

Casitas Municipal Water District

FINANCE COMMITTEE

Kaiser/Word
Casitas District Office
1055 Ventura Ave.
Oak View, CA 93022

September 20, 2019

10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of the Financial Statements for July, 2019.
5. Review of the July, 2019 Consumption Report.
6. Review Request for Proposal for a Water Rates Study.
7. Recommendation to renew the Special Liability Insurance Program (SLIP) for coverage effective 9/29/19 – 9/29/20.
8. Recommendation for the purchase of a 2020 F250XL, ¾ Ton 4x4 pickup for the Utility Department from Vista Ford of Oxnard in the amount of \$36,883.42.
9. Recommendation for the purchase of a 2020 F250, ¾ Ton 4x4 pickup for the Distribution Department Supervisor in the amount of \$42,212.67.

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

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

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
REVENUE SUMMARY							
NON DEPARTMENTAL							
WATER SALES	7,107,809	687,433.62	687,433.62	926,921.15	0.00	6,420,375.38	9.67
WATER SERVICES	2,887	4,675.00	4,675.00	950.73	0.00	(1,788.00)	161.93
WATER STANDBY	3,713,225	377,165.55	377,165.55	333,283.04	0.00	3,336,059.56	10.16
WATER DELINQUENCY	122,809	72,527.13	72,527.13	(14,707.63)	0.00	50,281.87	59.06
WATER REVENUE OTHER	4,514,113	53,551.72	53,551.72	760,089.82	0.00	4,460,561.28	1.19
CAPITAL FACILITIES	76,593	250.00	250.00	0.00	0.00	76,343.00	0.33
INTEREST	549,710	0.00	0.00	37,381.01	0.00	549,710.00	0.00
TAXES & ASSESSMENTS	4,917,746	(10,632.68)	(10,632.68)	(9,691.23)	0.00	4,928,378.68	0.22-
MISCELLANEOUS REVENUES	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
TOTAL NON DEPARTMENTAL	21,099,358	1,184,970.34	1,184,970.34	2,034,226.89	0.00	19,914,387.77	5.62
RECREATION - OPERATIONS							
RECREATION PARK	3,040,609	398,054.61	398,054.61	354,762.84	0.00	2,642,554.39	13.09
RECREATION-CONCESSION	134,000	22,109.31	22,109.31	19,542.26	0.00	111,890.69	16.50
RECREATION OTHER	0	945.05	945.05	1,969.75	0.00	(945.05)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	421,108.97	421,108.97	376,274.85	0.00	2,753,500.03	13.26
RECREATION - WATER PARK							
RECREATION-CONCESSION	10,500	4,086.41	4,086.41	4,330.69	0.00	6,413.59	38.92
RECREATION-WATER PARK	964,940	328,703.50	328,703.50	363,698.75	0.00	636,236.50	34.06
RECREATION OTHER	0	(91.50)	(91.50)	(164.25)	0.00	91.50	0.00
TOTAL RECREATION - WATER PARK	975,440	332,698.41	332,698.41	367,865.19	0.00	642,741.59	34.11
TOTAL REVENUES	25,249,407	1,938,777.72	1,938,777.72	2,778,366.93	0.00	0.00	7.68

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 FINANCIAL SUMMARY

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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
RETIREES							
Benefits	542,655	43,301.82	43,301.82	43,153.14	0.00	499,353.18	7.98
TOTAL RETIREES	542,655	43,301.82	43,301.82	43,153.14	0.00	499,353.18	7.98
BOARD OF DIRECTORS							
Salaries	113,155	2,451.67	2,451.67	1,320.13	0.00	110,703.33	2.17
Benefits	90,509	9,686.81	9,686.81	6,665.81	0.00	80,822.19	10.70
Services & Supplies	11,300	415.58	415.58	492.08	0.00	10,884.42	3.68
TOTAL BOARD OF DIRECTORS	214,964	12,554.06	12,554.06	8,478.02	0.00	202,409.94	5.84
MANAGEMENT							
Salaries	756,391	19,497.62	19,497.62	22,824.64	0.00	736,893.38	2.58
Benefits	195,765	11,816.09	11,816.09	15,520.83	0.00	183,948.91	6.04
Services & Supplies	454,250	69,654.42	69,654.42	92,118.46	570.08	384,025.50	15.46
TOTAL MANAGEMENT	1,406,406	100,968.13	100,968.13	130,463.93	570.08	1,304,867.79	7.22
INFORMATION TECHNOLOGY							
Salaries	191,125	5,619.99	5,619.99	9,682.13	0.00	185,505.01	2.94
Benefits	52,943	4,728.82	4,728.82	5,483.18	0.00	48,214.18	8.93
Services & Supplies	34,600	1,719.88	1,719.88	4,551.09	0.01	32,880.11	4.97
TOTAL INFORMATION TECHNOLOGY	278,668	12,068.69	12,068.69	19,716.40	0.01	266,599.30	4.33
WATER CONSERVATION							
Salaries	428,292	12,960.49	12,960.49	7,982.32	0.00	415,331.51	3.03
Benefits	132,183	9,408.45	9,408.45	7,566.00	0.00	122,774.55	7.12
Services & Supplies	176,267	7,574.90	7,574.90	10,073.10	21,329.08	147,363.02	16.40
TOTAL WATER CONSERVATION	736,742	29,943.84	29,943.84	25,621.42	21,329.08	685,469.08	6.96
FISHERIES							
Salaries	341,965	12,424.76	12,424.76	10,933.53	0.00	329,540.24	3.63
Benefits	101,930	9,596.36	9,596.36	8,532.98	0.00	92,333.64	9.41
Services & Supplies	39,475	1,119.75	1,119.75	868.80	2,174.24	36,181.01	8.34
Services & Supplies-W.O.	0	4,365.11	4,365.11	0.00	5,408.38	(9,773.49)	0.00
TOTAL FISHERIES	483,370	27,505.98	27,505.98	20,335.31	7,582.62	448,281.40	7.26
ADMINISTRATION SERVICES							
Salaries	705,890	17,964.41	17,964.41	19,438.00	0.00	687,925.59	2.54
Benefits	292,888	17,057.57	17,057.57	18,416.10	0.00	275,830.43	5.82
Services & Supplies	1,005,439	173,361.62	173,361.62	175,391.15	23,133.35	808,944.03	19.54
Other Operating Expenses	(1,544,838)	(100,829.93)	(100,829.93)	(103,354.84)	0.00	(1,444,008.07)	6.53
TOTAL ADMINISTRATION SERVICES	459,379	107,553.67	107,553.67	109,890.41	23,133.35	328,691.98	28.45
WAREHOUSE							
Salaries	9,774	367.84	367.84	367.18	0.00	9,406.16	3.76
Benefits	1,585	173.42	173.42	188.76	0.00	1,411.58	10.94
Services & Supplies	15,500	304.83	304.83	1,553.51	839.12	14,356.05	7.38
TOTAL WAREHOUSE	26,859	846.09	846.09	2,109.45	839.12	25,173.79	6.27

CASITAS MUNICIPAL WATER DISTRICT
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11 -GENERAL FUND
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GARAGE							
Salaries	22,720	415.87	415.87	385.94	0.00	22,304.13	1.83
Benefits	3,683	181.74	181.74	194.88	0.00	3,501.26	4.93
Services & Supplies	(95,718) (	5,831.57) (	5,831.57) (	2,439.46) (	1,041.32) (	88,845.11)	7.18
Services & Supplies-W.O.	141,500	12,431.86	12,431.86	0.00	0.00	129,068.14	8.79
TOTAL GARAGE	72,185	7,197.90	7,197.90 (	1,858.64) (	1,041.32)	66,028.42	8.53
SAFETY							
Salaries	108,749	3,907.09	3,907.09	3,625.98	0.00	104,841.91	3.59
Benefits	46,722	4,107.55	4,107.55	3,517.90	0.00	42,614.45	8.79
Services & Supplies	15,480	759.48	759.48	14.10	0.00	14,720.52	4.91
TOTAL SAFETY	170,951	8,774.12	8,774.12	7,157.98	0.00	162,176.88	5.13
ENGINEERING							
Salaries	808,209	27,888.71	27,888.71	60,101.57	0.00	780,320.29	3.45
Benefits	241,656	21,060.91	21,060.91	19,140.42	0.00	220,595.09	8.72
Services & Supplies	228,920	13,773.08	13,773.08	27,126.48	1,379,255.47 (	1,164,108.55)	608.52
Salaries - Work Orders	0	4,936.30	4,936.30	5,180.85	0.00 (	4,936.30)	0.00
Benefits - Work Orders	0	1,926.63	1,926.63	1,311.17	0.00 (	1,926.63)	0.00
Services & Supplies-W.O.	20,708,000	129,813.88	129,813.88	34,224.18	2,627,815.50	17,950,370.62	13.32
TOTAL ENGINEERING	21,986,785	199,399.51	199,399.51	147,084.67	4,007,070.97	17,780,314.52	19.13
WATER QUALITY - LAB							
Salaries	338,477	8,620.23	8,620.23	7,557.66	0.00	329,856.77	2.55
Benefits	100,171	9,749.67	9,749.67	7,554.19	0.00	90,421.33	9.73
Services & Supplies	242,976	16,204.79	16,204.79	3,126.74	74,926.41	151,844.80	37.51
Services & Supplies-W.O.	109,000	0.00	0.00	0.00	0.00	109,000.00	0.00
TOTAL WATER QUALITY - LAB	790,624	34,574.69	34,574.69	18,238.59	74,926.41	681,122.90	13.85
UTILITIES MAINTENANCE							
Salaries	385,707	13,602.43	13,602.43	12,259.36	0.00	372,104.57	3.53
Benefits	132,699	12,126.66	12,126.66	12,013.51	0.00	120,572.34	9.14
Services & Supplies	142,380	10,564.15	10,564.15	7,038.96	9,273.80	122,542.05	13.93
Services & Supplies-W.O.	100,000	0.00	0.00	2,205.81	4,028.50	95,971.50	4.03
TOTAL UTILITIES MAINTENANCE	760,786	36,293.24	36,293.24	33,517.64	13,302.30	711,190.46	6.52
ELECTRICAL MECHANICAL							
Salaries	622,643	22,318.58	22,318.58	15,672.09	0.00	600,324.42	3.58
Benefits	191,525	14,853.88	14,853.88	13,797.30	0.00	176,671.12	7.76
Services & Supplies	2,201,529	122,336.89	122,336.89	28,607.88	14,741.18	2,064,450.93	6.23
Services & Supplies-W.O.	1,318,700	9,837.79	9,837.79	1,932.38	15,473.73	1,293,388.48	1.92
TOTAL ELECTRICAL MECHANICAL	4,334,397	169,347.14	169,347.14	60,009.65	30,214.91	4,134,834.95	4.60
DIST MAINT - PIPELINE							
Salaries	694,872	23,421.42	23,421.42	19,924.74	0.00	671,450.58	3.37
Benefits	250,345	22,008.70	22,008.70	21,217.77	0.00	228,336.30	8.79
Services & Supplies	948,215	29,256.54	29,256.54	36,888.37	10,561.37	908,397.09	4.20
Other Operating Expenses	0	2,488.12	2,488.12	322.51	0.00 (	2,488.12)	0.00
Services & Supplies-W.O.	40,000	6,972.57	6,972.57	0.00	158.77	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	84,147.35	84,147.35	78,353.39	10,720.14	1,838,564.51	4.91

CASITAS MUNICIPAL WATER DISTRICT
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11 -GENERAL FUND
 FINANCIAL SUMMARY

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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
WATER TREATMENT							
Salaries	681,299	31,965.99	31,965.99	30,104.79	0.00	649,333.01	4.69
Benefits	325,015	27,684.73	27,684.73	25,259.00	0.00	297,330.27	8.52
Services & Supplies	969,120	52,437.18	52,437.18	73,094.46	509,459.48	407,223.34	57.98
Services & Supplies-W.O.	387,500	17,647.31	17,647.31	410.20	20,137.38	349,715.31	9.75
TOTAL WATER TREATMENT	2,362,934	129,735.21	129,735.21	128,868.45	529,596.86	1,703,601.93	27.90
OPERATIONS - MAINTENANCE							
Salaries	213,385	8,470.45	8,470.45	6,568.99	0.00	204,914.55	3.97
Benefits	132,776	9,037.33	9,037.33	3,867.74	0.00	123,738.67	6.81
Services & Supplies	189,530	11,214.21	11,214.21	12,426.39	25,937.19	152,378.60	19.60
Services & Supplies-W.O.	850,000	0.00	0.00	2,929.91	0.00	850,000.00	0.00
TOTAL OPERATIONS - MAINTENANCE	1,385,691	28,721.99	28,721.99	25,793.03	25,937.19	1,331,031.82	3.94
RECREATION - OPERATIONS							
Salaries	1,213,880	50,274.52	50,274.52	49,431.25	0.00	1,163,605.48	4.14
Benefits	369,280	37,243.35	37,243.35	23,607.03	0.00	332,036.65	10.09
Services & Supplies	343,140	22,835.13	22,835.13	38,504.02	72.00	320,232.87	6.68
Other Operating Expenses	756,865	41,745.30	41,745.30	42,653.91	0.00	715,119.70	5.52
TOTAL RECREATION - OPERATIONS	2,683,165	152,098.30	152,098.30	154,196.21	72.00	2,530,994.70	5.67
RECREATION - MAINTENANCE							
Salaries	453,157	19,529.58	19,529.58	18,050.90	0.00	433,627.42	4.31
Benefits	129,584	12,892.54	12,892.54	11,729.46	0.00	116,691.46	9.95
Services & Supplies	360,155	43,930.06	43,930.06	35,317.18	15,828.14	300,396.80	16.59
Other Operating Expenses	306,171	16,780.07	16,780.07	18,179.10	0.00	289,390.93	5.48
Services & Supplies-W.O.	250,000	16,876.00	16,876.00	0.00	0.00	233,124.00	6.75
TOTAL RECREATION - MAINTENANCE	1,499,067	110,008.25	110,008.25	83,276.64	15,828.14	1,373,230.61	8.39
RECREATION - PUBLIC REL							
Salaries	300,000	8,090.43	8,090.43	7,388.25	0.00	291,909.57	2.70
Benefits	28,953	2,468.66	2,468.66	1,488.04	0.00	26,484.34	8.53
Services & Supplies	173,960	12,183.29	12,183.29	8,939.45	8,628.49	153,148.22	11.96
Other Operating Expenses	172,832	5,287.43	5,287.43	5,257.34	0.00	167,544.57	3.06
TOTAL RECREATION - PUBLIC REL	675,745	28,029.81	28,029.81	23,073.08	8,628.49	639,086.70	5.42
RECREATION - WATER PARK							
Salaries	512,359	54,782.10	54,782.10	49,947.98	0.00	457,576.90	10.69
Benefits	75,707	15,673.03	15,673.03	10,991.59	0.00	60,033.97	20.70
Services & Supplies	184,530	28,464.08	28,464.08	26,714.68	25,121.59	130,944.33	29.04
Other Operating Expenses	308,970	37,017.13	37,017.13	37,264.49	0.00	271,952.87	11.98
TOTAL RECREATION - WATER PARK	1,081,566	135,936.34	135,936.34	124,918.74	25,121.59	920,508.07	14.89
TOTAL EXPENDITURES							
	43,886,371	1,459,006.13	1,459,006.13	1,242,397.51	4,793,831.94	37,633,532.93	14.25
REVENUE OVER/(UNDER) EXPENDITURES							
	(18,636,964)	479,771.59	479,771.59	1,535,969.42	(4,793,831.94)	(37,633,532.93)	23.15

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SUMMARY OF EXPENSES							
SALARIES	8,697,132	296,808.51	296,808.51	312,204.43	0.00	8,400,323.49	3.41
BENEFITS	3,436,571	269,888.39	269,888.39	247,957.08	0.00	3,166,682.61	7.85
SERVICES & SUPPLIES	7,847,968	685,013.66	685,013.66	633,718.99	2,120,809.68	5,042,144.66	35.75
OTHER OPERATING EXPENSES	0	2,488.12	2,488.12	322.51	0.00	(2,488.12)	0.00
SALARIES-WORK ORDERS	0	4,936.30	4,936.30	5,180.85	0.00	(4,936.30)	0.00
BENEFITS-WORK ORDERS	0	1,926.63	1,926.63	1,311.17	0.00	(1,926.63)	0.00
SERVICES & SUPPLIES - W.O.	23,904,700	197,944.52	197,944.52	41,702.48	2,673,022.26	21,033,733.22	12.01
TOTAL EXPENDITURES	43,886,371	1,459,006.13	1,459,006.13	1,242,397.51	4,793,831.94	37,633,532.93	14.25

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
NON DEPARTMENTAL							
=====							
WATER SALES							
11-4-00-4000-00 Water Sales - Residential Grav	9,735	823.03	823.03	1,426.88	0.00	8,911.97	8.45
11-4-00-4001-00 Water Sales - Residential Pump	744,732	88,730.82	88,730.82	90,617.20	0.00	656,001.18	11.91
11-4-00-4001-85 Water Sales - Residential Pump	656,915	86,131.50	86,131.50	79,871.75	0.00	570,783.50	13.11
11-4-00-4010-00 Water Sales - Commercial Gr	620	271.59	271.59	266.40	0.00	891.59	43.80
11-4-00-4011-00 Water Sales - Commercial Pump	406,786	79,701.44	79,701.44	52,361.52	0.00	327,084.56	19.59
11-4-00-4011-85 Water Sales - Commercial Pumpe	277,353	25,644.08	25,644.08	22,740.92	0.00	251,708.92	9.25
11-4-00-4021-00 Water Sales - Industrial Pumpe	9,216	1,985.36	1,985.36	1,390.72	0.00	7,230.64	21.54
11-4-00-4021-85 Water Sales - Industrial Pumpe	1,182	147.20	147.20	118.08	0.00	1,034.80	12.45
11-4-00-4030-00 Water Sales - Resale Gravity	1,147,947	55,184.96	55,184.96	167,143.80	0.00	1,092,762.04	4.81
11-4-00-4031-00 Water Sales - Resale Pumped	379,893	16,911.28	16,911.28	76,181.84	0.00	362,981.72	4.45
11-4-00-4040-00 Water Sales - Temporary Meter	18,829	1,724.00	1,724.00	1,668.99	0.00	17,105.00	9.16
11-4-00-4040-85 Water Sales - Temporary Meter	156	0.00	0.00	30.35	0.00	156.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	7,242	574.12	574.12	453.99	0.00	6,667.88	7.93
11-4-00-4042-00 Water Sales - Institutional Pu	116,170	12,788.00	12,788.00	13,461.12	0.00	103,382.00	11.01
11-4-00-4042-85 Water Sales - Other Water Sale	58,830	5,562.32	5,562.32	5,660.98	0.00	53,267.68	9.45
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	63,785	7,500.06	7,500.06	7,632.36	0.00	56,284.94	11.76
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,826,913	181,736.39	181,736.39	218,868.01	0.00	1,645,176.61	9.95
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	21,995	6,823.81	6,823.81	6,677.50	0.00	15,171.19	31.02
11-4-00-4070-00 Water Sales - Agricultural - G	42,341	4,827.90	4,827.90	4,967.31	0.00	37,513.10	11.40
11-4-00-4071-00 Water Sales - Agricultural - P	1,280,743	108,141.58	108,141.58	170,136.06	0.00	1,172,601.42	8.44
11-4-00-4071-85 Water Sales - Agricultural - P	1,694	0.00	0.00	43.29	0.00	1,694.00	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	34,732	2,767.36	2,767.36	5,202.08	0.00	31,964.64	7.97
TOTAL WATER SALES	7,107,809	687,433.62	687,433.62	926,921.15	0.00	6,420,375.38	9.67
WATER SERVICES							
11-4-00-4093-00 Meter Tests & Installations	2,887	4,675.00	4,675.00	925.00	0.00	1,788.00	161.93
11-4-00-4098-00 Meter Standby Fees	0	0.00	0.00	25.73	0.00	0.00	0.00
TOTAL WATER SERVICES	2,887	4,675.00	4,675.00	950.73	0.00	1,788.00	161.93
WATER STANDBY							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,250,272	131,510.23	131,510.23	116,383.80	0.00	1,118,761.68	10.52
11-4-00-4150-85 Meter Chg - OJAI Residential	1,111,669	110,549.13	110,549.13	96,001.75	0.00	1,001,119.93	9.94
11-4-00-4151-00 Meter Chg - CMWD Commercial	104,644	11,380.85	11,380.85	9,608.39	0.00	93,263.36	10.88
11-4-00-4151-85 Meter Chg - OJAI Commercial	202,062	16,315.65	16,315.65	3,296.17	0.00	185,745.85	8.07
11-4-00-4152-00 Meter Chg - CMWD Industrial	30,685	3,207.66	3,207.66	2,863.98	0.00	27,477.78	10.45
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,572	153.66	153.66	137.20	0.00	1,418.62	9.77
11-4-00-4153-00 Meter Chg - CMWD Agriculture	185,105	18,883.51	18,883.51	17,276.62	0.00	166,221.26	10.20
11-4-00-4153-85 Meter Chg - OJAI Agriculture	2,721	0.00	0.00	901.98	0.00	2,720.84	0.00
11-4-00-4154-00 Meter Chg - CMWD Institutional	39,932	3,607.30	3,607.30	3,082.83	0.00	36,324.50	9.03
11-4-00-4154-85 Meter Chg - OJAI Institutional	33,662	3,667.36	3,667.36	15,437.52	0.00	29,994.53	10.89
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,245	1,954.85	1,954.85	2,089.50	0.00	24,289.69	7.45
11-4-00-4155-85 Meter Chg - OJAI Temporary	560	0.00	0.00	0.00	0.00	560.19	0.00
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	341,050	35,277.20	35,277.20	31,881.45	0.00	305,772.43	10.34
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	3,283	636.99	636.99	870.02	0.00	2,645.53	19.41

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	17,583	1,838.04	1,838.04	1,465.28	0.00	15,745.32	10.45
11-4-00-4158-00 Meter Chg - CMWD Resale	285,845	36,596.32	36,596.32	32,262.86	0.00	249,248.18	12.80
11-4-00-4159-00 Meter Chg - Fire Service	76,337	1,586.80	1,586.80	1,527.65	0.00	74,749.87	2.08
TOTAL WATER STANDBY	3,713,225	377,165.55	377,165.55	333,283.04	0.00	3,336,059.56	10.16
WATER DELINQUENCY							
11-4-00-4350-00 Hang Tag Fee	37,020	2,180.00	2,180.00	2,500.00	0.00	34,840.00	5.89
11-4-00-4351-00 Turn Off Fee	7,200	340.00	340.00	560.00	0.00	6,860.00	4.72
11-4-00-4352-00 Turn On Fee	7,080	340.00	340.00	560.00	0.00	6,740.00	4.80
11-4-00-4353-00 Late Fee - Residential	49,042	3,644.73	3,644.73	3,809.84	0.00	45,397.27	7.43
11-4-00-4354-00 Alloc Penalty - Residential	0	65,095.00	65,095.00	34,028.00	0.00	(65,095.00)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	475.00	475.00	1,300.00	0.00	475.00	0.00
11-4-00-4357-00 Late Fee - Business	7,441	204.33	204.33	565.59	0.00	7,236.67	2.75
11-4-00-4361-00 Late Fee - Industrial	371	42.57	42.57	88.90	0.00	328.43	11.47
11-4-00-4365-00 Late Fee - Resale	229	0.00	0.00	39.12	0.00	229.00	0.00
11-4-00-4369-00 Late Fee - Other	1,315	39.49	39.49	417.39	0.00	1,275.51	3.00
11-4-00-4370-00 Alloc Penalty - Other	0	0.00	0.00	6,920.00	0.00	0.00	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	9,424	254.81	254.81	1,343.96	0.00	9,169.19	2.70
11-4-00-4378-00 Alloc Penalty - Ag Domestic	0	0.00	0.00	24,325.00	0.00	0.00	0.00
11-4-00-4381-00 Late Fee - Agriculture	2,877	741.20	741.20	1,780.29	0.00	2,135.80	25.76
11-4-00-4382-00 Alloc Penalty - Agriculture	0	0.00	0.00	25,140.00	0.00	0.00	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	810	120.00	120.00	150.00	0.00	690.00	14.81
TOTAL WATER DELINQUENCY	122,809	72,527.13	72,527.13	14,707.63	0.00	50,281.87	59.06
WATER REVENUE OTHER							
11-4-00-4400-00 Flexible Storage	4,472	0.00	0.00	0.00	0.00	4,472.00	0.00
11-4-00-4410-00 Grant Revenue - Other	4,458,300	0.00	0.00	0.00	0.00	4,458,300.00	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	33,799	53,551.72	53,551.72	760,022.50	0.00	(19,752.72)	158.44
11-4-00-4435-00 Bad Debt Collection Recovery	0	0.00	0.00	67.32	0.00	0.00	0.00
11-4-00-4445-00 Energy Capacity Revenue	17,542	0.00	0.00	0.00	0.00	17,542.00	0.00
TOTAL WATER REVENUE OTHER	4,514,113	53,551.72	53,551.72	760,089.82	0.00	4,460,561.28	1.19
CAPITAL FACILITIES							
11-4-00-4090-00 Capital Facilities Charge	76,593	250.00	250.00	0.00	0.00	76,343.00	0.33
TOTAL CAPITAL FACILITIES	76,593	250.00	250.00	0.00	0.00	76,343.00	0.33
INTEREST							
11-4-00-4110-00 Interest on BPC and Taormina	19,192	0.00	0.00	0.00	0.00	19,192.00	0.00
11-4-00-4115-00 Interest on Time Deposits and	530,518	0.00	0.00	37,381.01	0.00	530,518.00	0.00
TOTAL INTEREST	549,710	0.00	0.00	37,381.01	0.00	549,710.00	0.00
TAXES & ASSESSMENTS							
11-4-00-4200-00 1 % - Secured Current General	2,259,862	0.00	0.00	9,691.23	0.00	2,259,862.00	0.00
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	10,632.68	10,632.68	0.00	0.00	10,632.68	0.00
11-4-00-4233-00 CFD - 2013	2,657,884	0.00	0.00	0.00	0.00	2,657,884.00	0.00
TOTAL TAXES & ASSESSMENTS	4,917,746	10,632.68	10,632.68	9,691.23	0.00	4,928,378.68	0.22-
OTHER GOVT. AGENCIES							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
MISCELLANEOUS REVENUES							
11-4-00-4235-00 RDA - Pass Through	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
TOTAL MISCELLANEOUS REVENUES	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
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TOTAL NON DEPARTMENTAL	21,099,358	1,184,970.34	1,184,970.34	2,034,226.89	0.00	19,914,387.77	5.62
RECREATION - OPERATIONS							
=====							
RECREATION PARK							
11-4-62-4500-00 Animal Permit	14,500	3,149.00	3,149.00	1,729.00	0.00	11,351.00	21.72
11-4-62-4510-00 Boat Fees - Annual	24,000	1,321.00	1,321.00	910.00	0.00	22,679.00	5.50
11-4-62-4515-00 Boat Fees - Daily	8,500	299.00	299.00	780.00	0.00	8,201.00	3.52
11-4-62-4525-00 Boat Inspection Fees - Quagga	2,000	111.78	111.78	98.78	0.00	1,888.22	5.59
11-4-62-4530-00 Boat Fees - Overnight	800	30.00	30.00	140.00	0.00	770.00	3.75
11-4-62-4535-00 Boat Lock Revenue - Quagga	500	72.00	72.00	72.00	0.00	428.00	14.40
11-4-62-4545-00 Camping Fees	1,835,000	231,468.50	231,468.50	195,734.00	0.00	1,603,531.50	12.61
11-4-62-4555-00 Commercials - Recreation	1,200	0.00	0.00	0.00	0.00	1,200.00	0.00
11-4-62-4565-00 Donation vouchers	(2,000)	0.00	0.00	0.00	0.00	(2,000.00)	0.00
11-4-62-4570-00 Events - Recreation	42,000	22,298.96	22,298.96	25,867.84	0.00	19,701.04	53.09
11-4-62-4585-00 Gift Cards and Certificates	500 (	480.00) (	480.00)	0.00	0.00	980.00	96.00-
11-4-62-4590-00 Grants - Recreation	121,000	0.00	0.00	0.00	0.00	121,000.00	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,600	105.00	105.00	52.50	0.00	3,495.00	2.92
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	9	0.00	0.00	3.00	0.00	9.00	0.00
11-4-62-4610-00 Miscellaneous Revenue	0	157.00	157.00	265.76	0.00	(157.00)	0.00
11-4-62-4620-00 Rain Checks - Recreation	0 (	174.00) (	174.00) (	20.00)	0.00	174.00	0.00
11-4-62-4625-00 Reservations	139,000	16,345.00	16,345.00	15,641.00	0.00	122,655.00	11.76
11-4-62-4630-00 Shower Facility Fees	46,000	13,671.00	13,671.00	5,930.50	0.00	32,329.00	29.72
11-4-62-4632-00 Snow Bird Pumping	0	478.00	478.00	0.00	0.00	(478.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	208,000	18,916.37	18,916.37	15,045.46	0.00	189,083.63	9.09
11-4-62-4640-00 Vehicle Fees - Daily	455,000	76,824.00	76,824.00	80,040.00	0.00	378,176.00	16.88
11-4-62-4645-00 Violation Ordinance Fees	3,000	800.00	800.00	500.00	0.00	2,200.00	26.67
11-4-62-4650-00 Visitor Cards	138,000	12,662.00	12,662.00	11,973.00	0.00	125,338.00	9.18
TOTAL RECREATION PARK	3,040,609	398,054.61	398,054.61	354,762.84	0.00	2,642,554.39	13.09
RECREATION-CONCESSION							
11-4-62-4705-00 Boat Rental - Concession	58,000	8,800.50	8,800.50	6,887.46	0.00	49,199.50	15.17
11-4-62-4720-00 Park Store - Recreation	52,000	10,721.45	10,721.45	10,001.23	0.00	41,278.55	20.62
11-4-62-4725-00 Cafe - Concession	24,000	2,587.36	2,587.36	2,653.57	0.00	21,412.64	10.78
TOTAL RECREATION-CONCESSION	134,000	22,109.31	22,109.31	19,542.26	0.00	111,890.69	16.50
RECREATION OTHER							
11-4-62-4900-00 Over / Short - Recreation	0	945.05	945.05	1,969.75	0.00	(945.05)	0.00
TOTAL RECREATION OTHER	0	945.05	945.05	1,969.75	0.00	(945.05)	0.00
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TOTAL RECREATION - OPERATIONS	3,174,609	421,108.97	421,108.97	376,274.85	0.00	2,753,500.03	13.26

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
RECREATION - WATER PARK							
=====							
RECREATION-CONCESSION							
11-4-65-4740-00 Water Park Snack Bar	10,500	4,086.41	4,086.41	4,330.69	0.00	6,413.59	38.92
TOTAL RECREATION-CONCESSION	10,500	4,086.41	4,086.41	4,330.69	0.00	6,413.59	38.92
RECREATION-WATER PARK							
11-4-65-4805-00 Water Park - Late Day Pass Fee	110,000	44,380.00	44,380.00	46,582.50	0.00	65,620.00	40.35
11-4-65-4810-00 Water Park - Group Pass Discou (	1,360)	1,064.00)	1,064.00)	992.00)	0.00	296.00)	78.24
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00	0.00	208.00)	0.00	0.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,000	2,250.00	2,250.00	3,880.00	0.00	3,750.00	37.50
11-4-65-4818-00 Water Park - Lifeguard Trainin	700	0.00	0.00	0.00	0.00	700.00	0.00
11-4-65-4820-00 Water Park - Locker Fee	1,400	462.00	462.00	408.00	0.00	938.00	33.00
11-4-65-4825-00 Water Park - Next Day Pass Fee (	700)	352.00)	352.00)	430.00)	0.00	348.00)	50.29
11-4-65-4830-00 Water Park - Promotion	500	191.50)	191.50)	208.00)	0.00	691.50	38.30-
11-4-65-4835-00 Water Park - Rain Checks (	300)	78.00)	78.00)	205.00)	0.00	222.00)	26.00
11-4-65-4840-00 Water Park - Reservation Fee	54,000	17,927.00	17,927.00	19,991.00	0.00	36,073.00	33.20
11-4-65-4845-00 Water Park - Season Pass Fee	25,000	4,445.00	4,445.00	4,760.00	0.00	20,555.00	17.78
11-4-65-4850-00 Water Park - Shade Rental Fee	7,200	2,550.00	2,550.00	2,100.00	0.00	4,650.00	35.42
11-4-65-4855-00 Water Park - Shower Facility F	0	1.00	1.00	4,404.75	0.00	1.00)	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	750,000	255,638.00	255,638.00	278,971.50	0.00	494,362.00	34.09
11-4-65-4865-00 Water Park - Special Event Fee	0	114.00	114.00	0.00	0.00	114.00)	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	12,500	2,622.00	2,622.00	4,644.00	0.00	9,878.00	20.98
TOTAL RECREATION-WATER PARK	964,940	328,703.50	328,703.50	363,698.75	0.00	636,236.50	34.06
RECREATION OTHER							
11-4-65-4900-00 Over / Short - Water Park	0	91.50)	91.50)	164.25)	0.00	91.50	0.00
TOTAL RECREATION OTHER	0	91.50)	91.50)	164.25)	0.00	91.50	0.00
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TOTAL RECREATION - WATER PARK	975,440	332,698.41	332,698.41	367,865.19	0.00	642,741.59	34.11
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TOTAL REVENUES	25,249,407	1,938,777.72	1,938,777.72	2,778,366.93	0.00	23,310,629.39	7.68

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 RETIREES

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits							
11-5-01-5085-00 Insurance - Group Health	512,542	40,902.66	40,902.66	40,724.83	0.00	471,639.34	7.98
11-5-01-5086-00 Insurance - Group Dental	25,324	2,014.84	2,014.84	2,048.56	0.00	23,309.16	7.96
11-5-01-5087-00 Insurance - Group Vision	4,789	384.32	384.32	379.75	0.00	4,404.68	8.03
TOTAL Benefits	542,655	43,301.82	43,301.82	43,153.14	0.00	499,353.18	7.98
Services & Supplies							
TOTAL RETIREES	542,655	43,301.82	43,301.82	43,153.14	0.00	499,353.18	7.98

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-11-5001-00 Regular Salaries	113,155	2,451.67	2,451.67	1,320.13	0.00	110,703.33	2.17
TOTAL Salaries	113,155	2,451.67	2,451.67	1,320.13	0.00	110,703.33	2.17
Benefits							
11-5-11-5082-00 Social Security Expense	7,016	584.64	584.64	210.47	0.00	6,431.36	8.33
11-5-11-5083-00 Medicare Expense	1,641	136.72	136.72	49.20	0.00	1,504.28	8.33
11-5-11-5084-00 Insurance - Group Life	189	23.85	23.85	15.55	0.00	165.15	12.62
11-5-11-5085-00 Insurance - Group Health	77,480	8,475.86	8,475.86	6,045.47	0.00	69,004.14	10.94
11-5-11-5086-00 Insurance - Group Dental	3,657	400.64	400.64	301.72	0.00	3,256.36	10.96
11-5-11-5087-00 Insurance - Group Vision	526	65.10	65.10	43.40	0.00	460.90	12.38
TOTAL Benefits	90,509	9,686.81	9,686.81	6,665.81	0.00	80,822.19	10.70
Services & Supplies							
11-5-11-5012-00 Service & Supplies	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-11-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	470.83	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	78.02	78.02	0.00	0.00	78.02	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	337.56	337.56	21.25	0.00	3,162.44	9.64
11-5-11-5056-00 Travel Expense	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	0.00	0.00	0.00	0.00	3,000.00	0.00
TOTAL Services & Supplies	11,300	415.58	415.58	492.08	0.00	10,884.42	3.68
TOTAL BOARD OF DIRECTORS	214,964	12,554.06	12,554.06	8,478.02	0.00	202,409.94	5.84

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-21-5001-00 Regular Salaries	582,897	12,390.10	12,390.10	10,992.46	0.00	570,506.90	2.13
11-5-21-5002-00 Part Time - Temporary Wages	62,223	0.00	0.00	0.00	0.00	62,223.00	0.00
11-5-21-5006-00 Vacation Pay	51,125	864.54	864.54	8,984.44	0.00	50,260.46	1.69
11-5-21-5007-00 Jury Duty	3,007	0.00	0.00	0.00	0.00	3,007.00	0.00
11-5-21-5008-00 Sick Pay	30,073	4,754.98	4,754.98	601.79	0.00	25,318.02	15.81
11-5-21-5009-00 Holiday Pay	27,066	1,488.00	1,488.00	2,245.95	0.00	25,578.00	5.50
TOTAL Salaries	756,391	19,497.62	19,497.62	22,824.64	0.00	736,893.38	2.58
Benefits							
11-5-21-5078-00 Insurance - Employee Assistanc	85	4.70	4.70	7.05	0.00	80.30	5.53
11-5-21-5079-00 CalPERS Pension Exp - PEPRA	0	1,944.71	1,944.71	1,053.42	0.00	(1,944.71)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	59,442	2,061.45	2,061.45	5,145.86	0.00	57,380.55	3.47
11-5-21-5082-00 Social Security Expense	46,896	2,982.64	2,982.64	2,715.03	0.00	43,913.36	6.36
11-5-21-5083-00 Medicare Expense	10,967	812.31	812.31	666.26	0.00	10,154.69	7.41
11-5-21-5084-00 Insurance - Group Life	2,582	142.00	142.00	213.00	0.00	2,440.00	5.50
11-5-21-5085-00 Insurance - Group Health	70,749	3,675.26	3,675.26	5,451.14	0.00	67,073.74	5.19
11-5-21-5086-00 Insurance - Group Dental	4,649	171.32	171.32	236.52	0.00	4,477.68	3.69
11-5-21-5087-00 Insurance - Group Vision	395	21.70	21.70	32.55	0.00	373.30	5.49
TOTAL Benefits	195,765	11,816.09	11,816.09	15,520.83	0.00	183,948.91	6.04
Services & Supplies							
11-5-21-5012-00 Service & Supplies	0	157.33	157.33	53.85	975.58	(1,132.91)	0.00
11-5-21-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	112.81	112.81	101.94	0.00	(112.81)	0.00
11-5-21-5044-00 Membership & Dues	79,450	44,817.00	44,817.00	78,667.00	0.00	34,633.00	56.41
11-5-21-5045-00 Printing & Binding	0	160.88	160.88	0.00	0.00	(160.88)	0.00
11-5-21-5046-00 Books & Publications	0	762.18	762.18	356.08	(405.50)	(356.68)	0.00
11-5-21-5047-00 Office Supplies	0	79.23	79.23	0.00	0.00	(79.23)	0.00
11-5-21-5048-00 Postage Expense	0	68.30	68.30	0.00	0.00	(68.30)	0.00
11-5-21-5049-00 Other Professional Fees	360,000	23,126.69	23,126.69	12,925.00	0.00	336,873.31	6.42
11-5-21-5056-00 Travel Expense	6,700	0.00	0.00	0.00	0.00	6,700.00	0.00
11-5-21-5059-00 Education & Training Seminars	6,100	370.00	370.00	0.00	0.00	5,730.00	6.07
11-5-21-5077-00 Insurance - Aflac Service Fee	0	0.00	0.00	14.59	0.00	0.00	0.00
TOTAL Services & Supplies	454,250	69,654.42	69,654.42	92,118.46	570.08	384,025.50	15.46
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
TOTAL MANAGEMENT	1,406,406	100,968.13	100,968.13	130,463.93	570.08	1,304,867.79	7.22

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-24-5001-00 Regular Salaries	110,397	4,830.19	4,830.19	4,168.45	0.00	105,566.81	4.38
11-5-24-5002-00 Part Time - Temporary Wages	43,200	0.00	0.00	0.00	0.00	43,200.00	0.00
11-5-24-5003-00 Overtime Pay	4,200	253.11	253.11	4,471.56	0.00	3,946.89	6.03
11-5-24-5006-00 Vacation Pay	16,337	0.00	0.00	521.06	0.00	16,337.00	0.00
11-5-24-5007-00 Jury Duty	317	0.00	0.00	0.00	0.00	317.00	0.00
11-5-24-5008-00 Sick Pay	4,337	0.00	0.00	0.00	0.00	4,337.00	0.00
11-5-24-5009-00 Holiday Pay	12,337	536.69	536.69	521.06	0.00	11,800.31	4.35
TOTAL Salaries	191,125	5,619.99	5,619.99	9,682.13	0.00	185,505.01	2.94
Benefits							
11-5-24-5078-00 Insurance - Employee Assistanc	28	2.35	2.35	2.35	0.00	25.65	8.39
11-5-24-5081-00 CalPERS Pension Exp - Classic	12,645	1,303.98	1,303.98	1,979.92	0.00	11,341.02	10.31
11-5-24-5082-00 Social Security Expense	11,850	1,058.65	1,058.65	1,122.21	0.00	10,791.35	8.93
11-5-24-5083-00 Medicare Expense	2,771	247.59	247.59	262.45	0.00	2,523.41	8.94
11-5-24-5084-00 Insurance - Group Life	492	40.55	40.55	40.55	0.00	451.45	8.24
11-5-24-5085-00 Insurance - Group Health	23,646	1,951.02	1,951.02	1,951.02	0.00	21,694.98	8.25
11-5-24-5086-00 Insurance - Group Dental	1,286	106.12	106.12	106.12	0.00	1,179.88	8.25
11-5-24-5087-00 Insurance - Group Vision	225	18.56	18.56	18.56	0.00	206.44	8.25
TOTAL Benefits	52,943	4,728.82	4,728.82	5,483.18	0.00	48,214.18	8.93
Services & Supplies							
11-5-24-5011-00 District Equipment	2,500	84.24	84.24	197.40	0.00	2,415.76	3.37
11-5-24-5012-00 Service & Supplies	2,000	2.56	2.56	3,115.55	0.01	1,997.43	0.13
11-5-24-5028-00 Computer Upgrades - Hardware	3,500	1,018.23	1,018.23	810.71	0.00	2,481.77	29.09
11-5-24-5029-00 Computer Upgrades - Software	4,750	276.00	276.00	0.00	0.00	4,474.00	5.81
11-5-24-5040-00 Outside Contracts	17,650	0.00	0.00	0.00	0.00	17,650.00	0.00
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-24-5042-00 Communications - Radio & Telep	1,500	279.69	279.69	412.84	0.00	1,220.31	18.65
11-5-24-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5052-00 Small Tools	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5055-00 Private Vehicle Mileage	500	59.16	59.16	0.00	0.00	440.84	11.83
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	0.00	0.00	14.59	0.00	0.00	0.00
TOTAL Services & Supplies	34,600	1,719.88	1,719.88	4,551.09	0.01	32,880.11	4.97
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
TOTAL INFORMATION TECHNOLOGY	278,668	12,068.69	12,068.69	19,716.40	0.01	266,599.30	4.33

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-25-5001-00 Regular Salaries	309,588	9,370.80	9,370.80	4,328.85	0.00	300,217.20	3.03
11-5-25-5002-00 Part Time - Temporary Wages	27,958	2,536.77	2,536.77	2,798.72	0.00	25,421.23	9.07
11-5-25-5006-00 Vacation Pay	41,694	0.00	0.00	182.15	0.00	41,694.00	0.00
11-5-25-5007-00 Jury Duty	2,453	0.00	0.00	0.00	0.00	2,453.00	0.00
11-5-25-5008-00 Sick Pay	24,526	526.46	526.46	55.07	0.00	23,999.54	2.15
11-5-25-5009-00 Holiday Pay	22,073	526.46	526.46	617.53	0.00	21,546.54	2.39
TOTAL Salaries	428,292	12,960.49	12,960.49	7,982.32	0.00	415,331.51	3.03
Benefits							
11-5-25-5078-00 Insurance - Employee Assistanc	85	7.05	7.05	7.05	0.00	77.95	8.29
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	1,170.95	1,170.95	397.19	0.00	(1,170.95)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	30,922	480.05	480.05	2,097.68	0.00	30,441.95	1.55
11-5-25-5082-00 Social Security Expense	26,554	1,967.08	1,967.08	957.18	0.00	24,586.92	7.41
11-5-25-5083-00 Medicare Expense	6,210	460.05	460.05	223.86	0.00	5,749.95	7.41
11-5-25-5084-00 Insurance - Group Life	1,415	57.25	57.25	116.75	0.00	1,357.75	4.05
11-5-25-5085-00 Insurance - Group Health	63,053	4,932.90	4,932.90	3,513.28	0.00	58,120.10	7.82
11-5-25-5086-00 Insurance - Group Dental	3,363	277.44	277.44	205.04	0.00	3,085.56	8.25
11-5-25-5087-00 Insurance - Group Vision	581	55.68	55.68	47.97	0.00	525.32	9.58
TOTAL Benefits	132,183	9,408.45	9,408.45	7,566.00	0.00	122,774.55	7.12
Services & Supplies							
11-5-25-5011-00 District Equipment	1,700	154.95	154.95	0.00	66.62	1,478.43	13.03
11-5-25-5012-00 Service & Supplies	19,263	1,831.33	1,831.33	80.35	1,473.21	15,958.46	17.15
11-5-25-5028-00 Computer Upgrades - Hardware	4,500	0.00	0.00	0.00	0.00	4,500.00	0.00
11-5-25-5040-00 Outside Contracts	73,587	1,925.19	1,925.19	3,165.52	19,789.25	51,872.56	29.51
11-5-25-5042-00 Communications - Radio & Telep	0	178.69	178.69	123.36	0.00	(178.69)	0.00
11-5-25-5044-00 Membership & Dues	14,305	2,600.00	2,600.00	5,000.00	0.00	11,705.00	18.18
11-5-25-5045-00 Printing & Binding	22,500	0.00	0.00	0.00	0.00	22,500.00	0.00
11-5-25-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-25-5047-00 Office Supplies	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-25-5048-00 Postage Expense	9,500	370.75	370.75	33.87	0.00	9,129.25	3.90
11-5-25-5051-00 Advertising & Legal Notices	19,470	0.00	0.00	1,670.00	0.00	19,470.00	0.00
11-5-25-5053-00 Public Information Program	0	146.00	146.00	0.00	0.00	(146.00)	0.00
11-5-25-5055-00 Private Vehicle Mileage	75	135.72	135.72	0.00	0.00	(60.72)	180.96
11-5-25-5056-00 Travel Expense	2,850	0.00	0.00	0.00	0.00	2,850.00	0.00
11-5-25-5059-00 Education & Training Seminars	3,417	232.27	232.27	0.00	0.00	3,184.73	6.80
TOTAL Services & Supplies	176,267	7,574.90	7,574.90	10,073.10	21,329.08	147,363.02	16.40
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
TOTAL WATER CONSERVATION	736,742	29,943.84	29,943.84	25,621.42	21,329.08	685,469.08	6.96

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies-W.O.							
11-5-28-5940-00 Outside Contracts	0	4,365.11	4,365.11	0.00	5,408.38 (	9,773.49)	0.00
TOTAL Services & Supplies-W.O.	0	4,365.11	4,365.11	0.00	5,408.38 (	9,773.49)	0.00
TOTAL FISHERIES	483,370	27,505.98	27,505.98	20,335.31	7,582.62	448,281.40	7.26

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-30-5001-00 Regular Salaries	585,637	13,509.24	13,509.24	16,254.04	0.00	572,127.76	2.31
11-5-30-5003-00 Overtime Pay	3,000	26.41	26.41	98.24	0.00	2,973.59	0.88
11-5-30-5006-00 Vacation Pay	53,872	2,126.05	2,126.05	759.98	0.00	51,745.95	3.95
11-5-30-5007-00 Jury Duty	3,170	0.00	0.00	0.00	0.00	3,170.00	0.00
11-5-30-5008-00 Sick Pay	31,690	0.00	0.00	388.92	0.00	31,690.00	0.00
11-5-30-5009-00 Holiday Pay	28,521	2,302.71	2,302.71	1,936.82	0.00	26,218.29	8.07
TOTAL Salaries	705,890	17,964.41	17,964.41	19,438.00	0.00	687,925.59	2.54
Benefits							
11-5-30-5078-00 Insurance - Employee Assistanc	226	11.75	11.75	14.10	0.00	214.25	5.20
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	1,014.86	1,014.86	666.71	0.00	(1,014.86)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	60,188	3,928.06	3,928.06	5,394.84	0.00	56,259.94	6.53
11-5-30-5082-00 Social Security Expense	43,765	3,950.00	3,950.00	2,388.17	0.00	39,815.00	9.03
11-5-30-5083-00 Medicare Expense	10,237	923.79	923.79	558.52	0.00	9,313.21	9.02
11-5-30-5084-00 Insurance - Group Life	3,094	155.85	155.85	163.15	0.00	2,938.15	5.04
11-5-30-5085-00 Insurance - Group Health	166,259	6,684.21	6,684.21	8,716.88	0.00	159,574.79	4.02
11-5-30-5086-00 Insurance - Group Dental	7,415	303.96	303.96	410.08	0.00	7,111.04	4.10
11-5-30-5087-00 Insurance - Group Vision	1,704	85.09	85.09	103.65	0.00	1,618.91	4.99
TOTAL Benefits	292,888	17,057.57	17,057.57	18,416.10	0.00	275,830.43	5.82
Services & Supplies							
11-5-30-5011-00 District Equipment	4,500	304.30	304.30	319.53	0.00	4,195.70	6.76
11-5-30-5012-00 Service & Supplies	25,350	579.19	579.19	3,375.00	4.10	24,766.71	2.30
11-5-30-5013-00 Utilities	37,000	2,527.44	2,527.44	3,475.29	0.00	34,472.56	6.83
11-5-30-5026-00 Project Close	0	0.00	0.00	(818.05)	0.00	0.00	0.00
11-5-30-5028-00 Computer Upgrades - Hardware	8,000	0.00	0.00	214.45	0.00	8,000.00	0.00
11-5-30-5029-00 Computer Upgrades - Software	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-30-5034-00 Bank Charges	15,000	0.00	0.00	1,439.63	0.00	15,000.00	0.00
11-5-30-5037-00 Purchased Water	3,200	280.83	280.83	420.18	0.00	2,919.17	8.78
11-5-30-5038-00 Bad Debt Expense	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-30-5040-00 Outside Contracts	153,150	12,307.92	12,307.92	5,666.98	9,581.53	131,260.55	14.29
11-5-30-5042-00 Communications - Radio & Telep	45,000	6,475.79	6,475.79	3,146.86	0.00	38,524.21	14.39
11-5-30-5043-00 Office Equipment Maintenance	5,400	439.02	439.02	772.33	0.00	4,960.98	8.13
11-5-30-5044-00 Membership & Dues	745	0.00	0.00	0.00	0.00	745.00	0.00
11-5-30-5045-00 Printing & Binding	4,600	488.30	488.30	486.94	0.00	4,111.70	10.62
11-5-30-5047-00 Office Supplies	13,000	661.72	661.72	2,633.61	247.72	12,090.56	7.00
11-5-30-5048-00 Postage Expense	4,700	1,331.01	1,331.01	219.48	0.00	3,368.99	28.32
11-5-30-5049-00 Other Professional Fees	46,000	7,156.44	7,156.44	19,988.09	13,300.00	25,543.56	44.47
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	150	0.00	0.00	9.27	0.00	150.00	0.00
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	76.39	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	0.00	0.00	0.00	0.00	2,300.00	0.00
11-5-30-5064-00 Interest / Penalty Expenses	279,416	0.00	0.00	1,652.41	0.00	279,416.00	0.00
11-5-30-5065-00 Credit Card Fees	36,500	0.00	0.00	2,546.83	0.00	36,500.00	0.00
11-5-30-5068-00 Petty Cash Over / Short	0	0.26	0.26	0.00	0.00	(0.26)	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,700	0.00	0.00	0.00	0.00	5,700.00	0.00
11-5-30-5070-00 Property Tax Administration Fe	26,000	(544.60)	(544.60)	(497.82)	0.00	26,544.60	2.09-

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-30-5075-00 Insurance - Liability Premium	65,000	0.00	0.00	0.00	0.00	65,000.00	0.00
11-5-30-5076-00 Insurance - Workers Compensati	135,000	141,354.00	141,354.00	130,220.00	0.00 (	6,354.00)	104.71
11-5-30-5077-00 Insurance - Aflac Service Fee	0	0.00	0.00	43.75	0.00	0.00	0.00
TOTAL Services & Supplies	1,005,439	173,361.62	173,361.62	175,391.15	23,133.35	808,944.03	19.54
Other Operating Expenses							
11-5-30-5093-00 Administration Overhead	(1,544,838) (	100,829.93) (	100,829.93) (	103,354.84)	0.00 (	1,444,008.07)	6.53
TOTAL Other Operating Expenses	(1,544,838) (	100,829.93) (	100,829.93) (	103,354.84)	0.00 (	1,444,008.07)	6.53
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	459,379	107,553.67	107,553.67	109,890.41	23,133.35	328,691.98	28.45

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 WAREHOUSE

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-32-5001-00 Regular Salaries	7,965	182.19	182.19	283.02	0.00	7,782.81	2.29
11-5-32-5003-00 Overtime Pay	0	3.45	3.45	13.40	0.00	(3.45)	0.00
11-5-32-5006-00 Vacation Pay	831	145.76	145.76	0.00	0.00	685.24	17.54
11-5-32-5007-00 Jury Duty	49	0.00	0.00	0.00	0.00	49.00	0.00
11-5-32-5008-00 Sick Pay	489	0.00	0.00	35.38	0.00	489.00	0.00
11-5-32-5009-00 Holiday Pay	440	36.44	36.44	35.38	0.00	403.56	8.28
TOTAL Salaries	9,774	367.84	367.84	367.18	0.00	9,406.16	3.76
Benefits							
11-5-32-5081-00 CalPERS Pension Exp - Classic	837	88.54	88.54	133.71	0.00	748.46	10.58
11-5-32-5082-00 Social Security Expense	606	68.79	68.79	44.61	0.00	537.21	11.35
11-5-32-5083-00 Medicare Expense	142	16.09	16.09	10.44	0.00	125.91	11.33
TOTAL Benefits	1,585	173.42	173.42	188.76	0.00	1,411.58	10.94
Services & Supplies							
11-5-32-5011-00 District Equipment	0	55.43	55.43	0.00	0.00	(55.43)	0.00
11-5-32-5012-00 Service & Supplies	3,000	0.00	0.00	1,352.23	839.12	2,160.88	27.97
11-5-32-5013-00 Utilities	2,500	249.40	249.40	201.28	0.00	2,250.60	9.98
11-5-32-5061-00 Gains / Losses on Inventory	10,000	0.00	0.00	0.00	0.00	10,000.00	0.00
TOTAL Services & Supplies	15,500	304.83	304.83	1,553.51	839.12	14,356.05	7.38
Other Operating Expenses							
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL WAREHOUSE	26,859	846.09	846.09	2,109.45	839.12	25,173.79	6.27

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 GARAGE

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-33-5001-00 Regular Salaries	18,516	374.28	374.28	308.76	0.00	18,141.72	2.02
11-5-33-5006-00 Vacation Pay	1,931	0.00	0.00	38.59	0.00	1,931.00	0.00
11-5-33-5007-00 Jury Duty	114	0.00	0.00	0.00	0.00	114.00	0.00
11-5-33-5008-00 Sick Pay	1,136	0.00	0.00	0.00	0.00	1,136.00	0.00
11-5-33-5009-00 Holiday Pay	1,023	41.59	41.59	38.59	0.00	981.41	4.07
TOTAL Salaries	22,720	415.87	415.87	385.94	0.00	22,304.13	1.83
Benefits							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	85.81	85.81	52.32	0.00 (	85.81)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,945	0.00	0.00	83.51	0.00	1,945.00	0.00
11-5-33-5082-00 Social Security Expense	1,408	77.75	77.75	47.85	0.00	1,330.25	5.52
11-5-33-5083-00 Medicare Expense	330	18.18	18.18	11.20	0.00	311.82	5.51
TOTAL Benefits	3,683	181.74	181.74	194.88	0.00	3,501.26	4.93
Services & Supplies							
11-5-33-5011-00 District Equipment	9,835	1,043.21	1,043.21	26.45	0.00	8,791.79	10.61
11-5-33-5012-00 Service & Supplies	39,685	42.79	42.79	731.34	300.30	39,341.91	0.86
11-5-33-5013-00 Utilities	0	249.40	249.40	201.29	0.00 (	249.40)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	(370,920)	(21,047.76)	(21,047.76)	(22,921.93)	0.00 (	349,872.24)	5.67
11-5-33-5033-00 Vehicle Costs Direct	183,350	12,386.86	12,386.86	14,563.22 (	1,673.02)	172,636.16	5.84
11-5-33-5040-00 Outside Contracts	36,132	1,475.00	1,475.00	1,430.00	4,485.00	30,172.00	16.50
11-5-33-5042-00 Communications - Radio & Telep	0	18.97	18.97	18.61	0.00 (	18.97)	0.00
11-5-33-5050-00 Licenses & Permits	6,200	0.00	0.00	3,511.54 (	4,153.60)	10,353.60	66.99-
11-5-33-5061-00 Gain / Losses on Inventory GAS	0 (	0.04)	0.04)	0.02	0.00	0.04	0.00
TOTAL Services & Supplies	(95,718)	(5,831.57)	(5,831.57)	(2,439.46)	(1,041.32)	(88,845.11)	7.18
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-33-5912-00 Service & Supplies	141,500	12,431.86	12,431.86	0.00	0.00	129,068.14	8.79
TOTAL Services & Supplies-W.O.	141,500	12,431.86	12,431.86	0.00	0.00	129,068.14	8.79
TOTAL GARAGE	72,185	7,197.90	7,197.90	(1,858.64)	(1,041.32)	66,028.42	8.53

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 SAFETY

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-35-5001-00 Regular Salaries	88,630	3,516.38	3,516.38	2,900.78	0.00	85,113.62	3.97
11-5-35-5006-00 Vacation Pay	9,244	0.00	0.00	362.60	0.00	9,244.00	0.00
11-5-35-5007-00 Jury Duty	544	0.00	0.00	0.00	0.00	544.00	0.00
11-5-35-5008-00 Sick Pay	5,437	0.00	0.00	0.00	0.00	5,437.00	0.00
11-5-35-5009-00 Holiday Pay	4,894	390.71	390.71	362.60	0.00	4,503.29	7.98
TOTAL Salaries	108,749	3,907.09	3,907.09	3,625.98	0.00	104,841.91	3.59
Benefits							
11-5-35-5078-00 Insurance - Employee Assistanc	28	2.35	2.35	2.35	0.00	25.65	8.39
11-5-35-5079-00 CalPERS Pension Exp - PEPR	0	806.03	806.03	491.64	0.00	806.03	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	9,312	0.00	0.00	0.00	0.00	9,312.00	0.00
11-5-35-5082-00 Social Security Expense	6,742	730.40	730.40	449.63	0.00	6,011.60	10.83
11-5-35-5083-00 Medicare Expense	1,577	170.82	170.82	105.14	0.00	1,406.18	10.83
11-5-35-5084-00 Insurance - Group Life	733	60.50	60.50	60.50	0.00	672.50	8.25
11-5-35-5085-00 Insurance - Group Health	26,912	2,220.48	2,220.48	2,291.67	0.00	24,691.52	8.25
11-5-35-5086-00 Insurance - Group Dental	1,286	106.12	106.12	106.12	0.00	1,179.88	8.25
11-5-35-5087-00 Insurance - Group Vision	132	10.85	10.85	10.85	0.00	121.15	8.22
TOTAL Benefits	46,722	4,107.55	4,107.55	3,517.90	0.00	42,614.45	8.79
Services & Supplies							
11-5-35-5011-00 District Equipment	0	0.00	0.00	14.10	0.00	0.00	0.00
11-5-35-5012-00 Services & Supplies	1,350	87.00	87.00	0.00	0.00	1,263.00	6.44
11-5-35-5029-00 Computer Upgrades - Software	4,380	0.00	0.00	0.00	0.00	4,380.00	0.00
11-5-35-5040-00 Outside Contracts	5,300	207.50	207.50	0.00	0.00	5,092.50	3.92
11-5-35-5044-00 Membership & Dues	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-35-5054-00 Safety Program	1,000	433.66	433.66	0.00	0.00	566.34	43.37
11-5-35-5056-00 Travel Expense	1,800	31.32	31.32	0.00	0.00	1,768.68	1.74
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	0.00	0.00	0.00	1,400.00	0.00
TOTAL Services & Supplies	15,480	759.48	759.48	14.10	0.00	14,720.52	4.91
TOTAL SAFETY	170,951	8,774.12	8,774.12	7,157.98	0.00	162,176.88	5.13

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-40-5001-00 Regular Salaries	636,886	21,080.29	21,080.29	55,917.08	0.00	615,805.71	3.31
11-5-40-5002-00 Part Time - Temporary Wages	24,300	1,584.00	1,584.00	0.00	0.00	22,716.00	6.52
11-5-40-5003-00 Overtime Pay	2,000	145.19	145.19	0.00	0.00	1,854.81	7.26
11-5-40-5006-00 Vacation Pay	66,632	623.26	623.26	751.79	0.00	66,008.74	0.94
11-5-40-5007-00 Jury Duty	3,920	0.00	0.00	0.00	0.00	3,920.00	0.00
11-5-40-5008-00 Sick Pay	39,195	0.00	0.00	0.00	0.00	39,195.00	0.00
11-5-40-5009-00 Holiday Pay	35,276	2,959.97	2,959.97	1,870.70	0.00	32,316.03	8.39
11-5-40-5010-00 Seasonal Pay	0	1,496.00	1,496.00	1,562.00	0.00	1,496.00	0.00
TOTAL Salaries	808,209	27,888.71	27,888.71	60,101.57	0.00	780,320.29	3.45
Benefits							
11-5-40-5078-00 Insurance - Employee Assistanc	169	14.10	14.10	11.75	0.00	154.90	8.34
11-5-40-5079-00 CalPERS Pension Exp - PEPRA	0	4,025.07	4,025.07	1,179.05	0.00	4,025.07	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	66,955	1,386.08	1,386.08	4,666.94	0.00	65,568.92	2.07
11-5-40-5082-00 Social Security Expense	50,109	5,295.46	5,295.46	4,825.00	0.00	44,813.54	10.57
11-5-40-5083-00 Medicare Expense	11,719	1,238.42	1,238.42	1,128.42	0.00	10,480.58	10.57
11-5-40-5084-00 Insurance - Group Life	2,822	241.20	241.20	178.25	0.00	2,580.80	8.55
11-5-40-5085-00 Insurance - Group Health	103,541	8,337.41	8,337.41	6,752.52	0.00	95,203.59	8.05
11-5-40-5086-00 Insurance - Group Dental	5,085	419.52	419.52	313.40	0.00	4,665.48	8.25
11-5-40-5087-00 Insurance - Group Vision	1,256	103.65	103.65	85.09	0.00	1,152.35	8.25
TOTAL Benefits	241,656	21,060.91	21,060.91	19,140.42	0.00	220,595.09	8.72
Services & Supplies							
11-5-40-5011-00 District Equipment	6,200	903.21	903.21	317.49	0.00	5,296.79	14.57
11-5-40-5012-00 Service & Supplies	21,700	300.35	300.35	648.90	3,438.49	17,961.16	17.23
11-5-40-5028-00 Computer Upgrades - Hardware	5,000	0.00	0.00	2,654.06	169.45	4,830.55	3.39
11-5-40-5029-00 Computer Upgrades - Software	11,000	6,725.55	6,725.55	6,727.44	0.00	4,274.45	61.14
11-5-40-5040-00 Outside Contracts	123,200	0.00	0.00	15,300.00	1,375,647.53	1,252,447.53	1,116.60
11-5-40-5042-00 Communications - Radio & Telep	0	332.77	332.77	124.77	0.00	332.77	0.00
11-5-40-5044-00 Membership & Dues	6,000	999.81	999.81	242.65	0.00	5,000.19	16.66
11-5-40-5046-00 Books & Publications	0	0.00	0.00	767.00	0.00	0.00	0.00
11-5-40-5048-00 Postage Expense	0	74.05	74.05	0.00	0.00	74.05	0.00
11-5-40-5050-00 Licenses & Permits	48,820	3,192.00	3,192.00	315.00	0.00	45,628.00	6.54
11-5-40-5052-00 Small Tools	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	223.88	223.88	0.00	0.00	1,276.12	14.93
11-5-40-5056-00 Travel Expense	0	1,021.46	1,021.46	0.00	0.00	1,021.46	0.00
11-5-40-5059-00 Education & Training Seminars	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	0	0.00	0.00	29.17	0.00	0.00	0.00
TOTAL Services & Supplies	228,920	13,773.08	13,773.08	27,126.48	1,379,255.47	1,164,108.55	608.52
Salaries - Work Orders							
11-5-40-5901-00 Regular Salaries	0	4,936.30	4,936.30	5,180.85	0.00	4,936.30	0.00
TOTAL Salaries - Work Orders	0	4,936.30	4,936.30	5,180.85	0.00	4,936.30	0.00
Benefits - Work Orders							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	990.58	990.58	631.86	0.00	990.58	0.00
11-5-40-5982-00 Social Security Expense	0	758.63	758.63	550.55	0.00	758.63	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-40-5983-00 Medicare Expense	0	177.42	177.42	128.76	0.00 (	177.42)	0.00
TOTAL Benefits - Work Orders	0	1,926.63	1,926.63	1,311.17	0.00 (	1,926.63)	0.00
Services & Supplies-W.O.							
11-5-40-5912-00 Service & Supplies	0	0.00	0.00	1,640.00	5,880.95 (	5,880.95)	0.00
11-5-40-5940-00 Outside Contracts	20,708,000	124,239.13	124,239.13	32,524.48	2,621,934.55	17,961,826.32	13.26
11-5-40-5950-00 Licenses & Permits	0	5,574.75	5,574.75	0.00	0.00 (	5,574.75)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	0	0.00	0.00	59.70	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	20,708,000	129,813.88	129,813.88	34,224.18	2,627,815.50	17,950,370.62	13.32
TOTAL ENGINEERING	21,986,785	199,399.51	199,399.51	147,084.67	4,007,070.97	17,780,314.52	19.13

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-42-5001-00 Regular Salaries	252,796	6,870.51	6,870.51	4,722.57	0.00	245,925.49	2.72
11-5-42-5002-00 Part Time - Temporary Wages	21,375	0.00	0.00	0.00	0.00	21,375.00	0.00
11-5-42-5003-00 Overtime Pay	6,925	126.40	126.40	92.63	0.00	6,798.60	1.83
11-5-42-5006-00 Vacation Pay	26,364	542.05	542.05	1,947.30	0.00	25,821.95	2.06
11-5-42-5007-00 Jury Duty	1,551	0.00	0.00	0.00	0.00	1,551.00	0.00
11-5-42-5008-00 Sick Pay	15,509	231.90	231.90	48.68	0.00	15,277.10	1.50
11-5-42-5009-00 Holiday Pay	13,957	849.37	849.37	746.48	0.00	13,107.63	6.09
TOTAL Salaries	338,477	8,620.23	8,620.23	7,557.66	0.00	329,856.77	2.55
Benefits							
11-5-42-5078-00 Insurance - Employee Assistanc	56	7.05	7.05	4.70	0.00	48.95	12.59
11-5-42-5079-00 CalPERS Pension Exp - PEPRA	0	803.90	803.90	0.08	0.00	803.90	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	28,790	1,104.88	1,104.88	2,701.80	0.00	27,685.12	3.84
11-5-42-5082-00 Social Security Expense	20,988	1,613.87	1,613.87	939.42	0.00	19,374.13	7.69
11-5-42-5083-00 Medicare Expense	4,908	377.47	377.47	219.72	0.00	4,530.53	7.69
11-5-42-5084-00 Insurance - Group Life	996	100.65	100.65	82.15	0.00	895.35	10.11
11-5-42-5085-00 Insurance - Group Health	42,001	5,416.44	5,416.44	3,405.59	0.00	36,584.56	12.90
11-5-42-5086-00 Insurance - Group Dental	2,076	277.44	277.44	171.32	0.00	1,798.56	13.36
11-5-42-5087-00 Insurance - Group Vision	356	47.97	47.97	29.41	0.00	308.03	13.47
TOTAL Benefits	100,171	9,749.67	9,749.67	7,554.19	0.00	90,421.33	9.73
Services & Supplies							
11-5-42-5011-00 District Equipment	8,500	617.44	617.44	757.39	0.00	7,882.56	7.26
11-5-42-5012-00 Service & Supplies	46,601	3,638.29	3,638.29	847.16	733.84	42,228.87	9.38
11-5-42-5028-00 Computer Upgrades - Hardware	2,050	0.00	0.00	0.00	0.00	2,050.00	0.00
11-5-42-5040-00 Outside Contracts	141,886	11,420.25	11,420.25	1,133.00	74,111.44	56,354.31	60.28
11-5-42-5041-00 Clothing & Personal Supplies	1,330	0.00	0.00	0.00	0.00	1,330.00	0.00
11-5-42-5042-00 Communications - Radio & Telep	2,100	153.01	153.01	164.70	0.00	1,946.99	7.29
11-5-42-5044-00 Membership & Dues	650	0.00	0.00	0.00	0.00	650.00	0.00
11-5-42-5045-00 Printing & Binding	0	167.63	167.63	0.00	0.00	167.63	0.00
11-5-42-5046-00 Books & Publications	221	0.00	0.00	0.00	0.00	221.00	0.00
11-5-42-5048-00 Postage Expense	806	78.17	78.17	82.45	81.13	646.70	19.76
11-5-42-5050-00 Licenses & Permits	33,227	60.00	60.00	0.00	0.00	33,167.00	0.18
11-5-42-5051-00 Advertising & Legal Notices	1,234	0.00	0.00	107.04	0.00	1,234.00	0.00
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	0.00	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	1,840	0.00	0.00	0.00	0.00	1,840.00	0.00
11-5-42-5059-00 Education & Training Seminars	2,016	70.00	70.00	35.00	0.00	1,946.00	3.47
TOTAL Services & Supplies	242,976	16,204.79	16,204.79	3,126.74	74,926.41	151,844.80	37.51
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies-W.O.							
11-5-42-5912-00 Services & Supplies	34,000	0.00	0.00	0.00	0.00	34,000.00	0.00
11-5-42-5940-00 Outside Contracts	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
TOTAL Services & Supplies-W.O.	109,000	0.00	0.00	0.00	0.00	109,000.00	0.00
TOTAL WATER QUALITY - LAB	790,624	34,574.69	34,574.69	18,238.59	74,926.41	681,122.90	13.85

11 -GENERAL FUND
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-50-5001-00 Regular Salaries	298,376	10,930.47	10,930.47	10,039.56	0.00	287,445.53	3.66
11-5-50-5003-00 Overtime Pay	20,543	341.00	341.00	368.66	0.00	20,202.00	1.66
11-5-50-5005-00 Standby Pay	9,000	342.24	342.24	444.40	0.00	8,657.76	3.80
11-5-50-5006-00 Vacation Pay	21,761	582.16	582.16	0.00	0.00	21,178.84	2.68
11-5-50-5007-00 Jury Duty	7,095	0.00	0.00	0.00	0.00	7,095.00	0.00
11-5-50-5008-00 Sick Pay	17,721	114.64	114.64	267.39	0.00	17,606.36	0.65
11-5-50-5009-00 Holiday Pay	11,211	1,291.92	1,291.92	1,139.35	0.00	9,919.08	11.52
TOTAL Salaries	385,707	13,602.43	13,602.43	12,259.36	0.00	372,104.57	3.53
Benefits							
11-5-50-5078-00 Insurance - EAP	113	9.40	9.40	11.75	0.00	103.60	8.32
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,864.54	1,864.54	1,222.51	0.00	1,864.54	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	32,257	884.03	884.03	1,241.91	0.00	31,372.97	2.74
11-5-50-5082-00 Social Security Expense	24,473	2,568.35	2,568.35	1,516.80	0.00	21,904.65	10.49
11-5-50-5083-00 Medicare Expense	5,723	600.66	600.66	354.75	0.00	5,122.34	10.50
11-5-50-5084-00 Insurance - Group Life	829	68.40	68.40	88.65	0.00	760.60	8.25
11-5-50-5085-00 Insurance - Group Health	65,510	5,786.80	5,786.80	7,139.46	0.00	59,723.20	8.83
11-5-50-5086-00 Insurance Group - Dental	2,894	270.24	270.24	344.88	0.00	2,623.76	9.34
11-5-50-5087-00 Insurance - Group Vision	900	74.24	74.24	92.80	0.00	825.76	8.25
TOTAL Benefits	132,699	12,126.66	12,126.66	12,013.51	0.00	120,572.34	9.14
Services & Supplies							
11-5-50-5011-00 District Equipment	35,670	4,490.98	4,490.98	2,604.56	0.00	31,179.02	12.59
11-5-50-5012-00 Service & Supplies	77,500	2,842.71	2,842.71	1,993.01	9,273.80	65,383.49	15.63
11-5-50-5040-00 Outside Contracts	8,000	1,949.94	1,949.94	1,949.94	0.00	6,050.06	24.37
11-5-50-5041-00 Clothing & Personal Supplies	4,210	0.00	0.00	0.00	0.00	4,210.00	0.00
11-5-50-5042-00 Communications - Radio & Telep	5,000	534.45	534.45	185.73	0.00	4,465.55	10.69
11-5-50-5050-00 Licenses & Permits	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-50-5052-00 Small Tools	3,800	161.07	161.07	0.00	0.00	3,638.93	4.24
11-5-50-5056-00 Travel Expense	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-50-5059-00 Education & Training Seminars	5,200	585.00	585.00	305.72	0.00	4,615.00	11.25
TOTAL Services & Supplies	142,380	10,564.15	10,564.15	7,038.96	9,273.80	122,542.05	13.93
Services & Supplies-W.O.							
11-5-50-5912-00 Service & Supplies	60,000	0.00	0.00	2,205.81	4,028.50	55,971.50	6.71
11-5-50-5940-00 Outside Contracts	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00
TOTAL Services & Supplies-W.O.	100,000	0.00	0.00	2,205.81	4,028.50	95,971.50	4.03
TOTAL UTILITIES MAINTENANCE	760,786	36,293.24	36,293.24	33,517.64	13,302.30	711,190.46	6.52

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies-W.O.							
11-5-52-5912-00 Service & Supplies	89,700	6,425.29	6,425.29	1,932.38	311.23	82,963.48	7.51
11-5-52-5940-00 Outside Contracts	1,229,000	3,412.50	3,412.50	0.00	15,162.50	1,210,425.00	1.51
TOTAL Services & Supplies-W.O.	1,318,700	9,837.79	9,837.79	1,932.38	15,473.73	1,293,388.48	1.92
TOTAL ELECTRICAL MECHANICAL	4,334,397	169,347.14	169,347.14	60,009.65	30,214.91	4,134,834.95	4.60

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies-W.O.							
11-5-53-5912-00 Service & Supplies	0	5,412.57	5,412.57	0.00	158.77 (	5,571.34)	0.00
11-5-53-5940-00 Outside Contracts	40,000	1,560.00	1,560.00	0.00	0.00	38,440.00	3.90
TOTAL Services & Supplies-W.O.	40,000	6,972.57	6,972.57	0.00	158.77	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	84,147.35	84,147.35	78,353.39	10,720.14	1,838,564.51	4.91

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-54-5001-00 Regular Salaries	475,552	21,539.67	21,539.67	21,581.78	0.00	454,012.33	4.53
11-5-54-5003-00 Overtime Pay	84,300	3,079.76	3,079.76	2,618.59	0.00	81,220.24	3.65
11-5-54-5005-00 Standby Pay	13,500	261.52	261.52	488.32	0.00	13,238.48	1.94
11-5-54-5006-00 Vacation Pay	49,598	3,255.69	3,255.69	2,307.16	0.00	46,342.31	6.56
11-5-54-5007-00 Jury Duty	2,918	0.00	0.00	382.14	0.00	2,918.00	0.00
11-5-54-5008-00 Sick Pay	29,174	980.88	980.88	72.01	0.00	28,193.12	3.36
11-5-54-5009-00 Holiday Pay	26,257	2,848.47	2,848.47	2,654.79	0.00	23,408.53	10.85
TOTAL Salaries	681,299	31,965.99	31,965.99	30,104.79	0.00	649,333.01	4.69
Benefits							
11-5-54-5078-00 Insurance - Employee Assistanc	282	18.80	18.80	16.45	0.00	263.20	6.67
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	1,259.72	1,259.72	411.78	0.00	(1,259.72)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	58,340	5,482.59	5,482.59	9,088.98	0.00	52,857.41	9.40
11-5-54-5082-00 Social Security Expense	43,077	6,209.75	6,209.75	3,722.84	0.00	36,867.25	14.42
11-5-54-5083-00 Medicare Expense	10,075	1,452.30	1,452.30	870.65	0.00	8,622.70	14.41
11-5-54-5084-00 Insurance - Group Life	2,768	169.70	169.70	140.35	0.00	2,598.30	6.13
11-5-54-5085-00 Insurance - Group Health	198,108	12,321.07	12,321.07	10,361.83	0.00	185,786.93	6.22
11-5-54-5086-00 Insurance - Group Dental	10,115	622.32	622.32	516.20	0.00	9,492.68	6.15
11-5-54-5087-00 Insurance - Group Vision	2,250	148.48	148.48	129.92	0.00	2,101.52	6.60
TOTAL Benefits	325,015	27,684.73	27,684.73	25,259.00	0.00	297,330.27	8.52
Services & Supplies							
11-5-54-5011-00 District Equipment	28,670	2,597.54	2,597.54	6,565.35	0.00	26,072.46	9.06
11-5-54-5012-00 Service & Supplies	78,730	8,651.96	8,651.96	13,029.79	19,362.22	50,715.82	35.58
11-5-54-5013-00 Utilities	134,400	11,684.62	11,684.62	9,731.96	0.00	122,715.38	8.69
11-5-54-5014-00 Chlorine	120,200	6,491.56	6,491.56	9,627.41	115,208.44	(1,500.00)	101.25
11-5-54-5015-00 Polymer	57,300	0.00	0.00	0.00	59,800.00	(2,500.00)	104.36
11-5-54-5016-00 Ferric	17,120	0.00	0.00	0.00	19,326.00	(2,206.00)	112.89
11-5-54-5017-00 Liquid Oxygen	165,000	16,385.23	16,385.23	26,909.64	148,614.77	0.00	100.00
11-5-54-5023-00 Ammonia	38,500	0.00	0.00	2,274.31	38,500.00	0.00	100.00
11-5-54-5024-00 Caustics	105,000	0.00	0.00	0.00	105,000.00	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	4,350	3.00	3.00	0.00	0.00	4,347.00	0.07
11-5-54-5040-00 Outside Contracts	180,910	1,399.00	1,399.00	2,659.28	1,500.00	178,011.00	1.60
11-5-54-5041-00 Clothing & Personal Supplies	6,110	160.80	160.80	375.55	1,539.20	4,410.00	27.82
11-5-54-5042-00 Communications - Radio & Telep	6,840	708.19	708.19	1,063.56	608.85	5,522.96	19.25
11-5-54-5047-00 Office Supplies	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-54-5048-00 Postage Expense	0	248.50	248.50	0.00	0.00	(248.50)	0.00
11-5-54-5050-00 Licenses & Permits	11,640	4,036.78	4,036.78	190.00	0.00	7,603.22	34.68
11-5-54-5052-00 Small Tools	1,350	0.00	0.00	0.00	0.00	1,350.00	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	0.00	0.00	0.00	4,200.00	0.00
11-5-54-5059-00 Education & Training Seminars	8,600	70.00	70.00	638.45	0.00	8,530.00	0.81
11-5-54-5077-00 Insurance - Aflac Service Fee	0	0.00	0.00	29.16	0.00	0.00	0.00
TOTAL Services & Supplies	969,120	52,437.18	52,437.18	73,094.46	509,459.48	407,223.34	57.98
Other Operating Expenses							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-54-5912-00 Service & Supplies	40,500	16,897.31	16,897.31	410.20	14,720.00	8,882.69	78.07
11-5-54-5940-00 Outside Contracts	347,000	750.00	750.00	0.00	5,417.38	340,832.62	1.78
TOTAL Services & Supplies-W.O.	387,500	17,647.31	17,647.31	410.20	20,137.38	349,715.31	9.75
TOTAL WATER TREATMENT	2,362,934	129,735.21	129,735.21	128,868.45	529,596.86	1,703,601.93	27.90

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-55-5001-00 Regular Salaries	165,026	5,607.38	5,607.38	4,232.16	0.00	159,418.62	3.40
11-5-55-5003-00 Overtime Pay	10,900	707.46	707.46	786.59	0.00	10,192.54	6.49
11-5-55-5005-00 Standby Pay	0	318.16	318.16	0.00	0.00	(318.16)	0.00
11-5-55-5006-00 Vacation Pay	17,211	786.66	786.66	0.00	0.00	16,424.34	4.57
11-5-55-5007-00 Jury Duty	1,012	306.30	306.30	0.00	0.00	705.70	30.27
11-5-55-5008-00 Sick Pay	10,124	0.00	0.00	0.00	0.00	10,124.00	0.00
11-5-55-5009-00 Holiday Pay	9,112	744.49	744.49	470.24	0.00	8,367.51	8.17
11-5-55-5010-00 Seasonal Pay	0	0.00	0.00	1,080.00	0.00	0.00	0.00
TOTAL Salaries	213,385	8,470.45	8,470.45	6,568.99	0.00	204,914.55	3.97
Benefits							
11-5-55-5078-00 Insurance - Employee Assistanc	113	7.05	7.05	2.35	0.00	105.95	6.24
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	1,407.53	1,407.53	569.05	0.00	(1,407.53)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	18,271	242.00	242.00	606.00	0.00	18,029.00	1.32
11-5-55-5082-00 Social Security Expense	13,231	1,554.08	1,554.08	813.12	0.00	11,676.92	11.75
11-5-55-5083-00 Medicare Expense	3,094	363.35	363.35	190.16	0.00	2,730.65	11.74
11-5-55-5084-00 Insurance - Group Life	733	45.35	45.35	13.95	0.00	687.65	6.19
11-5-55-5085-00 Insurance - Group Health	91,785	5,125.77	5,125.77	1,589.35	0.00	86,659.23	5.58
11-5-55-5086-00 Insurance - Group Dental	4,649	236.52	236.52	65.20	0.00	4,412.48	5.09
11-5-55-5087-00 Insurance - Group Vision	900	55.68	55.68	18.56	0.00	844.32	6.19
TOTAL Benefits	132,776	9,037.33	9,037.33	3,867.74	0.00	123,738.67	6.81
Services & Supplies							
11-5-55-5011-00 District Equipment	20,000	1,739.51	1,739.51	2,425.51	0.00	18,260.49	8.70
11-5-55-5012-00 Service & Supplies	54,420	4,252.77	4,252.77	2,281.01	10,769.50	39,397.73	27.60
11-5-55-5013-00 Utilities	0	0.00	0.00	90.10	0.00	0.00	0.00
11-5-55-5040-00 Outside Contracts	99,200	3,964.86	3,964.86	6,885.46	13,616.75	81,618.39	17.72
11-5-55-5041-00 Clothing & Personal Supplies	4,760	0.00	0.00	0.00	0.00	4,760.00	0.00
11-5-55-5042-00 Communications - Radio & Telep	1,500	86.72	86.72	77.21	0.00	1,413.28	5.78
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-55-5052-00 Small Tools	5,500	1,170.35	1,170.35	667.10	1,550.94	2,778.71	49.48
11-5-55-5059-00 Education & Training Seminars	3,450	0.00	0.00	0.00	0.00	3,450.00	0.00
TOTAL Services & Supplies	189,530	11,214.21	11,214.21	12,426.39	25,937.19	152,378.60	19.60
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-55-5912-00 Service & Supplies	0	0.00	0.00	2,274.14	0.00	0.00	0.00
11-5-55-5940-00 Outside Contracts	850,000	0.00	0.00	655.77	0.00	850,000.00	0.00
TOTAL Services & Supplies-W.O.	850,000	0.00	0.00	2,929.91	0.00	850,000.00	0.00
TOTAL OPERATIONS - MAINTENANCE	1,385,691	28,721.99	28,721.99	25,793.03	25,937.19	1,331,031.82	3.94

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-62-5001-00 Regular Salaries	759,484	28,184.06	28,184.06	27,049.44	0.00	731,299.94	3.71
11-5-62-5002-00 Part Time - Temporary Wages	242,274	9,745.88	9,745.88	12,285.49	0.00	232,528.12	4.02
11-5-62-5003-00 Overtime Pay	25,000	2,616.84	2,616.84	2,478.51	0.00	22,383.16	10.47
11-5-62-5004-00 Shift Pay	12,000	565.41	565.41	486.57	0.00	11,434.59	4.71
11-5-62-5005-00 Standby Pay	0	38.56	38.56	0.00	0.00	(38.56)	0.00
11-5-62-5006-00 Vacation Pay	80,461	877.12	877.12	1,078.24	0.00	79,583.88	1.09
11-5-62-5007-00 Jury Duty	4,734	623.46	623.46	0.00	0.00	4,110.54	13.17
11-5-62-5008-00 Sick Pay	47,330	1,899.38	1,899.38	1,732.50	0.00	45,430.62	4.01
11-5-62-5009-00 Holiday Pay	42,597	3,814.37	3,814.37	3,366.98	0.00	38,782.63	8.95
11-5-62-5010-00 Seasonal Pay	0	1,909.44	1,909.44	953.52	0.00	(1,909.44)	0.00
TOTAL Salaries	1,213,880	50,274.52	50,274.52	49,431.25	0.00	1,163,605.48	4.14
Benefits							
11-5-62-5078-00 Insurance - Employee Assistanc	310	28.20	28.20	18.80	0.00	281.80	9.10
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	5,505.88	5,505.88	3,107.24	0.00	(5,505.88)	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	83,198	2,333.50	2,333.50	3,960.39	0.00	80,864.50	2.80
11-5-62-5082-00 Social Security Expense	75,260	9,474.41	9,474.41	6,063.03	0.00	65,785.59	12.59
11-5-62-5083-00 Medicare Expense	17,602	2,215.80	2,215.80	1,417.97	0.00	15,386.20	12.59
11-5-62-5084-00 Insurance - Group Life	3,637	353.60	353.60	231.65	0.00	3,283.40	9.72
11-5-62-5085-00 Insurance - Group Health	178,310	16,302.77	16,302.77	8,308.96	0.00	162,007.23	9.14
11-5-62-5086-00 Insurance - Group Dental	8,769	829.60	829.60	373.64	0.00	7,939.40	9.46
11-5-62-5087-00 Insurance - Group Vision	2,194	199.59	199.59	125.35	0.00	1,994.41	9.10
TOTAL Benefits	369,280	37,243.35	37,243.35	23,607.03	0.00	332,036.65	10.09
Services & Supplies							
11-5-62-5011-00 District Equipment	97,670	6,691.62	6,691.62	7,197.97	0.00	90,978.38	6.85
11-5-62-5012-00 Service & Supplies	46,150	1,723.79	1,723.79	5,609.95	0.00	44,426.21	3.74
11-5-62-5013-00 Utilities	108,000	13,883.40	13,883.40	17,625.66	0.00	94,116.60	12.86
11-5-62-5028-00 Computer Upgrades - Hardware	7,675	0.00	0.00	17.22	0.00	7,675.00	0.00
11-5-62-5029-00 Computer Upgrades - Software	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-62-5031-00 Cost Applied - Salaries and Be	0	(2,488.12)	(2,488.12)	(322.51)	0.00	2,488.12	0.00
11-5-62-5038-00 Bad Debt Expense	0	0.00	0.00	238.20	0.00	0.00	0.00
11-5-62-5040-00 Outside Contracts	16,500	0.00	0.00	4,900.36	0.00	16,500.00	0.00
11-5-62-5041-00 Clothing & Personal Supplies	6,800	0.00	0.00	0.00	0.00	6,800.00	0.00
11-5-62-5042-00 Communications - Radio & Telep	11,000	1,912.69	1,912.69	824.04	0.00	9,087.31	17.39
11-5-62-5044-00 Membership & Dues	825	0.00	0.00	480.00	0.00	825.00	0.00
11-5-62-5045-00 Printing & Binding	500	24.88	24.88	0.00	72.00	403.12	19.38
11-5-62-5047-00 Office Supplies	700	0.00	0.00	0.00	0.00	700.00	0.00
11-5-62-5048-00 Postage Expense	0	12.75	12.75	0.00	0.00	(12.75)	0.00
11-5-62-5049-00 Other Professional Fees	9,620	0.00	0.00	0.00	0.00	9,620.00	0.00
11-5-62-5053-00 Public Information Program	5,750	255.67	255.67	116.22	0.00	5,494.33	4.45
11-5-62-5055-00 Private Vehicle Mileage	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-62-5056-00 Travel Expense	8,000	0.00	0.00	0.00	0.00	8,000.00	0.00
11-5-62-5059-00 Education & Training Seminars	11,500	0.00	0.00	0.00	0.00	11,500.00	0.00
11-5-62-5065-00 Credit Card Fees	11,250	0.00	0.00	1,478.18	0.00	11,250.00	0.00
11-5-62-5076-00 Insurance - Workers Compensati	0	818.45	818.45	324.15	0.00	(818.45)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	0	0.00	0.00	14.58	0.00	0.00	0.00
TOTAL Services & Supplies	343,140	22,835.13	22,835.13	38,504.02	72.00	320,232.87	6.68

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Other Operating Expenses							
11-5-62-5093-00 Administration Overhead	756,865	41,745.30	41,745.30	42,653.91	0.00	715,119.70	5.52
TOTAL Other Operating Expenses	756,865	41,745.30	41,745.30	42,653.91	0.00	715,119.70	5.52
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - OPERATIONS	2,683,165	152,098.30	152,098.30	154,196.21	72.00	2,530,994.70	5.67

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-63-5001-00 Regular Salaries	177,059	9,355.79	9,355.79	9,135.78	0.00	167,703.21	5.28
11-5-63-5002-00 Part Time - Temporary Wages	230,407	7,374.77	7,374.77	6,733.30	0.00	223,032.23	3.20
11-5-63-5003-00 Overtime Pay	5,500	1,224.69	1,224.69	620.86	0.00	4,275.31	22.27
11-5-63-5006-00 Vacation Pay	18,466	391.06	391.06	701.25	0.00	18,074.94	2.12
11-5-63-5007-00 Jury Duty	1,086	0.00	0.00	0.00	0.00	1,086.00	0.00
11-5-63-5008-00 Sick Pay	10,863	46.80	46.80	52.65	0.00	10,816.20	0.43
11-5-63-5009-00 Holiday Pay	9,776	1,136.47	1,136.47	807.06	0.00	8,639.53	11.63
TOTAL Salaries	453,157	19,529.58	19,529.58	18,050.90	0.00	433,627.42	4.31
Benefits							
11-5-63-5078-00 Insurance - Employee Assistanc	113	9.40	9.40	9.40	0.00	103.60	8.32
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	445.92	445.92	263.26	0.00	445.92	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	25,130	2,269.88	2,269.88	3,256.93	0.00	22,860.12	9.03
11-5-63-5082-00 Social Security Expense	28,096	3,664.82	3,664.82	2,182.63	0.00	24,431.18	13.04
11-5-63-5083-00 Medicare Expense	6,571	857.10	857.10	510.46	0.00	5,713.90	13.04
11-5-63-5084-00 Insurance - Group Life	927	76.45	76.45	76.45	0.00	850.55	8.25
11-5-63-5085-00 Insurance - Group Health	64,953	5,255.97	5,255.97	5,117.33	0.00	59,697.03	8.09
11-5-63-5086-00 Insurance - Group Dental	2,894	238.76	238.76	238.76	0.00	2,655.24	8.25
11-5-63-5087-00 Insurance - Group Vision	900	74.24	74.24	74.24	0.00	825.76	8.25
TOTAL Benefits	129,584	12,892.54	12,892.54	11,729.46	0.00	116,691.46	9.95
Services & Supplies							
11-5-63-5011-00 District Equipment	60,000	6,944.28	6,944.28	5,613.57	0.00	53,055.72	11.57
11-5-63-5012-00 Service & Supplies	87,165	18,512.09	18,512.09	13,634.34	3,493.09	65,160.07	25.25
11-5-63-5013-00 Utilities	3,500	0.00	0.00	409.82	0.00	3,500.00	0.00
11-5-63-5037-00 Purchased Water	50,000	3,259.44	3,259.44	5,141.56	0.00	46,740.56	6.52
11-5-63-5040-00 Outside Contracts	134,735	14,073.78	14,073.78	10,166.81	1,911.15	118,749.82	11.86
11-5-63-5041-00 Clothing & Personal Supplies	3,500	165.91	165.91	0.00	0.00	3,334.09	4.74
11-5-63-5042-00 Communications - Radio & Telep	500	46.94	46.94	23.85	0.00	453.06	9.39
11-5-63-5043-00 Office Equipment Maintenance	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-63-5044-00 Membership & Dues	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-63-5047-00 Office Supplies	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-63-5049-00 Other Professional Fees	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-63-5050-00 Licenses & Permits	2,000	0.00	0.00	45.00	0.00	2,000.00	0.00
11-5-63-5052-00 Small Tools	12,000	732.62	732.62	83.87	10,423.90	843.48	92.97
11-5-63-5054-00 Safety Program	0	0.00	0.00	76.78	0.00	0.00	0.00
11-5-63-5056-00 Travel Expense	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-63-5059-00 Education & Training Seminars	2,455	0.00	0.00	0.00	0.00	2,455.00	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	195.00	195.00	121.58	0.00	195.00	0.00
TOTAL Services & Supplies	360,155	43,930.06	43,930.06	35,317.18	15,828.14	300,396.80	16.59
Other Operating Expenses							
11-5-63-5093-00 Administration Overhead	306,171	16,780.07	16,780.07	18,179.10	0.00	289,390.93	5.48
TOTAL Other Operating Expenses	306,171	16,780.07	16,780.07	18,179.10	0.00	289,390.93	5.48

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-63-5912-00 Service & Supplies	0	16,876.00	16,876.00	0.00	0.00 (	16,876.00)	0.00
11-5-63-5949-00 Other Professional Fees	250,000	0.00	0.00	0.00	0.00	250,000.00	0.00
TOTAL Services & Supplies-W.O.	250,000	16,876.00	16,876.00	0.00	0.00	233,124.00	6.75
TOTAL RECREATION - MAINTENANCE	1,499,067	110,008.25	110,008.25	83,276.64	15,828.14	1,373,230.61	8.39

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-64-5001-00 Regular Salaries	56,322	2,161.22	2,161.22	1,644.14	0.00	54,160.78	3.84
11-5-64-5002-00 Part Time - Temporary Wages	42,100	3,115.11	3,115.11	4,830.15	0.00	38,984.89	7.40
11-5-64-5003-00 Overtime Pay	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-64-5006-00 Vacation Pay	5,874	0.00	0.00	0.00	0.00	5,874.00	0.00
11-5-64-5007-00 Jury Duty	346	0.00	0.00	0.00	0.00	346.00	0.00
11-5-64-5008-00 Sick Pay	3,455	0.00	0.00	0.00	0.00	3,455.00	0.00
11-5-64-5009-00 Holiday Pay	3,110	0.00	0.00	0.00	0.00	3,110.00	0.00
11-5-64-5010-00 Seasonal Pay	187,793	2,814.10	2,814.10	913.96	0.00	184,978.90	1.50
TOTAL Salaries	300,000	8,090.43	8,090.43	7,388.25	0.00	291,909.57	2.70
Benefits							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	495.46	495.46	278.84	0.00	(495.46)	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	6,003	0.00	0.00	0.00	0.00	6,003.00	0.00
11-5-64-5082-00 Social Security Expense	18,600	1,599.19	1,599.19	980.02	0.00	17,000.81	8.60
11-5-64-5083-00 Medicare Expense	4,350	374.01	374.01	229.18	0.00	3,975.99	8.60
TOTAL Benefits	28,953	2,468.66	2,468.66	1,488.04	0.00	26,484.34	8.53
Services & Supplies							
11-5-64-5012-00 Service & Supplies	4,800	731.83	731.83	2,286.06	965.25	3,102.92	35.36
11-5-64-5028-00 Computer Upgrades - Hardware	500	38.01	38.01	38.01	0.00	461.99	7.60
11-5-64-5039-00 Fish Purchases	50,000	0.00	0.00	0.00	0.00	50,000.00	0.00
11-5-64-5040-00 Outside Contracts	24,940	5,611.41	5,611.41	0.00	6,617.24	12,711.35	49.03
11-5-64-5042-00 Communications - Radio & Telep	0	25.17	25.17	25.71	0.00	(25.17)	0.00
11-5-64-5045-00 Printing & Binding	8,650	2,949.38	2,949.38	0.00	1,046.00	4,654.62	46.19
11-5-64-5047-00 Office Supplies	6,700	349.74	349.74	256.11	0.00	6,350.26	5.22
11-5-64-5048-00 Postage Expense	0	453.75	453.75	0.00	0.00	(453.75)	0.00
11-5-64-5050-00 Licenses & Permits	370	0.00	0.00	0.00	0.00	370.00	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,450	0.00	0.00	0.00	0.00	2,450.00	0.00
11-5-64-5053-00 Public Information Program	14,050	2,024.00	2,024.00	0.00	0.00	12,026.00	14.41
11-5-64-5054-00 Safety	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-64-5059-00 Education & Training Seminars	400	0.00	0.00	0.00	0.00	400.00	0.00
11-5-64-5062-00 Pre-Employment Screening	800	0.00	0.00	0.00	0.00	800.00	0.00
11-5-64-5065-00 Credit Card Fees	60,000	0.00	0.00	6,333.56	0.00	60,000.00	0.00
TOTAL Services & Supplies	173,960	12,183.29	12,183.29	8,939.45	8,628.49	153,148.22	11.96
Other Operating Expenses							
11-5-64-5093-00 Administration Overhead	172,832	5,287.43	5,287.43	5,257.34	0.00	167,544.57	3.06
TOTAL Other Operating Expenses	172,832	5,287.43	5,287.43	5,257.34	0.00	167,544.57	3.06
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - PUBLIC REL	675,745	28,029.81	28,029.81	23,073.08	8,628.49	639,086.70	5.42

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-65-5001-00 Regular Salaries	73,770	2,678.00	2,678.00	3,070.75	0.00	71,092.00	3.63
11-5-65-5002-00 Part Time - Temporary Wages	404,219	8,455.08	8,455.08	8,748.42	0.00	395,763.92	2.09
11-5-65-5003-00 Overtime Pay	500	510.76	510.76	0.00	0.00 (	10.76)	102.15
11-5-65-5006-00 Vacation Pay	7,694	338.00	338.00	492.23	0.00	7,356.00	4.39
11-5-65-5007-00 Jury Duty	453	0.00	0.00	0.00	0.00	453.00	0.00
11-5-65-5008-00 Sick Pay	4,526	916.13	916.13	454.91	0.00	3,609.87	20.24
11-5-65-5009-00 Holiday Pay	4,073	338.00	338.00	328.15	0.00	3,735.00	8.30
11-5-65-5010-00 Seasonal Pay	17,124	41,546.13	41,546.13	36,853.52	0.00 (	24,422.13)	242.62
TOTAL Salaries	512,359	54,782.10	54,782.10	49,947.98	0.00	457,576.90	10.69
Benefits							
11-5-65-5078-00 Insurance - Employee Assistanc	28	2.35	2.35	2.35	0.00	25.65	8.39
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	0.00	0.09	0.00	0.00	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	7,794	846.52	846.52	1,273.73	0.00	6,947.48	10.86
11-5-65-5082-00 Social Security Expense	31,766	10,095.88	10,095.88	5,897.76	0.00	21,670.12	31.78
11-5-65-5083-00 Medicare Expense	7,429	2,361.12	2,361.12	1,379.31	0.00	5,067.88	31.78
11-5-65-5084-00 Insurance - Group Life	267	22.00	22.00	22.00	0.00	245.00	8.24
11-5-65-5085-00 Insurance - Group Health	26,912	2,220.48	2,220.48	2,291.67	0.00	24,691.52	8.25
11-5-65-5086-00 Insurance - Group Dental	1,286	106.12	106.12	106.12	0.00	1,179.88	8.25
11-5-65-5087-00 Insurance - Group Vision	225	18.56	18.56	18.56	0.00	206.44	8.25
TOTAL Benefits	75,707	15,673.03	15,673.03	10,991.59	0.00	60,033.97	20.70
Services & Supplies							
11-5-65-5011-00 District Equipment	600	64.17	64.17	106.32	0.00	535.83	10.70
11-5-65-5012-00 Service & Supplies	41,000	759.48	759.48	2,548.59	144.44	40,096.08	2.20
11-5-65-5013-00 Utilities	39,000	8,218.09	8,218.09	8,459.45	0.00	30,781.91	21.07
11-5-65-5014-00 Chlorine	30,000	8,474.59	8,474.59	7,210.17	21,525.41	0.00	100.00
11-5-65-5018-00 Chemicals - Water Playground	4,500	1,007.44	1,007.44	1,100.50	3,492.56	0.00	100.00
11-5-65-5028-00 Computer Upgrades - Hardware	2,500	0.00	0.00	160.88	0.00	2,500.00	0.00
11-5-65-5040-00 Outside Contracts	12,300	504.69	504.69	1,348.99 (	170.00)	11,965.31	2.72
11-5-65-5041-00 Clothing & Personal Supplies	15,300	4,897.29	4,897.29	0.00 (	97.57)	10,500.28	31.37
11-5-65-5042-00 Communications - Radio & Telep	800	173.68	173.68	54.33	0.00	626.32	21.71
11-5-65-5044-00 Membership & Dues	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-65-5047-00 Office Supplies	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-65-5049-00 Other Professional Fees	2,000	1,276.25	1,276.25	0.00 (	1,276.25)	2,000.00	0.00
11-5-65-5050-00 Licenses & Permits	360	359.40	359.40	0.00	0.00	0.60	99.83
11-5-65-5051-00 Advertising & Legal Notices	0	0.00	0.00	1,240.00	0.00	0.00	0.00
11-5-65-5052-00 Small Tools	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-65-5053-00 Public Information Program	8,400	2,629.00	2,629.00	120.00	1,503.00	4,268.00	49.19
11-5-65-5059-00 Education & Training Seminars	3,370	100.00	100.00	76.43	0.00	3,270.00	2.97
11-5-65-5062-00 Pre-Employment Screening	2,800	0.00	0.00	0.00	0.00	2,800.00	0.00
11-5-65-5065-00 Credit Card Fees	18,000	0.00	0.00	4,079.44	0.00	18,000.00	0.00
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	0.00	195.00	0.00	0.00	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	0	0.00	0.00	14.58	0.00	0.00	0.00
TOTAL Services & Supplies	184,530	28,464.08	28,464.08	26,714.68	25,121.59	130,944.33	29.04

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Other Operating Expenses							
11-5-65-5093-00 Administration Overhead	308,970	37,017.13	37,017.13	37,264.49	0.00	271,952.87	11.98
TOTAL Other Operating Expenses	308,970	37,017.13	37,017.13	37,264.49	0.00	271,952.87	11.98
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - WATER PARK	1,081,566	135,936.34	135,936.34	124,918.74	25,121.59	920,508.07	14.89
TOTAL EXPENDITURES	43,886,371	1,459,006.13	1,459,006.13	1,242,397.51	4,793,831.94	37,633,532.93	14.25
REVENUE OVER/(UNDER) EXPENDITURES	(18,636,964)	479,771.59	479,771.59	1,535,969.42	(4,793,831.94)	(14,322,903.54)	23.15

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2019

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

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

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
PROPERTY TAX							
Services & Supplies	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00
TOTAL PROPERTY TAX	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00
TOTAL EXPENDITURES	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	151.89	151.89	86.13	0.00 (	151.89)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SERVICES & SUPPLIES	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00
TOTAL EXPENDITURES	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2019

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

29 -USBR & SWP BONDED INDEBT
 PROPERTY TAX

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies							
29-5-30-5070-00 Property Tax Administration Fe	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00
TOTAL Services & Supplies	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00
TOTAL PROPERTY TAX	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00
TOTAL EXPENDITURES	0 (	151.89) (	151.89) (	86.13)	0.00	151.89	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	151.89	151.89	86.13	0.00 (	151.89)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2019

69 -MIRA MONTE WATER ASSESSME
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

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

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2019

69 -MIRA MONTE WATER ASSESSME
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

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

PROPERTY TAX

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2019

69 -MIRA MONTE WATER ASSESSME
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

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

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2019

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2019

75 -CFD -2013-1
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

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

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
Property Tax							
Salaries	0	2,750.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
Services & Supplies	2,057,488	921,193.75	921,193.75	250,651.55	0.00	1,136,294.25	44.77
TOTAL Property Tax	2,057,488	923,943.75	923,943.75	250,651.55	0.00	1,133,544.25	44.91
TOTAL EXPENDITURES	2,057,488	923,943.75	923,943.75	250,651.55	0.00	1,133,544.25	44.91
REVENUE OVER/(UNDER) EXPENDITURES	(2,057,488)	(923,943.75)	(923,943.75)	(250,651.55)	0.00	(1,133,544.25)	44.91

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SALARIES	0	2,750.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
SERVICES & SUPPLIES	2,057,488	921,193.75	921,193.75	250,651.55	0.00	1,136,294.25	44.77
TOTAL EXPENDITURES	2,057,488	923,943.75	923,943.75	250,651.55	0.00	1,133,544.25	44.91

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2019

75 -CFD -2013-1

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2019

75 -CFD -2013-1
 Property Tax

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	2,750.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
TOTAL Salaries	0	2,750.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
Services & Supplies							
75-5-30-5049-00 Other Professional Services	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
75-5-30-5064-00 Interest / Penalty Expenses	2,030,988	921,193.75	921,193.75	250,651.55	0.00	1,109,794.25	45.36
75-5-30-5069-00 Property Tax collection Fee	6,500	0.00	0.00	0.00	0.00	6,500.00	0.00
TOTAL Services & Supplies	2,057,488	921,193.75	921,193.75	250,651.55	0.00	1,136,294.25	44.77
Other Operating Expenses							
TOTAL Property Tax	2,057,488	923,943.75	923,943.75	250,651.55	0.00	1,133,544.25	44.91
TOTAL EXPENDITURES	2,057,488	923,943.75	923,943.75	250,651.55	0.00	1,133,544.25	44.91
REVENUE OVER/(UNDER) EXPENDITURES	(2,057,488)	(923,943.75)	(923,943.75)	(250,651.55)	0.00	(1,133,544.25)	44.91



Consumption Report

Water Sales FY 2019-2020 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2019 / 2020	2018 / 2019	
													Total	Total	
AD Ag-Domestic	333													333	445
AG Ag	195													195	341
C Commercial	110													110	120
DI Interdepartmental	28													28	40
F fire	0													0	0
I Industrial	3													3	2
OT Other	24													24	26
R Residential	235													235	258
RS - P Resale Pumped	32													32	113
RS - G Resale Gravity	97													97	341
TE Temporary	1													1	2
Total	1,058	0	0	0	0	0	0	0	0	0	0	0	0	1,058	1,686
CMWD	893														
OJAI	165														
Total 2018 / 2019	1,686	1,495	1,282	1,302	1,019	418	334	224	247	678	526	695		N/A	9,905

MEMORANDUM

TO: Board of Directors
From: Michael L. Flood, General Manager
RE: **Review Request for Proposal for Water Rate Study Services**
Date: September 16, 2019

RECOMMENDATION:

Finance Committee provide feedback to staff prior to the release of the Request for Proposals.

BACKGROUND:

After a water rate study in FY 2016-17, the Board of Directors approved a water rate adjustment of 12% per fiscal year for five years.

The last water rate adjustment connected with the 2017 board action will go into effect on July 1, 2021.

The Finance Committee has directed staff to begin looking at engaging a water rate consultant for a new study to begin in the Fall of 2019.

DISCUSSION:

Prior to the last water rate study, the District sent out a water rate study Request for Proposals (RFP) to several consultant firms that specialize in this practice.

The firms that staff recommends be contacted for this proposed RFP are:

1. Mark Hildebrand
Hildebrand Consulting, LLC
3378 Guido St.
Oakland, CA 94602
2. Debbie Castanha
Robert D. Niehause (RDN), Inc
140 East Carrillo Street
Santa Barbara, CA 93101

3. Laurie Parker
Stantec Inc.
290 Conejo Ridge Avenue
Thousand Oaks, CA 91361

4. Danielle Wood
NBS Consulting, Inc.
32605 Temecula Parkway
Suite 100
Temecula, CA 92592

Assuming the RFP is published this week, the proposals will be due back to District staff on October 11, 2019 in preparation for review at the October 18, 2019 Finance Committee meeting.

Analysis of possible impacts of imported water costs on rates will be solicited via a separate RFP in 2020 after adoption of the District's Comprehensive Water Resources Plan.

The proposed RFP is attached.

CASITAS MUNICIPAL WATER DISTRICT
REQUEST FOR PROPOSAL
WATER COST OF SERVICE AND RATE DESIGN STUDY

September 20, 2019

PROPOSAL DUE DATE: October 11, 2019

Proposal format: 5 printed copies, 1 electronic copy

CASITAS MUNICIPAL WATER DISTRICT
REQUEST FOR PROPOSAL
WATER COST OF SERVICE AND RATE DESIGN STUDY

INTRODUCTION

The Casitas Municipal Water District is soliciting proposals from qualified firms to conduct a water cost of service and rate design study for the District beginning in October 2019.

GENERAL INFORMATION

Organization - Formed in 1952, the District provides water service to over 6,000 customer accounts in a service area that encompass the Ojai Valley, Upper Ojai Valley, the Ventura River Valley area, the westerly portion of the City of Ventura, and the Rincon coastal area to the ocean and Santa Barbara County line.

Source of Supply and Water Demand - The District's water resource is local water from Lake Casitas and a groundwater wells located in Ojai, CA. Casitas diverts water from the Ventura River watershed for long-term storage in Lake Casitas. The water from Lake Casitas is treated at the District's treatment plant before delivery from Casitas Dam by either gravity flow or pumped to customers.

The District serves as a water supplier to direct urban retail customers, agriculture, and is a wholesale water supplier to local agencies, public and private, that are primarily dependent on local groundwater pumping. Annual water deliveries vary considerably from year to year, ranging from 12,000 acre feet (AF) to 20,000 AF due to its large agricultural customer base whose demands vary based on weather and rainfall. In most years, agriculture can account for approximately 50 percent of the total water demand from Lake Casitas.

While the District does hold a 5,000 acre-foot entitlement to the State Water Project, State Water has not been delivered to the area due to the lack of infrastructure and the high cost of bringing State Water into western Ventura County.

The District is currently working on a Comprehensive Water Resources Plan that will be analyzing projects that would take advantage of State Water Project supplies. This plan is expected to be presented to the Casitas MWD Board of Directors for adoption in early 2020. This could lead to an additional imported water rates analysis that the District will advertise separately from this proposed study.

Water Rate Background – The District last completed a cost of service and rate study in 2017, and adopted the study for a five year increase of 12% each year.

In June 2015, the District applied a water budget-based system to assign water allocations to individual customer accounts, with the application of a conservation surcharge for those accounts that exceed their water allocation.

ADDITIONAL INFORMATION

Interested parties may obtain information about the District on the District's website: Casitaswater.org. The information that is available from the website includes existing water rates, meter service charges, the Comprehensive Annual Financial Report (FY 2000-2018), the 2016 Urban Water Management Plan, and the Water Efficiency and Allocation Plan (April 24, 2019 is the latest version).

Interested parties may submit written questions regarding this RFP to Denise Collin at dcollin@casitaswater.com. **Questions must be received no later than 3:00 P.M. PST on Monday, October 4, 2019.** The District's responses to any questions will be shared with all other proposers via e-mail.

PURPOSE OF THIS REQUEST FOR PROPOSAL

The purpose of the request for services is to provide the District with rate schedules for current water system with service rates that are consistent with industry accepted cost-of service principals, satisfy future revenue requirements and meet all State law requirements (including Propositions 218 and 26), and are adaptive to the requirements that are being developed by the State Water Resources Control Board.

The major objectives of the study include the following:

1. Ensure Revenue Sufficiency to meet the operation and maintenance (O&M) and capital needs of the District's water utility.
2. Ensure that rates are fair and equitable and are consistent with applicable State law.
3. A plan for rate and revenue stability to prevent rate spikes and provide for adequate operating and capital reserves and the overall financial health of the water utility under varying conditions.
4. Rates that consider the District's cash flow and reserve maintenance.
5. Rates that promote water use efficiency through a water budget-based structure or similar allocation structure that will comply with the State's requirements.

6. Appropriate distribution of fixed charges (e.g., meter charges) to recover fixed costs in a manner that will stabilize revenues during periods of low water sales.
7. Clear and transparent presentation of the rate logic, and easily understood and implemented.

SCOPE OF WORK

The following scope of work is an outline of the minimum services to be provided. Your proposal should include all services that can be reasonably expected for developing a five –year rate schedule for water services with a forecast of rates to ten years, engaging the Casitas Finance Committee, presenting the findings to the District’s Board of Directors, and preparing and participating in Proposition 218 protest hearings.

Task 1: Review and Propose Modifications to the Revenue Requirements

The consultant shall obtain all available information to assist in the review of the methodology and development of water revenue requirements to be used in the Study, meet and confer with staff and the Finance Committee as needed, and make recommendations for improvement as needed.

Task 2: Conduct Cost of Service Analysis

The consultant shall perform a cost of service analysis for the various water user classifications, described and defined in compliance with accepted methods, best practices, and State Law, and presented in clear terms that are understood by the public.

1. Identify various direct costs included in the District’s budget and make recommendations for any changes necessary to ensure direct operational costs are properly aligned with the appropriate service.
2. Evaluate existing overhead distribution formulas and/or propose different formulas, develop recommendations that will improve equity in the application of overhead cost.
3. Prepare a written standardize cost of service study with any recommended changes.

Task 3: Review and Propose Changes to Current Rates

The consultant shall prepare a rate design study that provides a clear, written analysis of the basis upon which the rates were calculated, including an analysis of rate classes to eliminate and/or add classes as appropriate.

1. Review the composition and construction of all customer classes, and recommend any changes.

2. Evaluate the District current budget rate based tiered water rate structure, including such factors that determine a customer's water budget.
3. Recommend any appropriate changes to adequately recover fixed costs and commodity cost.
4. Demonstrate that any alternative rate structure is easy to understand and administer and can be accommodated with the existing District billing system.
5. Ensure that the recommended rate structure complies with all laws, regulations and policy, are defensible and documented, and are developed to comply with Propositions 218 and 26.
6. Prepare and provide the District water rate and service fees model that may be used by the District staff on a going forward basis and train staff in the use of the model.
7. Assess the impact on any proposed rate structure due to drought, mandatory rationing, or other water shortage factors. Evaluate and recommend a pricing program that mimics the different water stages of the District's Water Efficiency and Allocation Program and continues to fund water operations and capital projects.

Task 4: Reports

The Study will include the preparation and review with District staff of draft and final reports, and presentation of the draft and final reports to the District Board of Directors at assigned public meetings.

Task 5: Public Outreach (if required)

Prepare materials and participate with District staff in at least three (3) workshops with stakeholders to present and explain the recommended rate changes and proposals.

PROPOSAL FORMAT AND CONTENT

Proposals shall be limited to no more than 15 pages (11 point font), plus appendices, and have the following content:

1. **Cover Letter** – A signature by a Principal or officer having the authority to negotiate and contractually bind and execute the terms of the written proposal.
2. **Executive Summary** – A description of the understanding, approach, and methodology proposed to meet the district's objectives.
3. **Experience** – Provide a brief description of the firm's history, size, and organization. Describe the experience of the firm and the individuals assigned with projects of a similar nature to the district's and any specific experience developing and modifying tiered water rate structures or similar rate structure.

Provide three examples of similar projects successfully completed that demonstrate the required experience to perform the work requested.

4. **Qualifications** – Provide the qualifications and resumes of staff assigned to perform the work. If using sub-consultants, provide the company profile and define the responsibilities and services to be performed by the sub-consultants.
5. **Project Organization, Approach and Timeline** – Provide a work plan, including major activities and schedule for the project, deliverables and milestone dates, and . Describe how you will approach each task outlined in the scope of work. Identify the primary point of contact that will be responsible for overall corporate commitment and the project manager.
6. **References** – Include three references from water agencies of similar size and budgets. Each reference must include the client's name and contact information, the general scope of work performed for the agency, and role of key team members.
7. **Cost Proposal** – In a sealed envelope, provide a detailed breakdown of labor hours by task and position, including sub-consultants, a listing of billing rates by employee, and a maximum not-to-exceed project fee, inclusive of all direct and indirect costs associated with the project. This process is not considered a bid, nor will cost alone decide who is selected. Please note that the District relies heavily on the not-to-exceed amount and is reluctant to grant further increases unless substantial reasons are made for any overage. A requested payment schedule should accompany the work schedule.

PROPOSAL SUBMISSION

Five printed copies and one electronic version of the proposal shall be submitted to the following address no later than **Friday, October 11, 2019**:

Casitas Municipal Water District
Attention: Denise Collin
1055 Ventura Avenue
Oak View, California 93022

The proposal must be received at the specified address by the closing of business date indicated above. Firms mailing or shipping their proposals must allow sufficient delivery time to ensure timely receipt of their proposal. Late proposals will not be accepted.

EVALUATION OF PROPOSALS

A contract will be considered for award at the District's sole discretion to the most qualified and responsive firm whose proposal best conforms to the district's needs. The District reserves the right to reject any and all proposals, to waive any informality or

irregularity in any Proposal received, and to negotiate terms, conditions, and rates with any responsible, responsive proposer.

Proposal will be evaluated based upon the following factors:

- 20% Experience, expertise, qualifications, and references with similar projects.
- 30% Qualifications of the firm and individuals assigned to perform the work, familiarity and experience with cost of service and rate design in California in compliance with State law, and the understanding of water budget-based and other allocation rate structures.
- 40% Understanding the project scope, approach to accomplish the work, and project timeline.
- 10% Project cost.

The District may request additional information or clarification from any or all proposers after the initial evaluation.

A District staff recommendation for the selected firm will be considered by the Board of Directors for approval of the selection and the terms of the contract.

AGREEMENT FOR CONSULTING SERVICES

A sample of the District's standard Consultant Contract for Services is provided for review by the proposer. Submission of a Proposal indicates the Firm/Consultant's willingness to accept the terms of the agreement. Please specifically identify each and every term of the agreement that the Firm/Consultant is unwilling to accept and the reason therefore.

CASITAS MUNICIPAL WATER DISTRICT
Inter-Office Memorandum

DATE: September 16, 2019
TO: Finance Committee
FROM: General Manager, Michael Flood
Re: Renewal of Special Liability Insurance Program

RECOMMENDATION:

It is recommended that the Finance Committee review the proposal from Alliant Insurance Services, Inc. for the renewal of the Special Liability Insurance (SLIP) for coverage effective 9/29/19 – 9/29/20. The current proposal has a renewal rate of \$78,444.73. An error was discovered in calculating the renewal rate and it is anticipated that a revised proposal will be provided within a few days.

BACKGROUND:

The District's insurance broker, Alliant Insurance Services has successfully renewed coverage for the SLIP program with Great American E & S Insurance Company effective September 29, 2019. This renewal is \$12,319.57 higher than the cost for coverage last year. In questioning the increase in premium our Broker explained that an error had been discovered and new proposals will be provided in a couple of days and it is anticipated that the premium amount will be lower than currently proposed.

If the District is interested in securing Terrorism Insurance Coverage, the District may elect to do so with the understanding that the District would receive an invoice for an additional 5% of the annual premium for the SLIP coverage.

In order for our liability coverage to be renewed under the SLIP program, payment of the premium must be made by October 15, 2019.



Alliant Insurance Services, Inc.
 Newport Beach – Alliant Insurance Services, Inc.
 1301 Dove St., Ste. 200
 Newport Beach, CA 92660
 Phone: (949) 756-0271

Invoice# 5082	Page 1 of 1
ACCOUNT NUMBER	DATE
CASIMUN-01	9/15/19
BALANCE DUE ON	
10/18/19	
AMOUNT PAID	AMOUNT DUE
	\$78,444.73

SLIP – Special Liability Insurance Program

Casitas Municipal Water District (see attached)
1055 Ventura Ave.
Oak View, CA 93022

Client:		Casitas Municipal Water District		Policy:	Special Liability Insurance (SLIP)	
Policy Number:		TBD		Effective:	9/29/2019 to 9/29/2020	
Invoice #	ICO	Trans Eff	Due Date	Trans	Description	Amount
5082	GREAM5	9/15/19	10/18/19	RENB	19-20 SLIP Renewal Business Premium	\$56,651.00
5082	GREAM5	9/15/19	10/18/19	SURT	Surplus Lines Taxes	\$3,207.06
5082	GREAM5	9/15/19	10/18/19	SURF	Surplus Lines Stamping Fee	\$219.96
5082	GREAM5	9/15/19	10/18/19	AFEE	Agency Fee	\$12,647.94
5082	GREAM5	9/15/19	10/18/19	CFEE	MGA Service Fee	\$5,718.77
Total Invoice Balance:						\$78,444.73

SLIP RENEWAL BUSINESS PREMIUM FOR COVERAGE EFFECTIVE 9/29/19 to 9/29/20

IMPORTANT NOTICE: The Non Admitted & Reinsurance reform act (NRRA) went into effect July 21, 2011. Accordingly, surplus lines tax rates and regulations are subject to change which could result in an increase or decrease of the total surplus lines taxes and/or fees owed on this placement. If a change is required, we will promptly notify you. Any additional taxes and/or fees owed must be promptly remitted to Alliant Insurance Services, Inc.

IMPORTANT NOTICE: The Foreign Account Tax Compliance Act (FATCA) requires the notification of certain financial accounts to the United States Internal Revenue Service. Alliant does not provide tax advice. Please contact your tax consultant for your obligations regarding FATCA.

Alliant embraces a policy of transparency with respect to its compensation from insurance transactions. Details on our compensation policy, including the types of income Alliant may earn on a placement, are available at www.alliant.com. For a copy of our policy or for inquiries regarding compensation issues pertaining to your account contact: Alliant Insurance Services, Inc., Attn: General Counsel, 701 B St., 6th Floor, San Diego, CA 92101

NOTICE:

- 1. THE INSURANCE POLICY THAT YOU ARE APPLYING TO PURCHASE IS BEING ISSUED BY AN INSURER THAT IS NOT LICENSED BY THE STATE OF CALIFORNIA. THESE COMPANIES ARE CALLED “NONADMITTED” OR “SURPLUS LINE” INSURERS.**
- 2. THE INSURER IS NOT SUBJECT TO THE FINANCIAL SOLVENCY REGULATION AND ENFORCEMENT THAT APPLY TO CALIFORNIA LICENSED INSURERS.**
- 3. THE INSURER DOES NOT PARTICIPATE IN ANY OF THE INSURANCE GUARANTEE FUNDS CREATED BY CALIFORNIA LAW. THEREFORE, THESE FUNDS WILL NOT PAY YOUR CLAIMS OR PROTECT YOUR ASSETS IF THE INSURER BECOMES INSOLVENT AND IS UNABLE TO MAKE PAYMENTS AS PROMISED.**
- 4. THE INSURER SHOULD BE LICENSED EITHER AS A FOREIGN INSURER IN ANOTHER STATE IN THE UNITED STATES OR AS A NON-UNITED STATES (ALIEN) INSURER. YOU SHOULD ASK QUESTIONS OF YOUR INSURANCE AGENT, BROKER, OR “SURPLUS LINE” BROKER OR CONTACT THE CALIFORNIA DEPARTMENT OF INSURANCE AT THE FOLLOWING TOLL-FREE TELEPHONE NUMBER: 1-800-927-4357 OR INTERNET WEB SITE WWW.INSURANCE.CA.GOV. ASK WHETHER OR NOT THE INSURER IS LICENSED AS A FOREIGN OR NON-UNITED STATES (ALIEN) INSURER AND FOR ADDITIONAL INFORMATION ABOUT THE INSURER. YOU MAY ALSO CONTACT THE NAIC’S INTERNET WEB SITE AT WWW.NAIC.ORG.**
- 5. FOREIGN INSURERS SHOULD BE LICENSED BY A STATE IN THE UNITED STATES AND YOU MAY CONTACT THAT STATE’S DEPARTMENT OF INSURANCE TO OBTAIN MORE INFORMATION ABOUT THAT INSURER.**
- 6. FOR NON-UNITED STATES (ALIEN) INSURERS, THE INSURER SHOULD BE LICENSED BY A COUNTRY OUTSIDE OF THE UNITED STATES AND SHOULD BE ON THE NAIC’S INTERNATIONAL INSURERS DEPARTMENT (IID) LISTING OF**

APPROVED NONADMITTED NON-UNITED STATES INSURERS. ASK YOUR AGENT, BROKER, OR "SURPLUS LINE" BROKER TO OBTAIN MORE INFORMATION ABOUT THAT INSURER.

7. CALIFORNIA MAINTAINS A LIST OF APPROVED SURPLUS LINE INSURERS. ASK YOUR AGENT OR BROKER IF THE INSURER IS ON THAT LIST, OR VIEW THAT LIST AT THE INTERNET WEB SITE OF THE CALIFORNIA DEPARTMENT OF INSURANCE: WWW.INSURANCE.CA.GOV.

8. IF YOU, AS THE APPLICANT, REQUIRED THAT THE INSURANCE POLICY YOU HAVE PURCHASED BE BOUND IMMEDIATELY, EITHER BECAUSE EXISTING COVERAGE WAS GOING TO LAPSE WITHIN TWO BUSINESS DAYS OR BECAUSE YOU WERE REQUIRED TO HAVE COVERAGE WITHIN TWO BUSINESS DAYS, AND YOU DID NOT RECEIVE THIS DISCLOSURE FORM AND A REQUEST FOR YOUR SIGNATURE UNTIL AFTER COVERAGE BECAME EFFECTIVE, YOU HAVE THE RIGHT TO CANCEL THIS POLICY WITHIN FIVE DAYS OF RECEIVING THIS DISCLOSURE. IF YOU CANCEL COVERAGE, THE PREMIUM WILL BE PRORATED AND ANY BROKER'S FEE CHARGED FOR THIS INSURANCE WILL BE RETURNED TO YOU.

Date: _____

Insured: Casitas Municipal Water District
(see attached)

Signature: _____

**INSURANCE SUPPLEMENT**

AGENCY Alliant Insurance Services, Inc.	APPLICANT/NAMED INSURED Casitas Municipal Water District (see attached)	
POLICY NUMBER TBD	CARRIER Great American E&S Insurance Company	NAIC CODE

**POLICYHOLDER DISCLOSURE
NOTICE OF TERRORISM INSURANCE COVERAGE**

You are hereby notified that under the Terrorism Risk Insurance Act, as amended, that you have a right to purchase insurance coverage for losses resulting from acts of terrorism, as defined in Section 102(1) of the Act: The term "act of terrorism" means any act that is certified by the Secretary of the Treasury - in concurrence with the Secretary of State, and the Attorney General of the United States - to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; and to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

YOU SHOULD KNOW THAT WHERE COVERAGE IS PROVIDED BY THIS POLICY FOR LOSSES RESULTING FROM CERTIFIED ACTS OF TERRORISM, SUCH LOSSES MAY BE PARTIALLY REIMBURSED BY THE UNITED STATES GOVERNMENT UNDER A FORMULA ESTABLISHED BY FEDERAL LAW. HOWEVER, YOUR POLICY MAY CONTAIN OTHER EXCLUSIONS WHICH MIGHT AFFECT YOUR COVERAGE, SUCH AS AN EXCLUSION FOR NUCLEAR EVENTS. UNDER THE FORMULA, THE UNITED STATES GOVERNMENT GENERALLY REIMBURSES 85% OF COVERED TERRORISM LOSSES EXCEEDING THE STATUTORILY ESTABLISHED DEDUCTIBLE PAID BY THE INSURANCE COMPANY PROVIDING THE COVERAGE. THE PREMIUM CHARGED FOR THIS COVERAGE IS PROVIDED BELOW AND DOES NOT INCLUDE ANY CHARGES FOR THE PORTION OF LOSS THAT MAY BE COVERED BY THE FEDERAL GOVERNMENT UNDER THE ACT.

YOU SHOULD ALSO KNOW THAT THE TERRORISM RISK INSURANCE ACT, AS AMENDED, CONTAINS A \$100 BILLION CAP THAT LIMITS U.S. GOVERNMENT REIMBURSEMENT AS WELL AS INSURERS' LIABILITY FOR LOSSES RESULTING FROM CERTIFIED ACTS OF TERRORISM WHEN THE AMOUNT OF SUCH LOSSES IN ANY ONE CALENDAR YEAR EXCEEDS \$100 BILLION. IF THE AGGREGATE INSURED LOSSES FOR ALL INSURERS EXCEED \$100 BILLION, YOUR COVERAGE MAY BE REDUCED.

Acceptance or Rejection of Terrorism Insurance Coverage

- I hereby elect to purchase terrorism coverage for a prospective premium of \$_____.
- I hereby decline to purchase terrorism coverage for certified acts of terrorism. I understand that I will have no coverage for losses resulting from certified acts of terrorism.

_____ Policyholder/Applicant's Signature	_____ Print Name	_____ Date
_____ Policyholder/Applicant's Signature	_____ Print Name	_____ Date
_____ Policyholder/Applicant's Signature	_____ Print Name	_____ Date
		_____ Effective Date

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**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
CC: MICHAEL FLOOD, GENERAL MANAGER
FROM: GREG ROMEY, SAFETY OFFICER
SUBJECT: RECOMMEND PURCHASE OF NEW UTILITY VEHICLE
DATE: SEPTEMBER 16, 2019

RECOMMENDATION:

It is recommended that the Board of Directors approve the General Manager's authorization to purchase a 2020 F250XL, ¾ Ton 4x4 pickup with a Utility box for the Utility department from Vista Ford of Oxnard in the amount of \$36,883.42.

BACKGROUND:

The truck will be carrying a lot of weight so it is planned to augment the suspension capacity in the rear. The cost for this addition will not exceed the budgeted amount.

Bids were received from four dealers as indicated in the following table:

Ford of Ventura	\$37,580.33
Winner Chevrolet	\$39,032.03
Vista Ford of Oxnard	\$36,883.42

This vehicle will be received in mid-January.

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
CC: MICHAEL FLOOD, GENERAL MANAGER
FROM: GREG ROMNEY, SAFETY OFFICER
SUBJECT: RECOMMEND PURCHASE OF NEW DISTRIBUTION SUPERVISOR VEHICLE
DATE: SEPTEMBER 16, 2019

RECOMMENDATION:

It is recommended that the Board of Directors approve the General Manager's authorization to purchase a 2020 F250, ¾ Ton 4x4 pickup for the supervisor of the Distribution department from Vista Ford of Oxnard in the amount of \$42,212.67.

BACKGROUND:

This purchase falls within the approved \$55,000 budgeted for the supervisor vehicle. After receipt of the truck, a Weatherguard cross box, two small, behind the wheel, arch tool boxes and a diesel tank will be installed. The costs for these additions will not exceed the budgeted amount.

Bids were received from four dealers as indicated in the following table – only Vista Ford provided powered windows in their quote:

Ford of Ventura	\$41,737.44
Winner Chevrolet	\$44,420.27
Vista Ford of Oxnard	\$42,212.67

This vehicle will be received in mid-January.