

Casitas Municipal Water District

FINANCE COMMITTEE
Kaiser/Spandrio

The meeting will be held via teleconference.
To attend the meeting please call
877 853 5247 or 888 788 0099 US Toll-free
and enter Meeting ID: 893 495 3060#

June 19, 2020
10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Fiscal Year 2020-2021 Budget Review.
5. Review of the Financial Statements for April 30, 2020
6. Review of the April 30, 2020 Consumption Report
7. Proposition 4 - Establishment of Appropriation Limit for 2020 / 2021 of \$15,031,621.
8. White, Nelson, Diehl, Evans LLP - Entrance Conference with Kassie Radermacher, CPA, CFE
9. Presentation by Richard Rosenthal - U.S. Bank Investments

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).

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: FY 2021 Budget Review
Date: June 15, 2020

RECOMMENDATION:

The Finance Committee provide feedback on the Manager Recommended FY 2021 Budget in preparation for consideration at the public hearing during the Regular Board Meeting of June 24, 2020.

BACKGROUND:

Development Timeline of the FY 2021 CMWD Budget Process:

1. Departments began budget development January.
2. Department Managers presented their proposed budgets to the General Manager in February.
3. The General Manager made budget adjustments in concert with the Department Managers during the first two weeks of March.
4. The first draft budget was provided to the Finance Committee at the March 20, 2020 Committee Meeting for review and comment. The Committee asked that staff provide a balanced budget that minimizes the use of District reserves.
5. Staff continued to refine the budget.
6. The second draft budget was provided to the Finance Committee at the April 15, 2020 Committee Meeting for review and comment. This draft included adjustments to both revenues and expenses related to the closure of the Casitas Water Adventure for the 2020 season and a reduction in projected water sales. The Finance Committee asks that the budget be brought to a budget workshop for the full Board in early June.

7. A FY 2021 Budget Workshop was held on Monday, June 8, 2020 with a suggestion made by the General Manager to return to the Finance Committee on June 19, 2020 with additional Capital Project spending adjustments

DISCUSSION:

The District's FY 2020 year-end financial results could have a marked impact on the District's reserves going into FY 2021.

Year-end revenues and expenses along with the possibility of FEMA COVID-19 reimbursements provide a clouded picture of the FY 2021 budget impact on the District's reserves.

Staff recommends removal of the following FY 2021 Capital Expenses until these impacts can be ascertained:

40 - Engineering CMWD Projects:

- Robles Crane System: \$100,000.00
- Robles Forebay Restoration: \$435,000.00

42 - Water Quality - Laboratory

- Tank Mixer: \$35,000

52- Electrical Mechanical

- Upgrade Panel View on VFD at Rincon PP: \$18,500.00

54 - Water Treatment

- DBP Augmentation Phase 1: \$425,000.00

55 - District Maintenance

- Mutual Wellfield Building Improvement: \$65,000.00

62/63/64/65 - Recreation

- Casitas Water Adventure - Major Repairs: \$71,400.00
- Lazy River Filtration Replacement: \$75,000.00
- LCRA Road Repairs: \$57,500.00
- Restroom Refurbish Creekside and Bass: \$20,000.00

Amount of Reduction: \$1,302,400.00

Summary of FY 2021 Manager Recommended Budget:

Expenses:

Operational: \$ 23,891,398
Revised Capital: \$ 18,199,500
Total: \$ 42,090,898

Funding Sources:

Revenues: \$ 25,715,273
CFD 13-1 Funds: \$ 11,314,296
Revised Reserves: \$ 4,261,329
Other Bond Funds: \$ 800,000
Total: \$ 42,090,898

Net Budget: \$0

Estimated District Reserve Fund Impact:

Estimated July 1, 2020 Reserve Funds: **\$ 32,054,868** (Current April 30, 2020 balance)

Estimated June 30, 2021 Reserve Funds (Revised): **\$ 16,479,243**

Staff recommends that the FY 2021 budget be brought back to the Finance Committee for further review once FY 2020 end-of-year is completed in September.

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	7,107,809	235,485.59	4,727,440.54	4,866,996.14	0.00	2,380,368.46	66.51
WATER SERVICES	2,887	0.00	17,935.00	11,425.00	0.00	(15,048.00)	621.23
WATER STANDBY	3,713,225	377,367.53	3,773,746.34	3,364,313.48	0.00	(60,521.23)	101.63
WATER DELINQUENCY	122,809	42.72	547,820.66	611,869.42	0.00	(425,011.66)	446.08
WATER REVENUE OTHER	4,514,113	4,410.34	192,594.21	849,396.79	0.00	4,321,518.79	4.27
CAPITAL FACILITIES	76,593	0.00	4,419.48	130,016.48	0.00	72,173.52	5.77
INTEREST	549,710	0.00	288,549.59	467,064.14	0.00	261,160.41	52.49
TAXES & ASSESSMENTS	4,917,746	1,013,411.66	2,399,503.81	2,283,201.06	0.00	2,518,242.19	48.79
OTHER GOVT. AGENCIES	0	0.00	8,652.99	329,301.60	0.00	(8,652.99)	0.00
MISCELLANEOUS REVENUES	94,466	0.00	79,107.01	80,492.42	0.00	15,358.99	83.74
TOTAL NON DEPARTMENTAL	21,099,358	1,630,717.84	12,039,769.63	12,994,076.53	0.00	9,059,588.48	57.06
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,040,609	(15,021.91)	1,908,023.29	2,328,765.73	0.00	1,132,585.71	62.75
RECREATION-CONCESSION	134,000	1,547.95	90,083.86	95,682.49	0.00	43,916.14	67.23
RECREATION OTHER	0	0.00	205.62	2,414.59	0.00	(205.62)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	(13,473.96)	1,998,312.77	2,426,862.81	0.00	1,176,296.23	62.95
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
RECREATION-WATER PARK	964,940	0.00	607,987.25	649,175.00	0.00	356,952.75	63.01
RECREATION OTHER	0	0.00	(144.45)	(78.55)	0.00	144.45	0.00
TOTAL RECREATION - WATER PARK	975,440	0.00	615,777.80	656,687.32	0.00	359,662.20	63.13
TOTAL REVENUES	25,249,407	1,617,243.88	14,653,860.20	16,077,626.66	0.00	0.00	58.04

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<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	542,655	44,436.27	431,319.47	432,816.93	0.00	111,335.53	79.48
TOTAL RETIREES	542,655	44,436.27	431,319.47	432,816.93	0.00	111,335.53	79.48
<u>BOARD OF DIRECTORS</u>							
Salaries	113,155	4,752.48	62,046.20	59,594.44	0.00	51,108.80	54.83
Benefits	90,509	5,747.39	82,578.65	74,845.02	0.00	7,930.35	91.24
Services & Supplies	11,300	38.01	4,923.04	12,259.41	0.00	6,376.96	43.57
TOTAL BOARD OF DIRECTORS	214,964	10,537.88	149,547.89	146,698.87	0.00	65,416.11	69.57
<u>MANAGEMENT</u>							
Salaries	756,391	57,443.48	539,990.30	519,712.26	0.00	216,400.70	71.39
Benefits	195,765	19,322.36	159,513.85	121,499.67	0.00	36,251.15	81.48
Services & Supplies	454,250	31,784.13	492,501.27	405,105.31	32,086.18	(70,337.45)	115.48
TOTAL MANAGEMENT	1,406,406	108,549.97	1,192,005.42	1,046,317.24	32,086.18	182,314.40	87.04
<u>INFORMATION TECHNOLOGY</u>							
Salaries	191,125	14,455.44	138,683.80	127,414.01	0.00	52,441.20	72.56
Benefits	52,943	5,856.90	56,631.30	51,074.23	0.00	(3,688.30)	106.97
Services & Supplies	34,600	3,360.74	56,222.81	24,992.51	2,643.33	(24,266.14)	170.13
Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00	(1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	23,673.08	253,302.31	203,480.75	2,643.33	22,722.36	91.85
<u>WATER CONSERVATION</u>							
Salaries	428,292	16,845.58	244,000.59	167,363.50	0.00	184,291.41	56.97
Benefits	132,183	13,382.70	127,748.04	78,407.40	0.00	4,434.96	96.64
Services & Supplies	176,267	21,624.22	171,127.77	167,212.74	125,699.33	(120,560.10)	168.40
Services & Supplies-W.O.	0	0.00	696.05	0.00	0.00	(696.05)	0.00
TOTAL WATER CONSERVATION	736,742	51,852.50	543,572.45	412,983.64	125,699.33	67,470.22	90.84
<u>FISHERIES</u>							
Salaries	341,965	29,036.72	275,299.08	251,920.56	0.00	66,665.92	80.51
Benefits	101,930	11,430.56	114,093.01	99,615.79	0.00	(12,163.01)	111.93
Services & Supplies	39,475	5,950.04	65,815.24	49,310.49	2,260.60	(28,600.84)	172.45
Services & Supplies-W.O.	0	0.00	4,365.11	97,503.25	5,408.38	(9,773.49)	0.00
TOTAL FISHERIES	483,370	46,417.32	459,572.44	498,350.09	7,668.98	16,128.58	96.66
<u>ADMINISTRATION SERVICES</u>							
Salaries	705,890	56,200.44	480,194.25	393,796.20	0.00	225,695.75	68.03
Benefits	292,888	20,240.27	184,993.68	178,245.73	0.00	107,894.32	63.16
Services & Supplies	1,005,439	62,523.28	712,002.09	767,366.46	17,052.63	276,384.28	72.51
Other Operating Expenses	(1,544,838)	0.00	(146,853.02)	(1,224,073.83)	0.00	(1,397,984.98)	9.51
TOTAL ADMINISTRATION SERVICES	459,379	138,963.99	1,230,337.00	115,334.56	17,052.63	(788,010.63)	271.54

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

11 -GENERAL FUND
FINANCIAL SUMMARY

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<u>WAREHOUSE</u>							
Salaries	9,774	0.00	4,851.86	7,686.52	0.00	4,922.14	49.64
Benefits	1,585	100.50	1,648.30	2,040.66	0.00	63.30	103.99
Services & Supplies	15,500	847.82	10,421.77	7,117.49	(46.00)	5,124.23	66.94
TOTAL WAREHOUSE	26,859	948.32	16,921.93	16,844.67	(46.00)	9,983.07	62.83
<u>GARAGE</u>							
Salaries	22,720	895.12	9,170.91	8,429.70	0.00	13,549.09	40.36
Benefits	3,683	240.93	2,498.53	2,118.57	0.00	1,184.47	67.84
Services & Supplies	(95,718)	27,184.12	59,001.63	(54,997.02)	(2,456.29)	(152,263.34)	59.07-
Services & Supplies-W.O.	141,500	0.00	127,386.64	59,492.37	0.00	14,113.36	90.03
TOTAL GARAGE	72,185	28,320.17	198,057.71	15,043.62	(2,456.29)	(123,416.42)	270.97
<u>SAFETY</u>							
Salaries	108,749	8,636.96	86,386.80	79,197.39	0.00	22,362.20	79.44
Benefits	46,722	3,702.66	37,395.69	36,488.20	0.00	9,326.31	80.04
Services & Supplies	15,480	836.15	13,054.80	9,587.48	3,501.99	(1,076.79)	106.96
TOTAL SAFETY	170,951	13,175.77	136,837.29	125,273.07	3,501.99	30,611.72	82.09
<u>ENGINEERING</u>							
Salaries	808,209	64,143.43	574,946.45	516,425.63	0.00	233,262.55	71.14
Benefits	241,656	23,779.48	213,400.43	195,676.51	0.00	28,255.57	88.31
Services & Supplies	228,920	139,042.48	847,122.92	375,990.92	1,468,406.74	(2,086,609.66)	1,011.50
Salaries - Work Orders	0	0.00	84,624.13	95,354.58	0.00	(84,624.13)	0.00
Benefits - Work Orders	0	0.00	13,447.75	14,122.22	0.00	(13,447.75)	0.00
Services & Supplies-W.O.	21,558,000	547,239.24	6,578,973.94	1,324,437.32	3,526,888.00	11,452,138.06	46.88
TOTAL ENGINEERING	22,836,785	774,204.63	8,312,515.62	2,522,007.18	4,995,294.74	9,528,974.64	58.27
<u>WATER QUALITY - LAB</u>							
Salaries	338,477	23,785.69	233,772.54	232,997.10	0.00	104,704.46	69.07
Benefits	100,171	12,079.02	116,761.91	90,920.17	0.00	(16,590.91)	116.56
Services & Supplies	242,976	9,991.60	189,042.63	123,375.97	52,232.23	1,701.14	99.30
Services & Supplies-W.O.	109,000	0.00	15,758.50	0.00	18,009.68	75,231.82	30.98
TOTAL WATER QUALITY - LAB	790,624	45,856.31	555,335.58	447,293.24	70,241.91	165,046.51	79.12
<u>UTILITIES MAINTENANCE</u>							
Salaries	385,707	39,786.68	346,271.25	259,560.49	0.00	39,435.75	89.78
Benefits	132,699	15,164.10	135,478.41	115,043.91	0.00	(2,779.41)	102.09
Services & Supplies	142,380	16,705.30	110,027.67	78,341.75	8,355.63	23,996.70	83.15
Services & Supplies-W.O.	100,000	10,844.97	49,938.35	28,913.04	11,415.69	38,645.96	61.35
TOTAL UTILITIES MAINTENANCE	760,786	82,501.05	641,715.68	481,859.19	19,771.32	99,299.00	86.95
<u>ELECTRICAL MECHANICAL</u>							
Salaries	622,643	45,436.29	440,131.25	331,388.35	0.00	182,511.75	70.69
Benefits	191,525	16,840.73	152,763.48	127,070.71	0.00	38,761.52	79.76
Services & Supplies	2,201,529	105,754.24	1,256,559.26	1,255,638.43	33,107.07	911,862.67	58.58
Salaries - Work Orders	0	0.00	696.01	0.00	0.00	(696.01)	0.00
Benefits - Work Orders	0	0.00	104.22	0.00	0.00	(104.22)	0.00
Services & Supplies-W.O.	1,318,700	1,271.10	114,248.55	145,413.86	29,153.48	1,175,297.97	10.87
TOTAL ELECTRICAL MECHANICAL	4,334,397	169,302.36	1,964,502.77	1,859,511.35	62,260.55	2,307,633.68	46.76

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<u>DIST MAINT - PIPELINE</u>							
Salaries	694,872	44,831.78	513,103.91	534,700.52	0.00	181,768.09	73.84
Benefits	250,345	22,254.03	224,906.48	215,192.24	0.00	25,438.52	89.84
Services & Supplies	948,215	22,400.94	478,882.50	622,483.79	24,651.96	444,680.54	53.10
Other Operating Expenses	0	0.00	0.00	13,017.21	0.00	0.00	0.00
Services & Supplies-W.O.	40,000	0.00	7,131.34	43,568.01	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	89,486.75	1,224,024.23	1,428,961.77	24,651.96	684,755.81	64.58
<u>WATER TREATMENT</u>							
Salaries	681,299	59,764.06	674,741.22	638,588.24	0.00	6,557.78	99.04
Benefits	325,015	30,226.09	307,498.08	272,084.88	0.00	17,516.92	94.61
Services & Supplies	969,120	26,141.94	470,328.99	505,298.16	288,496.77	210,294.24	78.30
Services & Supplies-W.O.	387,500	30,214.85	168,055.00	130,299.34	3,659.77	215,785.23	44.31
TOTAL WATER TREATMENT	2,362,934	146,346.94	1,620,623.29	1,546,270.62	292,156.54	450,154.17	80.95
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	213,385	19,502.47	191,908.02	143,291.50	0.00	21,476.98	89.94
Benefits	132,776	9,400.83	90,761.63	62,757.68	0.00	42,014.37	68.36
Services & Supplies	189,530	8,417.85	144,335.51	119,071.68	26,667.86	18,526.63	90.22
Services & Supplies-W.O.	0	0.00	351.56	2,929.91	36,249.00	36,600.56	0.00
TOTAL OPERATIONS - MAINTENANCE	535,691	37,321.15	427,356.72	328,050.77	62,916.86	45,417.42	91.52
<u>RECREATION - OPERATIONS</u>							
Salaries	1,213,880	108,820.92	1,055,390.98	996,751.00	0.00	158,489.02	86.94
Benefits	369,280	37,018.22	358,677.56	312,795.02	0.00	10,602.44	97.13
Services & Supplies	343,140	9,430.66	208,417.88	258,091.93	8,694.79	126,027.33	63.27
Other Operating Expenses	756,865	0.00	0.00	655,320.61	0.00	756,865.00	0.00
Services & Supplies-W.O.	0	0.00	0.00	33,085.00	0.00	0.00	0.00
TOTAL RECREATION - OPERATIONS	2,683,165	155,269.80	1,622,486.42	2,256,043.56	8,694.79	1,051,983.79	60.79
<u>RECREATION - MAINTENANCE</u>							
Salaries	453,157	38,751.95	397,032.79	381,790.67	0.00	56,124.21	87.61
Benefits	129,584	13,101.38	133,200.87	121,273.06	0.00	3,616.87	102.79
Services & Supplies	360,155	11,369.46	337,229.51	400,131.42	13,098.57	9,826.92	97.27
Other Operating Expenses	306,171	0.00	0.00	263,200.48	0.00	306,171.00	0.00
Services & Supplies-W.O.	250,000	58,069.15	97,852.95	59,734.35	3,321.84	148,825.21	40.47
TOTAL RECREATION - MAINTENANCE	1,499,067	121,291.94	965,316.12	1,226,129.98	16,420.41	517,330.47	65.49
<u>RECREATION - PUBLIC REL</u>							
Salaries	300,000	1,083.28	87,414.70	131,405.46	0.00	212,585.30	29.14
Benefits	28,953	88.23	9,006.38	13,863.20	0.00	19,946.62	31.11
Services & Supplies	173,960	27,327.28	124,099.09	81,994.49	23,824.68	26,036.23	85.03
Other Operating Expenses	172,832	0.00	0.00	74,660.42	0.00	172,832.00	0.00
TOTAL RECREATION - PUBLIC REL	675,745	28,498.79	220,520.17	301,923.57	23,824.68	431,400.15	36.16
<u>RECREATION - WATER PARK</u>							
Salaries	512,359	13,682.00	349,471.74	370,530.52	0.00	162,887.26	68.21
Benefits	75,707	4,802.20	69,533.26	68,983.97	0.00	6,173.74	91.85
Services & Supplies	184,530	1,072.74	107,039.76	125,229.86	25,244.28	52,245.96	71.69

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Other Operating Expenses	308,970	0.00	146,853.02	230,892.32	0.00	162,116.98	47.53
Services & Supplies-W.O.	0	0.00	2.53	13,641.02	0.00	(2.53)	0.00
TOTAL RECREATION - WATER PARK	1,081,566	19,556.94	672,900.31	809,277.69	25,244.28	383,421.41	64.55
TOTAL EXPENDITURES	43,886,371	2,136,511.93	22,838,770.82	16,220,472.36	5,787,628.19	15,259,971.99	65.23
REVENUE OVER/(UNDER) EXPENDITURES	(18,636,964)	(519,268.05)	(8,184,910.62)	(142,845.70)	(5,787,628.19)	(15,259,971.99)	74.97

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 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	8,697,132	647,127.13	6,494,627.80	5,957,837.02	0.00	2,202,504.20	74.68
BENEFITS	3,436,571	288,710.17	2,825,469.58	2,527,012.43	0.00	611,101.42	82.22
SERVICES & SUPPLIES	7,847,968	553,035.32	6,253,276.41	5,674,111.43	2,153,522.35	(558,830.76)	107.12
OTHER OPERATING EXPENSES	0	0.00	670.00	13,067.21	0.00	(670.00)	0.00
SALARIES-WORK ORDERS	0	0.00	85,320.14	95,354.58	0.00	(85,320.14)	0.00
BENEFITS-WORK ORDERS	0	0.00	13,551.97	14,122.22	0.00	(13,551.97)	0.00
SERVICES & SUPPLIES - W.O.	23,904,700	647,639.31	7,166,524.92	1,939,017.47	3,634,105.84	13,104,069.24	45.18
TOTAL EXPENDITURES	43,886,371	2,136,511.93	22,839,440.82	16,220,522.36	5,787,628.19	15,259,301.99	65.23

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
NON DEPARTMENTAL							
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WATER SALES							
11-4-00-4000-00 Water Sales - Residential Grav	9,735	636.12	13,899.12	7,544.66	0.00 (4,164.12)	142.77
11-4-00-4001-00 Water Sales - Residential Pump	744,732	43,709.49	601,271.30	541,231.92	0.00	143,460.70	80.74
11-4-00-4001-85 Water Sales - Residential Pump	656,915	39,268.24	592,603.68	529,843.99	0.00	64,311.32	90.21
11-4-00-4010-00 Water Sales - Commercial Gr	620	16.12	375.69	426.24	0.00	244.31	60.60
11-4-00-4011-00 Water Sales - Commercial Pump	406,786	13,362.08	278,610.96	280,478.99	0.00	128,175.04	68.49
11-4-00-4011-85 Water Sales - Commercial Pumpe	277,353	8,305.76	185,922.90	175,385.94	0.00	91,430.10	67.03
11-4-00-4021-00 Water Sales - Industrial Pumpe	9,216	489.44	13,713.52	11,453.76	0.00 (	4,497.52)	148.80
11-4-00-4021-85 Water Sales - Industrial Pumpe	1,182	106.72	1,311.92	869.20	0.00 (	129.92)	110.99
11-4-00-4030-00 Water Sales - Resale Gravity	1,147,947	21,660.32	805,770.60	850,080.18	0.00	342,176.40	70.19
11-4-00-4031-00 Water Sales - Resale Pumped	379,893	6,245.12	68,216.08	429,970.48	0.00	311,676.92	17.96
11-4-00-4040-00 Water Sales - Temporary Meter	18,829	660.00	16,584.00	14,047.34	0.00	2,245.00	88.08
11-4-00-4040-85 Water Sales - Temporary Meter	156	0.00	0.00	50.01	0.00	156.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	7,242	238.08	4,616.52	4,269.06	0.00	2,625.48	63.75
11-4-00-4042-00 Water Sales - Institutional Pu	116,170	1,990.88	73,835.52	63,005.52	0.00	42,334.48	63.56
11-4-00-4042-85 Water Sales - Other Water Sale	58,830	1,799.52	43,351.74	31,453.26	0.00	15,478.26	73.69
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	63,785	1,807.45	45,148.54	36,461.58	0.00	18,636.46	70.78
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,826,913	55,585.06	1,128,361.01	1,065,023.39	0.00	698,551.99	61.76
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	21,995	1,744.51	36,420.72	33,396.48	0.00 (	14,425.72)	165.59
11-4-00-4070-00 Water Sales - Agricultural - G	42,341	765.38	28,835.73	22,382.91	0.00	13,505.27	68.10
11-4-00-4071-00 Water Sales - Agricultural - P	1,280,743	32,758.42	756,413.07	749,127.14	0.00	524,329.93	59.06
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	4,336.88	32,177.92	20,450.80	0.00	2,554.08	92.65
TOTAL WATER SALES	7,107,809	235,485.59	4,727,440.54	4,866,996.14	0.00	2,380,368.46	66.51
WATER SERVICES							
11-4-00-4093-00 Meter Tests & Installations	2,887	0.00	17,835.00	11,425.00	0.00 (	14,948.00)	617.77
11-4-00-4095-00 Temporary Installation	0	0.00	100.00	0.00	0.00 (	100.00)	0.00
TOTAL WATER SERVICES	2,887	0.00	17,935.00	11,425.00	0.00	15,048.00	621.23
WATER STANDBY							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,250,272	131,805.87	1,316,208.44	1,168,153.42	0.00 (	65,936.53)	105.27
11-4-00-4150-85 Meter Chg - OJAI Residential	1,111,669	110,614.45	1,097,352.04	984,008.57	0.00	14,317.02	98.71
11-4-00-4151-00 Meter Chg - CMWD Commercial	104,644	11,380.85	113,807.98	96,249.16	0.00 (	9,163.77)	108.76
11-4-00-4151-85 Meter Chg - OJAI Commercial	202,062	16,048.90	161,668.23	134,558.57	0.00	40,393.27	80.01
11-4-00-4152-00 Meter Chg - CMWD Industrial	30,685	3,207.66	32,076.60	28,639.80	0.00 (	1,391.16)	104.53
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,572	153.66	1,536.60	1,372.00	0.00	35.68	97.73
11-4-00-4153-00 Meter Chg - CMWD Agriculture	185,105	18,883.51	188,827.23	172,766.20	0.00 (	3,722.46)	102.01
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	3,581.54	35,860.68	31,441.78	0.00	4,071.12	89.80
11-4-00-4154-85 Meter Chg - OJAI Institutional	33,662	3,916.43	44,348.98	44,908.02	0.00 (	10,687.09)	131.75
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,245	1,500.00	20,397.18	18,349.95	0.00	5,847.36	77.72
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	35,416.82	354,292.29	317,434.38	0.00 (	13,242.66)	103.88
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	3,283	636.99	6,369.90	9,144.32	0.00 (	3,087.38)	194.06

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

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	1,863.80	18,483.44	14,652.80	0.00 (	900.08)	105.12
11-4-00-4158-00 Meter Chg - CMWD Resale	285,845	36,596.32	365,963.20	327,383.64	0.00 (	80,118.70)	128.03
11-4-00-4159-00 Meter Chg - Fire Service	76,337	1,760.73	16,553.55	16,152.85	0.00	59,783.12	21.68
TOTAL WATER STANDBY	3,713,225	377,367.53	3,773,746.34	3,364,313.48	0.00 (	60,521.23)	101.63
WATER DELINQUENCY							
11-4-00-4350-00 Hang Tag Fee	37,020	0.00	18,120.00	28,040.00	0.00	18,900.00	48.95
11-4-00-4351-00 Turn Off Fee	7,200	0.00	3,020.00	4,880.00	0.00	4,180.00	41.94
11-4-00-4352-00 Turn On Fee	7,080	0.00	3,260.00	4,880.00	0.00	3,820.00	46.05
11-4-00-4353-00 Late Fee - Residential	49,042 (	17.28)	31,639.12	38,607.32	0.00	17,402.88	64.51
11-4-00-4354-00 Alloc Penalty - Residential	0	0.00	570,817.50	585,705.00	0.00 (	570,817.50)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00 (	50,650.00)	1,300.00)	0.00	50,650.00	0.00
11-4-00-4357-00 Late Fee - Business	7,441	0.00	1,734.83	2,054.86	0.00	5,706.17	23.31
11-4-00-4361-00 Late Fee - Industrial	371	0.00	848.58	258.22	0.00 (	477.58)	228.73
11-4-00-4365-00 Late Fee - Resale	229	0.00	123.43	101.96	0.00	105.57	53.90
11-4-00-4369-00 Late Fee - Other	1,315	0.00	1,928.91	1,426.42	0.00 (	613.91)	146.69
11-4-00-4370-00 Alloc Penalty - Other	0	0.00 (	39,585.00)	6,920.00)	0.00	39,585.00	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	9,424	0.00	2,879.17	844.14	0.00	6,544.83	30.55
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	0.00	2,754.12	1,916.50	0.00	122.88	95.73
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	60.00	930.00	840.00	0.00 (	120.00)	114.81
TOTAL WATER DELINQUENCY	122,809	42.72	547,820.66	611,869.42	0.00 (	425,011.66)	446.08
WATER REVENUE OTHER							
11-4-00-4400-00 Flexible Storage	4,472	0.00	4,472.00	4,472.00	0.00	0.00	100.00
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	4,398.76	74,594.16	93,399.32	0.00 (	40,795.16)	220.70
11-4-00-4435-00 Bad Debt Collection Recovery	0	11.58	1,367.59	1,009.86	0.00 (	1,367.59)	0.00
11-4-00-4440-00 Administration Fee	0	0.00	711.71	693.11	0.00 (	711.71)	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
11-4-00-4450-00 SWP - Sale of Water	0	0.00	111,448.75	749,822.50	0.00 (	111,448.75)	0.00
TOTAL WATER REVENUE OTHER	4,514,113	4,410.34	192,594.21	849,396.79	0.00	4,321,518.79	4.27
CAPITAL FACILITIES							
11-4-00-4090-00 Capital Facilities Charge	76,593	0.00	4,419.48	130,016.48	0.00	72,173.52	5.77
TOTAL CAPITAL FACILITIES	76,593	0.00	4,419.48	130,016.48	0.00	72,173.52	5.77
INTEREST							
11-4-00-4100-00 1% Tax Allocation	0	0.00	3,144.35	7,481.07	0.00 (	3,144.35)	0.00
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	285,405.24	459,583.07	0.00	245,112.76	53.80
TOTAL INTEREST	549,710	0.00	288,549.59	467,064.14	0.00	261,160.41	52.49
TAXES & ASSESSMENTS							
11-4-00-4200-00 1 % - Secured Current General	2,259,862	1,013,411.66	2,313,140.11	2,207,605.76	0.00 (	53,278.11)	102.36
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	0.00	16,003.17	8,962.88	0.00 (	16,003.17)	0.00
11-4-00-4215-00 1 % - Unsecured Current Genera	0	0.00	70,912.58	66,630.87	0.00 (	70,912.58)	0.00
11-4-00-4220-00 1 % - Unsecured Prior Year Gen	0	0.00 (	552.05)	1.55	0.00	552.05	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	1,013,411.66	2,399,503.81	2,283,201.06	0.00	2,518,242.19	48.79

CASITAS MUNICIPAL WATER DISTRICT
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<u>OTHER GOVT. AGENCIES</u>							
11-4-00-4315-00 State - Homeowners Property Ta	0	0.00	8,567.65	8,643.60	0.00 (8,567.65)	0.00
11-4-00-4320-00 State - Other	0	0.00	85.34	320,658.00	0.00 (	85.34)	0.00
TOTAL OTHER GOVT. AGENCIES	0	0.00	8,652.99	329,301.60	0.00 (	8,652.99)	0.00
<u>MISCELLANEOUS REVENUES</u>							
11-4-00-4235-00 RDA - Pass Through	94,466	0.00	79,107.01	80,492.42	0.00	15,358.99	83.74
TOTAL MISCELLANEOUS REVENUES	94,466	0.00	79,107.01	80,492.42	0.00	15,358.99	83.74
TOTAL NON DEPARTMENTAL	21,099,358	1,630,717.84	12,039,769.63	12,994,076.53	0.00	9,059,588.48	57.06
<u>RECREATION - OPERATIONS</u>							
<u>RECREATION PARK</u>							
11-4-62-4500-00 Animal Permit	14,500	0.00	11,672.00	13,343.00	0.00	2,828.00	80.50
11-4-62-4510-00 Boat Fees - Annual	24,000	0.00	17,891.00	20,982.00	0.00	6,109.00	74.55
11-4-62-4515-00 Boat Fees - Daily	8,500 (	13.00)	3,948.00	6,175.00	0.00	4,552.00	46.45
11-4-62-4525-00 Boat Inspection Fees - Quagga	2,000	36.00	1,169.48	1,422.92	0.00	830.52	58.47
11-4-62-4530-00 Boat Fees - Overnight	800	0.00	205.00	380.00	0.00	595.00	25.63
11-4-62-4535-00 Boat Lock Revenue - Quagga	500	1,016.00	2,204.00	1,152.00	0.00 (	1,704.00)	440.80
11-4-62-4542-00 Cafe Pass Fee	0	0.00	6,842.50	0.00	0.00 (	6,842.50)	0.00
11-4-62-4545-00 Camping Fees	1,835,000 (	35,949.00)	1,104,375.00	1,411,703.00	0.00	730,625.00	60.18
11-4-62-4550-00 Camping Promotion	0	0.00	0.00	5,883.00	0.00	0.00	0.00
11-4-62-4555-00 Commercials - Recreation	1,200	0.00	1,250.00	150.00	0.00 (	50.00)	104.17
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	0.00	23,619.96	32,970.84	0.00	18,380.04	56.24
11-4-62-4575-00 Event Reimbursement - Recreatio	0	0.00	2,410.06	0.00	0.00 (	2,410.06)	0.00
11-4-62-4580-00 Federal Disaster Assistance -	0	0.00	0.00	7,561.70	0.00	0.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	500	0.00	116.00	874.00	0.00	384.00	23.20
11-4-62-4590-00 Grants - Recreation	121,000	0.00	57,739.77	65,815.49	0.00	63,260.23	47.72
11-4-62-4595-00 Guest Pass - Off Season	0	0.00 (	100.00)	200.00)	0.00	100.00	0.00
11-4-62-4597-00 Impound Fee	0	0.00	70.00	50.00	0.00 (	70.00)	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,600	0.00	2,972.16	3,167.50	0.00	627.84	82.56
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	9	0.00	73.00	9.00	0.00 (	64.00)	811.11
11-4-62-4610-00 Miscellaneous Revenue	0	0.00	830.00	2,118.47	0.00 (	830.00)	0.00
11-4-62-4620-00 Rain Checks - Recreation	0	0.00 (	2.00)	523.50)	0.00	2.00	0.00
11-4-62-4625-00 Reservations	139,000 (	2,639.00)	77,116.00	106,959.00	0.00	61,884.00	55.48
11-4-62-4630-00 Shower Facility Fees	46,000	0.00	35,013.25	27,270.75	0.00	10,986.75	76.12
11-4-62-4632-00 Snow Bird Pumping	0	20.00	4,564.00	2,340.00	0.00 (	4,564.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	208,000	22,517.09	191,605.61	177,233.06	0.00	16,394.39	92.12
11-4-62-4640-00 Vehicle Fees - Daily	455,000 (	10.00)	252,730.00	325,111.50	0.00	202,270.00	55.55
11-4-62-4645-00 Violation Ordinance Fees	3,000	0.00	2,125.00	2,265.00	0.00	875.00	70.83
11-4-62-4650-00 Visitor Cards	138,000	0.00	107,583.50	114,552.00	0.00	30,416.50	77.96
TOTAL RECREATION PARK	3,040,609 (15,021.91)	1,908,023.29	2,328,765.73	0.00	1,132,585.71	62.75

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<u>RECREATION-CONCESSION</u>							
11-4-62-4705-00 Boat Rental - Concession	58,000	183.67	36,103.02	39,512.55	0.00	21,896.98	62.25
11-4-62-4720-00 Park Store - Recreation	52,000	1,187.93	38,320.22	37,248.40	0.00	13,679.78	73.69
11-4-62-4725-00 Cafe - Concession	24,000	176.35	15,660.62	18,921.54	0.00	8,339.38	65.25
TOTAL RECREATION-CONCESSION	134,000	1,547.95	90,083.86	95,682.49	0.00	43,916.14	67.23
<u>RECREATION OTHER</u>							
11-4-62-4900-00 Over / Short - Recreation	0	0.00	205.62	2,414.59	0.00	(205.62)	0.00
TOTAL RECREATION OTHER	0	0.00	205.62	2,414.59	0.00	(205.62)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	(13,473.96)	1,998,312.77	2,426,862.81	0.00	1,176,296.23	62.95
<u>RECREATION - WATER PARK</u>							
=====							
<u>RECREATION-CONCESSION</u>							
11-4-65-4740-00 Water Park Snack Bar	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
TOTAL RECREATION-CONCESSION	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
<u>RECREATION-WATER PARK</u>							
11-4-65-4805-00 Water Park - Late Day Pass Fee	110,000	0.00	80,275.00	81,407.50	0.00	29,725.00	72.98
11-4-65-4810-00 Water Park - Group Pass Discou	(1,360)	0.00	(1,272.00)	(2,086.00)	0.00	(88.00)	93.53
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00	(153.00)	(514.00)	0.00	153.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,000	0.00	2,250.00	3,640.00	0.00	3,750.00	37.50
11-4-65-4818-00 Water Park - Lifeguard Trainin	700	0.00	588.00	290.00	0.00	112.00	84.00
11-4-65-4820-00 Water Park - Locker Fee	1,400	0.00	906.00	819.00	0.00	494.00	64.71
11-4-65-4825-00 Water Park - Next Day Pass Fee	(700)	0.00	(512.00)	(690.00)	0.00	(188.00)	73.14
11-4-65-4830-00 Water Park - Promotion	500	0.00	(207.50)	(212.00)	0.00	707.50	41.50
11-4-65-4835-00 Water Park - Rain Checks	(300)	0.00	(621.50)	(823.50)	0.00	321.50	207.17
11-4-65-4840-00 Water Park - Reservation Fee	54,000	0.00	33,671.00	36,678.00	0.00	20,329.00	62.35
11-4-65-4845-00 Water Park - Season Pass Fee	25,000	0.00	4,445.00	5,146.00	0.00	20,555.00	17.78
11-4-65-4850-00 Water Park - Shade Rental Fee	7,200	0.00	5,245.00	4,275.00	0.00	1,955.00	72.85
11-4-65-4855-00 Water Park - Shower Facility F	0	0.00	14.25	6,043.00	0.00	(14.25)	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	750,000	0.00	478,361.00	507,090.00	0.00	271,639.00	63.78
11-4-65-4865-00 Water Park - Special Event Fee	0	0.00	114.00	0.00	0.00	(114.00)	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	12,500	0.00	4,884.00	8,112.00	0.00	7,616.00	39.07
TOTAL RECREATION-WATER PARK	964,940	0.00	607,987.25	649,175.00	0.00	356,952.75	63.01
<u>RECREATION OTHER</u>							
11-4-65-4900-00 Over / Short - Water Park	0	0.00	(144.45)	(78.55)	0.00	144.45	0.00
TOTAL RECREATION OTHER	0	0.00	(144.45)	(78.55)	0.00	144.45	0.00
TOTAL RECREATION - WATER PARK	975,440	0.00	615,777.80	656,687.32	0.00	359,662.20	63.13
TOTAL REVENUES	25,249,407	1,617,243.88	14,653,860.20	16,077,626.66	0.00	10,595,546.91	58.04

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

11 -GENERAL FUND
 RETIREES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits</u>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	2.57	10.28 (	14.10)	0.00 (	10.28)	0.00
11-5-01-5084-00 Insurance - Group Life	0	61.15	232.20 (	262.20)	0.00 (	232.20)	0.00
11-5-01-5085-00 Insurance - Group Health	512,542	41,636.25	405,743.49	409,009.82	0.00	106,798.51	79.16
11-5-01-5086-00 Insurance - Group Dental	25,324	2,145.24	20,604.80	20,272.48	0.00	4,719.20	81.36
11-5-01-5087-00 Insurance - Group Vision	4,789	591.06	4,728.70	3,810.93	0.00	60.30	98.74
TOTAL Benefits	542,655	44,436.27	431,319.47	432,816.93	0.00	111,335.53	79.48
<u>Services & Supplies</u>							
TOTAL RETIREES	542,655	44,436.27	431,319.47	432,816.93	0.00	111,335.53	79.48

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

11 -GENERAL FUND
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-11-5001-00 Regular Salaries	113,155	4,752.48	62,046.20	59,594.44	0.00	51,108.80	54.83
TOTAL Salaries	113,155	4,752.48	62,046.20	59,594.44	0.00	51,108.80	54.83
<u>Benefits</u>							
11-5-11-5082-00 Social Security Expense	7,016	294.64	4,104.11	3,823.60	0.00	2,911.89	58.50
11-5-11-5083-00 Medicare Expense	1,641	68.91	959.75	894.06	0.00	681.25	58.49
11-5-11-5084-00 Insurance - Group Life	189	20.60	234.75	188.70	0.00	(45.75)	124.21
11-5-11-5085-00 Insurance - Group Health	77,480	5,289.00	73,210.40	66,004.98	0.00	4,269.60	94.49
11-5-11-5086-00 Insurance - Group Dental	3,657	0.00	3,344.96	3,412.88	0.00	312.04	91.47
11-5-11-5087-00 Insurance - Group Vision	526	74.24	724.68	520.80	0.00	(198.68)	137.77
TOTAL Benefits	90,509	5,747.39	82,578.65	74,845.02	0.00	7,930.35	91.24
<u>Services & Supplies</u>							
11-5-11-5012-00 Service & Supplies	300	0.00	194.81	973.22	0.00	105.19	64.94
11-5-11-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	1,499.15	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	38.01	468.08	285.00	0.00	(468.08)	0.00
11-5-11-5047-00 Office Supplies	0	0.00	441.74	450.21	0.00	(441.74)	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	0.00	190.60	319.26	0.00	(190.60)	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	0.00	2,171.65	2,397.21	0.00	1,328.35	62.05
11-5-11-5056-00 Travel Expense	2,500	0.00	726.16	0.00	0.00	1,773.84	29.05
11-5-11-5058-00 Directors Election Fees	0	0.00	0.00	4,706.18	0.00	0.00	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	0.00	730.00	1,629.18	0.00	2,270.00	24.33
TOTAL Services & Supplies	11,300	38.01	4,923.04	12,259.41	0.00	6,376.96	43.57
TOTAL BOARD OF DIRECTORS	214,964	10,537.88	149,547.89	146,698.87	0.00	65,416.11	69.57

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

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-21-5001-00 Regular Salaries	582,897	56,700.63	451,051.60	468,551.92	0.00	131,845.40	77.38
11-5-21-5002-00 Part Time - Temporary Wages	62,223	0.00	23,489.34	0.00	0.00	38,733.66	37.75
11-5-21-5006-00 Vacation Pay	51,125	0.00	12,479.74	26,165.07	0.00	38,645.26	24.41
11-5-21-5007-00 Jury Duty	3,007	0.00	487.63	0.00	0.00	2,519.37	16.22
11-5-21-5008-00 Sick Pay	30,073	742.85	27,366.62	9,552.35	0.00	2,706.38	91.00
11-5-21-5009-00 Holiday Pay	27,066	0.00	25,115.37	15,442.92	0.00	1,950.63	92.79
TOTAL Salaries	756,391	57,443.48	539,990.30	519,712.26	0.00	216,400.70	71.39
<u>Benefits</u>							
11-5-21-5078-00 Insurance - Employee Assistanc	85	10.28	78.72	58.75	0.00	6.28	92.61
11-5-21-5079-00 CalPERS Pension Exp - PEPRA	0	1,284.56	7,531.70	6,719.11	0.00	(7,531.70)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	59,442	6,930.86	63,657.39	42,494.53	0.00	(4,215.39)	107.09
11-5-21-5082-00 Social Security Expense	46,896	3,562.41	26,361.84	14,173.74	0.00	20,534.16	56.21
11-5-21-5083-00 Medicare Expense	10,967	833.14	8,044.60	8,264.90	0.00	2,922.40	73.35
11-5-21-5084-00 Insurance - Group Life	2,582	288.00	2,288.00	1,775.00	0.00	294.00	88.61
11-5-21-5085-00 Insurance - Group Health	70,749	6,068.63	48,818.72	45,703.19	0.00	21,930.28	69.00
11-5-21-5086-00 Insurance - Group Dental	4,649	270.24	2,243.76	2,039.20	0.00	2,405.24	48.26
11-5-21-5087-00 Insurance - Group Vision	395	74.24	489.12	271.25	0.00	(94.12)	123.83
TOTAL Benefits	195,765	19,322.36	159,513.85	121,499.67	0.00	36,251.15	81.48
<u>Services & Supplies</u>							
11-5-21-5011-00 District Equipment	0	0.00	107.96	26.30	0.00	(107.96)	0.00
11-5-21-5012-00 Service & Supplies	0	0.00	18,827.96	10,527.53	61.18	(18,889.14)	0.00
11-5-21-5028-00 Computer Upgrades - Hardware	2,000	2,086.42	2,086.42	0.00	0.00	(86.42)	104.32
11-5-21-5029-00 Computer Upgrades - Software	0	0.00	17,667.84	0.00	0.00	(17,667.84)	0.00
11-5-21-5040-00 Outside Contracts	0	0.00	355.80	0.00	0.00	(355.80)	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	411.40	2,621.62	1,213.36	0.00	(2,621.62)	0.00
11-5-21-5044-00 Membership & Dues	79,450	300.00	85,406.00	141,561.00	0.00	(5,956.00)	107.50
11-5-21-5045-00 Printing & Binding	0	0.00	261.36	0.00	0.00	(261.36)	0.00
11-5-21-5046-00 Books & Publications	0	65.00	7,189.98	7,534.71	0.00	(7,189.98)	0.00
11-5-21-5047-00 Office Supplies	0	0.00	889.45	0.00	0.00	(889.45)	0.00
11-5-21-5048-00 Postage Expense	0	0.00	163.55	149.48	0.00	(163.55)	0.00
11-5-21-5049-00 Other Professional Fees	360,000	28,731.96	349,300.19	241,508.96	32,025.00	(21,325.19)	105.92
11-5-21-5055-00 Private Vehicle Mileage	0	21.85	200.07	197.38	0.00	(200.07)	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	2,283.70	111.96	0.00	4,416.30	34.09
11-5-21-5059-00 Education & Training Seminars	6,100	150.00	4,844.87	2,120.00	0.00	1,255.13	79.42
11-5-21-5062-00 Pre-Employment Screening	0	0.00	137.00	0.00	0.00	(137.00)	0.00
11-5-21-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	154.63	0.00	(157.50)	0.00
TOTAL Services & Supplies	454,250	31,784.13	492,501.27	405,105.31	32,086.18	(70,337.45)	115.48
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

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

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies-W.O.</u>							
TOTAL MANAGEMENT	1,406,406	108,549.97	1,192,005.42	1,046,317.24	32,086.18	182,314.40	87.04

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

11 -GENERAL FUND
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 83.33

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	11,332.24	109,022.12	106,819.14	0.00	1,374.88	98.75
11-5-24-5002-00 Part Time - Temporary Wages	43,200	2,706.00	8,580.00	0.00	0.00	34,620.00	19.86
11-5-24-5003-00 Overtime Pay	4,200	417.20	9,406.66	10,524.75	0.00	(5,206.66)	223.97
11-5-24-5006-00 Vacation Pay	16,337	0.00	5,440.03	4,812.63	0.00	10,896.97	33.30
11-5-24-5007-00 Jury Duty	317	0.00	552.79	0.00	0.00	(235.79)	174.38
11-5-24-5008-00 Sick Pay	4,337	0.00	335.43	0.00	0.00	4,001.57	7.73
11-5-24-5009-00 Holiday Pay	12,337	0.00	5,346.77	5,257.49	0.00	6,990.23	43.34
TOTAL Salaries	191,125	14,455.44	138,683.80	127,414.01	0.00	52,441.20	72.56
Benefits							
11-5-24-5078-00 Insurance - Employee Assistanc	28	2.57	24.38	23.50	0.00	3.62	87.07
11-5-24-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	15.19	0.00	0.00	(15.19)	0.00
11-5-24-5081-00 CalPERS Pension Exp - Classic	12,645	2,469.50	25,251.84	21,052.96	0.00	(12,606.84)	199.70
11-5-24-5082-00 Social Security Expense	11,850	896.62	7,436.48	6,864.90	0.00	4,413.52	62.76
11-5-24-5083-00 Medicare Expense	2,771	209.69	2,091.83	1,970.37	0.00	679.17	75.49
11-5-24-5084-00 Insurance - Group Life	492	41.55	409.50	405.50	0.00	82.50	83.23
11-5-24-5085-00 Insurance - Group Health	23,646	2,112.29	20,155.28	19,510.20	0.00	3,490.72	85.24
11-5-24-5086-00 Insurance - Group Dental	1,286	106.12	1,061.20	1,061.20	0.00	224.80	82.52
11-5-24-5087-00 Insurance - Group Vision	225	18.56	185.60	185.60	0.00	39.40	82.49
TOTAL Benefits	52,943	5,856.90	56,631.30	51,074.23	0.00	(3,688.30)	106.97
Services & Supplies							
11-5-24-5011-00 District Equipment	2,500	105.36	689.57	936.88	0.00	1,810.43	27.58
11-5-24-5012-00 Service & Supplies	2,000	0.00	7,335.08	4,665.08	0.01	(5,335.09)	366.75
11-5-24-5028-00 Computer Upgrades - Hardware	3,500	0.00	4,797.31	1,384.55	0.00	(1,297.31)	137.07
11-5-24-5029-00 Computer Upgrades - Software	4,750	0.00	2,146.90	2,465.25	0.00	2,603.10	45.20
11-5-24-5040-00 Outside Contracts	17,650	2,890.40	37,078.52	11,530.08	2,643.32	(22,071.84)	225.05
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	265.24	242.94	0.00	234.76	53.05
11-5-24-5042-00 Communications - Radio & Telep	1,500	347.48	3,221.30	3,420.35	0.00	(1,721.30)	214.75
11-5-24-5043-00 Office Equipment Maintenance	0	0.00	103.20	0.00	0.00	(103.20)	0.00
11-5-24-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5048-00 Postage Expense	0	0.00	13.99	0.00	0.00	(13.99)	0.00
11-5-24-5052-00 Small Tools	100	0.00	107.44	55.77	0.00	(7.44)	107.44
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	244.76	136.98	0.00	255.24	48.95
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	30.00	0.00	0.00	1,470.00	2.00
11-5-24-5062-00 Pre-Employment Screening	0	0.00	32.00	0.00	0.00	(32.00)	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	154.63	0.00	(157.50)	0.00
TOTAL Services & Supplies	34,600	3,360.74	56,222.81	24,992.51	2,643.33	(24,266.14)	170.13
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-24-5928-00 Computer Upgrades - Hardware	0	0.00	1,764.40	0.00	0.00	(1,764.40)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00	(1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	23,673.08	253,302.31	203,480.75	2,643.33	22,722.36	91.85

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

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-25-5001-00 Regular Salaries	309,588	10,895.40	150,027.74	98,632.14	0.00	159,560.26	48.46
11-5-25-5002-00 Part Time - Temporary Wages	27,958	5,571.55	53,199.60	43,392.25	0.00 (	25,241.60)	190.28
11-5-25-5003-00 Overtime Pay	0	0.00	2,146.11	1,537.32	0.00 (	2,146.11)	0.00
11-5-25-5006-00 Vacation Pay	41,694	105.99	14,493.39	10,807.71	0.00	27,200.61	34.76
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	272.64	11,746.77	6,248.60	0.00	12,779.23	47.90
11-5-25-5009-00 Holiday Pay	22,073	0.00	12,386.98	6,745.48	0.00	9,686.02	56.12
TOTAL Salaries	428,292	16,845.58	244,000.59	167,363.50	0.00	184,291.41	56.97
<u>Benefits</u>							
11-5-25-5078-00 Insurance - Employee Assistanc	85	15.42	80.85	47.00	0.00	4.15	95.12
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	729.25	10,977.25	5,433.43	0.00 (	10,977.25)	0.00
11-5-25-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	2.56	0.00	0.00	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	30,922	2,748.54	27,584.47	20,913.62	0.00	3,337.53	89.21
11-5-25-5082-00 Social Security Expense	26,554	1,044.43	15,742.54	10,883.68	0.00	10,811.46	59.29
11-5-25-5083-00 Medicare Expense	6,210	244.27	3,681.75	2,545.32	0.00	2,528.25	59.29
11-5-25-5084-00 Insurance - Group Life	1,415	129.60	685.35	398.00	0.00	729.65	48.43
11-5-25-5085-00 Insurance - Group Health	63,053	7,549.79	53,496.15	30,706.28	0.00	9,556.85	84.84
11-5-25-5086-00 Insurance - Group Dental	3,363	378.60	2,875.56	1,785.60	0.00	487.44	85.51
11-5-25-5087-00 Insurance - Group Vision	581	92.80	501.12	378.91	0.00	79.88	86.25
11-5-25-5088-00 Insurance - Unemployment	0	450.00	12,123.00	5,313.00	0.00 (	12,123.00)	0.00
TOTAL Benefits	132,183	13,382.70	127,748.04	78,407.40	0.00	4,434.96	96.64
<u>Services & Supplies</u>							
11-5-25-5011-00 District Equipment	1,700	44.78	1,248.13	269.52	66.62	385.25	77.34
11-5-25-5012-00 Service & Supplies	19,263	0.00	4,923.65	19,326.86	750.31	13,589.04	29.46
11-5-25-5028-00 Computer Upgrades - Hardware	4,500	0.00	4,030.94	1,933.54	0.00	469.06	89.58
11-5-25-5029-00 Computer Upgrades - Software	0	0.00	0.00	348.00	0.00	0.00	0.00
11-5-25-5040-00 Outside Contracts	73,587	19,764.94	89,511.16	101,723.89	121,657.40 (	137,581.56)	286.96
11-5-25-5041-00 Clothing & Personal Supplies	0	0.00	279.79	170.00	0.00 (	279.79)	0.00
11-5-25-5042-00 Communications - Radio & Telep	0	119.41	1,252.08	1,912.06	0.00 (	1,252.08)	0.00
11-5-25-5044-00 Membership & Dues	14,305	0.00	5,200.00	7,906.96	0.00	9,105.00	36.35
11-5-25-5045-00 Printing & Binding	22,500	0.00	50.40	6,406.50	0.00	22,449.60	0.22
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	1,695.09	3,097.17	0.00	0.00	1,902.83	61.94
11-5-25-5048-00 Postage Expense	9,500	0.00	1,509.15	12,770.08	0.00	7,990.85	15.89
11-5-25-5050-00 Licenses & Permits	0	0.00	370.00	0.00	0.00 (	370.00)	0.00
11-5-25-5051-00 Advertising & Legal Notices	19,470	0.00	2,938.32	3,400.00	3,225.00	13,306.68	31.66
11-5-25-5053-00 Public Information Program	0	0.00	321.01	0.00	0.00 (	321.01)	0.00
11-5-25-5055-00 Private Vehicle Mileage	75	0.00	254.04	46.40	0.00 (	179.04)	338.72
11-5-25-5056-00 Travel Expense	2,850	0.00	195.22	656.19	0.00	2,654.78	6.85
11-5-25-5059-00 Education & Training Seminars	3,417	0.00	2,924.32	566.85	0.00	492.68	85.58
11-5-25-5062-00 Pre-Employment Screening	0	0.00	105.00	0.00	0.00 (	105.00)	0.00
11-5-25-5076-00 Insurance - Workers Compensati	0	0.00	52,917.39	9,775.89	0.00 (	52,917.39)	0.00
TOTAL Services & Supplies	176,267	21,624.22	171,127.77	167,212.74	125,699.33 (	120,560.10)	168.40

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

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-25-5912-00 Service & Supplies	0	0.00	696.05	0.00	0.00	(696.05)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	696.05	0.00	0.00	(696.05)	0.00
TOTAL WATER CONSERVATION	736,742	51,852.50	543,572.45	412,983.64	125,699.33	67,470.22	90.84

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

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-28-5001-00 Regular Salaries	244,858	24,562.47	219,690.71	207,813.59	0.00	25,167.29	89.72
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,445.28	22,889.90	2,167.00	0.00	6,879.10	76.89
11-5-28-5003-00 Overtime Pay	5,000	1,466.69	5,972.24	13,704.21	0.00	(972.24)	119.44
11-5-28-5006-00 Vacation Pay	28,642	562.28	12,252.08	14,880.38	0.00	16,389.92	42.78
11-5-28-5007-00 Jury Duty	1,685	0.00	0.00	0.00	0.00	1,685.00	0.00
11-5-28-5008-00 Sick Pay	16,848	0.00	2,929.92	2,839.89	0.00	13,918.08	17.39
11-5-28-5009-00 Holiday Pay	15,163	0.00	11,564.23	10,515.49	0.00	3,598.77	76.27
TOTAL Salaries	341,965	29,036.72	275,299.08	251,920.56	0.00	66,665.92	80.51
<u>Benefits</u>							
11-5-28-5078-00 Insurance - Employee Assistanc	85	7.71	73.14	75.20	0.00	11.86	86.05
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	327.34	3,256.95	3,014.09	0.00	(3,256.95)	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	25,676	4,177.68	41,921.09	34,910.40	0.00	(16,245.09)	163.27
11-5-28-5082-00 Social Security Expense	21,202	1,801.19	17,091.36	15,598.72	0.00	4,110.64	80.61
11-5-28-5083-00 Medicare Expense	4,959	421.26	4,171.61	3,810.08	0.00	787.39	84.12
11-5-28-5084-00 Insurance - Group Life	1,305	110.65	4,859.70	1,113.50	0.00	(3,554.70)	372.39
11-5-28-5085-00 Insurance - Group Health	46,018	3,837.49	33,630.37	38,773.94	0.00	12,387.63	73.08
11-5-28-5086-00 Insurance - Group Dental	2,104	173.56	1,735.60	1,803.04	0.00	368.40	82.49
11-5-28-5087-00 Insurance - Group Vision	581	55.68	621.19	516.82	0.00	(40.19)	106.92
11-5-28-5088-00 Insurance - Unemployment	0	518.00	6,732.00	0.00	0.00	(6,732.00)	0.00
TOTAL Benefits	101,930	11,430.56	114,093.01	99,615.79	0.00	(12,163.01)	111.93
<u>Services & Supplies</u>							
11-5-28-5011-00 District Equipment	8,400	793.09	7,479.41	7,125.46	0.00	920.59	89.04
11-5-28-5012-00 Service & Supplies	10,900	4,488.54	32,785.50	4,928.74	0.00	(21,885.50)	300.78
11-5-28-5028-00 Computer Upgrades - Hardware	5,500	0.00	2,546.12	0.00	0.00	2,953.88	46.29
11-5-28-5029-00 Computer Upgrades - Software	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-28-5040-00 Outside Contracts	2,000	0.00	49.05	0.00	0.00	1,950.95	2.45
11-5-28-5041-00 Clothing & Personal Supplies	1,500	0.00	820.49	78.82	0.00	679.51	54.70
11-5-28-5042-00 Communications - Radio & Telep	2,325	325.81	2,416.96	2,136.12	0.00	(91.96)	103.96
11-5-28-5044-00 Membership & Dues	250	0.00	105.00	220.00	0.00	145.00	42.00
11-5-28-5045-00 Printing & Binding	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5046-00 Books & Publications	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-28-5048-00 Postage Expense	500	0.00	807.26	42.70	0.00	(307.26)	161.45
11-5-28-5049-00 Other Professional Fees	0	0.00	0.00	11,475.76	2,174.24	(2,174.24)	0.00
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	152.38	260.48	0.00	0.00	(10.48)	104.19
11-5-28-5056-00 Travel Expense	1,300	172.72	15,298.16	21,276.42	0.00	(13,998.16)	1,176.78
11-5-28-5059-00 Education & Training Seminars	4,500	0.00	2,173.60	1,928.97	86.36	2,240.04	50.22
11-5-28-5062-00 Pre-Employment Screening	0	0.00	0.00	45.00	0.00	0.00	0.00
11-5-28-5076-00 Insurance - Workers Compensati	0	0.00	915.71	0.00	0.00	(915.71)	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	52.50	0.00	(157.50)	0.00
TOTAL Services & Supplies	39,475	5,950.04	65,815.24	49,310.49	2,260.60	(28,600.84)	172.45
<u>Other Operating Expenses</u>							

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

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-28-5940-00 Outside Contracts	0	0.00	4,365.11	97,503.25	5,408.38	(9,773.49)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	4,365.11	97,503.25	5,408.38	(9,773.49)	0.00
TOTAL FISHERIES	483,370	46,417.32	459,572.44	498,350.09	7,668.98	16,128.58	96.66

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

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-30-5001-00 Regular Salaries	585,637	53,868.21	417,209.61	322,049.38	0.00	168,427.39	71.24
11-5-30-5003-00 Overtime Pay	3,000	717.67	4,281.56	2,660.40	0.00	(1,281.56)	142.72
11-5-30-5006-00 Vacation Pay	53,872	0.00	23,368.46	30,957.99	0.00	30,503.54	43.38
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	1,614.56	13,853.57	19,528.59	0.00	17,836.43	43.72
11-5-30-5009-00 Holiday Pay	28,521	0.00	21,481.05	18,599.84	0.00	7,039.95	75.32
TOTAL Salaries	705,890	56,200.44	480,194.25	393,796.20	0.00	225,695.75	68.03
<u>Benefits</u>							
11-5-30-5078-00 Insurance - Employee Assistanc	226	15.42	132.18	126.90	0.00	93.82	58.49
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	1,590.95	11,766.96	5,124.54	0.00	(11,766.96)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	60,188	6,883.04	67,319.24	58,479.13	0.00	(7,131.24)	111.85
11-5-30-5082-00 Social Security Expense	43,765	3,486.57	27,802.06	22,744.92	0.00	15,962.94	63.53
11-5-30-5083-00 Medicare Expense	10,237	815.41	7,286.28	5,989.15	0.00	2,950.72	71.18
11-5-30-5084-00 Insurance - Group Life	3,094	189.45	1,731.40	1,541.85	0.00	1,362.60	55.96
11-5-30-5085-00 Insurance - Group Health	166,259	6,841.87	65,013.98	79,488.02	0.00	101,245.02	39.10
11-5-30-5086-00 Insurance - Group Dental	7,415	306.20	2,985.60	3,826.08	0.00	4,429.40	40.26
11-5-30-5087-00 Insurance - Group Vision	1,704	111.36	955.98	925.14	0.00	748.02	56.10
TOTAL Benefits	292,888	20,240.27	184,993.68	178,245.73	0.00	107,894.32	63.16
<u>Services & Supplies</u>							
11-5-30-5011-00 District Equipment	4,500	238.14	2,956.41	2,981.12	0.00	1,543.59	65.70
11-5-30-5012-00 Service & Supplies	25,350	2,597.34	30,463.11	30,722.62	2,247.41	(7,360.52)	129.04
11-5-30-5013-00 Utilities	37,000	1,525.03	18,364.32	22,329.16	0.00	18,635.68	49.63
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	2,262.46	14,347.78	3,478.54	0.00	(6,347.78)	179.35
11-5-30-5029-00 Computer Upgrades - Software	5,000	3,150.00	9,315.80	0.00	0.00	(4,315.80)	186.32
11-5-30-5034-00 Bank Charges	15,000	0.00	14,476.47	13,859.18	0.00	523.53	96.51
11-5-30-5037-00 Purchased Water	3,200	47.49	1,713.33	1,508.09	0.00	1,486.67	53.54
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	14,559.27	147,750.93	134,287.41	13,383.78	(7,984.71)	105.21
11-5-30-5041-00 Clothing & Personal Supplies	0	420.49	590.49	170.00	0.00	(590.49)	0.00
11-5-30-5042-00 Communications - Radio & Telep	45,000	6,159.44	62,082.11	40,882.48	0.00	(17,082.11)	137.96
11-5-30-5043-00 Office Equipment Maintenance	5,400	309.50	6,639.80	6,312.76	112.61	(1,352.41)	125.04
11-5-30-5044-00 Membership & Dues	745	0.00	620.00	725.00	0.00	125.00	83.22
11-5-30-5045-00 Printing & Binding	4,600	1,326.22	3,636.75	3,149.95	1,293.00	(329.75)	107.17
11-5-30-5047-00 Office Supplies	13,000	2,090.71	11,892.20	13,735.90	15.83	1,091.97	91.60
11-5-30-5048-00 Postage Expense	4,700	0.00	3,830.49	3,750.22	0.00	869.51	81.50
11-5-30-5049-00 Other Professional Fees	46,000	2,363.72	45,630.00	54,334.21	0.00	370.00	99.20
11-5-30-5050-00 Licenses & Permits	0	0.00	0.00	799.99	0.00	0.00	0.00
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	150	0.00	21.46	79.90	0.00	128.54	14.31
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	100.39	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	0.00	306.61	90.00	0.00	1,993.39	13.33
11-5-30-5062-00 Pre-Employment Screening	0	0.00	169.00	64.00	0.00	(169.00)	0.00
11-5-30-5064-00 Interest / Penalty Expenses	279,416	0.00	25,651.76	110,151.84	0.00	253,764.24	9.18
11-5-30-5065-00 Credit Card Fees	36,500	0.00	45,745.07	34,477.37	0.00	(9,245.07)	125.33

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

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-30-5068-00 Petty Cash Over / Short	0	0.00	136.32 (	47.15)	0.00 (	136.32)	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,700	2,540.27	5,958.14	5,685.47	0.00 (	258.14)	104.53
11-5-30-5070-00 Property Tax Administration Fe	26,000	22,915.70	24,119.24	23,251.76	0.00	1,880.76	92.77
11-5-30-5075-00 Insurance - Liability Premium	65,000	0.00	70,697.47	66,125.16	0.00 (	5,697.47)	108.77
11-5-30-5076-00 Insurance - Workers Compensati	135,000	0.00	164,729.53	194,820.34	0.00 (	29,729.53)	122.02
11-5-30-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	358.80	0.00 (	157.50)	0.00
TOTAL Services & Supplies	1,005,439	62,523.28	712,002.09	767,366.46	17,052.63	276,384.28	72.51
<u>Other Operating Expenses</u>							
11-5-30-5093-00 Administration Overhead	(1,544,838)	0.00	(146,853.02)	(1,224,073.83)	0.00	(1,397,984.98)	9.51
TOTAL Other Operating Expenses	(1,544,838)	0.00	(146,853.02)	(1,224,073.83)	0.00	(1,397,984.98)	9.51
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
TOTAL ADMINISTRATION SERVICES	459,379	138,963.99	1,230,337.00	115,334.56	17,052.63 (	788,010.63)	271.54

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

11 -GENERAL FUND
 WAREHOUSE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-32-5001-00 Regular Salaries	7,965	0.00	4,483.17	6,041.19	0.00	3,481.83	56.29
11-5-32-5003-00 Overtime Pay	0	0.00	29.34	65.66	0.00	(29.34)	0.00
11-5-32-5006-00 Vacation Pay	831	0.00	218.64	748.28	0.00	612.36	26.31
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	47.83	474.41	0.00	441.17	9.78
11-5-32-5009-00 Holiday Pay	440	0.00	72.88	356.98	0.00	367.12	16.56
TOTAL Salaries	9,774	0.00	4,851.86	7,686.52	0.00	4,922.14	49.64
<u>Benefits</u>							
11-5-32-5081-00 CalPERS Pension Exp - Classic	837	100.50	1,248.22	1,425.41	0.00	(411.22)	149.13
11-5-32-5082-00 Social Security Expense	606	0.00	324.23	498.61	0.00	281.77	53.50
11-5-32-5083-00 Medicare Expense	142	0.00	75.85	116.64	0.00	66.15	53.42
TOTAL Benefits	1,585	100.50	1,648.30	2,040.66	0.00	(63.30)	103.99
<u>Services & Supplies</u>							
11-5-32-5011-00 District Equipment	0	500.24	1,008.47	318.98	0.00	(1,008.47)	0.00
11-5-32-5012-00 Service & Supplies	3,000	0.00	6,297.99	4,351.07	(46.00)	(3,251.99)	208.40
11-5-32-5013-00 Utilities	2,500	347.58	3,098.96	2,607.05	0.00	(598.96)	123.96
11-5-32-5040-00 Outside Contracts	0	0.00	16.35	0.00	0.00	(16.35)	0.00
11-5-32-5061-00 Gains / Losses on Inventory	10,000	0.00	0.00	(159.61)	0.00	10,000.00	0.00
TOTAL Services & Supplies	15,500	847.82	10,421.77	7,117.49	(46.00)	5,124.23	66.94
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
TOTAL WAREHOUSE	26,859	948.32	16,921.93	16,844.67	(46.00)	9,983.07	62.83

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

11 -GENERAL FUND
 GARAGE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-33-5001-00 Regular Salaries	18,516	895.12	8,255.92	7,429.30	0.00	10,260.08	44.59
11-5-33-5006-00 Vacation Pay	1,931	0.00	393.03	480.13	0.00	1,537.97	20.35
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	87.34	120.42	0.00	1,048.66	7.69
11-5-33-5009-00 Holiday Pay	1,023	0.00	434.62	399.85	0.00	588.38	42.48
TOTAL Salaries	22,720	895.12	9,170.91	8,429.70	0.00	13,549.09	40.36
<u>Benefits</u>							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	63.59	677.53	609.06	0.00	677.53	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,945	108.87	1,088.70	835.10	0.00	856.30	55.97
11-5-33-5082-00 Social Security Expense	1,408	55.49	593.51	546.61	0.00	814.49	42.15
11-5-33-5083-00 Medicare Expense	330	12.98	138.79	127.80	0.00	191.21	42.06
TOTAL Benefits	3,683	240.93	2,498.53	2,118.57	0.00	1,184.47	67.84
<u>Services & Supplies</u>							
11-5-33-5011-00 District Equipment	9,835	218.49	3,334.40	2,830.16	0.00	6,500.60	33.90
11-5-33-5012-00 Service & Supplies	39,685	368.53	2,276.71	2,913.24	504.68	36,903.61	7.01
11-5-33-5013-00 Utilities	0	347.56	3,298.34	2,606.98	0.00	3,298.34	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	(370,920)	(9,451.61)	(117,619.59)	(210,438.40)	0.00	(253,300.41)	31.71
11-5-33-5033-00 Vehicle Costs Direct	183,350	20,535.84	129,051.58	114,356.92	(585.90)	54,884.32	70.07
11-5-33-5040-00 Outside Contracts	36,132	15,145.96	33,638.19	23,842.36	1,778.53	715.28	98.02
11-5-33-5042-00 Communications - Radio & Telep	0	19.38	195.29	190.30	0.00	195.29	0.00
11-5-33-5050-00 Licenses & Permits	6,200	0.00	4,719.97	8,701.69	(4,153.60)	5,633.63	9.14
11-5-33-5061-00 Gain / Losses on Inventory GAS	0	(0.03)	106.74	(0.27)	0.00	106.74	0.00
TOTAL Services & Supplies	(95,718)	27,184.12	59,001.63	(54,997.02)	(2,456.29)	(152,263.34)	59.07-
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-33-5912-00 Service & Supplies	141,500	0.00	127,386.64	59,492.37	0.00	14,113.36	90.03
TOTAL Services & Supplies-W.O.	141,500	0.00	127,386.64	59,492.37	0.00	14,113.36	90.03
TOTAL GARAGE	72,185	28,320.17	198,057.71	15,043.62	(2,456.29)	(123,416.42)	270.97

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

11 -GENERAL FUND
 SAFETY

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-35-5001-00 Regular Salaries	88,630	8,636.96	77,791.49	69,798.20	0.00	10,838.51	87.77
11-5-35-5006-00 Vacation Pay	9,244	0.00	3,692.07	4,511.03	0.00	5,551.93	39.94
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	820.46	1,131.39	0.00	4,616.54	15.09
11-5-35-5009-00 Holiday Pay	4,894	0.00	4,082.78	3,756.77	0.00	811.22	83.42
TOTAL Salaries	108,749	8,636.96	86,386.80	79,197.39	0.00	22,362.20	79.44
<u>Benefits</u>							
11-5-35-5078-00 Insurance - Employee Assistanc	28	2.57	24.38	23.50	0.00	3.62	87.07
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	613.56	6,383.28	5,722.14	0.00 (	6,383.28)	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	535.49	5,589.76	5,135.04	0.00	1,152.24	82.91
11-5-35-5083-00 Medicare Expense	1,577	125.24	1,307.37	1,200.88	0.00	269.63	82.90
11-5-35-5084-00 Insurance - Group Life	733	61.50	609.00	605.00	0.00	124.00	83.08
11-5-35-5085-00 Insurance - Group Health	26,912	2,239.62	22,281.36	20,411.46	0.00	4,630.64	82.79
11-5-35-5086-00 Insurance - Group Dental	1,286	106.12	1,061.20	3,281.68	0.00	224.80	82.52
11-5-35-5087-00 Insurance - Group Vision	132	18.56	139.34	108.50	0.00 (	7.34)	105.56
TOTAL Benefits	46,722	3,702.66	37,395.69	36,488.20	0.00	9,326.31	80.04
<u>Services & Supplies</u>							
11-5-35-5011-00 District Equipment	0	0.00	176.22	93.25	0.00 (	176.22)	0.00
11-5-35-5012-00 Services & Supplies	1,350	761.99	2,500.93	1,398.02	3,501.99 (	4,652.92)	444.66
11-5-35-5029-00 Computer Upgrades - Software	4,380	0.00	3,860.00	3,860.00	0.00	520.00	88.13
11-5-35-5040-00 Outside Contracts	5,300	0.00	3,297.07	1,139.90	0.00	2,002.93	62.21
11-5-35-5041-00 Clothing & Personal Supplies	0	0.00	80.81	0.00	0.00 (	80.81)	0.00
11-5-35-5042-00 Communications - Radio & Telep	0	56.66	510.69	0.00	0.00 (	510.69)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	230.00	220.00	0.00	20.00	92.00
11-5-35-5046-00 Books & Publications	0	0.00	107.00	0.00	0.00 (	107.00)	0.00
11-5-35-5050-00 Licenses & Permits	0	0.00	0.00	1,833.50	0.00	0.00	0.00
11-5-35-5054-00 Safety Program	1,000	0.00	726.30	245.31	0.00	273.70	72.63
11-5-35-5055-00 Private Vehicle Mileage	0	0.00	499.03	0.00	0.00 (	499.03)	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	873.38	0.00	0.00	926.62	48.52
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	35.87	745.00	0.00	1,364.13	2.56
11-5-35-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	52.50	0.00 (	157.50)	0.00
TOTAL Services & Supplies	15,480	836.15	13,054.80	9,587.48	3,501.99 (	1,076.79)	106.96
TOTAL SAFETY	170,951	13,175.77	136,837.29	125,273.07	3,501.99	30,611.72	82.09

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

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-40-5001-00 Regular Salaries	636,886	63,260.41	472,536.11	442,991.38	0.00	164,349.89	74.19
11-5-40-5002-00 Part Time - Temporary Wages	24,300	0.00	10,032.00	0.00	0.00	14,268.00	41.28
11-5-40-5003-00 Overtime Pay	2,000	0.00	3,814.05	319.58	0.00	1,814.05)	190.70
11-5-40-5006-00 Vacation Pay	66,632	365.55	33,209.58	23,459.45	0.00	33,422.42	49.84
11-5-40-5007-00 Jury Duty	3,920	0.00	1,057.66	0.00	0.00	2,862.34	26.98
11-5-40-5008-00 Sick Pay	39,195	517.47	13,986.42	9,440.30	0.00	25,208.58	35.68
11-5-40-5009-00 Holiday Pay	35,276	0.00	30,157.63	26,428.22	0.00	5,118.37	85.49
11-5-40-5010-00 Seasonal Pay	0	0.00	10,153.00	13,786.70	0.00	10,153.00)	0.00
TOTAL Salaries	808,209	64,143.43	574,946.45	516,425.63	0.00	233,262.55	71.14
<u>Benefits</u>							
11-5-40-5078-00 Insurance - Employee Assistanc	169	15.42	146.28	138.65	0.00	22.72	86.56
11-5-40-5079-00 CalPERS Pension Exp - PEPR	0	3,017.14	23,713.26	23,028.07	0.00	23,713.26)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	66,955	6,439.99	57,370.94	45,391.91	0.00	9,584.06	85.69
11-5-40-5082-00 Social Security Expense	50,109	3,977.42	31,243.14	32,167.77	0.00	18,865.86	62.35
11-5-40-5083-00 Medicare Expense	11,719	930.22	8,718.97	7,745.95	0.00	3,000.03	74.40
11-5-40-5084-00 Insurance - Group Life	2,822	247.20	2,436.00	2,249.30	0.00	386.00	86.32
11-5-40-5085-00 Insurance - Group Health	103,541	8,621.21	84,509.30	80,065.04	0.00	19,031.70	81.62
11-5-40-5086-00 Insurance - Group Dental	5,085	419.52	4,195.20	3,871.88	0.00	889.80	82.50
11-5-40-5087-00 Insurance - Group Vision	1,256	111.36	1,067.34	1,017.94	0.00	188.66	84.98
TOTAL Benefits	241,656	23,779.48	213,400.43	195,676.51	0.00	28,255.57	88.31
<u>Services & Supplies</u>							
11-5-40-5011-00 District Equipment	6,200	558.75	8,011.20	5,843.49	0.00	1,811.20)	129.21
11-5-40-5012-00 Service & Supplies	21,700	25,234.96	53,130.06	15,977.90	502,568.04	533,998.10)	2,560.82
11-5-40-5028-00 Computer Upgrades - Hardware	5,000	0.00	3,734.20	3,586.06	169.45	1,096.35	78.07
11-5-40-5029-00 Computer Upgrades - Software	11,000	889.12)	15,836.43	11,755.41	7,500.00	12,336.43)	212.15
11-5-40-5040-00 Outside Contracts	123,200	107,653.00	704,375.75	288,836.05	957,910.15	1,539,085.90)	1,349.26
11-5-40-5041-00 Clothing & Personal Supplies	0	0.00	1,077.06	2,056.70	0.00	1,077.06)	0.00
11-5-40-5042-00 Communications - Radio & Telep	0	704.81	5,052.16	4,989.12	0.00	5,052.16)	0.00
11-5-40-5044-00 Membership & Dues	6,000	451.58	12,617.67	2,740.89	0.00	6,617.67)	210.29
11-5-40-5045-00 Printing & Binding	0	0.00	0.00	336.38	0.00	0.00	0.00
11-5-40-5046-00 Books & Publications	0	0.00	0.00	767.00	0.00	0.00	0.00
11-5-40-5047-00 Office Supplies	0	49.32	350.17	128.54	0.00	350.17)	0.00
11-5-40-5048-00 Postage Expense	0	0.00	385.42	230.37	0.00	385.42)	0.00
11-5-40-5050-00 Licenses & Permits	48,820	5,143.00	38,550.55	36,675.42	0.00	10,269.45	78.96
11-5-40-5052-00 Small Tools	500	0.00	0.00	29.73	0.00	500.00	0.00
11-5-40-5054-00 Safety Program	0	0.00	0.00	847.28	0.00	0.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	118.68	354.75	0.00	0.00	1,145.25	23.65
11-5-40-5056-00 Travel Expense	0	0.00	1,161.52	103.94	0.00	1,161.52)	0.00
11-5-40-5059-00 Education & Training Seminars	5,000	0.00	2,238.48	830.00	259.10	2,502.42	49.95
11-5-40-5062-00 Pre-Employment Screening	0	0.00	90.00	0.00	0.00	90.00)	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	256.64	0.00	157.50)	0.00
TOTAL Services & Supplies	228,920	139,042.48	847,122.92	375,990.92	1,468,406.74	2,086,609.66)	1,011.50

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

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
11-5-40-5901-00 Regular Salaries	0	0.00	84,624.13	95,354.58	0.00	(84,624.13)	0.00
TOTAL Salaries - Work Orders	0	0.00	84,624.13	95,354.58	0.00	(84,624.13)	0.00
<u>Benefits - Work Orders</u>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	0.00	7,658.12	7,788.41	0.00	(7,658.12)	0.00
11-5-40-5982-00 Social Security Expense	0	0.00	4,483.10	4,897.38	0.00	(4,483.10)	0.00
11-5-40-5983-00 Medicare Expense	0	0.00	1,306.53	1,436.43	0.00	(1,306.53)	0.00
TOTAL Benefits - Work Orders	0	0.00	13,447.75	14,122.22	0.00	(13,447.75)	0.00
<u>Services & Supplies-W.O.</u>							
11-5-40-5912-00 Service & Supplies	0	150,050.12	315,695.48	38,730.10	173,037.88	(488,733.36)	0.00
11-5-40-5940-00 Outside Contracts	21,558,000	396,319.12	6,178,817.41	1,285,524.93	3,142,405.12	12,236,777.47	43.24
11-5-40-5950-00 Licenses & Permits	0	870.00	84,461.05	0.00	211,445.00	(295,906.05)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	0	0.00	0.00	182.29	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	21,558,000	547,239.24	6,578,973.94	1,324,437.32	3,526,888.00	11,452,138.06	46.88
TOTAL ENGINEERING	22,836,785	774,204.63	8,312,515.62	2,522,007.18	4,995,294.74	9,528,974.64	58.27

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

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-42-5001-00 Regular Salaries	252,796	23,659.74	194,919.08	184,748.74	0.00	57,876.92	77.11
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	0.00	9,754.64	6,625.79	0.00 (	2,829.64)	140.86
11-5-42-5005-00 Standby Pay	0	0.00	69.05	241.01	0.00 (	69.05)	0.00
11-5-42-5006-00 Vacation Pay	26,364	46.53	11,691.44	20,291.52	0.00	14,672.56	44.35
11-5-42-5007-00 Jury Duty	1,551	0.00	0.00	617.35	0.00	1,551.00	0.00
11-5-42-5008-00 Sick Pay	15,509	79.42	6,681.64	9,545.58	0.00	8,827.36	43.08
11-5-42-5009-00 Holiday Pay	13,957	0.00	10,656.69	10,927.11	0.00	3,300.31	76.35
TOTAL Salaries	338,477	23,785.69	233,772.54	232,997.10	0.00	104,704.46	69.07
<u>Benefits</u>							
11-5-42-5078-00 Insurance - Employee Assistanc	56	7.71	80.19	49.35	0.00 (	24.19)	143.20
11-5-42-5079-00 CalPERS Pension Exp - PEPR	0	959.82	8,989.56	3,588.24	0.00 (	8,989.56)	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	28,790	2,836.74	28,481.44	29,861.02	0.00	308.56	98.93
11-5-42-5082-00 Social Security Expense	20,988	1,474.72	14,752.21	14,711.07	0.00	6,235.79	70.29
11-5-42-5083-00 Medicare Expense	4,908	344.89	3,519.05	3,492.27	0.00	1,388.95	71.70
11-5-42-5084-00 Insurance - Group Life	996	64.80	927.00	840.00	0.00	69.00	93.07
11-5-42-5085-00 Insurance - Group Health	42,001	6,016.30	56,563.84	36,246.24	0.00 (	14,562.84)	134.67
11-5-42-5086-00 Insurance - Group Dental	2,076	318.36	2,938.08	1,819.32	0.00 (	862.08)	141.53
11-5-42-5087-00 Insurance - Group Vision	356	55.68	510.54	312.66	0.00 (	154.54)	143.41
TOTAL Benefits	100,171	12,079.02	116,761.91	90,920.17	0.00 (	16,590.91)	116.56
<u>Services & Supplies</u>							
11-5-42-5011-00 District Equipment	8,500	368.57	6,639.05	7,141.50	0.00	1,860.95	78.11
11-5-42-5012-00 Service & Supplies	46,601	1,341.01	25,252.70	16,342.88	2,923.76	18,424.54	60.46
11-5-42-5028-00 Computer Upgrades - Hardware	2,050	0.00	2,505.20	1,031.97	0.00 (	455.20)	122.20
11-5-42-5040-00 Outside Contracts	141,886	8,120.23	115,492.64	61,038.40	49,308.47 (	22,915.11)	116.15
11-5-42-5041-00 Clothing & Personal Supplies	1,330	0.00	946.41	678.72	0.00	383.59	71.16
11-5-42-5042-00 Communications - Radio & Telep	2,100	161.79	1,740.28	2,327.81	0.00	359.72	82.87
11-5-42-5044-00 Membership & Dues	650	0.00	144.00	144.00	0.00	506.00	22.15
11-5-42-5045-00 Printing & Binding	0	0.00	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	0.00	787.20	1,034.63	0.00	18.80	97.67
11-5-42-5050-00 Licenses & Permits	33,227	0.00	35,019.65	31,463.00	0.00 (	1,792.65)	105.40
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	69.83	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	1,840	0.00	0.00	206.19	0.00	1,840.00	0.00
11-5-42-5059-00 Education & Training Seminars	2,016	0.00	210.87	1,790.00	0.00	1,805.13	10.46
11-5-42-5062-00 Pre-Employment Screening	0	0.00	137.00	0.00	0.00 (	137.00)	0.00
TOTAL Services & Supplies	242,976	9,991.60	189,042.63	123,375.97	52,232.23	1,701.14	99.30
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

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

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-42-5912-00 Services & Supplies	34,000	0.00	15,758.50	0.00	18,009.68	231.82	99.32
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	15,758.50	0.00	18,009.68	75,231.82	30.98
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TOTAL WATER QUALITY - LAB	790,624	45,856.31	555,335.58	447,293.24	70,241.91	165,046.51	79.12

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

11 -GENERAL FUND
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-50-5001-00 Regular Salaries	298,376	36,782.70	274,778.96	213,458.23	0.00	23,597.04	92.09
11-5-50-5003-00 Overtime Pay	20,543	1,093.93	28,936.32	14,036.38	0.00 (	8,393.32)	140.86
11-5-50-5005-00 Standby Pay	9,000	944.80	8,771.25	5,215.76	0.00	228.75	97.46
11-5-50-5006-00 Vacation Pay	21,761	965.25	11,420.94	9,896.60	0.00	10,340.06	52.48
11-5-50-5007-00 Jury Duty	7,095	0.00	229.27	358.17	0.00	6,865.73	3.23
11-5-50-5008-00 Sick Pay	17,721	0.00	8,331.26	5,261.94	0.00	9,389.74	47.01
11-5-50-5009-00 Holiday Pay	11,211	0.00	13,803.25	11,333.41	0.00 (	2,592.25)	123.12
TOTAL Salaries	385,707	39,786.68	346,271.25	259,560.49	0.00	39,435.75	89.78
<u>Benefits</u>							
11-5-50-5078-00 Insurance - Employee Assistanc	113	15.42	129.83	108.10	0.00 (	16.83)	114.89
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,446.76	14,943.62	12,631.04	0.00 (	14,943.62)	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	32,257	2,587.77	20,263.98	14,136.06	0.00	11,993.02	62.82
11-5-50-5082-00 Social Security Expense	24,473	2,466.88	21,567.23	16,297.08	0.00	2,905.77	88.13
11-5-50-5083-00 Medicare Expense	5,723	576.92	5,215.92	3,940.74	0.00	507.08	91.14
11-5-50-5084-00 Insurance - Group Life	829	120.85	1,024.80	805.50	0.00 (	195.80)	123.62
11-5-50-5085-00 Insurance - Group Health	65,510	7,500.46	68,208.59	63,089.91	0.00 (	2,698.59)	104.12
11-5-50-5086-00 Insurance Group - Dental	2,894	337.68	3,140.76	3,181.72	0.00 (	246.76)	108.53
11-5-50-5087-00 Insurance - Group Vision	900	111.36	983.68	853.76	0.00 (	83.68)	109.30
TOTAL Benefits	132,699	15,164.10	135,478.41	115,043.91	0.00 (	2,779.41)	102.09
<u>Services & Supplies</u>							
11-5-50-5011-00 District Equipment	35,670	3,117.68	31,233.95	28,075.56	0.00	4,436.05	87.56
11-5-50-5012-00 Service & Supplies	77,500	12,376.71	55,525.87	30,378.44	7,871.36	14,102.77	81.80
11-5-50-5040-00 Outside Contracts	8,000	0.00	4,699.17	2,050.44	0.00	3,300.83	58.74
11-5-50-5041-00 Clothing & Personal Supplies	4,210	114.24	4,841.18	3,799.02	276.60 (	907.78)	121.56
11-5-50-5042-00 Communications - Radio & Telep	5,000	365.26	4,503.34	5,697.73	0.00	496.66	90.07
11-5-50-5050-00 Licenses & Permits	1,000	0.00	340.00	90.00	0.00	660.00	34.00
11-5-50-5052-00 Small Tools	3,800	643.91	2,416.85	1,896.50	121.31	1,261.84	66.79
11-5-50-5055-00 Private Vehicle Mileage	0	0.00	68.44	0.00	0.00 (	68.44)	0.00
11-5-50-5056-00 Travel Expense	2,000	0.00	1,755.66	2,630.34	0.00	244.34	87.78
11-5-50-5059-00 Education & Training Seminars	5,200	87.50	4,643.21	3,638.72	86.36	470.43	90.95
11-5-50-5062-00 Pre-Employment Screening	0	0.00	0.00	85.00	0.00	0.00	0.00
TOTAL Services & Supplies	142,380	16,705.30	110,027.67	78,341.75	8,355.63	23,996.70	83.15
<u>Services & Supplies-W.O.</u>							
11-5-50-5912-00 Service & Supplies	60,000	10,844.97	49,938.35	28,913.04	11,415.69 (	1,354.04)	102.26
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	10,844.97	49,938.35	28,913.04	11,415.69	38,645.96	61.35
TOTAL UTILITIES MAINTENANCE	760,786	82,501.05	641,715.68	481,859.19	19,771.32	99,299.00	86.95

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

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-52-5001-00 Regular Salaries	459,205	36,906.17	320,054.89	252,078.80	0.00	139,150.11	69.70
11-5-52-5002-00 Part Time - Temporary Wages	0	0.00	2,240.00	0.00	0.00	(2,240.00)	0.00
11-5-52-5003-00 Overtime Pay	32,200	4,910.40	52,511.02	32,458.18	0.00	(20,311.02)	163.08
11-5-52-5005-00 Standby Pay	27,000	1,813.68	17,372.20	20,059.60	0.00	9,627.80	64.34
11-5-52-5006-00 Vacation Pay	47,893	1,806.04	18,824.68	9,990.65	0.00	29,068.32	39.31
11-5-52-5007-00 Jury Duty	2,817	0.00	0.00	99.53	0.00	2,817.00	0.00
11-5-52-5008-00 Sick Pay	28,173	0.00	12,075.97	4,498.02	0.00	16,097.03	42.86
11-5-52-5009-00 Holiday Pay	25,355	0.00	17,052.49	12,203.57	0.00	8,302.51	67.25
TOTAL Salaries	622,643	45,436.29	440,131.25	331,388.35	0.00	182,511.75	70.69
<u>Benefits</u>							
11-5-52-5078-00 Insurance - Employee Assistanc	113	10.28	83.42	79.90	0.00	29.58	73.82
11-5-52-5079-00 CalPERS Pension Exp - PEPRA	0	1,646.06	13,075.48	7,970.70	0.00	(13,075.48)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	53,316	3,891.82	42,638.71	32,004.01	0.00	10,677.29	79.97
11-5-52-5082-00 Social Security Expense	38,604	2,817.45	27,100.58	20,814.08	0.00	11,503.42	70.20
11-5-52-5083-00 Medicare Expense	9,027	658.91	6,713.21	5,033.54	0.00	2,313.79	74.37
11-5-52-5084-00 Insurance - Group Life	1,410	124.55	988.70	955.90	0.00	421.30	70.12
11-5-52-5085-00 Insurance - Group Health	84,002	7,274.78	58,742.66	56,791.86	0.00	25,259.34	69.93
11-5-52-5086-00 Insurance - Group Dental	4,153	342.64	2,789.68	2,789.68	0.00	1,363.32	67.17
11-5-52-5087-00 Insurance - Group Vision	900	74.24	631.04	631.04	0.00	268.96	70.12
TOTAL Benefits	191,525	16,840.73	152,763.48	127,070.71	0.00	38,761.52	79.76
<u>Services & Supplies</u>							
11-5-52-5011-00 District Equipment	20,000	1,615.50	15,681.08	16,769.44	0.00	4,318.92	78.41
11-5-52-5012-00 Service & Supplies	77,200	1,613.82	42,499.70	56,166.42	16,700.88	17,999.42	76.68
11-5-52-5013-00 Utilities	0	1,636.59	17,302.38	17,104.33	0.00	(17,302.38)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	85,037.16	952,386.65	880,629.42	0.00	907,613.35	51.20
11-5-52-5028-00 Computer Upgrades - Hardware	2,500	156.17	6,018.62	3,681.65	0.00	(3,518.62)	240.74
11-5-52-5040-00 Outside Contracts	160,420	2,102.62	108,760.70	166,200.21	15,767.28	35,892.02	77.63
11-5-52-5041-00 Clothing & Personal Supplies	5,010	109.13	3,150.11	1,695.26	376.13	1,483.76	70.38
11-5-52-5042-00 Communications - Radio & Telep	6,950	1,179.45	9,431.23	8,149.15	0.00	(2,481.23)	135.70
11-5-52-5046-00 Books & Publications	600	474.80	474.80	208.67	0.00	125.20	79.13
11-5-52-5048-00 Postage Expense	0	0.00	0.00	113.16	0.00	0.00	0.00
11-5-52-5050-00 Licenses & Permits	57,099	7,040.00	46,963.52	26,056.00	0.00	10,135.48	82.25
11-5-52-5052-00 Small Tools	4,850	0.00	3,185.88	8,451.69	107.22	1,556.90	67.90
11-5-52-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-52-5056-00 Travel Expense	3,000	0.00	306.16	0.00	0.00	2,693.84	10.21
11-5-52-5059-00 Education & Training Seminars	3,400	0.00	5,054.34	1,244.43	155.56	(1,809.90)	153.23
11-5-52-5062-00 Pre-Employment Screening	0	0.00	137.00	137.00	0.00	(137.00)	0.00
11-5-52-5076-00 Insurance - Workers Compensati	0	4,789.00	45,207.09	69,031.60	0.00	(45,207.09)	0.00
TOTAL Services & Supplies	2,201,529	105,754.24	1,256,559.26	1,255,638.43	33,107.07	911,862.67	58.58
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
11-5-52-5903-00 Overtime Pay	0	0.00	696.01	0.00	0.00	(696.01)	0.00
TOTAL Salaries - Work Orders	0	0.00	696.01	0.00	0.00	(696.01)	0.00

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

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
11-5-52-5981-00 PERS - Retirement Expense	0	0.00	50.92	0.00	0.00 (	50.92)	0.00
11-5-52-5982-00 Social Security Expense	0	0.00	43.20	0.00	0.00 (	43.20)	0.00
11-5-52-5983-00 Medicare Expense	0	0.00	10.10	0.00	0.00 (	10.10)	0.00
TOTAL Benefits - Work Orders	0	0.00	104.22	0.00	0.00 (	104.22)	0.00
<u>Services & Supplies-W.O.</u>							
11-5-52-5912-00 Service & Supplies	89,700	571.90	99,225.23	57,305.99	7,221.90 (	16,747.13)	118.67
11-5-52-5940-00 Outside Contracts	1,229,000	699.20	15,023.32	88,107.87	21,931.58	1,192,045.10	3.01
TOTAL Services & Supplies-W.O.	1,318,700	1,271.10	114,248.55	145,413.86	29,153.48	1,175,297.97	10.87
TOTAL ELECTRICAL MECHANICAL	4,334,397	169,302.36	1,964,502.77	1,859,511.35	62,260.55	2,307,633.68	46.76

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

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-53-5001-00 Regular Salaries	459,109	39,532.21	379,303.22	368,068.17	0.00	79,805.78	82.62
11-5-53-5003-00 Overtime Pay	71,700	3,729.09	54,681.12	86,279.56	0.00	17,018.88	76.26
11-5-53-5004-00 Shift Pay	0	0.00	0.00	365.00	0.00	0.00	0.00
11-5-53-5005-00 Standby Pay	59,850	1,493.12	16,716.59	19,511.07	0.00	43,133.41	27.93
11-5-53-5006-00 Vacation Pay	47,882	77.36	23,453.34	27,206.42	0.00	24,428.66	48.98
11-5-53-5007-00 Jury Duty	2,818	0.00	0.00	1,547.31	0.00	2,818.00	0.00
11-5-53-5008-00 Sick Pay	28,166	0.00	16,946.56	11,352.32	0.00	11,219.44	60.17
11-5-53-5009-00 Holiday Pay	25,347	0.00	22,003.08	20,370.67	0.00	3,343.92	86.81
TOTAL Salaries	694,872	44,831.78	513,103.91	534,700.52	0.00	181,768.09	73.84
<u>Benefits</u>							
11-5-53-5078-00 Insurance - Employee Assistanc	169	15.42	136.88	145.70	0.00	32.12	80.99
11-5-53-5079-00 CalPERS Pension Exp - PEPR	0	1,575.12	14,777.55	13,261.08	0.00	(14,777.55)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	59,501	4,922.73	55,510.75	48,712.02	0.00	3,990.25	93.29
11-5-53-5082-00 Social Security Expense	43,081	2,779.80	28,983.97	32,730.72	0.00	14,097.03	67.28
11-5-53-5083-00 Medicare Expense	10,075	650.10	7,815.85	8,122.95	0.00	2,259.15	77.58
11-5-53-5084-00 Insurance - Group Life	1,447	138.70	11,765.31	1,226.80	0.00	(10,318.31)	813.08
11-5-53-5085-00 Insurance - Group Health	127,882	10,637.40	91,114.37	104,131.61	0.00	36,767.63	71.25
11-5-53-5086-00 Insurance - Group Dental	6,840	523.40	5,212.44	5,710.64	0.00	1,627.56	76.21
11-5-53-5087-00 Insurance - Group Vision	1,350	111.36	1,039.36	1,150.72	0.00	310.64	76.99
11-5-53-5088-00 Insurance - Unemployment	0	900.00	8,550.00	0.00	0.00	(8,550.00)	0.00
TOTAL Benefits	250,345	22,254.03	224,906.48	215,192.24	0.00	25,438.52	89.84
<u>Services & Supplies</u>							
11-5-53-5011-00 District Equipment	56,005	5,282.00	47,884.95	65,010.87	0.00	8,120.05	85.50
11-5-53-5012-00 Service & Supplies	363,270	14,235.44	280,565.14	226,348.55	5,721.15	76,983.71	78.81
11-5-53-5013-00 Utilities	13,000	589.71	3,356.86	3,226.54	0.00	9,643.14	25.82
11-5-53-5028-00 Computer Upgrades - Hardware	450	0.00	332.25	1,585.52	0.00	117.75	73.83
11-5-53-5040-00 Outside Contracts	417,500	1,566.31	112,108.30	301,339.42	18,491.91	286,899.79	31.28
11-5-53-5041-00 Clothing & Personal Supplies	8,190	139.61	7,607.93	5,338.72	274.76	307.31	96.25
11-5-53-5042-00 Communications - Radio & Telep	4,130	414.52	5,397.59	5,743.59	0.00	(1,267.59)	130.69
11-5-53-5045-00 Printing & Binding	0	0.00	367.02	359.23	0.00	(367.02)	0.00
11-5-53-5047-00 Office Supplies	0	0.00	34.31	0.00	0.00	(34.31)	0.00
11-5-53-5048-00 Postage Expense	0	0.00	42.10	0.00	0.00	(42.10)	0.00
11-5-53-5050-00 Licenses & Permits	3,400	0.00	1,432.56	2,814.70	0.00	1,967.44	42.13
11-5-53-5051-00 Advertising & Legal Notices	0	0.00	449.00	0.00	0.00	(449.00)	0.00
11-5-53-5052-00 Small Tools	56,800	0.00	11,875.10	4,753.46	0.00	44,924.90	20.91
11-5-53-5055-00 Private Vehicle Mileage	0	0.00	0.00	115.54	0.00	0.00	0.00
11-5-53-5056-00 Travel Expense	4,000	0.00	1,862.29	2,045.05	0.00	2,137.71	46.56
11-5-53-5059-00 Education & Training Seminars	21,470	87.50	2,816.42	3,478.04	164.14	18,489.44	13.88
11-5-53-5060-00 Property Losses for Operations	0	0.00	(63.99)	170.00	0.00	63.99	0.00
11-5-53-5062-00 Pre-Employment Screening	0	68.35	207.35	0.00	0.00	(207.35)	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	0.00	2,449.82	0.00	0.00	(2,449.82)	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	154.56	0.00	(157.50)	0.00
TOTAL Services & Supplies	948,215	22,400.94	478,882.50	622,483.79	24,651.96	444,680.54	53.10

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

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-53-5097-00 Costs Applied	0	0.00	0.00	13,017.21	0.00	0.00	0.00
TOTAL Other Operating Expenses	0	0.00	0.00	13,017.21	0.00	0.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-53-5912-00 Service & Supplies	0	0.00	5,571.34	43,568.01	0.00	(5,571.34)	0.00
11-5-53-5940-00 Outside Contracts	40,000	0.00	1,560.00	0.00	0.00	38,440.00	3.90
TOTAL Services & Supplies-W.O.	40,000	0.00	7,131.34	43,568.01	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	89,486.75	1,224,024.23	1,428,961.77	24,651.96	684,755.81	64.58

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

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-54-5001-00 Regular Salaries	475,552	55,052.86	495,566.03	468,076.76	0.00 (	20,014.03)	104.21
11-5-54-5003-00 Overtime Pay	84,300	2,661.57	77,566.46	75,523.41	0.00	6,733.54	92.01
11-5-54-5005-00 Standby Pay	13,500	1,945.12	12,304.07	13,871.60	0.00	1,195.93	91.14
11-5-54-5006-00 Vacation Pay	49,598	104.51	36,680.96	35,145.01	0.00	12,917.04	73.96
11-5-54-5007-00 Jury Duty	2,918	0.00	0.00	881.55	0.00	2,918.00	0.00
11-5-54-5008-00 Sick Pay	29,174	0.00	25,362.91	19,914.86	0.00	3,811.09	86.94
11-5-54-5009-00 Holiday Pay	26,257	0.00	27,260.79	25,175.05	0.00 (	1,003.79)	103.82
TOTAL Salaries	681,299	59,764.06	674,741.22	638,588.24	0.00	6,557.78	99.04
<u>Benefits</u>							
11-5-54-5078-00 Insurance - Employee Assistanc	282	20.56	195.04	178.60	0.00	86.96	69.16
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	930.14	9,490.34	5,146.19	0.00 (	9,490.34)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	58,340	10,515.62	109,736.30	93,961.69	0.00 (	51,396.30)	188.10
11-5-54-5082-00 Social Security Expense	43,077	3,705.56	42,208.13	40,262.18	0.00	868.87	97.98
11-5-54-5083-00 Medicare Expense	10,075	866.61	10,282.85	9,694.08	0.00 (	207.85)	102.06
11-5-54-5084-00 Insurance - Group Life	2,768	177.70	1,729.00	1,579.60	0.00	1,039.00	62.46
11-5-54-5085-00 Insurance - Group Health	198,108	13,239.10	126,148.42	114,053.26	0.00	71,959.58	63.68
11-5-54-5086-00 Insurance - Group Dental	10,115	622.32	6,223.20	5,798.72	0.00	3,891.80	61.52
11-5-54-5087-00 Insurance - Group Vision	2,250	148.48	1,484.80	1,410.56	0.00	765.20	65.99
TOTAL Benefits	325,015	30,226.09	307,498.08	272,084.88	0.00	17,516.92	94.61
<u>Services & Supplies</u>							
11-5-54-5011-00 District Equipment	28,670	1,592.97	20,721.59	20,458.19	0.00	7,948.41	72.28
11-5-54-5012-00 Service & Supplies	78,730	16,156.52	75,569.57	85,676.80	6,118.43 (	2,958.00)	103.76
11-5-54-5013-00 Utilities	134,400	649.45	84,658.05	74,379.71	0.00	49,741.95	62.99
11-5-54-5014-00 Chlorine	120,200	3,478.93	55,047.14	60,540.62	66,652.86 (	1,500.00)	101.25
11-5-54-5015-00 Polymer	57,300	0.00	20,978.27	16,118.99	38,880.35 (	2,558.62)	104.47
11-5-54-5016-00 Ferric	17,120	0.00	5,622.12	4,797.76	13,703.88 (	2,206.00)	112.89
11-5-54-5017-00 Liquid Oxygen	165,000	2,362.63	90,595.82	102,240.13	74,404.18	0.00	100.00
11-5-54-5023-00 Ammonia	38,500	0.00	10,794.23	11,155.82	27,705.77	0.00	100.00
11-5-54-5024-00 Caustics	105,000	0.00	45,784.88	22,529.10	59,215.12	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	4,350	0.00	4,395.60	9,169.46	0.00 (	45.60)	101.05
11-5-54-5029-00 Computer Upgrades - Software	0	0.00	0.00	99.99	0.00	0.00	0.00
11-5-54-5040-00 Outside Contracts	180,910	895.91	24,417.23	76,134.88	793.00	155,699.77	13.94
11-5-54-5041-00 Clothing & Personal Supplies	6,110	119.15	5,421.01	3,893.91	324.00	364.99	94.03
11-5-54-5042-00 Communications - Radio & Telep	6,840	868.88	8,416.94	8,338.69	112.07 (	1,689.01)	124.69
11-5-54-5045-00 Printing & Binding	0	0.00	0.00	161.63	0.00	0.00	0.00
11-5-54-5047-00 Office Supplies	200	0.00	103.83	52.05	0.00	96.17	51.92
11-5-54-5048-00 Postage Expense	0	0.00	512.51	68.51	0.00 (	512.51)	0.00
11-5-54-5050-00 Licenses & Permits	11,640	0.00	12,027.89	5,812.92	0.00 (	387.89)	103.33
11-5-54-5052-00 Small Tools	1,350	0.00	0.00	568.27	500.75	849.25	37.09
11-5-54-5054-00 Safety Program	0	0.00	0.00	417.20	0.00	0.00	0.00
11-5-54-5055-00 Private Vehicle Mileage	0	0.00	62.64	22.89	0.00 (	62.64)	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	2,177.34	0.00	0.00	2,022.66	51.84
11-5-54-5059-00 Education & Training Seminars	8,600	0.00	1,287.79	2,314.02	86.36	7,225.85	15.98
11-5-54-5062-00 Pre-Employment Screening	0	0.00	0.00	90.00	0.00	0.00	0.00
11-5-54-5076-00 Insurance - Workers Compensati	0	0.00	1,577.04	0.00	0.00 (	1,577.04)	0.00

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

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-54-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	256.62	0.00	(157.50)	0.00
TOTAL Services & Supplies	969,120	26,141.94	470,328.99	505,298.16	288,496.77	210,294.24	78.30
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-54-5912-00 Service & Supplies	62,500	0.00	64,655.65	92,039.77	0.00	(2,155.65)	103.45
11-5-54-5940-00 Outside Contracts	325,000	30,214.85	103,399.35	38,259.57	3,659.77	217,940.88	32.94
TOTAL Services & Supplies-W.O.	387,500	30,214.85	168,055.00	130,299.34	3,659.77	215,785.23	44.31
TOTAL WATER TREATMENT	2,362,934	146,346.94	1,620,623.29	1,546,270.62	292,156.54	450,154.17	80.95

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

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-55-5001-00 Regular Salaries	165,026	15,949.56	139,374.58	105,685.62	0.00	25,651.42	84.46
11-5-55-5002-00 Part Time - Temporary Wages	0	1,827.00	12,447.00	0.00	0.00 (	12,447.00)	0.00
11-5-55-5003-00 Overtime Pay	10,900	66.89	14,950.61	15,929.34	0.00 (	4,050.61)	137.16
11-5-55-5005-00 Standby Pay	0	1,146.08	3,480.35	1,178.65	0.00 (	3,480.35)	0.00
11-5-55-5006-00 Vacation Pay	17,211	325.52	9,441.10	5,185.65	0.00	7,769.90	54.86
11-5-55-5007-00 Jury Duty	1,012	0.00	306.30	33.18	0.00	705.70	30.27
11-5-55-5008-00 Sick Pay	10,124	187.42	4,282.48	2,078.41	0.00	5,841.52	42.30
11-5-55-5009-00 Holiday Pay	9,112	0.00	7,625.60	5,993.15	0.00	1,486.40	83.69
11-5-55-5010-00 Seasonal Pay	0	0.00	0.00	7,207.50	0.00	0.00	0.00
TOTAL Salaries	213,385	19,502.47	191,908.02	143,291.50	0.00	21,476.98	89.94
<u>Benefits</u>							
11-5-55-5078-00 Insurance - Employee Assistanc	113	7.71	73.14	49.35	0.00	39.86	64.73
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	1,045.66	10,745.52	7,647.74	0.00 (	10,745.52)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	18,271	845.13	8,719.92	6,680.15	0.00	9,551.08	47.73
11-5-55-5082-00 Social Security Expense	13,231	1,209.16	12,294.76	9,179.45	0.00	936.24	92.92
11-5-55-5083-00 Medicare Expense	3,094	282.83	2,909.33	2,172.65	0.00	184.67	94.03
11-5-55-5084-00 Insurance - Group Life	733	51.15	485.10	312.20	0.00	247.90	66.18
11-5-55-5085-00 Insurance - Group Health	91,785	5,396.75	52,341.62	29,990.06	0.00	39,443.38	57.03
11-5-55-5086-00 Insurance - Group Dental	4,649	506.76	2,635.44	1,457.32	0.00	2,013.56	56.69
11-5-55-5087-00 Insurance - Group Vision	900	55.68	556.80	389.76	0.00	343.20	61.87
11-5-55-5088-00 Insurance - Unemployment	0	0.00	0.00	4,879.00	0.00	0.00	0.00
TOTAL Benefits	132,776	9,400.83	90,761.63	62,757.68	0.00	42,014.37	68.36
<u>Services & Supplies</u>							
11-5-55-5011-00 District Equipment	20,000	1,578.78	14,454.91	18,407.27	0.00	5,545.09	72.27
11-5-55-5012-00 Service & Supplies	54,420	2,580.96	56,813.13	39,021.61	20,116.89 (	22,510.02)	141.36
11-5-55-5013-00 Utilities	0	0.00	0.00	384.15	0.00	0.00	0.00
11-5-55-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	1,009.31	0.00	0.00	0.00
11-5-55-5040-00 Outside Contracts	99,200	3,684.59	60,278.50	51,613.33	5,850.91	33,070.59	66.66
11-5-55-5041-00 Clothing & Personal Supplies	4,760	108.00	3,378.43	3,307.71	294.00	1,087.57	77.15
11-5-55-5042-00 Communications - Radio & Telep	1,500	115.52	1,387.17	1,429.92	0.00	112.83	92.48
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	90.00	152.00	0.00	410.00	18.00
11-5-55-5052-00 Small Tools	5,500	0.00	5,564.75	2,247.75	0.00 (	64.75)	101.18
11-5-55-5055-00 Private Vehicle Mileage	0	0.00	230.84	0.00	0.00 (	230.84)	0.00
11-5-55-5056-00 Travel Expense	0	0.00	483.41	0.00	0.00 (	483.41)	0.00
11-5-55-5059-00 Education & Training Seminars	3,450	350.00	1,577.37	892.63	406.06	1,466.57	57.49
11-5-55-5062-00 Pre-Employment Screening	0	0.00	77.00	606.00	0.00 (	77.00)	0.00
TOTAL Services & Supplies	189,530	8,417.85	144,335.51	119,071.68	26,667.86	18,526.63	90.22
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

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

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-55-5912-00 Service & Supplies	0	0.00	351.56	2,274.14	36,249.00 (	36,600.56)	0.00
11-5-55-5940-00 Outside Contracts	0	0.00	0.00	655.77	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	351.56	2,929.91	36,249.00 (	36,600.56)	0.00
TOTAL OPERATIONS - MAINTENANCE	535,691	37,321.15	427,356.72	328,050.77	62,916.86	45,417.42	91.52

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

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-62-5001-00 Regular Salaries	759,484	76,676.88	693,814.62	616,109.42	0.00	65,669.38	91.35
11-5-62-5002-00 Part Time - Temporary Wages	242,274	24,265.20	204,953.64	239,154.78	0.00	37,320.36	84.60
11-5-62-5003-00 Overtime Pay	25,000	1,775.70	20,770.28	23,678.43	0.00	4,229.72	83.08
11-5-62-5004-00 Shift Pay	12,000	794.11	9,338.37	9,202.69	0.00	2,661.63	77.82
11-5-62-5005-00 Standby Pay	0	0.00	915.80	1,059.28	0.00	(915.80)	0.00
11-5-62-5006-00 Vacation Pay	80,461	1,123.64	37,461.20	43,763.78	0.00	42,999.80	46.56
11-5-62-5007-00 Jury Duty	4,734	0.00	1,614.45	0.00	0.00	3,119.55	34.10
11-5-62-5008-00 Sick Pay	47,330	1,316.33	35,965.90	27,540.88	0.00	11,364.10	75.99
11-5-62-5009-00 Holiday Pay	42,597	2,869.06	37,704.98	33,349.86	0.00	4,892.02	88.52
11-5-62-5010-00 Seasonal Pay	0	0.00	12,851.74	2,891.88	0.00	(12,851.74)	0.00
TOTAL Salaries	1,213,880	108,820.92	1,055,390.98	996,751.00	0.00	158,489.02	86.94
<u>Benefits</u>							
11-5-62-5078-00 Insurance - Employee Assistanc	310	28.27	282.28	263.20	0.00	27.72	91.06
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	4,408.18	42,856.56	38,031.89	0.00	(42,856.56)	0.00
11-5-62-5080-00 CalPERS Employer Paid for Emp	0	0.00	(1,733.70)	0.00	0.00	1,733.70	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	83,198	4,843.94	52,233.11	40,723.27	0.00	30,964.89	62.78
11-5-62-5082-00 Social Security Expense	75,260	6,746.90	67,048.04	63,229.81	0.00	8,211.96	89.09
11-5-62-5083-00 Medicare Expense	17,602	1,577.88	16,067.18	15,154.11	0.00	1,534.82	91.28
11-5-62-5084-00 Insurance - Group Life	3,637	349.95	3,530.85	3,178.00	0.00	106.15	97.08
11-5-62-5085-00 Insurance - Group Health	178,310	17,336.66	167,008.86	142,640.16	0.00	11,301.14	93.66
11-5-62-5086-00 Insurance - Group Dental	8,769	868.28	8,482.20	7,258.16	0.00	286.80	96.73
11-5-62-5087-00 Insurance - Group Vision	2,194	204.16	2,014.18	1,847.42	0.00	179.82	91.80
11-5-62-5088-00 Insurance - Unemployment	0	654.00	888.00	469.00	0.00	(888.00)	0.00
TOTAL Benefits	369,280	37,018.22	358,677.56	312,795.02	0.00	10,602.44	97.13
<u>Services & Supplies</u>							
11-5-62-5011-00 District Equipment	97,670	1,972.02	32,444.71	63,928.07	0.00	65,225.29	33.22
11-5-62-5012-00 Service & Supplies	46,150	923.75	14,593.83	20,839.84	2,380.63	29,175.54	36.78
11-5-62-5013-00 Utilities	108,000	4,154.35	90,361.52	86,397.84	0.00	17,638.48	83.67
11-5-62-5028-00 Computer Upgrades - Hardware	7,675	0.00	8,042.42	2,011.75	1,131.09	(1,498.51)	119.52
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	0.00	0.00	(13,017.21)	0.00	0.00	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	439.76	8,934.13	0.00	16,060.24	2.67
11-5-62-5041-00 Clothing & Personal Supplies	6,800	0.00	1,078.96	5,060.66	26.07	5,694.97	16.25
11-5-62-5042-00 Communications - Radio & Telep	11,000	1,904.23	16,658.02	15,561.11	0.00	(5,658.02)	151.44
11-5-62-5043-00 Office Equipment Maintenance	0	0.00	0.00	436.02	0.00	0.00	0.00
11-5-62-5044-00 Membership & Dues	825	0.00	548.00	925.00	0.00	277.00	66.42
11-5-62-5045-00 Printing & Binding	500	0.00	24.88	1,425.79	72.00	403.12	19.38
11-5-62-5047-00 Office Supplies	700	0.00	0.00	1,157.87	0.00	700.00	0.00
11-5-62-5048-00 Postage Expense	0	0.00	12.75	105.72	0.00	(12.75)	0.00
11-5-62-5049-00 Other Professional Fees	9,620	0.00	6,135.00	450.00	5,085.00	(1,600.00)	116.63
11-5-62-5051-00 Advertising & Legal Notices	0	204.95	204.95	0.00	0.00	(204.95)	0.00
11-5-62-5053-00 Public Information Program	5,750	0.00	920.82	4,179.27	0.00	4,829.18	16.01
11-5-62-5055-00 Private Vehicle Mileage	600	0.00	58.00	0.00	0.00	542.00	9.67
11-5-62-5056-00 Travel Expense	8,000	0.00	196.00	8.00	0.00	7,804.00	2.45

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

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-62-5059-00 Education & Training Seminars	11,500	0.00	4,152.70	4,888.24	0.00	7,347.30	36.11
11-5-62-5062-00 Pre-Employment Screening	0	0.00	0.00	340.00	0.00	0.00	0.00
11-5-62-5065-00 Credit Card Fees	11,250	0.00	12,626.00	10,481.42	0.00	(1,376.00)	112.23
11-5-62-5076-00 Insurance - Workers Compensati	0	253.86	19,762.06	43,585.65	0.00	(19,762.06)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	0	17.50	157.50	154.56	0.00	(157.50)	0.00
TOTAL Services & Supplies	343,140	9,430.66	208,417.88	258,091.93	8,694.79	126,027.33	63.27
<u>Other Operating Expenses</u>							
11-5-62-5093-00 Administration Overhead	756,865	0.00	0.00	655,320.61	0.00	756,865.00	0.00
TOTAL Other Operating Expenses	756,865	0.00	0.00	655,320.61	0.00	756,865.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-62-5940-00 Outside Contracts	0	0.00	0.00	33,085.00	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	33,085.00	0.00	0.00	0.00
TOTAL RECREATION - OPERATIONS	2,683,165	155,269.80	1,622,486.42	2,256,043.56	8,694.79	1,051,983.79	60.79

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

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-63-5001-00 Regular Salaries	177,059	23,411.12	211,719.99	198,974.74	0.00 (	34,660.99)	119.58
11-5-63-5002-00 Part Time - Temporary Wages	230,407	15,022.34	142,994.51	144,010.54	0.00	87,412.49	62.06
11-5-63-5003-00 Overtime Pay	5,500	0.00	4,590.94	3,569.18	0.00	909.06	83.47
11-5-63-5006-00 Vacation Pay	18,466	0.00	14,701.54	11,751.77	0.00	3,764.46	79.61
11-5-63-5007-00 Jury Duty	1,086	0.00	0.00	264.08	0.00	1,086.00	0.00
11-5-63-5008-00 Sick Pay	10,863	318.49	11,909.04	12,615.96	0.00 (	1,046.04)	109.63
11-5-63-5009-00 Holiday Pay	9,776	0.00	11,116.77	10,604.40	0.00 (	1,340.77)	113.71
TOTAL Salaries	453,157	38,751.95	397,032.79	381,790.67	0.00	56,124.21	87.61
<u>Benefits</u>							
11-5-63-5078-00 Insurance - Employee Assistanc	113	10.28	97.52	94.00	0.00	15.48	86.30
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	670.87	4,142.72	3,179.11	0.00 (	4,142.72)	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	25,130	3,650.06	40,589.68	34,587.20	0.00 (	15,459.68)	161.52
11-5-63-5082-00 Social Security Expense	28,096	2,402.64	25,829.82	24,734.60	0.00	2,266.18	91.93
11-5-63-5083-00 Medicare Expense	6,571	561.90	6,040.90	5,784.79	0.00	530.10	91.93
11-5-63-5084-00 Insurance - Group Life	927	88.50	748.35	764.50	0.00	178.65	80.73
11-5-63-5085-00 Insurance - Group Health	64,953	5,404.13	52,607.62	48,840.86	0.00	12,345.38	80.99
11-5-63-5086-00 Insurance - Group Dental	2,894	238.76	2,387.60	2,387.60	0.00	506.40	82.50
11-5-63-5087-00 Insurance - Group Vision	900	74.24	756.66	742.40	0.00	143.34	84.07
11-5-63-5088-00 Insurance - Unemployment	0	0.00	0.00	158.00	0.00	0.00	0.00
TOTAL Benefits	129,584	13,101.38	133,200.87	121,273.06	0.00 (	3,616.87)	102.79
<u>Services & Supplies</u>							
11-5-63-5011-00 District Equipment	60,000	1,808.35	33,987.81	72,063.84	0.00	26,012.19	56.65
11-5-63-5012-00 Service & Supplies	87,165	4,421.59	70,395.41	79,123.16	7,059.00	9,710.84	88.86
11-5-63-5013-00 Utilities	3,500	0.00	2,129.38	1,003.14	0.00	1,370.62	60.84
11-5-63-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	262.31	0.00	0.00	0.00
11-5-63-5037-00 Purchased Water	50,000	4,209.80	47,720.12	38,207.52	0.00	2,279.88	95.44
11-5-63-5040-00 Outside Contracts	134,735	0.00	113,119.22	191,277.66	5,633.51	15,982.02	88.14
11-5-63-5041-00 Clothing & Personal Supplies	3,500	0.00	2,823.43	3,046.06	0.00	676.57	80.67
11-5-63-5042-00 Communications - Radio & Telep	500	62.76	478.44	874.75	0.00	21.56	95.69
11-5-63-5043-00 Office Equipment Maintenance	500	144.79	144.79	0.00	0.00	355.21	28.96
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	206.52	210.18	0.00	793.48	20.65
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	252.00	3,183.90	3,524.42	0.00 (	1,183.90)	159.20
11-5-63-5052-00 Small Tools	12,000	0.00	15,446.62	5,506.55	0.00 (	3,446.62)	128.72
11-5-63-5054-00 Safety Program	0	0.00	0.00	376.78	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	175.00	1,936.35	722.01	406.06	112.59	95.41
11-5-63-5062-00 Pre-Employment Screening	0	0.00	128.00	170.00	0.00 (	128.00)	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	295.17	45,529.52	3,763.04	0.00 (	45,529.52)	0.00
TOTAL Services & Supplies	360,155	11,369.46	337,229.51	400,131.42	13,098.57	9,826.92	97.27
<u>Other Operating Expenses</u>							
11-5-63-5093-00 Administration Overhead	306,171	0.00	0.00	263,200.48	0.00	306,171.00	0.00
TOTAL Other Operating Expenses	306,171	0.00	0.00	263,200.48	0.00	306,171.00	0.00

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

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-63-5912-00 Service & Supplies	0	1,055.85	40,514.65	24,488.66	321.14 (	40,835.79)	0.00
11-5-63-5940-00 Outside Contracts	0	57,013.30	57,338.30	35,245.69	3,000.70 (	60,339.00)	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	58,069.15	97,852.95	59,734.35	3,321.84	148,825.21	40.47
TOTAL RECREATION - MAINTENANCE	1,499,067	121,291.94	965,316.12	1,226,129.98	16,420.41	517,330.47	65.49

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

11 -GENERAL FUND
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-64-5001-00 Regular Salaries	56,322	0.00	20,386.42	43,392.30	0.00	35,935.58	36.20
11-5-64-5002-00 Part Time - Temporary Wages	42,100	1,083.28	56,202.59	85,802.57	0.00 (	14,102.59)	133.50
11-5-64-5003-00 Overtime Pay	1,000	0.00	157.25	0.00	0.00	842.75	15.73
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	0.00	10,668.44	2,210.59	0.00	177,124.56	5.68
TOTAL Salaries	300,000	1,083.28	87,414.70	131,405.46	0.00	212,585.30	29.14
<u>Benefits</u>							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	5.36	1,643.49	3,166.61	0.00 (	1,643.49)	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	67.16	5,967.30	8,669.03	0.00	12,632.70	32.08
11-5-64-5083-00 Medicare Expense	4,350	15.71	1,395.59	2,027.56	0.00	2,954.41	32.08
TOTAL Benefits	28,953	88.23	9,006.38	13,863.20	0.00	19,946.62	31.11
<u>Services & Supplies</u>							
11-5-64-5011-00 District Equipment	0	0.00	53.64	0.00	0.00 (	53.64)	0.00
11-5-64-5012-00 Service & Supplies	4,800	0.00	3,868.37	14,403.35	0.00	931.63	80.59
11-5-64-5028-00 Computer Upgrades - Hardware	500	38.01	380.10	583.18	0.00	119.90	76.02
11-5-64-5039-00 Fish Purchases	50,000	25,500.00	38,316.44	0.00	0.00	11,683.56	76.63
11-5-64-5040-00 Outside Contracts	24,940	1,181.69	18,123.58	11,975.35	22,996.19 (	16,179.77)	164.87
11-5-64-5042-00 Communications - Radio & Telep	0	34.54	284.64	253.46	0.00 (	284.64)	0.00
11-5-64-5045-00 Printing & Binding	8,650	0.00	6,200.46	3,191.35	828.49	1,621.05	81.26
11-5-64-5047-00 Office Supplies	6,700	155.66	2,611.35	509.09	0.00	4,088.65	38.98
11-5-64-5048-00 Postage Expense	0	0.00	1,182.40	934.51	0.00 (	1,182.40)	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	147.38	283.38	845.00	0.00	2,166.62	11.57
11-5-64-5053-00 Public Information Program	14,050	0.00	2,686.56	2,171.81	0.00	11,363.44	19.12
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	270.00	628.00	0.00	0.00	172.00	78.50
11-5-64-5065-00 Credit Card Fees	60,000	0.00	49,480.17	47,127.39	0.00	10,519.83	82.47
TOTAL Services & Supplies	173,960	27,327.28	124,099.09	81,994.49	23,824.68	26,036.23	85.03
<u>Other Operating Expenses</u>							
11-5-64-5093-00 Administration Overhead	172,832	0.00	0.00	74,660.42	0.00	172,832.00	0.00
TOTAL Other Operating Expenses	172,832	0.00	0.00	74,660.42	0.00	172,832.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
TOTAL RECREATION - PUBLIC REL	675,745	28,498.79	220,520.17	301,923.57	23,824.68	431,400.15	36.16

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

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-65-5001-00 Regular Salaries	73,770	4,934.98	46,140.59	59,168.48	0.00	27,629.41	62.55
11-5-65-5002-00 Part Time - Temporary Wages	404,219	6,742.89	97,581.48	124,056.48	0.00	306,637.52	24.14
11-5-65-5003-00 Overtime Pay	500	0.00	293.64	0.00	0.00	206.36	58.73
11-5-65-5006-00 Vacation Pay	7,694	0.00	7,149.05	5,453.88	0.00	544.95	92.92
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	1,276.49	17,582.42	9,930.26	0.00	(13,056.42)	388.48
11-5-65-5009-00 Holiday Pay	4,073	0.00	4,216.90	3,311.05	0.00	(143.90)	103.53
11-5-65-5010-00 Seasonal Pay	17,124	727.64	176,507.66	168,610.37	0.00	(159,383.66)	1,030.76
TOTAL Salaries	512,359	13,682.00	349,471.74	370,530.52	0.00	162,887.26	68.21
<u>Benefits</u>							
11-5-65-5078-00 Insurance - Employee Assistanc	28	2.57	24.38	23.50	0.00	3.62	87.07
11-5-65-5079-00 CalPERS Pension Exp - PEPR	0	0.14	13.28	54.42	0.00	(13.28)	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	7,794	1,335.45	14,860.88	13,005.23	0.00	(7,066.88)	190.67
11-5-65-5082-00 Social Security Expense	31,766	848.33	25,004.78	25,774.20	0.00	6,761.22	78.72
11-5-65-5083-00 Medicare Expense	7,429	198.41	5,847.78	6,027.88	0.00	1,581.22	78.72
11-5-65-5084-00 Insurance - Group Life	267	23.00	224.00	220.00	0.00	43.00	83.90
11-5-65-5085-00 Insurance - Group Health	26,912	2,239.62	22,281.36	22,631.94	0.00	4,630.64	82.79
11-5-65-5086-00 Insurance - Group Dental	1,286	106.12	1,061.20	1,061.20	0.00	224.80	82.52
11-5-65-5087-00 Insurance - Group Vision	225	18.56	185.60	185.60	0.00	39.40	82.49
11-5-65-5088-00 Insurance - Unemployment	0	30.00	30.00	0.00	0.00	(30.00)	0.00
TOTAL Benefits	75,707	4,802.20	69,533.26	68,983.97	0.00	6,173.74	91.85
<u>Services & Supplies</u>							
11-5-65-5011-00 District Equipment	600	20.57	465.92	996.34	0.00	134.08	77.65
11-5-65-5012-00 Service & Supplies	41,000	11.34	18,459.62	30,242.91	14.17	22,526.21	45.06
11-5-65-5013-00 Utilities	39,000	692.38	29,042.50	28,976.77	0.00	9,957.50	74.47
11-5-65-5014-00 Chlorine	30,000	0.00	14,991.34	14,419.00	15,008.66	0.00	100.00
11-5-65-5018-00 Chemicals - Water Playground	4,500	0.00	1,683.44	4,059.58	2,816.56	0.00	100.00
11-5-65-5028-00 Computer Upgrades - Hardware	2,500	0.00	1,360.93	132.16	0.00	1,139.07	54.44
11-5-65-5040-00 Outside Contracts	12,300	170.00	3,018.48	6,758.99	6,098.75	3,182.77	74.12
11-5-65-5041-00 Clothing & Personal Supplies	15,300	0.00	6,815.23	4,736.97	(86.08)	8,570.85	43.98
11-5-65-5042-00 Communications - Radio & Telep	800	25.95	410.33	520.47	0.00	389.67	51.29
11-5-65-5043-00 Office Equipment Maintenance	0	0.00	200.00	0.00	0.00	(200.00)	0.00
11-5-65-5044-00 Membership & Dues	600	0.00	0.00	429.00	0.00	600.00	0.00
11-5-65-5047-00 Office Supplies	2,000	0.00	1,212.46	832.96	72.22	715.32	64.23
11-5-65-5049-00 Other Professional Fees	2,000	0.00	2,592.50	1,715.00	0.00	(592.50)	129.63
11-5-65-5050-00 Licenses & Permits	360	0.00	359.40	195.00	0.00	0.60	99.83
11-5-65-5051-00 Advertising & Legal Notices	0	0.00	0.00	2,410.00	0.00	0.00	0.00
11-5-65-5052-00 Small Tools	1,000	0.00	139.81	160.06	0.00	860.19	13.98
11-5-65-5053-00 Public Information Program	8,400	0.00	5,867.73	4,165.20	1,320.00	1,212.27	85.57
11-5-65-5054-00 Safety Program	0	0.00	0.00	566.79	0.00	0.00	0.00
11-5-65-5059-00 Education & Training Seminars	3,370	0.00	1,529.83	601.43	0.00	1,840.17	45.40
11-5-65-5062-00 Pre-Employment Screening	2,800	135.00	880.00	135.00	0.00	1,920.00	31.43
11-5-65-5065-00 Credit Card Fees	18,000	0.00	17,852.74	18,720.62	0.00	147.26	99.18
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	0.00	4,301.05	0.00	0.00	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	0	17.50	157.50	154.56	0.00	(157.50)	0.00
TOTAL Services & Supplies	184,530	1,072.74	107,039.76	125,229.86	25,244.28	52,245.96	71.69

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

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-65-5093-00 Administration Overhead	308,970	0.00	146,853.02	230,892.32	0.00	162,116.98	47.53
TOTAL Other Operating Expenses	308,970	0.00	146,853.02	230,892.32	0.00	162,116.98	47.53
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-65-5912-00 Service & Supplies	0	0.00	2.53	13,641.02	0.00	(2.53)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	2.53	13,641.02	0.00	(2.53)	0.00
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TOTAL RECREATION - WATER PARK	1,081,566	19,556.94	672,900.31	809,277.69	25,244.28	383,421.41	64.55
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TOTAL EXPENDITURES	43,886,371	2,136,511.93	22,838,770.82	16,220,472.36	5,787,628.19	15,259,971.99	65.23
REVENUE OVER/ (UNDER) EXPENDITURES	(18,636,964)	(519,268.05)	(8,184,910.62)	(142,845.70)	(5,787,628.19)	(4,664,425.08)	74.97

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

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	0	320,858.45	757,950.58	702,470.91	0.00	(757,950.58)	0.00
TOTAL Non Departmental	0	320,858.45	757,950.58	702,470.91	0.00	(757,950.58)	0.00
TOTAL REVENUES	0	320,858.45	757,950.58	702,470.91	0.00	0.00	0.00

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

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	802.86	2,338.00	2,040.60	0.00 (	2,338.00)	0.00
TOTAL PROPERTY TAX	0	802.86	2,338.00	2,040.60	0.00 (	2,338.00)	0.00
TOTAL EXPENDITURES	0	802.86	2,338.00	2,040.60	0.00 (	2,338.00)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	320,055.59	755,612.58	700,430.31	0.00	2,338.00	0.00

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

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	0	802.86	2,338.00	2,040.60	0.00	(2,338.00)	0.00
TOTAL EXPENDITURES	0	802.86	2,338.00	2,040.60	0.00	(2,338.00)	0.00

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

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<hr/>							
Non Departmental =====							
<u>WATER SALES</u>							
29-4-00-4000-00 Bonded Debt - Tax Interest	0	0.00	960.39	372.87	0.00 (	960.39)	0.00
29-4-00-4005-00 Bonded Debt - Tax Interest	0	320,858.45	734,663.64	689,854.73	0.00 (	734,663.64)	0.00
29-4-00-4010-00 Bonded Debt - Tax Secured	0	0.00	5,505.79	2,299.29	0.00 (	5,505.79)	0.00
29-4-00-4015-00 Bonded Debt - Unsecured	0	0.00	14,883.39	7,886.54	0.00 (	14,883.39)	0.00
29-4-00-4020-00 Bonded Debt - PY Secured	0	0.00 (	45.19)	0.00	0.00	45.19	0.00
29-4-00-4030-00 Bonded Debt - Redemption	0	0.00	1,982.56	2,057.48	0.00 (1,982.56)	0.00
TOTAL WATER SALES	0	320,858.45	757,950.58	702,470.91	0.00 (757,950.58)	0.00
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TOTAL Non Departmental	0	320,858.45	757,950.58	702,470.91	0.00 (757,950.58)	0.00
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TOTAL REVENUES	0	320,858.45	757,950.58	702,470.91	0.00 (757,950.58)	0.00

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

29 -USBR & SWP BONDED INDEBT
 PROPERTY TAX

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
29-5-30-5069-00 Property Tax Collection Fee	0	802.86	1,866.37	1,736.44	0.00 (	1,866.37)	0.00
29-5-30-5070-00 Property Tax Administration Fe	0	0.00	471.63	304.16	0.00 (471.63)	0.00
TOTAL Services & Supplies	0	802.86	2,338.00	2,040.60	0.00 (2,338.00)	0.00
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TOTAL PROPERTY TAX	0	802.86	2,338.00	2,040.60	0.00 (2,338.00)	0.00
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TOTAL EXPENDITURES	0	802.86	2,338.00	2,040.60	0.00 (2,338.00)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	320,055.59	755,612.58	700,430.31	0.00 (755,612.58)	0.00

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

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	0	7,622.47	18,148.28	18,655.55	0.00	(18,148.28)	0.00
TOTAL Non Departmental	0	7,622.47	18,148.28	18,655.55	0.00	(18,148.28)	0.00
TOTAL REVENUES	0	7,622.47	18,148.28	18,655.55	0.00	0.00	0.00

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

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	19.17	1,007.93	1,459.20	0.00	(1,007.93)	0.00
TOTAL PROPERTY TAX	0	19.17	1,007.93	1,459.20	0.00	(1,007.93)	0.00
TOTAL EXPENDITURES	0	19.17	1,007.93	1,459.20	0.00	(1,007.93)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	7,603.30	17,140.35	17,196.35	0.00	1,007.93	0.00

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

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	0	19.17	1,007.93	1,459.20	0.00 (	1,007.93)	0.00
TOTAL EXPENDITURES	0	19.17	1,007.93	1,459.20	0.00 (	1,007.93)	0.00

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

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Non Departmental</u>							
<u>WATER SALES</u>							
69-4-00-4005-00 MMWS - Tax Interest	0	0.00	22.57	18.23	0.00 (	22.57)	0.00
69-4-00-4010-00 MMWS - Tax Secured	0	7,622.47	17,967.08	18,487.90	0.00 (	17,967.08)	0.00
69-4-00-4015-00 MMWS - Tax PY Secured/Unsecure	0	0.00	158.63	149.42	0.00 (	158.63)	0.00
TOTAL WATER SALES	0	7,622.47	18,148.28	18,655.55	0.00 (	18,148.28)	0.00
TOTAL Non Departmental	0	7,622.47	18,148.28	18,655.55	0.00 (	18,148.28)	0.00
TOTAL REVENUES	0	7,622.47	18,148.28	18,655.55	0.00 (	18,148.28)	0.00

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

69 -MIRA MONTE WATER ASSESSME
 PROPERTY TAX

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
69-5-30-5064-00 Interest / Penalty Expenses	0	0.00	962.50	1,412.50	0.00 (	962.50)	0.00
69-5-30-5069-00 Property Tax Collection Fee	0	19.17	45.43	46.70	0.00 (	45.43)	0.00
TOTAL Services & Supplies	0	19.17	1,007.93	1,459.20	0.00 (	1,007.93)	0.00
TOTAL PROPERTY TAX	0	19.17	1,007.93	1,459.20	0.00 (	1,007.93)	0.00
TOTAL EXPENDITURES	0	19.17	1,007.93	1,459.20	0.00 (	1,007.93)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	7,603.30	17,140.35	17,196.35	0.00 (	17,140.35)	0.00

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

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

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

Non Departmental

WATER SALES	0	1,090,439.32	2,680,911.65	2,577,054.67	0.00 (2,680,911.65)	0.00
TOTAL Non Departmental	0	1,090,439.32	2,680,911.65	2,577,054.67	0.00 (2,680,911.65)	0.00
TOTAL REVENUES	0	1,090,439.32	2,680,911.65	2,577,054.67	0.00	0.00

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

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	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

<u>Property Tax</u>							
Salaries	0	0.00	2,750.00	0.00	0.00	(2,750.00)	0.00
Services & Supplies	2,057,488	2,727.09	380,215.34	1,507,315.26	0.00	1,677,272.66	18.48
TOTAL Property Tax	2,057,488	2,727.09	382,965.34	1,507,315.26	0.00	1,674,522.66	18.61
<hr/>							
TOTAL EXPENDITURES	2,057,488	2,727.09	382,965.34	1,507,315.26	0.00	1,674,522.66	18.61
REVENUE OVER/(UNDER) EXPENDITURES	(2,057,488)	1,087,712.23	2,297,946.31	1,069,739.41	0.00	(1,674,522.66)	111.69-

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

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	0	0.00	2,750.00	0.00	0.00	(2,750.00)	0.00
SERVICES & SUPPLIES	2,057,488	2,727.09	380,215.34	1,507,315.26	0.00	1,677,272.66	18.48
TOTAL EXPENDITURES	2,057,488	2,727.09	382,965.34	1,507,315.26	0.00	1,674,522.66	18.61

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

75 -CFD -2013-1

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<hr/>							
Non Departmental =====							
<u>WATER SALES</u>							
75-4-00-4000-00 CFD 2013-1 Interest Investment	0	0.00	52,307.95	2,520.45	0.00	(52,307.95)	0.00
75-4-00-4005-00 CFD 2013-1 - Tax Interest	0	0.00	3,218.73	2,410.64	0.00	(3,218.73)	0.00
75-4-00-4010-00 CFD 2013-1 - Tax Secured	0	1,090,439.32	2,604,056.59	2,559,496.28	0.00	(2,604,056.59)	0.00
75-4-00-4015-00 CFD 2013-1 Tax PY Secured/Unse	0	0.00	21,328.38	12,627.30	0.00	(21,328.38)	0.00
TOTAL WATER SALES	0	1,090,439.32	2,680,911.65	2,577,054.67	0.00	(2,680,911.65)	0.00
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TOTAL Non Departmental	0	1,090,439.32	2,680,911.65	2,577,054.67	0.00	(2,680,911.65)	0.00
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TOTAL REVENUES	0	1,090,439.32	2,680,911.65	2,577,054.67	0.00	(2,680,911.65)	0.00

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

75 -CFD -2013-1
 Property Tax

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,750.00	0.00	0.00	(2,750.00)	0.00
TOTAL Salaries	0	0.00	2,750.00	0.00	0.00	(2,750.00)	0.00
<u>Services & Supplies</u>							
75-5-30-5035-00 Cost of Issuance	0	(0.44)	273,839.61	0.00	0.00	(273,839.61)	0.00
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	0.00	99,810.84	1,500,883.66	0.00	1,931,177.16	4.91
75-5-30-5069-00 Property Tax collection Fee	6,500	2,727.53	6,564.89	6,431.60	0.00	(64.89)	101.00
TOTAL Services & Supplies	2,057,488	2,727.09	380,215.34	1,507,315.26	0.00	1,677,272.66	18.48
<u>Other Operating Expenses</u>							
TOTAL Property Tax	2,057,488	2,727.09	382,965.34	1,507,315.26	0.00	1,674,522.66	18.61
TOTAL EXPENDITURES	2,057,488	2,727.09	382,965.34	1,507,315.26	0.00	1,674,522.66	18.61
REVENUE OVER/ (UNDER) EXPENDITURES	(2,057,488)	1,087,712.23	2,297,946.31	1,069,739.41	0.00	(4,355,434.31)	111.69-



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	374	319	381	239	14	52	174	63	98			2,047	2,143
AG Ag	195	256	207	270	150	17	35	120	41	58			1,348	1,509
C Commercial	109	112	86	85	47	25	29	36	24	27			580	652
DI Interdepartmental	28	23	4	4	4	1	4	14	4	7			93	113
F fire	0	0	0	0	0	0	0	0	0	0			0	0
I Industrial	3	4	3	2	1	1	1	1	1	1			19	17
OT Other	24	28	24	29	16	5	5	8	7	5			149	138
R Residential	236	270	217	239	179	99	109	149	112	134			1,744	1,717
RS - P Resale Pumped	32	33	22	21	12	6	7	7	8	14			163	665
RS - G Resale Gravity	97	194	191	237	164	105	112	147	153	35			1,435	1,720
TE Temporary	1	1	1	2	3	0	0	1	0	0			10	10
Total	1,058	1,294	1,074	1,272	815	274	355	655	413	378	0	0	7,588	8,684
CMWD	893	1,110	921	1,092	694	208	267	562	339	300				
OJAI	165	183	153	180	121	66	78	93	74	78				
Total 2018 / 2019	1,686	1,495	1,282	1,302	1,019	418	334	224	247	678	526	695	N/A	9,905

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL L FLOOD – GENERAL MANAGER
SUBJECT: PROPOSITION 4 – RESOLUTION TO ADOPT THE 2020 / 2021
ESTABLISHMENT OF APPROPRIATIONS LIMIT OF \$15.034.621.
DATE: 06/19/2020

RECOMMENDATION:

It is recommended that the Board of Directors adopt the Resolution for the 2020 / 2021 Establishment of Appropriations limit of \$15,034,621.

BACKGROUND AND OVERVIEW:

Voters approved Proposition 4, also called the Gann Initiative in November 1979. The late 1970s were a time of surplus state revenues in California, and voter exasperation at the inability of the legislature and the governor to agree on a plan to return the tax surplus to the taxpayers in the form of refunds or property tax relief.

Proposition 4 requires an Establishment of Appropriations limit each year that is equal to the prior year's spending with upward adjustments allowed for changes in population and the cost of living. The law exempts certain appropriations from the limit including capital outlay and debt service.

When the limit is exceeded, Proposition 4 requires the tax surplus to be returned to the taxpayers within two years. Casitas Municipal Water District to date has not exceeded the established limit.

CASITAS MUNICIPAL WATER DISTRICT

A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT
FOR THE CASITAS MUNICIPAL WATER DISTRICT FOR THE
FISCAL YEAR ENDING JUNE 30, 2021

RESOLUTION NO.

WHEREAS, Section 7910 of the Government Code requires each local jurisdiction to establish its appropriations limit by resolution for the following fiscal year pursuant to Article XIII B of the California constitution at a regularly scheduled meeting or noticed special meeting; and

WHEREAS, 15 days prior to such meeting, documentation used in the determination of the appropriations limit has been made available to the public; and

WHEREAS, the determination of the appropriations limit is a legislative act;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Casitas Municipal Water District hereby establishes the appropriations limit of \$15,034,621. for Casitas Municipal Water District for the fiscal year ending June 30, 2021, pursuant to Article XIII B of the California Constitution.

ADOPTED this 24th day of June, 2020

Russ Baggerly, President
Casitas Municipal Water District

ATTEST:

Angelo Spandrio, Secretary
Casitas Municipal Water District

Proposition 4

Modern spending limits in California began in 1979 with the passage of Proposition 4* ([Article XIII B](#) of the California Constitution). Also called the Gann Initiative after its chief sponsor, Paul Gann, Proposition 4 places an [appropriations limit](#) on most spending from tax proceeds. The limit for each year is equal to the prior year's spending with upward adjustments allowed for changes in population and the cost of living. Most state and local government appropriations are subject to the limit. However, the law exempts certain appropriations from the limit including capital outlay, debt service and local government subventions. When the limit is exceeded, Proposition 4 requires the surplus to be returned to the taxpayers within two years. Appropriations in the two year period can be averaged before becoming subject to the excess revenue provisions of the Gann limit.

Voters approved the Gann limit in a November 1979 special election by a 74% margin. The late 1970s were a time of surplus state revenues in California, and voter exasperation at the inability of the legislature and the governor to agree on a plan to return the surplus to the taxpayers in the form of refunds or property tax relief helped fuel the tax revolt that led first to Proposition 13 and then to Proposition 4. With the Gann limit, voters took the matter of spending limits into their own hands, and ignored objections that spending limit formulas are an artificial constraint on policy making and hamper the government's ability to address citizen needs.

During the early 1980s, increases in population and the consumer price index outpaced the growth in state revenue, and the Gann limit was not reached. However, a surge in state revenues in 1987 caused the limit to be breached, and led to the first--and so far, only--refund to taxpayers.

Voters have modified the Gann limit in a series of initiative measures. Proposition 99* (1988) and Proposition 10* (1998) exempted new tobacco taxes from the Gann limit. Proposition 98* (1988) required public schools to receive a share of revenues exceeding the Gann limit. That share was changed to a flat 50% by Proposition 111* (1990). Proposition 111 also added three exemptions to the Gann limit: capital outlay spending, appropriations supported by increased gas taxes, and appropriations resulting from national disasters. Most significantly, Proposition 111 changed the formula used for calculating annual adjustments to the Gann limit. Under Proposition 111, the population factor is based on a weighted average of population and K-14 school enrollment growth (instead of population only), and the cost of living factor is based solely on California per-capita personal income growth (and no longer takes into account the Consumer Price Index).

The changes to the Gann limit formula under Proposition 111 substantially raised the Gann limit, making it less likely that the limit will be reached in the future. Many observers believe that in its current weakened state the Gann limit has ceased to be a meaningful constraint on state spending.

For an overview of developments regarding spending limits in the Schwarzenegger era (Nov. 2003-), see the related *Hot Topic* [Spending Limits: the California Live Within Our Means Act](#)



June 11, 2020

Ms. Denise Collin
Chief Financial Officer
Casitas Municipal Water District
1055 Ventura Ave
Oak View, CA 93022

Dear Ms. Collin:

Enclosed is the “Communication with Those Charged with Governance” letter issued during the planning phase of the audit. Please forward the letter to the Board of Directors.

If you have any questions, please feel free to call me.

Very truly yours,

Kassie Radermacher, CPA, CFE

To the Board of Directors
of Casitas Municipal Water District
Oak View, California

We are engaged to audit the financial statements of the Casitas Municipal Water District (the District) for the year ending June 30, 2020. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated May 6, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis, the schedule of the District's proportionate share of the plan's net pension liability, the schedule of the District's contributions to the pension plan, and the schedule of changes in the District's net OPEB liability and related ratios, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards* (Continued)

We have been engaged to report on the schedule of revenues, expenses and changes in net position - budget to actual, combining balance sheets, combining schedule of revenues and expenses, detail schedule of operating expenses - utility department, and detail schedule of operating revenues and expenses - recreation department, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on the introductory section or statistical section, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditors' report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards. If a member of the Board of Directors is aware of matters that have a material bearing on the financial statements taken as a whole (such as those described above in items 1-4), please contact Kassie Radermacher at (714) 978-1300 or by email at kradermacher@wndecpa.com by September 1, 2020.

We expect to begin our audit in September and issue the various reports in December. Ms. Kassie Radermacher, CPA, CFE, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

White Nelson Diehl Evans LLP

Irvine, California
June 11, 2020