cash payments. Monies used for the construction of capital assets, such as pipelines, pumping facilities, storage facilities, etc., are recorded as participation rights and amortized over the life of the agreements. Certain projects also require payments for on-going maintenance; those payments are charged to expenses as incurred.

#### NOTE 2 – CASH AND INVESTMENTS

Cash and investments were classified in the accompanying financial statements as follows:

<u>Description</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Cash and cash equivalents	\$ 6,578,663	\$ 4,942,219
Investments	19,384,598	20,031,043
Restricted – cash and cash equivalents	5,934,572	5,827,859
Total	<u>\$ 31,897,833</u>	<u>\$ 30,801,121</u>

Cash and investments consisted of the following:

<u>Description</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Cash on hand	\$ 6,800	\$ 6,400
Demand deposits held in financial institutions	6,568,437	4,932,461
Deposits in money-market funds	5,934,572	5,827,859
Deposits in the Local Agency Investment Fund (LAIF)	467	456
Deposits in the Ventura County Pooled Investment Fund	2,959	2,902
Investments	19,384,598	20,031,043
Total	<u>\$ 31,897,833</u>	<u>\$ 30,801,121</u>

##### Demand Deposits with Financial Institutions

At June 30, 2019 and 2018, the carrying amount of the District's demand deposits were \$6,568,437 and \$4,932,461, respectively, and the financial institution's balance were \$7,100,781 and \$5,133,942, respectively. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

##### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**Money-Market Funds**

Money-market funds are an investment whose objective is to earn modest investment earnings while maintaining a net asset value (NAV) of \$1 per share (which is the funds main goal – preservation of principal). A money-market fund's portfolio is typically comprised of short-term, or less than one year, securities representing high-quality, liquid debt and monetary instruments with minimal credit risk. Money-market funds are Level 1 investments (with quoted prices in active markets for identical assets) that are Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers money market funds a cash equivalent due to their highly liquid nature and NAV of \$1 per share. As of June 30, 2019 and 2018, the District held \$5,934,572 and \$5,827,859, respectively, in restricted money market funds.

**Local Agency Investment Fund (LAIF)**

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2019, and 2018, the District held \$467 and \$456 in LAIF, respectively.

**Ventura County Pooled Investment Fund (VCPIF)**

The District is a voluntary participant in the Ventura County Pooled Investment Fund (LACPIF) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the Ventura County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the County of Ventura Treasurer's Office – 800 S. Victoria Ave., Ventura, CA 93009 or the Treasurer and Tax Collector's office website at [www.ventura.org/ttc](http://www.ventura.org/ttc).

VVPIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers the VCPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2019 and 2018, the District held \$2,959 and \$2,902, respectively, in VCPIF.

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**Investments**

The District’s investments as of June 30, 2019 were as follows:

Type of Investments	Measurement Input	Credit Rating	Fair Value	Maturity		
				12 Months or Less	13 to 24 Months	25 to 120 Months
U.S. treasury obligations	Level 2	AAA	\$ 1,976,105	\$ 1,178,952	\$ -	\$ 797,153
Government sponsored agency securities	Level 2	AAA	17,408,493	1,004,230	599,721	15,804,542
<b>Total investments</b>			<b>\$ 19,384,598</b>	<b>\$ 2,183,182</b>	<b>\$ 599,721</b>	<b>\$ 16,601,695</b>

The District’s investments as of June 30, 2018 were as follows:

Type of Investments	Measurement Input	Credit Rating	Fair Value	Maturity		
				12 Months or Less	13 to 24 Months	25 to 120 Months
U.S. treasury obligations	Level 2	AAA	\$ 3,099,193	\$ 1,163,138	\$ 1,171,353	\$ 764,702
Government sponsored agency securities	Level 2	AAA	16,931,850	1,340,199	-	15,591,651
<b>Total investments</b>			<b>\$ 20,031,043</b>	<b>\$ 2,503,337</b>	<b>\$ 1,171,353</b>	<b>\$ 16,356,353</b>

**Authorized Investments and Investment Policy**

The District has adopted an investment policy directing the Fiscal Officer to deposit funds in financial institutions.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. treasury obligations	10-years	None	None
Government sponsored entities securities	10-years	None	None
Non-negotiable certificates of deposit	10-years	None	None
Money market mutual funds	5-years	20%	20%
Collateralized bank deposits	None	None	None
County pooled investment funds	None	None	None
California Local Agency Investment Fund (LAIF)	None	None	None

**Fair Value Measurement Input**

The District categorizes its fair value measurement inputs within the fair value hierarchy established by generally accepted accounting principles. The District has presented its measurement inputs as noted in the previous table.

**Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with longer maturities have greater sensitivity to changes in market interest rates. The District’s investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District has elected to use the segmented time distribution method of disclosure for the maturities of its investments as related to interest rate risk as noted in the previous table.

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**Custodial Credit Risk – Investments**

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District’s investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government’s indirect investment in securities through the use of mutual funds or government investment pools.

**Concentration of Credit Risk**

The District’s investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were investments in any one governmental or non-governmental issuer that represented 5% or more of the District’s total investments as follows:

<u>Description</u>	<u>June 30, 2019</u>	
	<u>Percentage</u>	<u>Balance</u>
U.S. treasury obligations	6%	\$ 1,976,105
Government sponsored agency securities	55%	17,408,493

<u>Description</u>	<u>June 30, 2018</u>	
	<u>Percentage</u>	<u>Balance</u>
U.S. treasury obligations	10%	\$ 3,099,193
Government sponsored agency securities	55%	16,931,850

**NOTE 3 – RESTRICTED ASSETS**

Restricted assets as of June 30 were classified on the balance sheet as follows:

<u>Description</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Restricted – cash and cash equivalents	\$ 5,934,572	\$ 5,827,859
Restricted – special assessments receivable	57,796	76,826
<b>Total restricted assets</b>	<u>\$ 5,992,368</u>	<u>\$ 5,904,685</u>

Restricted assets as of June 30, consists of the following:

<u>Description</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Proceeds from debt issuance – capital project funds	\$ 5,932,273	\$ 5,826,705
Proceeds from debt issuance – debt reserve funds	2,299	1,155
Special assessments receivable for debt service	57,796	76,825
<b>Total restricted assets</b>	<u>\$ 5,992,368</u>	<u>\$ 5,904,685</u>

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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**NOTE 4 – ACCOUNTS RECEIVABLE**

The balance at June 30, consists of the following:

<b>Description</b>	<b>June 30, 2019</b>	<b>June 30, 2018</b>
Accounts receivable – customers	\$ 1,775,485	\$ 2,316,248
Accounts receivable – others	49,651	33,963
Accounts receivable – property taxes	155,222	176,020
Accounts receivable – CFD 2013-1 assessment	2,747,451	2,679,168
<b>Total accounts receivable</b>	<b>\$ 4,727,809</b>	<b>\$ 5,205,399</b>

**NOTE 5 – WATER-IN-STORAGE INVENTORY**

The following schedule notes the change in the cost of the water held-in storage in Casitas Lake. The increase or decrease in the water storage valuation balance denotes a way of accounting for water diversion expenses as explained in Note 1 in future years when the water in the lake is transmitted to the District’s customers.

Changes in water-in-storage inventory for the years ended June 30 were as follows:

<b>Description</b>	<b>June 30, 2019</b>	<b>June 30, 2018</b>
Beginning balance – water-in-storage	\$ 6,245,930	\$ 7,524,935
Current year water-in-storage valuation	3,427,776	(1,279,005)
Ending balance – water-in-storage	<b>\$ 9,673,706</b>	<b>\$ 6,245,930</b>



**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 6 – CAPITAL ASSETS AND DEPRECIATION**

Changes in capital assets for the fiscal year ended June 30, 2019, were as follows:

Description	Balance July 1, 2018	Additions	Deletions/ Transfers	Balance June 30, 2019
<b>Non-depreciable assets:</b>				
Land	\$ 7,797,935	\$ -	\$ -	\$ 7,797,935
Easements	393,408	-	-	393,408
Construction-in-process	463,445	1,631,361	(129,393)	1,965,413
<b>Total non-depreciable assets</b>	<b>8,654,788</b>	<b>1,631,361</b>	<b>(129,393)</b>	<b>10,156,756</b>
<b>Depreciable assets:</b>				
State water project entitlement	3,005,581	-	575,546	3,581,127
Transmission and distribution system	58,398,445	86,114	-	58,484,559
Pumping plant	20,979,347	545,202	-	21,524,549
Water treatment plant	29,991,540	47,196	-	30,038,736
Buildings and structures	4,333,204	145,575	-	4,478,779
Equipment	5,435,730	331,829	(50,975)	5,716,584
Fish ladder	8,354,076	-	-	8,354,076
Recreation assets	9,156,376	57,953	-	9,214,329
Alternate swimming facility	1,935,905	-	-	1,935,905
<b>Total depreciable assets</b>	<b>141,590,204</b>	<b>1,213,869</b>	<b>524,571</b>	<b>143,328,644</b>
<b>Accumulated depreciation:</b>				
State water project entitlement	(1,956,833)	137	(575,546)	(2,532,242)
Transmission and distribution system	(20,775,730)	(685,967)	-	(21,461,697)
Pumping plant	(7,653,931)	(787,897)	-	(8,441,828)
Water treatment plant	(20,053,672)	(1,161,648)	-	(21,215,320)
Buildings and structures	(1,555,516)	(116,644)	-	(1,672,160)
Equipment	(3,302,009)	(705,766)	50,975	(3,956,800)
Fish ladder	(4,892,725)	(349,954)	-	(5,242,679)
Recreation assets	(6,407,741)	(211,737)	-	(6,619,478)
Alternate swimming facility	(1,258,336)	(96,793)	-	(1,355,129)
<b>Total accumulated depreciation</b>	<b>(67,856,493)</b>	<b>(4,116,269)</b>	<b>(524,571)</b>	<b>(72,497,333)</b>
<b>Total depreciable assets, net</b>	<b>73,733,711</b>	<b>(2,902,400)</b>	<b>-</b>	<b>70,831,311</b>
<b>Total capital assets, net</b>	<b>\$ 82,388,499</b>	<b>\$ (1,271,039)</b>	<b>\$ (129,393)</b>	<b>\$ 80,988,067</b>

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 6 – CAPITAL ASSETS AND DEPRECIATION (continued)**

Changes in capital assets for the fiscal year ended June 30, 2018, were as follows:

Description	Balance July 1, 2017	Additions	Deletions/ Transfers	Balance June 30, 2018
<b>Non-depreciable assets:</b>				
Land	\$ 7,797,935	\$ -	\$ -	\$ 7,797,935
Easements	393,408	-	-	393,408
Construction-in-process	2,332,538	-	(1,869,093)	463,445
<b>Total non-depreciable assets</b>	<b>10,523,881</b>	<b>-</b>	<b>(1,869,093)</b>	<b>8,654,788</b>
<b>Depreciable assets:</b>				
State water project entitlement	3,005,581	-	-	3,005,581
Transmission and distribution system	56,223,437	2,175,008	-	58,398,445
Pumping plant	20,463,792	515,555	-	20,979,347
Water treatment plant	29,900,070	91,470	-	29,991,540
Buildings and structures	2,903,872	1,429,332	-	4,333,204
Equipment	4,714,594	780,240	(59,104)	5,435,730
Fish ladder	8,354,076	-	-	8,354,076
Recreation assets	9,098,280	58,096	-	9,156,376
Alternate swimming facility	1,935,905	-	-	1,935,905
<b>Total depreciable assets</b>	<b>136,599,607</b>	<b>5,049,701</b>	<b>(59,104)</b>	<b>141,590,204</b>
<b>Accumulated depreciation:</b>				
State water project entitlement	(1,954,030)	(2,803)	-	(1,956,833)
Transmission and distribution system	(20,096,719)	(679,011)	-	(20,775,730)
Pumping plant	(6,871,952)	(781,979)	-	(7,653,931)
Water treatment plant	(18,784,252)	(1,269,420)	-	(20,053,672)
Buildings and structures	(1,440,133)	(115,383)	-	(1,555,516)
Equipment	(2,696,413)	(664,700)	59,104	(3,302,009)
Fish ladder	(4,536,628)	(356,097)	-	(4,892,725)
Recreation assets	(6,178,391)	(229,350)	-	(6,407,741)
Alternate swimming facility	(1,161,541)	(96,795)	-	(1,258,336)
<b>Total accumulated depreciation</b>	<b>(63,720,059)</b>	<b>(4,195,538)</b>	<b>59,104</b>	<b>(67,856,493)</b>
<b>Total depreciable assets, net</b>	<b>72,879,548</b>	<b>854,163</b>	<b>-</b>	<b>73,733,711</b>
<b>Total capital assets, net</b>	<b>\$ 83,403,429</b>	<b>\$ 854,163</b>	<b>\$ (1,869,093)</b>	<b>\$ 82,388,499</b>

## CASITAS MUNICIPAL WATER DISTRICT

### *Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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#### **NOTE 6 – CAPITAL ASSETS AND DEPRECIATION (continued)**

##### **State Water Project Entitlement**

In 1963, the Ventura County Flood Control District contracted with the State of California (State) for 20,000 acre-feet per year of water from the State Water Project (SWP). The SWP conveys water from Northern California to Southern California through a system of reservoirs, canals, pump stations, and power generation facilities. In 1971, the administration of the State Water Contract with the State was assigned to the District. Of the 20,000 acre-feet per year contracted, the District is assigned 5,000 acre-feet per year. United Water Conservation District is assigned 5,000 acre-feet per year, and the City of Ventura is assigned 10,000 acre-feet per year. Currently, only United Water Conservation District is receiving water from the SWP.

The District is one of many participants contracting with the State of California for a system to provide water throughout California. Under the terms of the State Water Contract, as amended, the District is obliged to pay allocable portions of the cost of construction of the system and ongoing operations and maintenance costs through at least the year 2035, regardless of the quantities of water available from the project. The District and the other contractors may also be responsible to the State for certain obligations by any contractor who defaults on its payments to the State.

Management's present intention is to exercise the District's option to extend the contractual period to at least 2052, under substantially comparable terms. This corresponds to an estimated 80-year service life for the original facilities. The State is obligated to provide specific quantities of water throughout the life of the contract, subject to certain conditions.

In addition to system on-aqueduct power facilities, the State has, either on its own or through joint venture, financed certain off-aqueduct power facilities (OAPF). The power generated is utilized by the system for water transportation purposes. Power generated in excess of system needs is marketed to various utilities and California's power market. The District is entitled to a proportionate share of the revenues resulting from sales of excess power. The District and the other water contractors are responsible for repaying the capital and operating costs of the OAPF regardless of the amount of power generated.

The District capitalized its share of system construction costs as participation rights in state water facilities when such costs are billed by the State. Unamortized participation rights essentially represent a prepayment for future water deliveries through the State system. The District's share of system operations and maintenance costs is charged to expense.

The District amortizes a portion of capitalized participation rights each year using a formula that considers the total estimated cost of the project, estimated useful life and estimated production capacity of the assets based upon information provided by the State of California.

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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**NOTE 7 – COMPENSATED ABSENCES**

Summary changes to compensated absences balances for the year ended June 30, 2019, were as follows:

<u>Balance</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>	<u>Due Within</u> <u>One Year</u>	<u>Due in More</u> <u>Than One Year</u>
\$ 916,095	\$ 526,489	\$ (668,317)	\$ 774,267	\$ 309,707	\$ 464,560

Summary changes to compensated absences balances for the year ended June 30, 2018, were as follows:

<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2018</u>	<u>Due Within</u> <u>One Year</u>	<u>Due in More</u> <u>Than One Year</u>
\$ 867,441	\$ 540,644	\$ (491,990)	\$ 916,095	\$ 366,438	\$ 549,657

**NOTE 8 – REIMBURSEMENT AGREEMENT**

**Casitas Dam Project-Seismic Safety of Casitas Dam**

The United States Bureau of Reclamation (USBR) has undertaken and completed a project to strengthen Casitas Dam to better withstand seismic activity. Under Federal Law, the District is required to pay 15% of those costs. The District and the USBR have completed negotiations on the District’s share of the cost of the project which is \$3,011,898. The District is to reimburse the USBR \$77,228 each February 1<sup>st</sup> until February 1, 2052 as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2020	\$ 77,228
2021	77,228
2022	77,228
2023	77,228
2024	77,228
2025-2029	386,141
2030-2034	386,141
2035-2039	386,141
2040-2044	386,141
2045-2049	386,141
2050-2052	231,684
Total	2,548,529
Less current portion	(77,228)
Total non-current	<u>\$ 2,471,301</u>

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 9 – ASSESSMENT BONDS PAYABLE**

Changes in assessment bonds payable amounts for the year ended June 30, 2019 were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2018</u>	<u>Additions/ Adjustments</u>	<u>Payments/ Amortization</u>	<u>Balance June 30, 2019</u>
Assessment bonds payable	\$ 56,500	\$ -	\$ (18,000)	\$ 38,500

Changes in assessment bonds payable amounts for the year ended June 30, 2018 were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2017</u>	<u>Additions/ Adjustments</u>	<u>Payments/ Amortization</u>	<u>Balance June 30, 2018</u>
Assessment bonds payable	\$ 73,500	\$ -	\$ (17,000)	\$ 56,500

**Mira Monte Special Assessment Bonds Payable**

The special assessment bonds payable were incurred to repay the District for upgrading the Mira Monte Water System in order to meet the District’s standards for water delivery systems. The bonds payable bear interest at an effective rate of 5% and is payable in annual installments of graduated amounts ranging from \$3,000 to \$19,500 through the year 2021. Debt service payments on the special assessment bonds are provided by assessments of property owners. Annual debt service requirements on the special assessment bonds payable are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 19,000	\$ 2,375	\$ 21,375
2021	19,500	1,450	20,950
Total	38,500	<u>\$ 3,825</u>	<u>\$ 42,325</u>
Less current	<u>(19,000)</u>		
Total non-current	<u>\$ 19,500</u>		

**NOTE 10 – LONG-TERM DEBT**

Changes in long-term debt for the year ended June 30, 2019, were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2018</u>	<u>Additions/ Adjustments</u>	<u>Principal Payments</u>	<u>Premium Amortization</u>	<u>Balance June 30, 2019</u>
Loans payable	\$ 1,136,525	\$ -	\$ (270,695)	\$ -	\$ 865,830
Special tax bonds – Series B	39,810,000	-	(145,000)	-	39,665,000
Special tax bonds – Series B premium	4,075,662	-	-	(139,737)	3,935,925
Total long-term debt	45,022,187	<u>\$ -</u>	<u>\$ (415,695)</u>	<u>\$ (139,737)</u>	44,466,755
Less current portion	<u>(415,695)</u>				<u>(469,416)</u>
Non-current portion	<u>\$ 44,606,492</u>				<u>\$ 43,997,339</u>

## CASITAS MUNICIPAL WATER DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

#### NOTE 10 – LONG-TERM DEBT (continued)

Changes in long-term debt for the year ended June 30, 2018, were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2017</u>	<u>Additions/ Adjustments</u>	<u>Principal Payments</u>	<u>Premium Amortization</u>	<u>Balance June 30, 2018</u>
Loans payable	\$ 1,398,725	\$ -	\$ (262,200)	\$ -	\$ 1,136,525
Special tax bonds – Series A	100,000	-	(100,000)	-	-
Special tax bonds – Series B	39,810,000	-	-	-	39,810,000
Special tax bonds – Series B premium	4,215,399	-	-	(139,737)	4,075,662
Total long-term debt	45,524,124	<u>\$ -</u>	<u>\$ (362,200)</u>	<u>\$ (139,737)</u>	45,022,187
Less current portion	<u>(362,200)</u>				<u>(415,695)</u>
Non-current portion	<u>\$ 45,161,924</u>				<u>\$ 44,606,492</u>

#### A. Loans Payable

##### 1991 California Department of Water Resources Loan

In 1991, the District contracted with the California Department of Water Resources for a \$5,203,965 30-year loan to assist in financing the construction of the treatment plant. The loan is scheduled to mature in 2022. Interest and principle are payable annually on March 20<sup>th</sup> each year at a rate of 3.2136%. Annual debt service requirements on the 1991 California Department of Water Resources Loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 279,416	\$ 25,652	\$ 305,068
2021	288,553	16,515	305,068
2022	297,861	7,207	305,068
Total	865,830	<u>\$ 49,374</u>	<u>\$ 915,204</u>
Less current	<u>(279,416)</u>		
Total non-current	<u>\$ 586,414</u>		

#### B. Special Tax Bonds

In April 2017, the District issued \$39,910,000 in Special Tax Bonds-Series A and B for the purchase of the Ojai water facilities in Community Facilities District 2013-1 (CFD 2013-1) for \$34.4 million and capital improvements needed to upgrade the water facilities. The Special Tax Bonds are being issued by the District under the provisions of the Mello-Roos Community Facilities Act of 1982, as amended. A special assessment will be levied annually on the property owners of the CFD 2013-1 service area to repay their portion of the annual debt service for the acquisition of the water facilities.

The acquisition of CFD 2013-1 water facilities for \$34.4 million included capital assets of \$25.9 million and various other assets, liabilities, and expenses totaling \$4.4 million leaving \$4,100,000 as a deferred loss on the acquisition of CFD 2013-1 that is being amortized over 30 years.

The special tax bonds are scheduled to mature on September 1, 2047 with annual principal and interest payments due September 1<sup>st</sup> and March 1<sup>st</sup>. Annual interest rates range between 2.0% and 5.25%. The special tax bonds were issued with a \$4,227,203 bond premium and a prepaid Build America Mutual municipal bond insurance policy for \$472,314 both of which will be amortized over the remaining years of debt service life. The cost of debt issuance was \$539,160 and was expensed as incurred. Annual debt service requirements on the special tax bonds are as follows:

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 10 – LONG-TERM DEBT (continued)**

**B. Special Tax Bonds (continued)**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 190,000	\$ 1,839,537	\$ 2,029,537
2021	235,000	1,831,988	2,066,988
2022	285,000	1,821,587	2,106,587
2023	340,000	1,809,088	2,149,088
2024	395,000	1,794,387	2,189,387
2025-2029	2,950,000	8,651,738	11,601,738
2030-2034	5,010,000	7,777,969	12,787,969
2035-2039	7,385,000	6,702,125	14,087,125
2040-2044	10,810,000	4,629,744	15,439,744
2045-2048	12,065,000	1,321,818	13,386,818
	<u>\$ 39,665,000</u>	<u>\$ 38,179,981</u>	<u>\$ 77,844,981</u>

**NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION**

**Summary**

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2019</u>	<u>2018</u>
OPEB related deferred outflows	\$ 5,625,833	\$ 570,358
Net other post-employment benefits obligation	15,887,642	10,282,145
OPEB related deferred inflows	227,614	-

**Plan Description - Eligibility**

The District administers its post-employment benefits plan, a single-employer defined benefit plan (the Plan). The following requirements must be satisfied in order to be eligible for post-employment medical benefits: (1) Attainment of age 60, and 20 years for full-time service, and (2) retirement from the District (the District must be the last employer prior to retirement).

**Plan Description - Benefits**

The District offers post-employment medical benefits to retired employees who satisfy the eligibility rules. Retirees may enroll in any plan available through the ACWA-JPIA medical program. The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. The following is a description of the current retiree benefit plan:

<u>Description</u>	<u>Participants</u>
Benefit types provided	Secondary to Medicare - medical, dental & vision
Benefit types not covered	Medicare Part B
Duration of benefits	Lifetime
Required service	20 years service
Minimum age	60 years old and CalPERS Retirement from District
Dependent coverage	Surviving spouse may participate
District contribution	100% of the least cost of plans that are offered to District employees

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)**

**Employees covered by benefit terms**

At June 30, 2018 and 2017 (Measurement Dates), the following employees were covered by the benefit terms:

	<u>2018</u>	<u>2017</u>
Inactive plan members or beneficiaries currently receiving benefit payments	38	39
Inactive plan members entitled to but not yet receiving benefit payments	-	-
Active plan members	<u>59</u>	<u>61</u>
Total	<u><u>97</u></u>	<u><u>100</u></u>

**A. Total Net OPEB Liability**

The District’s total net OPEB liability of \$15,887,642 as of June 30, 2019 was measured as of June 30, 2018 (Measurement Date), and was determined by an actuarial valuation as of that date. The District’s total net OPEB liability of \$10,282,145 as of June 30, 2018 was measured as of June 30, 2017 (Measurement Date), and was determined by an actuarial valuation as of that date.

**Actuarial assumptions and other inputs**

The total net OPEB liability in the June 30, 2018 and 2017 (Measurement Dates) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Discount rate	4.89%	6.00%
Inflation	2.75%	2.75%
Salary increases	3.00%	2.75%
Investment rate of return	4.89%	6.00%
Healthcare cost trend rates	4.0 percent	4.0 percent

Mortality, Retirement & Turnover Assumptions

The mortality assumptions are based on the 2014 Active Mortality for Miscellaneous Employees table created by CalPERS.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.89% and 6.00% as of June 30, 2018 and 2017 (Measurement dates), respectively. The projection of cash flows used to determine the discount rate assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

The District’s Investment Trust with CalPERS CERBT has the following expected long-term rate of return.

<u>Expected Long-Term rate of Return</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Global equity	24%	4.82%
Fixed Income	39%	1.47%
Treasury Inflation Protected Securities	26%	1.29%
Commodities	3%	0.84%
REITs	8%	3.76%



**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)**

**B. Changes in the Total OPEB Liability**

The following table is based on the roll-forward of the June 30, 2018 (Measurement Date) actuarial valuation:

	<b>Increase (Decrease)</b>		
	<b>Total</b>	<b>Plan Fiduciary</b>	<b>Net</b>
	<b>OPEB Liability</b>	<b>Net Position</b>	<b>OPEB Liability</b>
<b>Balance at July 1, 2018 (Measurement date July 1, 2017)</b>	\$ 11,478,411	\$ 1,196,266	\$ 10,282,145
<b>Changes for the year:</b>			
Service cost	232,654	-	232,654
Interest	683,863	-	683,863
Changes in assumptions	5,629,147	-	5,629,147
Changes in experience	(259,672)	-	(259,672)
Employer contributions	-	626,696	(626,696)
Net investment income	-	55,999	(55,999)
Administrative expenses	-	(2,200)	2,200
Benefit payments	(626,696)	(626,696)	-
Net changes	5,659,296	53,799	5,605,497
<b>Balance at June 30, 2019 (Measurement date June 30, 2018)</b>	<b>\$ 17,137,707</b>	<b>\$ 1,250,065</b>	<b>\$ 15,887,642</b>

The following table is based on the roll-forward of the June 30, 2017 (Measurement Date) actuarial valuation:

	<b>Increase (Decrease)</b>		
	<b>Total</b>	<b>Plan Fiduciary</b>	<b>Net</b>
	<b>OPEB Liability</b>	<b>Net Position</b>	<b>OPEB Liability</b>
<b>Balance at July 1, 2017 (Measurement date July 1, 2016)</b>	\$ 11,112,878	\$ -	\$ 11,112,878
<b>Changes for the year:</b>			
Service cost	226,427	-	226,427
Interest	657,817	-	657,817
Employer contributions	-	1,714,977	(1,714,977)
Benefit payments	(518,711)	(518,711)	-
Net changes	365,533	1,196,266	(830,733)
<b>Balance at June 30, 2018 (Measurement date June 30, 2017)</b>	<b>\$ 11,478,411</b>	<b>\$ 1,196,266</b>	<b>\$ 10,282,145</b>

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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**NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)**

**B. Changes in the Total OPEB Liability**

**Sensitivity of the total OPEB liability to changes in the discount rate**

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

For the year ended June 30, 2018 (Measurement date):

<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
<b>3.89%</b>	<b>4.89%</b>	<b>5.89%</b>
<u>\$ 18,484,659</u>	<u>\$ 15,887,642</u>	<u>\$ 13,770,084</u>

For the year ended June 30, 2017 (Measurement date):

<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
<b>5.00%</b>	<b>6.00%</b>	<b>7.00%</b>
<u>\$ 11,940,008</u>	<u>\$ 10,282,145</u>	<u>\$ 8,944,157</u>

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates**

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

For the year ended June 30, 2018 (Measurement date):

<b>1% Decrease</b>	<b>Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
<b>3.00%</b>	<b>4.00%</b>	<b>5.00%</b>
<u>\$ 13,601,984</u>	<u>\$ 15,887,642</u>	<u>\$ 18,766,949</u>

For the year ended June 30, 2017 (Measurement date):

<b>1% Decrease</b>	<b>Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
<b>3.00%</b>	<b>4.00%</b>	<b>5.00%</b>
<u>\$ 8,921,645</u>	<u>\$ 10,282,145</u>	<u>\$ 11,931,737</u>

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)**

**C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2019 and 2018, the District recognized OPEB expense/(credit) of \$1,513,047 and \$884,244, respectively.

At June 30, 2019, the District reported \$5,625,833 of deferred outflows and \$227,614 of deferred (inflows) of resources for related to the net OPEB obligation as follows:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions made after the measurement date	\$ 679,073	\$ -
Changes in assumptions	4,934,191	-
Differences between expected and actual experience	-	(227,614)
Differences between projected and actual earnings on OPEB plan investments	12,569	-
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 5,625,833</u>	<u>\$ (227,614)</u>

At June 30, 2019, the District reported \$679,073 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance in the fiscal year ended June 30, 2020 calculation. Amortization of the \$4,719,146 of remaining deferred outflows/(inflows) of resources related to the net OPEB obligation is as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2020	\$ 666,040
2021	666,040
2022	666,040
2023	666,041
2024	662,898
Thereafter	1,392,087
<b>Total</b>	<u>\$ 4,719,146</u>

At June 30, 2018, the District reported \$5,625,833 of deferred outflows and \$227,614 of deferred (inflows) of resources for related to the net OPEB obligation as follows:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>
OPEB contributions made after the measurement date	<u>\$ 570,358</u>

At June 30, 2018, the District reported \$570,358 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance in the fiscal year ended June 30, 2019 calculation.

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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**NOTE 12 – PENSION PLAN**

**Summary**

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2019</u>	<u>2018</u>
Pension related deferred outflows	\$ 2,444,076	\$ 2,736,805
Net pension liability	7,834,700	7,935,268
Pension related deferred inflows	1,020,085	1,616,824

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees’ Retirement System (CalPERS), or "The Plan".

**A. General Information about the Pension Plan**

**The Plan**

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	1.092% to 2.418%	1.0% to 2.0%
Required member contribution rates	6.880%	6.250%
Required employer contribution rates – FY 2018	7.653%	6.533%
Required employer contribution rates – FY 2017	7.612%	6.555%

## CASITAS MUNICIPAL WATER DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

#### NOTE 12 – PENSION PLAN (continued)

##### A. General Information about the Pension Plan (continued)

###### Plan Description, Benefits Provided, and Employees Covered

The District contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2018 and 2017 Annual Actuarial Valuation Reports. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

At June 30, 2019, the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Active members	33	30	63
Transferred and terminated members	20	6	26
Retired members and beneficiaries	71	-	71
<b>Total plan members</b>	<b>124</b>	<b>36</b>	<b>160</b>

At June 30, 2018, the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Active members	36	23	59
Transferred and terminated members	19	4	23
Retired members and beneficiaries	71	-	71
<b>Total plan members</b>	<b>126</b>	<b>27</b>	<b>153</b>

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A Classic CalPERS Miscellaneous member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. Public Employees' Pension Reform Act (PEPRA) Miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay. Retirement benefits for Classic Miscellaneous and Safety members are calculated as a percentage of their plan based on the average final 36 months of compensation. Retirement benefits for PEPRA Miscellaneous members are calculated as a percentage of their plan based on the average final 36 months of compensation.

Participant members are eligible for non-industrial disability retirement if they become disabled and have at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8% of final compensation, multiplied by service. Industrial disability benefits are not offered to miscellaneous employees.

# CASITAS MUNICIPAL WATER DISTRICT

## Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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### NOTE 12 – PENSION PLAN (continued)

#### A. General Information about the Pension Plan (continued)

##### Plan Description, Benefits Provided, and Employees Covered (continued)

A member's beneficiary may receive the basic death benefit if the member dies while actively employed. The member must be actively employed with the District to be eligible for this benefit. A member's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the members' accumulated contributions, where interest is currently credited at 7.15% per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each member's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 3%.

##### Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers will be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The public agency cost-sharing plans covered by the Miscellaneous risk pool, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of members. For the measurement period ending June 30, 2018 and 2017 (Measurement Dates), the active member contribution rate for the Classic Miscellaneous Plan and the PEPRA Miscellaneous Plan are based above in the Plans Description schedule.

Contributions for the year ended June 30, 2019, were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 651,899	\$ 177,180	\$ 829,079

Contributions for the year ended June 30, 2018, were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 573,354	\$ 115,668	\$ 689,022

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 12 – PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

***Proportionate Share of Net Pension Liability and Pension Expense***

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal years ended June 30, 2019 and 2018:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
<b>CalPERS – Miscellaneous Plan:</b>			
Balance as of June 30, 2017 (Measurement Date)	\$ 35,915,506	\$ 27,980,238	\$ 7,935,268
Balance as of June 30, 2018 (Measurement Date)	\$ 36,349,762	\$ 28,515,062	\$ 7,834,700
<b>Change in Plan Net Pension Liability</b>	<b>\$ 434,256</b>	<b>\$ 534,824</b>	<b>\$ (100,568)</b>

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
<b>CalPERS – Miscellaneous Plan:</b>			
Balance as of June 30, 2016 (Measurement Date)	\$ 33,447,932	\$ 26,760,332	\$ 6,687,600
Balance as of June 30, 2017 (Measurement Date)	\$ 35,915,506	\$ 27,980,238	\$ 7,935,268
<b>Change in Plan Net Pension Liability</b>	<b>\$ 2,467,574</b>	<b>\$ 1,219,906</b>	<b>\$ 1,247,668</b>

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan’s proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2017 and 2016). The risk pool’s fiduciary net position (“FNP”) subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2018 and 2017). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool’s FNP at the measurement date denotes the aggregate risk pool’s FNP at June 30, 2018 and 2017 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2018 fiscal year and the 2017 fiscal year).
- (3) The individual plan’s TPL, FNP and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan’s individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool’s total TPL and FNP, respectively.
- (5) The plan’s TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan’s FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan’s NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

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**NOTE 12 – PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

***Proportionate Share of Net Pension Liability and Pension Expense (continued)***

The District’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018 and 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 and 2016 rolled forward to June 30, 2018 and 2017, respectively, using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District’s proportionate share percentage of the net pension liability for the June 30, 2018, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2019</u>	<u>Fiscal Year Ending June 30, 2018</u>	
Measurement Date	<u>June 30, 2018</u>	<u>June 30, 2017</u>	
Percentage of Risk Pool Net Pension Liability	0.207890%	0.201300%	0.006590%
Percentage of Plan (PERF C) Net Pension Liability	0.021488%	0.080015%	-0.058527%

The District’s proportionate share percentage of the net pension liability for the June 30, 2017, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2018</u>	<u>Fiscal Year Ending June 30, 2017</u>	
Measurement Date	<u>June 30, 2017</u>	<u>June 30, 2016</u>	
Percentage of Risk Pool Net Pension Liability	0.201300%	0.192511%	0.008789%
Percentage of Plan (PERF C) Net Pension Liability	0.080015%	0.077286%	0.002729%

For the years ended June 30, 2019 and 2018, the District recognized pension expense/(credit) in the amounts of \$424,506 and \$559,309, respectively, for the CalPERS Miscellaneous Plan.



**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 12 – PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 829,079	\$ -
Difference between actual and proportionate share of employer contributions	-	(631,165)
Adjustment due to differences in proportions	382,481	(67,725)
Differences between expected and actual experience	300,604	(102,294)
Differences between projected and actual earnings on pension plan investments	38,733	-
Changes in assumptions	893,179	(218,901)
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<b>\$ 2,444,076</b>	<b>\$ (1,020,085)</b>

The District will recognize \$829,079 reported as deferred outflows of resources related to pensions resulting from the District’s contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2020.

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2020	\$ 584,016
2021	312,683
2022	(231,319)
2023	(70,468)
<b>Total</b>	<b>\$ 594,912</b>

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 12 – PENSION PLAN (continued)**

**C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 689,022	\$ -
Difference between actual and proportionate share of employer contributions	-	(742,422)
Adjustment due to differences in proportions	198,089	(587,077)
Differences between expected and actual experience	12,079	-
Differences between projected and actual earnings on pension plan investments	338,939	(173,049)
Changes in assumptions	<u>1,498,676</u>	<u>(114,276)</u>
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<b><u>\$ 2,736,805</u></b>	<b><u>\$ (1,616,824)</u></b>

The District will recognize \$689,022 reported as deferred outflows of resources related to pensions resulting from the District’s contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2019.

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2019	\$ (443,271)
2020	686,148
2021	389,316
2022	<u>(201,234)</u>
<b>Total</b>	<b><u>\$ 430,959</u></b>

# CASITAS MUNICIPAL WATER DISTRICT

## Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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### NOTE 12 – PENSION PLAN (continued)

#### B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

##### **Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

For the measurement periods ending June 30, 2018 and 2017 (the measurement dates), the total pension liability was determined by rolling forward the June 30, 2017 and 2016, total pension liability, respectively. The June 30, 2018 and 2017, total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

All other actuarial assumptions used in the June 30, 2017 and 2016, valuations were based on the results of an actuarial experience study for the years 1997 to 2011.

##### **Discount Rate**

The discount rate used to measure the total pension liability was 7.15% and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), the amortization and smoothing periods adopted by the CalPERS Board in 2013 were used. For the Plan, the crossover test was performed for a miscellaneous agent plan and a safety agent plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability for PERF C.

The crossover test results can be found on CalPERS' website at <https://www.calpers.ca.gov/page/employers/actuarial-services/gasb>.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set to equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**CASITAS MUNICIPAL WATER DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

**NOTE 12 – PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10<sup>1</sup></u>	<u>Real Return Years 11+<sup>2</sup></u>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	0.90%
	<u>100.0%</u>		

<sup>1</sup> An expected inflation of 2.5% is used for years 1-10.

<sup>2</sup> An expected inflation of 3.0% is used for years 11+.

***Sensitivity of the Net Pension Liability to Changes in the Discount Rate***

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

For the year ended June 30, 2019:

<u>Plan Type</u>	<u>Plan's Net Pension Liability/(Asset)</u>		
	<u>Discount Rate -</u>	<u>Current Discount</u>	<u>Discount Rate</u>
	<u>1%</u>	<u>Rate 7.15%</u>	<u>+ 1%</u>
CalPERS – Miscellaneous Plan	<u>12,751,774</u>	<u>\$ 7,834,700</u>	<u>\$ 3,775,735</u>

For the year ended June 30, 2018:

<u>Plan Type</u>	<u>Plan's Net Pension Liability/(Asset)</u>		
	<u>Discount Rate -</u>	<u>Current Discount</u>	<u>Discount Rate</u>
	<u>1%</u>	<u>Rate 7.15%</u>	<u>+ 1%</u>
CalPERS – Miscellaneous Plan	<u>12,875,334</u>	<u>\$ 7,935,268</u>	<u>\$ 3,843,816</u>

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

## CASITAS MUNICIPAL WATER DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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#### NOTE 13 – NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets consisted of the following as of June 30:

Description	June 30, 2019	June 30, 2018
<b>Non-current portion of assets:</b>		
Capital assets – not being depreciated	10,156,756	8,654,788
Capital assets – being depreciated, net	70,831,311	73,733,711
<b>Current portion of liabilities:</b>		
Reimbursement agreement	(77,228)	(77,228)
Long-term debt	(469,416)	(415,695)
<b>Non-current portion of liabilities:</b>		
Reimbursement agreement	(2,471,301)	(2,548,529)
Long-term debt	(43,997,339)	(44,606,492)
<b>Total net investment in capital assets</b>	<b>\$ 33,972,783</b>	<b>\$ 34,740,555</b>

#### NOTE 14 – RESTRICTED NET POSITION

Restricted net position consisted of the following as of June 30:

Description	June 30, 2019	June 30, 2018
Proceeds from debt issuance – capital project funds	\$ 5,932,273	\$ 5,826,705
Proceeds from debt issuance – debt reserve funds	2,299	1,155
Special assessments receivable for debt service	57,796	76,825
Assessment bonds payable – current portion	(19,000)	(18,000)
Assessment bonds payable – non-current portion	(19,500)	(38,500)
<b>Total restricted net position</b>	<b>\$ 5,953,868</b>	<b>\$ 5,848,185</b>

#### NOTE 15 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in two 457 Deferred Compensation Programs (Programs). The purpose of these Programs is to provide deferred compensation for public employees that elect to participate in the Programs. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the accompanying financial statements.

## CASITAS MUNICIPAL WATER DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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#### NOTE 16 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters; and terrorism. The District is self-insured for the first \$25,000 of general and auto liabilities for each occurrence, and the excess (up to \$10,000,000) per occurrence and in the aggregate) is covered through the purchase of an insurance policy. Employment practices liability coverage is self-insured for the \$25,000, and the excess (up to \$5,000,000 per occurrence and in the aggregate) is covered through the insurance policy.

The District is a member CSAC Excess Insurance Authority (Authority) for its workers' compensation coverage. The District is self-insured for the first \$125,000 of each occurrence, and the Authority finances \$5,000,000 per occurrence. The District purchased additional excess coverage layers of \$95 million which increases the limits set forth by the Authority.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending June 30, 2019, 2018 and 2017. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2019, 2018 and 2017.

#### NOTE 17 – COMMITMENTS AND CONTINGENCIES

##### State Water Contract

Estimates of the District's share of the project fixed costs of the State Water Project (SWP) are provided annually by the State. The estimates are subject to future increases or decreases resulting from changes in planned facilities, refinements in cost estimates, and inflation.

During the next five years, payments under the State Water Contract, exclusive of variable power costs, are currently estimated by the State to be as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2020	\$ 1,096,043
2021	1,236,147
2022	1,141,059
2023	1,045,971
2024	950,883

As of June 30, 2019, the District has expended \$23.7 million since the District started participating in the State Water Contract.

## CASITAS MUNICIPAL WATER DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

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#### NOTE 17 – COMMITMENTS AND CONTINGENCIES (continued)

##### State Water Contract (continued)

According to the State's latest estimates, the District's long-term obligations (25% share) under the contract, for capital and minimum operations and maintenance costs, including interest to the year 2035, are as follows:

	<b>State Water Contract</b>	
	<b><u>Long-term Obligations</u></b>	
Transportation facilities	\$	18,052,834
Conservation facilities		6,187,626
Off-aqueduct power facilities		27,121
Revenue bond surcharge		<u>1,485,009</u>
<b>Total long-term SWP contract obligations</b>	<b>\$</b>	<b><u>25,752,590</u></b>

The amounts shown above do not contain any escalation or inflation and are subject to significant variation over time because the amounts are based on a number of assumptions and are contingent on future events. Accordingly, none of the estimated long-term obligations are recorded as liabilities in the accompanying basic financial statements.

*Bay/Delta Regulatory and Planning Activities.* The State Water Resources Control Board (State Board) is the agency responsible for setting water quality standards and administering water rights throughout California. Decisions of the State Board can affect the availability of water to the District and other water users by means of public proceedings leading to regulations and decisions. In 1995, the State Board adopted a Water Quality Control Plan establishing water quality standards and flow improvements in the Bay/Delta watershed.

In August 2000, the California Federal (CALFED) Bay/Delta Program Record of Decision (Decision) was approved with mandates to improve water quality, enhance water supply reliability, augment ecosystem restoration, and assure long-term protection for Delta levees. During its first three years, CALFED has invested more than \$2.0 billion in hundreds of local and regional projects to meet these program goals.

In May 2004, a Delta Improvement Package was proposed to facilitate implementation of the Decision. Funding is expected to be provided by state and federal appropriations and contributions from local users, including the District. CALFED's objective is to allocate project costs based on beneficiaries pay policy that is new costs would be commensurate with benefits received. At this time, the exact allocation of costs between the federal, state, and local users has not been determined, and therefore, the District cannot estimate the extent of timing of its contributions at this time.

There are other pending actions that may adversely impact the District's ability to control the sale of water transported through the SWP into its service area. The impact on future revenues of such actions cannot be determined.

##### **Grant Awards**

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

##### **Litigation**

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

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***Required Supplementary Information***

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**CASITAS MUNICIPAL WATER DISTRICT**

*Schedule of the District's Proportionate Share of the Plan's Net Pension Liability  
For the Fiscal Year Ended June 30, 2019*

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**Last Ten Fiscal Years**

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Measurement Date:</b>	<b><u>June 30, 2018<sup>1</sup></u></b>	<b><u>June 30, 2017<sup>1</sup></u></b>	<b><u>June 30, 2016<sup>1</sup></u></b>	<b><u>June 30, 2015<sup>1</sup></u></b>	<b><u>June 30, 2014<sup>1</sup></u></b>
District's Proportion of the Net Pension Liability	<u>0.813000%</u>	<u>0.080015%</u>	<u>0.077286%</u>	<u>0.067262%</u>	<u>0.086030%</u>
District's Proportionate Share of the Net Pension Liability	<u>\$ 7,834,700</u>	<u>\$ 7,935,268</u>	<u>\$ 6,687,600</u>	<u>\$ 4,616,826</u>	<u>\$ 5,353,339</u>
District's Covered Payroll	<u>\$ 5,467,811</u>	<u>\$ 4,602,594</u>	<u>\$ 4,334,649</u>	<u>\$ 4,123,809</u>	<u>\$ 3,866,484</u>
District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	<u>143.29%</u>	<u>172.41%</u>	<u>154.28%</u>	<u>111.96%</u>	<u>138.45%</u>
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	<u>78.45%</u>	<u>77.91%</u>	<u>80.01%</u>	<u>85.60%</u>	<u>83.03%</u>

<sup>1</sup> Historical information is required only for measurement periods for which GASB No. 68 is applicable.

**CASITAS MUNICIPAL WATER DISTRICT**  
*Schedule of the District's Contributions to the Pension Plan*  
*For the Fiscal Year Ended June 30, 2019*

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**Last Ten Fiscal Years**

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Fiscal Year:</b>	<b>2018-19<sup>1</sup></b>	<b>2017-18<sup>1</sup></b>	<b>2016-17<sup>1</sup></b>	<b>2015-16<sup>1</sup></b>	<b>2014-15<sup>1</sup></b>	<b>2013-14<sup>1</sup></b>
Actuarially Determined Contribution <sup>2</sup>	\$ 829,079	\$ 689,022	\$ 555,953	\$ 465,843	\$ 340,790	\$ 330,845
Contribution in Relation to the Actuarially Determined Contribution <sup>2</sup>	<u>(829,079)</u>	<u>(689,022)</u>	<u>(555,953)</u>	<u>(465,843)</u>	<u>(340,790)</u>	<u>(330,845)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll <sup>3</sup>	<u>\$ 5,931,424</u>	<u>\$ 5,467,811</u>	<u>\$ 4,602,594</u>	<u>\$ 4,334,649</u>	<u>\$ 4,123,809</u>	<u>\$ 3,866,484</u>
Contributions as a Percentage of Covered Payroll	<u>13.98%</u>	<u>12.60%</u>	<u>12.08%</u>	<u>10.75%</u>	<u>8.26%</u>	<u>8.56%</u>

<sup>1</sup> Historical information is required only for measurement periods for which GASB No. 68 is applicable.

<sup>2</sup> Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side-fund or their unfunded liability. Employer contributions for such plan exceed the actuarial determined contributions. CalPERS has determined that employer obligations referred to as *side-funds* are not considered separately financed specific liabilities.

<sup>3</sup> Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer. However, GASB No. 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

**Notes to the Schedule:**

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes)

**CASITAS MUNICIPAL WATER DISTRICT***Schedule of Changes in the District's Net OPEB Liability and Related Ratios  
For the Fiscal Years Ended June 30, 2019 and 2018***Last Ten Fiscal Years**

<b>Fiscal Year - Measurement Date</b>	<b>2018</b>	<b>2017</b>
<b>Total OPEB liability</b>		
Service cost	\$ 232,654	\$ 226,427
Interest	683,863	657,817
Changes of assumptions	5,629,147	-
Differences between expected and actual experience	(259,672)	-
Benefit payments	<u>(626,696)</u>	<u>(518,711)</u>
<b>Net change in total OPEB liability</b>	5,659,296	365,533
<b>Total OPEB liability - beginning</b>	<u>11,478,411</u>	<u>11,112,878</u>
<b>Total OPEB liability - ending</b>	<u><u>\$ 17,137,707</u></u>	<u><u>\$ 11,478,411</u></u>
 <b>Plan fiduciary net position</b>		
Contributions - employer	\$ 626,696	\$ 1,714,977
Net investment income	55,999	-
Administrative expense	(2,200)	-
Benefit payments	<u>(626,696)</u>	<u>(518,711)</u>
<b>Net change in plan fiduciary net position</b>	53,799	1,196,266
<b>Plan fiduciary net position - beginning</b>	<u>1,196,266</u>	<u>-</u>
<b>Plan fiduciary net position - ending</b>	<u><u>\$ 1,250,065</u></u>	<u><u>\$ 1,196,266</u></u>
 <b>District's net OPEB liability</b>	 <u><u>\$ 15,887,642</u></u>	 <u><u>\$ 10,282,145</u></u>
 <b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	 <u>7.29%</u>	 <u>10.42%</u>
 <b>Covered-employee payroll</b>	 <u>\$ 5,467,811</u>	 <u>\$ 4,602,594</u>
 <b>District's net OPEB liability as a percentage of covered-employee payroll</b>	 <u>290.57%</u>	 <u>223.40%</u>

*This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.*

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*Supplementary Information*

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## CASITAS MUNICIPAL WATER DISTRICT

### Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual For the Fiscal Year Ended June 30, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive/ (Negative)</u>
<b>Operating revenues:</b>			
Retail water consumption	\$ 5,404,286	\$ 4,186,214	\$ (1,218,072)
Wholesale water consumption	1,916,524	1,357,357	(559,167)
Monthly water service charge	4,037,332	4,034,503	(2,829)
Recreation revenue	4,597,913	3,894,552	(703,361)
Other water charges and services	215,368	1,150,196	934,828
<b>Total operating revenues</b>	<u>16,171,423</u>	<u>14,622,822</u>	<u>(1,548,601)</u>
<b>Operating expenses:</b>			
Source of supply	3,366,000	2,275,323	1,090,677
Pumping	3,427,715	1,094,173	2,333,542
Water Treatment	2,249,072	1,185,839	1,063,233
Transmission and distribution	1,516,533	1,023,065	493,468
Telemetry	333,506	259,620	73,886
Customer accounts	788,456	611,604	176,852
Recreation expenses	5,552,363	5,499,072	53,291
General and administrative	3,962,059	6,683,707	(2,721,648)
<b>Total operating expenses</b>	<u>21,195,704</u>	<u>18,632,403</u>	<u>2,563,301</u>
<b>Operating (loss) before depreciation</b>	<u>(5,024,281)</u>	<u>(4,009,581)</u>	<u>(4,111,902)</u>
Depreciation – water department	-	(3,807,737)	(3,807,737)
Depreciation – recreation department	-	(308,532)	(308,532)
<b>Operating (loss)</b>	<u>(5,024,281)</u>	<u>(8,125,850)</u>	<u>(8,228,171)</u>
<b>Non-operating revenue(expense)</b>			
Property taxes – ad valorem	2,186,972	2,415,294	228,322
Pass-through property tax increment	94,000	134,018	40,018
Property tax assessment for State Water Project	-	728,773	728,773
State water project water sales to other agencies	-	749,823	749,823
State water project expense	-	(716,634)	(716,634)
Change in water-in-storage inventory	-	3,427,776	3,427,776
CFD 2013-1 assessment	-	2,653,389	2,653,389
Mira Monte assessment	19,020	19,159	139
Tax collection expense	(40,000)	(39,366)	634
Investment earnings	522,870	548,522	25,652
Change in fair-value of investments	-	865,173	865,173
Interest expense – long-term debt	(1,450,000)	(1,425,667)	24,333
Amortization of deferred loss and bond insurance on CFD 2013	-	(220,615)	(220,615)
Other, net	75,600	62,385	(13,215)
<b>Total non-operating revenues, net</b>	<u>1,408,462</u>	<u>9,202,030</u>	<u>7,793,568</u>
<b>Net loss before capital contributions</b>	<u>(3,615,819)</u>	<u>1,076,180</u>	<u>(434,603)</u>
<b>Capital contributions:</b>			
Federal, state and local capital grants	559,472	537,395	(22,077)
<b>Capital contributions</b>	<u>559,472</u>	<u>537,395</u>	<u>(22,077)</u>
<b>Change in net position</b>	<u>\$ (3,056,347)</u>	<u>1,613,575</u>	<u>\$ (456,680)</u>
<b>Net position:</b>			
Beginning of year		<u>60,029,912</u>	
End of year		<u>\$ 61,643,487</u>	

## CASITAS MUNICIPAL WATER DISTRICT

### Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual For the Fiscal Year Ended June 30, 2018

	Final Budget	Actual	Variance Positive/ (Negative)
<b>Operating revenues:</b>			
Retail water consumption	\$ 7,628,801	\$ 4,982,114	\$ (2,646,687)
Wholesale water consumption	1,545,894	1,364,143	(181,751)
Monthly water service charge	3,574,672	3,707,098	132,426
Recreation revenue	4,110,740	3,906,797	(203,943)
Other water charges and services	136,848	869,653	732,805
<b>Total operating revenues</b>	<b>16,996,955</b>	<b>14,829,805</b>	<b>(2,167,150)</b>
<b>Operating expenses:</b>			
Source of supply	2,114,327	2,031,880	82,447
Pumping	1,444,181	1,585,524	(141,343)
Water Treatment	1,121,195	1,293,707	(172,512)
Transmission and distribution	1,012,661	1,013,968	(1,307)
Telemetry	239,326	303,570	(64,244)
Customer accounts	439,425	682,834	(243,409)
Recreation expenses	4,062,920	5,195,691	(1,132,771)
General and administrative	12,349,776	4,265,492	8,084,284
<b>Total operating expenses</b>	<b>22,783,811</b>	<b>16,372,666</b>	<b>6,411,145</b>
<b>Operating income(loss) before depreciation</b>	<b>(5,786,856)</b>	<b>(1,542,861)</b>	<b>(8,578,295)</b>
Depreciation – water department	-	(3,873,898)	(3,873,898)
Depreciation – recreation department	-	(321,640)	(321,640)
<b>Operating (loss)</b>	<b>(5,786,856)</b>	<b>(5,738,399)</b>	<b>(12,773,833)</b>
<b>Non-operating revenue(expense)</b>			
Property taxes – ad valorem	2,034,169	2,313,211	279,042
Redevelopment agency property tax increment	73,279	95,729	22,450
Property tax assessment for State Water Project	-	369,167	369,167
State water project expense	-	(616,152)	(616,152)
Change in water-in-storage inventory	-	(1,279,005)	(1,279,005)
CFD 2013-1 assessment	2,594,838	2,592,342	(2,496)
Mira Monte assessment	19,351	19,012	(339)
Tax collection expense	-	(38,038)	(38,038)
Investment earnings	518,867	576,708	57,841
Change in fair-value of investments	-	(660,798)	(660,798)
Interest expense – long-term debt	-	(1,639,245)	(1,639,245)
Amortization of deferred loss and bond insurance on CFD 2013	-	(220,615)	(220,615)
Other, net	35,000	42,651	7,651
<b>Total non-operating revenues, net</b>	<b>5,275,504</b>	<b>1,554,967</b>	<b>(3,720,537)</b>
<b>Net loss before capital contributions</b>	<b>(511,352)</b>	<b>(4,183,432)</b>	<b>(16,494,370)</b>
<b>Capital contributions:</b>			
Federal, state and local capital grants	169,472	220,264	50,792
<b>Capital contributions</b>	<b>169,472</b>	<b>220,264</b>	<b>50,792</b>
<b>Change in net position</b>	<b>\$ (341,880)</b>	<b>(3,963,168)</b>	<b>\$ (16,443,578)</b>
<b>Net position:</b>			
Beginning of year		63,993,080	
End of year		<u>\$ 60,029,912</u>	

**CASITAS MUNICIPAL WATER DISTRICT**  
*Combining Balance Sheets*  
*For the Fiscal Year Ended June 30, 2019*

<u>Assets and Deferred Outflows of Resources</u>	<u>Operating Fund</u>	<u>Financing Fund</u>	<u>Improvement Assessment Fund</u>
<b>Current assets:</b>			
Cash and cash equivalents	\$ 6,578,663	\$ -	\$ -
Investments	19,384,598	-	-
Accrued interest receivable	131,309	-	-
Accounts receivable – customers	4,727,809	-	-
Due from other funds	172,080	10,177,531	-
Materials and supplies inventory	117,334	-	-
Prepaid expenses	441,922	-	-
<b>Total current assets</b>	<u>31,553,715</u>	<u>10,177,531</u>	<u>-</u>
<b>Non-current assets:</b>			
Restricted – cash and cash equivalents	5,934,572	-	-
Restricted – special assessments receivable	-	-	57,796
Water-in-storage inventory	9,673,706	-	-
Capital assets – not being depreciated	10,156,756	-	-
Capital assets – being depreciated, net	70,831,311	-	-
<b>Total non-current assets</b>	<u>96,596,345</u>	<u>-</u>	<u>57,796</u>
<b>Total assets</b>	<u>128,150,060</u>	<u>10,177,531</u>	<u>57,796</u>
<b>Deferred outflows of resources</b>	<u>11,760,469</u>	<u>-</u>	<u>-</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 139,910,529</u>	<u>\$ 10,177,531</u>	<u>\$ 57,796</u>
<b><u>Liabilities, Deferred Outflows of Resources and Net Position</u></b>			
<b>Current liabilities:</b>			
Accounts payable and accrued expenses	\$ 1,916,639	\$ -	\$ -
Deposits and unearned revenue	2,816,922	-	-
Accrued interest payable	621,105	-	-
Due to other funds	-	10,177,531	172,080
Long-term liabilities – due within one year:			
Compensated absences	309,707	-	-
Reimbursement agreement	77,228	-	-
Assessment bonds payable	-	-	19,000
Long-term debt	469,416	-	-
<b>Total current liabilities</b>	<u>6,211,017</u>	<u>10,177,531</u>	<u>191,080</u>
<b>Non-current liabilities:</b>			
Long-term liabilities – due in more than one year:			
Compensated absences	464,560	-	-
Reimbursement agreement	2,471,301	-	-
Assessment bonds payable	-	-	19,500
Long-term debt	43,997,339	-	-
Net other post-employment benefits obligation	15,887,642	-	-
Net pension liability	7,834,700	-	-
<b>Total non-current liabilities</b>	<u>70,655,542</u>	<u>-</u>	<u>19,500</u>
<b>Total liabilities</b>	<u>76,866,559</u>	<u>10,177,531</u>	<u>210,580</u>
<b>Deferred inflows of resources</b>	<u>1,247,699</u>	<u>-</u>	<u>-</u>
<b>Net position:</b>			
Net investment in capital assets	33,972,783	-	-
Restricted for debt service	5,934,572	-	19,296
Unrestricted	21,888,916	-	(172,080)
<b>Total net position</b>	<u>61,796,271</u>	<u>-</u>	<u>(152,784)</u>
<b>Total liabilities, deferred inflows of resources and net p</b>	<u>\$ 139,910,529</u>	<u>\$ 10,177,531</u>	<u>\$ 57,796</u>

**CASITAS MUNICIPAL WATER DISTRICT**  
*Combining Balance Sheets, Continued*  
*For the Fiscal Year Ended June 30, 2019*

<u>Assets and Deferred Outflows of Resources</u>	<u>Eliminations for Financial Reporting</u>	<u>Total</u>
<b>Current assets:</b>		
Cash and cash equivalents	\$ -	\$ 6,578,663
Investments	-	19,384,598
Accrued interest receivable	-	131,309
Accounts receivable – customers	-	4,727,809
Due from other funds	(10,349,611)	-
Materials and supplies inventory	-	117,334
Prepaid items	-	441,922
<b>Total current assets</b>	<b>(10,349,611)</b>	<b>31,381,635</b>
<b>Non-current assets:</b>		
Restricted – cash and cash equivalents	-	5,934,572
Restricted – special assessments receivable	-	57,796
Water-in-storage inventory	-	9,673,706
Capital assets – not being depreciated	-	10,156,756
Capital assets – being depreciated, net	-	70,831,311
<b>Total non-current assets</b>	<b>-</b>	<b>96,654,141</b>
<b>Total assets</b>	<b>(10,349,611)</b>	<b>128,035,776</b>
<b>Deferred outflows of resources</b>	<b>-</b>	<b>11,760,469</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ (10,349,611)</b>	<b>\$ 139,796,245</b>
<b><u>Liabilities, Deferred Outflows of Resources and Net Position</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ -	\$ 1,916,639
Deposits and unearned revenue	-	2,816,922
Accrued interest payable	-	621,105
Due to other funds	(10,349,611)	-
Long-term liabilities – due within one year:		
Compensated absences	-	309,707
Reimbursement agreement	-	77,228
Special assessment bonds payable	-	19,000
Special assessment bonds payable	-	469,416
<b>Total current liabilities</b>	<b>(10,349,611)</b>	<b>6,230,017</b>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences	-	464,560
Reimbursement agreement	-	2,471,301
Loans payable	-	19,500
Special assessment bonds payable	-	43,997,339
Net other post-employment benefits obligation	-	15,887,642
Net pension liability	-	7,834,700
<b>Total non-current liabilities</b>	<b>-</b>	<b>70,675,042</b>
<b>Total liabilities</b>	<b>(10,349,611)</b>	<b>76,905,059</b>
<b>Deferred inflows of resources</b>	<b>-</b>	<b>1,247,699</b>
<b>Net position:</b>		
Net investment in capital assets	-	33,972,783
Restricted for debt service	-	5,953,868
Unrestricted	-	21,716,836
<b>Total net position</b>	<b>-</b>	<b>61,643,487</b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ (10,349,611)</b>	<b>\$ 139,796,245</b>



**CASITAS MUNICIPAL WATER DISTRICT**  
*Combining Balance Sheets*  
*For the Fiscal Year Ended June 30, 2018*

<u>Assets and Deferred Outflows of Resources</u>	<u>Operating Fund</u>	<u>Financing Fund</u>	<u>Improvement Assessment Fund</u>
<b>Current assets:</b>			
Cash and cash equivalents	\$ 4,942,219	\$ -	\$ -
Investments	20,031,043	-	-
Accrued interest receivable	125,070	-	-
Accounts receivable – customers	5,205,399	-	-
Due from other funds	154,764	9,438,010	-
Materials and supplies inventory	119,665	-	-
Prepaid expenses	614,411	-	-
<b>Total current assets</b>	<u>31,192,571</u>	<u>9,438,010</u>	<u>-</u>
<b>Non-current assets:</b>			
Restricted – cash and cash equivalents	5,827,859	-	-
Restricted – special assessments receivable	-	-	76,826
Water-in-storage inventory	6,245,930	-	-
Capital assets – not being depreciated	8,654,788	-	-
Capital assets – being depreciated, net	73,733,711	-	-
<b>Total non-current assets</b>	<u>94,462,288</u>	<u>-</u>	<u>76,826</u>
<b>Total assets</b>	<u>125,654,859</u>	<u>9,438,010</u>	<u>76,826</u>
<b>Deferred outflows of resources</b>	<u>7,202,723</u>	<u>-</u>	<u>-</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 132,857,582</u>	<u>\$ 9,438,010</u>	<u>\$ 76,826</u>
<b><u>Liabilities, Deferred Outflows of Resources and Net Position</u></b>			
<b>Current liabilities:</b>			
Accounts payable and accrued expenses	\$ 931,222	\$ -	\$ -
Deposits and unearned revenue	2,739,479	-	-
Accrued interest payable	624,255	-	-
Due to other funds	-	9,438,010	154,764
Long-term liabilities – due within one year:			
Compensated absences	366,438	-	-
Reimbursement agreement	77,228	-	-
Assessment bonds payable	-	-	18,000
Long-term debt	415,695	-	-
<b>Total current liabilities</b>	<u>5,154,317</u>	<u>9,438,010</u>	<u>172,764</u>
<b>Non-current liabilities:</b>			
Long-term liabilities – due in more than one year:			
Compensated absences	549,657	-	-
Reimbursement agreement	2,548,539	-	-
Assessment bonds payable	-	-	38,500
Long-term debt	44,606,492	-	-
Net other post-employment benefits obligation	10,282,145	-	-
Net pension liability	7,935,268	-	-
<b>Total non-current liabilities</b>	<u>65,922,101</u>	<u>-</u>	<u>38,500</u>
<b>Total liabilities</b>	<u>71,076,418</u>	<u>9,438,010</u>	<u>211,264</u>
<b>Deferred inflows of resources</b>	<u>1,616,824</u>	<u>-</u>	<u>-</u>
<b>Net position:</b>			
Net investment in capital assets	34,740,555	-	-
Restricted for debt service	5,827,859	-	20,326
Unrestricted	19,595,926	-	(154,764)
<b>Total net position</b>	<u>60,164,340</u>	<u>-</u>	<u>(134,438)</u>
<b>Total liabilities, deferred inflows of resources and net p</b>	<u>\$ 132,857,582</u>	<u>\$ 9,438,010</u>	<u>\$ 76,826</u>

**CASITAS MUNICIPAL WATER DISTRICT**  
*Combining Balance Sheets, Continued*  
*For the Fiscal Year Ended June 30, 2018*

<u>Assets and Deferred Outflows of Resources</u>	<u>Eliminations for Financial Reporting</u>	<u>Total</u>
<b>Current assets:</b>		
Cash and cash equivalents	\$ -	\$ 4,942,219
Investments	-	20,031,043
Accrued interest receivable	-	125,070
Accounts receivable – customers	-	5,205,399
Due from other funds	(9,592,774)	-
Materials and supplies inventory	-	119,665
Prepaid items	-	614,411
<b>Total current assets</b>	<b>(9,592,774)</b>	<b>31,037,807</b>
<b>Non-current assets:</b>		
Restricted – cash and cash equivalents	-	5,827,859
Restricted – special assessments receivable	-	76,826
Water-in-storage inventory	-	6,245,930
Capital assets – not being depreciated	-	8,654,788
Capital assets – being depreciated, net	-	73,733,711
<b>Total non-current assets</b>	<b>-</b>	<b>94,539,114</b>
<b>Total assets</b>	<b>(9,592,774)</b>	<b>125,576,921</b>
<b>Deferred outflows of resources</b>	<b>-</b>	<b>7,202,723</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ (9,592,774)</b>	<b>\$ 132,779,644</b>
<b><u>Liabilities, Deferred Outflows of Resources and Net Position</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ -	\$ 931,222
Deposits and unearned revenue	-	2,739,479
Accrued interest payable	-	624,255
Due to other funds	(9,592,774)	-
Long-term liabilities – due within one year:		
Compensated absences	-	366,438
Reimbursement agreement	-	77,228
Special assessment bonds payable	-	18,000
Special assessment bonds payable	-	415,695
<b>Total current liabilities</b>	<b>(9,592,774)</b>	<b>5,172,317</b>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences	-	549,657
Reimbursement agreement	-	2,548,539
Loans payable	-	38,500
Special assessment bonds payable	-	44,606,492
Net other post-employment benefits obligation	-	10,282,145
Net pension liability	-	7,935,268
<b>Total non-current liabilities</b>	<b>-</b>	<b>65,960,601</b>
<b>Total liabilities</b>	<b>(9,592,774)</b>	<b>71,132,918</b>
<b>Deferred inflows of resources</b>	<b>-</b>	<b>1,616,824</b>
<b>Net position:</b>		
Net investment in capital assets	-	34,740,555
Restricted for debt service	-	5,848,185
Unrestricted	-	19,441,162
<b>Total net position</b>	<b>-</b>	<b>60,029,902</b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ (9,592,774)</b>	<b>\$ 132,779,644</b>

**CASITAS MUNICIPAL WATER DISTRICT**

*Combining Schedule of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2019*

	<b>Water Fund</b>	<b>Recreation Fund</b>	<b>Total</b>
<b>Operating revenues:</b>			
Retail water consumption	\$ 4,186,214	\$ -	\$ 4,186,214
Wholesale water consumption	1,357,357	-	1,357,357
Monthly water service charge	4,034,503	-	4,034,503
Recreation revenue	-	3,894,552	3,894,552
Other water charges and services	1,150,196	-	1,150,196
<b>Total operating revenues</b>	<b>10,728,270</b>	<b>3,894,552</b>	<b>14,622,822</b>
<b>Operating expenses:</b>			
Source of supply	2,275,323	-	2,275,323
Pumping	1,094,173	-	1,094,173
Water treatment	1,185,839	-	1,185,839
Transmission and distribution	1,023,065	-	1,023,065
Telemetry	259,620	-	259,620
Customer accounts	611,604	-	611,604
Recreation expenses	-	5,499,072	5,499,072
General and administrative	6,683,707	-	6,683,707
<b>Total operating expenses</b>	<b>13,133,331</b>	<b>5,499,072</b>	<b>18,632,403</b>
<b>Operating (loss) before depreciation</b>	<b>(2,405,061)</b>	<b>(1,604,520)</b>	<b>(4,009,581)</b>
Depreciation – water department	(3,807,737)	-	(3,807,737)
Depreciation – recreation department	-	(308,532)	(308,532)
<b>Operating income(loss)</b>	<b>(6,212,798)</b>	<b>(1,913,052)</b>	<b>(8,125,850)</b>
<b>Non-operating revenue(expense)</b>			
Property taxes – ad valorem	2,415,294	-	2,415,294
Pass-through property tax increment	134,018	-	134,018
Property tax assessment for State Water Project	728,773	-	728,773
State water project water sales to other agencies	749,823	-	749,823
State water project expense	(716,634)	-	(716,634)
Change in water-in-storage inventory	3,427,776	-	3,427,776
CFD 2013-1 assessment	2,653,389	-	2,653,389
Mira Monte assessment	19,159	-	19,159
Tax collection expense	(39,366)	-	(39,366)
Investment earnings	548,522	-	548,522
Change in fair-value of investments	865,173	-	865,173
Interest expense – long-term debt	(1,425,667)	-	(1,425,667)
Amortization of deferred loss and bond insurance on CFD 2013-1	(220,615)	-	(220,615)
Other, net	62,385	-	62,385
<b>Total non-operating revenue(expense), net</b>	<b>9,202,030</b>	<b>-</b>	<b>9,202,030</b>
<b>Net income(loss) before capital contributions</b>	<b>2,989,232</b>	<b>(1,913,052)</b>	<b>1,076,180</b>
<b>Capital contributions:</b>			
Federal, state and local capital grants	371,636	165,759	537,395
<b>Change in net position</b>	<b>\$ 3,360,868</b>	<b>\$ (1,747,293)</b>	<b>\$ 1,613,575</b>

**CASITAS MUNICIPAL WATER DISTRICT**

*Combining Schedule of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2018*

	<u>Water Fund</u>	<u>Recreation Fund</u>	<u>Total</u>
<b>Operating revenues:</b>			
Retail water consumption	\$ 4,982,114	\$ -	\$ 4,982,114
Wholesale water consumption	1,364,143	-	1,364,143
Monthly water service charge	3,707,098	-	3,707,098
Recreation revenue	-	3,906,797	3,906,797
Other water charges and services	869,653	-	869,653
<b>Total operating revenues</b>	<u>10,923,008</u>	<u>3,906,797</u>	<u>14,829,805</u>
<b>Operating expenses:</b>			
Source of supply	2,031,880	-	2,031,880
Pumping	1,585,524	-	1,585,524
Water treatment	1,293,707	-	1,293,707
Transmission and distribution	1,013,968	-	1,013,968
Telemetry	303,570	-	303,570
Customer accounts	682,834	-	682,834
Recreation expenses	-	5,195,691	5,195,691
General and administrative	4,265,492	-	4,265,492
<b>Total operating expenses</b>	<u>11,176,975</u>	<u>5,195,691</u>	<u>16,372,666</u>
<b>Operating (loss) before depreciation</b>	<u>(253,967)</u>	<u>(1,288,894)</u>	<u>(1,542,861)</u>
Depreciation – water department	(3,873,898)	-	(3,873,898)
Depreciation – recreation department	-	(321,640)	(321,640)
<b>Operating income(loss)</b>	<u>(4,127,865)</u>	<u>(1,610,534)</u>	<u>(5,738,399)</u>
<b>Non-operating revenue(expense)</b>			
Property taxes – ad valorem	2,313,211	-	2,313,211
Pass-through property tax increment	95,729	-	95,729
Property tax assessment for State Water Project	369,167	-	369,167
State water project expense	(616,152)	-	(616,152)
Change in water-in-storage inventory	(1,279,005)	-	(1,279,005)
CFD 2013-1 assessment	2,592,342	-	2,592,342
Mira Monte assessment	19,012	-	19,012
Tax collection expense	(38,038)	-	(38,038)
Investment earnings	576,708	-	576,708
Change in fair-value of investments	(660,798)	-	(660,798)
Interest expense – long-term debt	(1,639,245)	-	(1,639,245)
Amortization of deferred loss and bond insurance on CFD 2013-1	(220,615)	-	(220,615)
Other, net	42,651	-	42,651
<b>Total non-operating revenue(expense), net</b>	<u>1,554,967</u>	<u>-</u>	<u>1,554,967</u>
<b>Net income(loss) before capital contributions</b>	<u>(2,572,898)</u>	<u>(1,610,534)</u>	<u>(4,183,432)</u>
<b>Capital contributions:</b>			
Federal, state and local capital grants	14,675	205,589	220,264
<b>Change in net position</b>	<u>\$ (2,558,223)</u>	<u>\$ (1,404,945)</u>	<u>\$ (3,963,168)</u>

**CASITAS MUNICIPAL WATER DISTRICT**

*Detail Schedules of Operating Expenses - Utility Department  
For the Fiscal Years Ended June 30, 2019 and 2018*

	<u>2019</u>	<u>2018</u>
<b>Source of supply:</b>		
Advertising and legal notices	\$ 3,222	\$ 5,455
Books and publications	-	191
Clothing and personal supplies	1,037	733
Communications	8,182	7,994
Computer upgrades – hardware and software	5,777	17,999
Costs applied	34,600	16,189
District equipment	9,358	10,738
Education and training	9,958	13,293
Insurance – Aflac service fee	-	70
Insurance – EAP	150	146
Licenses and permits	78,187	83,815
Memberships and dues	52,523	40,842
Other professional services	41,034	(4,947)
Outside contracts	595,420	356,029
Postage	15,628	7,454
Pre-employment screening	122	-
Printing and binding	14,153	9,330
Private vehicle mileage	177	962
Public information	3,812	190
Purchased water	1,706	2,555
Salaries and benefits	1,175,131	1,200,985
Services and supplies	188,768	238,478
Small tools	359	-
Travel expense	28,864	18,267
Utilities	7,155	5,112
<b>Total source of supply</b>	<u>2,275,323</u>	<u>2,031,880</u>
<b>Pumping:</b>		
Books and publications	-	294
Clothing and personal supplies	41	-
Communications	1,836	1,817
Outside contracts	50,681	23,226
Power purchased for pumping	997,287	1,479,266
Salaries and benefits	19,736	26,219
Service and supplies	15,527	42,705
Small tools	9,065	11,877
Travel expense	-	120
<b>Total pumping</b>	<u>1,094,173</u>	<u>1,585,524</u>
<b>Water treatment:</b>		
Ammonia	13,401	16,394
Caustics	22,529	61,553
Chlorine	72,534	81,994
Clothing and personal supplies	2,707	1,648
Communications	3,541	5,030
Computer upgrades – hardware and software	930	1,336
Education and training	893	475
Ferric	10,221	8,670
Licenses and permits	1,187	1,722
Liquid oxygen	124,573	146,798
Outside contracts	49,411	30,796
Polymer	17,009	31,237
Postage	110	-
Salaries and benefits	725,355	730,966
Service and supplies	63,427	74,777
Small tools	-	1,670
Travel	-	1,658
Utilities	78,011	96,983
<b>Total water treatment</b>	<u>\$ 1,185,839</u>	<u>\$ 1,293,707</u>

**CASITAS MUNICIPAL WATER DISTRICT***Detail Schedules of Operating Expenses - Utility Department, Continued  
For the Fiscal Years Ended June 30, 2019 and 2018*

	<u>2019</u>	<u>2018</u>
<b>Transmission and distribution:</b>		
Clothing and personal supplies	\$ 1,748	\$ 1,516
Communications	5,890	3,680
Computer upgrades – hardware and software	1,709	3,395
Education and training	2,470	4,380
Licenses and permits	1,951	32,181
Other operating expenses	19,030	19,162
Outside contracts	236,825	255,611
Printing and binding	180	86
Private vehicle mileage	116	146
Property losses for operations	370	941
Salaries and benefits	556,013	510,151
Service and supplies	191,195	170,498
Small tools	3,302	10,840
Travel expense	2,266	1,381
	<u>1,023,065</u>	<u>1,013,968</u>
<b>Total transmission and distribution</b>		
<b>Telemetering:</b>		
Books and publications	209	-
Clothing and personal supplies	41	-
Communications	2,523	1,381
Computer upgrades – hardware and software	59	-
Education and training	169	-
Outside contracts	-	48,348
Postage	99	23
Private vehicle mileage	-	594
Salaries and benefits	209,260	226,096
Service and supplies	27,076	3,499
Small tools	212	812
Travel expense	-	64
Utilities	19,972	22,753
	<u>259,620</u>	<u>303,570</u>
<b>Total telemetering</b>		
<b>Customer accounts:</b>		
Bad debt provision	12,465	4,637
Clothing and personal supplies	2,417	2,508
Communications	6,795	3,009
Computer upgrades – hardware and software	397	2,228
Education and training	3,110	3,989
Licenses and permits	300	315
Outside contracts	42,065	37,664
Postage	3,382	4,142
Printing and binding	-	1,224
Private vehicle mileage	-	123
Salaries and benefits	501,787	529,184
Service and supplies	33,378	90,728
Small tools	2,878	1,372
Travel expense	2,630	1,711
	<u>\$ 611,604</u>	<u>\$ 682,834</u>
<b>Total customer accounts</b>		

**CASITAS MUNICIPAL WATER DISTRICT**

*Detail Schedules of Operating Expenses - Utility Department, Continued  
For the Fiscal Years Ended June 30, 2019 and 2018*

	<u>2019</u>	<u>2018</u>
<b>General and administrative:</b>		
Advertising and legal notices	\$ 2,792	\$ 3,973
Bad debt provision	3888	1032
Bank charges	56,496	50,089
Books and publications	9,687	6,677
Clothing and personal supplies	16,336	9,970
Communications	75,814	67,047
Computer upgrades – hardware and software	55,150	54,051
Directors election fees	4,706	-
District equipment	205,141	166,049
Education and training	18,616	22,334
Gains/losses on inventory	(1,185)	(25,932)
Insurance – Aflac	1,721	1,829
Insurance – EAP	1,166	1,081
Insurance – liability	66,125	63,240
Interest penalty	1,593	-
Licenses and permits	50,843	6,571
Memberships and dues	146,605	89,905
Office equipment maintenance	8,112	5,134
Office supplies	16,190	12,185
Other professional services	427,282	178,123
Outside contracts	1,449,183	578,901
Petty cash (over)/short	(48)	(53)
Postage	901	640
Printing and binding	4,215	10,426
Private vehicle mileage	4,070	4,940
Safety program	1,708	9,269
Salaries and benefits	5,486,820	4,247,703
Service and supplies	189,454	232,497
Small tools	4,940	4,698
Travel expense	1,450	2,833
Utilities	31,743	36,796
Vehicle costs direct	145,958	106,070
Workers' compensation	-	149,820
Costs applied	(261,464)	(213,003)
Administrative overhead burden	(1,542,301)	(1,619,403)
<b>Total general and administrative</b>	<u>6,683,707</u>	<u>4,265,492</u>
<b>Depreciation expense:</b>		
Water department	<u>3,807,737</u>	<u>3,873,898</u>
<b>Total depreciation expense</b>	<u>3,807,737</u>	<u>3,873,898</u>
<b>Total operating expenses – water department</b>	<u>\$ 16,941,068</u>	<u>\$ 15,050,873</u>

**CASITAS MUNICIPAL WATER DISTRICT**

*Detail Schedules of Operating Revenues and Expenses - Recreation Department  
For the Fiscal Years Ended June 30, 2019 and 2018*

	<u>2019</u>	<u>2018</u>
<b>Recreation revenue:</b>		
Animal permit	\$ 17,149	\$ 13,808
Bad debt collection recovery	-	31
Boat fees - annual	27,513	30,340
Boat fees - daily	7,488	8,398
Boat fees - overnight	440	810
Boat inspection fees - Quagga	1,706	2,560
Boat lock revenue - Quagga	1,440	2,592
Boat rental - concession	52,233	56,893
Cafe - concession	24,132	23,053
Camping fees	1,839,931	1,825,933
Camping promotion	5,883	-
Commercials	150	-
Event reimbursement	-	2,246
Events	41,858	33,814
Gift cards and certificates	1,184	470
Guest pass	(200)	(240)
Impound fee	50	500
Kayak and canoes annual	3,532	3,552
Kayak and canoes daily	12	-
Miscellaneous revenue	1,466	3,656
Over / short - recreation	2,347	(1,762)
Over / short - water park	(26)	113
Park store	50,101	49,688
Rain checks	(675)	(349)
Reservations	143,634	137,999
Shower facility fees	38,550	20,992
Snow bird pumping	2,340	2,680
Trailer rental concession	-	84
Trailer storage fees	214,839	168,375
Vehicle fees - daily	405,272	452,240
Violation ordinance fees	2,840	865
Visitor cards	139,653	135,103
Water park - group pass fee	(3,704)	(4,392)
Water park - guest pass	(514)	(186)
Water park - junior lifeguard	7,070	5,220
Water park - late day pass fee	97,398	100,065
Water park - lifeguard training	290	632
Water park - locker fee	1,002	1,314
Water park - next day pass fee	(814)	(1,094)
Water park - promotion	(167)	(556)
Water park - rain checks	(869)	(535)
Water park - reservation fee	49,147	51,793
Water park - season pass fee	16,721	26,472
Water park - shade rental fee	6,520	7,200
Water park - shower facility fee	8,641	16,317
Water park - single splash fee	669,277	711,173
Water park - special event fee	-	1,250
Water park - water fitness - fee	10,362	8,436
Water park snack bar	9,350	9,244
<b>Total recreation revenue</b>	<b>\$ 3,894,552</b>	<b>\$ 3,906,797</b>



**CASITAS MUNICIPAL WATER DISTRICT***Detail Schedules of Operating Revenues and Expenses - Recreation Department, Continued  
For the Fiscal Years Ended June 30, 2019 and 2018*

	<u>2019</u>	<u>2018</u>
<b>Recreation expenses:</b>		
Administrative overhead burden	\$ 1,542,301	\$ 1,619,403
Advertising and legal notices	4,005	4,113
Bad debt provision	238	498
Chemicals – water playground	4,202	4,500
Chlorine	23,760	29,502
Clothing and personal supplies	14,640	16,330
Communications	21,973	13,595
Computer upgrades – hardware and software	4,567	5,377
Costs applied	-	(16,189)
Credit card fees	95,159	90,158
District equipment	172,488	148,038
Education and training	7,881	4,518
Insurance	650	28,900
Licenses and permits	4,056	4,921
Memberships and dues	1,354	1,654
Office supplies	3,146	1,262
Other operating expenses	50	18
Other professional services	2,165	31,470
Outside contracts	295,855	108,694
Postage	1,040	1,285
Pre-employment screening	6,642	6,884
Printing and binding	5,636	4,170
Private vehicle mileage	-	617
Public information program	10,300	9,494
Purchased water	43,864	49,109
Safety program	1,154	1,476
Salaries and benefits	2,914,977	2,684,105
Service and supplies	165,638	183,359
Small tools	5,734	1,467
Travel expense	8	2,014
Uninsured losses - injuries	-	4,704
Utilities	145,589	150,245
<b>Total recreation expenses</b>	<u>5,499,072</u>	<u>5,195,691</u>
Recreation operating (loss) before depreciation	(1,604,520)	(1,288,894)
Depreciation – recreation department	<u>(308,532)</u>	<u>(321,640)</u>
<b>Recreation operating (loss)</b>	<u>\$ (1,913,052)</u>	<u>\$ (1,610,534)</u>

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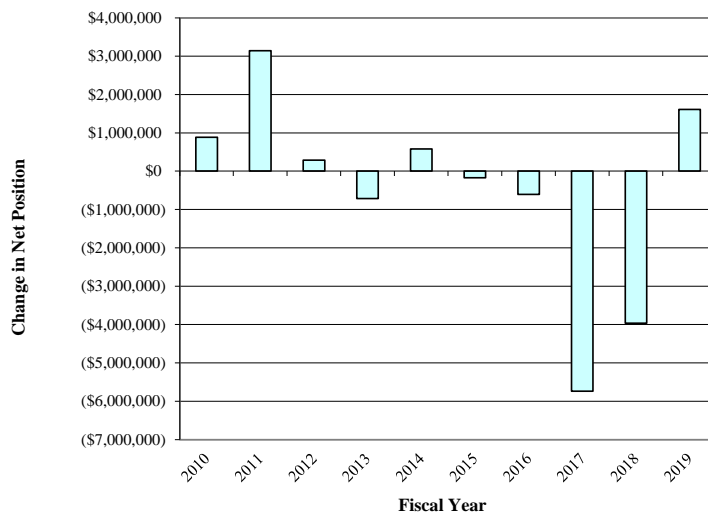
***Statistical Section***

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**CASITAS MUNICIPAL WATER DISTRICT**  
*Changes in Net Position by Component*  
*Last Ten Fiscal Years*

	Fiscal Year				
	2010	2011	2012	2013	2014
Changes in net position:					
Operating revenues (see Schedule 2)	12,194,917	10,956,600	\$ 11,645,576	13,212,527	14,923,271
Operating expenses (see Schedule 3)	(11,171,141)	(11,587,130)	(12,047,019)	(13,639,029)	(14,238,444)
Depreciation and amortization	(2,863,329)	(3,037,340)	(3,097,495)	(3,084,521)	(3,152,038)
<b>Operating income(loss)</b>	<b>(1,839,553)</b>	<b>(3,667,870)</b>	<b>(3,498,938)</b>	<b>(3,511,023)</b>	<b>(2,467,211)</b>
Non-operating revenues(expenses)					
Property taxes	1,959,850	2,012,458	2,025,655	2,147,033	2,192,072
Clean Water Act surcharge	1,290,042	1,682,991	1,554,698	462,896	566,610
CFD 2013-1 assessment	-	-	-	-	-
Mira Monte assessment	18,601	17,113	17,630	19,783	31,797
Oak View availability charge	7,709	7,657	293	232	-
Property tax collection expense	(30,416)	(31,158)	(30,158)	(31,284)	(8,360)
Investment income/(loss)	129,472	402,229	449,707	(164,338)	281,851
Water-in-storage valuation	-	3,318,094	-	-	-
State water project expense	(666,442)	(787,665)	(382,908)	(517,749)	(451,590)
Interest expense	(106,239)	(102,295)	(94,969)	(87,015)	(79,124)
Amortization of deferred loss and bond insurance	-	-	-	-	-
Acquisition expense of CFD 2013-1	-	-	-	-	-
Cost of debt issuance	-	-	-	-	-
Other revenue/(expense), net	(6,638)	213,445	12,454	(20,137)	24,506
Total non-operating revenues(expenses), net	2,595,939	6,732,869	3,552,402	1,809,421	2,557,762
<b>Net income before capital contributions</b>	<b>756,386</b>	<b>3,064,999</b>	<b>53,464</b>	<b>(1,701,602)</b>	<b>90,551</b>
Capital contributions	131,179	74,095	232,755	990,526	489,071
<b>Change in net position</b>	<b>887,565</b>	<b>3,139,094</b>	<b>\$ 286,219</b>	<b>(711,076)</b>	<b>579,622</b>
Net position by component:					
Net investment in capital assets	55,277,544	55,261,613	\$ 55,501,696	54,428,683	53,612,183
Restricted	60,922	217,413	199,890	180,151	153,708
Unrestricted	23,156,556	26,155,090	26,218,749	26,600,425	28,022,990
<b>Total net position</b>	<b>78,495,022</b>	<b>81,634,116</b>	<b>\$ 81,920,335</b>	<b>81,209,259</b>	<b>81,788,881</b>



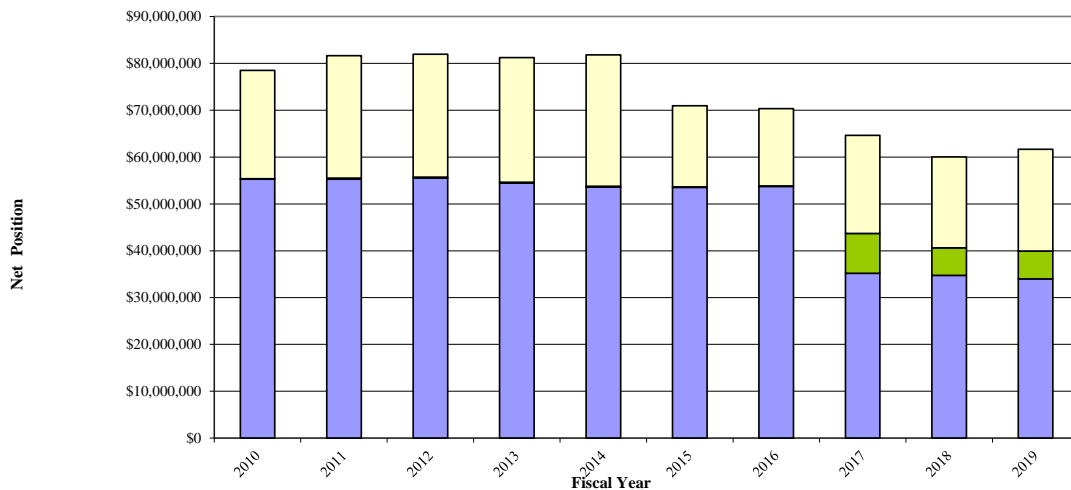
**Notes:**

- (1) The District made a prior period adjustment of \$(10,684,160).
- (2) The District made a prior period adjustment of \$(597,799).

**Source:** Casitas Municipal Water District Accounting Department

**CASITAS MUNICIPAL WATER DISTRICT**  
*Changes in Net Position by Component, Continued*  
*Last Ten Fiscal Years*

	Fiscal Year				
	2015	2016	2017	2018	2019
Changes in net position:					
Operating revenues (see Schedule 2)	14,530,148	12,869,735	12,758,081	14,829,805	14,622,822
Operating expenses (see Schedule 3)	(13,277,286)	(13,931,131)	(15,307,494)	(16,372,666)	(18,632,403)
Depreciation and amortization	(3,164,097)	(3,174,681)	(3,736,067)	(4,195,538)	(4,116,269)
<b>Operating income(loss)</b>	<b>(1,911,235)</b>	<b>(4,236,077)</b>	<b>(6,285,480)</b>	<b>(5,738,399)</b>	<b>(8,125,850)</b>
Non-operating revenues(expenses)					
Property taxes	2,309,270	2,292,477	2,258,529	2,408,940	2,549,312
Clean Water Act surcharge	490,989	730,400	151,501	369,167	728,773
CFD 2013-1 assessment	-	454,543	601,938	2,592,342	2,653,389
Mira Monte assessment	19,434	19,049	19,280	19,012	19,159
Oak View availability charge	-	-	-	-	-
Property tax collection expense	(31,610)	(32,050)	(27,697)	(38,038)	(39,366)
Investment income/(loss)	227,483	718,495	(342,956)	(84,090)	1,413,695
Water-in-storage valuation	(1,171,790)	(1,193,960)	2,555,167	(1,279,005)	3,427,776
State water project expense	(696,576)	(183,384)	(266,509)	(616,152)	33,189
Interest expense	(70,887)	(62,438)	(168,407)	(1,639,245)	(1,425,667)
Amortization of deferred loss and bond insurance	-	-	(18,689)	(220,615)	(220,615)
Acquisition expense of CFD 2013-1	-	-	(3,975,600)	-	-
Cost of debt issuance	-	-	(539,160)	-	-
Other revenue/(expense), net	179,498	41,386	71,382	42,651	62,385
Total non-operating revenues(expenses), net	1,255,811	2,784,518	318,779	1,554,967	9,202,030
<b>Net income before capital contributions</b>	<b>(655,424)</b>	<b>(1,451,559)</b>	<b>(5,966,701)</b>	<b>(4,183,432)</b>	<b>1,076,180</b>
Capital contributions	484,674	844,524	230,644	220,264	537,395
<b>Change in net position</b>	<b>(170,750)</b>	<b>(607,035)</b>	<b>(5,736,057)</b>	<b>(3,963,168)</b>	<b>1,613,575</b>
Net position by component:					
Net investment in capital assets	53,488,631	53,720,578	35,176,319	34,740,555	33,972,783
Restricted	134,267	115,220	8,510,347	5,848,185	5,953,868
Unrestricted	17,311,073	16,491,138	20,904,213	19,441,172	21,716,836
<b>Total net position</b>	<b>70,933,971<sup>(1)</sup></b>	<b>70,326,936</b>	<b>64,590,879</b>	<b>60,029,912<sup>(2)</sup></b>	<b>61,643,487</b>



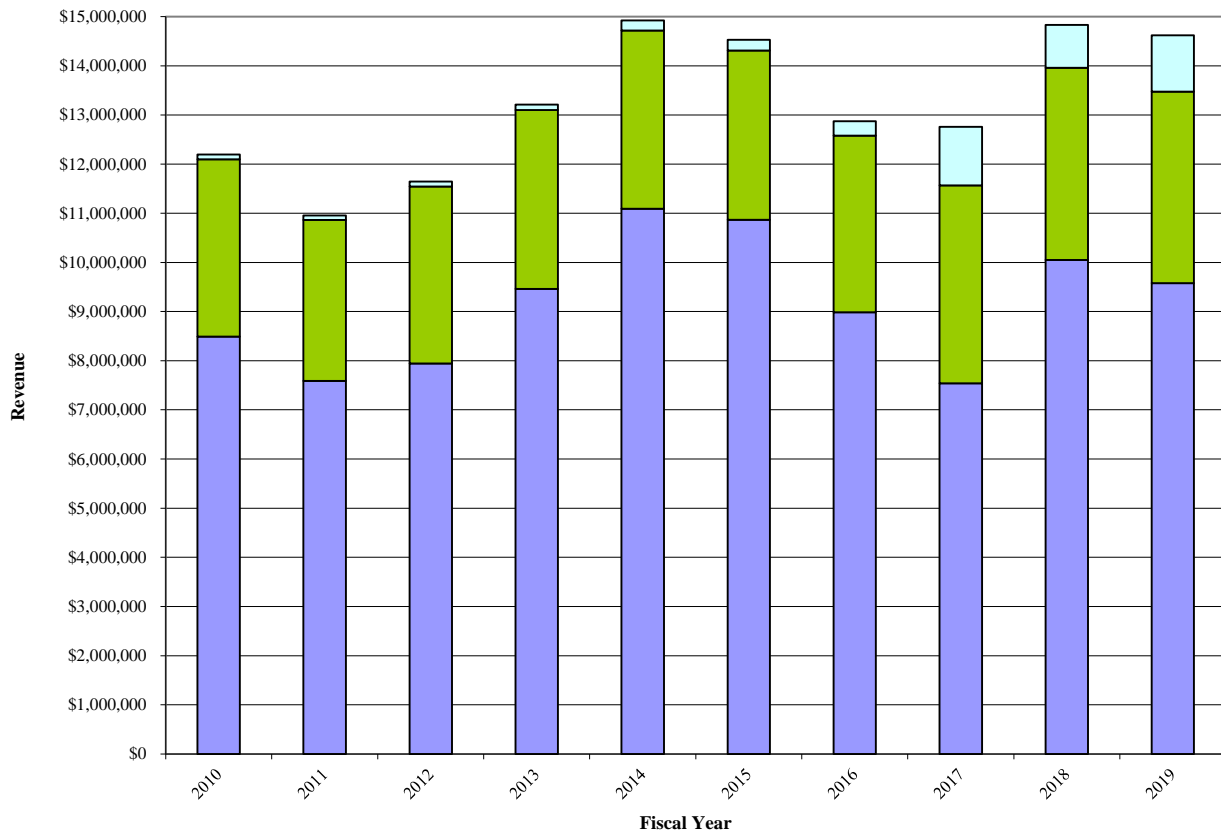
**Notes:**  
(1) The District made a prior period adjustment of \$(10,684,160).  
(2) The District made a prior period adjustment of \$(597,799).

**Source:** Casitas Municipal Water District Accounting Department

# CASITAS MUNICIPAL WATER DISTRICT

## Operating Revenues by Source Last Ten Fiscal Years

Fiscal Year	Water Sales and Service	Recreation Revenue	Local Runoff	Other Operating Revenue	Total Operating Revenue
2010	\$ 8,488,083	\$ 3,611,110	\$ -	# \$ 95,724	\$ 12,194,918
2011	7,592,767	3,269,377	-	94,456	10,956,600
2012	7,944,558	3,599,744	-	101,274	11,645,576
2013	9,461,356	3,637,050	-	114,121	13,212,527
2014	11,092,279	3,625,800	-	205,192	14,923,271
2015	10,868,054	3,443,089	-	219,005	14,530,148
2016	8,988,387	3,592,600	-	288,748	12,869,735
2017	7,542,239	4,027,340	-	1,188,502	12,758,081
2018	10,053,355	3,906,797	-	869,653	14,829,805
2019	9,578,074	3,894,552	-	1,150,196	14,622,822



Note 1 - Beginning in FY 2010 the District classified the Water Storage Valuation as a Non-Operating Revenue

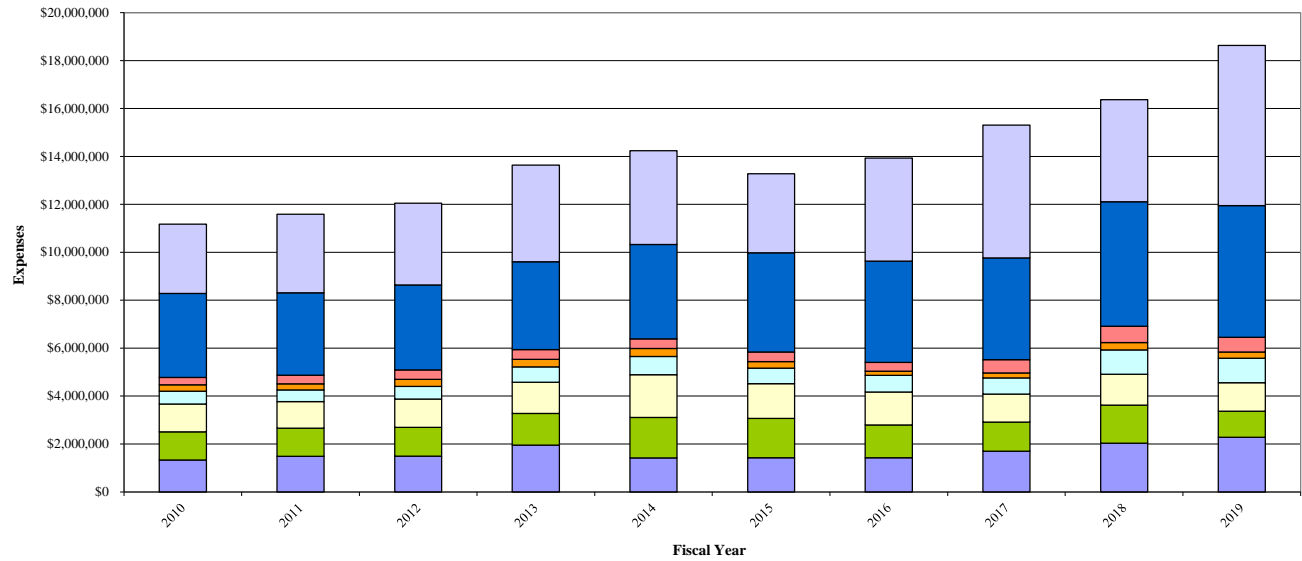
Source: Casitas Municipal Water District Accounting Department

# CASITAS MUNICIPAL WATER DISTRICT

## Operating Expenses by Activity

### Last Ten Fiscal Years

Fiscal Year	Source of Supply	Pumping	Water Treatment	Transmission and Distribution	Telemetry	Customer Accounts	Recreation Area	General and Administrative	Total Operating Expenses
2010	\$ 1,338,079	\$ 1,166,950	\$ 1,165,062	\$ 530,798	\$ 266,133	\$ 308,364	\$ 3,504,726	\$ 2,891,029	\$ 11,171,141
2011	1,493,036	1,168,939	1,107,391	488,434	251,534	362,054	3,436,849	3,278,893	11,587,130
2012	1,498,408	1,194,225	1,184,305	527,004	294,816	387,735	3,551,695	3,408,831	12,047,019
2013	1,958,838	1,313,549	1,305,364	640,781	309,327	412,021	3,662,878	4,036,271	13,639,029
2014	1,421,801	1,685,967	1,783,448	762,346	332,776	400,493	3,939,152	3,912,461	14,238,444
2015	1,430,475	1,634,202	1,451,902	646,868	272,594	399,383	4,140,358	3,301,504	13,277,286
2016	1,432,140	1,360,622	1,372,695	697,974	173,559	367,204	4,228,876	4,298,061	13,931,131
2017	1,706,783	1,204,538	1,168,090	672,992	213,595	548,117	4,250,101	5,543,278	15,307,494
2018	2,031,880	1,585,524	1,293,707	1,013,968	303,570	682,834	5,195,691	4,265,492	16,372,666
2019	2,275,323	1,094,173	1,185,839	1,023,065	259,620	611,604	5,499,072	6,683,707	18,632,403

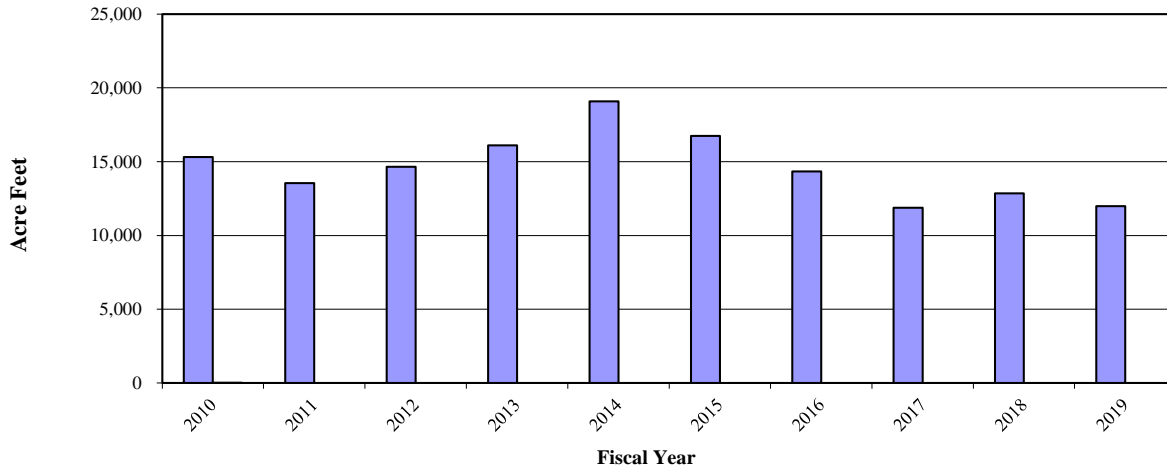


Source: Casitas Municipal Water District Accounting Department

**CASITAS MUNICIPAL WATER DISTRICT**  
*Revenue Base*  
*Last Ten Fiscal Years*

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<b>Fiscal Year</b>	<b>Water Sales (Acre Feet)</b>
2010	15,307
2011	13,549
2012	14,655
2013	16,106
2014	19,093
2015	16,746
2016	14,346
2017	11,891
2018	12,853
2019	11,994



**Note:** See Schedule 2 "Operating Revenue by Source" for information regarding water revenues.

**Source:** Casitas Municipal Water District Accounting Department

# CASITAS MUNICIPAL WATER DISTRICT

## Revenue Rates

### For the Fiscal Years Ended June 30, 2010 and 2011

In fiscal year 2009, the District changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE			Rate per Unit **	
			GRAVITY	PUMPED
Residential:				
Bi-Monthly Lifeline	0-20 Units	\$ 0.567	\$ 0.831	
Bi-Monthly Lifeline	21-34 Units	\$ 1.003	\$ 1.267	
Bi-Monthly Lifeline	35-100 units	\$ 1.404	\$ 1.668	
Bi-Monthly Lifeline	101 units +	\$ 2.200	\$ 2.464	
Business		\$ 1.259	\$ 1.524	
Industrial		\$ 1.259	\$ 1.524	
Resale		\$ 0.780	\$ 1.403	
Other		\$ 1.259	\$ 1.524	
Temporary		\$ 1.419	\$ 1.683	
Recreation		\$ 1.259	\$ 1.524	

RATE SCHEDULE - CLASS 3 SERVICE			Rate per Unit **	
			GRAVITY	PUMPED
Ag-Residential:				
Monthly Lifeline	0-10 Units	\$ 0.567	\$ 0.831	
Monthly Usage	11-17 Units	\$ 1.003	\$ 1.267	
Monthly Usage	18 -50 Units	\$ 1.404	\$ 1.668	
Irrigation (AG)	51 units +	\$ 0.588	\$ 0.852	

**\*\* One unit equals 100 cubic feet (748 gallons)**

Cost per AF (example)	Irrigation	per AF = \$0.588 x 435.6 =	\$ 256.13	Gravity
		per AF = \$0.852 x 435.6 =	\$ 371.13	Pumped

METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	Over 6"	
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	over 2000	
<b>RESIDENTIAL</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm
<b>BUSINESS</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm
<b>INDUSTRIAL</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm
<b>IRRIGATION/ AG</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm
<b>RESALE(G)</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm
<b>RESALE(P)</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm
<b>OTHER</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm
<b>TEMPORARY</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm
<b>RECREATION</b>	Monthly	\$ 22.02	\$ 32.89	\$ 60.06	\$ 92.66	\$ 141.56	\$ 195.90	\$ 348.04	\$ 766.43	\$ 2,667.46	per gpm
	Bi-Monthly	\$ 38.32	\$ 60.06	\$ 114.39	\$ 179.60	N/A	\$ 386.07	\$ 690.36	\$ 1,527.13	\$ 5,334.92	per gpm

Source: Casitas Municipal Water District Finance Department



# CASITAS MUNICIPAL WATER DISTRICT

## Revenue Rates

### For the Fiscal Years Ended June 30, 2012 thru 2017

In fiscal year 2012, the District changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE			Rate per Unit **	
			GRAVITY	PUMPED
Residential:				
Bi-Monthly Lifeline	0-20 Units	\$	0.584	\$ 0.856
Bi-Monthly Lifeline	21-34 Units	\$	1.033	\$ 1.305
Bi-Monthly Lifeline	35-100 units	\$	1.446	\$ 1.718
Bi-Monthly Lifeline	101 units +	\$	2.266	\$ 2.538
Business				
Industrial		\$	1.297	\$ 1.570
Resale		\$	0.803	\$ 1.445
Other		\$	1.297	\$ 1.570
Temporary		\$	1.462	\$ 1.733
Recreation		\$	1.297	\$ 1.570

RATE SCHEDULE - CLASS 3 SERVICE			Rate per Unit **	
			GRAVITY	PUMPED
Ag-Residential:				
Monthly Lifeline	0-10 Units	\$	0.584	\$ 0.856
Monthly Usage	11-17 Units	\$	1.033	\$ 1.305
Monthly Usage	18 -50 Units	\$	1.446	\$ 1.718
Irrigation (AG)	51 units +	\$	0.606	\$ 0.878

**\*\* One unit equals 100 cubic feet (748 gallons)**

Cost per AF (example)	Irrigation	per AF = \$0.606 x 435.6 =	\$ 263.97	Gravity
		per AF = \$0.878 x 435.6 =	\$ 382.46	Pumped

**9.3.4 COMBINATION (CLASS C) SERVICE.** Where more than one class of water service or use if provided through a single connection, the General Manager shall make an equitable proration of rates and fees, such proration shall be conclusive unless appealed within 30 days by the customer to the Board, in which case the determination of the Board shall be conclusive.

METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	Over 6"	
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	over 2000	
<b>RESIDENTIAL</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>BUSINESS</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>INDUSTRIAL</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>IRRIGATION/ AG</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>RESALE(G)</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>RESALE(P)</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>OTHER</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>TEMPORARY</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>RECREATION</b>	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm

Source: Casitas Municipal Water District Finance Department

# CASITAS MUNICIPAL WATER DISTRICT

## Revenue Rates

### For the Fiscal Year Ended June 30, 2018 and 2019

In fiscal year 2018, the District changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE				Rate per Unit **	
				GRAVITY	PUMPED
Residential:					
Bi-Monthly Lifeline	0-10 Units	\$ 0.490	\$ 0.960		
Bi-Monthly Lifeline	11-50 Units	\$ 0.990	\$ 1.460		
Bi-Monthly Lifeline	51+ units	\$ 1.890	\$ 2.360		
Business		\$ 0.990	\$ 1.460		
Industrial		\$ 0.990	\$ 1.460		
Resale		\$ 0.990	\$ 1.460		
Other		\$ 0.990	\$ 1.460		
Temporary		\$ 0.990	\$ 1.460		
Recreation		\$ 0.990	\$ 1.460		

RATE SCHEDULE - CLASS 3 SERVICE				Rate per Unit **	
				GRAVITY	PUMPED
Ag-Residential:					
Monthly Lifeline	0-10 Units	\$ 0.490	\$ 0.960		
Monthly Usage	11-50 Units	\$ 0.990	\$ 1.460		
Monthly Usage	51+ Units	\$ 1.890	\$ 2.360		
Irrigation (AG)	51 units +	\$ 0.620	\$ 1.090		

**\*\* One unit equals 100 cubic feet (748 gallons)**

Cost per AF (example)	Irrigation	per AF = \$0.606 x 435.6 =	\$ 263.97	Gravity
		per AF = \$0.878 x 435.6 =	\$ 382.46	Pumped

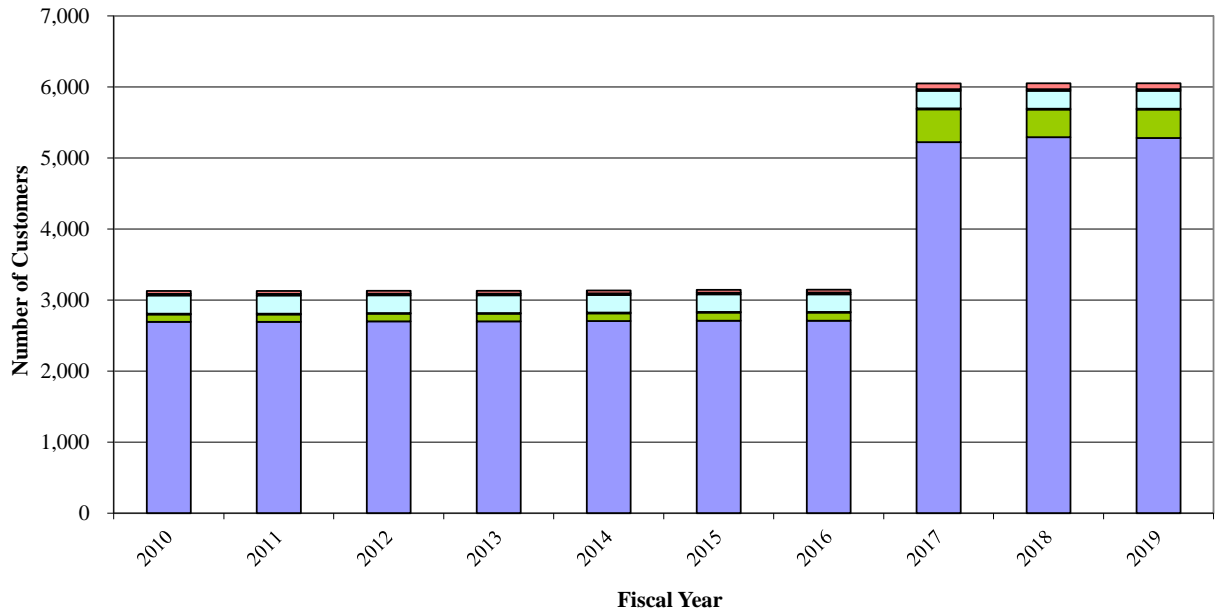
**9.3.4 COMBINATION (CLASS C) SERVICE.** Where more than one class of water service or use is provided through a single connection, the General Manager shall make an equitable proration of rates and fees, such proration shall be conclusive unless appealed within 30 days by the customer to the Board, in which case the determination of the Board shall be conclusive.

METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	Over 6"	
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	over 2000	
<b>RESIDENTIAL</b>	Monthly	\$ 28.75	\$ 47.91	\$ 95.82	\$ 153.31	\$ 255.52	\$ 335.37	\$ 603.67	\$ 995.29	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>BUSINESS</b>	Monthly	\$ 22.97	\$ 38.28	\$ 76.56	\$ 122.50	\$ 204.16	\$ 267.96	\$ 482.33	\$ 995.29	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>INDUSTRIAL</b>	Monthly	\$ 28.75	\$ 47.91	\$ 95.82	\$ 153.31	\$ 255.52	\$ 335.37	\$ 603.67	\$ 995.29	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>IRRIGATION/ AG</b>	Monthly	\$ 28.75	\$ 47.91	\$ 95.82	\$ 153.31	\$ 255.52	\$ 335.37	\$ 603.67	\$ 995.29	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>RESALE(G)</b>	Monthly	\$ 25.27	\$ 42.12	\$ 84.24	\$ 134.78	\$ 224.63	\$ 294.83	\$ 530.70	\$ 1,095.09	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>RESALE(P)</b>	Monthly	\$ 25.27	\$ 42.12	\$ 84.24	\$ 134.78	\$ 224.63	\$ 294.83	\$ 530.70	\$ 1,095.09	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>OTHER</b>	Monthly	\$ 20.54	\$ 34.24	\$ 68.47	\$ 109.55	\$ 182.59	\$ 239.65	\$ 431.36	\$ 1,095.09	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>TEMPORARY</b>	Monthly	\$ 20.54	\$ 34.24	\$ 68.47	\$ 109.55	\$ 182.59	\$ 239.65	\$ 431.36	\$ 1,095.09	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm
<b>RECREATION</b>	Monthly	\$ 28.75	\$ 47.91	\$ 95.82	\$ 153.31	\$ 255.52	\$ 335.37	\$ 603.67	\$ 995.29	\$ 2,827.51	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5,655.02	per gpm

Source: Casitas Municipal Water District Finance Department

**CASITAS MUNICIPAL WATER DISTRICT**  
*Customers by Type at Fiscal Year End*  
*Last Ten Fiscal Years*

Fiscal Year	Customer Type						Total
	Residential	Business	Industrial	Agricultural	Wholesale	Other	
2010	2,696	104	9	258	22	41	3,130
2011	2,695	104	9	257	22	41	3,128
2012	2,700	108	9	252	22	41	3,132
2013	2,700	108	9	251	23	41	3,132
2014	2,703	112	9	247	23	41	3,135
2015	2,711	112	9	249	23	41	3,145
2016	2,711	114	9	248	25	41	3,148
2017	5,224	460	13	249	22	81	6,049
2018	5,292	391	13	251	22	83	6,052
2019	5,281	401	13	251	23	83	6,052

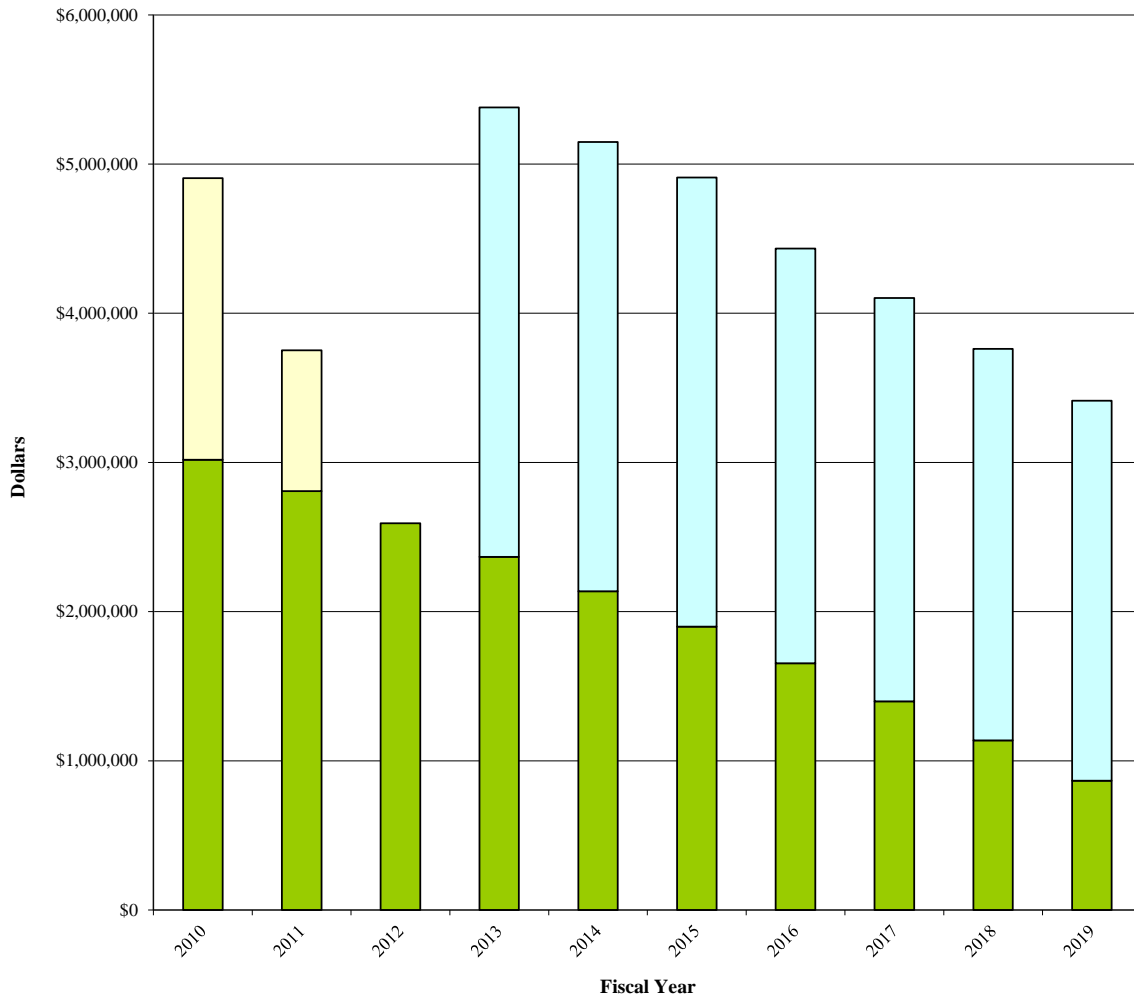


**Note:** Number of customers as of June 30 of fiscal year.

**Source:** Casitas Municipal Water District Accounting Department

**CASITAS MUNICIPAL WATER DISTRICT**  
*Ratios of Outstanding Debt by Type*  
*Last Ten Fiscal Years*

Fiscal Year	Loans Payable	Notes Payable	Reimbursement Agreement	Total		
				Debt	Per Capita	As a Share of Personal Income
2010	\$ 3,017,650	\$ 1,887,292	\$ -	\$ 4,904,942	5.94	13.04%
2011	2,807,893	943,646	-	3,751,539	4.51	9.47%
2012	2,591,520	-	-	2,591,520	3.10	6.28%
2013	2,367,787	-	3,011,898	5,379,685	6.40	12.89%
2014	2,136,978	-	3,011,898	5,148,876	6.09	11.81%
2015	1,898,692	-	3,011,898	4,910,590	5.77	10.66%
2016	1,652,804	-	2,780,214	4,433,018	5.19	9.64%
2017	1,398,725	-	2,702,986	4,101,711	4.78	8.51%
2018	1,136,523	-	2,625,757	3,762,280	4.38	7.48%
2019	865,830	-	2,548,529	3,414,359	3.96	6.50%



Source: Casitas Municipal Water District Accounting Department

Note:  
 Assessment bonds and special tax bonds are not obligations of the District's operations - Mellos-Roos debt

## CASITAS MUNICIPAL WATER DISTRICT

### Debt Coverage

### Last Ten Fiscal Years

Fiscal Year	Net Revenues	Operating Expenses <sup>(1)</sup>	Net Available Revenues	Debt Service			Coverage Ratio
				Principal	Interest	Total	
2010	\$ 15,605,715	\$ (10,169,397)	\$ 5,436,318	\$ 1,158,821	\$ 107,098	\$ 1,265,919	4.29
2011	15,304,255	(9,614,381)	5,689,874	1,165,403	96,491	1,261,894	4.51
2012	15,717,774	(10,948,207)	4,769,567	237,733	89,085	326,818	14.59
2013	15,752,090	(11,998,166)	3,753,924	244,809	81,334	326,143	11.51
2014	18,020,107	(12,234,997)	5,785,110	253,286	73,157	326,443	17.72
2015	17,937,802	(13,277,286)	4,660,516	339,116	64,830	403,946	11.54
2016	16,910,651	(13,931,131)	2,979,520	323,116	55,864	378,980	7.86
2017	15,758,515	(15,307,494)	451,021	331,307	50,989	382,296	1.18
2018	20,176,194	(16,372,666)	3,803,528	339,430	42,866	382,296	9.95
2019	19,398,037	(18,632,403)	765,634	347,922	34,374	382,296	2.00

**Notes:**

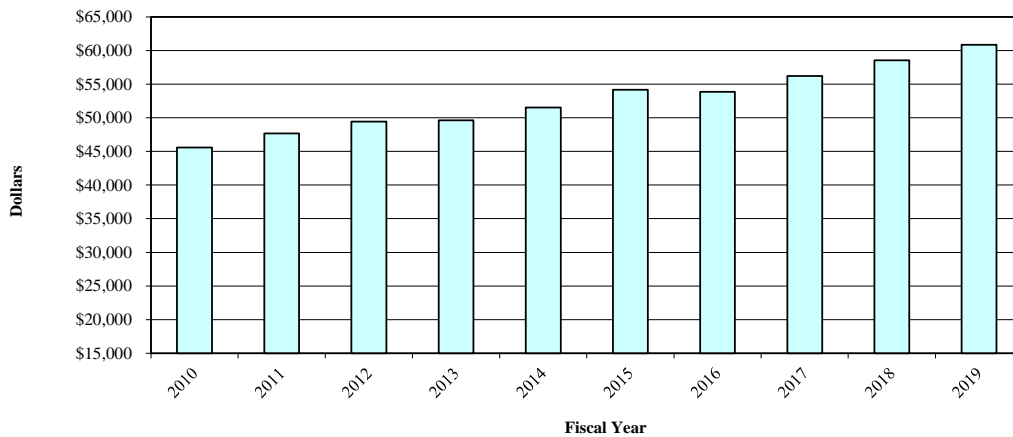
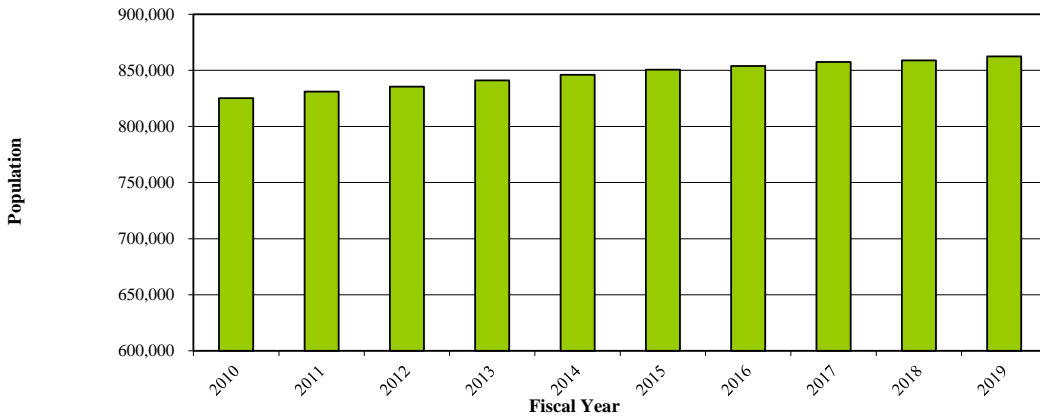
(1) Operating expenses exclude depreciation expense.

Assessment bonds and special tax bonds are not obligations of the District's operations - Mellos-Roos debt

**Source:** Casitas Municipal Water District Accounting Department

**CASITAS MUNICIPAL WATER DISTRICT**  
*Demographic and Economic Statistics – County of Ventura*  
*Last Ten Fiscal Years*

Year	Unemployment Rate	Population	Personal Income (thousands of dollars)	Personal Income per Capita
2010	10.8%	825,298	37,605,000	45,565
2011	10.2%	831,130	39,627,000	47,678
2012	9.1%	835,416	41,294,000	49,429
2013	7.9%	840,964	41,728,000	49,619
2014	6.6%	846,119	43,608,000	51,539
2015	5.6%	850,536	46,060,000	54,154
2016	5.2%	853,893	46,000,000	53,871
2017	4.5%	857,386	48,200,000	56,217
2018	3.7%	858,882	50,300,000	58,565
2019	3.1%	862,482	52,500,000	60,871



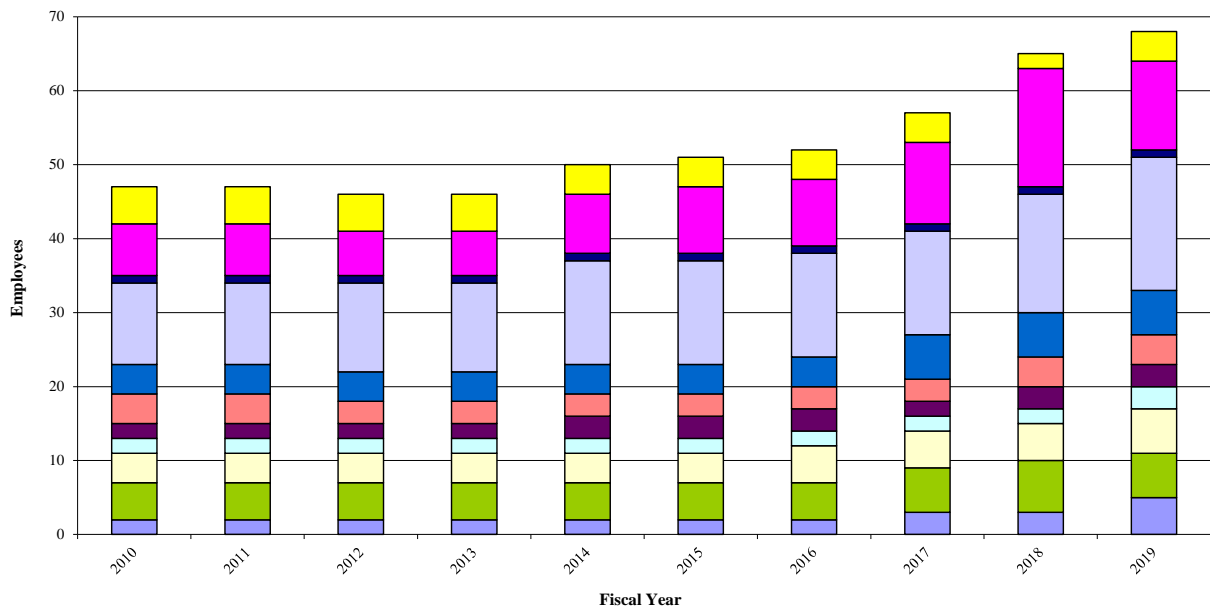
**Sources:** California Department of Finance and CaliforniaLaborMarketInfo

**Notes:**

(1) Only County data is updated annually. Therefore, the District has chose to use its data since the District believes that the County data is representative of the conditions and experience of the District.

**CASITAS MUNICIPAL WATER DISTRICT**  
*Operating and Capacity Indicators – Employees*  
*Last Ten Fiscal Years*

Employees										
Department	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Management	2	2	2	2	2	2	2	3	3	5
Administration	5	5	5	5	5	5	5	6	7	6
Engineering	4	4	4	4	4	4	5	5	5	6
Water Quality Lab	2	2	2	2	2	2	2	2	2	3
Fisheries	2	2	2	2	3	3	3	2	3	3
Electrical and Mechanical	4	4	3	3	3	3	3	3	4	4
Distribution	4	4	4	4	4	4	4	6	6	6
Conservation and Treatment	11	11	12	12	14	14	14	14	16	18
Information Technology	1	1	1	1	1	1	1	1	1	1
Recreation Operations	7	7	6	6	8	9	9	11	16	12
Recreation Maintenance	5	5	5	5	4	4	4	4	2	4
<b>Total</b>	<b>47</b>	<b>47</b>	<b>46</b>	<b>46</b>	<b>50</b>	<b>51</b>	<b>52</b>	<b>57</b>	<b>65</b>	<b>68</b>



Sources: Casitas Municipal Water District Operations and Accounting Departments

**CASITAS MUNICIPAL WATER DISTRICT**  
*Operating and Capacity Indicators – Operations*  
*Last Ten Fiscal Years*

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<b>Other Operating and Capacity Indicators</b>					
<b>Fiscal Year</b>	<b>Miles of Pipeline</b>	<b>Lake Storage Capacity (AF)</b>	<b>Lake Level at Year-End (AF)</b>	<b>Percentage of Lake Capacity</b>	<b>Daily System Capacity (MGD)</b>
2010	105.7	254,000	194,405	76.5%	65
2011	105.7	254,000	218,328	86.0%	65
2012	105.7	254,000	197,199	77.6%	65
2013	105.7	254,000	171,748	67.6%	65
2014	105.7	254,000	145,253	57.2%	65
2015	105.7	254,000	122,050	48.1%	65
2016	105.7	254,000	100,696	39.6%	65
2017	138.4	237,761	(1) 106,322	44.7%	65
2018	138.4	237,761	80,996	34.1%	65
2019	138.4	237,761	106,552	44.8%	65

AF - Acre Feet

MGD - Millions of Gallons per Day

(1) Lake Storage Capacity Updated in 2017 from a Bathmatic Study

**Sources:** Casitas Municipal Water District Operations and Accounting Departments



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***Other Independent Auditors' Reports***

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Casitas Municipal Water District  
Oak View, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Casitas Municipal Water District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Casitas Municipal Water District's basic financial statements, and have issued our report thereon dated December 31, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Casitas Municipal Water District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Casitas Municipal Water District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Casitas Municipal Water District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Casitas Municipal Water District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California  
December 31, 2019

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS

**FROM:** MICHAEL FLOOD, GENERAL MANAGER

**SUBJECT:** COMPLIANCE WITH SENATE BILL 998 REGARDING RESIDENTIAL SERVICE DISCONTINUANCE

**DATE:** 01/08/19

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**RECOMMENDATION:**

That the Board of Directors:

- a) Receive an overview of Senate Bill 998 requirements;
- b) Adopt a Resolution Modifying the Casitas Municipal Water District Rates and Regulations for Water Service (Adopted December 16, 2009) for Compliance with Senate Bill 998 Regarding Residential Service Discontinuance

**BACKGROUND AND DISCUSSION:**

Intended to minimize the number of Californians who lose access to water service due to their inability to pay, Senate Bill (SB) 998 imposes certain procedural and noticing requirements before residential water service can be discontinued. Senate Bill 998, known as the Water Shutoff Protection Act, was signed into law by Governor Jerry Brown on September 28, 2018 (refer to Attachment 1 for the full language of SB 998). SB 998 only applies to customers with residential service, including service to single-family residences, multifamily residences, mobile homes and farmworker housing. Compliance with SB 998 is required by February 1, 2020.

The following is a summary of the key procedural requirements of SB 998:

- Requires that Casitas have a written policy on discontinuation of services, and the policy must be available in English, Spanish, Chinese, Tagalog, Vietnamese, Korean, and any other languages spoken by at least 10% of people residing in the Casitas service area.
- Residential service shall not be discontinued for nonpayment until the account has been delinquent for at least sixty (60) days.
- Residential service shall not be discontinued for nonpayment if a customer demonstrates medical need, financial hardship, and is willing to enter into a payment arrangement approved by Casitas.
- Customers with residential service that have a household income below 200 percent of the federal poverty level may qualify to have interest charges on delinquent balances waived once every 12 months.
- In cases where the delinquent account is held by the owner, manager or operator of the residential dwelling, the tenant has a right to become the customer, to whom the service

will then be billed, without being required to pay any amount which may be owed on the delinquent account (with verification of the landlord-tenant relationship or similar).

- Casitas must report the number of annual disconnections of residential service due to inability to pay on its website and to the State Water Resources Control Board.

In addition to the procedural requirements, SB 998 requires the following notices be presented prior to discontinuance of residential service. Certain information on the notices must be available in a minimum of six languages (English, Spanish, Chinese, Tagalog, Vietnamese, and Korean).

- Past Due Notice – mailed to both the billing address and service address; notification that the account balance is delinquent, and a payment is required by a specified date to avoid discontinuance of water service
- Shutoff Notice – hanging tag placed in a conspicuous place at the service address; notification of imminent discontinuation of service due to nonpayment

To comply with SB 998, Casitas must amend its Rates and Regulations. A full copy of the existing Rates and Regulations adopted on December 16, 2009 is found on the Casitas website: <https://www.casitaswater.org/about-us/finance>. A proposed resolution amending the Rates and Regulations is included as Attachment 2, and redline revisions are provided as Attachment 3. Most of the revisions are either required by law or further clarify current processes. However, staff are recommending some additional policy changes for consideration:

#### Additional Policy Recommendations:

- *Assignment of Accountholders:* Staff are concerned about the high turnover rate of accounts held by tenants, and the potential for nonpayment issues resulting from the SB 998 requirement that residential water service cannot be shut off until an account has been delinquent for more than 60 days. There is concern that tenants will allow an account to become delinquent and move out before water can be shut off. While the outstanding balance would be sent to a collection agency, there are fewer options available to Casitas for remedy of nonpayment from tenants as compared with property owners (refer to Section 10.2.4 of Rates and Regulations). To reduce nonpayment risks, staff are recommending that all new account holders be the owner, manager, or operator of the service address. Tenants may appeal to become the account holder in cases where the owner, manager, or operator is delinquent on payments and water service is subject to shutoff (in accordance with SB 998). Staff believes a policy that all new account holders be the owner, manager, or operator of the property will help reduce potential nonpayment issues, and also provide water bill incentive for the property owner to fix plumbing leaks that are their responsibility to resolve.
- *Returned Checks:* To minimize nonpayment resulting from multiple returned checks, staff are recommending that any customer that is subject to the returned check charge be placed on a 12 month probationary cash or credit card basis as determined by the General Manager. Once the probationary period is over, Casitas would accept checks again from the customer as long as they remain in good standing.

#### Next Steps

Once the resolution has been adopted by the Board of Directors, staff will finalize updates to required notices and administrative policies, and have the required information translated so that is available in six languages. Staff has been coordinating with the billing service provider on operational adjustments and expect to have testing completed before issuance of any required residential noticing after February 1, 2020.

Staff is also planning work for a comprehensive update to the full Rates and Regulations document. While certain portions of the Rates and Regulations must be amended to comply with SB 998, there are several other areas that should be brought up to date which includes coordination with the Water Efficiency and Allocation Program (WEAP). Staff is planning to return to the Board in Spring 2020 with proposed revisions to the Rates and Regulations.

The Water Resources Committee reviewed this item on December 17, 2019 and recommended its approval by the Board of Directors with revisions that have been incorporated.

**BUDGET IMPACT:**

The estimated cost of implementing SB 998 is less than \$20,000. Ongoing operational costs may increase slightly as a result of higher printing and mailing costs of notices.

Attachments:

1. Senate Bill 998
2. Proposed Resolution to Amend Casitas Rates and Regulations
3. Redline of Proposed Revisions to Casitas Rates and Regulations

## Senate Bill No. 998

### CHAPTER 891

An act to add Chapter 6 (commencing with Section 116900) to Part 12 of Division 104 of the Health and Safety Code, relating to water.

[Approved by Governor September 28, 2018. Filed with Secretary of State September 28, 2018.]

#### LEGISLATIVE COUNSEL'S DIGEST

SB 998, Dodd. Discontinuation of residential water service: urban and community water systems.

Existing law, the California Safe Drinking Water Act, requires the State Water Resources Control Board to administer provisions relating to the regulation of drinking water to protect public health. Existing law declares it to be the established policy of the state that every human being has the right to safe, clean, affordable, and accessible water adequate for human consumption, cooking, and sanitary purposes.

Under existing law, the Public Utilities Commission has regulatory authority over public utilities, including water corporations. Existing law requires certain notice to be given before a water corporation, public utility district, municipal utility district, or a municipally owned or operated public utility furnishing water may terminate residential service for nonpayment of a delinquent account, as prescribed.

This bill would require an urban and community water system, defined as a public water system that supplies water to more than 200 service connections, to have a written policy on discontinuation of water service to certain types of residences for nonpayment available in prescribed languages. The bill would require the policy to include certain components, be available on the system's Internet Web site, and be provided to customers in writing, upon request. The bill would provide for enforcement of these provisions, including making a violation of these provisions punishable by a civil penalty issued by the board in an amount not to exceed \$1,000 for each day in which the violation occurs, and would require the enforcement moneys collected by the board to be deposited in the Safe Drinking Water Account. The bill would prohibit an urban and community water system from discontinuing residential service for nonpayment until a payment by a customer has been delinquent for at least 60 days. The bill would require an urban and community water system to contact the customer named on the account and provide the customer with the urban and community water system's policy on discontinuation of residential service for nonpayment no less than 7 business days before discontinuation of residential service, as prescribed.

This bill would prohibit residential service from being discontinued under specified circumstances. The bill would require an urban and community

water system that discontinues residential service to provide the customer with information on how to restore service. The bill would require an urban and community water system to waive interest charges on delinquent bills for, and would limit the amount of a reconnection of service fee imposed on, a residential customer who demonstrates, as prescribed, to the urban and community water system household income below 200% of the federal poverty line. The bill would require an urban and community water system that furnishes individually metered residential service to residential occupants of a detached single-family dwelling, a multiunit structure, mobilehome park, or permanent residential structure in a labor camp, and that the owner, manager, or operator of the dwelling, structure, or park is the customer of record, to make every good faith effort to inform the residential occupants by written notice that service will be terminated and that the residential occupants have the right to become customers, as specified. The bill would require an urban and community water system to report the number of annual discontinuations of residential service for inability to pay on its Internet Web site and to the board, and the bill would require the board to post on its Internet Web site the information reported. The bill would require an urban water supplier, as defined, or an urban and community water system regulated by the commission, to comply with the bill's provisions on and after February 1, 2020, and any other urban and community water system to comply with the bill's provisions on and after April 1, 2020. The bill would provide that the provisions of the bill are in addition to the provisions in existing law duplicative of the bill and that where the provisions are inconsistent, the provisions described in the bill apply.

*The people of the State of California do enact as follows:*

SECTION 1. The Legislature finds and declares as follows:

- (a) All Californians have the right to safe, accessible, and affordable water as declared by Section 106.3 of the Water Code.
- (b) It is the intent of the Legislature to minimize the number of Californians who lose access to water service due to inability to pay.
- (c) Water service discontinuations threaten human health and well-being, and have disproportionate impact on infants, children, the elderly, low-income families, communities of color, people for whom English is a second language, physically disabled persons, and persons with life-threatening medical conditions.
- (d) When there is a delinquent bill, all Californians, regardless of whether they pay a water bill directly, should be treated fairly, and fair treatment includes the ability to contest a bill, seek alternative payment schedules, and demonstrate medical need and severe economic hardship.
- (e) The loss of water service causes tremendous hardship and undue stress, including increased health risks to vulnerable populations.
- (f) It is the intent of the Legislature that this act provide additional procedural protections and expand upon the procedural safeguards contained



in the Public Utilities Code and Government Code as of January 1, 2018, relating to utility service disconnections.

SEC. 2. Chapter 6 (commencing with Section 116900) is added to Part 12 of Division 104 of the Health and Safety Code, to read:

CHAPTER 6. DISCONTINUATION OF RESIDENTIAL WATER SERVICE

116900. This chapter shall be known, and may be cited, as the Water Shutoff Protection Act.

116902. For the purposes of this chapter, the following definitions apply:

(a) "Board" means the State Water Resources Control Board.

(b) "Public water system" has the same meaning as defined in Section 116275.

(c) "Residential service" means water service to a residential connection that includes single-family residences, multifamily residences, mobilehomes, including, but not limited to, mobilehomes in mobilehome parks, or farmworker housing.

(d) "Urban and community water system" means a public water system that supplies water to more than 200 service connections.

(e) "Urban water supplier" has the same meaning as defined in Section 10617 of the Water Code.

116904. (a) An urban water supplier not regulated by the Public Utilities Commission shall comply with this chapter on and after February 1, 2020.

(b) An urban and community water system regulated by the Public Utilities Commission shall comply with this chapter on and after February 1, 2020. The urban and community water system regulated by the Public Utilities Commission shall file advice letters with the commission to conform with this chapter.

(c) An urban and community water system not described in subdivision (a) or (b) shall comply with this chapter on and after April 1, 2020.

116906. (a) An urban and community water system shall have a written policy on discontinuation of residential service for nonpayment available in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by at least 10 percent of the people residing in its service area. The policy shall include all of the following:

(1) A plan for deferred or reduced payments.

(2) Alternative payment schedules.

(3) A formal mechanism for a customer to contest or appeal a bill.

(4) A telephone number for a customer to contact to discuss options for averting discontinuation of residential service for nonpayment.

(b) The policy shall be available on the urban and community water system's Internet Web site, if an Internet Web site exists. If an Internet Web site does not exist, the urban and community water system shall provide the policy to customers in writing, upon request.

(c) (1) The board may enforce the requirements of this section pursuant to Sections 116577, 116650, and 116655. The provisions of Section 116585

and Article 10 (commencing with Section 116700) of Chapter 4 apply to enforcement undertaken for a violation of this section.

(2) All moneys collected pursuant to this subdivision shall be deposited in the Safe Drinking Water Account established pursuant to Section 116590.

116908. (a) (1) (A) An urban and community water system shall not discontinue residential service for nonpayment until a payment by a customer has been delinquent for at least 60 days. No less than seven business days before discontinuation of residential service for nonpayment, an urban and community water system shall contact the customer named on the account by telephone or written notice.

(B) When the urban and community water system contacts the customer named on the account by telephone pursuant to subparagraph (A), it shall offer to provide in writing to the customer the urban and community water system's policy on discontinuation of residential service for nonpayment. An urban and community water system shall offer to discuss options to avert discontinuation of residential service for nonpayment, including, but not limited to, alternative payment schedules, deferred payments, minimum payments, procedures for requesting amortization of the unpaid balance, and petition for bill review and appeal.

(C) When the urban and community water system contacts the customer named on the account by written notice pursuant to subparagraph (A), the written notice of payment delinquency and impending discontinuation shall be mailed to the customer of the residence to which the residential service is provided. If the customer's address is not the address of the property to which residential service is provided, the notice also shall be sent to the address of the property to which residential service is provided, addressed to "Occupant." The notice shall include, but is not limited to, all of the following information in a clear and legible format:

- (i) The customer's name and address.
- (ii) The amount of the delinquency.
- (iii) The date by which payment or arrangement for payment is required in order to avoid discontinuation of residential service.
- (iv) A description of the process to apply for an extension of time to pay the delinquent charges.
- (v) A description of the procedure to petition for bill review and appeal.
- (vi) A description of the procedure by which the customer may request a deferred, reduced, or alternative payment schedule, including an amortization of the delinquent residential service charges, consistent with the written policies provided pursuant to subdivision (a) of Section 116906.

(2) If the urban and community water system is unable to make contact with the customer or an adult occupying the residence by telephone, and written notice is returned through the mail as undeliverable, the urban and community water system shall make a good faith effort to visit the residence and leave, or make other arrangements for placement in a conspicuous place of, a notice of imminent discontinuation of residential service for nonpayment and the urban and community water system's policy for discontinuation of residential service for nonpayment.

(b) If an adult at the residence appeals the water bill to the urban and community water system or any other administrative or legal body to which such an appeal may be lawfully taken, the urban and community water system shall not discontinue residential service while the appeal is pending.

116910. (a) An urban and community water system shall not discontinue residential service for nonpayment if all of the following conditions are met:

(1) The customer, or a tenant of the customer, submits to the urban and community water system the certification of a primary care provider, as that term is defined in subparagraph (A) of paragraph (1) of subdivision (b) of Section 14088 of the Welfare and Institutions Code, that discontinuation of residential service will be life threatening to, or pose a serious threat to the health and safety of, a resident of the premises where residential service is provided.

(2) The customer demonstrates that he or she is financially unable to pay for residential service within the urban and community water system's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the urban and community water system's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.

(3) The customer is willing to enter into an amortization agreement, alternative payment schedule, or a plan for deferred or reduced payment, consistent with the written policies provided pursuant to subdivision (a) of Section 116906, with respect to all delinquent charges.

(b) (1) If the conditions listed in subdivision (a) are met, the urban and community water system shall offer the customer one or more of the following options:

(A) Amortization of the unpaid balance.

(B) Participation in an alternative payment schedule.

(C) A partial or full reduction of the unpaid balance financed without additional charges to other ratepayers.

(D) Temporary deferral of payment.

(2) The urban and community water system may choose which of the payment options described in paragraph (1) the customer undertakes and may set the parameters of that payment option. Ordinarily, the repayment option offered should result in repayment of any remaining outstanding balance within 12 months. An urban and community water system may grant a longer repayment period if it finds the longer period is necessary to avoid undue hardship to the customer based on the circumstances of the individual case.

(3) Residential service may be discontinued no sooner than 5 business days after the urban and community water system posts a final notice of intent to disconnect service in a prominent and conspicuous location at the property under either of the following circumstances:

(A) The customer fails to comply with an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges for 60 days or more.

(B) While undertaking an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges, the customer does not pay his or her current residential service charges for 60 days or more.

116912. An urban and community water system that discontinues residential service for nonpayment shall provide the customer with information on how to restore residential service.

116914. (a) For a residential customer who demonstrates to an urban and community water system household income below 200 percent of the federal poverty line, the urban and community water system shall do both of the following:

(1) Set a reconnection of service fee for reconnection during normal operating hours at fifty dollars (\$50), but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021. For the reconnection of residential service during nonoperational hours, an urban and community water system shall set a reconnection of service fee at one hundred fifty dollars (\$150), but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021.

(2) Waive interest charges on delinquent bills once every 12 months.

(b) An urban and community water system shall deem a residential customer to have a household income below 200 percent of the federal poverty line if any member of the household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.

116916. (a) This section applies if there is a landlord-tenant relationship between the residential occupants and the owner, manager, or operator of the dwelling.

(b) If an urban and community water system furnishes individually metered residential service to residential occupants of a detached single-family dwelling, a multiunit residential structure, mobilehome park, or permanent residential structure in a labor camp as defined in Section 17008, and the owner, manager, or operator of the dwelling, structure, or park is the customer of record, the urban and community water system shall make every good faith effort to inform the residential occupants, by means of written notice, when the account is in arrears that service will be terminated at least 10 days prior to the termination. The written notice shall further inform the residential occupants that they have the right to become

customers, to whom the service will then be billed, without being required to pay any amount which may be due on the delinquent account.

(c) The urban and community water system is not required to make service available to the residential occupants unless each residential occupant agrees to the terms and conditions of service and meets the requirements of law and the urban and community water system's rules and tariffs. However, if one or more of the residential occupants are willing and able to assume responsibility for the subsequent charges to the account to the satisfaction of the urban and community water system, or if there is a physical means legally available to the urban and community water system of selectively terminating service to those residential occupants who have not met the requirements of the urban and community water system's rules and tariffs, the urban and community water system shall make service available to those residential occupants who have met those requirements.

(d) If prior service for a period of time is a condition for establishing credit with the urban and community water system, residence and proof of prompt payment of rent or other credit obligation acceptable to the urban and community water system for that period of time is a satisfactory equivalent.

(e) Any residential occupant who becomes a customer of the urban and community water system pursuant to this section whose periodic payments, such as rental payments, include charges for residential water service, where those charges are not separately stated, may deduct from the periodic payment each payment period all reasonable charges paid to the urban and community water system for those services during the preceding payment period.

(f) In the case of a detached single-family dwelling, the urban and community water system may do any of the following:

(1) Give notice of termination at least seven days prior to the proposed termination.

(2) In order for the amount due on the delinquent account to be waived, require an occupant who becomes a customer to verify that the delinquent account customer of record is or was the landlord, manager, or agent of the dwelling. Verification may include, but is not limited to, a lease or rental agreement, rent receipts, a government document indicating that the occupant is renting the property, or information disclosed pursuant to Section 1962 of the Civil Code.

116918. An urban and community water system shall report the number of annual discontinuations of residential service for inability to pay on the urban and community water system's Internet Web site, if an Internet Web site exists, and to the board. The board shall post on its Internet Web site the information reported.

116920. (a) The Attorney General, at the request of the board or upon his or her own motion, may bring an action in state court to restrain by temporary or permanent injunction the use of any method, act, or practice declared in this chapter to be unlawful.

(b) For an urban and community water system regulated by the Public Utilities Commission, the commission may bring an action in state court to restrain by temporary or permanent injunction the use by an urban and community water system regulated by the commission of any method, act, or practice declared in this chapter to be unlawful.

116922. All written notices required under this chapter shall be provided in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by 10 percent or more of the customers in the urban and community water system's service area.

116924. Where provisions of existing law are duplicative of this chapter, compliance with one shall be deemed compliance with the other. Where those provisions are inconsistent, the provisions of this chapter shall apply. Nothing in this chapter shall be construed to limit or restrict the procedural safeguards against the disconnection of residential water service existing as of December 31, 2018.

116926. This chapter does not apply to the termination of a service connection by an urban and community water system due to an unauthorized action of a customer.

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CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION XX-XX

A RESOLUTION OF THE CASITAS MUNICIPAL WATER DISTRICT TO AMEND SECTIONS 2, 4.7, 10.2 AND 15.7 OF THE RATES AND REGULATIONS FOR WATER SERVICE

**WHEREAS**, the California Water Shutoff Protection Act (“Act”), codified as California Health and Safety Sections 116900 et seq., imposes certain administrative procedural and notice requirements on the Casitas Municipal Water District (“Casitas”) related to the discontinuation of residential water service; and

**WHEREAS**, certain provisions of the Rates and Regulations for Water Service, adopted by the Casitas Municipal Water District Board of Directors on December 19, 2009 must be amended to conform to requirements of the Act; and

**WHEREAS**, Casitas wishes to comply with the Act and provide residential customers with ample procedural safeguards to ensure water discontinuations do not affect the health and safety of Casitas customers; and

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

1. Section 2 of the Casitas Rates and Regulations is hereby amended to include the following definitions:

“Residential service” shall mean and include all service to any single-family residence, multi-family residences, apartment and condominium complexes, mobilehomes and mobile home parks, farmworker housing, or other types of community development for domestic purposes. Residential service excepts service to any water agency, any business or industrial facility, any other facility, or agricultural service through which service to a residence or residences may be obtained.

“Non-residential service” shall mean service provided to a customer that is not within the scope of “residential service” as defined in this Section.

2. Section 4.7 of the Casitas Rates and Regulations is hereby amended to read as follows:

4.7 ESTABLISHMENT AND MAINTENANCE OF CREDIT.

4.7.1 DEPOSITS. Customers are required to establish and maintain credit to the satisfaction of Casitas. If the customer is a water agency, credit will be deemed established. All other customers shall be required to furnish a deposit to guarantee payment of the customer's obligations to Casitas until good credit has been established to the satisfaction of Casitas. A customer's credit shall be considered established and maintained to the satisfaction of Casitas if

the service has not received a delinquency charge, a shutoff notice hanging tag, or a shutoff for a period of one year. When a customer has established and maintained credit to the satisfaction of Casitas, the customer's deposit, without interest, will be refunded by crediting the account. If the deposit is applied to a closing bill and the balance is less than \$1.00, a deposit refund will be made by request only. In the event the customer does not continue to maintain their credit to the satisfaction of Casitas after the deposit has been refunded, the full deposit will again be required in order to continue water service. The customer will be notified in writing with the first shutoff notice that a deposit will be required to restore water service after it has been shut off. Deposits shall be in accordance with the following schedule:

<u>Meter Size</u>	Amount
Up to 1: Meters:	\$ 60.00
Up to 2" Meters: Residential:	100.00
Up to 2" Meters: Agricultural:	150.00
3" and Larger Meters:	200.00

4.7.2 OUTSTANDING OBLIGATIONS. Payment in full of any outstanding obligations owed by a customer in connection with Casitas water service at a previous location shall be prerequisite to initiation of service to a customer at a new location.

4.7.3 RENTERS. All new account holders shall be the owner, manager, or operator of the property.

If the owner, manager, or operator of a residential property is the customer of record, and the account has become delinquent, and the Residential service is subject to shutoff due to nonpayment (refer to Section 10.2.2 "Delinquency"), the occupant (also referred to as tenant or renter) of the serviced property has the right to appeal and become a customer, to whom the service will then be billed. The occupant will not be charged the delinquent amount provided that the occupant verifies that the delinquent account customer of record is or was the landlord, manager, or agent of the residential dwelling. Verification may include, but is not limited to, a lease or rental agreement, rent receipts, a government document indicating that the occupant is renting the property, or information disclosed pursuant to Section 1962 of the Civil Code. Any remaining delinquent amount from the previous customer account of record held by the owner, manager, or operator of the residential property will be subject to the terms under Section 10.2.4 "Remedies for Nonpayment."

If the renter closes their account, the account will revert back into the owner's name and the owner will be responsible for all services and charges that are incurred after the time from which the renter closed their account.



3. Section 10.2 of the Casitas Rates and Regulations is hereby amended to read as follows:

10.2 PAYMENT.

10.2.1 DATE DUE. Amounts due Casitas pursuant to bills rendered in conformance with subsection 10.1, "Water Service", above shall be due and payable upon deposit of said bills in the United States mails addressed to the customer at the mailing address designated by customer or presented to the customer.

10.2.2 DELINQUENCY. Payment for water service shall become delinquent if unpaid on the last business day of the month of the billing cycle.

10.2.2.1 NON-RESIDENTIAL SERVICE DELIQUENCY. If a Non-residential service customer becomes delinquent due to non-payment, a delinquency percentage equal to ten (10%) of the bill shall be added to the bill. A shutoff notice hanging tag shall be hung on the door providing 48-hour notice of shutoff. If the bill remains unpaid when the hanging tag is processed, a charge of twenty dollars (\$20.00) shall be assessed. Two days later shall be the shutoff day. Shutoffs shall be made for all services remaining unpaid two days following the hanging of the tag. A charge of twenty dollars (\$20.00) shall be assessed for each service shut off if the bill remains unpaid.

10.2.2.2 RESIDENTIAL SERVICE DELIQUENCY. If a Residential service customer becomes delinquent due to non-payment, Casitas shall send the customer a past due notice. A delinquency percentage equal to ten (10%) of the past due bill shall be assessed to the customer's account. If the customer's billing address is different than the service address, past due notice shall also be sent to the Residential service address, addressed to "Occupant(s)".

Casitas may discontinue Residential service when the account has been delinquent for at least 60 days and after Casitas has complied with all requirements for the discontinuation of Residential water service, as set forth in California Health and Safety Code Sections 116900 et seq., as may be amended.

A shutoff notice hanging tag shall be hung on the door of the service address no less than ten (10) days prior to discontinuation of service. If the bill remains unpaid when the hanging tag is processed, a charge of twenty dollars (\$20.00) shall be assessed. The shutoff hanging tag shall contain information on how to restore Residential service.

Casitas shall provide eligible customers with the opportunity to participate in agreed upon payment plans. If a residential customer meets criteria set forth in California Health and Safety Code Section 116910 (a)(1-3), delinquency charges will be waived no more than once every 12 months. After a Residential service customer enters into an agreed upon payment plan, Casitas may discontinue service if the Residential service customer fails to comply with or pay according

to the agreed upon payment for more than 60 days. In such instances, Casitas may discontinue Residential water service no less than five (5) days after placing a shutoff notice hanging tag on the door of the Residential service address. If the bill remains unpaid when the hanging tag is processed, a charge of twenty dollars (\$20.00) shall be assessed.

Nothing in this Section 10.2 shall limit the ability of Casitas to discontinue or interrupt water service for reasons other than nonpayment of water bills, and the sending of additional notices not set forth above shall not constitute a waiver of Casitas's right to discontinue service as set forth herein.

**10.2.3 RESTORATION OF WATER SERVICE.** In order to restore water service following a shutoff for non-payment, the customer shall be required to pay the twenty dollar (\$20.00) turn-on charge in addition to water service charges which have become delinquent pursuant to subsection 10.2.2, "Delinquency", and 10.2.4 "Remedies for Non-Payment Charges". If a residential customer demonstrates household income below two hundred (200) percent of the federal poverty line, the total service fees for restoring service shall not exceed the limit set forth in California Health and Safety Code Section 116914(a)(1), as may be amended.

In the event that payment is by check which is subsequently returned by the bank for any reason, the aforementioned shutoff charge shall again be added to the customer's account in addition to the returned unpaid check charge provided for in paragraph 10.2.5, "Returned Checks".

**10.2.4 REMEDIES FOR NONPAYMENT.** The General Manager may institute action in any court of competent jurisdiction, cause the delinquent amount to be added to and become a part of the annual tax levied upon the property in accordance with Section 72094, et seq. of the California Water Code, and/or take any other steps to effect collection for services rendered by Casitas, provided such actions are compliant with California Health and Safety Code Sections 116900 et seq. as may be amended.

**10.2.5 RETURNED CHECKS.** Should a check be returned by a bank for any reason, the customer shall be charged \$30.00 for each such check returned. Additionally, any customer subject to the returned check charge may be placed on a probationary cash or credit card basis for a period of twelve (12) billing cycles or as determined by the General Manager. Checks will not be accepted from customers that have been placed on a probationary cash or credit card basis until after the conclusion of the probationary period.

4. Section 15.7 of the Casitas Rates and Regulations is hereby amended to read as follows:

**15.7 APPEALS PROCESS:**

**15.7.1 CLASSIFICATION APPEALS:** Customers denied a request for a Type of Service change may request a review of the request by submitting a

written appeal to the designated Water Conservation Supervisor stating the nature of the appeal. The appeal shall be reviewed by the Water Conservation Supervisor and the Principal Civil Engineer and a final recommendation reported to the General Manager. Decision of the General Manager shall be reported to the customer in writing and to the Casitas Board of Directors.

15.7.2 ALLOCATION AND CONSERVATION PENALTY APPEALS: Customers who wish to appeal their assigned allocation or a conservation penalty may do so according to the appeal process described in the latest adopted version of the Water Efficiency and Allocation Program.

15.7.3 RESIDENTIAL SERVICE SHUTOFF APPEALS: Customers receiving Residential service who wish to appeal charges or shutoff pursuant to California Health and Safety Code Sections 116900 et seq. as may be amended, may complete a written appeal form within 45 days of the billing date. The Bill Hearing Officer will review the nature of the appeal and submit their recommendation to the General Manager, or designee, for a final decision that shall be reported to the customer in writing and to the Board of Directors.

15.7.4 WATER BILL APPEAL: Customers wishing to appeal a water bill for reasons other than billing errors or a meter malfunction must submit their written appeal to the General Manager or designee, who shall review the nature of the appeal and submit a recommendation to the Casitas Board of Directors for final approval.

15.7.5 BILLING ERRORS: Appeals resulting from billing errors or meter malfunction may be submitted to the Bill Hearing Officer and resolved upon verification of the error.

15.7.6 APPEALS TO BOARD OF DIRECTORS: Nothing in this ordinance shall restrict or prevent any customer from appealing to the Casitas Board of Directors.

Notwithstanding anything else the Casitas Rates and Regulations to the contrary, if an adult at a residence submits an appeal regarding a bill for Residential water service to Casitas or any other administrative or legal body to which such an appeal may be lawfully taken, Casitas shall not discontinue residential service while the appeal is still pending.

This resolution shall become effective upon its adoption.

ADOPTED this \_\_\_<sup>th</sup> day of \_\_\_\_\_ 2019.

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

ATTEST:

\_\_\_\_\_  
\_\_\_\_\_, Secretary

## Casitas Municipal Water District

1. Section 2 of the Casitas Rates and Regulations is hereby amended to include the following definitions:

“Residential service” shall mean and include all service to any single-family residence, ~~multiple~~multi-family residences, apartment and condominium complexes, mobilehomes and mobile home parks, farmworker housing, or other types of community development for domestic purposes. Residential service excepts service to any water agency, any business or industrial facility, any other facility, or agricultural service through which service to a residence or residences may be obtained.

“Non-residential service” shall mean service provided to a customer that is not within the scope of “residential service” as defined in this Section.

2. Section 4.7 of the Casitas Rates and Regulations is hereby amended to read as follows:

4.7 ESTABLISHMENT AND MAINTENANCE OF CREDIT.:

4.7.1 DEPOSITS.: Customers are required to establish and maintain credit to the satisfaction of Casitas. If the customer is a water agency, credit will be deemed established. All other customers shall be required to furnish a deposit to guarantee payment of the customer's obligations to Casitas until good credit has been established to the satisfaction of Casitas. A customer’s credit shall be considered established and maintained to the satisfaction of Casitas if the service has not ~~been turned off during any one year period, received a delinquency charge, a shutoff notice hanging tag, or a shutoff for a period of one year.~~ When a customer has established and maintained credit to the satisfaction of Casitas, the customer's deposit, without interest, will be refunded by crediting the account. If the deposit is applied to a closing bill and the balance is less than \$1.00, a deposit refund will be made by request only. In the event the customer does not continue to maintain ~~his~~their credit to the satisfaction of Casitas after the deposit has been refunded, the full deposit will again be required in order to continue water service. The customer will be notified in writing with the first ~~turn~~shut-off notice that ~~another turnoff shall require re-a~~ deposit ~~of the amount of deposit will be~~ required ~~and the date the deposit is due, to restore water service after it has been shut off.~~ Deposits shall be in accordance with the following schedule:

<u>Meter Size</u>	<u>Amount</u>
Up to 1: Meters:	\$ 60.00
Up to 2” Meters: Residential:	100.00
Up to 2” Meters: Agricultural:	150.00
3” and Larger Meters:	200.00

4.7.2 OUTSTANDING OBLIGATIONS: Payment in full of any outstanding obligations owed by a customer in connection with Casitas water service at a previous location shall be prerequisite to initiation of service to a customer at a new location.

4.7.3 RENTERS. ~~All new account holders shall be the owner, manager, or operator of the property. The owner of a property must approve for a renter to open an account in the renter's name.~~

~~If the owner, manager, or operator of a residential property is the customer of record, and the account has become delinquent, and the Residential service is subject to shutoff due to nonpayment (refer to Section 10.2.2 "Delinquency"), the occupant (also referred to as tenant or renter) of the serviced property has the right to appeal and become a customer, to whom the service will then be billed. The occupant will not be charged the delinquent amount provided that the occupant verifies that the delinquent account customer of record is or was the landlord, manager, or agent of the residential dwelling. Verification may include, but is not limited to, a lease or rental agreement, rent receipts, a government document indicating that the occupant is renting the property, or information disclosed pursuant to Section 1962 of the Civil Code. Any remaining delinquent amount from the previous customer account of record held by the owner, manager, or operator of the residential property will be subject to the terms under Section 10.2.4 "Remedies for a renter to open an account in the renter's name. Nonpayment."~~

If the renter closes their account, the account will revert back into the owner's name and ~~for the owner will be responsible for~~ all services and charges that are incurred after the time from which the ~~prior renter closes~~closed their account, ~~and until a change of account to another renter occurs. Renters are responsible for the charges incurred during their agreement and owners are responsible for the charges incurred for the time between renter agreements and shall have the current owner agreement for water service on file at the District office.~~

3. Section 10.2 of the Casitas Rates and Regulations is hereby amended to read as follows:

#### 10.2 PAYMENT:

10.2.1 DATE DUE: Amounts due Casitas pursuant to bills rendered in conformance with subsection 10.1, "Water Service", above shall be due and payable upon deposit of said bills in the United States mails addressed to the customer at the mailing address designated by customer or presented to the customer.

10.2.2 DELINQUENCY: Payment for water service shall become delinquent 30 days following the date of billing, if unpaid on the last business day of the month of the billing cycle. ~~When the bill~~

10.2.2.1 NON-RESIDENTIAL SERVICE DELIQUENCY. If a Non-residential service customer becomes delinquent due to non-payment, a delinquency percentage equal to ten (10%) of the bill shall be added to the bill. ~~Within ten (10) days after the delinquent date has passed, a~~ shut-off notice ~~hanging tag' (tag shall be hung on the door providing 48-hour notice of shut-off) shall be hung on the door, or for a multi residential structure, the hanging tag shall be given to one of the residents if the manager cannot be found.~~ If the bill remains unpaid ~~afterwhen~~ the hanging tag is ~~hung~~processed, a charge of twenty dollars (\$20.00) shall be ~~made for hanging the tag, assessed.~~ Two days later shall be the shut-off day. Shut-offs shall be made for all services remaining unpaid two days following the hanging of the tag. A charge of twenty dollars (\$20.00) shall be ~~madeassessed~~ for each service shut off if the bill remains unpaid.

10.2.2.2 RESIDENTIAL SERVICE DELIQUENCY. If a Residential service customer becomes delinquent due to non-payment, Casitas shall send the customer a past due notice. A delinquency percentage equal to ten (10%) of the past due bill shall be assessed to the customer's account. If the customer's billing address is different than the service address, past due notice shall also be sent to the Residential service address, addressed to "Occupant(s)".

Casitas may discontinue Residential service when the account has been delinquent for at least 60 days and after Casitas has complied with all requirements for the discontinuation of Residential water service, as set forth in California Health and Safety Code Sections 116900 et seq., as may be amended.

A shutoff notice hanging tag shall be hung on the door of the service address no less than ten (10) days prior to discontinuation of service. If the bill remains unpaid when the hanging tag is processed, a charge of twenty dollars (\$20.00) shall be assessed. The shutoff hanging tag shall contain information on how to restore Residential service.

Casitas shall provide eligible customers with the opportunity to participate in agreed upon payment plans. If a residential customer meets criteria set forth in California Health and Safety Code Section 116910 (a)(1-3), delinquency charges will be waived no more than once every 12 months. After a Residential service customer enters into an agreed upon payment plan, Casitas may discontinue service if the Residential service customer fails to comply with or pay according to the agreed upon payment for more than 60 days. In such instances, Casitas may discontinue Residential water service no less than five (5) days after placing a shutoff notice hanging tag on the door of the Residential service address. If the bill

remains unpaid when the hanging tag is processed, a charge of twenty dollars (\$20.00) shall be assessed.

Nothing in this Section 10.2 shall limit the ability of Casitas to discontinue or interrupt water service for reasons other than nonpayment of water bills, and the sending of additional notices not set forth above shall not constitute a waiver of Casitas's right to discontinue service as set forth herein.

### 10.2.3 RESTORATION OF WATER SERVICE:

In order to restore water service following ~~turn-a shut~~off for non-payment, the customer shall be required to pay the twenty dollar (\$20.00) turn-on charge in addition to water service charges which have become delinquent pursuant to subsection 10.2.2, "Delinquency", and 10.2.4 "Remedies for Non-Payment Charges". If a residential customer demonstrates household income below two hundred (200) percent of the federal poverty line, the total service fees for restoring service shall not exceed the limit set forth in California Health and Safety Code Section 116914(a)(1), as may be amended.

In the event that payment is by check which is subsequently returned by the bank for any reason, the aforementioned ~~turnshut~~-off charge shall again be added to the customer's account in addition to the returned unpaid check charge provided for in paragraph 10.2.5, "Returned Checks".

~~No service will be turned off on weekends or holidays, or the day preceding said weekend or holiday.~~

10.2.4 REMEDIES FOR NONPAYMENT:~~;~~ The General Manager may institute action in any court of competent jurisdiction, cause the delinquent amount to be added to and become a part of the annual tax levied upon the property in accordance with Section 72094, et seq. of the California Water Code, and/or take any other steps to effect collection for services rendered by Casitas, provided such actions are compliant with California Health and Safety Code Sections 116900 et seq. as may be amended.

10.2.5 RETURNED CHECKS: Should a check be returned by a bank for any reason, the customer shall be charged \$30.00 for each such check returned. Additionally, any customer subject to the returned check charge may be placed on a probationary cash or credit card basis for a period of twelve (12) billing cycles or as determined by the General Manager. Checks will not be accepted from customers that have been placed on a probationary cash or credit card basis until after the conclusion of the probationary period.

4. Section 15.7 of the Casitas Rates and Regulations is hereby amended to read as follows:

### 15.7 APPEALS PROCESS:



15.7.1 CLASSIFICATION APPEALS: Customers denied a request for a Type of Service change may request a review of the request by submitting a written appeal to the designated Water Conservation Supervisor stating the nature of the appeal. The appeal shall be reviewed by the Water Conservation Supervisor and the Principal Civil Engineer and a final recommendation reported to the General Manager. Decision of the General Manager shall be reported to the customer in writing and to the Casitas Board of Directors.

~~15.7.2- ALLOCATION AND CONSERVATION PENALTY APPEALS: Customers who are denied a request for increased allocations may request a review by submitting a written appeal to the designated Water Conservation Supervisor stating the nature of the request. The Water Conservation Supervisor shall review the appeal and related information and prepare a recommendation for the General Manager. The General Manager's decision on the appeal shall be reported to the customer in writing and to the Casitas Board of Directors. Customers who wish to appeal their assigned allocation or a conservation penalty may do so according to the appeal process described in the latest adopted version of the Water Efficiency and Allocation Program.~~

~~15.7.3 RESIDENTIAL SERVICE SHUTOFF APPEALS: Customers receiving Residential service who wish to appeal charges or shutoff pursuant to California Health and Safety Code Sections 116900 et seq. as may be amended, may complete a written appeal form within 45 days of the billing date. The Bill Hearing Officer will review the nature of the appeal and submit their recommendation to the General Manager, or designee, for a final decision that shall be reported to the customer in writing and to the Board of Directors.~~

15.7.34 WATER BILL APPEAL: Customers wishing to appeal a water bill for reasons other than billing errors or a meter malfunction must submit their written appeal to the General Manager or designee, who shall review the nature of the appeal and submit his recommendation to the Casitas Board of Directors for final approval.

15.7.45 BILLING ERRORS: Appeals resulting from billing errors or meter malfunction may be submitted to the Bill Hearing Officer and resolved upon verification of the error.

15.7.56 APPEALS TO BOARD OF DIRECTORS: Nothing in this ordinance shall restrict or prevent any customer from appealing to the Casitas Board of Directors.

Notwithstanding anything else the Casitas Rates and Regulations to the contrary, if an adult at a residence submits an appeal regarding a bill for Residential water service to Casitas or any other administrative or legal body to which such an appeal may be lawfully taken, Casitas shall not discontinue residential service while the appeal is still pending.

# MEMORANDUM

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TO: Board of Directors  
From: Michael L. Flood, General Manager  
RE: **Adopt a Resolution modifying the Rates and Regulations in reference to definitions of customer/District facilities, District liability for planned and unplanned outages, and District liability for maintenance of the District's system.**  
Date: December 23, 2019

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## RECOMMENDATION:

The Board of Directors adopt the resolution.

## BACKGROUND:

The District adopted the latest version of the Rates and Regulations for Water Service in 2009.

Recent construction and maintenance activities have revealed the need for the District to better define which water facilities are owned by the customer and which facilities are owned by the District.

Additionally, recent interactions with customers have revealed the need for the District to better define its liability in reference to various activities related to outages, repairs and maintenance of the District's system and the need for customers to realize they must maintain their water systems.

## DISCUSSION:

Section 5.1 of the Rates and Regulations for Water Service defines what facilities are owned by the District and conversely which are owned by the customer. Current language of this section doesn't definitively define the nature of the customer's facilities. The revised language is meant to remedy that situation.

Section 15.1 of the Rates and Regulations is titled as 'Liability' which is somewhat vague. The revised title is meant to convey that this section speaks to there being no liability on the part of the District in relation to delivery interruptions.

Section 15.2 of the Rates and Regulations attempts to address the lack of liability on the District's part in conjunction with maintenance activities but is also somewhat vague. The revised language not only clears up this situation but also informs customers that they need to maintain their water systems in good working order.

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION XX-XX

A RESOLUTION OF THE CASITAS MUNICIPAL WATER DISTRICT TO MODIFY SECTIONS 5.1, 15.1, and 15.2 OF THE RATES AND REGULATIONS FOR WATER SERVICE

**WHEREAS**, the Casitas Municipal Water District (“Casitas”) desires to provide its customers with a better definition related to customer-owned facilities than currently exists within the Rates and Regulations for Water Service; and

**WHEREAS**, Casitas also desires to provide more clarity to its customers as to the extent of Casitas’ liability related to interruption of delivery; and

**WHEREAS**, Casitas also desires to provide more clarity to its customers as to the extent of Casitas’ liability related to repair and improvement activities conducted on Casitas’ water system.

**WHEREAS**, Casitas also desires to ensure its customers understand that it is the customer’s responsibility to maintain customer-owned facilities in good working order.

**NOW, THEREFORE**, the Board of Directors of the Casitas Municipal Water District resolves as follows:

1. Section 5.1 of the Casitas Rates and Regulations for Water Service is hereby modified to read as follows:

5.1 CASITAS-INSTALLED FACILITIES: Casitas shall retain ownership of all Casitas-installed meters, appurtenances, and connection piping ahead of the meter. The valve on the outlet side of the meter, all piping (either above or below ground), pressure regulators, backflow prevention devices, and any special facilities beyond the meter are considered to be owned by the customer and their proper operation and maintenance are the responsibility of the customer. Casitas regulations relating to assurances regarding proper operation of such special facilities are set forth in Section 19 of “Protection of Public Water Supply.”

2. Section 15.1 of the Casitas Rates and Regulations for Water Service is hereby modified to read as follows:

15.1 NO LIABILITY DUE TO INTERRUPTION OF DELIVERY: Casitas will attempt to deliver to customers a continuous and sufficient supply of water at the meter. Casitas, however, shall not be liable for interruption of service or shortage or insufficiency of supply or for any loss or damage occasioned thereby.

3. Section 15.2 of the Casitas Rates and Regulations for Water Service is hereby modified to read as follows:

15.2 NO LIABILITY DUE TO REPAIRS AND IMPROVEMENTS TO CASITAS

MWD'S SYSTEM: For the purpose of making repairs or installing improvements to the system, Casitas shall have the right to temporarily suspend the delivery of water. Casitas may notify customers in advance of such action, except in cases of emergency. Repairs or improvements may be performed during regular working hours except in the case of emergencies as defined by Casitas. Casitas shall not be liable for any loss or damage occasioned by or the result of repairs or improvements made to Casitas MWD's system. The customer's water system is expected to be of sufficiently maintained condition as to be able to handle the effects of work being completed on Casitas MWD's system.

This resolution shall become effective upon its adoption.

ADOPTED this \_\_\_<sup>th</sup> day of \_\_\_\_\_ 2020.

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

ATTEST:

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

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS

**FROM:** MICHAEL L. FLOOD, GENERAL MANAGER

**SUBJECT:** PROFESSIONAL ENGINEERING SUPPORT SERVICES FOR THE ROBLES  
DIVERSION FISH SCREEN IMPROVEMENTS PROTOTYPE  
CONSTRUCTION AND TESTING

**DATE:** 01/08/20

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**RECOMMENDATION:**

The Board of Directors authorize the General Manager issue a Task Order to MKN & Associates, Inc. (MKN) for professional engineering support services for the Robles Diversion Fish Screen Improvements Prototype in an amount not to exceed \$144,414.00.

**BACKGROUND AND DISCUSSION:**

Casitas operates the Robles Diversion Dam on the Ventura River, including the Fish Passage and Screen. The Fish Passage and Screen were installed in 2003. The wedge-wire fish screens are cleaned using a traveling brush system, which has experience numerous mechanical failures and hampered diversions to the Robles Canal.

The District engaged MKN in November 2018 to evaluate alternatives to replace the fish screens so the full diversion can be achieved across the greatest range of flows. Prior to full-scale replacement, several alternatives were recommended for prototype testing. MKN has prepared details and drawings for several prototype systems to be tested including: minor modifications to the existing screen system, installation of two horizontal wedge wire screens, a double brush arm assembly, and screen backspray system. The District requested a proposal from MKN to support the installation and testing of these systems. The scope of services includes:

- Project management, meetings, and QA/QC
- Engineering services during construction and startup
- Support during prototype evaluation
- Preparation of Prototype Evaluation Report

The Prototype Evaluation Report will be submitted to the US Bureau of Reclamation and National Marine Fisheries Service for review upon completion of the prototype testing.

**BUDGET IMPACT:**

The budget for fiscal year 2019-20 includes \$250,000 for the project.

Attachments: MKN & Associates Proposal to Support the Construction of Robles Diversion Fish Screen Improvements Prototype Test Apparatus dated December 5, 2019



MKN & Associates, Inc.  
PO Box 1604  
Arroyo Grande, CA 93421  
805-904-6530

December 5, 2019

Julia Aranda, PE  
Engineering Manager  
Casitas Municipal Water District  
1055 Ventura Ave.  
Oak View, CA 93022

**SUBJECT: Proposal to Support the Construction of Prototype Test Apparatus  
Robles Diversion Fish Screen Improvements**

Dear Julia,

Thank you for the opportunity to continue working with Casitas Municipal Water District (“District”) on this critical water supply project. We are excited to move into the prototype evaluation phase in anticipation of designing long-term improvements to increase diversion flows.

#### **PROJECT UNDERSTANDING**

As requested, this proposal provides a scope of work, cost estimate, and proposed schedule to observe and provide design input during prototype construction and startup, and to provide the District a report summarizing the performance of the prototype screen improvements. The work described in this proposal represents the next steps in evaluating screen cleaning improvements as identified in the Robles Diversion Fish Screen Prototype Evaluation Plan (“Evaluation Plan”, August 2019).

The Evaluation Plan recommended prototype development and testing of two improvement alternatives during the 2019/2020 diversion season:

- Alternative 1- Improvements to the existing screen cleaning mechanism; and
- Alternative 2- Installation of a Backspray System

The District intends to prototype both alternatives to evaluate their impact on cleaning effectiveness. It is our understanding that Alternative 1 will be implemented by District staff with some fabrication by contractors and Alternative 2 will be constructed and installed by contractors. Components of the prototype apparatus are identified on Figure 1.

It is our understanding the prototype apparatus for each alternative will be developed as follows:

- Both sides of the screen system will be upgraded with the minor modifications intended to reduce slippage and sheave wear (new sheave, cable tensioner, turnbuckles, cable supports, etc.) District staff will perform this work.

- East side: Two trolleys will be in operation, each with a single brush arm. One trolley will have the existing, unmodified brush arm and the second trolley will have a single brush arm modified to accept both coarse and fine bristles, i.e. four sets of bristles on a single brush arm instead of two sets of bristles.
- West side: Two trolleys will be installed, each with a double brush arm. This side will also have a fixed backspray system located behind two screen panels. Testing in the dry season to compare the load and potential sheave wear of one versus two brush arms may affect this assumption.
- Both sides: One screen panel (6 feet long) will be rotated so that the wedgewire is horizontally aligned.

## **SUMMARY OF PROPOSED SERVICES**

The District is moving forward with implementation of the proposed improvement alternatives. Engineering services will be required during construction, startup, and monitoring of the prototype systems and for completion of a report summarizing performance of the prototype apparatus (Prototype Performance Report).

The District intends to enhance remote monitoring and control capabilities through the District's SCADA system. Design and specifications associated with remote monitoring and control will be addressed separately.

The effectiveness of the prototype systems will be observed and recorded by District staff in accordance with the Evaluation Plan. Summaries and conclusions from these observations will be documented within the Prototype Performance Report by the Project Team.

The general structure of the team and respective roles assigned for the work will be similar to Evaluation Plan development. MKN will provide project management, local client and supplier/contractor coordination, meeting participation including preparation of meeting agendas and minutes, part time observation and technical assistance during construction and startup, observation and engineering support during the testing period, and production of the Prototype Performance Report. In general, Alden will provide construction and monitoring support for testing apparatus and contribute to the Prototype Performance Report.

## **SCOPE OF WORK**

### **Task Group 100 – Project Management, Meetings, and QA/QC.**

Project Management – MKN will monitor budget and schedule, coordinate with internal team members, and provide communication on a regular basis to the District regarding project status. MKN will provide a monthly progress report and invoice. Any potential changes to project scope or schedule will be promptly conveyed to the District's project manager.

Meetings – MKN anticipates the following meetings:



Kickoff Meeting: The kickoff meeting is intended to meet the following objectives:

- a) Confirm mutual understanding of the project goals, scope of work, schedule, and expectations;
- b) Receive an update from the District on any feedback or updates related to permitting or regulatory agency review; and
- c) Identify “gaps” or work efforts needed to fully implement the Evaluation Plan.

Progress Meetings/Workshops: It is anticipated that three (3) progress meetings/workshops (in addition to the field visits specified in Task Groups 200 through 400) will occur at the following milestones:

- 1) After Phase 1 (“dry period testing”) of the prototype evaluation period to discuss observed performance;
- 2) After Phase 2 (“diversion period testing”) of the prototype evaluation period to discuss observed performance; and
- 3) After submittal of the draft summary report

QA/QC – A senior MKN staff member will review deliverables including the Prototype Performance Report prior to submittal to District.

Assumptions:

- MKN staff will attend the Kickoff Meeting and Progress Meetings 1, 2, and 3 at the District office. Alden staff will participate in the Kickoff Meeting and Progress Meetings 1 and 3 via teleconference. Alden staff will attend Progress Meeting 2 in person.
- PowerPoint presentations are not required for any of the meetings.

### **Task Group 200 – Engineering Services During Construction and Startup**

MKN/Alden will provide engineering services during the construction and installation phase of the project. This task will include the following:

Prototype Evaluation Plan Modifications – The Project Team will be available to modify log sheets or the Evaluation Plan as needed and as directed by District staff. An allowance of 24 hours is included.

Construction Meetings – Project Team engineers will attend construction meetings, as needed, to review project elements with the District and Contractors. An allowance of 24 hours is included.

Submittal Review – MKN will review proposed equipment, piping, and associated appurtenances to be used for the prototype alternatives. The submittal will be reviewed with respect to the intended purpose and functionality within the system. An allowance of 40 hours is included.

Construction Observation – For budgetary purposes, this proposal assumes that MKN will have an onsite observer at the project site approximately 8 hours per week (assuming a four-week construction duration) including additional time for documentation, for a total of 36 hours.

MKN will monitor the quality and progress of the work and will provide communication between the District/Contractor and design engineer to implement revisions to the prototype system if required. Copies of significant photographs of construction activities will be provided to the District.

Requests for Information (RFIs) – The Project Team has included an allowance of up to 20 hours to address Requests for Information (RFIs). RFIs may come from the District or outside fabricators and contractors.

Startup Support - One Alden and one MKN design engineer will be on site for up to 24 hours to assist with the initial start-up of the prototype test apparatus. During this time, the engineer may recommend initial refinements that will improve the performance of the facility or ease of prototype testing.

### **Task Group 300 – Support during Prototype Evaluation**

This task group includes:

- one, two-day site visit for testing minor modifications in the dry season;
- up to ten, one-day site visits during the 2020 diversion season;
- and an allowance of up to 12, one-hour phone calls with District staff to discuss their observations and address questions on an ongoing basis.

During the site visits the Project Team will observe the performance of the different alternatives, address questions from District engineers and operators, and collaborate with District staff on possible refinements to improve operation or test methods.

### **Task Group 400 – Prototype Performance Report**

The Report will describe the prototype test objectives, apparatus design, observations during testing and recommendations for next steps. The design drawings will be updated to reflect successful modifications made during the testing process and will be included with the report. The District will be primarily responsible for conducting the prototype tests and associated data collection; the District's observations and/or data will be requested for inclusion in the report.

The performance of the installed prototype systems will be evaluated as outlined in the Evaluation Plan. As described in this report tests will be conducted in two Phases (dry season testing and diversion flows). Test records from both phases will be reviewed to determine prototype effectiveness on the screen. It is assumed the District will utilize sample log sheets (or similar) for recording performance parameters. Results of the testing will be summarized and a recommendation for permanent modifications to the system will be provided.

A draft report will be provided to the District for review and comment prior to creating a final report.

### **FEE**

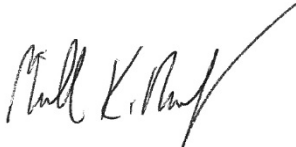
The attached spreadsheet includes a detailed breakdown of manhours for each task identified above. Terms and conditions are addressed in the agreement between the District and MKN.

**SCHEDULE**

The Project Team anticipates all work, including the Prototype Performance Report will be completed by July 31, 2019. The following schedule includes our assumptions for the testing phase and completion of the final report. A more detailed schedule will be developed after the construction schedule is confirmed by the contractors.

<b>Task</b>	<b>Schedule</b>
Construction Contract Authorization and Submittal Review	December 13 – December 27, 2019
Prototype Apparati Installation and Operation	December 27, 2019 – May 31, 2020
Draft Prototype Performance Report	June 1 - July 15, 2020
District Review	July 15 – July 30, 2020
Final Prototype Performance Report	July 31 – August 14, 2020

Sincerely,



Michael K. Nunley, PE  
President/CEO

Attachments: Budget Table

Robles Diversion Fish Screens - Prototype Evaluation Phase

	Project Director	Senior Project Engineer	Assistant Engineer	Drafter	Administrative Assistant	Total Hours (MKN)	Subtotal Labor (MKN)	ODCs (MKN)	Alden (Subconsultant)	Total Cost
<b>Task Group 100 Project Management, Meetings, and QA/QC</b>										
Project Management	12					12	\$ 2,400	\$ 200	\$ 4,070	\$ 6,670
Kickoff Meeting	8		8			16	\$ 2,480	\$ 200	\$ 1,100	\$ 3,780
Progress Review Meetings/ Workshops (3)	12	16	16			44	\$ 6,960	\$ 800	\$ 6,270	\$ 14,030
QA/QC	16					16	\$ 3,200	\$ 96	\$ 4,180	\$ 7,476
<b>Subtotal</b>	<b>48</b>	<b>16</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>88</b>	<b>\$ 15,040</b>	<b>\$ 1,296</b>	<b>\$ 15,620</b>	<b>\$ 31,956</b>
<b>Task Group 200 Engineering Services During Construction</b>										
Modify Test Plan	3		3			6	\$ 930	\$ 328	\$ 3,630	\$ 4,888
Construction Meetings		16				16	\$ 2,800	\$ 384	\$ 1,540	\$ 4,724
Submittal Review		22				22	\$ 3,850	\$ 116	\$ 3,300	\$ 7,266
Construction Observation		18	18			36	\$ 5,130	\$ 954	\$ -	\$ 6,084
RFIs		8				8	\$ 1,400	\$ 42	\$ 2,420	\$ 3,862
Startup Support		24				24	\$ 4,200	\$ 426	\$ 8,030	\$ 12,656
<b>Subtotal</b>	<b>3</b>	<b>88</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>112</b>	<b>\$ 18,310</b>	<b>\$ 2,249</b>	<b>\$ 18,920</b>	<b>\$ 39,479</b>
<b>Task Group 300 Support During Prototype Testing</b>										
Prototype Evaluation Support	8	60	60			128	\$ 18,700	\$ 1,200	\$ 26,950	\$ 46,850
<b>Subtotal</b>	<b>8</b>	<b>60</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>128</b>	<b>\$ 18,700</b>	<b>\$ 1,200</b>	<b>\$ 26,950</b>	<b>\$ 46,850</b>
<b>Task Group 400 Prototype Performance Report</b>										
Draft Performance Report	8	24	40	8	8	88	\$ 11,752	\$ 353	\$ 6,490	\$ 18,595
Final Performance Report	8	8	16	2	4	38	\$ 5,286	\$ 159	\$ 2,090	\$ 7,535
<b>Subtotal</b>	<b>16</b>	<b>32</b>	<b>56</b>	<b>10</b>	<b>12</b>	<b>126</b>	<b>\$ 17,038</b>	<b>\$ 511</b>	<b>\$ 8,580</b>	<b>\$ 26,129</b>
<b>TOTAL BUDGET</b>	<b>75</b>	<b>196</b>	<b>161</b>	<b>10</b>	<b>12</b>	<b>454</b>	<b>\$ 69,088</b>	<b>\$ 5,256</b>	<b>\$ 70,070</b>	<b>\$ 144,414</b>

Billing Rates	\$/hr
Project Director	200
Senior Project Engineer	175
Project Engineer	152
Water Resource Planner	142
Assistant Engineer	110
Drafter	125
Administrative Assistant	69

Mileage to be reimbursed at IRS rate



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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS

**FROM:** MICHAEL L. FLOOD, GENERAL MANAGER

**SUBJECT:** ENGINEERING DESIGN SERVICES FOR MUTUAL WELL #7 WELL EQUIPPING AND SITE WORK AND SAN ANTONIO WELL #4 WELL EQUIPPING

**DATE:** 1/8/20

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**RECOMMENDATION:**

Approve and authorize the General Manager to issue a Task Order for professional engineering services to Michael K Nunley & Associates, Inc. (MKN) for the Mutual Well #7 Well Equipping and Site Work Design in the amount not to exceed \$112,589.

**BACKGROUND AND DISCUSSION:**

The District has a wellfield located on Grand Avenue, adjacent to San Antonio Creek, which provides groundwater to the residents of the Ojai. Production of the wellfield has diminished as the existing wells have aged. To restore previous water production rates a new well will be drilled at the Mutual Wellfield. The well drilling project (Mutual Well #7 Well Drilling, Specification No. 19-427) is currently out to bid.

MKN will design the well equipment, piping, mechanical and electrical equipment, and site work to outfit the newly drilled well based on the findings from the well drilling contract.

The District has also rehabilitated the existing San Antonio Well #4 and requires design services for proper sizing of the pump and motor based on the well development testing that occurred in December 2019 by General Pump Company.

Their scope of work for design includes:

- Project management and meetings
- Preliminary engineering
- 90% Design
- Final Design

At the District's request, MKN submitted a proposal to provide consultant services in the amount not to exceed \$112,589.

**BUDGET IMPACT:**

The work is included in the FY 2019-20 budget for the Mutual Replacement Well.

Attachment: Proposal from MKN dated January 2, 2020



January 2, 2020

Virgil Clary, PE  
Casitas Municipal Water District  
1055 Ventura Avenue  
Oak View, CA 93022

**RE: Mutual Well #7 Design and San Antonio Well #4 Upgrades Proposal**

Dear Virgil,

Michael K. Nunley & Associates, Inc., (MKN) is pleased to submit this proposal for a preliminary design report and design engineering services for the Mutual Well #7 and San Antonio Well #4 Upgrades Project. This proposal includes the scope of work, budget and anticipated schedule for this project.

**PROJECT UNDERSTANDING**

The Casitas Municipal Water District (District) has stated a goal of increasing the combined capacity of the Ojai Wellfield by a minimum of 25 percent. To accomplish this, the District intends to complete a full rehabilitation of San Antonio Well #4, and to construct a new well (Mutual Well #7) on the west side of San Antonio Creek.

The proposed Mutual Well #7 is to be located on the mutual well field site 50' south of the discharge pond. Pueblo Water Resources, Inc. (Pueblo) has provided a well design, and MNS Engineers has designed and sized the combined discharge pipe that currently ends at Mutual Well #6. MKN will be responsible for the design of connections to the existing discharge pipe, the well pump, electrical facilities, and specifying requirements for integration into the existing SCADA system.

San Antonio Well #4 is an existing well located east of the San Antonio Creek and south of Grand Avenue. The well was drilled in 2005. The well was acquired by the District in 2017 from Golden State Water Company's Ojai water system, and has gone through multiple repairs in the last 14 years. In 2009 the well was chemically treated and a new submersible pump with a shroud was installed. The pump is currently set at a depth of approximately 615 feet. Casitas would like to replace the existing submersible pump and optimize production and efficiency at this well. On December 2<sup>nd</sup> Pueblo conducted well performance and hydrogeologic testing. The recommendations from this testing and the District's pumping requirements will serve as the design criteria for the new facilities.

**SCOPE OF WORK**

**Task Group 100 – Project Management, Meetings, and QA/QC**

MKN will plan and attend a kickoff meeting with District Staff to review project scope, schedule, deliverables, known utility conflicts, easements, and construction and operational concerns. A site

walk will be attended by the project team to identify specific concerns prior to the initiation of work. Meeting notes will be prepared and provided to the District to document issues and action items.

MKN will perform quality control reviews of all deliverables prior to submitting to the District. A Senior Engineer or Principal Engineer who is not involved in the day-to-day effort will perform an independent review of the project.

### **Task Group 200 – Preliminary Engineering**

MKN will review and summarize work previously completed for this project in a preliminary design report (PDR), in addition to the conceptual design of the new project components. It is assumed that the District will provide MKN with pump setting depth recommendations, well safe yield, target flowrates, and a narrative on the preferred operational strategy of the wells. To complete the hydraulic analysis and pump selection, it is assumed that the District will provide record information on adjacent well pumps and piping, pump operating points, and downstream facilities.

Prior to development of the PDR, MKN will prepare a technical specification identifying the requirements for a new submersible pump for San Antonio Well #4. It is our understanding that the District will provide the specification to a Contractor to procure and install the new well pump. MKN will coordinate with IRJ Engineers to review the pump specification with respect to the suitability and capacity of the existing electrical infrastructure and to coordinate with potential modifications such as the future addition of a variable frequency drive (VFD) in order to maximize the range of flows from San Antonio Well #4.

Mutual Well #7, once constructed, will share the same transmission pipeline as San Antonio Well #4. It is not yet known what the recommended pumping rate of Mutual Well #7 will be. A Wellfield Interference Assessment was performed by Pueblo Water Resources (2018), but it does not directly address the potential for interaction between San Antonio Well #4 and future Mutual Well #7. Accordingly, based on our conversations with District staff, it is understood that the pumping rate for Mutual Well #7 will need to be coordinated with the pre-selected pump for San Antonio Well #4. MKN will discuss this with the District's hydrogeologist so that their recommendations integrate the conjunctive use of the wells.

Upon completion of the pump specification, MKN will develop the PDR. The PDR will address the following elements:

#### **Mutual Well #7**

- System hydraulics and approximately 300-foot connection with Mutual Well #6 discharge pipe
- Well pedestal design by SSG
- Site grading and access route design
- Electrical assessment and feasibility completed by IRJ Engineers. Backup power will not be evaluated at this time.
- Well facility layout and connection points
- Material selection and sizing for pipelines to connection point and adjacent pond
- Preliminary pump and motor selection
- Facility appurtenances including valves, mechanical equipment, and special fittings
- Construction constraints including site access and laydown area

- Instrumentation and controls summary and recommendations including PLC completed by MSO Technologies, Inc.
- Cost opinion
- Schedule and recommendations for implementation

#### **San Antonio Well #4**

- Summary of electrical assessment and feasibility completed by IRJ Engineers. Backup power will not be evaluated at this time.
- System hydraulics based on the pump selected prior to the PDR
- General recommendations for wellhead improvements

Preliminary construction drawings of wellhead improvements (30%) will be developed as part of the PDR. It is anticipated that a piping plan will be developed as part of this task. The preliminary drawings will be prepared as 11-inch x 17-inch sheets.

MKN will meet with the District and receive one round of consolidated draft PDR review comments for incorporation into the final report. Review comments will be addressed, and the PDR will be finalized and provided to the District.

#### **Task Group 300 – Construction Documents**

MKN will prepare construction plans and specifications and provide two (2) progress submittals (90% and Final). It is assumed that the District will provide front-end documents to MKN for modification and inclusion into the bid package and that MKN will prepare technical specifications in CSI format. Plans will be prepared in AutoCAD. The District will review the contents of each submittal and provide comments for incorporation into the subsequent submittal. An opinion of probable construction costs will be prepared to accompany each submittal.

#### **Task 301- 90% Design**

Submittal will include the following items (electronic copy in PDF format):

- Draft half-size (11" x 17") drawings including civil, electrical and SCADA
- Draft front-end documents (Division 00 provided by District)
- Draft technical specifications (Divisions 02 to 43)
- Draft opinion of probable construction costs

#### **Task 302- 100% Design**

Submittal will include the following items (electronic copies in PDF, MS Word, and AutoCAD formats)

- Final half-size (11" x 17") drawings civil, electrical and SCADA
- Final full-size (22" x 34") drawings civil, electrical and SCADA
- Completed front-end documents (Division 00 provided by District)
- Final technical specifications (Divisions 02 to 43)
- Final opinion of probable construction cost
- Final design will be stamped and signed by a Professional Engineer registered in the state of California



**ASSUMPTIONS:**

- Bidding phase services and construction phase services will be provided under a separate contract
- Electrical plans and specifications for a new VFD for San Antonio Well #4 are included in our scope of work. No other improvements to San Antonio Well #4 are included. It is assumed that design of other improvements to the existing facility will be by others.
- SCADA assessment and SCADA construction documents are for Mutual Well #7 only.
- MKN shall be entitled to rely reasonably upon the accuracy of data and information provided by or through the District and will use good professional judgment in reviewing and evaluating such information. If MKN identifies any error or inaccuracy in data or information provided by or through the District or determines that additional data or information is needed to perform the services, MKN shall promptly notify the District in writing.
- Target pumping rates will be assumed for San Antonio Well #4. These assumed rates will be factored in when selecting pump and motor for Mutual Well #7
- Interference or drawdown tests will not be conducted between San Antonio Well #4 and Mutual Well #7
- For budgeting purposes, we have assumed that the replacement pumps will be 100 Hp or less. If larger pumps are selected, MKN will submit a budget revision request for the additional services associated with design of larger pumping and electrical infrastructure.
- Survey is not anticipated in this project; however, MKN will notify the District if MKN feels it is necessary for completing the design. MKN will use google earth imagery as the base map for plans.
- The District will prepare Up-Front documents
- The District will solicit bids, contract, and select contractor for the well work
- Environmental permitting or review is not included in MKN's Scope of Work

**FEE AND SCHEDULE**

The anticipated project schedule is summarized in the table below. It assumes a District review period of two weeks between the draft and final submittal.

Kickoff Meeting and Site Visit	1 week after Notice to Proceed	Anticipated Date January 13, 2020
San Antonio Pump and Motor Selection	2 weeks after receiving test results from Pueblo (January 3 <sup>rd</sup> )	Anticipated Date January 17, 2020
Preliminary Engineering	6 weeks after kick-off meeting	Anticipated Date February 28, 2020
90% Design	8 weeks after review comments received	Anticipated Date May 8, 2020
Final Design	2 weeks after review comments received	Anticipated Date June 5, 2020
Bid Opening		June 19, 2020
Award Project		June 24, 2020

MKN proposes to complete this project on a time and materials basis, with a total budget that will not be exceeded without written authorization from the District. The budget is summarized below, and a detailed breakdown is provided in the attached spreadsheet.

<b>Project Task</b>	<b>Budget</b>
Task Group 100 – Project Management, Meetings, and QA/QC	\$7,389
Task Group 200 – Preliminary Engineering	\$38,119
Task Group 300 – Final Design	\$67,082
<b>Total Budget</b>	<b>\$112,589</b>

Thank you for providing Michael K. Nunley and Associates with the opportunity to provide professional engineering services for your project. If you have any questions regarding this proposal, please contact us.

Sincerely,

A handwritten signature in cursive script that reads "Rebecca Alonge".

Rebecca Alonge, PE  
Senior Engineer

Attachments:

Budget Worksheet

MSO Proposal

IRJ Proposal

**Casitas Municipal Water District - Well Proposal**

	Operations Manager/Project Director	Principal Engineer	Senior Engineer	Assistant Engineer II	Drafting	Administrative Assistant	Total Hours	ODCs	Subconsultant (SSG)	Subconsultant (MSO)	Subconsultant (IRJ)	Total MKN Labor	Total Cost
<b>TASK GROUP 100 - PRELIMINARY ENGINEERING</b>													
Project Kickoff and Site Walk		2	2				4	\$ 322				\$ 720	\$ 1,042
Information Review			4	8			12	\$ 52				\$ 1,740	\$ 1,792
Quality Assurance	12						12	\$ 72				\$ 2,400	\$ 2,472
Progress Meetings (2 total)		4	4				8	\$ 643				\$ 1,440	\$ 2,083
<b>Subtotal</b>	<b>12</b>	<b>6</b>	<b>10</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>\$ 1,089</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,300</b>	<b>\$ 7,389</b>
<b>TASK GROUP 200 - PRELIMINARY DESIGN REPORT &amp; 30% PLANS</b>													
Hydraulic Calculations		2	8	2			12	\$ 61				\$ 2,030	\$ 2,091
Pump Selection		4	6	6			16	\$ 77				\$ 2,570	\$ 2,647
Electrical Evaluation		2					2	\$ 11			\$ 6,545	\$ 370	\$ 6,926
SCADA evaluation		4					4	\$ 22		\$ 3,388		\$ 740	\$ 4,150
Draft Preliminary Cost Opinion		1	4	4			9	\$ 42				\$ 1,405	\$ 1,447
30% Design Plans		1	12	12	16		41	\$ 162	\$ 3,000			\$ 5,397	\$ 8,559
Draft Preliminary Design Report		4	12	16			32	\$ 148				\$ 4,920	\$ 5,068
Final Preliminary Design Report		4	8	8			20	\$ 95				\$ 3,180	\$ 3,275
Preliminary Cost Opinion			4	2			6	\$ 29				\$ 960	\$ 989
San Antonio Well #4 Pump and Motor Selection		8	8				16	\$ 86				\$ 2,880	\$ 2,966
<b>Subtotal</b>	<b>0</b>	<b>30</b>	<b>62</b>	<b>50</b>	<b>16</b>	<b>0</b>	<b>158</b>	<b>\$ 734</b>	<b>\$ 3,000</b>	<b>\$ 3,388</b>	<b>\$ 6,545</b>	<b>\$ 24,452</b>	<b>\$ 38,119</b>
<b>TASK GROUP 300 - CONSTRUCTION DOCUMENTS</b>													
<b>Task 301- Well Rehabilitation Bid Package 90%</b>													
Prepare 90% Well Rehabilitation Bid Documents		12	32	24	24	1	93	\$ 400		\$ 11,400	\$ 13,090	\$ 13,328	\$ 38,218
<b>Task 302- Well Rehabilitation Bid Package- Final</b>													
Prepare Final Well Rehabilitation Bid Documents		1	4	8	4	1	18		\$ 2,000	\$ 11,400	\$ 13,090	\$ 2,373	\$ 28,863
<b>Subtotal</b>	<b>0</b>	<b>13</b>	<b>36</b>	<b>32</b>	<b>28</b>	<b>2</b>	<b>111</b>	<b>\$ 400</b>	<b>\$ 2,000</b>	<b>\$ 22,801</b>	<b>\$ 26,180</b>	<b>\$ 15,701</b>	<b>\$ 67,082</b>
<b>TOTAL BUDGET</b>	<b>12</b>	<b>49</b>	<b>108</b>	<b>90</b>	<b>44</b>	<b>2</b>	<b>305</b>	<b>\$ 2,222</b>	<b>\$ 5,000</b>	<b>\$ 26,189</b>	<b>\$ 32,725</b>	<b>\$ 46,453</b>	<b>\$ 112,589</b>

Billing Rates	\$/hr
Operations Manager/Project Director	200
Principal Engineer	185
Senior Engineer	175
Water Resources Planner	142
Assistant Engineer II	130
Drafting	97
Administrative Assistant	60

Mileage to be reimbursed at IRS rate



November 22, 2019

Becca Alonge  
MKN and Associates  
530 Paulding Circle, Suite B  
Arroyo Grande, CA 93420

**REF: Casitas Municipal Water District – Mutual Well No. 7 Project**

Dear Becca,

MSO Technologies is pleased to offer our design and consulting services for the Mutual Well No.7 Project for Casitas Municipal Water District. The project is for installation of a new well in the well field near the San Antonio Creek near Ojai, California. MSO scope will be limited to development of the controls and instrumentation for the new well equipment in the preliminary and final design phases of the project.

MSO's first task will be to design content for the preliminary design report for the instrumentation and control functions section of the report. This section will highlight the required instrumentation and control equipment to perform the desired control functions at the well site in the form of an operation narrative and process and instrumentation diagram. This will also include engineering cost estimates for the control equipment, instrumentation, and installation labor.

MSO's second task will be development of detailed design drawings and specifications for the instrumentation and control equipment. MSO will work with MKN to prepare detailed design drawings for inclusion with the civil and electrical drawing package. MSO will develop site specific specifications for the control and instrumentation equipment. MSO will attend up to four design review meetings and site visits with team engineers and CMWD, and attend site meetings and job walks.

Our cost estimate for this scope is shown on the next page. Proposal is valid for thirty days from date shown above.

Becca Alonge  
MKN and Associates  
Casitas Municipal Water District – Mutual Well No.7 Project

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<b>Item</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Extended</b>
1	Preliminary design report controls section	20	\$154	\$3,080
2	Detailed design drawings for instruments and control equipment	80	\$154	\$12,320
3	Equipment specifications and cost estimate	40	\$154	\$6,160
4	Attend up to four design review meetings	12	\$154	\$1,848
5	Expenses, mileage, consumables	2	\$200	\$ 400
			<b>Total</b>	<b>\$23,808</b>

If there are any questions, please call me or David Patrick at (805) 379-8668 extension 1002 or 1001 respectively.

Sincerely,

**MSO** Technologies



Lloyd Trick, PE.



# IRJ ENGINEERS INC.

MECHANICAL & ELECTRICAL ENGINEERS

4517 MARKET STREET, SUITE 1B VENTURA, CALIFORNIA 93003-7841  
TELE (805) 642-2355

OFFICERS

JACK V. IVERS, P.E.

STEVEN ROMOFSKY, P.E.

JILL E. JOHNSON, P.E.

December 17, 2019

Ms. Becca Alonge  
Michael K. Nunley & Associates, Inc.  
56 East Main Street, Suite 104  
Ventura, California 93001

Re: Casitas Municipal Water District (Casitas MWD)  
Mutual #7 & San Antonio #4 Well Equipping  
Proposal

Dear Ms. Alonge:

We propose to render professional Electrical Consulting Engineering services in connection with the Casitas MWD/Mutual #7 & San Antonio #4 Well Equipping project. You are expected to furnish us with full information as to your requirements for this project and also to make available all pertinent existing data. If the project continues for more than one year because of reasons beyond our control, our compensation will be subject to an equitable adjustment.

This proposal remains open for acceptance until January 17, 2019.

Our Basic Services will consist of performing an engineering evaluation and preparing Construction Documents for this project. This project is described in your email dated 11/19/19, 12/6/19, and 12/12/19 and is further described in this proposal. Our scope of work is as set forth below:

- I. The existing record drawings, furnished by Casitas MWD, will serve as our reference for existing conditions. We will perform one site visit to verify the existing conditions match the record drawings.
- II. We will perform an engineering evaluation and provide you with electrical comments for inclusion in the preliminary design report (PDR). The evaluation will include a meeting at the site for observation of the existing conditions. The following items will be included in the evaluation:
  - A. Review of each of the two existing electrical services and their adequacy to accommodate the new loads.
  - B. Motor control including variable frequency drives to be specified.
  - C. Review of the existing generator at San Antonio and its adequacy for modified pump load.
  - D. Site lighting modifications and additions.
- III. We will prepare Construction Documents consisting of drawings and specifications that reflect the following work:
  - A. Demolition plan to minimize disruptions to the existing site water services.
  - B. Modifications to the existing service equipment to accommodate the new loads.

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Ms. Becca Alonge  
December 17, 2019  
Page 2

Casitas MWD  
Mutual #7 & San Antonio #4 Well Equipping

- C. New VFD's and harmonic mitigation equipment in stand-alone enclosures. The equipment for San Antonio #4 will be located adjacent to the well. The equipment for Mutual #7 will be located based on the recommendations in the VFD feasibility study that is being prepared separately.
  - D. Motor control diagrams and SCADA interface diagrams for each well.
  - E. Feeder and branch-circuit conductors to equipment requiring electrical power.
  - F. Control wiring for instruments specified by others.
  - G. Site security lighting controlled by photo/motion sensor.
  - H. Opinions of probable electrical construction costs for the equipment we specify.
- IV. We will assist you in consultations with appropriate authorities and provide technical criteria, written descriptions, and design data for your use in filing applications for permits with or obtaining approvals of such governmental authorities having jurisdiction to review or approve the final design of this project.

This proposal is based on the following assumptions and requirements:

- I. Casitas MWD has kept accurate and up-to-date record documents, which include additions and deletions for the existing electrical systems. If the record documents are inaccurate or incomplete, and additional work is required to make measured drawings of or to investigate existing conditions that do not match the record documents, we will inform you and request a modification to this agreement. Where concealed conditions prevent determining the accuracy of the record documents we will rely on the record documents. The construction documents we prepare involving concealed conditions will require the Contractor to verify the routing and arrangement of the existing systems and to include all costs for modifications and additions to these existing systems to allow for the installation of the new work. In addition, when the record documents do not reflect the installed conditions, we will require the assistance of Casitas MWD to identify the branch connections and connected loads.
- II. Preparation of the general conditions portion of the specifications, coordination of the bidding, contractor selection, and reproduction of the construction documents will be performed by others.
- III. The final selected size for each well pump motor will not exceed 100 horsepower.
- IV. Structural design of equipment foundations, supports, and attachments will be performed by others and coordinated through your office. We will provide you with the pertinent information on the equipment we specify to accomplish this task.
- V. We will require a complete set of record drawings for the existing electrical service/distribution installation at each site and the installation of San Antonio #4 for our use and retention. We will also require drawings, in AutoCAD compatible format, showing the site plan with existing conditions and the proposed location for the new pump motors.
- VI. Design of modifications to the existing SCADA system will be performed by others.
- VII. One set of construction documents will be prepared to encompass the work for both wells.



Ms. Becca Alonge  
December 17, 2019  
Page 3

Casitas MWD  
Mutual #7 & San Antonio #4 Well Equipping

It is necessary that you advise us in writing at an early date if there are budgetary limitations for Total Project Costs or Construction Cost. Such limitations must be acceptable to us. We will endeavor to work within those accepted limitations. We do not guarantee that our opinions regarding construction cost will not differ from negotiated prices or bids. We recommend that an independent cost estimator be employed if you require greater assurance as to probable Construction Cost or if Casitas MWD requires detailed material and labor estimates.

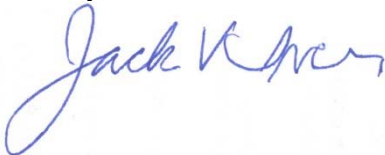
You will pay us for our Basic Services on an hourly basis per the enclosed rate schedule with a not-to-exceed fee of \$29,750.00. This includes \$5,950.00 for the preliminary design report phase and \$23,800.00 for the construction document phase. We will invoice you monthly. If the scope of work is modified from that stated herein, we reserve the right to renegotiate this agreement.

Services beyond this scope of work are Additional Services and will be charged on an hourly basis per the enclosed rate schedule. Invoices for Additional Services will include number of hours spent and employee classification. Any Additional Services will be agreed to in writing between the parties prior to the commencement of the additional work. We will submit a proposal to you for Bidding and Construction Support after approval of the design by the Authority Having Jurisdiction.

We would expect to start our services promptly after receipt of an executed agreement. We expect to have comments for the preliminary design report ready for your review approximately three weeks after our initial site visit. We will endeavor to complete the construction document submittal, ready for agency review, within the project schedule that is developed, pending receipt of CAD drawings showing the proposed well pump locations and site plan. If this proposal is acceptable, please provide an agreement for our review.

Thank you for the opportunity to submit this proposal. We look forward to working with you. Please call if you have questions.

Sincerely,



Jack V. Ivers, E12522  
President

Encl: Rate Schedule 1710

**IRJ Engineers, Inc.  
Rate Schedule 1710**

Casitas Municipal Water District  
Mutual #7 & San Antonio #4 Well Equipping  
December 17, 2019

The hourly rate schedule is listed below.

Principals	\$160.00 per hour
Professional Engineers	\$135.00 per hour
Senior Engineering Designers	\$100.00 per hour
Engineering Designers/CAD Drafters	\$ 85.00 per hour
Clerical Staff	\$ 60.00 per hour

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** MICHAEL L. FLOOD, GENERAL MANAGER  
**SUBJECT:** AWARD OF CONTRACT FOR MUTUAL WELLFIELD BUILDING IMPROVEMENTS, SPECIFICATION NO. IFB139  
**DATE:** 1/8/2020

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**RECOMMENDATION:**

The Board of Directors award the contract for Mutual Wellfield Building Improvements (Specification No. IFB139) submitted through the Sourcewell ezIQC process to MDJ Management in the amount of \$32,633.12.

**BACKGROUND:**

The District acquired the Mutual Wellfield from Golden State Water Company in July 2017. This facility supplies water to customers in Ojai. The existing Mutual Wellfield building is in poor condition and requires substantial improvement to keep the equipment and material housed within protected from the elements. The proposed work corrects security and building opening issues.

Casitas is a member of Sourcewell, a public agency dedicated to serving education and government entities with solutions which are more efficiently delivered cooperatively than by an entity individually. This includes, but is not limited to, the bidding of public construction contracts and purchasing.

Casitas, through Sourcewell, advertised and noticed a bid for an indefinite quantity construction (IQC) for the project. The work tasks in the IQC agreement are bid at unit costs. This contract is administered by the Gordian Group (Gordian) on behalf of Sourcewell. Gordian created ezIQC to make its industry-leading Job Order Contracting (JOC) Solutions easily available through cooperative purchasing. JOC is an indefinite delivery/indefinite quantity procurement process that helps facility and infrastructure owners complete a large number of repair, renovation and straightforward new construction projects with a single, competitively-bid contract. Unlike traditional bidding where each project is identified, designed and then put out to bid, ezIQC establishes competitively-bid prices up front and eliminates the need to bid each project separately. The ezIQC process will expedite the completion of the building improvements by reducing the time necessary to bid the project. The ezIQC process also saves Casitas money by reducing the staff time necessary during the bidding process.

The bidding process used by Sourcewell for the IQC agreement meets the requirements of Public Contract Code Section 20642. California Public Contract Code Section 20644 allows the Board to approve this type of procurement.

MDJ Management, a licensed Class-B contractor, submitted the lowest pricing for this project through Gordian's ezIQC program.

**BUDGET IMPACT:**

The FY 2019-20 Budget includes \$40,000 for the Mutual Building Restoration project.

Attachment: Detailed Scope of Work



**Work Order Signature Document**

**EZIQC Contract No.: CA-08-SL-B-A-030618-MDJ**

**New Work Order**

**Modify an Existing Work Order**

Work Order Number.: 073679.00

Work Order Date: 12/04/2019

Work Order Title: Mutual Wellfield Building rehab project

Owner Name: PACIFIC SOUTH - Casitas Water Distric Contractor Name: MDJ Management

Contact: Virgil Clary Contact: Matt McMillon

Phone: (805) 649-2251 x109 Phone: 310-490-1521

**Work to be Performed**

Work to be performed as per the Final Detailed Scope of Work Attached and as per the terms and conditions of Sourcewell EZIQC Contract No CA-08-SL-B-A-030618-MDJ.

Brief Work Order Description:

New roofing, HVAC, framing, drywall, painting, security door.

**Time of Performance**

Estimated Start Date:

Estimated Completion Date:

**Liquidated Damages**

Will apply:

Will not apply:

**Work Order Firm Fixed Price: \$32,633.12**

Owner Purchase Order Number:

**Approvals**

\_\_\_\_\_  
PACIFIC SOUTH - Casitas Water District Date

\_\_\_\_\_  
Contractor Date



**Detailed Scope of Work**

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**To:** Matt McMillon  
MDJ Management  
531 Main St #611  
El Segundo, CA 90245  
310-490-1521

**From:** Virgil Clary  
PACIFIC SOUTH - Casitas Water District  
1055 Ventura Avenue  
Oak View, CA 93022  
(805) 649-2251 x109

**Date Printed:** December 04, 2019

**Work Order Number:** 073679.00

**Work Order Title:** Mutual Wellfield Building rehab project

**Brief Scope:** New roofing, HVAC, framing, drywall, painting, security door.

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Preliminary

Revised

Final

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The following items detail the scope of work as discussed at the site. All requirements necessary to accomplish the items set forth below shall be considered part of this scope of work.

Casitas Water District - Mutual Wellfield Building See Detailed Scope of Work Document (DSOW) Included in the Work Order Package (WOP)

Subject to the terms and conditions of JOC Contract **CA-08-SL-B-A-030618-MDJ**.

\_\_\_\_\_  
Contractor

\_\_\_\_\_  
Date

\_\_\_\_\_  
PACIFIC SOUTH - Casitas Water District

\_\_\_\_\_  
Date

## Contractor's Price Proposal - Summary

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**Date:** December 04, 2019

**Re:** IQC Master Contract #: CA-08-SL-B-A-030618-MDJ  
Work Order #: 073679.00  
Owner PO #:  
Title: Mutual Wellfield Building rehab project  
Contractor: MDJ Management  
Proposal Value: \$32,633.12

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<b>building repairs</b>	<b>\$3,160.16</b>
<b>East side Doors</b>	<b>\$4,135.67</b>
<b>general</b>	<b>\$2,665.95</b>
<b>Industrial Shelves</b>	<b>\$3,224.24</b>
<b>rollup door</b>	<b>\$10,170.87</b>
<b>Security door</b>	<b>\$9,276.23</b>
<b>Proposal Total</b>	<b>\$32,633.12</b>

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This total represents the correct total for the proposal. Any discrepancy between line totals, sub-totals and the proposal total is due to rounding.

**The Percentage of NPP on this Proposal:** %

# Contractor's Price Proposal - Detail

Date: December 04, 2019

Re: IQC Master Contract #: CA-08-SL-B-A-030618-MDJ  
 Work Order #: 073679.00  
 Owner PO #:  
 Title: Mutual Wellfield Building rehab project  
 Contractor: MDJ Management  
 Proposal Value: \$32,633.12

Sect.	Item	Mod.	UOM	Description	Line Total
Labor	Equip.	Material	(Excludes)		
<b>building repairs</b>					
1	01 22 20 00 0026		HR	CarpenterFor tasks not included in the Construction Task Catalog® and as directed by owner only.	\$1,300.14
			Installation	Quantity 16.00 x Unit Price 83.18 x Factor 0.9769 = Total 1,300.14	
			Demolition	Quantity 200.00 x Unit Price 0.68 x Factor 0.9769 = Total 132.86	
				two guys, 8 hours, to repair termite damaged wood, and rodent access.	
2	06 11 16 00 0049		LF	2" x 4" Wood Stud Framing, For Partition Walls	\$410.30
			Installation	Quantity 200.00 x Unit Price 1.42 x Factor 0.9769 = Total 277.44	
			Demolition	Quantity 200.00 x Unit Price 0.68 x Factor 0.9769 = Total 132.86	
				for termite repairs	
3	06 11 16 00 0050		LF	2" x 6" Wood Stud Framing, For Partition Walls	\$486.50
			Installation	Quantity 200.00 x Unit Price 1.77 x Factor 0.9769 = Total 345.82	
			Demolition	Quantity 200.00 x Unit Price 0.72 x Factor 0.9769 = Total 140.67	
				for rodent access protection	
4	06 11 16 00 0105		LF	4" x 4" Wood Post	\$963.22
			Installation	Quantity 200.00 x Unit Price 3.33 x Factor 0.9769 = Total 650.62	
			Demolition	Quantity 200.00 x Unit Price 1.60 x Factor 0.9769 = Total 312.61	
				for termite repairs	
<b>Subtotal for building repairs</b>					<b>\$3,160.16</b>
<b>East side doors</b>					
5	06 11 16 00 0061		SF	2" x 4" Wood Wall Framing At 16" On Center	\$529.97
			Installation	Quantity 250.00 x Unit Price 1.51 x Factor 0.9769 = Total 368.78	
			Demolition	Quantity 250.00 x Unit Price 0.66 x Factor 0.9769 = Total 161.19	
				demo existing sliding door frames. install new walls in place.	
6	06 11 16 00 0061 0004		MOD	For >200 To 500, Add	\$61.06
			Installation	Quantity 250.00 x Unit Price 0.25 x Factor 0.9769 = Total 61.06	
7	06 42 13 00 0003		SF	Homestead Cedar Paneling Tongue And Groove, 7/16"	\$2,217.56
			Installation	Quantity 250.00 x Unit Price 7.32 x Factor 0.9769 = Total 1,787.73	
			Demolition	Quantity 250.00 x Unit Price 1.76 x Factor 0.9769 = Total 429.84	
				remove paneling from sliding doors. install new paneling to match surrounding.	
8	09 91 13 00 0099		SF	Paint Exterior Wood Smooth Siding, 2 Coats Paint, Brush Work	\$327.26
			Installation	Quantity 250.00 x Unit Price 1.34 x Factor 0.9769 = Total 327.26	
				paint siding to match surrounding	

**Contractor's Price Proposal - Detail Continues..**

**Work Order Number:** 073679.00  
**Work Order Title:** Mutual Wellfield Building rehab project

**East side doors**

9	09 91 13 00 0099	0214	MOD	For >100 To 250, Add						\$97.69
				Installation	Quantity	Unit Price	Factor	=	Total	
					250.00	0.40	0.9769		97.69	
					x	x				
10	09 91 13 00 0100		SF	Paint Exterior Smooth Wood Siding, 1 Coat Primer, Brush/Roller Work						\$136.77
				Installation	Quantity	Unit Price	Factor	=	Total	
					250.00	0.56	0.9769		136.77	
					x	x				
				prime exterior siding						
11	09 91 13 00 0100	0214	MOD	For >100 To 250, Add						\$36.63
				Installation	Quantity	Unit Price	Factor	=	Total	
					250.00	0.15	0.9769		36.63	
					x	x				
12	10 22 13 00 0019		EA	10' x 10' Sliding Door, 10 Gauge With Cylinder Lock						\$728.73
				Installation	Quantity	Unit Price	Factor	=	Total	
					0.00	1,505.66	0.9769		0.00	
				Demolition	Quantity	Unit Price	Factor	=	Total	
					2.00	372.98	0.9769		728.73	
					x	x				
				demo east side sliding doors						

**Subtotal for East side doors** **\$4,135.67**

**General**

13	01 22 16 00 0002		EA	Reimbursable Fees Reimbursable Fees will be paid to the contractor for eligible costs. The base cost of the Reimbursable Fee is \$1.00. Insert the appropriate quantity to adjust the base cost to the actual Reimbursable Fee (e.g. quantity of 125 = \$125.00 Reimbursable Fee). If there are multiple Reimbursable Fees, list each one separately and add a comment in the "note" block to identify the Reimbursable Fee (e.g. sidewalk closure, road cut, various permits, extended warrantee, expedited shipping costs, etc.). A copy of each receipt shall be submitted with the Price Proposal.						\$702.47
				Installation	Quantity	Unit Price	Factor	=	Total	
					638.61	1.00	1.1000		702.47	
					x	x				
				Bond \$638.61 = \$ 31,930.65 x 2%						
14	01 74 19 00 0016		EA	40 CY Dumpster (5 Ton) "Construction Debris" Includes delivery of dumpster, rental cost, pick-up cost, hauling, and disposal fee. Non-hazardous material.						\$1,963.48
				Installation	Quantity	Unit Price	Factor	=	Total	
					3.00	669.97	0.9769		1,963.48	
					x	x				
				for debris						

**Subtotal for General** **\$2,665.95**

**Industrial Shelves**

15	10 56 13 16 0023		LF	40" High Baked Enamel Steel Storage Shelving 4 Shelf, Enclosed With 24" Wide Shelf						\$3,224.24
				Installation	Quantity	Unit Price	Factor	=	Total	
					32.00	103.14	0.9769		3,224.24	
					x	x				
				4 eight foot shelving units						

**Subtotal for Industrial Shelves** **\$3,224.24**

**rollup door**

16	08 33 13 00 0046		EA	10' x 6', Stainless Steel Overhead Rolling Counter Fire Doors, Manual Lift (Overhead Door Company, Series 641)						\$8,452.69
				Installation	Quantity	Unit Price	Factor	=	Total	
					1.00	8,652.56	0.9769		8,452.69	
					x	x				
				Roll Up door						



**Contractor's Price Proposal - Detail Continues..**

**Work Order Number:** 073679.00  
**Work Order Title:** Mutual Wellfield Building rehab project

**rollup door**

17	08 33 23 00 0197	LF	Bottom Of Door, Weather Strip Seal For Coiling Doors, Astragal Only				\$43.23
			Quantity	Unit Price	Factor	Total	
		Installation	15.00 x	2.95 x	0.9769 =	43.23	
		for roll up door					
18	08 33 23 00 0198	LF	Top Of Door (Lintel), Weather Strip Seal For Coiling Doors				\$267.13
			Quantity	Unit Price	Factor	Total	
		Installation	15.00 x	18.23 x	0.9769 =	267.13	
		for roll up door					
19	08 33 23 00 0199	LF	Side Of Door (Guides), Weather Strip Seal For Coiling Doors				\$680.70
			Quantity	Unit Price	Factor	Total	
		Installation	40.00 x	17.42 x	0.9769 =	680.70	
		for roll up door					
20	08 33 23 00 0200	EA	Cylinder Lock For Coiling Doors				\$362.76
			Quantity	Unit Price	Factor	Total	
		Installation	2.00 x	185.67 x	0.9769 =	362.76	
		for roll up door					
21	10 22 13 00 0019	EA	10' x 10' Sliding Door, 10 Gauge With Cylinder Lock				\$364.36
			Quantity	Unit Price	Factor	Total	
		Installation	0.00 x	1,505.66 x	0.9769 =	0.00	
		Demolition	1.00 x	372.98 x	0.9769 =	364.36	
		demo existing sliding door					

**Subtotal for rollup door** **\$10,170.87**

**Security door**

22	11 98 12 00 0078	EA	2'-6" x 6'-8", 7 Gauge Flat Door With Double 7 Gauge Reinforcement Plate, Security Doors And Frames Complete, with hardware, double plate.				\$9,276.23
			Quantity	Unit Price	Factor	Total	
		Installation	1.00 x	9,150.24 x	0.9769 =	8,938.87	
		Demolition	1.00 x	345.34 x	0.9769 =	337.36	
		remove and replace security door					

**Subtotal for Security door** **\$9,276.23**

**Proposal Total** **\$32,633.12**

This total represents the correct total for the proposal. Any discrepancy between line totals, sub-totals and the proposal total is due to rounding.

**The Percentage of NPP on this Proposal:** %

## Subcontractor Listing

**Date:** December 04, 2019

**Re:** IQC Master Contract #: CA-08-SL-B-A-030618-MDJ  
 Work Order #: 073679.00  
 Owner PO #:  
 Title: Mutual Wellfield Building rehab project  
 Contractor: MDJ Management  
 Proposal Value: \$32,633.12

Name of Contractor	Duties	Amount	%
ACCO		\$15,000.00	45.97
Refined Construction		\$80,000.00	245.15



MDJ Management  
License # 1044711  
DIR # 1000061313  
531 Main St. #611 El Segundo CA 90245

Job Name: Mutual Wellfield Building Rehab  
Locations: 2015 Grand Ave, Ojai CA  
Customer: Lake Casitas Water District

Submitted: 12/4/2019

## **Detailed Scope of work**

All Work will be Prevailing Wage Normal Working Hours

### **Security Door**

New security door

- Remove existing door
- Install new security door

### **East Side Sliding Doors**

Remove existing sliding doors (2) and replace with permanent walls

- Remove existing sliding doors
- Frame in new permanent walls
- Match exterior siding to existing
- Paint exterior siding to match surrounding

### **West Side Sliding Doors**

Remove existing sliding door and replace with Roll Up door

- Remove existing sliding door
- Install frame for new Roll Up door
- Install new Roll Up door

### **Minor Building Repairs**

Customer requests minor repairs

- Seal up building to prevent rodent access
- Repair wood with major termite damage

## **Industrial Shelves**

- MDJ to purchase and install 4 additional 8' foot long industrial storage racks
  - Match existing if possible
  - Install on East Side of building along wall

Submitted by:

A handwritten signature in blue ink that reads "Matt m-m" with a long horizontal flourish extending to the right.

**Matthew McMillon**  
**President MDJ**  
**310.490.1521**  
**matt.mdjmanagement@gmail.com**

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** MICHAEL FLOOD, GENERAL MANAGER  
**SUBJECT:** TROUT PURCHASE FOR FY 2019/2020  
**DATE:** 12/31/2019

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**RECOMMENDATION:**

Staff recommends that the Board of Directors approve the purchase and delivery of live triploid rainbow trout to Lake Casitas for a total amount of \$38,250 from Jess Ranch Fish Hatchery.

**BACKGROUND:**

The purchase of live rainbow trout was budgeted in FY 19/20 in the amount of \$50,000. Bids were solicited from suppliers on the California Department of Fish and Wildlife’s 2019 Registered Aqua culturists list and posted on Casitas’ website. The total bid request was for an amount of up to \$50,000. The three deliveries, with the exception of one, were to be made up as follows:

- (a) Fish between 3/4 and two (3/4 to 2) pounds per fish.
- (b) Ten to twenty fish between five and ten (5-10) pounds per fish.
- (c) One fish above ten (10) pounds

Two responses were received, neither of which exactly matched the requested quantities and sizes. The lowest bid per pound was from Jess Ranch for a total of \$4.25 per pound, delivering 9,000 pounds for a total of \$38,250. The second bid, from Mount Lassen Trout Farms, had a total per pound price of \$5.00, delivering 10,000 pounds for a total of \$50,000.

The table below breaks down these prices.

ITEM	JESS RANCH	MOUNT LASSEN
¾ - 2 lb. fish per pound	\$4.25 x 9,000 lbs.	\$5.00 x 6,970 lbs.
5 - 10 lb. fish per pound	Not available	\$5.00 x 3,000 lbs.
10+ lb. fish per pound	Not available	\$5.00 x 30 lbs.
Total Bid Price	\$38,250 for 9,000 lbs.	\$50,000 for 10,000 lbs.

On February 28, 2019. Justice Holloway, Casitas Water District Fisheries Aide completed a site inspection of the Jess Ranch Facility. Justice inspected both visually and by touch, the water inlets, holding pools and water outlets for evidence of Quagga. No evidence of Quagga was found. Justice took a water sample and submitted it for testing. No Quagga was detected in the water sample.

**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

**TO:** BOARD OF DIRECTORS  
**FROM:** MICHAEL FLOOD, GENERAL MANAGER  
**SUBJECT:** MONTHLY ENGINEERING STATUS REPORT  
**DATE:** 1/8/20

**RECOMMENDATION:**

The Board receive and file the Monthly Engineering Project Status Report for January 2020.

**DISCUSSION:**

The status of Water Security and Infrastructure Improvements projects for January 2020 is provided below and in the attachment.

Project	Anticipated Committee / Date	Anticipated Board Date / Action
<b>WATER SECURITY PROJECTS</b>		
<b>Comprehensive Water Resources Plan</b>	1/21/19 Water Resources	Feb/Mar Present Draft
<ul style="list-style-type: none"> <li>• WR Committee presentation on draft Board Workshop</li> <li>• Draft plan expected February; present to Board in workshop format</li> </ul>		
<b>Casitas-Ventura State Water Project Interconnection</b>	TBD	TBD
<ul style="list-style-type: none"> <li>• Finalizing reservoir sizing to complete hydraulic analysis</li> <li>• Biweekly status conference calls starting 1/13/20</li> </ul>		
<b>Ojai Wellfield Rehabilitation/Replacement</b>	TBD	2/12/20 Award Contract Authorize Task Order
<ul style="list-style-type: none"> <li>• San Antonio #4 construction started 10/17/19</li> <li>• Mutual Well #7 drilling out to bid. Bids due 1/29/20</li> <li>• Mutual Well #7 well equipping and site work design pending authorization of Task Order to MKN and Associates</li> </ul>		
<b>Matilija Formation Deep Wells</b>		Jan/Feb Authorize Agreement for BOD
<ul style="list-style-type: none"> <li>• Requested proposal from WREA for Basis of Design (BOD) report based on outline provided by Technical Advisory Committee (TAC)</li> </ul>		
<b>Ventura-Santa Barbara Counties Intertie</b>	TBD	TBD
<ul style="list-style-type: none"> <li>• Administrative Draft Initial Study/Mitigated Negative Declaration under review</li> <li>• Design kick off meeting with consultant 1/14/20</li> </ul>		
<b>Robles Diversion Fish Screen Prototype Testing</b>	TBD	1/8/20 Authorize Task Order
<ul style="list-style-type: none"> <li>• Notice to Proceed to Travis Ag for Backspray System Piping issued</li> <li>• Notice to Proceed to Rain for Rent for Backspray System Water Supply pending</li> </ul>		

Project	Anticipated Committee / Date	Anticipated Board Date / Action
<ul style="list-style-type: none"> <li>Horizontal wedge-wire screen expected to arrive early January; installation details pending</li> <li>Double brush-arm assembly ordered</li> <li>Task Order to MKN and Associates pending for engineering support during prototype testing phase</li> </ul>		
<b>Robles Forebay Restoration</b>	Finance 1/17/20 Approve Change Order	1/22/20 Approve Change Order
<ul style="list-style-type: none"> <li>Aerial drone survey conducted 12/19/19</li> <li>Change order from Union Engineering pending Finance/Board approval related to extended work hours/days and timber cutoff wall repairs</li> <li>Project awarded “2019 Project of the Year” in the Disaster or Construction Repair/Construction category from the Ventura County Chapter of the American Public Works Association; submitted to APWA National for consideration</li> </ul>		
<b>INFRASTRUCTURE IMPROVEMENTS</b>		
<b>Ojai Water System Improvements</b>	TBD	1/8/20 Authorize Appraisal
<ul style="list-style-type: none"> <li>Emily and Canada Street Pipeline to be released for bidding in January</li> <li>Preliminary Design for Signal Tank and Pump Station underway; consideration of purchase for new tank</li> <li>Rincon Street Bypass Piping complete; paving to be complete in January</li> <li>Mutual Wellfield Piping Improvements design at 60% completion</li> <li>Pleasant and Daly Pipeline 60% design to be submitted in January</li> </ul>		
<b>Rincon Pump Plant Electrical Upgrade</b>	TBD	TBD
<ul style="list-style-type: none"> <li>Building roofing underway</li> <li>Switchgear expected to arrive in January 2020</li> </ul>		
<b>De La Garrigue and Rice Road Bridges</b>	TBD	1/22/20 Award Contract
<ul style="list-style-type: none"> <li>Bids rejected; reposted for bidding</li> <li>Mandatory pre-bid meeting 12/19/19; bids due 1/9/20</li> </ul>		
<b>Paving FY 19-20</b>	TBD	TBD
<ul style="list-style-type: none"> <li>Contractor starting on third list of patching and valve can raising in Ojai</li> </ul>		
<b>Rincon Main (Ayers Creek Crossing) Pipeline Replacement</b>	TBD	TBD
<ul style="list-style-type: none"> <li>30% design reviewed and comments returned to design engineer</li> </ul>		
<b>PCCP Pipe Inspection/ Oak View Main and Casitas Gravity Main System Improvements</b>	TBD	01/22/20 Award Contract
<ul style="list-style-type: none"> <li>USBR coordinating internal inspection of Oak View Main and Casitas Gravity Main to be performed in February and April 2020.</li> <li>Coordination meeting with City of Ventura scheduled for 1/15/20</li> <li>Oak View Main and Casitas Gravity Main System Improvements, Specification No. 19-416 project out to bid; bids due 1/15/20</li> </ul>		



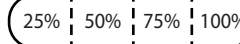
<b>Project</b>	<b>Anticipated Committee / Date</b>	<b>Anticipated Board Date / Action</b>
<b>Heidelberger Pump Plant and Tank Retaining Walls</b>	TBD	TBD
<ul style="list-style-type: none"> <li>• Geotechnical investigation complete; reviewing recommendation</li> <li>• Upon approval of recommendation, design will commence</li> </ul>		
<b>Matilija Pipeline Replacement</b>	TBD	TBD
<ul style="list-style-type: none"> <li>• Preliminary design to replace existing 20-inch pipeline with 8-inch pipeline underway</li> </ul>		
<b>Casitas Dam Drainage and Stability Berm Erosion Repair</b>	TBD	TBD
<ul style="list-style-type: none"> <li>• Geotech investigation complete in December; report pending</li> </ul>		
<b>Casitas System Master Plan</b>	TBD	TBD
<ul style="list-style-type: none"> <li>• Kick-off meeting with Stantec scheduled for 1/14/20</li> </ul>		

Attachment: Monthly Status Report



# Engineering Project Status January 2020

★ Indicates Change



Casitas Water System  
Ojai Water System  
Lake Casitas Recreation Area



NOT YET STARTED

CONSULTANT SELECTION

PLANNING

DESIGN

BIDDING

CONSTRUCTION

Water Security

Infrastructure Improvements

NOT YET STARTED	CONSULTANT SELECTION	PLANNING	DESIGN	BIDDING	CONSTRUCTION
		<ul style="list-style-type: none"> <li>Robles Vertical Well Test Bore</li> <li>Comprehensive Water Water Resources Plan</li> <li>Casitas-Ventura SWP Interconnection Preliminary Design</li> </ul>	<ul style="list-style-type: none"> <li>Ventura-Santa Barbara Counties Intertie ★</li> </ul>	<ul style="list-style-type: none"> <li>Mutual Well Replacement ★</li> </ul>	<ul style="list-style-type: none"> <li>Robles Diversion Fish Screen Prototype Testing ★</li> </ul>
<ul style="list-style-type: none"> <li>Casitas Dam Hollow Jet Valve Replacement</li> </ul>	<ul style="list-style-type: none"> <li>MWWTP Condition Assessment</li> <li>Robles Facility Gantry Crane and Entry Ramp</li> <li>LCRA Sewer Study ★</li> </ul>	<ul style="list-style-type: none"> <li>Matilija Pipeline Replacement</li> <li>Camp Chaffee Pipeline Replacement</li> <li>Ojai East Reservoir Recoating</li> <li>Connection</li> <li>MWWTP Water Quality Improvements</li> <li>Ojai 12-Inch Pipeline</li> <li>Ojai Water System Transmission Main Optimization Study ★</li> <li>Casitas System Master Plan ★</li> <li>Emergency Exit Road</li> <li>Boat Inspection Facility ★</li> </ul>	<ul style="list-style-type: none"> <li>Rincon Main (Ayers Creek) Pipeline Relocation ★</li> <li>Casitas Dam Drainage &amp; Stability Berm Erosion Repair</li> <li>West Ojai Pipeline Replacement</li> <li>West and East Ojai Avenue Pipeline</li> <li>Running Ridge Zone Hydraulic Improvements</li> <li>Diesel Tank Pad Design ★</li> <li>Heidelberger Pump Station and Tank Site Stabilization</li> <li>Signal Zone Hydraulic Improvements</li> <li>Ojai Water System Wellfield VFD Study ★</li> <li>Ave 1 PP Surge Design ★</li> <li>Pleasant Ave and Daly Rd Pipeline Improvements</li> <li>Fall Protection Improvements ★</li> <li>MWWTP and San Antonio Wellfield Building Improvements</li> </ul>	<ul style="list-style-type: none"> <li>De La Garrigue Bridge Replacement ☆</li> <li>Rice Road Bridge Replacement ☆</li> <li>Emily St, Canada St, Pipeline</li> <li>Oak View Main &amp; Casitas Gravity Main System Improvements ★</li> <li>LCRA Playground Resurfacing ★</li> </ul>	<ul style="list-style-type: none"> <li>District Office Remodel ☆</li> <li>Rincon Pump Plant Electrical Upgrade ★</li> <li>FY19-20 Asphalt Paving</li> <li>MWWTP Sludge Bed Rehab ★</li> <li>Mutual Wellfield Building Rehab ★</li> <li>Gorham Well #1 VFD ★</li> <li>Security Cameras and Access Control</li> </ul>

**2019 Board Priorities List**

**Category: Board Policy**

		<u>Complete?</u>	<u>Status/Disposition</u>	<u>Result</u>
1	Equine prohibitions in the LCRA (check to see if there is a current policy/ordinance). (5) (Completion: 90 Days)	Yes	Presented to Executive Committee	Ordinance Already Exists
2	Review of allocation penalty policy. (Completion: 60 Days) (5)	Yes	Adopted by the Board on April 24, 2019	First Meeting on June 19, 2019
3	Review need for a Mission Statement and the ability to use this as a filter to discuss what goals can be accomplished (revenues, budgets, environmental issues, recreation elements, etc.) (Completion: 90 Days—Executive Committee) (5)	Yes	Adopted by the Board on May 4, 2019	Board adopted and distributed to CMWD Staff
4	Water rate analysis. (Update in 9 months) (4)	Yes	Contract Awarded in November 2019	Rate Analysis to be Completed in 2020
5	Strategic plan for recreation area. (Completion: 9 Months—Recreation Committee)(5)	No	GM Cut from Budget	Review for FY 2021 Budget
6	Committee presentations to the Board. (Ongoing) (5)	Yes	Complete	Ongoing
7	Gauge investment in policies/cost-benefit analysis. (Ongoing) (5)	No	Further Discussion with Executive Committee	

**Category: Admin**

		<u>Complete?</u>	<u>Status/Disposition</u>	<u>Result</u>
1	Committee packets to Board members 48 hours prior. (To Executive Committee—Ongoing)	Yes		Ongoing
2	Draft Board agendas to legal counsel prior to publishing. (To Attorney by Thursday—Ongoing)	Yes		Ongoing
3	— OBGMA link on website for OBGMA groundwater information		Deleted	
4	Gauging organizational capacity/bandwidth./Filing of open positions./Staffing plan(s)/ Understanding the adjustments necessary to cope with recent organizational changes. (Review/completion in 120 days) (5)	Yes	Position Adjustments & Additional Positions going through approval process. HR Manager and Assistant GM Positions have been filled.	Complete
5	Funding process and contracts. (Simplification of terminology). Contract = services, Purchase orders = materials (5) (90 days)	No	Staff needs to review and bring recommendation	Continue into 2020
6	GANTT chart for process for projects, timelines, etc. (open purchase orders and contracts with monthly update) (Management Produce—90 Days).	Yes	Project Tracker in place.	Complete
7	Update of policy and procedures manual (including Board policy) and communication of results. (Completion: 12 months)	Yes	Bylaws complete and adopted by the Board	Complete
8	Staff recommendations with staff presentations on Board items. (Ongoing)	Yes		As needed
9	Have departments present at Board meetings and provide updates to efforts. (Ongoing)	Yes		As needed

**Category: Water Security Items**

		<u>Complete?</u>	<u>Status/Disposition</u>	<u>Result</u>
1	Focus on local water resources for water security projects. (5)	No	Review of Teague Watershed wells complete (project on hold). Matilija Deep Wells project under continued review. WREA has been contacted for an updated proposal on developing a more detailed project feasibility background. Ojai Well Field rehabilitation project underway, expected to be complete in 2021 which includes drilling a replacement well. Ojai Well Desalter on hold pending results of Ojai Well Field rehabilitation project.	Continue into 2020
2	Legal and professional review of SWP interconnect EIR from the Water Resources Committee Recommendations. (5)	Yes	EIR review period complete and adopted by the City of Ventura. Currently under active litigation.	Task subject to the outcome of litigation
3	New legal foundation able to receive private funds for water security projects. (1)	No	Executive Committee asked to suspend this item.	
4	Provide policy for avoiding Stage 5 restrictions./ Detailed emergency plan for when Lake Casitas reaches minimum pool including skeleton of plan./ Plan for what happens if water security projects do not work out that can be communicated to the public. (4)	No	CWRP will advise these issues. Public Relations department to include this in development of a communications plan in conjunction with PR consultant in 2020.	Continue into 2020
5	Complete Comprehensive Water Resources Plan./ Need timeline for CWRP. (November 2019?)/ Economic concept review of costs of water security projects and gauge public support for those costs. (5)	No	Stantec engaged to complete the CMWD Comprehensive Water Resources Plan. Expected to be complete in January 2020.	Continue into 2020
6	Board review of Kear recommendations from 2016./ Publish summary from 2016 study and how priorities were reached (review full presentation)/ Review 2016 plan for costing information plan./ Public communication about 2016 study and messaging connected to it. (5)	No	2016 Kear recommendations being reviewed through the CWRP. Public Relations department to include this in development of a communications plan through the hiring of a public relations consultant in 2020.	Continue into 2020
7	Gauge need for an election for water security projects./ Review issues related to bonds and District revenues./Water rate analysis. (4)	Yes	District engaged True North to develop a poll to test public opinion on a possible bond measure. Polling to occurred and the results brought to the Board in September 2019. Water rate impacts to be gauged through hiring of a consultant in 2020.	Complete
8	Calleguas to Casitas pipeline project RFP (crosstown pipeline) (5).	Yes	GM presented the concept and estimated cost to the Board in August 2019.	Complete
9	Planning for costs of Phase 1 SWP interconnect pipeline \$42M project (4).	Yes	GM presented the concept and estimated cost to the Board in August 2019.	Complete
10	Obtain legal representation for adjudication (5)	Yes	Rutan & Tucker engaged by the District	Ongoing
11	Peer review for Verbo/HoBo projects (5).	No	Technical Advisory Committee engaged and draft report has been submitted to the Water Resources Committee. Staff has also presented a TAC outline to WREA for further analysis and development of the project.	Continue into 2020
12	Complete conjunctive use policy with OBGMA (4).	No	OBGMA working has assigned a committee to work with the GM on this.	Ongoing
13	Biological Opinion review and critical drought protection measures (5).	Yes	Critical Drought Protection Measures approved by all entities in March 2019	To be administered as appropriate.

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** MICHAEL FLOOD, GENERAL MANAGER  
**SUBJECT:** HYDROLOGIC STATUS REPORT FOR NOVEMBER 2019  
**DATE:** JANUARY 8, 2020

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**RECOMMENDATION:**

This item is presented for information only and no action is required. Data are provisional and subject to revision.

**DISCUSSION:**

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**Rainfall Data**

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	Casitas Dam	Matilija Dam	Thacher School
This Month	1.82"	1.50"	2.05"
Water Year (WY: Oct 01 – Sep 30)	1.82"	1.52"	2.05"
Average station rainfall to date	3.45"	4.06"	2.98"

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**Ojai Water System Data**

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Wellfield production	139.5 AF
Surface water supplement	2.4 AF
Static depth to water surface – Mutual #6	129.3 feet
Change in static level from previous month	-1.6 feet

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**Robles Fish Passage and Diversion Facility Diversion Data**

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Diversions this month	0.00 AF
Diversion days this month	0
Total Diversions WY to date	0 AF
Diversion days this WY	0

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**Casitas Reservoir Data**

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Water surface elevation as of end of month	500.63 feet AMSL
Water storage last month	99,346 AF
Water storage as of end of month	98,451 AF
Net change in storage	- 891 AF
Change in storage from same month last year	+ 25,784 AF

AF = Acre-feet

AMSL = Above mean sea level

WY = Water year

220

**CASITAS MUNICIPAL WATER DISTRICT**

**MINUTES**  
**Water Resources Committee**

DATE: December 23, 2019  
TO: Board of Directors  
FROM: General Manager, Michael Flood  
Re: Water Resources Committee Meeting of December 17, 2019, at 1000 hours.

**RECOMMENDATION:**

It is recommended that the Board of Directors receive and file this report.

**BACKGROUND AND OVERVIEW:**

1. **Roll Call.**  
Director Russ Baggerly  
Director Angelo Spandrio  
General Manager, Michael Flood  
Assistant General Manager, Kelley Dyer  
Chief Financial Officer, Denise Collin
2. **Public Comments.**  
Burt Handy inquired about diversions and was directed to the District's monthly hydrology report that is available on the website.
3. **Board comments.**  
None
4. **Manager's Comments.**  
GM Flood gave a report about the completion of the Robles Forebay Restoration project.
5. **Discussion and Update of the Comprehensive Water Resources Plan.**  
Stantec consultants presented an update on the plan's development. They also covered a number of aspects of the plan including assumed future annual water demands, the possible overall supply gap that was identified by the current analysis, and various project portfolios that should be considered in order to close the expected supply gap. Costs of the preferred portfolio was also discussed.

Director Baggerly made comments regarding the Delta Conveyance Facility (DCF), the State Water Project allocation, statistical weighing of the projects, mandatory conservation scenarios, the Resilient Ridge, general plan issues, and State Water Project reliability.

Director Spandrio made comments regarding an appendix with the project weightings, speculative nature of the Matilija Deep Wells and the possible yield of that project, the Resilient Ridge, and rainfall projections related to the statistical hydrology.

Stantec also covered the ongoing schedule for the draft version of the plan and indicated that the proposed Board presentation for the plan would be ready for the next Water Resources Committee meeting. Subsequent to that, there would be a special public meeting to present the plan to the public prior to final approval by the Board of Directors.

6. **Review and discussion of proposed District Ordinance modifying the Casitas Municipal Rates and Regulations in reference to Senate Bill 998 (California Water Shutoff Protection Act).**  
AGM Dyer provided a presentation to the Committee on this item.

Director Baggerly asked questions regarding the landlord/tenant relationship going forward and asked that this item be presented to the Board as a resolution rather than an ordinance.

Director Spandrio indicated that he had a physical markup of the draft document that he would provide to staff for their review.

7. **Review and discussion of proposed District Ordinance modifying the Rates and Regulations in reference to definitions of customer/District facilities, District liability for planned and unplanned outages, and District liability for maintenance of the District's system.**

GM Flood reviewed the Committee Memo with the Committee.

Director Baggerly asked that this item be presented to the Board of Directors as a resolution rather than an ordinance.

**CASITAS MUNICIPAL WATER DISTRICT**

**MINUTES**  
**Finance Committee**

DATE: December 23, 2019  
TO: Board of Directors  
FROM: General Manager, Michael Flood  
Re: Finance Committee Meeting of December 20, 2019, at 1000 hours.

**RECOMMENDATION:**

It is recommended that the Board of Directors receive and file this report.

**BACKGROUND AND OVERVIEW:**

1. **Roll Call.**

Director Jim Word  
Director Peter Kaiser  
General Manager, Michael Flood  
Assistant General Manager, Kelley Dyer  
Chief Financial Officer, Denise Collin  
Executive Assistant, Rebekah Vieira

2. **Public Comments.**

None.

3. **Board/Management comments.**

None

4. **Appeal of Retiree John Johnson regarding the ACWA/JPIA requirement for his spouse to purchase Medicare Part B for retirement medical insurance.**

Retiree John Johnson made comments in regard to his request of the District including budgeting issues in 1993, Resolution 93-39, and the 2015 changes made to health benefits by the ACWA JPIA. The current impact is expected to be \$270 per month to Mr. Johnson.

The Committee indicated that there is a need for an attorney to be contacted in regard to this in order to receive an opinion.

EA Vieira indicated that the ACWA JPIA had been asked for a waiver in regard to this request and that they had declined the waiver.

GM Flood indicated that this would be researched further and could possibly be brought back to a future Finance Committee Meeting.

5. **Review of a proposal for backflow program services to be provided by the County of Ventura.**

GM Flood reviewed the Committee memo with the Committee including the need and expected costs of the program.

The Committee asked this item to be placed on the January 8, 2020 Board agenda as a consent item.

6. **Review of Cost Sharing Request for the De La Garrigue Road Culvert and Road Project (unbudgeted project).**

GM Flood reviewed the Committee memo with the Committee including use of this section of the road by District staff.

The Committee asked this item to be placed on the January 8, 2020 Board agenda as a consent item.

7. **Review the recommendation to engage Hoffman, Vance, and Worthington, Inc. to perform a property appraisal for 1251 N. Signal Street, Ojai.**

GM Flood reviewed the contents of the Committee memo with the Committee including the possible benefits of using the property for a reservoir site within the Ojai Water System.

The Committee asked this item to be placed on the January 8, 2020 Board agenda as a consent item.

8. **Review of the Comprehensive Annual Financial Report June 30, 2019. (This Item was Taken out of Order After Item 4)**

District Auditor, Paul Kaymark of Nigro & Nigro Inc. gave an overview of the audit including that the District achieved an unqualified opinion, revenues and expenses, and the change in net cash position.

Director Word made comments regarding investment proceeds and property tax projections.

Director Kaiser made comments regarding cash and expenditures as well as the ad-valorem projection due to Proposition 13 turnover.

The Committee asked that this item be placed on the January 8, 2020 agenda for review by the Board of Directors.

9. **Review of the Financial Statements for October, 2019.**

CFO Collin reviewed the Financial Statements with the Committee including revenue & expenses, depletion of reserves and the Community Facilities District 2013-1.

Director Kaiser made comments about reserves, grant funds, revenues, and waterpark operations.

Director Word made comments about reserves, revenues and camping fees.

10. **Review of the October, 2019 Consumption Report.**

CFO Collin reviewed the report with the Committee.



# CASITAS MUNICIPAL WATER DISTRICT

## MINUTES Personnel Committee

DATE: December 23, 2019  
TO: Board of Directors  
FROM: General Manager, Michael Flood  
Re: Personnel Committee Meeting of December 10, 2019, at 1630 hours.

### RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

### BACKGROUND AND OVERVIEW:

1. **Roll Call.**

Director Jim Word  
Director Brian Brennan  
General Manager, Michael Flood  
Assistant General Manager, Kelley Dyer  
Human Resources Manager, Diana Impeartrice  
Park Services Manager, Carol Belser  
Division Officer, Joe Evans

2. **Public Comments.**

None.

3. **Board/Management comments.**

Director Brennan reported that at the Fall ACWA conference there was a focus on human resources issues.

4. **Review of Alternative Work Schedules:**

a. **Review and discuss possible alternative work schedules.**

GM Flood made general comments about this item.

HRM Impeartrice reviewed the Committee Memo with the Committee including feedback from staff members in regard to desires of an alternative work schedule.

Director Brennan made comments about impacted departments, flextime, need for a revised organizational chart, family friendly policies, and work-related cultural changes.

Director Word made comments about the contents of the Committee memo, meshing this issue with a service-oriented organization, possible benefits to customers, and possible next steps.

GM Flood indicated that additional analysis will need to be completed and this item will be brought back to a future meeting.

5. **Employee Handbook Work Plan and Timeline**

a. **General Discussion.**

HRM Impeartrice reviewed the memo with the Committee including that attorney and labor union review will be necessary with completion expected in June 2020.

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Director Word indicated that there should be some review by the Board as the policies are

developed and possibly a Committee workshop.

Director Brennan indicated that the history of the District should also be included in the handbook.

**CASITAS MUNICIPAL WATER DISTRICT**

**MINUTES**  
**Executive Committee**

DATE: December 23, 2019  
TO: Board of Directors  
FROM: General Manager, Michael Flood  
Re: Special Executive Committee Meeting of December 13, 2019, at 1000 hours.

**RECOMMENDATION:**

It is recommended that the Board of Directors receive and file this report.

**BACKGROUND AND OVERVIEW:**

1. **Roll Call.**  
Director Pete Kaiser  
Director Russ Baggerly  
General Manager, Michael Flood  
Assistant General Manager, Kelley Dyer
2. **Public Comments.**  
None
3. **Board Comments.**  
None
4. **General Manager Comments.**  
GM Flood made comments regarding recent contact with a staff reporter at the Ventura County Star.  
  
AGM Dyer made comments about the District being given an APWA award for the Robles Forebay Restoration project.
5. **Review of the 2019 Board of Directors Priority List.**  
GM Flood covered the various items on the list and items to be recommended for carry over into 2020 in particular.  
  
The Committee indicated that the FS 299 permit, bond issues, the employee handbook, and revenue sourcing should be discussed when the next Board Priority List is generated in January.

Casitas Municipal Water District CFD 2013-1 Improvement Fund				Casitas Municipal Water District CFD 2013-1 Bond Fund			
	Expenses	Interest	Balance		Expenses	Interest	Balance
	Paid	Earned			Paid	Earned	
Bond B - Funds Received Beginning Balance	42,658,223.98		42,658,223.98	Bond B - Funds Received Beginning Balance	466,447.67		466,447.67
Purchase Price of Golden State Water	-34,481,628.00		8,176,595.98	Interest Jun 2017		5.04	466,452.71
Interest Jun 2017		461.18	8,177,057.16	Interest Jul 2017		188.62	466,641.33
Main Extension Contract Pmt	-5,188.39		8,171,868.77	Interest Aug 2017		232.86	466,874.19
Reinbursement from CFD 2013-1 Meter Cost	-999,237.84		7,172,630.93	Interest Sep 2017		344.71	467,218.90
Interest Jul 2017		5,544.85	7,178,175.78	Interest Oct 2017		235.37	467,454.27
Main Extension Contract Pmt	-361,183.16		6,816,992.62	Interest Nov 2017		247.46	467,701.73
Interest Aug 2017		3,677.09	6,820,669.71	Applied Interest Earned for Pmt of Bond B	-468,270.91		-569.18
Interest Sep 2017		3,647.06	6,824,316.77	Interest Dec 2017		314.41	-254.77
Interest Oct 2017		3,437.91	6,827,754.68	Interest Jan 2018		254.77	0.00
Reinbursement from CFD 2013-1 Meter Cost	-1,038,855.67		5,788,899.01	Interest Feb 2018		479.96	479.96
Interest Nov 2017		3,614.48	5,792,513.49	Interest Mar 2018		671.37	1,151.33
Interest Dec 2017		3,663.59	5,796,177.08	Interest Apr 2018		1.05	1,152.38
Interest Jan 2018		3,894.34	5,800,071.42	Interest May 2018		1.20	1,153.58
Interest Feb 2018		4,511.30	5,804,582.72	Interest Jun 2018		1.28	1,154.86
Interest Mar 2018		4,221.55	5,808,804.27	Interest Jul 2018		1.34	1,156.20
Interest Apr 2018		5,400.71	5,814,204.98	Interest Aug 2018		1.48	1,157.68
Interest May 2018		6,037.34	5,820,242.32	Sept Adjusted Market Value		2.82	1,160.50
Interest Jun 2018		6,461.77	5,826,704.09	Interest Sep 2018		91.04	1,248.72
Interest Jul 2018		6,771.59	5,833,475.68	Applied Interest Earned for Pmt of Bond B	-1,154.86		93.86
Interest Aug 2018		7,444.64	5,840,920.32	Interest Oct 2018		134.86	228.72
Interest Sep 2018		7,521.43	5,848,441.75	Interest Nov 2018		0.34	229.06
Interest Oct 2018		7,547.03	5,855,988.78	Interest Dec 2018		0.34	229.40
Interest Nov 2018		8,755.99	5,864,744.77	Interest Jan 2019		0.37	229.77
Interest Dec 2018		8,711.47	5,873,456.24	Interest Feb 2019		862.62	1,092.39
Interest Jan 2019		9,430.38	5,882,886.62	Interest Mar 2019		1,194.96	2,287.35
Interest Feb 2019		10,113.30	5,892,999.92	Interest Apr 2019		3.70	2,291.05
Interest Mar 2019		9,102.54	5,902,102.46	Interest May 2019		3.84	2,294.89
Interest Apr 2019		10,146.85	5,912,249.31	Interest June 2019		3.92	2,298.81
Interest May 2019		9,902.64	5,922,151.95	Interest Jul 2019		3.75	2,302.56
Interest Jun 2019		10,121.54	5,932,273.49	Interest Aug 2019		3.85	2,306.41
Interest July 2019		9,671.41	5,941,944.90	Interest Sep 2019		1,266.47	3,572.88
Reinbursement from CFD 2013-1 Projects 2018 / 2019	-1,486,814.43		4,455,130.47	Interest Oct 2019		106.51	3,679.39
Interest Aug 2019		9,946.50	4,465,076.97	Oct Adjusted Market Value	-2,302.56		1,376.83
Interest Sep 2019		7,208.30	4,472,285.27	Interest Nov 2019		1.73	1,378.56
Interest Oct 2019		6,274.03	4,478,559.30				
Interest Nov 2019		5,641.20	4,484,200.50				
Less: Pending Projects for Reimbursement			-3,652,695.27				
Total funds remaining for improvement:			<u>831,505.23</u>				

**Casitas Municipal Water District**  
**CFD 2013 - 1 Projects to be reimbursed to CMWD To Date**

Project No: Project Name:	Costs pending Reimk
400 Ojai System Masterplan	375,336.49
420 Sunset Place Pipeline Replacement	729,761.03
421 Cuyama, Palomar and El Paseo Roads Pipeline Replacement	90,414.34
422 South San Antonio Street and Crestview Drive Pipeline	2,128.22
423 West and East Ojai Avenue Pipeline Replacement	107,722.59
424 Running Ridge Zone Hydraulic Improvement	353,869.97
425 Well Rehabilitation Replacement	438,385.56
426 Valve & Appurtenance Replacement	1,047,491.40
427 Fairview Pipeline Replacement	0.00
428 Mutual Wellfield Pipeline	32,222.73
429 Grand Ave Pipeline	8,415.58
430 Signal Booster Zone Hydraulic Improvements	236,366.98
431 Emily Street Pipeline Replacement	21,741.38
432 Casitas-Ojai System Interties	89,000.00
522 Ojai Arc Flash Study	<u>119,839.00</u>
Project(s) Cost To Date:	<u><u>3,652,695.27</u></u>



**Casitas Municipal Water District**  
**State Water Project - Interconnect Project Costs**

Project No:	Project Name:	Costs paid to date	Encumbered	Total Encumbered & Cost To Date
378	State Water Interconnect - Calleguas to Casitas	192,177.16	195,522.00	387,699.16
527	State Water Interconnect - Carpinteria to Casitas	207,461.60	740,870.79	948,332.39
606	State Water Interconnect - Ventura to Casitas	239,975.00	0.00	239,975.00
Project(s) Cost To Date:				<u>1,576,006.55</u>

**CASITAS MUNICIPAL WATER DISTRICT  
TREASURER'S MONTHLY REPORT OF INVESTMENTS  
01/02/20**

Type of Invest	Institution	CUSIP	Date of Maturity	Original Cost	Current Mkt Value	Rate of Interest	Date of Deposit	% of Portfolio	Days to Maturity
*TB	US Treasury IPS	912828MF4	1/15/2020	\$1,041,021	\$1,189,982	1.375%	11/18/2015	6.76%	13
*TB	Federal Home Loan Bank	3130A0EN6	12/10/2021	\$547,735	\$511,950	2.875%	5/9/2016	2.91%	698
*TB	Federal Home Loan Bank	3130AIXJ2	6/14/2024	\$941,144	\$887,208	2.875%	8/2/2016	5.04%	1602
*TB	Federal Home Loan Bank	3130A3DL5	9/8/2023	\$1,587,180	\$1,538,265	2.375%	10/13/2016	8.74%	1326
*TB	Federal Home Loan Bank	3130A5R35	6/13/2025	\$773,773	\$754,504	2.875%	2/19/2016	4.29%	1961
*TB	Federal Home Loan Bank	3130A5VW6	7/10/2025	\$1,025,110	\$1,048,660	2.700%	5/10/2017	5.96%	1988
*TB	Federal Home Loan Bank	3130ADNW8	2/14/2020	\$998,230	\$1,000,840	3.400%	1/16/2013	5.68%	42
*TB	Federal National Assn	31315P2J7	5/1/2024	\$809,970	\$774,467	3.300%	5/25/2016	4.40%	1559
*TB	Farmer MAC	31315PYF0	5/2/2028	\$512,355	\$519,025	2.925%	11/20/2017	2.95%	3000
*TB	Federal Farm CR Bank	31331VWN2	4/13/2026	\$940,311	\$860,617	5.400%	5/9/2016	4.89%	2261
*TB	Federal Home Loan Bank	313383YJ4	9/8/2023	\$476,582	\$440,278	3.375%	7/14/2016	2.50%	1326
*TB	Farmer MAC	3133EEPH7	2/12/2029	\$480,251	\$501,718	2.710%	11/20/2017	2.85%	3280
*TB	Federal Farm CR Bank	3133EGWD3	9/29/2027	\$694,629	\$692,099	2.200%	11/17/2016	3.93%	2787
*TB	Federal Farm CR Bank	3133EGZW8	10/25/2024	\$833,918	\$834,019	1.980%	10/25/2016	4.74%	1733
*TB	Federal Home Loan Bank	3133XFKF2	6/11/2021	\$743,109	\$591,360	5.625%	9/8/2014	3.36%	519
*TB	Federal National Assn	3135G0K36	4/24/2026	\$2,532,940	\$2,537,825	2.125%	7/6/2010	14.41%	2272
*TB	Federal National Assn	3135G0ZR7	9/6/2024	\$1,488,050	\$1,452,293	2.625%	5/25/2016	8.25%	1684
*TB	Federal Home Loan MTG Corp	3137EADB2	1/13/2022	\$683,584	\$674,239	2.375%	5/1/2016	3.83%	731
*TB	US Treasury Note	912828WE6	11/15/2023	\$770,037	\$796,227	2.750%	12/13/2013	4.52%	1393
<b>Total in Gov't Sec. (11-00-1055-00&amp;1065)</b>				<b>\$17,879,931</b>	<b>\$17,605,574</b>			<b>99.98%</b>	
<b>Total Certificates of Deposit: (11.13506)</b>				<b>\$0</b>	<b>\$0</b>			<b>0.00%</b>	
**	<b>LAIF as of: (11-00-1050-00)</b>		N/A	<b>\$470</b>	<b>\$470</b>	2.57%	Estimated	<b>0.00%</b>	
***	<b>COVI as of: (11-00-1060-00)</b>		N/A	<b>\$2,967</b>	<b>\$2,967</b>	2.57%	Estimated	<b>0.02%</b>	
<b>TOTAL FUNDS INVESTED</b>				<b>\$17,883,368</b>	<b>\$17,609,011</b>			<b>100.00%</b>	
Total Funds Invested last report				\$17,883,368	\$17,674,903				
Total Funds Invested 1 Yr. Ago				\$20,849,444	\$20,182,150				
****	<b>CASH IN BANK (11-00-1000-00) EST.</b>			<b>\$2,229,277</b>	<b>\$2,229,277</b>				
	<b>CASH IN Custody Money Market</b>			<b>\$9</b>	<b>\$9</b>	0.30%			
<b>TOTAL CASH &amp; INVESTMENTS</b>				<b>\$20,112,654</b>	<b>\$19,838,297</b>				
TOTAL CASH & INVESTMENTS 1 YR AGO				\$25,782,670	\$25,115,376				

- \*CD CD - Certificate of Deposit
- \*TB TB - Federal Treasury Bonds or Bills
- \*\* Local Agency Investment Fund
- \*\*\* County of Ventura Investment Fund
- Estimated interest rate, actual not due at present time.
- \*\*\*\* Cash in bank

No investments were made pursuant to subdivision (i) of Section 53601, Section 53601.1 and subdivision (i) Section 53635 of the Government Code.  
All investments were made in accordance with the Treasurer's annual statement of investment policy.

## Senate Bill No. 998

### CHAPTER 891

An act to add Chapter 6 (commencing with Section 116900) to Part 12 of Division 104 of the Health and Safety Code, relating to water.

[Approved by Governor September 28, 2018. Filed with Secretary of State September 28, 2018.]

#### LEGISLATIVE COUNSEL'S DIGEST

SB 998, Dodd. Discontinuation of residential water service: urban and community water systems.

Existing law, the California Safe Drinking Water Act, requires the State Water Resources Control Board to administer provisions relating to the regulation of drinking water to protect public health. Existing law declares it to be the established policy of the state that every human being has the right to safe, clean, affordable, and accessible water adequate for human consumption, cooking, and sanitary purposes.

Under existing law, the Public Utilities Commission has regulatory authority over public utilities, including water corporations. Existing law requires certain notice to be given before a water corporation, public utility district, municipal utility district, or a municipally owned or operated public utility furnishing water may terminate residential service for nonpayment of a delinquent account, as prescribed.

This bill would require an urban and community water system, defined as a public water system that supplies water to more than 200 service connections, to have a written policy on discontinuation of water service to certain types of residences for nonpayment available in prescribed languages. The bill would require the policy to include certain components, be available on the system's Internet Web site, and be provided to customers in writing, upon request. The bill would provide for enforcement of these provisions, including making a violation of these provisions punishable by a civil penalty issued by the board in an amount not to exceed \$1,000 for each day in which the violation occurs, and would require the enforcement moneys collected by the board to be deposited in the Safe Drinking Water Account. The bill would prohibit an urban and community water system from discontinuing residential service for nonpayment until a payment by a customer has been delinquent for at least 60 days. The bill would require an urban and community water system to contact the customer named on the account and provide the customer with the urban and community water system's policy on discontinuation of residential service for nonpayment no less than 7 business days before discontinuation of residential service, as prescribed.

This bill would prohibit residential service from being discontinued under specified circumstances. The bill would require an urban and community



water system that discontinues residential service to provide the customer with information on how to restore service. The bill would require an urban and community water system to waive interest charges on delinquent bills for, and would limit the amount of a reconnection of service fee imposed on, a residential customer who demonstrates, as prescribed, to the urban and community water system household income below 200% of the federal poverty line. The bill would require an urban and community water system that furnishes individually metered residential service to residential occupants of a detached single-family dwelling, a multiunit structure, mobilehome park, or permanent residential structure in a labor camp, and that the owner, manager, or operator of the dwelling, structure, or park is the customer of record, to make every good faith effort to inform the residential occupants by written notice that service will be terminated and that the residential occupants have the right to become customers, as specified. The bill would require an urban and community water system to report the number of annual discontinuations of residential service for inability to pay on its Internet Web site and to the board, and the bill would require the board to post on its Internet Web site the information reported. The bill would require an urban water supplier, as defined, or an urban and community water system regulated by the commission, to comply with the bill's provisions on and after February 1, 2020, and any other urban and community water system to comply with the bill's provisions on and after April 1, 2020. The bill would provide that the provisions of the bill are in addition to the provisions in existing law duplicative of the bill and that where the provisions are inconsistent, the provisions described in the bill apply.

*The people of the State of California do enact as follows:*

SECTION 1. The Legislature finds and declares as follows:

- (a) All Californians have the right to safe, accessible, and affordable water as declared by Section 106.3 of the Water Code.
- (b) It is the intent of the Legislature to minimize the number of Californians who lose access to water service due to inability to pay.
- (c) Water service discontinuations threaten human health and well-being, and have disproportionate impact on infants, children, the elderly, low-income families, communities of color, people for whom English is a second language, physically disabled persons, and persons with life-threatening medical conditions.
- (d) When there is a delinquent bill, all Californians, regardless of whether they pay a water bill directly, should be treated fairly, and fair treatment includes the ability to contest a bill, seek alternative payment schedules, and demonstrate medical need and severe economic hardship.
- (e) The loss of water service causes tremendous hardship and undue stress, including increased health risks to vulnerable populations.
- (f) It is the intent of the Legislature that this act provide additional procedural protections and expand upon the procedural safeguards contained

in the Public Utilities Code and Government Code as of January 1, 2018, relating to utility service disconnections.

SEC. 2. Chapter 6 (commencing with Section 116900) is added to Part 12 of Division 104 of the Health and Safety Code, to read:

CHAPTER 6. DISCONTINUATION OF RESIDENTIAL WATER SERVICE

116900. This chapter shall be known, and may be cited, as the Water Shutoff Protection Act.

116902. For the purposes of this chapter, the following definitions apply:

(a) "Board" means the State Water Resources Control Board.

(b) "Public water system" has the same meaning as defined in Section 116275.

(c) "Residential service" means water service to a residential connection that includes single-family residences, multifamily residences, mobilehomes, including, but not limited to, mobilehomes in mobilehome parks, or farmworker housing.

(d) "Urban and community water system" means a public water system that supplies water to more than 200 service connections.

(e) "Urban water supplier" has the same meaning as defined in Section 10617 of the Water Code.

116904. (a) An urban water supplier not regulated by the Public Utilities Commission shall comply with this chapter on and after February 1, 2020.

(b) An urban and community water system regulated by the Public Utilities Commission shall comply with this chapter on and after February 1, 2020. The urban and community water system regulated by the Public Utilities Commission shall file advice letters with the commission to conform with this chapter.

(c) An urban and community water system not described in subdivision (a) or (b) shall comply with this chapter on and after April 1, 2020.

116906. (a) An urban and community water system shall have a written policy on discontinuation of residential service for nonpayment available in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by at least 10 percent of the people residing in its service area. The policy shall include all of the following:

(1) A plan for deferred or reduced payments.

(2) Alternative payment schedules.

(3) A formal mechanism for a customer to contest or appeal a bill.

(4) A telephone number for a customer to contact to discuss options for averting discontinuation of residential service for nonpayment.

(b) The policy shall be available on the urban and community water system's Internet Web site, if an Internet Web site exists. If an Internet Web site does not exist, the urban and community water system shall provide the policy to customers in writing, upon request.

(c) (1) The board may enforce the requirements of this section pursuant to Sections 116577, 116650, and 116655. The provisions of Section 116585

and Article 10 (commencing with Section 116700) of Chapter 4 apply to enforcement undertaken for a violation of this section.

(2) All moneys collected pursuant to this subdivision shall be deposited in the Safe Drinking Water Account established pursuant to Section 116590.

116908. (a) (1) (A) An urban and community water system shall not discontinue residential service for nonpayment until a payment by a customer has been delinquent for at least 60 days. No less than seven business days before discontinuation of residential service for nonpayment, an urban and community water system shall contact the customer named on the account by telephone or written notice.

(B) When the urban and community water system contacts the customer named on the account by telephone pursuant to subparagraph (A), it shall offer to provide in writing to the customer the urban and community water system's policy on discontinuation of residential service for nonpayment. An urban and community water system shall offer to discuss options to avert discontinuation of residential service for nonpayment, including, but not limited to, alternative payment schedules, deferred payments, minimum payments, procedures for requesting amortization of the unpaid balance, and petition for bill review and appeal.

(C) When the urban and community water system contacts the customer named on the account by written notice pursuant to subparagraph (A), the written notice of payment delinquency and impending discontinuation shall be mailed to the customer of the residence to which the residential service is provided. If the customer's address is not the address of the property to which residential service is provided, the notice also shall be sent to the address of the property to which residential service is provided, addressed to "Occupant." The notice shall include, but is not limited to, all of the following information in a clear and legible format:

- (i) The customer's name and address.
- (ii) The amount of the delinquency.
- (iii) The date by which payment or arrangement for payment is required in order to avoid discontinuation of residential service.
- (iv) A description of the process to apply for an extension of time to pay the delinquent charges.
- (v) A description of the procedure to petition for bill review and appeal.
- (vi) A description of the procedure by which the customer may request a deferred, reduced, or alternative payment schedule, including an amortization of the delinquent residential service charges, consistent with the written policies provided pursuant to subdivision (a) of Section 116906.

(2) If the urban and community water system is unable to make contact with the customer or an adult occupying the residence by telephone, and written notice is returned through the mail as undeliverable, the urban and community water system shall make a good faith effort to visit the residence and leave, or make other arrangements for placement in a conspicuous place of, a notice of imminent discontinuation of residential service for nonpayment and the urban and community water system's policy for discontinuation of residential service for nonpayment.

(b) If an adult at the residence appeals the water bill to the urban and community water system or any other administrative or legal body to which such an appeal may be lawfully taken, the urban and community water system shall not discontinue residential service while the appeal is pending.

116910. (a) An urban and community water system shall not discontinue residential service for nonpayment if all of the following conditions are met:

(1) The customer, or a tenant of the customer, submits to the urban and community water system the certification of a primary care provider, as that term is defined in subparagraph (A) of paragraph (1) of subdivision (b) of Section 14088 of the Welfare and Institutions Code, that discontinuation of residential service will be life threatening to, or pose a serious threat to the health and safety of, a resident of the premises where residential service is provided.

(2) The customer demonstrates that he or she is financially unable to pay for residential service within the urban and community water system's normal billing cycle. The customer shall be deemed financially unable to pay for residential service within the urban and community water system's normal billing cycle if any member of the customer's household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.

(3) The customer is willing to enter into an amortization agreement, alternative payment schedule, or a plan for deferred or reduced payment, consistent with the written policies provided pursuant to subdivision (a) of Section 116906, with respect to all delinquent charges.

(b) (1) If the conditions listed in subdivision (a) are met, the urban and community water system shall offer the customer one or more of the following options:

(A) Amortization of the unpaid balance.

(B) Participation in an alternative payment schedule.

(C) A partial or full reduction of the unpaid balance financed without additional charges to other ratepayers.

(D) Temporary deferral of payment.

(2) The urban and community water system may choose which of the payment options described in paragraph (1) the customer undertakes and may set the parameters of that payment option. Ordinarily, the repayment option offered should result in repayment of any remaining outstanding balance within 12 months. An urban and community water system may grant a longer repayment period if it finds the longer period is necessary to avoid undue hardship to the customer based on the circumstances of the individual case.

(3) Residential service may be discontinued no sooner than 5 business days after the urban and community water system posts a final notice of intent to disconnect service in a prominent and conspicuous location at the property under either of the following circumstances:

(A) The customer fails to comply with an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges for 60 days or more.

(B) While undertaking an amortization agreement, an alternative payment schedule, or a deferral or reduction in payment plan for delinquent charges, the customer does not pay his or her current residential service charges for 60 days or more.

116912. An urban and community water system that discontinues residential service for nonpayment shall provide the customer with information on how to restore residential service.

116914. (a) For a residential customer who demonstrates to an urban and community water system household income below 200 percent of the federal poverty line, the urban and community water system shall do both of the following:

(1) Set a reconnection of service fee for reconnection during normal operating hours at fifty dollars (\$50), but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021. For the reconnection of residential service during nonoperational hours, an urban and community water system shall set a reconnection of service fee at one hundred fifty dollars (\$150), but not to exceed the actual cost of reconnection if it is less. Reconnection fees shall be subject to an annual adjustment for changes in the Consumer Price Index beginning January 1, 2021.

(2) Waive interest charges on delinquent bills once every 12 months.

(b) An urban and community water system shall deem a residential customer to have a household income below 200 percent of the federal poverty line if any member of the household is a current recipient of CalWORKs, CalFresh, general assistance, Medi-Cal, Supplemental Security Income/State Supplementary Payment Program, or California Special Supplemental Nutrition Program for Women, Infants, and Children, or the customer declares that the household's annual income is less than 200 percent of the federal poverty level.

116916. (a) This section applies if there is a landlord-tenant relationship between the residential occupants and the owner, manager, or operator of the dwelling.

(b) If an urban and community water system furnishes individually metered residential service to residential occupants of a detached single-family dwelling, a multiunit residential structure, mobilehome park, or permanent residential structure in a labor camp as defined in Section 17008, and the owner, manager, or operator of the dwelling, structure, or park is the customer of record, the urban and community water system shall make every good faith effort to inform the residential occupants, by means of written notice, when the account is in arrears that service will be terminated at least 10 days prior to the termination. The written notice shall further inform the residential occupants that they have the right to become

customers, to whom the service will then be billed, without being required to pay any amount which may be due on the delinquent account.

(c) The urban and community water system is not required to make service available to the residential occupants unless each residential occupant agrees to the terms and conditions of service and meets the requirements of law and the urban and community water system's rules and tariffs. However, if one or more of the residential occupants are willing and able to assume responsibility for the subsequent charges to the account to the satisfaction of the urban and community water system, or if there is a physical means legally available to the urban and community water system of selectively terminating service to those residential occupants who have not met the requirements of the urban and community water system's rules and tariffs, the urban and community water system shall make service available to those residential occupants who have met those requirements.

(d) If prior service for a period of time is a condition for establishing credit with the urban and community water system, residence and proof of prompt payment of rent or other credit obligation acceptable to the urban and community water system for that period of time is a satisfactory equivalent.

(e) Any residential occupant who becomes a customer of the urban and community water system pursuant to this section whose periodic payments, such as rental payments, include charges for residential water service, where those charges are not separately stated, may deduct from the periodic payment each payment period all reasonable charges paid to the urban and community water system for those services during the preceding payment period.

(f) In the case of a detached single-family dwelling, the urban and community water system may do any of the following:

(1) Give notice of termination at least seven days prior to the proposed termination.

(2) In order for the amount due on the delinquent account to be waived, require an occupant who becomes a customer to verify that the delinquent account customer of record is or was the landlord, manager, or agent of the dwelling. Verification may include, but is not limited to, a lease or rental agreement, rent receipts, a government document indicating that the occupant is renting the property, or information disclosed pursuant to Section 1962 of the Civil Code.

116918. An urban and community water system shall report the number of annual discontinuations of residential service for inability to pay on the urban and community water system's Internet Web site, if an Internet Web site exists, and to the board. The board shall post on its Internet Web site the information reported.

116920. (a) The Attorney General, at the request of the board or upon his or her own motion, may bring an action in state court to restrain by temporary or permanent injunction the use of any method, act, or practice declared in this chapter to be unlawful.

(b) For an urban and community water system regulated by the Public Utilities Commission, the commission may bring an action in state court to restrain by temporary or permanent injunction the use by an urban and community water system regulated by the commission of any method, act, or practice declared in this chapter to be unlawful.

116922. All written notices required under this chapter shall be provided in English, the languages listed in Section 1632 of the Civil Code, and any other language spoken by 10 percent or more of the customers in the urban and community water system's service area.

116924. Where provisions of existing law are duplicative of this chapter, compliance with one shall be deemed compliance with the other. Where those provisions are inconsistent, the provisions of this chapter shall apply. Nothing in this chapter shall be construed to limit or restrict the procedural safeguards against the disconnection of residential water service existing as of December 31, 2018.

116926. This chapter does not apply to the termination of a service connection by an urban and community water system due to an unauthorized action of a customer.

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