

Board Meeting Agenda

Russ Baggerly, Director
Mary Bergen, Director
Bill Hicks, Director

Pete Kaiser, Director
James Word, Director

CASITAS MUNICIPAL WATER DISTRICT
1055 Ventura Ave.
Oak View, CA 93022
Board Room
March 22, 2017
3:00 P.M.

Right to be heard: Members of the public have a right to address the Board directly on any item of interest to the public which is within the subject matter jurisdiction of the Board. The request to be heard should be made immediately before the Board's consideration of the item. No action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of ¶54954.2 of the Government Code and except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under section 54954.3 of the Government Code.

1. Public Comments (items not on the agenda – three minute limit).
2. General Manager comments.
3. Board of Director comments.
4. Board of Director Verbal Reports on Meetings Attended.
5. Consent Agenda
 - a. Minutes from March 8, 2017.
 - b. Recommend approval of a purchase order to Vista Ford of Oxnard in the amount of \$34,310.74 for the purchase of a 2017 Ford ½ Ton Crew Cab 4x4 Truck.

RECOMMENDED ACTION: Adopt Consent Agenda

6. Review of District Accounts Payable Report for the Period of 3/03/17 – 3/15/17.

RECOMMENDED ACTION: Motion approving report

7. Appeal of Laura Loes for an allocation penalty reversal in the amount of \$1,700.

RECOMMENDED ACTION: Direction to Staff

8. Appeal of Debbie Carr for an allocation penalty reversal in the amount of \$4,515.

RECOMMENDED ACTION: Direction to Staff

9. Presentation and Recommendations by Hawksley Consulting from the Draft Water Cost of Service and Rate Design Study.

- a. Provide direction to staff
- b. Resolution setting the time, date and place for a public hearing to consider objections or written protests to the proposed water rate restructuring and increases.

10. Information Items:

- a. Lake Casitas Recreation Area Report for January, 2017.
- b. Recreation Committee Minutes.
- c. Executive Committee Minutes.
- d. Finance Committee Minutes.
- e. Investment Report.

11. CLOSED SESSION

It is the intention of the Casitas Municipal Water District Board of Directors to meet in closed session to consider the following item:

- a. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Government Code 54956.9(d)(1): *Casitas Municipal Water District v. Golden State Water Company*, Ventura County Superior Court, Case No. 56-2016-00481628-CU-EI-VTA.

12. Adjournment

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

Minutes of the Casitas Municipal Water District
Board Meeting Held
March 8, 2017

A meeting of the Board of Directors was held March 8, 2017 at the Casitas Municipal Water District located at 1055 Ventura Ave. in Oak View, California. The meeting was called to order at 3:00 p.m. Directors Baggerly, Word, Hicks, Bergen and Kaiser were present. Also present were Steve Wickstrum, General Manager, Rebekah Vieira, Clerk of the Board, and Attorney, John Mathews. There were seven staff members and eight members of the public in attendance. President Baggerly led the group in the flag salute.

1. Public Comments (items not on the agenda – three minute limit).

Ellen Sklarz mentioned she had been in attendance for the meeting with the rate consultant. It seems as if 50% of the budget goes to salaries and benefits and it looks like they are increasing about 6.5 % over the next four years. You are looking at almost a million dollars in upgrades to the building. I am wondering if the citizens of the valley are covering those costs and how can we do that when we believe there have been other issues that need to be addressed such as storm water recapture, increased lake diversions and also at public summit in the fall when we had 3 and a half years of water left we were told to hope for rain and conserve and there is no plan b. Even though it has rained the public has not received education or plans to secure water supplies and are still being asked to cover increased salaries and building improvements. I want to know when the board is approving the rate study. Mr. Wickstrum said it would come to the board for consideration on March 22nd and then go through the Proposition 218 process of 45-60 days.

Ellen Sklarz then read a statement from Larry Yee who was not at the meeting. Mr. Chair and members of board I regret not attending the meeting. I have serious interest in the drought and am increasingly alarmed on how our water resources are being managed. I have concerns about the future of the district. I listened to the rate presentation. Essentially, the consultant did a proforma budget and proposed a 12% annual rate increase. You paid \$70,000 for a rate study and there was nothing about a water budget rate study. Ag users receive lower rates as their usage increases. There are salary and benefit increases up to 25%. Management staff is getting paid much more than other districts in the state. You have added a well-paid Assistant General Manager. What are the capital projects in the next six years? What is Lake Inventory and why does it increase? The fixed meter charges need to be rethought. Why is water delivered by gravity less valuable? Does the rate study comply with Prop 218? I hope there will be more opportunities to comment. It is almost a million dollars capital project to improve office facilities. Respectfully submitted, Larry Yee.

President Baggerly responded that we are prohibited from discussing what was read or spoken by the Brown Act so really if you want to get our attention it is better to send a letter. Send it to Steve Wickstrum in care of the District Office. Ms. Sklarz stated Senior Canyon did and we don't get responses. People are not responding. Director Word added that many of the items brought forward have been addressed and are in various packets that have been reviewed and other items are part of this agenda. Once everything is finalized on rates it will be brought forward.

Michael Shapiro pointed out that the public has the perception that spending is going nuts. \$22,500 allocated for a new time clock system at the park, and building renovations of \$1 million. It seems irresponsible. The public does not like this news. You have open space. If you needed to have more space you can get office partitions. To spend this kind of money and we asked for a video conferencing set up so the meetings can be considered transparent. Public should be given the opportunity to witness it online. It is time once and for all for this group to be brought into the 21 century. You need to be more transparent and I hope you take to heed that request.

Marilyn LeBold a student UCSB stated she is doing a project on Lake Casitas, past, present and future of Lake Casitas water. What do you project for ten years in the future for Lake Casitas? You are projected to go dry in about five years. I am wondering what you see as the future of the lake and what we can do to conserve even more.

2. General Manager comments.

None

3. Board of Director comments.

Director Hicks reported they only used two units of water the last month and they usually use around four.

4. Board of Director Verbal Reports on Meetings Attended.

Director Kaiser reported on attending the 60th anniversary of Ojai Chamber of Commerce. We were recognized for all we do here in the valley in a positive way.

Director Bergen reported that she met yesterday with Bruce Kuebler with the Upper Ventura River GSA and Fish & Wildlife folks doing the studies. They are actively doing survey work and we talked about their methodologies.

President Baggerly reported on attending the mediation in LA that was very long.

5. Consent Agenda

ADOPTED

- a. Minutes from February 22, 2017.

- b. Recommend approval of a purchase order to a purchase order to Time Clock Plus in the amount of \$22,545.32 for Time Clock purchase and implementation for Seasonal and Part Time employees.
- c. Recommend approval if a purchase order to ERS Industrial Services Inc. in the amount of \$48,698.25 for removal, cleaning and reinstallation of media in pressure filter #5.

The consent agenda was offered by Director Kaiser, seconded by Director Hicks and passed by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

- 6. Review of District Accounts Payable Report for the Period of 2/16/17 – 3/02/17. APPROVED

Director Hicks commented that we paid \$6,000 to the County to run the election process and that seems like a lot.

On the motion of Director Hicks, seconded by Director Word, the Accounts Payable Report was approved by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

- 7. Resolution adopting the Notice of Exemption for the Upper Rincon Main Replacement. ADOPTED

Mr. Wickstrum explained this is to replace a section of main that has had some leaks and needs to be changed out so we don't have additional leaks.

The resolution was offered by Director Bergen, seconded by Director Hicks and passed by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

Resolution is numbered 17-02

- 8. Resolution awarding a contract for the District Office Remodel Specification 17-392 to Staples Construction Inc. of Ventura in the amount of \$960,685.30. ADOPTED

Mr. Wickstrum discussed the need for modifications to the district office informing the public that it is a 60 year old building and is in need of improvements for ADA compliance for restrooms and meeting spaces in addition to increased work spaces. Director Kaiser wanted to see the break down for the

unit price proposals and there was discussion regarding possibility for change orders.

The resolution was offered by Director Word, seconded by Director Hicks and passed by the following roll call vote:

AYES:	Directors:	Bergen, Hicks, Word, Baggerly
NOES:	Directors:	Kaiser
ABSENT:	Directors:	None

Resolution is numbered 17-03

9. Recommend approval of an agreement for Professional Services for the development of a computerized maintenance management system – authorize the General Manager to enter into an agreement for the sum not to exceed \$50,000. APPROVED

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

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

10. Request to proceed with the hiring of Park Ranger Personnel while also proceeding with parallel timing of the policy manual finalization.

Danny Carrillo District Director of SEIU Local 721 referenced a letter that was mailed to Ms. Vieira and copies provided to the board. President Baggerly stated we all received it. Mr. Carrillo stated the district is acting in bad faith. Meetings were set up to include Ms. Belser and Mr. Evans who were not at the last two meetings. We can't get it done without them. We have been making progress. The document is over 200 pages. We understand you want to move forward to install a GPS and requested meetings and you want to get this done and you may be approving staff recommendation and you will do what you have to do but the Union under MMBA may have to file an Unfair Labor Charge.

Mr. Wickstrum said it was a rough go in the start and I believe they have made some progress. It is a difficult subject and we have been developing this over the last six months. My commitment and target is getting this accomplished by April 5th. We need a concerted effort to meet and get to the point and understanding and this is different for the employees involved in that review. It is a different approach than normal. It is structured for a peace officer position. There is a lot to learn for the needs of the peace officers. Can we target being completed by April 5th? Mr. Carrillo said if we can get commitment from all parties to be there we are willing to do that. Mr. Wickstrum added there are many of these things that we are not able to change as they are legal standards. Mr. Wickstrum gave his commitment that everyone would be in the room to get it done.

President Baggerly explained that he and Director Kaiser spent a couple of days going over this document. Director Kaiser has a law enforcement background and he knew more than all of us. It is not what you learned watching NCIS. It is difficult and is for a specialized employee. This has standards brought down by case law and I think you can get through it pretty quickly. It is not for general employees. It is for the peace officers. Mr. Carrillo added we want to get it done quickly.

Mr. Wickstrum said we are trying to target the Wednesday before the board meeting to get it done in order to put it on the April 7th board agenda. Director Kaiser added we need to make sure the hiring process continues. As the chair pointed out this has been gone over to make sure consistent with case law and statutory restrictions and requirements. It is different from what we have experienced in the past. We have had specialized representation to make sure it is the right product and we are in compliance.

Director Word stated the recommendation is that with commitment from the union and the district to continue to meet and confer the recommendation is to continue a parallel course with the hiring was offered with the expectation that the manual be brought back to the board for the April 12th board meeting

Mr. Carrillo asked about policy surrounding evaluations and reports and what is done with the information. Ms. Vieira explained that there are specific instructions regarding the retention and destruction of those records. Mr. Carrillo again offered the commitment of meeting and offered for Director Kaiser to join the meetings if it would help. He added that Wendy is a lawyer and we want to make sure everyone is protected.

Director Kaiser asked if they had any substantive comments on the draft and questioned when they had received it. Mr. Carrillo said he has had the first draft since November or December adding that Wendy has said it is a little rough in the meetings and they want to make sure everything is complete and correct. Mr. Carrillo stated he is not in the meetings.

Park Services Officer Faddis added the meetings have been going well. It is a lot of reading and there are a lot of people involved that don't have the background information.

The board discussed the need to get the hiring completed prior to the busy season. Director Bergen moved that the meet and confer with the union be completed by April 5th in order to bring the manual to the board on April 12th for approval and to allow proceeding with the parallel hiring process. The motion was seconded by Director Word and approved by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

11. Recommend the Board of Directors set reserves.

APPROVED

On the motion of Director Word, seconded by Director Kaiser the above recommended reserves were approved by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

12. Information Items: APPROVED FOR FILING

- a. Lake Casitas Monthly Status Report for February, 2017.
- b. February, 2017 Monthly Diversions.
- c. Hydrology Report Water Year 2015 – 2016.
- d. California Department of Water Resources press release regarding Invasive Mussel Veligers detected in the Santa Ana Pipeline.
- e. Water Consumption Report.
- f. CFD No. 2013-1 (Ojai) Monthly Cost Analysis.
- g. Investment Report.

On the motion of Director Kaiser, seconded by Director Hicks the information items were approved by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

President Baggerly moved the meeting to closed session at 4:10 p.m.

13. CLOSED SESSION

It is the intention of the Casitas Municipal Water District Board of Directors to meet in closed session to consider the following item:

- a. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Government Code 54956.9(d)(1): *Casitas Municipal Water District v. Golden State Water Company*, Ventura County Superior Court, Case No. 56-2016-00481628-CU-EI-VTA.

President Baggerly moved the meeting back into open session at 4:55 p.m. with Mr. Mathews stated the board met with special counsel on the case and discussions with Golden State and there was no action to report.

14. Adjournment

President Baggerly adjourned the meeting at 4:56 p.m.

Bill Hicks, Secretary

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
CC: STEVE WICKSTRUM, GENERAL MANAGER
FROM: GREG ROMEY, SAFETY OFFICER
SUBJECT: RECOMMEND PURCHASE OF NEW RANGER VEHICLE
DATE: MARCH 13, 2017

RECOMMENDATION:

It is recommended that the Board of Directors approve the General Manager's authorization to purchase a 2017 Ford 1/2 Ton Crew Cab 4x4 Pick-up for the new Rangers at the recreation area from Vista Ford of Oxnard in the amount of \$34,310.74.

BACKGROUND:

The vehicle will be used by the incoming Rangers at the recreation area to enforce policies and assist customers.

Bids were received from five dealers for 5.5 foot and 6.5 foot beds as indicated in the following table:

Winner Chevrolet - 5.5' Bed	\$34,028.45
Vista Ford of Oxnard - 5.5' Bed	\$34,102.68
Vista Ford of Oxnard - 6.5' Bed	\$34,310.74
Ford of Ventura - 5.5' Bed	\$34,973.59
Penske Auto (Chevy) - 5.5' Bed	\$35,781.29
Penske Auto (Chevy) - 6.5' Bed	\$36,141.44
Winner Chevrolet - 6.5' Bed	\$37,541.44
Paradise Chevrolet - 5.5' Bed	\$39,975.93

It is recommended that the Vista Ford 6.5 foot bed bid be approved based on the following reasons:

- \$300 for an extra foot in bed length is a good value
- Chevrolet ECO-Torque motors are considered "not reliable" by Auto Tech companies and not a significant increase in fuel economy over a regular V8
- District purchasing regulations allow for a 5% local dealer preference – the difference is .8%

This vehicle purchase is in the 2016/17 budget but has been moved to the 2017/18 budget since the truck will be received approximately 120 days after receipt of order. The vehicle is expected to arrive in the month of July 2017.

CASITAS MUNICIPAL WATER DISTRICT
 Payable Fund Check Authorization
 Checks Dated 03/03/17-03/15/17
 Presented to the Board of Directors For Approval March 22, 2017

Check	Payee		Description	Amount
000709	Payables Fund Account	# 9759651478	Accounts Payable Batch 030817	\$285,375.96
000710	Payables Fund Account	# 9759651478	Accounts Payable Batch 031517	\$519,494.07
				\$804,870.03
000711	Payroll Fund Account	# 9469730919	Estimated Payroll 3/30/17	\$150,000.00
			Total	\$954,870.03

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

The above numbered checks, 000709-000711 have been duly audited is hereby certified as correct.

Denise Collin 3/16/17

 Denise Collin, Accounting Manager/Treasurer

 Signature

 Signature

 Signature

A/P Fund

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

000709	A/P Checks:	25894-25912
	A/P Draft to P.E.R.S.	000000
	A/P Draft to State of CA	
	A/P Draft to I.R.S.	
	Voids:	

000710	A/P Checks:	25913-26008
	A/P Draft to P.E.R.S.	000000
	A/P Draft to State of CA	000000
	A/P Draft to I.R.S.	000000
	Voids:	25965-25966

The above numbered checks,
have been duly audited are hereby
certified as correct.

Denise Collin 3/16/17

Denise Collin, Accounting Manager/Treasurer

Signature

Signature

Signature

CERTIFICATION

Payroll disbursements for the pay period ending 03/11/17
Pay Date of 03/16/17
have been duly audited and are
hereby certified as correct.

Signed: Denise Collin 3/13/17
Denise Collin

Signed: _____
Signature

Signed: _____
Signature

Signed: _____
Signature

VENDOR SET: 01 Casitas Municipal Water D
BANK: * ALL BANKS
DATE RANGE: 3/03/2017 THRU 3/15/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
C-CHECK	VOID CHECK	V	3/15/2017			025965		
C-CHECK	VOID CHECK	V	3/15/2017			025966		

* * T O T A L S * *

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	2			
VOID DEBITS		0.00		
VOID CREDITS		0.00	0.00	

TOTAL ERRORS: 0

VENDOR SET: 01 BANK:	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
		2	0.00	0.00	0.00
BANK:	TOTALS:	2	0.00	0.00	0.00

VENDOR SET: 01 Casitas Municipal Water D
 BANK: AP ACCOUNTS PAYABLE
 DATE RANGE: 3/03/2017 THRU 3/15/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00049	I-T2 201703141187							
	STATE OF CALIFORNIA State Withholding	D	3/15/2017	9,157.52		000000		9,157.52
00128	I-T1 201703141187							
	INTERNAL REVENUE SERVICE Federal Withholding	D	3/15/2017	27,693.29		000000		
	I-T3 201703141187							
	FICA Withholding	D	3/15/2017	27,175.82		000000		
	I-T4 201703141187							
	Medicare Withholding	D	3/15/2017	6,355.58		000000		61,224.69
00187	I-PBB201703141187							
	CALPERS PERS BUY BACK	D	3/15/2017	66.87		000000		
	I-PBP201703141187							
	PERS BUY BACK	D	3/15/2017	161.96		000000		
	I-PEB201703141187							
	PEPRA EMPLOYEES PORTION	D	3/15/2017	3,409.81		000000		
	I-PEM201703141187							
	PERS EMPLOYEE PORTION MGMT	D	3/15/2017	2,788.29		000000		
	I-PER201703141187							
	PERS EMPLOYEE PORTION	D	3/15/2017	6,462.76		000000		
	I-PRB201703141187							
	PEBRA EMPLOYER PORTION	D	3/15/2017	3,576.19		000000		
	I-PRR201703141187							
	PERS EMPLOYER PORTION	D	3/15/2017	10,227.04		000000		26,692.92
09182	I-100000014920409							
	CalPERS Unfunded Accrued Liab. 3/17	D	3/03/2017	18,119.49		000000		
	I-100000014920415							
	Unfunded Accrtued Liab. 3/17	D	3/03/2017	30.35		000000		18,149.84
00489	I-Feb 17							
	STEVE WICKSTRUM Reimburse Expenses 2/17	R	3/08/2017	246.16		025894		246.16
01203	I-Dec 16							
	DENISE COLLIN Reimburse Mileage 12/16	R	3/08/2017	17.28		025895		
	I-Feb 17							
	Reimburse Mileage 2/17	R	3/08/2017	29.24		025895		
	I-Jan 17							
	Reimburse Mileage 1/17	R	3/08/2017	6.96		025895		53.48
00010	I-9942657572							
	AIRGAS USA LLC Argon,Oxygen,Acetylene Rental	R	3/08/2017	112.19		025896		112.19
00029	I-2363078							
	AMERICAN TOWER CORP Tower Rent-Red Mtn. Rincon Pk.	R	3/08/2017	1,845.59		025897		1,845.59
01703	I-49636							
	ARNOLD LAROCHELLE MATTHEWS Matter #5088-015 1/17	R	3/08/2017	360.00		025898		
	I-49637							
	Matter #5088-001 1/17	R	3/08/2017	10,418.93		025898		
	I-49638							
	Matter #5088-012	R	3/08/2017	384.00		025898		11,162.93
01483	I-538677							
	CORVEL CORPORATION Claim#1102WC1700000010000	R	3/08/2017	1,155.00		025899		1,155.00

VENDOR SET: 01 Casitas Municipal Water D
 BANK: AP ACCOUNTS PAYABLE
 DATE RANGE: 3/03/2017 THRU 3/15/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01764	DataProse, LLC							
I-DP1700391	UB Mailing 1/31/17	R	3/08/2017	1,840.43		025900		1,840.43
00086	E.J. Harrison & Sons Inc							
I-111416	Acct#1C000054240	R	3/08/2017	149.71		025901		149.71
00086	E.J. Harrison & Sons Inc							
I-121316	Acct#1C000054240	R	3/08/2017	149.71		025902		149.71
02929	Galpin Motors							
I-1301033	2017 Ford F150 - Lab	R	3/08/2017	21,931.69		025903		21,931.69
00115	GRAINGER, INC							
I-9329458674	Safety Toe Tip&Rubber Boots-PL	R	3/08/2017	950.25		025904		
I-9330382772	Rubber Boots - PL	R	3/08/2017	311.03		025904		1,261.28
00356	Ken Grinnell							
I-030317	Reimburse Expenses 3/17	R	3/08/2017	90.00		025905		90.00
00126	CAROLE ILES							
I-Feb 17	Reimburse Mileage 2/17	R	3/08/2017	35.58		025906		35.58
01270	SCOTT LEWIS							
I-Feb 17	Reimburse Expenses 2/17	R	3/08/2017	1,712.01		025907		1,712.01
02724	Michael Moler							
I-Feb 17	Reimburse Mileage 2/17	R	3/08/2017	213.47		025908		213.47
00912	OJAI BUSINESS CENTER, INC							
I-11968	Sample Shipment to Biovir	R	3/08/2017	75.14		025909		
I-11968a	Mail, Shipping, Packing	R	3/08/2017	58.87		025909		134.01
00215	SOUTHERN CALIFORNIA EDISON							
I-030217	Acct#2269631768	R	3/08/2017	23.19		025910		
I-030217a	Acct#2210503702	R	3/08/2017	5,958.60		025910		
I-030417	Acct#2210502480	R	3/08/2017	18,193.05		025910		
I-030417a	Acct#2210505426	R	3/08/2017	1,572.11		025910		
I-030417b	Acct#2237789169	R	3/08/2017	28.93		025910		25,775.88
00048	STATE OF CALIFORNIA							
I-030117	State Water Plan Payment	R	3/08/2017	199,182.00		025911		199,182.00
02583	WageWorks							
I-INV41260	FSA Monthly Admin Fee	R	3/08/2017	175.00		025912		175.00

VENDOR SET: 01 Casitas Municipal Water D
 BANK: AP ACCOUNTS PAYABLE
 DATE RANGE: 3/03/2017 THRU 3/15/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00006	ADAMSON'S AUTOMOTIVE REPAIR							
I-005341	Tow - Unit 23	R	3/15/2017	85.00		025913		85.00
01509	ADVANCED TELEMETRY SYSTEMS, INC							
C-68619b	Accrue Use Tax	R	3/15/2017	230.55CR		025914		
D-68619a	Accrue Use Tax	R	3/15/2017	230.55		025914		
I-68619	Radio Tags for Steelhead	R	3/15/2017	3,540.00		025914		3,540.00
00010	AIRGAS USA LLC							
I-9060709345	Oxygen & Acetylene Rental	R	3/15/2017	174.41		025915		
I-9061067065	Welding Supplies - EM	R	3/15/2017	116.16		025915		290.57
02963	Richard Allen							
I-527556	Camping Fee Refund	R	3/15/2017	57.50		025916		57.50
03000	Raul Alvarado							
I-010317	561 Saddle Ln. Driveway Damage	R	3/15/2017	530.79		025917		530.79
00417	APPLIED INDUSTRIAL TECHNOLOGY							
I-7009876113	Coupling & Coupling Sleeves-TP	R	3/15/2017	127.57		025918		127.57
00014	AQUA-FLO SUPPLY							
I-042141	Reservoir Repair Parts - PL	R	3/15/2017	107.77		025919		
I-SI1000984	PVC Pipes, Bushings - LCRA	R	3/15/2017	48.38		025919		156.15
00840	AQUA-METRIC SALES COMPANY							
I-0064498-IN	Meter Parts - UT	R	3/15/2017	8,073.76		025920		8,073.76
00020	AVENUE HARDWARE, INC							
I-D67138	Safety Boots - UT	R	3/15/2017	35.34		025921		
I-D67195	Phone Holder - UT	R	3/15/2017	24.08		025921		59.42
00030	B&R TOOL AND SUPPLY CO							
I-1900893819	Work Light - PL	R	3/15/2017	95.45		025922		
I-1900894014	LED Flashlight - UT	R	3/15/2017	110.55		025922		
I-1900894181	Cloth Rags - Whs	R	3/15/2017	415.51		025922		
I-1900894182	Ratchet Tap Wrench, Plug Tap	R	3/15/2017	43.66		025922		
I-1900894262	Head Lights - UT	R	3/15/2017	83.70		025922		
I-1900894264	Impact Wrench - TP	R	3/15/2017	736.63		025922		
I-1900894265	Anti Fog Frames, Gloves - UT	R	3/15/2017	48.18		025922		
I-1900894790	Pipe Wrench - UT	R	3/15/2017	72.24		025922		1,605.92
00679	BAKERSFIELD PIPE & SUPPLY INC							
I-S2334896003	Piping for Bypass Valve-EM	R	3/15/2017	437.54		025923		
I-S2338636001	Gaskets for Ave 2 PP	R	3/15/2017	83.90		025923		521.44

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02026	Carol Belser							
I-Feb/Mar 17	Reimburse Expenses Feb/Mar 17	R	3/15/2017	777.64		025924		777.64
00032	BIOVIR LABORATORIES, INC							
I-170336	Giardia/Crypto Test 2/7/17	R	3/15/2017	365.00		025925		365.00
01611	BURLINGTON SAFETY LABORATORY,							
I-49092	Rubber Insulating Gloves - EM	R	3/15/2017	51.00		025926		51.00
02593	Cal-Coast Machinery							
I-385214	Small Riding Mowers - LCRA	R	3/15/2017	47.54		025927		47.54
09983	CALIFORNIA URBAN WATER							
I-G1201737	CUWCC Membership 2017	R	3/15/2017	1,681.96		025928		
I-PPD17022337	Washing Machine/Toilet Rebates	R	3/15/2017	10,000.00		025928		11,681.96
00055	CASITAS BOAT RENTALS							
I-001517	Pontoon Usage - Lab	R	3/15/2017	400.00		025929		400.00
00055	CASITAS BOAT RENTALS							
I-Feb 17	Gas for Boats - LCRA	R	3/15/2017	585.64		025930		585.64
02869	Center for Collaborative Polic							
I-1070755	Casitas/Ventura Mediation	R	3/15/2017	1,429.60		025931		1,429.60
00511	Centers for Family Health							
I-66250	Drug Testing	R	3/15/2017	285.00		025932		285.00
01843	COASTAL COPY							
I-717827	Copier Usage - DO	R	3/15/2017	208.65		025933		208.65
00061	COMPUWAVE							
I-SB02085983	Dell Hard Drive - TP	R	3/15/2017	320.68		025934		320.68
02861	Confidential Data Destruction							
I-57533	Deliver Bins for Shredding	R	3/15/2017	50.00		025935		50.00
00331	COORDINATED WIRE ROPE							
I-81047	Robles Brush System Parts - PL	R	3/15/2017	155.13		025936		155.13
00719	CORELOGIC INFORMATION SOLUTION							
I-81782799	Realquest Subscription	R	3/15/2017	137.50		025937		137.50

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01483	CORVEL CORPORATION							
I-011617	Claim#1102WC170000001	R	3/15/2017	25.00		025938		
I-021717a	Bill Review	R	3/15/2017	20.13		025938		
I-021717b	Bill Review	R	3/15/2017	9.50		025938		
I-021717c	Bill Review	R	3/15/2017	9.50		025938		
I-022117	Bill Review	R	3/15/2017	10.11		025938		
I-022817	Bill Review	R	3/15/2017	123.85		025938		198.09
02214	CS-amsco							
I-12174	Flange Seals - TP	R	3/15/2017	968.80		025939		968.80
00081	DELTA LIQUID ENERGY							
I-041052	Propane - TP	R	3/15/2017	260.62		025940		260.62
10201	ECIVIS GRANTS LOCATOR							
I-2016100150	Grants Network Access	R	3/15/2017	1,200.00		025941		1,200.00
00095	FAMCON PIPE & SUPPLY							
I-188960	Gaskets - PL	R	3/15/2017	112.61		025942		
I-189250	Valve, Accessory Kit - PL	R	3/15/2017	914.84		025942		
I-189357	Nuts & Bolts - PL	R	3/15/2017	102.96		025942		
I-189625	Pressure Reducing Valve - Eng.	R	3/15/2017	15,777.55		025942		
I-189785	Gaskets - EM	R	3/15/2017	34.32		025942		
I-189788	Magnum Meter Wrench - UT	R	3/15/2017	201.63		025942		17,143.91
00093	FEDERAL EXPRESS							
I-572589910	Shipping & Packaging - Admin	R	3/15/2017	89.77		025943		89.77
00099	FGL ENVIRONMENTAL							
I-700627A	Annual Res. Monitoring 1/17/17	R	3/15/2017	636.00		025944		
I-701079A	Surface Water Monit. 1/25/17	R	3/15/2017	181.00		025944		
I-701083A	Water Shed Monitoring 1/24/17	R	3/15/2017	864.00		025944		
I-701460A	Manganese Monitoring 2/1/17	R	3/15/2017	130.00		025944		
I-701461A	Lake Nutrient Monit. 2/01/17	R	3/15/2017	1,288.00		025944		
I-701463A	THM/HAA5 Monitoring 2/1/17	R	3/15/2017	792.00		025944		
I-701631A	Turbidity Monitoring 2/7/17	R	3/15/2017	16.00		025944		
I-701713A	Nitrate Monitoring 2/8/17	R	3/15/2017	61.00		025944		
I-701963A	Nitrate Monitoring 2/14/17	R	3/15/2017	43.00		025944		4,011.00
00101	FISHER SCIENTIFIC							
I-1293553	Lab Supplies	R	3/15/2017	99.05		025945		99.05
02710	Ford of Ventura Inc							
I-60382951	Shocks, Gas Gauge - Unit 16	R	3/15/2017	1,553.97		025946		1,553.97

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00104	FRED'S TIRE MAN							
I-98045	Oil Filter & Change - Unit 10	R	3/15/2017	41.40		025947		
I-98153	Tires - Unit 9	R	3/15/2017	572.59		025947		
I-98361	Oil Filter & Change - Unit 46	R	3/15/2017	44.61		025947		658.60
00106	FRONTIER PAINT							
I-F0222246	Paint Supplies - WP	R	3/15/2017	75.24		025948		
I-F0222805	Plastic Pan, Paint Can Opener	R	3/15/2017	6.83		025948		
I-F0222806	Multi Mix Container - PL	R	3/15/2017	9.52		025948		
I-F0223026	Urethane Base - WP	R	3/15/2017	68.66		025948		160.25
01280	FRY'S ELECTRONICS, INC.							
I-6687051	Logitech Wireless Keyboard	R	3/15/2017	64.64		025949		64.64
02629	Galvotec Alloys, Inc.							
I-1703043	Magnesium Anodes for Dam	R	3/15/2017	1,283.88		025950		1,283.88
02720	Garda CL West, Inc.							
I-10285704	Armored Truck Service	R	3/15/2017	633.38		025951		633.38
02158	Google, Inc.							
I-3363767756	Google Apps 2/16	R	3/15/2017	810.71		025952		810.71
00432	Government Finance Officers As							
I-125001	Membership 4/1/17-3/31/18	R	3/15/2017	160.00		025953		160.00
00115	GRAINGER, INC							
C-9374579036	Pipe Fittings Return - PL	R	3/15/2017	866.80CR		025954		
I-9359402105	Spray Paint - Whs Stock	R	3/15/2017	275.49		025954		
I-9369000964	Rubber Boots - EM	R	3/15/2017	311.03		025954		
I-9372379413	Pipe Fittings - PL	R	3/15/2017	866.80		025954		
I-9373751370	Hard Hat w/ Earmuffs&Visor-UT	R	3/15/2017	59.24		025954		
I-9374146943	Measuring Containers - UT	R	3/15/2017	78.81		025954		
I-9375360139	Steel Toe Rubber Boots - EM	R	3/15/2017	128.05		025954		
I-9375692077	Cleaning Tissues - TP	R	3/15/2017	50.29		025954		
I-9376270956	Chemical Resistant Gloves	R	3/15/2017	74.65		025954		
I-9377545026	Heater at Robles - PL	R	3/15/2017	318.85		025954		
I-9384262367	Hard Hat, Knee Pads - EM	R	3/15/2017	43.77		025954		1,340.18
00746	GREEN THUMB INTERNATIONAL							
I-485240	Plants - WP	R	3/15/2017	232.35		025955		
I-485249	Moist Control Soil - WP	R	3/15/2017	19.28		025955		251.63

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02217	Greg Rents							
I-40600	Sand Gravel - LCRA	R	3/15/2017	176.96		025956		
I-40706	Heater Rental - LCRA	R	3/15/2017	183.94		025956		360.90
00596	HOME DEPOT							
I-1862411	Riding Mower - LCRA	R	3/15/2017	2,363.93		025957		
I-1902165	Ryobi Charger - WP	R	3/15/2017	43.07		025957		
I-3736284	Shop Light - TP	R	3/15/2017	353.73		025957		
I-4692062	LED Bulbs - TP	R	3/15/2017	328.96		025957		
I-4760354	Drilling Driving Set - UT	R	3/15/2017	53.12		025957		
I-736605	Ryobi One Battery - WP	R	3/15/2017	106.18		025957		
I-7973362	LED Light Grand Ave PP	R	3/15/2017	117.45		025957		3,366.44
00127	INDUSTRIAL BOLT & SUPPLY							
I-175976-1	Drill Bits, Screws, Lube - PL	R	3/15/2017	160.18		025958		
I-176315-1	Hex Bolts - EM	R	3/15/2017	14.80		025958		
I-176542-1	Pipe Supports - EM	R	3/15/2017	49.55		025958		224.53
00493	J & H ENGINEERING GENERAL							
I-030917	LCRA Road Maint.	R	3/15/2017	23,301.12		025959		23,301.12
00583	JANO GRAPHICS							
I-57781	Newsletter Printing	R	3/15/2017	2,102.85		025960		2,102.85
02630	Mail Manager							
I-88080a	Mail Services for Newsletter	R	3/15/2017	543.72		025961		543.72
02329	Matson Industrial Finishing							
I-44357	Rail Repair WP Play Structure	R	3/15/2017	4,918.30		025962		4,918.30
00329	MCMMASTER-CARR SUPPLY CO.							
I-13785300	Toilet Partitions - LCRA	R	3/15/2017	398.41		025963		
I-14183737	Toilet Partitions - LCRA	R	3/15/2017	559.38		025963		957.79
00151	MEINERS OAKS ACE HARDWARE							
C-763378	Respirator Return, Spray Paint	R	3/15/2017	47.11CR		025964		
I-757553	Tile Backer Board - PL	R	3/15/2017	112.58		025964		
I-758668	Hardware for Handicap Shower	R	3/15/2017	89.61		025964		
I-759110	Wrench Gear, Socket, Screwdriver	R	3/15/2017	120.42		025964		
I-759391	Thoroseal, Plugs - WP	R	3/15/2017	157.25		025964		
I-759410	Extension Cord, Stand - WP	R	3/15/2017	82.94		025964		
I-759554	Bolts, Screws, Washers, Pine	R	3/15/2017	107.31		025964		
I-759894	Hoses - PL	R	3/15/2017	208.24		025964		
I-760142	Rainsuits, Nylon Twine	R	3/15/2017	94.15		025964		
I-760382	Tarp, Fittings - Maint.	R	3/15/2017	95.22		025964		
I-760769	Batteries - UT	R	3/15/2017	4.87		025964		
I-760779	Batteries, Superclean Foam - T	R	3/15/2017	91.84		025964		
I-760950	Hose Nozzle, Bolts, Screws -WP	R	3/15/2017	23.35		025964		

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I-761075	Paintbrushes, Soil - WP	R	3/15/2017	48.04		025964		
I-761182	Bolts & Screws - WP	R	3/15/2017	3.38		025964		
I-761254	Bolts & Screws - PL	R	3/15/2017	30.72		025964		
I-761255	Concrete Mix - PL	R	3/15/2017	14.45		025964		
I-761287	Faucet Supply Lines - LCRA	R	3/15/2017	11.69		025964		
I-761311	Bolts, Nuts, Tie Downs - UT	R	3/15/2017	20.45		025964		
I-761357	Fittings, Adapters, Cement ABS	R	3/15/2017	26.90		025964		
I-761413	Brass Fittings, Connecters-LCRA	R	3/15/2017	71.32		025964		
I-761421	Hand Torch Cylinder, Fir-PL	R	3/15/2017	16.98		025964		
I-761573	Filter, Gloves, Boots - WP	R	3/15/2017	55.94		025964		
I-761752	Spraypaint - TP	R	3/15/2017	19.48		025964		
I-761756	Teflon Lube, Degreaser, Trashbag	R	3/15/2017	30.01		025964		
I-761759	Batteries, Sponges, Lysol - TP	R	3/15/2017	51.25		025964		
I-761855	Key & Rubber Top - Maint.	R	3/15/2017	15.34		025964		
I-762187	Bolts, Screws, Eyebolts - PL	R	3/15/2017	46.99		025964		
I-762201	Dust pan, Hammer - WP	R	3/15/2017	35.21		025964		
I-762498	Household Respirator - WP	R	3/15/2017	93.66		025964		
I-762548	Goggles, Sprayers - LCRA	R	3/15/2017	65.88		025964		
I-762570	Wire Brushes, Paint Brush	R	3/15/2017	51.35		025964		1,849.71
00163	OFFICE DEPOT							
I-909118643001	Scissors, Sign Holder	R	3/15/2017	62.07		025967		62.07
00625	OfficeTeam							
I-47812409	Temp	R	3/15/2017	620.63		025968		620.63
01570	Ojai Auto Supply LLC							
C-397517	Wire, Armor All - Unit 39	R	3/15/2017	23.05CR		025969		
I-397396	Brake Pads, Starter - Unit 39	R	3/15/2017	296.37		025969		
I-397474	Ignition Switch - Unit 39	R	3/15/2017	52.54		025969		
I-397643	Fuel Dispensing Pump Filter	R	3/15/2017	58.40		025969		384.26
00912	OJAI BUSINESS CENTER, INC							
I-12071	Ship Sample to Biovir - Lab	R	3/15/2017	75.88		025970		
I-12071a	Shipping - EM	R	3/15/2017	13.97		025970		89.85
00165	OJAI LUMBER CO, INC							
C-1702-811525	Redwood Fence Board - LCRA	R	3/15/2017	56.08CR		025971		
I-1702-811526	Cedar Fence Board - LCRA	R	3/15/2017	79.89		025971		
I-1702-811529	Fir, Drywall, Nails, Anchors	R	3/15/2017	124.56		025971		
I-1703-815761	Duct Tape - EM	R	3/15/2017	5.11		025971		153.48
00347	Ojai Recreation Department							
I-02222017	Activity Guide Ad Summer 2017	R	3/15/2017	450.00		025972		450.00

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00169	OJAI VALLEY SANITARY DISTRICT							
I-19081	Cust # 20594	R	3/15/2017	169.29		025973		
I-19155	Cust #52921	R	3/15/2017	56.43		025973		225.72
01627	OSCAR'S TREE SERVICE							
I-12877	Mistletoe Removal - LCRA	R	3/15/2017	1,000.00		025974		
I-12878	Tree Removal - WP	R	3/15/2017	1,000.00		025974		
I-12879	Heavy Deadwooding-LCRA	R	3/15/2017	1,000.00		025974		
I-12880	Mimosa Tree Removal-LCRA	R	3/15/2017	1,000.00		025974		
I-12881	Bursh Removal, Chipping - LCRA	R	3/15/2017	950.00		025974		4,950.00
02495	Pacific Marine Repair Inc.							
I-734832	Loose Connection Repair	R	3/15/2017	105.00		025975		
I-734886	Anti Freeze & Oil - LCRA	R	3/15/2017	95.42		025975		200.42
03002	PagersDirect Inc.							
I-304-A2541C	Treatment Plant Pager	R	3/15/2017	201.00		025976		201.00
01439	PRECISION POWER EQUIPMENT							
I-2594	Face Guard - TP	R	3/15/2017	24.61		025977		
I-2595	Oil - TP	R	3/15/2017	10.71		025977		35.32
10042	PSR ENVIRONMENTAL SERVICE, INC							
I-8066	Repair Waste Oil & Fuel Tank	R	3/15/2017	250.00		025978		
I-8072	Gask Tank Inspection - DO	R	3/15/2017	220.00		025978		
I-8073	Gas Tank Inspection - LCRA	R	3/15/2017	220.00		025978		690.00
00313	ROCK LONG'S AUTOMOTIVE							
I-20209	Electrical Repair - Unit 37	R	3/15/2017	145.00		025979		
I-20268	Oil & Air Filter, Oil - Unit 2	R	3/15/2017	125.76		025979		270.76
02584	Rubber Neck Signs							
I-3917	Printed Graphics for Door	R	3/15/2017	84.60		025980		84.60
02475	Rutan & Tucker, LLP							
I-769781	Acct#0295180001 1/17	R	3/15/2017	63,750.60		025981		
I-771937	Acct#0295180001 2/17	R	3/15/2017	48,573.55		025981		112,324.15
01109	SALVADOR LOERA TRANSPORTATION							
I-15437	Crushed Rock for Dam	R	3/15/2017	732.00		025982		732.00
01107	SAWYER PETROLEUM							
I-S112714	Oil for Pump Plant Motors	R	3/15/2017	402.67		025983		402.67

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02756	I-0820373-IN	SC Fuels Gas & Diesel - DO	R	3/15/2017	4,212.32	025984		4,212.32
01536	I-0311-3	SHERWIN-WILLIAMS Paint for Reservoir - PL	R	3/15/2017	499.23	025985		499.23
02202	I-888926	Stanley Pest Control Monthly Pest Control - WP	R	3/15/2017	170.00	025986		
	I-920426	Monthly Pest Control - WP	R	3/15/2017	170.00	025986		340.00
00048	I-1704E53103	STATE OF CALIFORNIA 1988 Drinking Water Bond	R	3/15/2017	152,533.74	025987		152,533.74
02643	I-5377611	Take Care by WageWorks Reimburse Medical	R	3/15/2017	2,324.00	025988		2,324.00
00498	I-030817	BRIAN TAYLOR Meal Reimbursement	R	3/15/2017	60.88	025989		
	I-030817a	Meal Reimbursement	R	3/15/2017	63.80	025989		124.68
03003	I-030817a	Stephen Taylor Reimburse Workers Comp	R	3/15/2017	338.52	025990		
	I-030817b	Reimburse Workers Comp	R	3/15/2017	604.50	025990		943.02
02972	I-51156626	Tetra Tech, Inc. Bathymetric Survey	R	3/15/2017	1,832.06	025991		1,832.06
00225	I-220170097	UNDERGROUND SERVICE ALERT 86 New Ticket Charges	R	3/15/2017	129.00	025992		129.00
00246	I-1036897	VENTURA COUNTY AIR POLLUTION Rincon Pump Plant Permit	R	3/15/2017	576.00	025993		576.00
00257	I-022817a	VENTURA RIVER WATER DISTRICT Acct#0537500A	R	3/15/2017	31.95	025994		
	I-022817b	Acct#0350100A	R	3/15/2017	10.00	025994		41.95
09955	I-211336	VENTURA WHOLESALE ELECTRIC Exterior Lights - TP	R	3/15/2017	26.81	025995		
	I-212157	Push Button for Toilets - LCRA	R	3/15/2017	223.08	025995		249.89
01283	I-9781448877	Verizon Wireless Monthly Cell Charges - DO	R	3/15/2017	1,648.57	025996		
	I-9781449417	Monthly Cell Charges - LCRA	R	3/15/2017	474.36	025996		2,122.93

VENDOR SET: 01 Casitas Municipal Water D
 BANK: AP ACCOUNTS PAYABLE
 DATE RANGE: 3/03/2017 THRU 3/15/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02941	VWM Analytics							
I-59882	File #20165 2/17	R	3/15/2017	6,316.25		025997		6,316.25
00536	Water Resource Engr Associates							
I-3052-3	Phase 2 - Hobo Drilling	R	3/15/2017	17,071.00		025998		17,071.00
00826	STAN WHISENHUNT DBA							
I-6031	Winter 2017 Newsletter	R	3/15/2017	440.00		025999		
I-6032	LCRA Campground Brochures	R	3/15/2017	1,482.00		025999		1,922.00
00330	WHITE CAP CONSTRUCTION SUPPLY							
I-10006571713	Paint, Markers, Plywood-PL	R	3/15/2017	335.71		026000		
I-10006615620	Kneepads, Gloves, Hard Hat -UT	R	3/15/2017	89.82		026000		425.53
00277	ZEE MEDICAL SERVICE CO.							
I-34112591	First Aid Cabinet Refills	R	3/15/2017	158.94		026001		158.94
01483	CORVEL CORPORATION							
I-C00205040543	Claim#1102WC170000001	R	3/15/2017	25.00		026002		25.00
00124	ICMA RETIREMENT TRUST - 457							
I-CUI201703141187	457 CATCH UP	R	3/15/2017	461.54		026003		
I-DCI201703141187	DEFERRED COMP FLAT	R	3/15/2017	2,079.62		026003		
I-DI%201703141187	DEFERRED COMP PERCENT	R	3/15/2017	134.71		026003		2,675.87
01960	Moringa Community							
I-MOR201703141187	PAYROLL CONTRIBUTIONS	R	3/15/2017	16.75		026004		16.75
00985	NATIONWIDE RETIREMENT SOLUTION							
I-DCN201703141187	DEFERRED COMP FLAT	R	3/15/2017	3,942.50		026005		
I-DN%201703141187	DEFERRED COMP PERCENT	R	3/15/2017	367.04		026005		4,309.54
00180	S.E.I.U. - LOCAL 721							
I-COP201703141187	SEIU 721 COPE	R	3/15/2017	19.50		026006		
I-UND201703141187	UNION DUES	R	3/15/2017	724.75		026006		744.25
01400	STATE DISBURSEMENT UNIT							
I-CS4201703141187	Payroll Deduction 10-D000121	R	3/15/2017	830.76		026007		830.76
00230	UNITED WAY							
I-UWY201703141187	PAYROLL CONTRIBUTIONS	R	3/15/2017	60.00		026008		60.00

VENDOR SET: 01 Casitas Municipal Water D
 BANK: AP ACCOUNTS PAYABLE
 DATE RANGE: 3/03/2017 THRU 3/15/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
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* * T O T A L S * *

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	113	689,645.06	0.00	689,645.06
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	4	115,224.97	0.00	115,224.97
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00	
		VOID CREDITS	0.00	
			0.00	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	117	804,870.03	0.00	804,870.03
BANK: AP TOTALS:	117	804,870.03	0.00	804,870.03
REPORT TOTALS:	117	804,870.03	0.00	804,870.03

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: DENISE COLLIN – ACCOUNTING MANAGER / TREASURER
SUBJECT: ALLOCATION PENALTY REVERSAL - LAURA LOES \$1,700.00
DATE: 03/14/2017

RECOMMENDATION:

Direction to staff.

BACKGROUND AND OVERVIEW:

Mr. and Mrs. Loes noticed low pressure of their service after being out of town for four days. They looked around but did not find a leak however; they checked the meter the next day and found it rapidly spinning.

Upon further search the Loes found the leak on the neighbor's property and turned off the water but it did not stop the flow. The Loes tried to dig but made no progress due to the rain and the hole filling with water so they hired an excavator with a backhoe.

The leak was not visible due to many factors, the length of the driveway, it was not on their property and it was caused by a root of the neighbors apricot tree which made it difficult to locate.

Mr. and Mrs. Loes are requesting to dismiss the Allocation Penalty of \$1,700.00.

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: DENISE COLLIN – ACCOUNTING MANAGER / TREASURER
SUBJECT: ALLOCATION PENALTY REVERSAL - DEBBIE CARR \$4,515.00
DATE: 03/14/2017

RECOMMENDATION:

Direction to staff.

BACKGROUND AND OVERVIEW:

Mr. and Mrs. Carr left town for two days returning on February 11, 2017. Upon their return Mr. Carr heard water flowing at the street when bring out the trash. Mr. Carr states he turned off the water immediately at the meter and called the after hour service to Casitas to report the leak thinking it was on the Districts side of the meter.

Shortly after the call the after hour staff arrived and determined the leak was on the customer side of the meter.

The water remained off until the next day once the Plummer repaired the piping. It was determined that a tree root had grown under the main pipe and cracked the elbow joint.

The leak was not noticeable due to the fact it was underground, however had to have been leaking for at least 15 to 30 days due the volume of water lost, 669,460 gallons or 895 Units or 2.05 Acre Foot.

Mr. and Mrs. Carr are requesting to dismiss the Allocation Penalty of \$4,515.00.

MEMORANDUM

TO: Board of Directors
From: Steven E. Wickstrum, General Manager
RE: Water Cost of Service and Rate Design Study – Presentation of Recommendations by Hawksley Consulting, LLC
Date: March 16, 2017

RECOMMENDATION:

It is recommended that the Board of Directors:

- 1) Receive and consider the Water Rate Study recommendations;
- 2) Conduct a public hearing to hear and consider objections or written protests to the proposed water rate restructuring and increases, setting a time, date and place to conduct the public hearing;
- 3) Where differing from the Water Study recommendation, provide direction on the changes of water rates and the number of years that such rate changes may be implemented by the District; and
- 4) Direct staff to prepare and present to the Board of Directors the required documentation to comply with the California Environmental Quality Act.

BACKGROUND:

In October 2016, the District contracted with Hawksley Consulting, LLC, to prepare Water Cost of Service and Rate Design Study. The scope of work included a comprehensive review of the District's revenue requirements, a cost of service analysis, and the development of proposed changes to the District's existing water rate schedule.

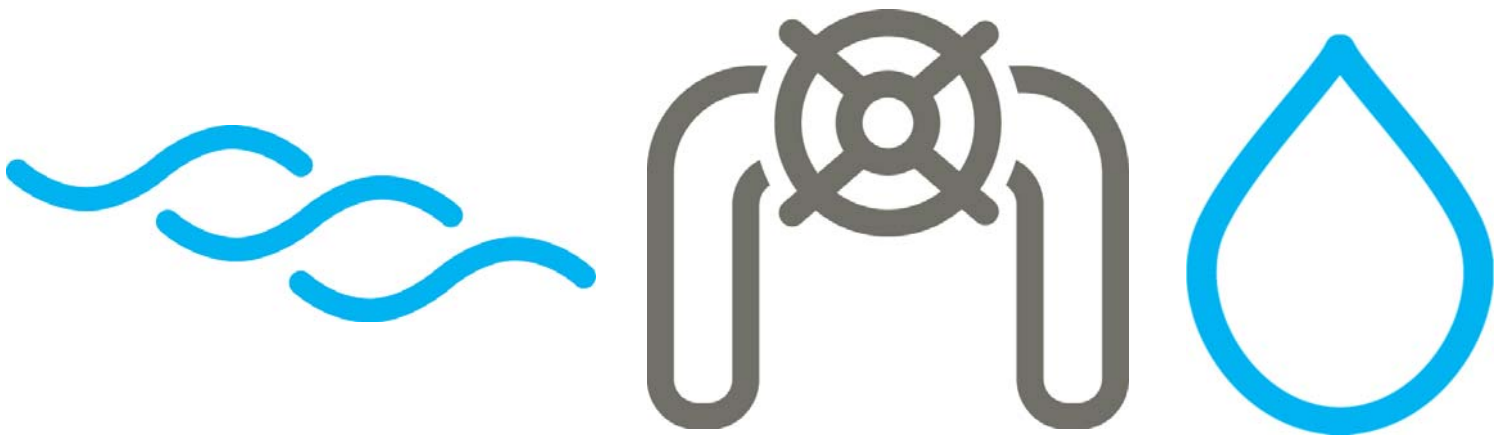
On February 22, 2016, Hawksley presented its initial findings and recommendation to the Board of Directors in a workshop format. Since that date, Hawksley has refined the study with the input from the Board workshop and the subsequent meetings with the Finance Committee. Hawksley Consulting has prepared a final draft Study for the presentation to the Board of Directors during the March 22, 2017, regular meeting. The final draft is attached to this memorandum. It is anticipated that the Study will be accepted by the Board, the

recommendations will be discussed and direction given to staff, and a date, time and place will be set for the Proposition 218 compliant public hearing.

CONCLUSION:

The District staff believes that the recommended rate adjustments are necessary to establish fair and equitable rates that are founded on the cost of service analysis and a sound financial strategy to meet operational and capital expenses. If the Study is accepted by the Board of Directors on March 22, 2017, Hawksley and staff will proceed with the noticing of the public hearing to be held on May 10, 2017. Due to the construction activities that are planned for the district office building, it would be prudent to hold the public hearing at the Oak View Resource Center.

Attachment



Casitas Municipal Water District
Water Rate Study

Draft Report


March 19, 2017






**Rate Study
Preliminary Recommendations**

February 22, 2017



Agenda

- 1** Project Background
- 2** Financial Plan
- 3** Cost of Service Results
- 4** Rate Design Recommendations
- 5** Rates and Bill Impacts
- 6** Next Steps



About Us



- Over 31 consultants devoted to financial and management solutions for water utilities
- 22,000 employees worldwide
- 21 Offices in California, including 5 in Los Angeles

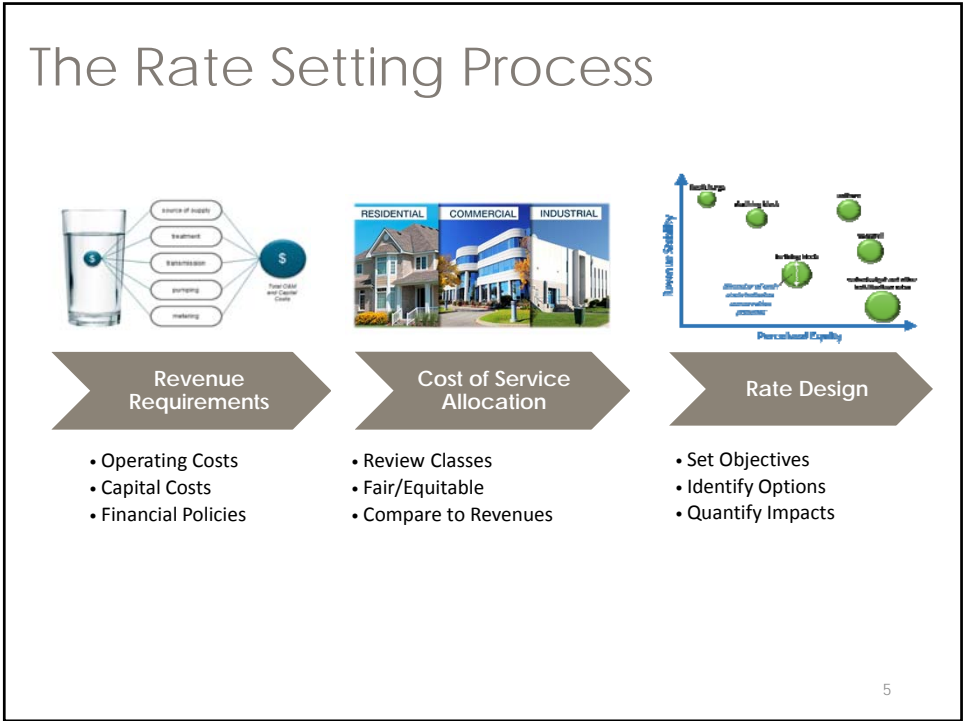


3

System Background

- Customers:** 3,148 Accounts
2875 Retail
248 Agricultural
25 Resale (including City of Ventura)
- Source:** Lake Casitas and limited groundwater
- Pumping:** Most retail is pumped,
Resale is ~80% gravity
- Volumes:** Ranges from 14,600 acre feet to 25,000 acre feet due to volatile demand from agricultural customers.

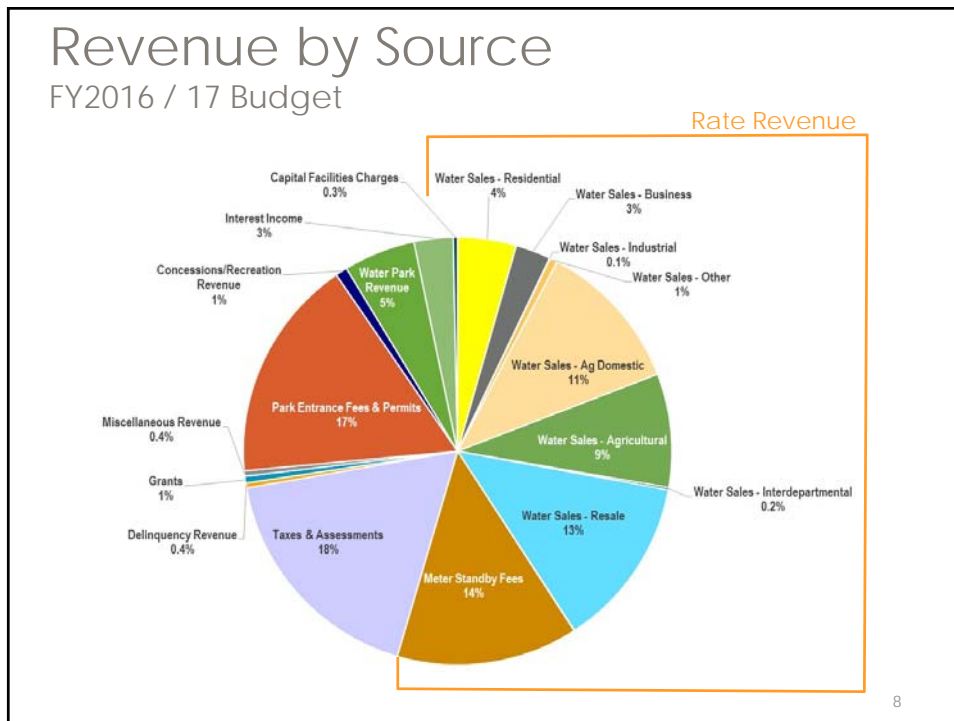
4



2 Financial Plan

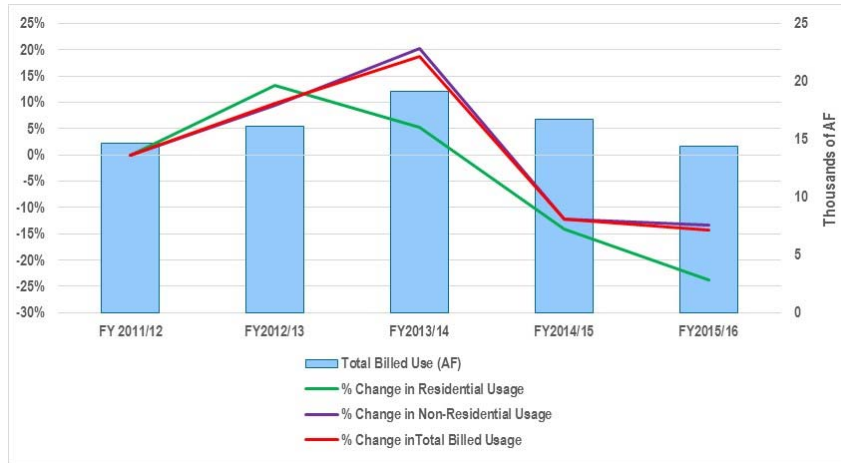
Revenue Sources	Budget
	FY 2016 / 17
Water Sales - Residential	\$685,975
Water Sales - Business	409,263
Water Sales - Industrial	7,940
Water Sales - Other	88,767
Water Sales - Ag Domestic	1,775,132
Water Sales - Agricultural	1,330,107
Water Sales - Interdepartmental	26,655
Water Sales - Resale	2,001,892
Other Water Services	5,075
Meter Standby Fees	2,123,742
Total Rate Revenue	\$8,454,547
Taxes & Assessments	\$2,741,629
Delinquency Revenue	58,614
Grants	80,000
Miscellaneous Revenue	64,475
Park Entrance Fees & Permits	2,615,534
Concessions/Recreation Revenue	137,870
Water Park Revenue	839,195
Interest Income	456,871
Capital Facilities Charges	50,000
Total Non-Rate Revenue	\$7,044,189
Total Revenues	\$15,498,736

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Billed Volume History



Financial projections assume usage to remain at 2016 levels going forward

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Historical Expenses

Historical O&M Expenses	Actual FY 2013 / 14	Actual FY 2014 / 15	Actual FY 2015 / 16
Salaries	\$4,958,270	\$5,017,578	\$5,504,184
Benefits	3,419,096	4,348,266	3,089,762
Services & Supplies	2,858,509	2,898,811	3,471,573
Chemicals	238,987	300,944	255,955
Power	1,071,501	1,430,727	1,196,901
Other *	553,869	503,263	295,417
Bad Debt	39,936	10,767	15,325
Total Operating Expenses	\$13,140,168	\$14,510,355	\$13,829,117
Debt Service	402,668	402,668	402,943
Total Operating Budget	\$13,542,836	\$14,913,023	\$14,232,060
<i>Increase over Previous Year</i>		<i>10.1%</i>	<i>-4.6%</i>

* Other includes administrative overhead, insurance, etc.

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Financial Assumptions*

FY 2017/18 FY 2018/19 FY 2019/20 FY 2020/21

Cost Escalation Factors

Salaries	3.5%	1.5%	1.5%	1.5%
Benefits	5.0%	5.0%	5.0%	5.0%
Chemicals	4.0%	4.0%	4.0%	4.0%
Power	6.0%	6.0%	6.0%	6.0%
Services & Supplies	3.0%	3.0%	3.0%	3.0%
Other	3.0%	3.0%	3.0%	3.0%

* Escalations are assumptions only for purposes of forecasting future costs

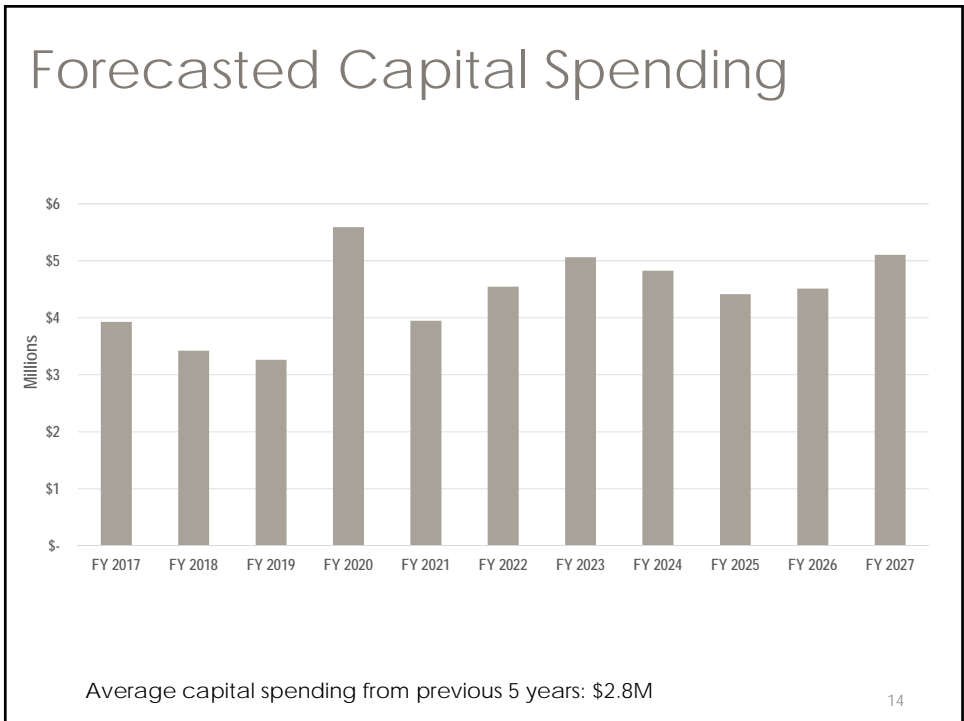
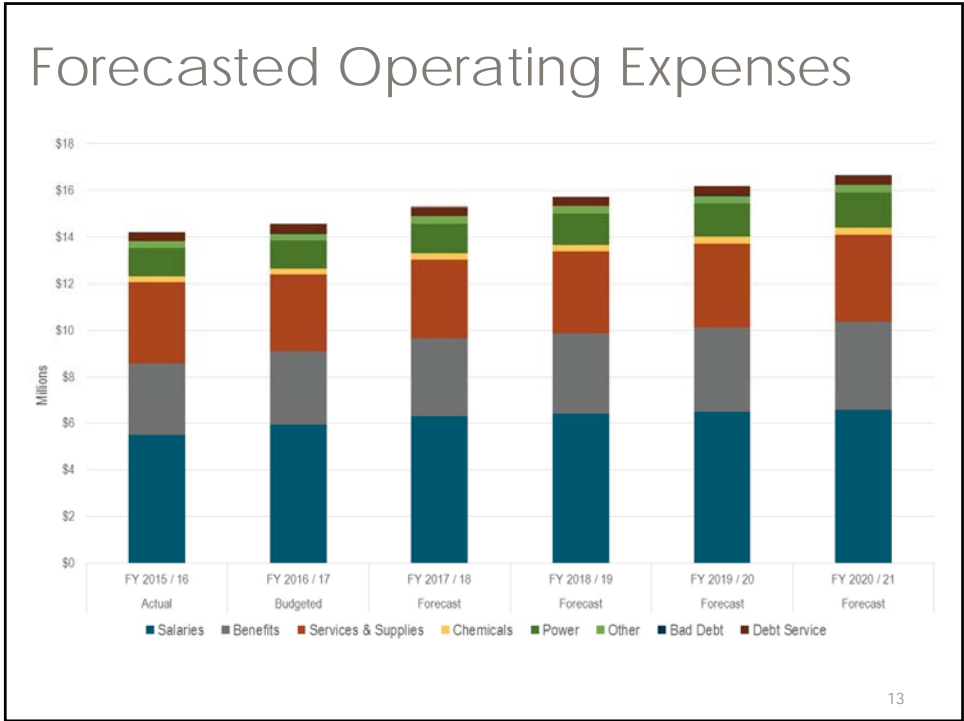
11

Forecasted Operating Expenses

Forecasted O&M Expenses	Actual FY 2015 / 16	Budgeted FY 2016 / 17	Forecast FY 2017 / 18	Forecast FY 2018 / 19	Forecast FY 2019 / 20	Forecast FY 2020 / 21
Salaries	\$5,504,184	\$5,923,748	\$6,289,046	\$6,383,382	\$6,479,133	\$6,576,320
Benefits	3,089,762	3,200,473	3,367,485	3,501,595	3,641,463	3,787,347
Services & Supplies	3,471,573	3,275,781	3,383,526	3,495,071	3,610,566	3,730,163
Chemicals	255,955	255,955	266,193	276,841	287,915	299,431
Power	1,196,901	1,196,901	1,268,715	1,344,838	1,425,529	1,511,060
Other*	295,417	295,417	304,310	313,344	322,648	332,229
Bad Debt	15,325	15,325	15,325	15,325	15,325	15,325
Total Operating Expenses	13,829,117	14,163,600	14,894,601	15,330,397	15,782,576	16,251,875
Debt Service	\$402,943	\$403,171	\$402,371	\$402,546	\$402,671	\$402,746
Total Operating Budget	\$14,232,060	\$14,566,771	\$15,296,972	\$15,732,943	\$16,185,247	\$16,654,621
<i>Increase over Previous Year</i>		<i>2.4%</i>	<i>5.0%</i>	<i>2.9%</i>	<i>2.9%</i>	<i>2.9%</i>
Total Operating Budget	\$14,232,060	\$14,566,771	\$15,296,972	\$15,732,943	\$16,185,247	\$16,654,621
Capital Spending Budget	3,035,936	3,929,059	3,490,825	3,264,389	5,591,484	3,948,285
Total Cash Outlay	17,267,997	18,495,830	18,787,796	18,997,332	21,776,731	20,602,906
		<i>7.1%</i>	<i>1.6%</i>	<i>1.1%</i>	<i>14.6%</i>	<i>-5.4%</i>

* Other includes administrative overhead, insurance, etc.

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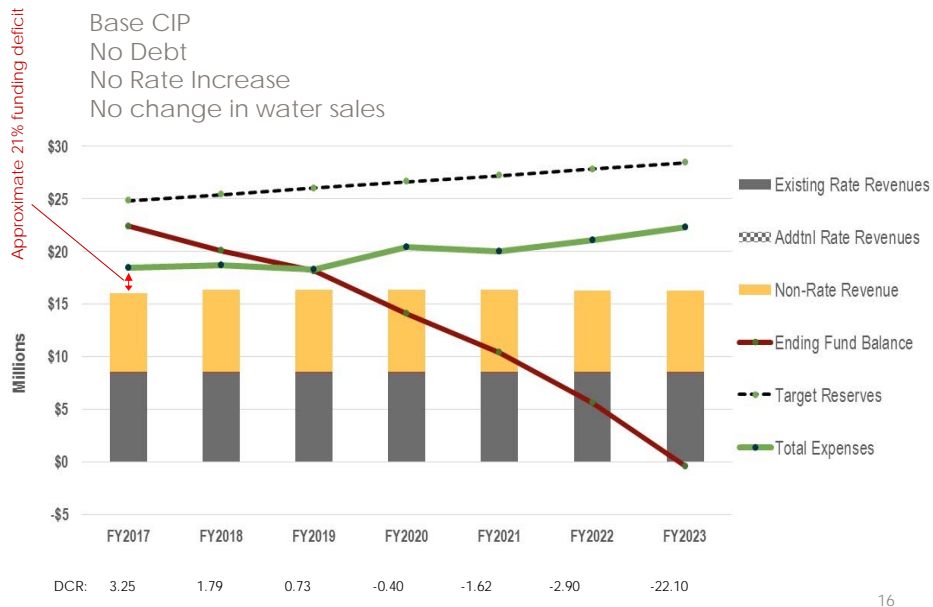


Reserves

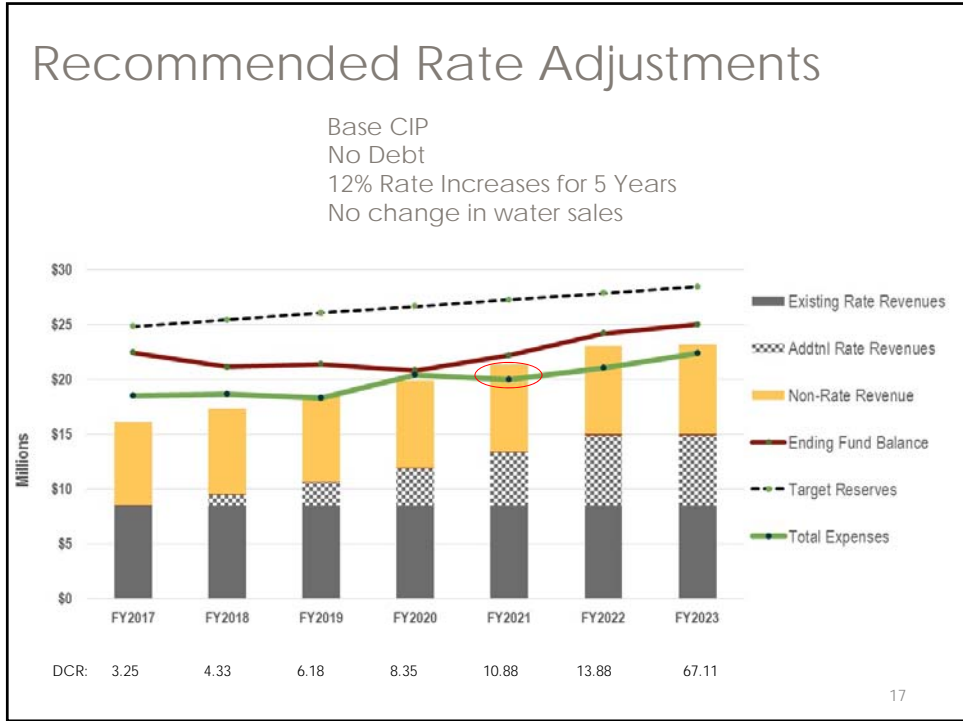
Restricted Reserves	\$2.7M	Includes reserves for safe drinking water fund, flexible storage fund, fund due to Mira Monte, funds due to CFD, and Capital Facilities Charge fund.
Designated Fund Target Reserves = \$22.1M		
Storm Damage Fund	\$4.5M	For emergency storm events
Variation in Water Sales Fund	\$5.5M	Covers the smoothing of rates in the event of revenue loss or unanticipated costs
Capital Improvement Program	\$5.0M	Stabilizes funding for capital by accumulated "pay as you go" reserves
OPEB Fund	\$4.1M	This liability is expected to increase
Operating Reserve	\$3.0M	In the event of fluctuations in operating costs, equal to about 3 month of operating costs

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Status Quo Scenario

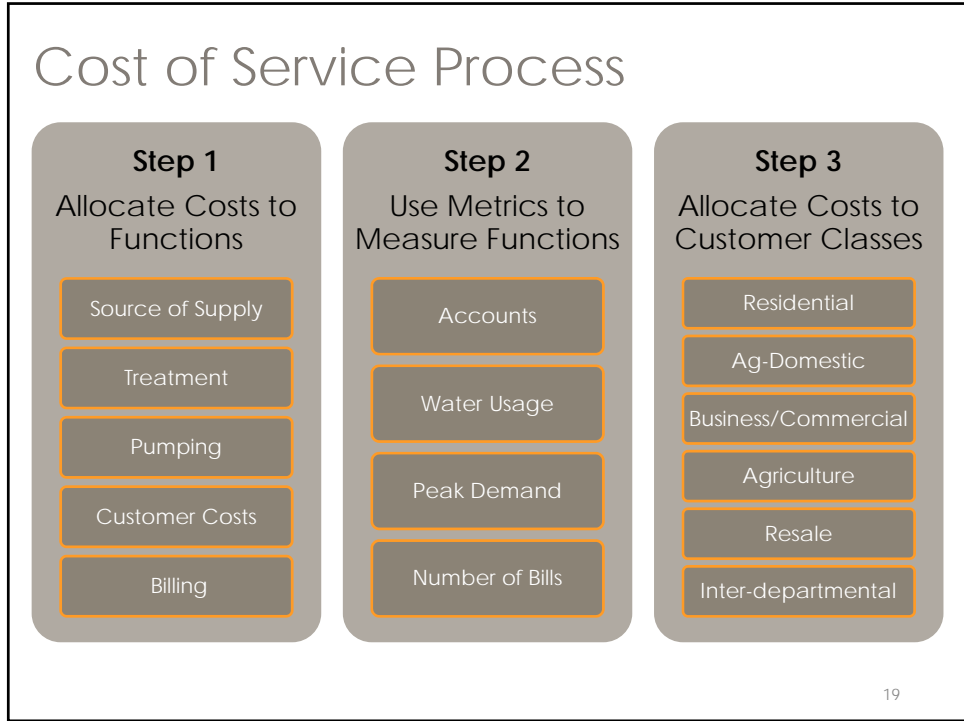


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3 Cost of Service Results



Meter Equivalencies

Meter Size	Meter Type	GPM	Source	Proposed Meter Equivalence	Current Ratio
5/8"-3/4"	Displacement	30	(1)	1.0	1.0
1"	Displacement	50	(1)	1.7	1.5
1 1/2"	Class I Turbine	100	(1)	3.3	2.7
2"	Class I Turbine	160	(1)	5.3	4.2
2 1/2"	Class I Turbine	267	(1)	8.9	6.4
3"	Class I Turbine	350	(1)	11.7	8.9
4"	Class I Turbine	630	(1)	21.0	15.8
6"	Class I Turbine	1,300	(1)	43.3	34.8
12"	Venturi	7,680	(2)	256.0	588.8
18"	Magnetic	14,277	(3)	475.9	1,009.5
2" Contract	Class I Turbine	160	(1)	5.3	3.7

Sources:

- (1) Table B-1, Appendix B, *AWWA M1 Manual*, 6th Ed.
- (2) Ratio of nominal x-sectional areas, minimal add'l friction losses based on *Civil Engineering Reference Manual*, 4th Ed.
- (3) Manufacturer's Specifications, *Rosemount 8750WA Magnetic Flowmeter for Water and Wastewater Industries*, p. 21

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Cost of Service Rate Revenue Comparison

	Current Rate Revenue		Cost of Service Rate Revenue		Percent Change
	(from FY 2016)		(for FY 2017/18)		
	Dollars	Percent	Dollars	Percent	
Residential	\$1,633,845	19.4%	\$1,909,936	20.2%	0.8%
Business	\$651,760	7.7%	\$630,284	6.7%	-1.1%
Agricultural	\$876,764	10.4%	\$1,066,627	11.3%	0.9%
Ag. Domestic	\$2,065,197	24.5%	\$2,408,832	25.4%	0.9%
Interdepartmental	\$42,027	0.5%	\$41,497	0.4%	-0.1%
Resale	\$3,150,038	37.4%	\$3,409,893	36.0%	-1.4%

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4 Rate Design Recommendations

Recommended Rate Design Changes

Current	Proposed
Common Fixed Meter Charge Schedule	Fixed Meter Charge Schedule by Customer Class
1 Tier <ul style="list-style-type: none"> - Agriculture - Business - Industrial - Recreation - Resale 	1 Tier <ul style="list-style-type: none"> - Agriculture - Business - Industrial - Recreation - Resale
4 Tiers <ul style="list-style-type: none"> - Residential - Ag-Domestic 	3 Tiers <ul style="list-style-type: none"> - Residential - Ag-Domestic

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Proposed Volumetric Rates, Effective July 1, 2017

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$0.96	\$1.46	\$1.09	\$0.96	\$1.46	\$1.46
Tier 2	\$1.46			\$1.46		
Tier 3	\$2.36			\$1.09		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.49	\$0.99	\$0.62	\$0.49	\$0.99	\$0.99
Tier 2	\$0.99			\$0.99		
Tier 3	\$1.89			\$0.62		

Pumping customers pay an additional \$0.47 / HCF for all water sales

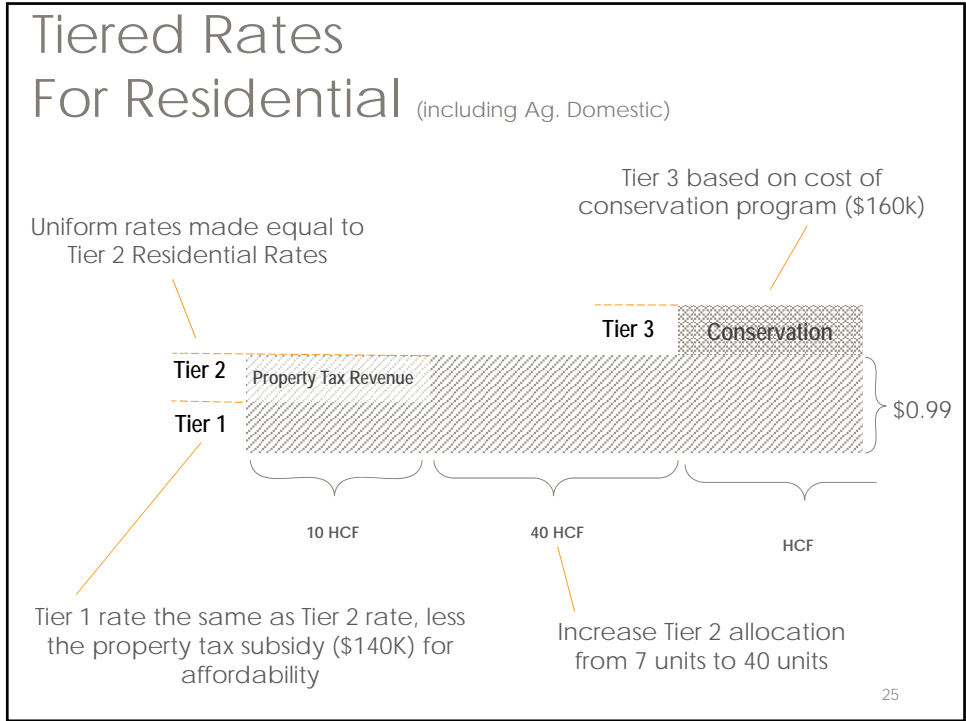
Note: Includes 12% rate increase from Financial Plan.

Existing Tier Rates

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$0.88	\$1.62	\$0.90	\$0.88	\$1.62	\$1.49
Tier 2	\$1.34			\$1.34		
Tier 3	\$1.77			\$1.77		
Tier 4	\$2.61			\$0.90		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.60	\$1.34	\$0.62	\$0.60	\$1.34	\$0.83
Tier 2	\$1.06			\$1.06		
Tier 3	\$1.49			\$1.49		
Tier 4	\$2.33			\$0.62		

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Fixed Meter Charge

The Fixed Meter Charge distinguishes between the cost to serve the various customer classes:

- ✓ Captures peaking costs and customer costs (fixed costs)
- ✓ Recovers any costs that are not collected from the Volumetric Rates.

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Proposed Fixed Meter Schedule (FY 2017 / 2018)

	Residential	Business	Agriculture	Ag Domestic	Inter-departmental	Resale	Current
5/8"-3/4"	\$28.75	\$22.97	\$25.97	\$20.87	\$20.54	\$25.27	\$23.34
1"	\$47.91	\$38.28	\$43.28	\$34.78	\$34.24	\$42.12	\$34.86
1-1/2"	\$95.82	\$76.56	\$86.56	\$69.57	\$68.47	\$84.24	\$63.66
2"	\$153.31	\$122.50	\$138.50	\$111.30	\$109.55	\$134.78	\$98.22
2-1/2"	\$255.52	\$204.16	\$230.84	\$185.51	\$182.59	\$224.63	\$150.05
3"	\$335.37	\$267.96	\$302.97	\$243.48	\$239.65	\$294.83	\$207.65
4"	\$603.67	\$482.33	\$545.35	\$438.26	\$431.36	\$530.70	\$368.92
6"	\$1,245.67	\$995.29	\$1,125.33	\$904.35	\$890.12	\$1,095.09	\$812.42
12"	\$7,359.04	\$5,879.89	\$6,648.09	\$5,342.61	\$5,258.53	\$6,469.48	\$13,741.69
18"						\$12,026.38	\$23,561.61

Note: Includes Year 1 12% rate increase from Financial Plan.

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Example Residential Bill Impacts

Example Rates - Pumped Service

Water Usage	Meter Size	Current Bill	Proposed Bill
10 HCF:	5/8"	\$32.16	\$38.35
20 HCF:	5/8"	\$46.88	\$52.95
50 HCF	5/8"	\$94.67	\$96.75

Example Rates - Gravity Service

Water Usage	Meter Size	Current Bill	Proposed Bill
10 HCF:	5/8"	\$29.36	\$33.65
20 HCF:	5/8"	\$41.28	\$43.55
50 HCF	5/8"	\$85.95	\$73.25

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Questions?



Customer Statistics

	Accounts	Bills	Average Day (HCF)	Max Day (HCF/D)	Max Hour (HCF/D)	Equivalent Meters (EM)
Residential	2,704	32,443	1,360	975	8,483	3,628
Bus/Inst./Indust.	163	1,952	860	1,237	4,381	639
Agricultural	69	823	2,330	3,937	3,412	580
Ag. Domestic	176	2,112	5,288	8,751	7,644	1,339
Interdepartmental	8	96	45	130	635	71
Resale	27	324	7,132	6,913	51,030	1,288
Totals	3,146	37,751	17,014	21,943	75,584	7,545



March 19, 2017

Mr. Steve Wickstrum
General Manager
Casitas Municipal Water District
1055 Ventura Avenue
Oak View, CA 93022

Re: Draft Report – Water Rate Study

Dear Mr. Wickstrum,

Stantec Consulting (formerly Hawksley Consulting) is pleased to present this Draft Report of the Water Rate Study (Study) that we performed for the Casitas Municipal Water District (District). We appreciate the fine assistance provided by you and all of the members of the District staff who participated in the Study.

If you or others at the District have any questions, please do not hesitate to call me at (510) 316-0621 or email me at mark.hildebrand@stantec.com. We appreciate the opportunity to be of service to the District, and look forward to the possibility of doing so again in the near future.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mark Hildebrand", is written over a light blue circular watermark.

Mark Hildebrand
Principal Consultant

Enclosure



Executive Summary

This Executive Summary presents an overview of the results of the Water Rate Study (Study) that was conducted for Casitas Municipal Water District (hereafter referred to as the “District”) by Stantec Consulting.

ES. 1 – STUDY OBJECTIVES

The principal objectives or components of the Study are as follows:

- i. Develop a multi-year financial management plan that integrates the District’s capital funding needs;
- ii. Identify future rate adjustments to water rates that will ensure adequate revenues to meet the District’s ongoing financial requirements;
- iii. Determine the cost of providing water service to each identified customer class using industry accepted methodologies; and
- iv. Recommend specific rate structures that equitably recover the cost of service from each customer class and comport with industry practices and legal requirements.

ES. 2 – GENERAL METHODOLOGY

This Study consisted of the following phases:

Perform a Revenue Sufficiency Analysis (RSA) – Develop and populate a multi-year forecasting model for the District that will determine the level of annual rate revenue required to satisfy projected annual operating costs, debt service expenses, and capital cost requirements as well as maintain adequate reserves.

Cost-of-Service Analysis (COSA) – Using the revenue requirements from the revenue sufficiency analysis for Fiscal Year (FY) ending 2018, we performed a detailed cost of service allocation based upon principles outlined by the American Water Works Association (AWWA) and other generally accepted industry practices in order to determine the proper distribution of costs and corresponding revenue requirements between the respective customer classes.

Rate Structure Analysis – The rate structure analysis phase developed specific rates that would recover the identified level of required revenue from each customer class. The recommended rate schedules were designed to ensure that the water rates conform to accepted industry practices and reflect the appropriate distribution of system costs, while achieving the District’s policy objectives, such as fiscal stability, affordability, and conservation, to the greatest extent possible.

ES.3 – REVENUE SUFFICIENCY ANALYSIS

In the RSA, Stantec evaluated the sufficiency of the District’s rate revenues to meet all of its current and projected financial requirements over a 5-year projection period, and determined the level of any rate revenue increases necessary in each year of the projection period to provide sufficient revenues to fund all of its cost requirements. With District staff, we thoroughly discussed the base data and assumptions of the analysis, and reviewed several alternative capital spending scenarios. Through this process, we identified the recommended financial management plan and associated plan of annual rate increases.

The recommended financial management plan and associated rate revenue adjustments are based upon the revenue and expense information, beginning balances, and assumptions as described in the full report. The five-year rate revenue adjustment plan recommended herein is presented in the following table. The FY 2018 revenue increases are achieved within recommended rate structure adjustments identified in the cost of service and rate design phases of the Study.

Recommended Plan of Water Rate Revenue Increases

Implementation Date	Rate Adjustment
July 1, 2017	12.0%
July 1, 2018	12.0%
July 1, 2019	12.0%
July 1, 2020	12.0%
July 1, 2021	12.0%

ES.4 – COST-OF-SERVICE ANALYSIS

The purpose of a COSA is to determine the cost differences in serving each respective customer class so that the revenue requirements of the utility may then be distributed accordingly. The Study employed the “base-extra capacity” cost-of-service method promulgated in AWWA’s Manual M1: Principles of Water Rates, Fees, and Charges (M1) for the water system, whereby costs are first allocated to individual functions or activities then the cost of each function are distributed to appropriate system parameters to calculate unit costs. The unit costs are then used to distribute system costs to each customer class based on their usage characteristics.

The COSA included the following steps:

- ▶ Step 1: Allocate costs to the appropriate activities/functions
- ▶ Step 2: Allocate the costs of each function to specific system parameters and calculate unit costs
- ▶ Step 3: Identify customer classes
- ▶ Step 4: Quantify units of service for each customer class for each defined system parameter
- ▶ Step 5: Distribute costs to customer classes based upon the unit costs for each system parameter and the units of service for each respective class
- ▶ Step 6: Credit non-rate revenue to customer classes

The following table compares the relative distribution of rate revenue among customer classes, comparing current rate revenue to proposed rate revenue based on the results of this Study. The shifting of cost responsibilities between customer classes is modest, and is a normal phenomenon as utility service use patterns change and better data becomes available over time.

FY 2016/17 Revenue and COS Comparison

	Current Rate Revenue		Cost of Service Rate Revenue		Percent Change
	(from FY 2016)		(for FY 2017/18)		
	Dollars	Percent	Dollars	Percent	
Residential	\$1,633,845	19.4%	\$1,909,936	20.2%	0.8%
Business	\$651,760	7.7%	\$630,284	6.7%	-1.1%
Agricultural	\$876,764	10.4%	\$1,066,627	11.3%	0.9%
Ag. Domestic	\$2,065,197	24.5%	\$2,408,832	25.4%	0.9%
Interdepartmental	\$42,027	0.5%	\$41,497	0.4%	-0.1%
Resale	\$3,150,038	37.4%	\$3,409,893	36.0%	-1.4%

ES.5 – RATE STRUCTURE ANALYSIS

Upon completion of the COSA, a rate structure analysis was performed to identify potential rate structure modifications and specific rate schedules that would:

- i. Fairly and equitably recover the cost of providing service and revenue requirements for each customer class;
- ii. Conform to accepted industry practice and legal requirements;
- iii. Provide fiscal stability and recovery of fixed costs of the system;
- iv. Maintain affordability to low volume and average users to the extent possible; and
- v. Promote water conservation.

The District currently has a two-part rate structure, comprising of a fixed Service Charge and a Volumetric (consumption-based) rate. The Service Charge currently recovers 25% of rate revenue, which pays for a portion of the fixed costs of providing water service. Volumetric Rates are designed to recover the remainder of the water system’s fixed costs as well as its variable costs. Agriculture, Business, Interdepartmental, and Resale customers pay a flat volumetric rate (whereby the unit price of water doesn’t change, regardless of the quantity consumed). Residential (and to some degree Ag Domestic) is charged a tiered rate schedule, whereby the unit price incrementally increases as water consumption increases.

Most customer classes have some accounts that received pumped water service and some that received gravity-fed water service. Those customers with pumped service pay an incrementally higher volumetric rate, based on the higher cost of providing that service.

ES.6 – RATE RECOMMENDATIONS

The following tables show the proposed rates for FY 2018. The complete report provides the proposed rates through FY 2022.

Proposed Volumetric Rates, Effective July 1, 2017

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$0.96	\$1.46	\$1.09	\$0.96	\$1.46	\$1.46
Tier 2	\$1.46			\$1.46		
Tier 3	\$2.36			\$1.09		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.49	\$0.99	\$0.62	\$0.49	\$0.99	\$0.99
Tier 2	\$0.99			\$0.99		
Tier 3	\$1.89			\$0.62		

Proposed Service Charge, Effective July 1, 2017

	Residential	Business	Agriculture	Ag Domestic	Inter-departmental	Resale
5/8"-3/4"	\$28.75	\$22.97	\$25.97	\$20.87	\$20.54	\$25.27
1"	\$47.91	\$38.28	\$43.28	\$34.78	\$34.24	\$42.12
1-1/2"	\$95.82	\$76.56	\$86.56	\$69.57	\$68.47	\$84.24
2"	\$153.31	\$122.50	\$138.50	\$111.30	\$109.55	\$134.78
2-1/2"	\$255.52	\$204.16	\$230.84	\$185.51	\$182.59	\$224.63
3"	\$335.37	\$267.96	\$302.97	\$243.48	\$239.65	\$294.83
4"	\$603.67	\$482.33	\$545.35	\$438.26	\$431.36	\$530.70
6"	\$1,245.67	\$995.29	\$1,125.33	\$904.35	\$890.12	\$1,095.09
12"	\$7,359.04	\$5,879.89	\$6,648.09	\$5,342.61	\$5,258.53	\$6,469.48
18"						\$12,026.38

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Section 1. INTRODUCTION

Stantec Consulting, has been retained by the Casitas Municipal Water District (District) to conduct a Water Rate Study (Study). This report describes in detail the assumptions, procedures, and results of the Study, including our conclusions and recommendations.

1.1 BACKGROUND

Formed in 1952, the District provides water service to 3,146 customer accounts in a service area that encompass the City of Ojai, Upper Ojai, the Ventura River Valley area, the city of Ventura to Mills Road, and the Rincon and beach area to the ocean and Santa Barbara County line. The District serves its potable water customers with local water from Lake Casitas and limited groundwater. The water is treated at the District's treatment plant before delivery to customers. Annual water deliveries vary considerably from year to year due to its large agricultural customer base, whose demands vary based on weather and rainfall. Total water sales in FY 2013/14 were over 19,000 acre-feet (AF) and two years later the sales were 14,300 AF (a drop of 25%). Water sales have been as high as 25,000 AF in the past.

During this current winter, California (including the District) is receiving its first significant rainfall in 6 years. In 2014, Governor Jerry Brown issued a drought state of emergency declaration in response to record-low water levels in California's rivers and reservoirs as well as an abnormally low snowpack. In 2015, Governor Brown issued an Executive Order calling for statewide mandatory water reductions of up to 25 percent. On May 5, 2015, the State Water Resources Control Board approved regulations, based on an Executive Order issued by Governor Brown, which mandated the District to reduce its urban water consumption by 32 percent.

1.2 OBJECTIVES

The primary objectives of this Study are to:

- i. Develop a multi-year financial management plan that integrates the District's capital funding needs;
- ii. Identify future rate adjustments to water rates that will ensure adequate revenues to meet the District's ongoing financial requirements;
- iii. Determine the cost of providing water service to each identified customer class using industry accepted methodologies; and
- iv. Recommend specific rate structures that equitably recover the cost of service from each customer class and comport with industry practices and legal requirements.

1.3 GENERAL METHODOLOGY

To begin the Study, we first developed a multi-year financial management plan that determined the level of annual rate revenue required to satisfy projected annual operating, debt service (including coverage), and capital cost requirements as well as maintain adequate reserves. This portion of the Study was conducted using the revenue sufficiency and financial planning module of Stantec's proprietary FAMS-XL modeling system. We customized our model to reflect the financial dynamics and most current data available for the District's operations in order to develop a long-term financial management plan, inclusive of projected annual revenue requirements and corresponding annual rate adjustments.

Using the cost of service and net revenue requirements from the revenue sufficiency analysis for Fiscal Year (FY) ending 2018, we then performed a detailed cost-of-service allocation (COSA) analysis based upon principles as outlined by the American Water Works Association (AWWA) and other generally accepted industry practices in order to determine the proper allocation of costs and corresponding revenue requirements between the respective customer classes.

Once all FY 2017/18 costs and revenue requirements were properly allocated to each customer class, we then developed specific rates that would recover the identified level of required revenue from each customer class. The recommended rate schedules presented herein are designed to ensure that the District's water

rates conform to accepted industry practice, legal requirements, and reflect the equitable distribution of system costs, while achieving the District's policy objectives, such as fiscal stability, affordability, and conservation.

1.4 ACRONYMS

AF	acre-feet
AWWA	American Water Works Association
CIP	capital improvement program
COSA	cost of service analysis
DCR	debt coverage ratio
EM	equivalent meter
FAMS-XL	Financial Analysis and Management System model
FY	fiscal year ending June 30
HCF	hundred cubic feet
HCF/D	hundreds of cubic feet per day
RSA	revenue sufficiency analysis

Section 2. REVENUE SUFFICIENCY ANALYSIS

This section presents the financial management plan and corresponding plan of water rate adjustments developed in the revenue sufficiency analysis (RSA) that was conducted as part of the Study. This section presents a description of the source data, assumptions, and policies reflected in the RSA, as well as the results of the RSA. Appendix A includes detailed schedules supporting the financial management plan identified herein.

During the RSA we reviewed alternative multi-year financial management plans and corresponding water rate revenue adjustment plans through several interactive work sessions with District staff. As an outcome to this process, the Study has produced a recommended financial management plan and corresponding plan of annual rate revenue adjustments that will allow the District to meet its respective revenue requirements and financial performance objectives throughout the projection period.

2.1 DATA & ASSUMPTIONS

The District provided historical and budgeted financial information regarding the operation of the utility, including multi-year capital improvement program (CIP) and current debt service obligations and covenants. District staff also assisted in providing other assumptions and policies, such as demands and customer growth, debt coverage requirements, operating reserve targets, earnings on invested funds, and escalation rates for operating costs. The following presents the key source data relied upon in conducting the RSA.

2.1.1 BEGINNING FUND BALANCES

The ending cash balances for FY 2016 was used to establish the beginning FY 2017 balances and are provided in Table 1.

Table 1 – FY 2017 Beginning Cash Balance

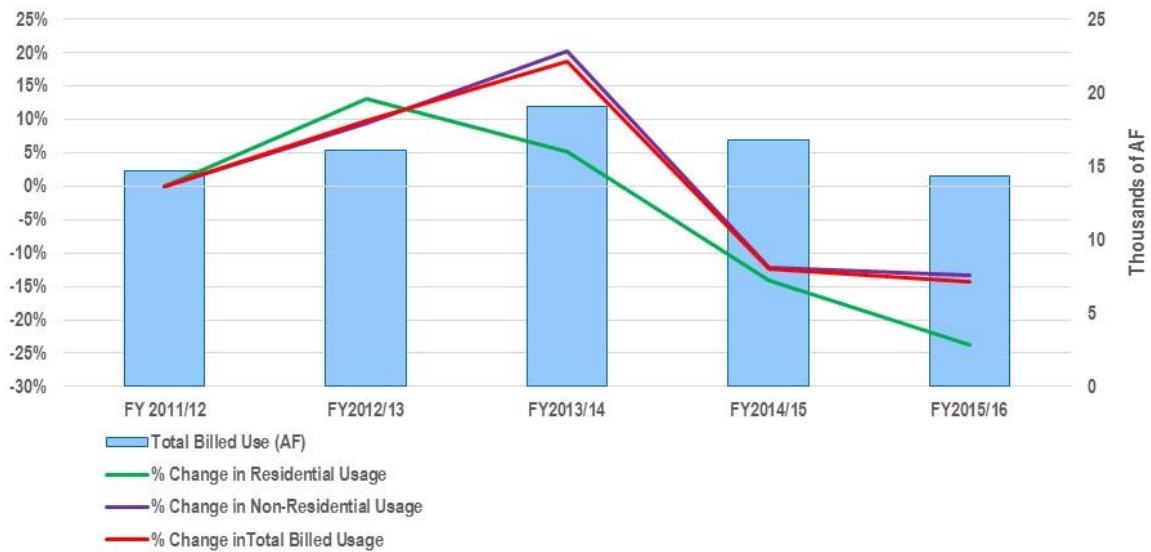
Unrestricted	\$ 22,093,898
Restricted Reserves	
Mira Monte Fund	119,364
CFD Fund	453,405
Capital Facilities Fund	2,065,628
Safe Drinking Water Fund	60,000
Flexible Storage Fund	42,312
TOTAL CONSOLIDATED FUND BALANCE	\$ 24,834,608

2.1.2 CUSTOMER GROWTH & VOLUME FORECAST

Based upon a review of recent capacity charges revenues the RSA assumes that the customer base will continue to grow at a pace of 0.08% per year as it has in the recent past.

Forecasting the future usage of water is challenging for most water utilities, and particularly challenging for utilities that have a large number of agricultural accounts (due to their increased dependence on rainfall). **Figure 1** shows how total water usage can vary by almost 25% over the course of a couple years. While there are signs that the recent drought may be ending, this study assumes that total water usage for the District will remain flat over the course of the five-year study period (equal to FY 2016 usage).

Figure 1 – Historical Total Water Consumption



2.1.3 NON-RATE REVENUES

In addition to water rate revenue, the District received recreation revenue related to the Park and Water Park, interest income, taxes, assessments, grants, capital facility charges (restricted), and other minor revenue from miscellaneous service fees. Projections of all non-rate revenues were largely based on FY 2016 actuals, with the exception of recreation revenue (assumed to increase by 5% over FY 2016 actual in FY 2017, based on approved increases, and 1% thereafter), grant revenue (which was based on historical averages for recreation, and was not relied upon for water) and interest income (which was calculated annually based upon projected average fund balances and assumed interest rates).

It should be noted that the District, as part of their drought management plan, currently collects penalty revenue from customers that exceed their water allocation. The revenues from this the penalty rates is uncertain (pending Board direction to staff) and is held in a designated fund for use on future water supply and conservation projects. For these reasons, this RSA doesn't attempt to project penalty revenue and therefore doesn't penalty revenue in future reserve forecasts.

2.1.4 OPERATING EXPENSES & EXISTING DEBT

The water system’s operating expenses include all operating and maintenance expenses, debt service requirements, and minor capital outlay. Future operating expenses were projected based upon the individual expense categories and the actual expenditures in FY 2016, adjusted per discussions with District staff to reflect known and measurable changes (such as additional staffing requirements), as well as expected inflation (see Section 2.1.5). Current and projected operating costs are identified in **Schedule 1** of Appendix A.

The District’s existing loans include a 1991 CA Department of Water Resources Loan, a loan for the Seismic Safety of Dam project, and the Mira Monte Assessment Bond. The remaining annual debt service expenses for these loans are identified in **Schedule 1**.

2.1.5 COST ESCALATION

Annual cost escalation factors for the various types of operating and maintenance expenses were developed based upon a review of historical trends, our industry experience, and detailed discussions with District staff. The specific escalation factors used for the various categories of expenses are provided in Table 2.

Table 2 – Cost Escalation Factors

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Salaries	3.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Benefits	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Chemicals	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Power	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Services & Supplies	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Capital Projects	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

2.1.6 CAPITAL IMPROVEMENT PROGRAM

District staff provided the forecasted spending on the CIP from FY 2017 through FY 2026. As reflected in Table 2, the RSA includes an annual cost escalation factor for capital costs of 3.0% based upon historical increases observed in the Engineering News Record 20-City Construction Cost Index.

In total, the CIP (including inflation) from FY 2017 – FY 2026 is slightly more than \$24.2 million. A detailed list of projects and costs by year are provided in **Schedule 2** of Appendix A.

2.1.7 INTEREST EARNINGS ON INVESTED FUNDS

The RSA reflects interest earnings on invested funds at a rate of 2.0% for the duration of the study period, based on the recent historical performance of the District's investment earnings.

2.1.8 MINIMUM OPERATING RESERVE BALANCE

Reserve balances for utility systems are funds set aside for a specific cash flow requirement, financial need, or debt covenant. These balances are maintained in order to meet short-term cash flow requirements, and at the same time, minimize the risk associated with meeting the financial obligations and continued operational and capital needs under adverse conditions. The level of reserves maintained by a utility is an important component and consideration of developing a multi-year financial plan.

Many utilities, rating agencies, and the investment community as a whole place a significant emphasis on having sufficient reserves available for potentially adverse conditions. The rationale related to the maintenance of adequate reserves is twofold. First, it helps to ensure that a utility will have adequate funds available to meet its financial obligations during unusual periods (i.e. when revenues are unusually low and/or expenditures are unusually high). Second, it provides funds that can be used for emergency repairs or replacements to the system that can occur as a result of natural disasters or unanticipated system failures.

Financial policies should articulate how these balances are established, their use, and how to determine the adequacy of the reserve fund balances. Once reserve targets are established, they should be reviewed annually during the budgeting process to monitor current levels and assure conformance with stated policies and practices. Decisions can be made to maintain, increase, or spend down the

reserve balances, as appropriate, depending upon the impact of such decisions to the upcoming budget period.

The financial management plan presented in this report assumes that the District will maintain the minimum operating reserve balances listed in Table 3.

Table 3 – Reserve Targets

Restricted Reserves	\$2.74M	Includes reserves for safe drinking water fund, flexible storage fund, fund due to Mira Monte, funds due to CFD, and Capital Facilities Charge fund.
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Total Designated Fund Target Reserves = 22.1M

Storm Damage Fund	\$4.48M	For emergency storm events
Variation in Water Sales Fund	\$5.48M	Covers the smoothing of rates in the event of revenue loss or unanticipated costs
Capital Improvement Program	\$5.0M	Stabilizes funding for capital by accumulated “pay as you go” reserves
OPEB Fund	\$4.13M	This liability is expected to increase
Operating Reserve	\$3.0M	In the event of fluctuations in operating costs, equal to about 3 month of operating costs

These levels of reserves are consistent with 1) our industry experience for similar systems, 2) the findings of reserve studies conducted by the AWWA, and 3) a healthy level of reserves for a municipal utility system per the evaluation criteria published by the municipal utility rating agencies (Fitch, Moody’s, and Standard & Poor’s).

This study assumes that the total of \$22.1 M of designated fund target reserves will increase gradually to \$26M by FY2024, per direction by District staff. This planned increase will ensure that the Operating Reserve grows along with escalation in operating costs.

2.1.9 FUTURE BORROWING ASSUMPTIONS

District staff indicated that there is no planned future debt that will be supported by rate revenue. There may be a horizontal boring project that may be supported by a bond issue, however this would be contingent on the approval of property tax assessment to support the debt service

2.1.10 DEBT SERVICE AND COVERAGE

Based on the information the District provided, the District’s existing debt does not contain a covenanted debt service coverage requirement. That being said, Stantec recommends that the District set rates that achieve a coverage level that will enable it to access affordable rates from the debt market should the need arise. Furthermore, per recently published guidance from Fitch Ratings¹, utility systems with *midrange* financial profiles should maintain debt service coverage greater than 1.50 times net revenue. As such, the rates recommended by this report will result in a DCR that is greater than 1.5 over the long term.

2.2 ANALYSIS

All of the above information was entered into Stantec’s proprietary Financial Analysis and Management System (FAMS-XL) interactive modeling system. This module of FAMS-XL produced a ten-year projection of the sufficiency of revenues to meet current and projected financial requirements, and determined the level of rate revenue increases necessary in each year of the projected period.

2.2.1 RECOMMENDED RATE INCREASES

Based upon the data, assumptions, and policies presented herein, the existing water rates will not provide sufficient rate revenue to meet the District’s revenue requirements. Table 4 summarizes the recommended water rate increases identified over the next five years per this RSA.

Table 4: Recommended Water Rate Revenue Increase

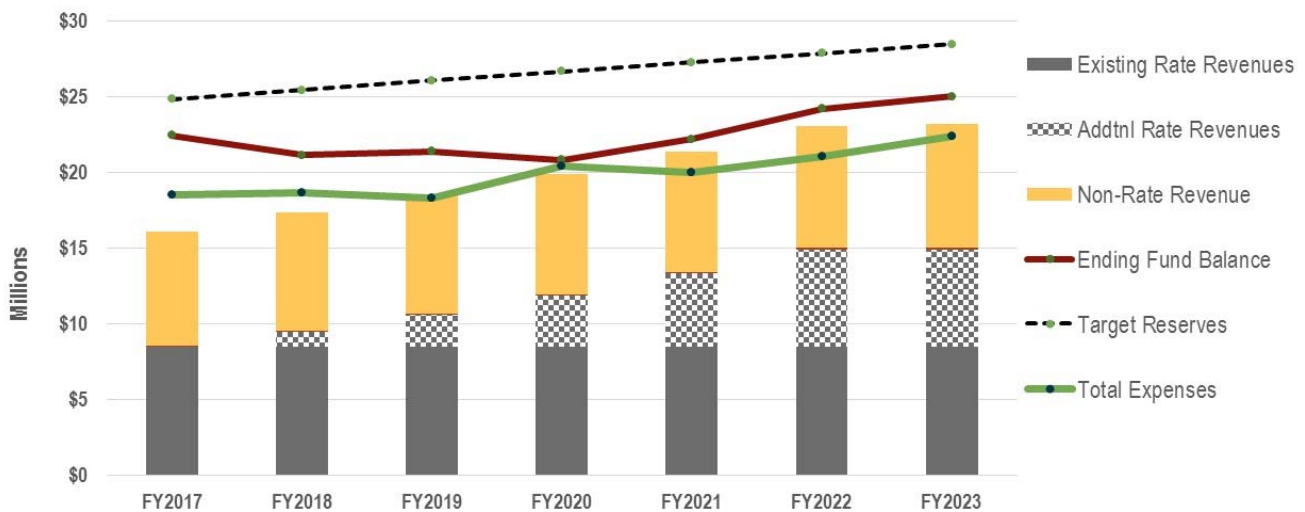
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Effective Date:	July 1, 2017	July 2, 2018	July 3, 2019	July 3, 2020	July 4, 2021
Rate Revenue Increase:	12.0%	12.0%	12.0%	12.0%	12.0%

¹ As published on July 31, 2013.

Stantec recommends that the District utilize available cash to pay for future capital needs. **Schedule 3** of Appendix A of this report includes a cash flow proforma that summarizes rate revenues, non-rate revenues, operating expenses, existing debt service, capital expenses, cash balances, and debt coverage ratios.

The numbers provided in Schedule 3 are summarized graphically in Figure 2. While target reserves are not being met over the course of the study period, the financial plan prioritizes the stabilization of reserve levels (achieved in FY 2021). The upward trajectory of the reserve balances in FY 2023 will carry “momentum” into the following years and it is anticipated that reserve targets could be met as soon as FY 2025.

Figure 2 – Financial Projection with Recommended Rate Increases



Section 3. COST-OF-SERVICE ALLOCATION

The purpose of a Cost-of-Service Allocation (COSA) is to determine the cost differences in serving each respective customer class so that the revenue requirements of the Utility may then be distributed accordingly. This Study employed well-established industry practices for these types of studies as recognized by the American Water Works Association (AWWA) and other accepted industry practices. The following section presents a detailed description of the COSA methodology and corresponding results.

This Study employed the “base-extra capacity” cost-of-service method promulgated in AWWA’s Manual M1: Principles of Water Rates, Fees, and Charges (M1) for the water system, whereby costs are first allocated to individual functions or activities (such as supply, treatment, distribution, pumping, meters/services, etc.) then the cost of each function is distributed to appropriate system parameters (such as average day demands, max day demands, peak hour demands, customers, etc.) to calculate unit costs. The unit costs are then used to distribute system costs to each customer class based on their system usage profile. After costs are allocated to the various types of customers, specific rates can be developed for each classification of customer.

It should be noted that the scope of this study did not include fire protection charges, nor penalty rates for excessive water usage. Both of those sources of revenue were considered as non-rate revenue for the purpose of this study.

3.1 PROCESS

The COSA was based upon the District’s FY 2018 annualized expenditure and revenue requirements per the RSA, and included the following steps:

- ▶ Step 1: Allocate costs to the appropriate activities/functions
- ▶ Step 2: Allocate the costs of each function to specific system parameters and calculate unit costs
- ▶ Step 3: Identify customer classes

- ▶ Step 4: Quantify units of service for each customer class for each defined system parameter
- ▶ Step 5: Distribute costs to customer classes based upon the unit costs for each system parameter and the units of service for each respective class
- ▶ Step 6: Credit non-rate revenue to customer classes

The following sub-sections give a detailed description of the COSA methodology and high-level results, while **Appendix B** includes detailed schedules of those results.

3.1.1 STEP 1: FUNCTIONAL COST ALLOCATIONS

The operating expenses, debt service, and cash-funded capital requirements within the water system were distributed to specific activities or functional components of service. The functional components of the District's system were identified as:

- ▶ General and Administration
- ▶ Source of Supply
- ▶ Treatment
- ▶ Transmission and Distribution
- ▶ Pumping
- ▶ Customer Services
- ▶ Conservation
- ▶ Recreation

Industry best practices provide a framework for assigning operating and capital expenses to system functions, but because the reality of each utility's cost causation and design can vary, the specific knowledge and insight of District staff was relied upon to functionalize all the line item costs to the respective functional components identified above. A departmental-level summary of cost functionalization is presented in Table 5. The percentages presented in Table 5 were calculated based on classification of costs in the District General Ledger.

The detailed summary of all cost allocations to functional components is presented in **Schedule 4** of Appendix B.

Table 5: Allocation of Cost Categories to Functional Components

	General and Administration	Source of Supply	Treatment	Transmission and Distribution	Pumping	Customer Service	Conservation	Recreation
Administrative Service	80.8%	0.1%	5.2%	4.2%		9.8%		
Board of Directors	100.0%							
Electrical Mechanical	25.0%	2.1%	6.6%	28.2%	38.1%			
Engineering	67.3%	16.8%		2.0%		13.9%		
Fisheries	3.1%	96.9%						
Garage	100.0%	0.0%						
Information Technology	100.0%							
Management	99.7%	0.3%						
Operations - Maintenance	13.2%	86.8%						
Pipeline	25.5%	1.1%	10.1%	62.5%		0.7%		
Public Relations	11.7%						88.3%	
Recreation								100.0%
Retirees	100.0%							
Safety	100.0%							
Utilities Maintenance	16.0%		2.2%	27.0%		54.8%		
Warehouse	100.0%							
Water Quality - Lab	33.6%	47.3%	9.7%	9.4%				
Water Treatment	15.1%	5.5%	65.1%	4.4%		10.0%		
CIP Projects	55.2%	21.8%	1.2%	8.4%	2.0%	11.5%		

3.1.2 STEP 2: DISTRIBUTE FUNCTION COSTS TO SYSTEM PARAMETERS

Next the costs of each functional component are distributed to system parameters based on measurable metrics. For the most part, the system parameters are direct counterparts to the functional components already discussed. For example (and as shown in Table 6), **pumping** costs are allocated to the pumping system parameter, **customer service** costs are allocated to the

customer parameter, and **conservation** costs are allocated to conservation parameter. Similarly, **source of supply** costs are allocated to the system's Base Capacity parameter, which is a measure of the system's average daily usage. **Treatment** costs are split between the Base Capacity and Extra Capacity-Max Day parameter. This split is calculated based on the relative volume of water used during an average day as compared to a maximum day event² (see Table 7), based on the costs being a function of both the actual amount of water used (average day) and the design basis of the treatment plant (max day). **Transmission and Distribution** costs are split between the system's Extra Capacity-Max Day (divide the different between max day and average day by max hour), Extra Capacity-Max Hour (divide the different between max hour and max day by max hour), and total built capacity (divide average day by max hour). See **Table 7** for the volumetric relationship between average day, maximum month, maximum day, and maximum hour³.

Finally, all **Recreation** costs are separated to ensure that the program is supported by recreation fees and tax revenue.

² The study used billing data to directly measure the system's average day and maximum month. System peak day and peak hour events were based on an event on September 28, 2016 when the system delivered 75.21 AF over the course of 24 hours and delivered 4.84 AF over the course of one hour.

³ IBID

Table 6: Mapping Functional Components to System Parameters

Functional Component	System Parameters							
	Base Capacity (Average Day)	Extra Capacity (Max Day)	Extra Capacity (Max Hour)	Meter size (Average Day)	Conservation	Pumping	Customer	Recreation
Source of Supply	100.0%							
Treatment	51.9%	48.1%						
Transmission and Distribution		31.1%	35.3%	33.6%				
Pumping						100.0%		
Customer Service							100.0%	
Conservation					100.0%			
Recreation								100.0%

Missing from the Functional Components listed above is General and Administration, which has been distributed among the other Functional Components using the indirect cost allocation method.

Table 7: Water System Peaking Profile

	Average Day (HCF/day)	Max Month Average Day (HCF/day)	Max Day (Coincident) (HCF/day)	Max Hour (Full Day) (HCF/day)
Water System Demands	17,014	25,693	32,761	50,599

Next the functionalized costs for operating, debt service and capital spending from **Step 1** are allocated to system parameters based on the values shown in Table 6. The results are summarized in **Schedule 5** in Appendix B. For example at the top of Schedule 5, the \$4,052,130 in Supply operating expenses are allocated 100% to the Base Capacity parameter. The total operating expenses allocated to the Base Capacity parameter (\$5,433,493 in this example) are then converted to unit costs by dividing by the relevant system metric as listed at the top of Schedule 5. In the case of the Base Capacity parameter, the relevant system metric is the water system’s average daily water usage (17,014 hundred cubic feet (HCF)) and the resultant unit rate is \$319.35 per HCF.

3.1.3 STEP 3: DETERMINATION OF CUSTOMER CLASSES

A customer class consists of a group of customers, with similar characteristics, who share responsibility for certain costs incurred by the District. Joint costs are shared among all customers in the system proportionately based on their service requirements that drive costs; some specific costs are borne by specific classes based on the characteristics of that group alone. In summary, the Study proposes the following customer classes based upon consideration of the characteristics, service patterns, and existing classifications of the City:

- ▶ Residential
- ▶ Business/Institutional/Industrial ⁴
- ▶ Agricultural
- ▶ Agricultural Domestic (agricultural with domiciles, served by a single meter)
- ▶ Interdepartmental (primarily the District Water Park and Park facilities)
- ▶ Resale

All of these customer classes, with exception of Interdepartmental, have some customers that are served with gravity pressure and some which require pumping to serve.

3.1.4 STEP 4: QUANTIFY UNITS OF SERVICE BY CUSTOMER CLASS

Once functionalized and distributed to parameters, system costs are then allocated among customer classes based on their respective service requirements, as measured by units of service for each respective system parameter (see Table 9). The number of accounts, number of bills, and average day water usage has been directly measured based on customer billing data. The Max Day and Max Hour by customer class has been computed based on total system peaking (see Section 3.1.2) as well as daily and hourly “compression

⁴ While these three customer classes are listed separately in the District’s billing system for State reporting purposes, our analysis found that these customers can be grouped together for purposes of the COSA. This report refers to these three customer classes as simply “Business” in the interest of simplicity.

factors”, based on industry experience and District staff’s understanding of typical customer behavior.

For the daily compression factor, it was assumed that Residential and Resale customers usage approximately the same amount of water regardless of the day of the week, while Business tends to use most of their water over 6 days (due to being closed one day per week), and Agriculture tends to use most of their water over the 5 week days. The Interdepartmental class was assumed to use most of its water over 4 days due to the heavy use during the weekends.

For the hourly compression factor, it was assumed that Agriculture spreads its irrigation over the course of the full 24 hours in a day, Business uses its water over the course of 12 hours, and Residential, Interdepartmental, and Resale focus their usage over the course of 8 hours (based on typical diurnal flow patterns for residential use).

The meter equivalency metric allows us to express all meter sizes in terms of multiples of a 3/4” meter and then calculate the number of “equivalent meters” (EM) by customer class. Equivalent Meters are an industry-standard factor used to represent the proportional demand that a connection places on the system based on the design capacity necessary to serve it. The meter equivalency table adopted by this Study, including sources, is shown in Table 8. Given the wide range of meter sizes, we looked at the specific *types* of meters used for various sizes since the type of meter affects the rate of water flow that a given meter can support.

Table 8: Meter Equivalencies

Meter Size	Meter Type	GPM	Source	Proposed Meter Equivalence
5/8"-3/4"	Displacement	30	(1)	1.0
1"	Displacement	50	(1)	1.7
1 1/2"	Class I Turbine	100	(1)	3.3
2"	Class I Turbine	160	(1)	5.3
2 1/2"	Class I Turbine	267	(1)	8.9
3"	Class I Turbine	350	(1)	11.7
4"	Class I Turbine	630	(1)	21.0
6"	Class I Turbine	1,300	(1)	43.3
12"	Venturi	7,680	(2)	256.0
18"	Magnetic	14,277	(3)	475.9
2" Contract	Class I Turbine	160	(1)	5.3

Sources:

- (1) Table B-1, Appendix B, *AWWA M1 Manual*, 6th Ed.
- (2) Ratio of nominal x-sectional areas, minimal add'l friction losses based on *Civil Engineering Reference Manual*, 4th Ed.
- (3) Manufacturer's Specifications, *Rosemount 8750WA Magnetic Flowmeter for Water and Wastewater Industries*, p. 21

Finally, the Penalty Usage (amount of water that customers use in excess of their allocation) allowed us to allocate the cost of the conservation program among the customer classes. Aside for the allocation of costs among the customer classes, the cost of the conservation program allocated to the Residential class is used again in the development of tier rates (see Section 4.2.2.2).

The units of service utilized for this analysis by customer class are summarized in Table 9.

Table 9: System Units of Service by Customer Class

	Accounts (count)	Bills (count)	Average Day (HCF)	Max Day (HCF/D)	Max Hour (HCF/D)	Equivalent Meters (EM)	Penalty Usage (HCF)
Residential	2,704	32,443	1,360	975	8,483	3,628	72,630
Bus/Inst./Indust.	163	1,952	860	1,237	4,381	639	45,830
not used	0	0	0	0	0	0	0
Agricultural	69	823	2,330	3,937	3,412	580	66,274
Ag. Domestic	176	2,112	5,288	8,751	7,644	1,339	125,652
Interdepartmental	8	96	45	130	635	71	0
Resale	27	324	7,132	6,913	51,030	1,288	223,979
Totals	3,146	37,751	17,014	21,943	75,584	7,545	534,365

3.1.5 STEP 5: ALLOCATE SERVICE COSTS TO CUSTOMER CLASSES

Next each customer class is allocated service costs based on the respective units of service shown in Step 4 and the unit costs calculated in Step 2. Results are shown in Table 10. By way of example, the \$650,662 allocated to Residential for Base Capacity was calculated by multiplying the total unit cost for Base Capacity listed in Schedule 5 (\$478.47 per HCF) by the Base Capacity units of service for Residential customers (1,360 HCF). Note that in Table 10, the cost of pumped use is calculated separately. This cost is subsequently allocated between the Customer Classes based on the amount of pumped water use.

Table 10: Customer Class Cost Allocation

	Total	Residential	Bus/Inst./Indust.	Agricultural	Ag. Domestic	Interdepartmental	Resale	***Pumped Use
Base Capacity (Average Day)	\$5,789,455	\$462,725	\$292,761	\$792,783	\$1,799,223	\$15,311	\$2,426,652	\$0
Extra Capacity (Max Day)	2,311,604	102,688	130,296	414,773	921,934	13,658	728,254	0
Extra Capacity (Max Hour)	868,867	97,512	50,361	39,225	87,870	7,295	586,604	0
Meter Size	828,761	398,492	70,246	63,678	147,072	7,836	141,437	0
Conservation	787,101	106,981	67,506	97,619	185,081	0	329,914	0
Fire Protection	0	0	0	0	0	0	0	0
Pumping	1,997,503	0	0	0	0	0	0	1,997,503
Customers	1,647,235	1,415,639	85,187	35,928	92,155	4,189	14,137	0
Total Cost Allocation	\$18,666,256	\$2,584,037	\$696,357	\$1,444,006	\$3,233,335	\$48,289	\$4,226,998	\$1,997,503

3.1.6 STEP 6: CREDIT NON-RATE REVENUE TO CUSTOMER CLASSES

Non-rate revenue is used to offset the annual cost of service that would otherwise need to be recovered in rates or service charges. Non-rate revenue includes interest income, other operating revenue (such as miscellaneous fees), property taxes, use of reserves, and assessments. Most non-rate revenue is allocated equitably among customer classes using the *same proportions used when allocating costs*, as summarized by Table 10.

The District’s property tax revenues are allocated separately from the proportional allocation of non-rate revenue. Based on the policy set by the District Board, these tax revenues are to be used to offset any shortfalls in the Recreation budget, to offset the cost of water treatment for Agricultural customers, and (as proposed by

this study) to offset the cost of the Tier 1 rates to maintain affordability for Residential customers. Any remaining property tax revenue is used to offset the water rates of all customers. These priorities and the amounts allocated for each purpose are presented in Table 11.

Table 11: Allocation of Tax Revenues

Use of Tax Revenue	Amount
Recreation Budget	\$579,501
Offset to Treatment Costs for Agriculture	1,000,000
Offset to Create Affordable Tier 1 Rates for Resi	140,000
Remaining Balance (benefits all customers)	1,034,430
Total:	\$2,753,931

The non-rate revenue is credited to each customer class as shown in below in Table 12 and yields the total rate revenue requirement by customer class.

Table 12: Total Rate Revenue Requirement⁵

	Total	Residential	Bus/Inst./Indust.	Agricultural	Ag. Domestic	Interdepartmental	Resale	**Pumped Use
Total Cost Allocation	\$18,666,256	\$2,584,037	\$696,357	\$1,444,006	\$3,233,335	\$48,289	\$4,226,998	\$1,997,503
Change in Fund Balance	-2,028,609	-428,512	-115,477	-239,460	-536,186	-8,008	-700,966	0
Total Revenue Requirement	16,637,647	2,155,525	580,880	1,204,546	2,697,149	40,281	3,526,033	1,997,503
Non-Rate Revenue	7,170,577	466,636	90,786	496,982	1,123,063	6,296	551,083	0
Rate Revenue Requirement	\$9,467,070	\$1,688,888	\$490,094	\$707,564	\$1,574,085	\$33,985	\$2,974,950	\$1,997,503

3.2 COST-OF-SERVICE RESULTS

Table 13 compares the relative distribution of rate revenue among customer classes, comparing current rate revenue to proposed rate revenue based on the results of this Study. The shifting of cost responsibilities between customer classes is

⁵ Note that the total rate revenue requirement in this table matches the rate revenue requirement for FY 2018 shown in Schedule 3.

modest, and is a normal phenomenon as utility service use patterns change and better data becomes available over time.

Table 13: COS Comparison ⁶

	Current Rate Revenue		Cost of Service Rate Revenue		Percent Change
	(from FY 2016)		(for FY 2017/18)		
	Dollars	Percent	Dollars	Percent	
Residential	\$1,633,845	19.4%	\$1,909,936	20.2%	0.8%
Business	\$651,760	7.7%	\$630,284	6.7%	-1.1%
Agricultural	\$876,764	10.4%	\$1,066,627	11.3%	0.9%
Ag. Domestic	\$2,065,197	24.5%	\$2,408,832	25.4%	0.9%
Interdepartmental	\$42,027	0.5%	\$41,497	0.4%	-0.1%
Resale	\$3,150,038	37.4%	\$3,409,893	36.0%	-1.4%

⁶ FY 2016 Current rate revenue based on billing data. Excludes penalty revenue.

Section 4. RATE STRUCTURE ANALYSIS

Upon completion of the COSA, a rate structure analysis was performed to identify potential rate structure modifications and specific rate schedules for implementation in FY 2018 that would:

- ▶ Fairly and equitably recover the cost of providing service and revenue requirements for each customer class;
- ▶ Conform to accepted industry practice and legal requirements;
- ▶ Provide fiscal stability and recovery of fixed costs of the system;
- ▶ Maintain affordability to low volume and average users to the extent possible; and
- ▶ Promote water conservation.

The following sub-sections present a description of the basis of the recommended rate structure and a specific 5-year rate schedule for implementation starting in FY 2018. The recommended rate schedules are designed such that each customer class pays its own proportionate share of the cost of services provided by the District.

4.1 CURRENT RATES

The District follows a common industry practice with a two-part rate structure that is comprised of a fixed Service Charge and a Volumetric (consumption-based) rate. Generally accepted practice recovers a portion of the costs of the system in a fixed monthly service charge, recognizing that utilities have substantial investments in capacity-related costs and other fixed costs that are incurred year-round to maintain a state of readiness to meet peak demands when they occur. The amount of cost recovery in fixed versus volumetric charges is unique to each utility's balance of fiscal stability, philosophy regarding cost recovery, and level of fixed costs.

The District's current Service Charge is a fixed charge that is the same for all customer classes and is assessed based on meter size. The Service Charge

currently recovers 25% of rate revenue, which is a portion of the fixed costs of providing water service.

Volumetric Rates are designed to recover the remainder of the water system's fixed costs as well as its variable costs. Currently Agriculture, Business, Interdepartmental, and Resale customers pay a flat volumetric rate (whereby the unit price of water doesn't change, regardless of the quantity consumed). Residential is charged a tiered rate schedule, whereby the unit price incrementally increases over the course of 4 tiers. Ag Domestic customers pay the same rates as Residential for the first three tiers, and then the unit price of the fourth tier drops to the flat rate paid by Agriculture customers.

Most customer classes have some accounts that received pumped water service and some that received gravity-fed water service. Those customers with pumped service pay an incrementally higher volumetric rate, based on the higher cost of providing that service.

4.2 PROPOSED RATE STRUCTURE

The approach taken by this Study when balancing the Volumetric Rates and the Service Charge is that the former is intended to generally capture the variable costs of delivering water and the latter is intended to capture the fixed costs of the water infrastructure and customer service. That being said, the cost of delivering water to a customer includes both fixed costs as well as the variable costs of providing water services.

Because the cost of delivering a unit of water is generally the same, regardless of the type of customer, the unit price for the Volumetric Rate is proposed to have generally the same basis, regardless of the customer type (with exception to the fact that some customers have tiered rates and some have flat rates). However, despite having the same underlying basis, the overall cost of providing service to the respective customer classes is not equal, as was demonstrated in Section 3 of this Study. As such, the proposed schedule of Service Charges will be specific to the cost of serving each customer class. As explained in Section 3, the difference in the cost to provide service to customer classes is largely due to difference in peaking characteristics, which represent additional infrastructure capacity which

must be built, operated, and maintained. Because the maintenance, repair, and replacement of infrastructure are fixed costs, it is logical that those cost differences between classes are recovered through the fixed Service Charge.

4.2.1 FLAT RATES

The foundation of all Volumetric Rates are the flat rates paid by Agriculture, Resale, Interdepartmental, and Business. These flat rates are calculated using the following steps:

- ▶ **Step 1:** Identify the total rate revenue requirement (\$9.47 million)
- ▶ **Step 2:** Subtract the amount of rate revenue to be collected through the fixed Service Charge (25% or \$2.4 million)
- ▶ **Step 3:** Subtract costs associated with pumping (\$2.0 million, see Table 10)
- ▶ **Step 4:** Account for the following factors:
 - Agriculture will be exempted for the cost of water treatment by Board policy (value: \$1.0 million which is paid with discretionary tax revenue);
 - \$140 thousand in tax revenue will be used to offset the Residential Tier 1 rate; and
 - \$53 thousand in conservation costs are to be collected through the Residential Tier 3 rate.
- ▶ **Step 5:** Divide the product of the above (\$6.2 million) by total annual volumetric sales (6.2 HCF), which yields a unit rate of \$0.99 per HCF for gravity service.
- ▶ **Step 6:** Applying the \$1 million treatment-cost exemption to Agriculture (paid with discretionary tax revenue) yields a unit rate of \$0.62 per CHF for gravity service
- ▶ **Step 7:** Divide the total costs associated with pumping (\$2.0 million) by total water volumes delivered to pumped service customers (4.4 million HCF) yields a surcharge 0.47 per HCF for all pumped-service customers (total of \$1.09 / HCF for Agriculture and \$1.46 / HCF for all others).

4.2.2 TIERED RATES

The tiered rates for Residential are important because (1) they offer customers the ability to increase the affordability of their water bill by remaining in the less

expense Tier 1 rate, and (2) the higher tiers allow the District to send a conservation signal by having the higher water users pay for the District’s conservation costs.

4.2.2.1 Tier Thresholds

This Study recommends that Residential adopt three tiers rather than the current four tiers for the following reasons:

- ▶ The Tier 1 allowance is ostensibly for indoor water usage (equal to approximately 60 gallons per persons per day⁷, assuming about 4 denizens per account);
- ▶ The Tier 2 allowance is generally for outdoor water usage, which varies greatly in the District’s service area due to the heterogeneous land use;
- ▶ Having a wider Tier 2 threshold will allow more customers to stay within those two tiers, which will confer revenue stability to the District; and
- ▶ A cost basis was readily available for justifying three tiers (see Section 4.2.2.2).

Table 14 summarizes the proposed tier thresholds for Residential.

Table 14. Proposed Residential Tier Thresholds

Tier	Threshold
Tier 1	10 HCF
Tier 2	50 HCF
Tier 3	>50 HCF

4.2.2.2 Residential Tiered Rates

The Residential tiered rates have at their foundation the flat rate that was calculated in Section 4.2.1. These flats rates (one for pumped-service and another for gravity service) are equal to the Residential Tier 2 rate.

- ▶ **Tier 1:** The Tier 1 rate is created with the use of discretionary tax revenue to lower the unit price of water and provide an affordable source of water to all Residential customers. The unit rate is calculated by dividing the tax revenue allocation (\$140 thousand) by the total water usage in Tier 1 (259

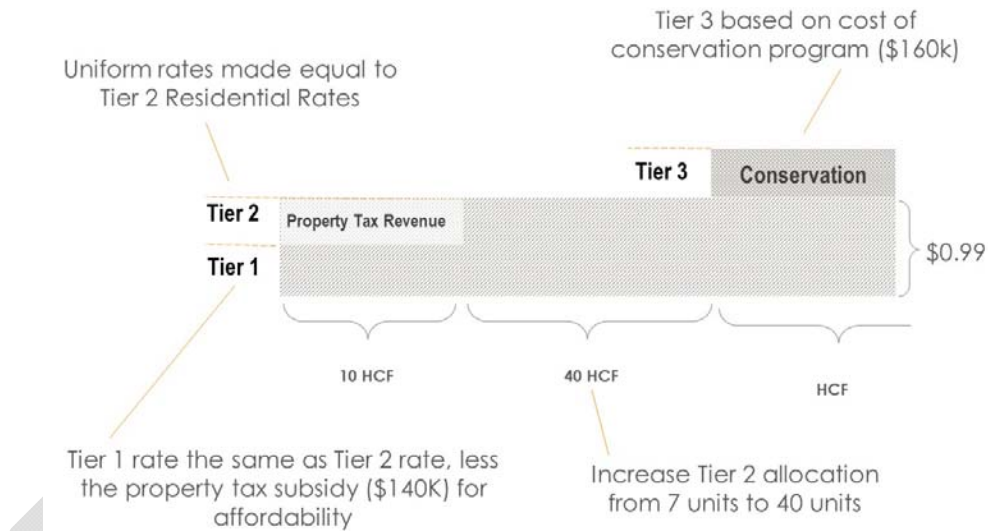
⁷ The State of California’s indoor efficient water usage standard is 55 gallons per person per day

thousand HCF) which yields a \$0.50 reduction in Tier 2 rates (or \$0.49 / HCF for gravity and \$0.96 / HCF for pumped service).

- ▶ **Tier 3:** The Tier 3 unit rate is designed to collect the costs of the District's conservation program (the portion for Residential customers only) from those customers that drive the need for the program. The portion of the Residential customer conservation program (estimated to be \$52 thousand) is divided by the volume of Tier 3 water (77 thousand HCF), which yields a unit rate of \$0.69 / HCF which is added to the Tier 2 rates (or \$1.68 / HCF for gravity and \$2.15 / HCF for pumped service).

The methodology for designing the Residential tiered rates is depicted in Figure 3.

Figure 3. Schematic of Rate Design Cost Recovery



4.2.2.3 Ag-Domestic Tiered Rates

The Ag-Domestic customer class was created by the District as a way of acknowledging that certain agricultural properties also have domiciles and that, for reasons of equity, those residential customers should participate in the tiered rates paid by Residential customers.

The first two tiers for Ag-Domestic are the same as those for Residential, with the exception that in the third tier (any water used over the 50 HCF per month) will be charged the same rate Agriculture.

4.2.3 PROPOSED SERVICE CHARGE

As previously explained, the Volumetric Rates above are based on essentially the same costs (with exception of some District policies to shape the rate structure) and allocated based on total water usage. As such, the cost differential due to peaking behavior (as quantified in the cost-of-service analysis in Section 3) is not reflected in those volumetric rates. Therefore, it is the differences in the Service Charges for each respective customer class that will reflect the difference in the cost of providing service. This is appropriate since the difference in the cost to provide service to customer classes is largely due to differences in their peaking behaviors, which impacts the cost of infrastructure. Since infrastructure costs are largely fixed, it is appropriate that the Service Charge also be fixed.

Service Charges are assessed as a function of meter size, because meter size is an industry-standard factor used to represent the proportional demand that a connection places on the system based on the design capacity necessary to serve it. The meter equivalency schedule used was explained in detail in Section 3.1.4.

The Service Charge schedule by customer class was calculated as follows:

- ▶ **Step 1:** Take the total rate revenue requirement by customer class (e.g. \$1.1 million for Agriculture⁸) and subtract the anticipated volumetric revenue for that customer class (\$893 thousand for Agriculture) to derive the amount that needs to be collected from the Service Charge (\$177.5 thousand).
- ▶ **Step 2:** Divide the amount above by the number of equivalent meters in the customer class (556.75 EM in this example⁹), and by twelve months, to

⁸ This number doesn't appear to match the value in Table 12 simply because the pumping costs are broken out in Table 12.

⁹ Note that the number of equivalent meters per customer class used for setting the rate period is based on FY 2016 billing data, as the best estimate of what the billing units will be in FY 2018. These numbers differ slightly from the units of service used in the COSA, which used the full billing record, annualized to one year, to produce averages.

calculate the Service Charge for a ¾" meter. (\$26.57 per month in this example).

- ▶ **Step 3:** Develop the Service Charge rate schedule using the meter equivalency table and the calculated rate for ¾" meters.

4.3 PROPOSED RATE SCHEDULE

The proposed rate schedule for FY 2018 is presented in Table 15.

The complete schedules of proposed rates from FY 2018 to FY 2022 are presented as **Schedule 6** through **Schedule 10** in Appendix C.

Table 15 –Proposed FY 2018 Rate Schedule

Proposed Volumetric Rates, Effective July 1, 2017

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$0.96	\$1.46	\$1.09	\$0.96	\$1.46	\$1.46
Tier 2	\$1.46			\$1.46		
Tier 3	\$2.36			\$1.09		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.49	\$0.99	\$0.62	\$0.49	\$0.99	\$0.99
Tier 2	\$0.99			\$0.99		
Tier 3	\$1.89			\$0.62		

Proposed Service Charge, Effective July 1, 2017

	Residential	Business	Agriculture	Ag Domestic	Inter-departmental	Resale	Current
5/8"-3/4"	\$28.75	\$22.97	\$25.97	\$20.87	\$20.54	\$25.27	\$23.34
1"	\$47.91	\$38.28	\$43.28	\$34.78	\$34.24	\$42.12	\$34.86
1-1/2"	\$95.82	\$76.56	\$86.56	\$69.57	\$68.47	\$84.24	\$63.66
2"	\$153.31	\$122.50	\$138.50	\$111.30	\$109.55	\$134.78	\$98.22
2-1/2"	\$255.52	\$204.16	\$230.84	\$185.51	\$182.59	\$224.63	\$150.05
3"	\$335.37	\$267.96	\$302.97	\$243.48	\$239.65	\$294.83	\$207.65
4"	\$603.67	\$482.33	\$545.35	\$438.26	\$431.36	\$530.70	\$368.92
6"	\$1,245.67	\$995.29	\$1,125.33	\$904.35	\$890.12	\$1,095.09	\$812.42
12"	\$7,359.04	\$5,879.89	\$6,648.09	\$5,342.61	\$5,258.53	\$6,469.48	\$13,741.69
18"						\$12,026.38	\$23,561.61

DISCLAIMER

This document was produced by Stantec Consulting Services, Inc. ("Stantec") for the Casitas Municipal Water District ("District") and is based on a specific scope agreed upon by both parties. In preparing this report, Stantec utilized information and data obtained from the District or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.

Additionally, the purpose of this document is to summarize Stantec's analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliances on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the District should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.

APPENDIX A: RSA SCHEDULES

Schedule 1 Projection of Cash Outflows

Schedule 2 Capital Improvement Program

Schedule 3 Cash Flow Proforma

Schedule 1 - Projection of Cash Outflows

1 of 4

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1 Administration											
2 Salaries	\$ 465,834	482,138	489,370	496,711	504,161	511,724	519,400	527,191	535,099	543,125	551,272
3 Benefits	273,278	285,064	297,002	309,477	322,515	336,142	350,385	365,275	380,841	397,115	414,131
4 Services & Supplies	600,597	619,621	639,275	659,584	680,569	702,256	724,670	747,837	771,784	796,541	822,136
9 Bad Debt	3,702	3,702	3,702	3,702	3,702	3,702	3,702	3,702	3,702	3,702	3,702
10 Subtotal Administration	\$ 442,926	\$ 458,426	\$ 483,567	\$ 509,811	\$ 537,206	\$ 565,801	\$ 595,649	\$ 626,804	\$ 659,322	\$ 693,264	\$ 728,691
11 Board of Directors											
12 Salaries	\$ 58,847	60,906	61,820	62,747	63,688	64,644	65,613	66,597	67,596	68,610	69,639
13 Benefits	130,330	135,573	141,039	146,740	152,685	158,886	165,353	172,100	179,138	186,482	194,144
14 Services & Supplies	7,263	7,481	7,705	7,936	8,174	8,420	8,672	8,932	9,200	9,476	9,761
20 Subtotal Board of Directors	\$ 196,439	\$ 203,959	\$ 210,564	\$ 217,423	\$ 224,548	\$ 231,949	\$ 239,639	\$ 247,630	\$ 255,935	\$ 264,568	\$ 273,544
21 District Maintenance											
22 Salaries	\$ 139,333	144,210	146,373	148,569	150,797	153,059	155,355	157,685	160,051	162,451	164,888
23 Benefits	64,362	67,079	69,917	72,881	75,977	79,212	82,592	86,123	89,813	93,669	97,699
24 Services & Supplies	90,512	93,247	96,065	98,970	101,962	105,046	108,224	111,499	114,873	118,351	121,935
27 Other	183,384	188,885	194,552	200,388	206,400	212,592	218,970	225,539	232,305	239,274	246,452
30 Subtotal District Maintenance	\$ 477,590	\$ 493,421	\$ 506,907	\$ 520,807	\$ 535,136	\$ 549,909	\$ 565,140	\$ 580,846	\$ 597,042	\$ 613,745	\$ 630,974
31 Electrical Mechanical											
32 Salaries	\$ 321,758	333,019	338,015	343,085	348,231	353,455	358,756	364,138	369,600	375,144	380,771
33 Benefits	239,018	248,470	258,321	268,587	279,286	290,439	302,065	314,185	326,822	339,998	353,739
34 Services & Supplies	268,337	277,076	286,119	295,477	305,161	315,186	325,564	336,308	347,433	358,954	370,887
36 Power	1,196,901	1,268,715	1,344,838	1,425,529	1,511,060	1,601,724	1,697,827	1,799,697	1,907,679	2,022,140	2,143,468
40 Subtotal Electrical Mechanical	\$ 2,026,014	\$ 2,127,282	\$ 2,227,293	\$ 2,332,677	\$ 2,443,739	\$ 2,560,804	\$ 2,684,212	\$ 2,814,328	\$ 2,951,534	\$ 3,096,236	\$ 3,248,865
41 Engineering											
42 Salaries	\$ 375,510	388,653	394,483	400,400	406,406	412,502	418,690	424,970	431,345	437,815	444,382
43 Benefits	185,130	193,197	201,633	210,453	219,677	229,323	239,411	249,962	260,998	272,542	284,619
44 Services & Supplies	73,336	75,536	77,802	80,136	82,540	85,017	87,567	90,194	92,900	95,687	98,557
47 Other	192	198	204	210	216	223	229	236	243	251	258
50 Subtotal Engineering	\$ 634,168	\$ 657,584	\$ 674,122	\$ 691,200	\$ 708,840	\$ 727,064	\$ 745,897	\$ 765,363	\$ 785,486	\$ 806,295	\$ 827,816
51 Fisheries											
52 Salaries	\$ 322,194	333,471	338,473	343,550	348,703	353,934	359,243	364,632	370,101	375,653	381,287
53 Benefits	126,881	132,384	138,136	144,151	150,439	157,014	163,889	171,079	178,599	186,463	194,688
54 Services & Supplies	24,838	25,583	26,351	27,141	27,956	28,794	29,658	30,548	31,464	32,408	33,381
60 Subtotal Fisheries	\$ 473,913	\$ 491,438	\$ 502,960	\$ 514,842	\$ 527,098	\$ 539,742	\$ 552,791	\$ 566,259	\$ 580,164	\$ 594,524	\$ 609,356

Schedule 1 - Projection of Cash Outflows

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	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
61 Information Technology											
62 Salaries	\$ 130,513	135,081	137,107	139,164	141,251	143,370	145,521	147,704	149,919	152,168	154,450
63 Benefits	67,895	70,851	73,942	77,174	80,553	84,087	87,783	91,649	95,692	99,921	104,345
64 Services & Supplies	14,487	14,922	15,369	15,831	16,305	16,795	17,298	17,817	18,352	18,903	19,470
67 Other	118	121	125	129	132	136	140	145	149	153	158
70 Subtotal Information Technology	\$ 213,013	\$ 220,975	\$ 226,543	\$ 232,297	\$ 238,242	\$ 244,389	\$ 250,743	\$ 257,315	\$ 264,112	\$ 271,145	\$ 278,423
71 Management											
72 Salaries	\$ 487,471	662,499	672,437	682,524	692,761	703,153	713,700	724,406	735,272	746,301	757,495
73 Benefits	188,621	233,340	241,453	249,904	258,708	267,881	277,441	287,404	297,790	308,618	319,908
74 Services & Supplies	494,515	509,350	524,631	540,370	556,581	573,278	590,477	608,191	626,437	645,230	664,587
77 Other	118	121	125	129	132	136	140	145	149	153	158
80 Subtotal Management	\$ 1,170,724	\$ 1,405,311	\$ 1,438,646	\$ 1,472,926	\$ 1,508,183	\$ 1,544,449	\$ 1,581,758	\$ 1,620,145	\$ 1,659,647	\$ 1,700,302	\$ 1,742,148
81 Pipeline											
82 Salaries	\$ 351,071	363,359	368,809	374,341	379,956	385,656	391,441	397,312	403,272	409,321	415,461
83 Benefits	229,328	239,122	249,356	260,049	271,225	282,904	295,110	307,869	321,206	335,148	349,724
84 Services & Supplies	317,413	326,986	336,850	347,013	357,483	368,272	379,388	390,842	402,644	414,804	427,334
87 Other	118	121	125	129	132	136	140	145	149	153	158
90 Subtotal Pipeline	\$ 897,930	\$ 929,588	\$ 955,139	\$ 981,532	\$ 1,008,797	\$ 1,036,968	\$ 1,066,080	\$ 1,096,168	\$ 1,127,271	\$ 1,159,427	\$ 1,192,677
91 Public Relations											
92 Salaries	\$ 254,988	263,913	267,871	271,889	275,968	280,107	284,309	288,574	292,902	297,296	301,755
93 Benefits	88,776	92,726	96,859	101,183	105,708	110,443	115,399	120,585	126,013	131,695	137,642
94 Services & Supplies	141,751	146,003	150,383	154,895	159,542	164,328	169,258	174,336	179,566	184,953	190,501
97 Other	235	242	250	257	265	273	281	289	298	307	316
100 Subtotal Public Relations	\$ 485,750	\$ 502,884	\$ 515,363	\$ 528,224	\$ 541,482	\$ 555,151	\$ 569,247	\$ 583,784	\$ 598,779	\$ 614,250	\$ 630,214
101 Recreation - Operations											
102 Salaries	\$ 1,044,607	1,081,168	1,097,385	1,113,846	1,130,554	1,147,512	1,164,725	1,182,196	1,199,929	1,217,928	1,236,196
103 Benefits	358,427	373,432	387,919	403,035	418,810	435,275	452,461	470,401	489,132	508,688	529,111
104 Services & Supplies	309,853	322,257	335,219	348,767	362,932	377,744	393,235	409,441	426,397	444,142	462,717
107 Other	502,556	520,145	527,950	535,873	543,915	552,078	560,363	568,772	577,308	585,972	594,766
109 Bad Debt	11,622	11,622	11,622	11,622	11,622	11,622	11,622	11,622	11,622	11,622	11,622
110 Subtotal Recreation - Operations	\$ 2,227,066	\$ 2,308,624	\$ 2,360,096	\$ 2,413,144	\$ 2,467,834	\$ 2,524,231	\$ 2,582,406	\$ 2,642,432	\$ 2,704,387	\$ 2,768,353	\$ 2,834,413
111 Recreation - Maintenance											
112 Salaries	\$ 423,884	438,720	445,301	451,981	458,760	465,642	472,626	479,716	486,911	494,215	501,628
113 Benefits	172,431	179,831	187,565	195,648	204,096	212,926	222,157	231,806	241,895	252,442	263,471
114 Services & Supplies	313,908	323,365	333,108	343,146	353,487	364,142	375,119	386,429	398,082	410,088	422,458
117 Other	227,762	235,734	239,270	242,860	246,504	250,202	253,956	257,766	261,633	265,558	269,543
120 Subtotal Recreation - Maintenance	\$ 1,137,985	\$ 1,177,650	\$ 1,205,244	\$ 1,233,634	\$ 1,262,847	\$ 1,292,911	\$ 1,323,858	\$ 1,355,717	\$ 1,388,521	\$ 1,422,304	\$ 1,457,099

Schedule 1 - Projection of Cash Outflows

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	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
121 Recreation - Public Relations											
122 Salaries	\$ 48,671	50,375	51,131	51,898	52,676	53,466	54,268	55,082	55,908	56,747	57,598
123 Benefits	3,659	3,842	4,034	4,236	4,448	4,670	4,904	5,149	5,407	5,677	5,961
124 Services & Supplies	82,840	85,325	87,885	90,521	93,237	96,034	98,915	101,882	104,939	108,087	111,329
127 Other	21,808	22,571	22,909	23,253	23,602	23,956	24,315	24,680	25,050	25,426	25,807
130 Subtotal Recreation - Public Relations	\$ 156,978	\$ 162,113	\$ 165,959	\$ 169,908	\$ 173,963	\$ 178,126	\$ 182,402	\$ 186,793	\$ 191,304	\$ 195,937	\$ 200,696
131 Recreation - Water Playground											
132 Salaries	\$ 375,428	388,568	394,397	400,313	406,317	412,412	418,598	424,877	431,250	437,719	444,285
133 Benefits	35,004	36,754	38,591	40,521	42,547	44,674	46,908	49,254	51,716	54,302	57,017
134 Services & Supplies	145,008	150,516	156,259	162,247	168,494	175,010	181,809	188,906	196,314	204,048	212,126
135 Chemicals	30,171	31,377	32,632	33,938	35,295	36,707	38,175	39,702	41,290	42,942	44,660
137 Other	174,038	180,129	182,831	185,573	188,357	191,182	194,050	196,961	199,915	202,914	205,958
140 Subtotal	\$ 759,648	\$ 787,345	\$ 804,711	\$ 822,592	\$ 841,010	\$ 859,986	\$ 879,541	\$ 899,700	\$ 920,486	\$ 941,926	\$ 964,045
141 Recreation - Operations / Maint. / PR / Water Pk											
142 Salaries	\$ 1,892,591	1,958,831	1,988,214	2,018,037	2,048,307	2,079,032	2,110,218	2,141,871	2,173,999	2,206,609	2,239,708
143 Benefits	569,521	593,859	618,110	643,440	669,901	697,546	726,429	756,610	788,149	821,110	855,559
144 Services & Supplies	851,609	881,463	912,470	944,682	978,150	1,012,929	1,049,079	1,086,658	1,125,731	1,166,365	1,208,630
145 Chemicals	30,171	31,377	32,632	33,938	35,295	36,707	38,175	39,702	41,290	42,942	44,660
147 Other	926,164	958,578	972,961	987,560	1,002,378	1,017,418	1,032,684	1,048,179	1,063,906	1,079,870	1,096,073
149 Bad Debt	11,622	11,622	11,622	11,622	11,622	11,622	11,622	11,622	11,622	11,622	11,622
150 Subtotal	\$ 4,281,677	\$ 4,435,731	\$ 4,536,009	\$ 4,639,278	\$ 4,745,653	\$ 4,855,254	\$ 4,968,207	\$ 5,084,643	\$ 5,204,698	\$ 5,328,519	\$ 5,456,253
151 Retirees											
153 Benefits	465,818	479,793	494,186	509,011	524,281	540,009	556,209	572,895	590,082	607,784	626,017
160 Subtotal Retirees	\$ 465,818	\$ 479,793	\$ 494,186	\$ 509,011	\$ 524,281	\$ 540,009	\$ 556,209	\$ 572,895	\$ 590,082	\$ 607,784	\$ 626,017
161 Garage											
170 Subtotal Garage	\$ (46,965)	\$ (48,311)	\$ (49,694)	\$ (51,114)	\$ (52,573)	\$ (54,071)	\$ (55,610)	\$ (57,189)	\$ (58,810)	\$ (60,475)	\$ (62,183)
171 Safety											
172 Salaries	\$ 26,275	27,195	27,603	28,017	28,437	28,864	29,297	29,736	30,182	30,635	31,095
174 Services & Supplies	38,322	39,472	40,656	41,876	43,132	44,426	45,759	47,132	48,546	50,002	51,502
180 Subtotal Safety	\$ 64,349	\$ 66,406	\$ 67,985	\$ 69,605	\$ 71,267	\$ 72,972	\$ 74,722	\$ 76,518	\$ 78,360	\$ 80,251	\$ 82,191
181 Safety / Garage											
190 Subtotal Safety / Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191 Utilities Maintenance											
192 Salaries	\$ 3,215	3,328	3,378	3,428	3,480	3,532	3,585	3,639	3,693	3,749	3,805
200 Subtotal Utilities Maintenance	\$ 3,215	\$ 3,328	\$ 3,378	\$ 3,428	\$ 3,480	\$ 3,532	\$ 3,585	\$ 3,639	\$ 3,693	\$ 3,749	\$ 3,805

Schedule 1 - Projection of Cash Outflows

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	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
201 Water Conservation - PR											
202 Salaries	\$ 254,988	263,913	267,871	271,889	275,968	280,107	284,309	288,574	292,902	297,296	301,755
203 Benefits	88,776	92,726	96,859	101,183	105,708	110,443	115,399	120,585	126,013	131,695	137,642
204 Services & Supplies	141,751	146,003	150,383	154,895	159,542	164,328	169,258	174,336	179,566	184,953	190,501
207 Other	235	242	250	257	265	273	281	289	298	307	316
210 Subtotal Water Conservation - PR	\$ 485,750	\$ 502,884	\$ 515,363	\$ 528,224	\$ 541,482	\$ 555,151	\$ 569,247	\$ 583,784	\$ 598,779	\$ 614,250	\$ 630,214
211 Water Quality - Lab											
212 Salaries	\$ 160,336	165,948	168,437	170,964	173,528	176,131	178,773	181,455	184,177	186,939	189,743
213 Benefits	114,317	119,186	124,274	129,589	135,143	140,947	147,012	153,352	159,978	166,904	174,144
214 Services & Supplies	127,608	131,436	135,379	139,440	143,624	147,932	152,370	156,941	161,650	166,499	171,494
220 Subtotal Water Quality - Lab	\$ 402,261	\$ 416,570	\$ 428,090	\$ 439,993	\$ 452,295	\$ 465,010	\$ 478,156	\$ 491,748	\$ 505,804	\$ 520,343	\$ 535,382
221 Water Treatment											
222 Salaries	\$ 925,292	957,677	972,043	986,623	1,001,423	1,016,444	1,031,691	1,047,166	1,062,873	1,078,816	1,094,999
223 Benefits	455,829	475,402	495,858	517,237	539,582	562,939	587,356	612,881	639,567	667,469	696,644
224 Services & Supplies	267,544	278,846	290,683	303,084	316,078	329,695	343,969	358,935	374,628	391,088	408,354
225 Chemicals	225,785	234,816	244,209	253,977	264,136	274,701	285,689	297,117	309,002	321,362	334,216
227 Other	85,575	88,142	90,786	93,510	96,315	99,205	102,181	105,246	108,404	111,656	115,005
230 Subtotal Water Treatment	\$ 1,960,024	\$ 2,034,883	\$ 2,093,578	\$ 2,154,430	\$ 2,217,533	\$ 2,282,984	\$ 2,350,886	\$ 2,421,345	\$ 2,494,474	\$ 2,570,391	\$ 2,649,218
231 Warehouse											
232 Salaries	\$ 8,519	8,817	8,949	9,084	9,220	9,358	9,498	9,641	9,786	9,932	10,081
233 Benefits	1,620	1,701	1,786	1,876	1,969	2,068	2,171	2,280	2,394	2,514	2,639
234 Services & Supplies	4,614	4,815	5,026	5,247	5,479	5,722	5,978	6,246	6,528	6,824	7,134
240 Subtotal Warehouse	\$ 14,753	\$ 15,333	\$ 15,761	\$ 16,206	\$ 16,668	\$ 17,148	\$ 17,648	\$ 18,167	\$ 18,707	\$ 19,270	\$ 19,855
241 Debt Service Expenses											
242 1991 California DWR Loan (Treatment Plant)	\$ 305,067	305,067	305,067	305,067	305,067	305,067	-	-	-	-	-
243 Casitas Dam Seismic Safety of Dam	\$ 77,228	77,228	77,228	77,228	77,228	77,228	77,228	77,228	77,228	77,228	77,228
244 Mira Monte Special Assessment Bond	\$ 20,875	20,075	20,250	20,375	20,450	19,988	-	-	-	-	-
245 Total: Debt Service Expenses	\$ 403,171	\$ 402,371	\$ 402,546	\$ 402,671	\$ 402,746	\$ 402,283	\$ 77,228	\$ 77,228	\$ 77,228	\$ 77,228	\$ 77,228
248 Capital Project Funding Sources											
251 Projects Paid from Cash	3,929,059	3,369,285	2,573,743	4,235,410	3,346,138	3,925,302	5,020,990	4,784,209	4,414,694	4,514,515	4,682,205
252 Total: Capital Project Funding Sources	\$ 3,929,059	\$ 3,369,285	\$ 2,573,743	\$ 4,235,410	\$ 3,346,138	\$ 3,925,302	\$ 5,020,990	\$ 4,784,209	\$ 4,414,694	\$ 4,514,515	\$ 4,682,205
253 TOTAL CASH OUTFLOWS	\$ 23,263,257	23,604,871	23,358,058	25,588,160	25,287,894	26,477,057	27,880,630	28,300,270	28,611,701	29,418,098	30,319,147

Schedule 2 - Capital Improvement Program

<u>PROJECT</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
24 Information Technology	-	\$51,500	-	-	-	-	-	-	-	-
33 Garage / Safety	88,200	97,850	457,248	214,174	65,280	82,308	77,613	43,046	44,337	71,763
40 Engineering	2,285,000	1,802,500	1,145,772	1,360,445	517,734	2,875,000	3,922,462	4,249,214	4,053,664	4,175,274
42 Water Quality	21,899	-	-	338,745	-	-	-	-	-	-
52 Electrical Mechanical	643,000	629,021	53,045	131,127	225,102	57,964	59,703	-	-	-
53 Pipeline	57,500	175,100	159,135	163,909	168,826	173,891	179,108	184,481	190,016	195,716
54 Operations/Water Treatment	468,600	323,729	472,101	595,536	444,576	678,175	758,223	172,182	126,677	71,763
55 District Maintenance	-	61,800	-	-	450,204	-	-	-	-	-
62 Recreation - Operations	-	-	-	-	-	-	-	-	-	-
63 Recreation - Maintenance	118,000	-	-	-	-	-	-	-	-	-
65 Recreation - Water Playground	2,500	-	-	-	-	-	-	-	-	-
30 Administration	5,700	21,321	-	-	-	-	-	-	-	-
40 Engineering	-	30,900	79,568	1,409,618	1,451,906	-	-	-	-	-
42 Water Quality	72,260	-	-	-	-	-	-	-	-	-
52 Electrical Mechanical	33,400	-	-	21,855	22,510	57,964	-	-	-	-
63 Recreation - Maintenance	83,000	-	-	-	-	-	-	-	-	-
65 Recreation - Water Playground	50,000	-	-	-	-	-	-	-	-	-
Total CIP Budget (escalated)	\$ 3,929,059	3,302,335	2,573,743	4,235,410	3,346,138	3,925,302	5,020,990	4,784,209	4,414,694	4,514,515

Schedule 3 - Cash Flow Proforma

	Proposed Rate Increase:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		0.00%	12.00%	12.00%	12.00%	12.00%	12.00%	0.00%	0.00%	0.00%	0.00%
1 Rate Revenue Subject to Growth & Rate Adjustments											
2	Rate Revenue	\$ 8,449,472	\$ 8,451,106	\$ 9,467,070	\$ 10,605,171	\$ 11,880,092	\$ 13,308,282	\$ 14,908,166	\$ 14,911,059	\$ 14,913,954	\$ 14,916,851
4	Additional Revenue From Growth	1,634	1,635	1,833	2,054	2,302	2,581	2,893	2,895	2,897	2,899
5	Additional Rate Revenue From Rate Increase	-	1,014,329	1,136,268	1,272,867	1,425,887	1,597,304	-	-	-	-
6	Total Rate Revenue	\$ 8,451,106	\$ 9,467,070	\$ 10,605,171	\$ 11,880,092	\$ 13,308,282	\$ 14,908,166	\$ 14,911,059	\$ 14,913,954	\$ 14,916,851	\$ 14,919,750
7 Plus: Non-Rate Revenues											
8	Other Operating Revenue	\$ 72,829	\$ 73,557	\$ 74,293	\$ 75,036	\$ 75,786	\$ 76,544	\$ 77,309	\$ 78,082	\$ 78,863	\$ 79,652
9	Non-Operating Revenue	64,475	65,120	65,771	66,428	67,093	67,764	68,441	69,126	69,817	70,515
10	Interest Income	472,442	421,740	411,237	408,248	416,479	450,044	478,126	492,541	504,141	509,066
11	Capital Facilities Charge	44,550	44,584	44,618	44,653	44,687	44,721	44,756	44,790	44,825	44,859
12	Penalty Revenue	551,182	688,978	688,978	688,978	688,978	688,978	688,978	688,978	688,978	688,978
13	Taxes and Assessments	2,291,629	2,294,931	2,298,452	2,302,196	2,306,164	2,310,358	2,333,462	2,356,796	2,380,364	2,404,168
14	CFD Tax	450,000	459,000	468,180	477,544	487,094	496,836	506,773	516,909	527,247	537,792
15	Recreation Revenue	3,672,600	3,856,230	3,894,792	3,933,740	3,973,077	4,012,808	4,052,936	4,093,466	4,134,400	4,175,744
16	Equals: Total Non-Rate Revenue	\$ 7,619,706	\$ 7,904,139	\$ 7,946,321	\$ 7,996,822	\$ 8,059,358	\$ 8,148,053	\$ 8,250,781	\$ 8,340,687	\$ 8,428,635	\$ 8,510,774
17	Total Revenue	\$ 16,070,812	\$ 17,371,209	\$ 18,551,492	\$ 19,876,914	\$ 21,367,640	\$ 23,056,219	\$ 23,161,840	\$ 23,254,641	\$ 23,345,486	\$ 23,430,524
18 Less: Operating Expenses											
19	Salaries	\$ (5,923,748)	\$ (6,289,046)	\$ (6,383,382)	\$ (6,479,133)	\$ (6,576,320)	\$ (6,674,964)	\$ (6,775,089)	\$ (6,876,715)	\$ (6,979,866)	\$ (7,084,564)
20	Benefits	(3,200,473)	(3,367,485)	(3,501,595)	(3,641,463)	(3,787,347)	(3,939,523)	(4,098,274)	(4,263,901)	(4,436,715)	(4,617,047)
21	Services and Supplies	(3,275,781)	(3,383,526)	(3,495,071)	(3,610,566)	(3,730,163)	(3,854,026)	(3,982,322)	(4,115,227)	(4,252,926)	(4,395,610)
22	Chemicals	(255,955)	(266,193)	(276,841)	(287,915)	(299,431)	(311,409)	(323,865)	(336,819)	(350,292)	(364,304)
23	Power	(1,196,901)	(1,268,715)	(1,344,838)	(1,425,529)	(1,511,060)	(1,601,724)	(1,697,827)	(1,799,697)	(1,907,679)	(2,022,140)
24	Other	(295,417)	(304,310)	(313,344)	(322,648)	(332,229)	(342,095)	(352,257)	(362,722)	(373,499)	(384,598)
25	Bad Debt	(15,325)	(15,325)	(15,325)	(15,325)	(15,325)	(15,325)	(15,325)	(15,325)	(15,325)	(15,325)
26	Equals: Net Income	\$ 1,907,212	\$ 2,476,608	\$ 3,221,095	\$ 4,094,337	\$ 5,115,765	\$ 6,317,153	\$ 5,916,881	\$ 5,484,235	\$ 5,029,184	\$ 4,546,938
27	Existing Debt Service	\$ (403,171)	(402,371)	(402,546)	(402,671)	(402,746)	(402,283)	(77,228)	(77,228)	(77,228)	(77,228)
28 Unrestricted Working Capital Reserve Fund Test											
29	Balance At Beginning Of Fiscal Year	\$ 22,093,898	19,073,149	17,044,539	16,555,749	15,278,376	15,911,593	17,167,462	17,252,391	17,141,421	16,944,881
30	Cash Flow Surplus (Deficit)	\$ 908,310	\$ 1,340,675	\$ 2,084,953	\$ 2,958,036	\$ 3,979,354	\$ 5,181,171	\$ 5,105,920	\$ 4,673,239	\$ 4,218,154	\$ 3,735,873
31	Cash Funded Capital	(3,929,059)	(3,369,285)	(2,573,743)	(4,235,410)	(3,346,138)	(3,925,302)	(5,020,990)	(4,784,209)	(4,414,694)	(4,514,515)
32	Balance At End Of Fiscal Year	\$ 19,073,149	\$ 17,044,539	\$ 16,555,749	\$ 15,278,376	\$ 15,911,593	\$ 17,167,462	\$ 17,252,391	\$ 17,141,421	\$ 16,944,881	\$ 16,166,238
33	Working Capital Reserve Target	22,093,800	22,693,800	23,293,800	23,893,800	24,493,800	25,093,800	25,693,800	26,293,800	26,893,800	27,493,800
34	Excess Working Capital Above Target	\$ (3,020,651)	\$ (5,649,261)	\$ (6,738,051)	\$ (8,615,424)	\$ (8,582,207)	\$ (7,926,338)	\$ (8,441,409)	\$ (9,152,379)	\$ (9,948,919)	\$ (11,327,562)
35 Debt Service Coverage Test											
36	Income Available For Debt Service	\$ 1,309,846	\$ 1,741,411	\$ 2,485,666	\$ 3,358,653	\$ 4,379,798	\$ 5,580,873	\$ 5,180,255	\$ 4,747,572	\$ 4,292,485	\$ 3,810,201
37	Debt Service Coverage Ratio (target = 1.5)	3.25	4.33	6.17	8.34	10.87	13.87	67.08	61.47	55.58	49.34

Appendix B: Cost-of-Service
Schedules

APPENDIX B: COST-OF-SERVICE SCHEDULES

Schedule 4 Allocation of Costs to Functional Components

Schedule 5 Allocation of Costs to System Parameters

Schedule 4 - Allocation of Costs to Functional Components

1 of 16

	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Administrative Service								
Regular Salaries	\$277,608	\$218	\$17,855	\$14,362	\$0	\$33,732	\$0	\$0
Overtime Pay	1,124	1	72	58	0	137	0	0
Vacation Pay	21,099	17	1,357	1,092	0	2,564	0	0
Jury Duty	2,079	2	134	108	0	253	0	0
Sick Pay	7,691	6	495	398	0	935	0	0
Holiday Pay	13,905	11	894	719	0	1,690	0	0
Bank Charges	5,132	4	330	265	0	624	0	0
CalPERS Pension Expense - CLASSIC	17,163	13	1,104	888	0	2,085	0	0
Social Security Expense	18,322	14	1,178	948	0	2,225	0	0
Medicare Expense	4,726	4	304	244	0	574	0	0
Insurance - Group Life	1,496	1	96	77	0	182	0	0
Insurance - Group Health	62,382	49	4,010	3,226	0	7,575	0	0
Insurance - Group Dental	3,610	3	232	187	0	439	0	0
Insurance - Group Vision	552	0	36	29	0	67	0	0
Insurance - Employee Assistance Program	124	0	8	6	0	15	0	0
Costs Applied	17,712	14	1,139	916	0	2,152	0	0
District Equipment	1,754	1	113	91	0	213	0	0
Service & Supplies	14,124	11	908	731	0	1,716	0	0
Utilities	28,699	23	1,846	1,485	0	3,487	0	0
Computer Upgrades - Hardware	3,688	3	237	191	0	448	0	0
Computer Upgrades - Software	28,923	23	1,860	1,496	0	3,514	0	0
Purchased Water	1,128	1	73	58	0	137	0	0
Bad Debt Expense	2,990	2	192	155	0	363	0	0
Outside Contracts	99,667	78	6,410	5,156	0	12,111	0	0
Clothing & Personal Supplies	49	0	3	3	0	6	0	0
Communications - Radio & Telephone	27,684	22	1,781	1,432	0	3,364	0	0
Office Equipment Maintenance	2,538	2	163	131	0	308	0	0
Membership & Dues	603	0	39	31	0	73	0	0
Printing & Binding	1,299	1	84	67	0	158	0	0
Office Supplies	8,879	7	571	459	0	1,079	0	0
Postage Expense	3,841	3	247	199	0	467	0	0
Other Professional Fees	23,857	19	1,534	1,234	0	2,899	0	0
Advertising & Legal Notices	329	0	21	17	0	40	0	0
Private Vehicle Mileage	32	0	2	2	0	4	0	0
Travel Expense	130	0	8	7	0	16	0	0
Education & Training Seminars	106	0	7	5	0	13	0	0
Interest / Penalty Expenses	51,933	41	3,340	2,687	0	6,310	0	0
Credit Card Fees	15,465	12	995	800	0	1,879	0	0
OPFB Expense	66,665	52	4,288	3,449	0	8,100	0	0
Petty Cash Over / Short	41	0	3	2	0	5	0	0
Property Tax Collection Fee	6,974	5	449	361	0	847	0	0
Property Tax Administration Fee	19,684	15	1,266	1,018	0	2,392	0	0
Insurance - Liability Premium	50,723	40	3,262	2,624	0	6,163	0	0
Insurance - Workers Compensation Premium	108,253	85	6,963	5,600	0	13,154	0	0
Insurance - Miscellaneous Premium	134	0	9	7	0	15	0	0
Other Operating Expenses	15,842	12	1,019	820	0	1,925	0	0
CalPERS - Employer Paid for Emp	22,150	17	1,425	1,146	0	2,691	0	0
Subtotals	\$104,591	\$834	\$68,362	\$54,987	\$0	\$129,151	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

2 of 16



	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Board of Directors								
Regular Salaries	\$60,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Social Security Expense	3,765	0	0	0	0	0	0	0
Medicare Expense	880	0	0	0	0	0	0	0
Insurance - Group Life	165	0	0	0	0	0	0	0
Insurance - Group Health	60,716	0	0	0	0	0	0	0
Insurance - Group Dental	3,900	0	0	0	0	0	0	0
Insurance - Group Vision	547	0	0	0	0	0	0	0
Service & Supplies	63	0	0	0	0	0	0	0
Private Vehicle Mileage	2,662	0	0	0	0	0	0	0
Travel Expense	1,686	0	0	0	0	0	0	0
Education & Training Seminars	3,070	0	0	0	0	0	0	0
OPEB Expense	65,599	0	0	0	0	0	0	0
Subtotals	\$203,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electrical Mechanical								
Regular Salaries	\$68,592	\$5,674	\$18,196	\$77,372	\$104,630	\$0	\$0	\$0
Overtime Pay	1,698	140	450	1,916	2,590	0	0	0
Standby Pay	1,312	109	348	1,480	2,001	0	0	0
Vacation Pay	5,147	426	1,365	5,805	7,850	0	0	0
Jury Duty	284	23	75	320	433	0	0	0
Sick Pay	2,972	246	789	3,353	4,534	0	0	0
Holiday Pay	3,221	266	854	3,633	4,913	0	0	0
CalPERS Pension Expense - CLASSIC	3,672	304	974	4,142	5,601	0	0	0
Social Security Expense	5,166	427	1,370	5,827	7,880	0	0	0
Medicare Expense	1,208	100	321	1,363	1,843	0	0	0
Insurance - Group Life	281	23	74	316	428	0	0	0
Insurance - Group Health	14,853	1,229	3,940	16,754	22,656	0	0	0
Insurance - Group Dental	877	73	233	989	1,337	0	0	0
Insurance - Group Vision	114	9	30	128	174	0	0	0
Insurance - Employee Assistance Program	26	2	7	29	39	0	0	0
District Equipment	4,125	341	1,094	4,653	6,292	0	0	0
Service & Supplies	32,493	2,688	8,620	36,652	49,564	0	0	0
Utilities	6,084	503	1,614	6,862	9,280	0	0	0
Power Purchased for Pumping	0	0	0	0	1,266,715	0	0	0
Computer Upgrades - Hardware	777	64	206	677	1,186	0	0	0
Outside Contracts	21,889	1,811	5,807	24,691	33,390	0	0	0
Clothing & Personal Supplies	687	57	182	775	1,048	0	0	0
Communications - Radio & Telephone	1,047	87	278	1,181	1,597	0	0	0
Books & Publications	154	13	41	174	235	0	0	0
Postage Expense	33	3	9	38	51	0	0	0
Licenses & Permits	46	4	12	52	71	0	0	0
Advertising & Legal Notices	51	4	14	58	79	0	0	0
Small Tools	605	50	160	682	922	0	0	0
Education & Training Seminars	1,238	102	328	1,396	1,888	0	0	0
Pre-Employment Screening	15	1	4	17	24	0	0	0
OPEB Expense	32,152	2,660	8,529	36,268	49,045	0	0	0
CalPERS - Employer Paid for Emp	4,717	390	1,251	5,320	7,195	0	0	0
Subtotals	\$214,566	\$17,751	\$56,920	\$242,031	\$1,596,013	\$0	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

3 of 16

	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Engineering								
Regular Salaries	\$207,592	\$51,757	\$0	\$6,048	\$0	\$42,954	\$0	\$0
Part Time - Temporary Wages	749	187	0	22	0	155	0	0
Vacation Pay	25,584	6,379	0	745	0	5,294	0	0
Jury Duty	473	118	0	14	0	98	0	0
Sick Pay	12,716	3,170	0	370	0	2,631	0	0
Holiday Pay	14,541	3,625	0	424	0	3,009	0	0
CalPERS Pension Expense - CLASSIC	11,774	2,935	0	343	0	2,436	0	0
Social Security Expense	13,994	3,489	0	408	0	2,896	0	0
Medicare Expense	3,672	915	0	107	0	760	0	0
Insurance - Group Life	1,476	368	0	43	0	305	0	0
Insurance - Group Health	37,800	9,424	0	1,101	0	7,821	0	0
Insurance - Group Dental	2,283	569	0	67	0	472	0	0
Insurance - Group Vision	437	109	0	13	0	90	0	0
Insurance - Employee Assistance Program	98	24	0	3	0	20	0	0
District Equipment	3,110	775	0	91	0	643	0	0
Service & Supplies	3,289	820	0	96	0	680	0	0
Computer Upgrades - Hardware	2,818	702	0	82	0	583	0	0
Computer Upgrades - Software	3,744	933	0	109	0	775	0	0
Outside Contracts	19,779	4,931	0	576	0	4,092	0	0
Clothing & Personal Supplies	116	29	0	3	0	24	0	0
Communications - Radio & Telephone	302	75	0	9	0	63	0	0
Membership & Dues	2,377	593	0	69	0	492	0	0
Printing & Binding	112	28	0	3	0	23	0	0
Books & Publications	534	133	0	16	0	110	0	0
Postage Expense	137	34	0	4	0	28	0	0
Licenses & Permits	11,734	2,925	0	342	0	2,428	0	0
Safety Program	825	206	0	24	0	171	0	0
Private Vehicle Mileage	1,036	258	0	30	0	214	0	0
Education & Training Seminars	849	212	0	25	0	175	0	0
Pre-Employment Screening	95	24	0	3	0	20	0	0
OPEB Expense	41,215	10,276	0	1,201	0	8,528	0	0
Insurance - Miscellaneous Premium	133	33	0	4	0	28	0	0
CalPERS - Employer Paid for Emp	17,318	4,318	0	505	0	3,583	0	0
Subtotals	\$442,708	\$110,375	\$0	\$12,897	\$0	\$91,603	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

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	General & Adm'n	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Fisheries								
Regular Salaries	\$7,842	\$243,625	\$0	\$0	\$0	\$0	\$0	\$0
Part Time - Temporary Wages	1,015	31,541	0	0	0	0	0	0
Overtime Pay	6	184	0	0	0	0	0	0
Vacation Pay	505	15,678	0	0	0	0	0	0
Sick Pay	668	20,765	0	0	0	0	0	0
Holiday Pay	363	11,278	0	0	0	0	0	0
CalPERS Pension Expense - CLASSIC	357	11,091	0	0	0	0	0	0
Social Security Expense	589	18,293	0	0	0	0	0	0
Medicare Expense	141	4,365	0	0	0	0	0	0
Insurance - Group Life	42	1,311	0	0	0	0	0	0
Insurance - Group Health	1,255	38,993	0	0	0	0	0	0
Insurance - Group Dental	70	2,175	0	0	0	0	0	0
Insurance - Group Vision	13	397	0	0	0	0	0	0
Insurance - Employee Assistance Program	3	89	0	0	0	0	0	0
District Equipment	101	3,135	0	0	0	0	0	0
Service & Supplies	262	8,126	0	0	0	0	0	0
Computer Upgrades - Hardware	2	70	0	0	0	0	0	0
Outside Contracts	14	429	0	0	0	0	0	0
Clothing & Personal Supplies	1	19	0	0	0	0	0	0
Communications - Radio & Telephone	63	1,965	0	0	0	0	0	0
Membership & Dues	6	190	0	0	0	0	0	0
Books & Publications	5	165	0	0	0	0	0	0
Office Supplies	1	30	0	0	0	0	0	0
Travel Expense	235	7,308	0	0	0	0	0	0
Education & Training Seminars	105	3,272	0	0	0	0	0	0
Pre-Employment Screening	2	77	0	0	0	0	0	0
OPES Expense	1,351	41,974	0	0	0	0	0	0
CalPERS - Employer Paid for Emp	466	14,491	0	0	0	0	0	0
Subtotals	\$15,325	\$476,113	\$0	\$0	\$0	\$0	\$0	\$0
Garage								
District Equipment	11,210	0	0	0	0	0	0	0
Service & Supplies	12,346	0	0	0	0	0	0	0
Utilities	2,215	0	0	0	0	0	0	0
Vehicle Costs Direct	103,619	0	0	0	0	0	0	0
Outside Contracts	335	0	0	0	0	0	0	0
Communications - Radio & Telephone	195	0	0	0	0	0	0	0
Education & Training Seminars	606	0	0	0	0	0	0	0
Subtotals	-48,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

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Information Technology	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Regular Salaries	\$118,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime Pay	1,787	0	0	0	0	0	0	0
Vacation Pay	5,126	0	0	0	0	0	0	0
Jury Duty	738	0	0	0	0	0	0	0
Sick Pay	3,200	0	0	0	0	0	0	0
Holiday Pay	5,415	0	0	0	0	0	0	0
CalPERS Pension Expense - CLASSIC	6,499	0	0	0	0	0	0	0
Social Security Expense	7,739	0	0	0	0	0	0	0
Medicare Expense	1,924	0	0	0	0	0	0	0
Insurance - Group Life	510	0	0	0	0	0	0	0
Insurance - Group Health	21,173	0	0	0	0	0	0	0
Insurance - Group Dental	1,388	0	0	0	0	0	0	0
Insurance - Group Vision	137	0	0	0	0	0	0	0
Insurance - Employee Assistance Program	31	0	0	0	0	0	0	0
District Equipment	496	0	0	0	0	0	0	0
Service & Supplies	634	0	0	0	0	0	0	0
Computer Upgrades - Hardware	2,142	0	0	0	0	0	0	0
Computer Upgrades - Software	520	0	0	0	0	0	0	0
Outside Contracts	10,497	0	0	0	0	0	0	0
Communications - Radio & Telephone	584	0	0	0	0	0	0	0
Small Tools	17	0	0	0	0	0	0	0
Private Vehicle Mileage	18	0	0	0	0	0	0	0
Travel Expense	14	0	0	0	0	0	0	0
OPEB Expense	22,582	0	0	0	0	0	0	0
Insurance - Miscellaneous Premium	121	0	0	0	0	0	0	0
CalPERS - Employer Paid for Emp	8,869	0	0	0	0	0	0	0
Subtotals	\$228,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

6 of 16

	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Management								
Regular Salaries	\$306,267	\$995	\$0	\$0	\$0	\$0	\$0	\$0
Vacation Pay	18,187	59	0	0	0	0	0	0
Jury Duty	800	3	0	0	0	0	0	0
Sick Pay	6,200	20	0	0	0	0	0	0
Holiday Pay	13,989	45	0	0	0	0	0	0
CalPERS Pension Expense - CLASSIC	16,770	54	0	0	0	0	0	0
Social Security Expense	15,406	50	0	0	0	0	0	0
Medicare Expense	5,011	16	0	0	0	0	0	0
Insurance - Group Life	1,781	6	0	0	0	0	0	0
Insurance - Group Health	45,357	147	0	0	0	0	0	0
Insurance - Group Dental	2,766	9	0	0	0	0	0	0
Insurance - Group Vision	273	1	0	0	0	0	0	0
Insurance - Employee Assistance Program	61	0	0	0	0	0	0	0
Service & Supplies	11,364	37	0	0	0	0	0	0
Communications - Radio & Telephone	221	1	0	0	0	0	0	0
Membership & Dues	72,471	235	0	0	0	0	0	0
Books & Publications	4,749	15	0	0	0	0	0	0
Postage Expense	255	1	0	0	0	0	0	0
Other Professional Fees	409,092	1,329	0	0	0	0	0	0
Advertising & Legal Notices	65	0	0	0	0	0	0	0
Private Vehicle Mileage	1,427	5	0	0	0	0	0	0
Travel Expense	1,564	5	0	0	0	0	0	0
Education & Training Seminars	2,511	8	0	0	0	0	0	0
OPEB Expense	48,825	159	0	0	0	0	0	0
Insurance - Workers Compensation Premium	3,982	13	0	0	0	0	0	0
Insurance - Miscellaneous Premium	121	0	0	0	0	0	0	0
CalPERS - Employer Paid for Emp	23,026	75	0	0	0	0	0	0
Subtotals	\$1,012,544	\$3,289	\$0	\$0	\$0	\$0	\$0	\$0
Operations - Maintenance								
Regular Salaries	\$13,331	\$87,958	\$0	\$0	\$0	\$0	\$0	\$0
Part Time - Temporary Wages	3,390	22,364	0	0	0	0	0	0
Overtime Pay	40	262	0	0	0	0	0	0
Vacation Pay	930	6,134	0	0	0	0	0	0
Sick Pay	669	4,412	0	0	0	0	0	0
Holiday Pay	621	4,100	0	0	0	0	0	0
CalPERS Pension Expense - CLASSIC	502	3,314	0	0	0	0	0	0
Social Security Expense	1,142	7,537	0	0	0	0	0	0
Medicare Expense	267	1,763	0	0	0	0	0	0
Insurance - Group Life	45	296	0	0	0	0	0	0
Insurance - Group Health	3,125	20,625	0	0	0	0	0	0
Insurance - Group Dental	167	1,100	0	0	0	0	0	0
Insurance - Group Vision	36	237	0	0	0	0	0	0
Insurance - Employee Assistance Program	8	53	0	0	0	0	0	0
District Equipment	3,062	20,202	0	0	0	0	0	0
Service & Supplies	5,053	33,340	0	0	0	0	0	0
Utilities	92	607	0	0	0	0	0	0
State Water Expense	24,861	154,024	0	0	0	0	0	0
Outside Contracts	2,693	17,769	0	0	0	0	0	0
Clothing & Personal Supplies	225	1,484	0	0	0	0	0	0
Communications - Radio & Telephone	12	78	0	0	0	0	0	0
Membership & Dues	6	40	0	0	0	0	0	0
Licenses & Permits	12	80	0	0	0	0	0	0
Small Tools	766	5,052	0	0	0	0	0	0
Education & Training Seminars	116	763	0	0	0	0	0	0
OPEB Expense	3,396	22,409	0	0	0	0	0	0
Insurance - Workers Compensation Premium	236	1,559	0	0	0	0	0	0
CalPERS - Employer Paid for Emp	636	4,199	0	0	0	0	0	0
Subtotals	\$64,943	\$428,478	\$0	\$0	\$0	\$0	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

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Pipeline	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Regular Salaries	\$70,143	\$2,984	\$27,897	\$171,951	\$66	\$2,045	\$0	\$0
Overtime Pay	7,736	329	3,077	18,963	7	226	0	0
Standby Pay	3,079	131	1,224	7,547	3	90	0	0
Vacation Pay	4,980	212	1,981	12,208	5	145	0	0
Sick Pay	3,401	145	1,353	8,337	3	99	0	0
Holiday Pay	3,313	141	1,318	8,123	3	97	0	0
CalPERS Pension Expense - CLASSIC	3,532	150	1,406	8,658	3	103	0	0
Social Security Expense	5,638	240	2,242	13,821	5	164	0	0
Medicare Expense	1,327	56	528	3,253	1	39	0	0
Insurance - Group Life	343	15	136	841	0	10	0	0
Insurance - Group Health	20,573	875	8,182	50,433	19	600	0	0
Insurance - Group Dental	1,293	55	514	3,170	1	38	0	0
Insurance - Group Vision	142	6	57	349	0	4	0	0
Insurance - Employee Assistance Program	32	1	13	79	0	1	0	0
Costs Applied	2,605	111	1,036	6,385	2	76	0	0
District Equipment	10,028	427	3,988	24,582	9	292	0	0
Service & Supplies	42,282	1,799	16,816	103,653	40	1,233	0	0
Utilities	458	19	182	1,123	0	13	0	0
Computer Upgrades - Hardware	669	28	266	1,639	1	19	0	0
Outside Contracts	25,557	1,087	10,165	62,652	24	745	0	0
Clothing & Personal Supplies	733	31	291	1,796	1	21	0	0
Communications - Radio & Telephone	422	18	168	1,034	0	12	0	0
Postage Expense	14	1	6	34	0	0	0	0
Licenses & Permits	116	5	46	284	0	3	0	0
Small Tools	1,599	68	636	3,920	1	47	0	0
Private Vehicle Mileage	104	4	42	256	0	3	0	0
Travel Expense	359	15	143	880	0	10	0	0
Education & Training Seminars	997	42	397	2,444	1	29	0	0
Property Losses for Operations	541	23	215	1,325	1	16	0	0
OPFB Expense	21,959	934	8,733	53,831	21	640	0	0
Insurance - Workers Compensation Premium	39	2	15	95	0	1	0	0
Insurance - Miscellaneous Premium	31	1	12	76	0	1	0	0
CalPERS - Employer Paid for Emp	4,644	198	1,847	11,384	4	135	0	0
Subtotals	\$237,571	\$10,107	\$84,486	\$582,394	\$223	\$6,927	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

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	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Public Relations								
Regular Salaries	\$25,438	\$0	\$0	\$0	\$0	\$0	\$191,926	\$0
Part Time - Temporary Wages	1,752	0	0	0	0	0	13,216	0
Overtime Pay	120	0	0	0	0	0	907	0
Vacation Pay	1,509	0	0	0	0	0	11,386	0
Sick Pay	939	0	0	0	0	0	7,067	0
Holiday Pay	1,127	0	0	0	0	0	8,505	0
CalPERS Pension Expense - CLASSIC	1,264	0	0	0	0	0	9,539	0
Social Security Expense	1,681	0	0	0	0	0	12,660	0
Medicare Expense	433	0	0	0	0	0	3,263	0
Insurance - Group Life	146	0	0	0	0	0	1,104	0
Insurance - Group Health	2,673	0	0	0	0	0	20,167	0
Insurance - Group Dental	172	0	0	0	0	0	1,299	0
Insurance - Group Vision	36	0	0	0	0	0	272	0
Insurance - Employee Assistance Program	8	0	0	0	0	0	61	0
District Equipment	369	0	0	0	0	0	2,711	0
Service & Supplies	1,177	0	0	0	0	0	8,880	0
Computer Upgrades - Hardware	255	0	0	0	0	0	1,926	0
Computer Upgrades - Software	67	0	0	0	0	0	653	0
Outside Contracts	10,510	0	0	0	0	0	79,294	0
Communications - Radio & Telephone	77	0	0	0	0	0	584	0
Membership & Dues	1,146	0	0	0	0	0	8,646	0
Printing & Binding	799	0	0	0	0	0	6,029	0
Office Supplies	5	0	0	0	0	0	39	0
Postage Expense	1,371	0	0	0	0	0	10,342	0
Advertising & Legal Notices	603	0	0	0	0	0	4,552	0
Safety Program	202	0	0	0	0	0	1,521	0
Private Vehicle Mileage	17	0	0	0	0	0	131	0
Travel Expense	82	0	0	0	0	0	618	0
Education & Training Seminars	150	0	0	0	0	0	1,131	0
Pre-Employment Screening	17	0	0	0	0	0	125	0
OPFB Expense	2,946	0	0	0	0	0	22,226	0
Insurance - Workers Compensation Premium	230	0	0	0	0	0	1,732	0
Insurance - Miscellaneous Premium	28	0	0	0	0	0	214	0
CalPERS - Employer Paid for Emp	1,721	0	0	0	0	0	12,984	0
Subtotals	\$58,853	\$0	\$0	\$0	\$0	\$0	\$444,031	\$0

Schedule 4 - Allocation of Costs to Functional Components

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	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Recreation - Maintenance								
Regular Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222,786
Part Time - Temporary Wages	0	0	0	0	0	0	0	170,240
Overtime Pay	0	0	0	0	0	0	0	7,246
Vacation Pay	0	0	0	0	0	0	0	14,326
Jury Duty	0	0	0	0	0	0	0	209
Sick Pay	0	0	0	0	0	0	0	10,426
Holiday Pay	0	0	0	0	0	0	0	10,415
Seasonal Pay	0	0	0	0	0	0	0	3,071
CalPERS Pension Expense - CLASSIC	0	0	0	0	0	0	0	10,134
Social Security Expense	0	0	0	0	0	0	0	26,496
Medicare Expense	0	0	0	0	0	0	0	6,197
Insurance - Group Life	0	0	0	0	0	0	0	610
Insurance - Group Health	0	0	0	0	0	0	0	58,263
Insurance - Group Dental	0	0	0	0	0	0	0	3,321
Insurance - Group Vision	0	0	0	0	0	0	0	659
Insurance - Employee Assistance Program	0	0	0	0	0	0	0	123
Insurance - Unemployment	0	0	0	0	0	0	0	253
District Equipment	0	0	0	0	0	0	0	53,043
Service & Supplies	0	0	0	0	0	0	0	98,507
Utilities	0	0	0	0	0	0	0	1,404
Purchased Water	0	0	0	0	0	0	0	44,321
Outside Contracts	0	0	0	0	0	0	0	101,441
Clothing & Personal Supplies	0	0	0	0	0	0	0	2,391
Communications - Radio & Telephone	0	0	0	0	0	0	0	336
Membership & Dues	0	0	0	0	0	0	0	46
Office Supplies	0	0	0	0	0	0	0	197
Licenses & Permits	0	0	0	0	0	0	0	286
Small Tools	0	0	0	0	0	0	0	8,174
Travel Expense	0	0	0	0	0	0	0	1,121
Education & Training Seminars	0	0	0	0	0	0	0	5,918
Pre-Employment Screening	0	0	0	0	0	0	0	271
OPEB Expense	0	0	0	0	0	0	0	62,892
Insurance - Workers Compensation Premium	0	0	0	0	0	0	0	5,910
Insurance - Miscellaneous Premium	0	0	0	0	0	0	0	44
Administration Overhead	0	0	0	0	0	0	0	235,689
CalPERS - Employer Paid for Emp	0	0	0	0	0	0	0	14,116
Subtotals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,177,650

Schedule 4 - Allocation of Costs to Functional Components

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	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Recreation - Operations								
Regular Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510,227
Part Time - Temporary Wages	0	0	0	0	0	0	0	208,534
Overtime Pay	0	0	0	0	0	0	0	5,175
Shift Pay	0	0	0	0	0	0	0	14,239
Standby Pay	0	0	0	0	0	0	0	6,311
Vacation Pay	0	0	0	0	0	0	0	11,751
Jury Duty	0	0	0	0	0	0	0	1,387
Sick Pay	0	0	0	0	0	0	0	21,876
Holiday Pay	0	0	0	0	0	0	0	21,591
Seasonal Pay	0	0	0	0	0	0	0	37,575
Bank Charges	0	0	0	0	0	0	0	15
CalPERS Pension Expense - CLASSIC	0	0	0	0	0	0	0	20,986
Social Security Expense	0	0	0	0	0	0	0	61,104
Medicare Expense	0	0	0	0	0	0	0	14,579
Insurance - Group Life	0	0	0	0	0	0	0	3,050
Insurance - Group Health	0	0	0	0	0	0	0	98,894
Insurance - Group Dental	0	0	0	0	0	0	0	6,185
Insurance - Group Vision	0	0	0	0	0	0	0	1,230
Insurance - Employee Assistance Program	0	0	0	0	0	0	0	277
District Equipment	0	0	0	0	0	0	0	63,184
Service & Supplies	0	0	0	0	0	0	0	33,571
Utilities	0	0	0	0	0	0	0	109,612
Computer Upgrades - Hardware	0	0	0	0	0	0	0	2,602
Bad Debt Expense	0	0	0	0	0	0	0	11,622
Fish Purchase	0	0	0	0	0	0	0	30,898
Outside Contracts	0	0	0	0	0	0	0	22,407
Clothing & Personal Supplies	0	0	0	0	0	0	0	3,427
Communications - Radio & Telephone	0	0	0	0	0	0	0	11,341
Membership & Dues	0	0	0	0	0	0	0	963
Printing & Binding	0	0	0	0	0	0	0	2,576
Office Supplies	0	0	0	0	0	0	0	1,223
Postage Expense	0	0	0	0	0	0	0	35
Other Professional Fees	0	0	0	0	0	0	0	21,675
Licenses & Permits	0	0	0	0	0	0	0	4,023
Advertising & Legal Notices	0	0	0	0	0	0	0	749
Small Tools	0	0	0	0	0	0	0	89
Public Information Program	0	0	0	0	0	0	0	980
Safety Program	0	0	0	0	0	0	0	576
Private Vehicle Mileage	0	0	0	0	0	0	0	55
Travel Expense	0	0	0	0	0	0	0	609
Education & Training Seminars	0	0	0	0	0	0	0	869
Pre-Employment Screening	0	0	0	0	0	0	0	984
Credit Card Fees	0	0	0	0	0	0	0	9,608
OPEB Expense	0	0	0	0	0	0	0	106,279
Insurance - Miscellaneous Premium	0	0	0	0	0	0	0	121
Other Operating Expenses	0	0	0	0	0	0	0	111
Administration Overhead	0	0	0	0	0	0	0	519,897
CalPERS - Employer Paid for Emp	0	0	0	0	0	0	0	22,644
Subtotals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,987,041

Schedule 4 - Allocation of Costs to Functional Components

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	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Recreation - Public Relations								
Part Time - Temporary Wages	0	0	0	0	0	0	0	45,035
Seasonal Pay	0	0	0	0	0	0	0	5,340
Social Security Expense	0	0	0	0	0	0	0	3,114
Medicare Expense	0	0	0	0	0	0	0	728
Service & Supplies	0	0	0	0	0	0	0	10,785
Computer Upgrades - Hardware	0	0	0	0	0	0	0	4,066
Outside Contracts	0	0	0	0	0	0	0	5,496
Clothing & Personal Supplies	0	0	0	0	0	0	0	460
Membership & Dues	0	0	0	0	0	0	0	309
Printing & Binding	0	0	0	0	0	0	0	5,134
Office Supplies	0	0	0	0	0	0	0	604
Postage Expense	0	0	0	0	0	0	0	2,206
Advertising & Legal Notices	0	0	0	0	0	0	0	330
Public Information Program	0	0	0	0	0	0	0	4,673
Credit Card Fees	0	0	0	0	0	0	0	51,261
Administration Overhead	0	0	0	0	0	0	0	22,571
Subtotals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162,113

Schedule 4 - Allocation of Costs to Functional Components

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Recreation - Water Playground

	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Regular Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,774
Part Time - Temporary Wages	0	0	0	0	0	0	0	100,463
Overtime Pay	0	0	0	0	0	0	0	437
Vacation Pay	0	0	0	0	0	0	0	5,304
Jury Duty	0	0	0	0	0	0	0	285
Sick Pay	0	0	0	0	0	0	0	4,102
Holiday Pay	0	0	0	0	0	0	0	3,422
Seasonal Pay	0	0	0	0	0	0	0	207,760
CalPERS Pension Expense - CLASSIC	0	0	0	0	0	0	0	3,795
Social Security Expense	0	0	0	0	0	0	0	23,805
Medicare Expense	0	0	0	0	0	0	0	5,567
District Equipment	0	0	0	0	0	0	0	21
Service & Supplies	0	0	0	0	0	0	0	46,850
Utilities	0	0	0	0	0	0	0	40,904
Chlorine	0	0	0	0	0	0	0	27,040
Chemicals - Water Playground	0	0	0	0	0	0	0	4,338
Computer Upgrades - Hardware	0	0	0	0	0	0	0	357
Outside Contracts	0	0	0	0	0	0	0	9,542
Clothing & Personal Supplies	0	0	0	0	0	0	0	6,507
Communications - Radio & Telephone	0	0	0	0	0	0	0	989
Membership & Dues	0	0	0	0	0	0	0	407
Office Supplies	0	0	0	0	0	0	0	1,470
Other Professional Fees	0	0	0	0	0	0	0	14,781
Licenses & Permits	0	0	0	0	0	0	0	1,154
Advertising & Legal Notices	0	0	0	0	0	0	0	3,507
Small Tools	0	0	0	0	0	0	0	221
Public Information Program	0	0	0	0	0	0	0	1,512
Safety Program	0	0	0	0	0	0	0	1,040
Education & Training Seminars	0	0	0	0	0	0	0	2,770
Pre-Employment Screening	0	0	0	0	0	0	0	4,866
Credit Card Fees	0	0	0	0	0	0	0	13,610
Administration Overhead	0	0	0	0	0	0	0	180,129
CalPERS - Employer Paid for Emp	0	0	0	0	0	0	0	5,331
Subtotals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$787,345

Retirees

OPEB Expense	479,807	0	0	0	0	0	0	0
Subtotals	\$479,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

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	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Safety								
Regular Salaries	\$26,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Holiday Pay	344	0	0	0	0	0	0	0
Social Security Expense	1,490	0	0	0	0	0	0	0
Medicare Expense	348	0	0	0	0	0	0	0
District Equipment	52	0	0	0	0	0	0	0
Service & Supplies	8,206	0	0	0	0	0	0	0
Outside Contracts	18,827	0	0	0	0	0	0	0
Books & Publications	407	0	0	0	0	0	0	0
Other Professional Fees	1,377	0	0	0	0	0	0	0
Licenses & Permits	8,956	0	0	0	0	0	0	0
Education & Training Seminars	1,540	0	0	0	0	0	0	0
Pre-Employment Screening	108	0	0	0	0	0	0	0
Subtotals	\$96,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Maintenance								
Vacation Pay	532	0	74	899	0	1,823	0	0
Subtotals	\$532	\$0	\$74	\$899	\$0	\$1,823	\$0	\$0
Warehouse								
Regular Salaries	\$7,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime Pay	44	0	0	0	0	0	0	0
Vacation Pay	468	0	0	0	0	0	0	0
Sick Pay	318	0	0	0	0	0	0	0
Holiday Pay	352	0	0	0	0	0	0	0
CalPERS Pension Expense - CLASSIC	430	0	0	0	0	0	0	0
Social Security Expense	545	0	0	0	0	0	0	0
Medicare Expense	128	0	0	0	0	0	0	0
Service & Supplies	2,600	0	0	0	0	0	0	0
Utilities	2,215	0	0	0	0	0	0	0
CalPERS - Employer Paid for Emp	598	0	0	0	0	0	0	0
Subtotals	\$15,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

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	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Water Quality - Lab								
Regular Salaries	\$44,736	\$62,930	\$12,858	\$12,574	\$0	\$0	\$0	\$0
Part Time - Temporary Wages	368	518	106	103	0	0	0	0
Overtime Pay	572	804	164	161	0	0	0	0
Vacation Pay	4,450	6,260	1,279	1,251	0	0	0	0
Sick Pay	3,374	4,746	970	948	0	0	0	0
Holiday Pay	2,278	3,204	655	640	0	0	0	0
CalPERS Pension Expense - CLASSIC	2,687	3,780	772	755	0	0	0	0
Social Security Expense	3,359	4,725	965	944	0	0	0	0
Medicare Expense	786	1,105	226	221	0	0	0	0
Insurance - Group Life	347	488	100	98	0	0	0	0
Insurance - Group Health	13,565	19,081	3,899	3,813	0	0	0	0
Insurance - Group Dental	852	1,199	245	240	0	0	0	0
Insurance - Group Vision	92	129	26	26	0	0	0	0
Insurance - Employee Assistance Program	21	29	6	6	0	0	0	0
District Equipment	1,984	2,791	570	558	0	0	0	0
Service & Supplies	5,962	8,372	1,711	1,673	0	0	0	0
Computer Upgrades - Hardware	49	68	14	14	0	0	0	0
Outside Contracts	30,030	42,242	8,631	8,440	0	0	0	0
Clothing & Personal Supplies	42	59	12	12	0	0	0	0
Communications - Radio & Telephone	13	18	4	4	0	0	0	0
Membership & Dues	43	61	12	12	0	0	0	0
Postage Expense	184	259	53	52	0	0	0	0
Licenses & Permits	4,806	6,761	1,381	1,351	0	0	0	0
Advertising & Legal Notices	27	39	8	8	0	0	0	0
Private Vehicle Mileage	33	47	10	9	0	0	0	0
Travel Expense	543	764	156	153	0	0	0	0
Education & Training Seminars	472	664	136	133	0	0	0	0
OPEB Expense	14,559	20,620	4,213	4,120	0	0	0	0
CalPERS - Employer Paid for Emp	3,693	5,195	1,061	1,038	0	0	0	0
Subtotals	\$140,017	\$196,958	\$40,243	\$39,353	\$0	\$0	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

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	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
Water Treatment								
Regular Salaries	\$124,337	\$45,066	\$536,084	\$36,147	\$143	\$82,291	\$0	\$0
Overtime Pay	6,780	2,457	29,231	1,971	8	4,487	0	0
Shift Pay	143	52	615	41	0	94	0	0
Standby Pay	2,903	1,052	12,515	844	3	1,921	0	0
Vacation Pay	5,833	2,114	25,149	1,696	7	3,861	0	0
Jury Duty	113	41	487	33	0	75	0	0
Holiday Pay	5,184	1,879	22,349	1,507	6	3,431	0	0
CalPERS Pension Expense - CLASSIC	5,310	1,925	22,895	1,544	6	3,514	0	0
Social Security Expense	8,882	3,219	38,294	2,582	10	5,878	0	0
Medicare Expense	2,176	789	9,384	633	3	1,440	0	0
Insurance - Group Life	473	172	2,041	138	1	313	0	0
Insurance - Group Health	23,514	8,622	101,380	6,836	27	15,962	0	0
Insurance - Group Dental	1,401	508	6,039	407	2	927	0	0
Insurance - Group Vision	184	67	793	53	0	122	0	0
Insurance - Employee Assistance Program	41	15	178	12	0	27	0	0
District Equipment	5,060	1,834	21,817	1,471	6	3,349	0	0
Service & Supplies	13,149	4,766	56,692	3,823	15	8,702	0	0
Utilities	17,462	6,329	75,289	5,077	20	11,557	0	0
Chlorine	13,603	4,930	58,650	3,955	16	9,003	0	0
Polymer	4,692	1,700	20,228	1,364	5	3,105	0	0
Femic	2,153	780	9,282	625	2	1,425	0	0
Ammonia	5,253	1,904	22,649	1,527	6	3,477	0	0
Caustics	9,729	3,526	41,947	2,828	11	6,439	0	0
Computer Upgrades - Hardware	356	129	1,537	104	0	236	0	0
Open Account	13,263	4,807	57,182	3,856	15	8,778	0	0
Outside Contracts	2,046	742	8,823	595	2	1,354	0	0
Clothing & Personal Supplies	439	159	1,892	128	1	291	0	0
Communications - Radio & Telephone	702	255	3,028	204	1	465	0	0
Postage Expense	17	6	72	5	0	11	0	0
Licenses & Permits	263	95	1,134	76	0	174	0	0
Advertising & Legal Notices	31	11	134	9	0	21	0	0
Small Tools	808	293	3,483	235	1	535	0	0
Private Vehicle Mileage	326	118	1,404	95	0	216	0	0
Travel Expense	412	149	1,776	120	0	273	0	0
Education & Training Seminars	903	327	3,891	262	1	597	0	0
OPEB Expense	25,005	9,063	107,811	7,270	29	16,549	0	0
Insurance - Workers Compensation Premium	99	36	426	29	0	65	0	0
Insurance - Miscellaneous Premium	37	13	158	11	0	24	0	0
CalPERS - Employer Paid for Emp	6,955	2,488	29,598	1,996	8	4,543	0	0
Subtotals	\$307,028	\$111,281	\$1,323,760	\$89,259	\$354	\$203,202	\$0	\$0

Schedule 4 - Allocation of Costs to Functional Components

16 of 16

	General & Admin	Source of Supply	Treatment	Transmission & Distribution	Pumping	Customer Service	Conservation	Recreation
FTE Module								
Administration	\$65,834	\$52	\$4,234	\$3,406	\$0	\$7,999	\$0	\$0
Management	314,911	1,023	0	0	0	0	0	0
Recreation - Operations / Maint. / PR / Water Pl.	0	0	0	0	0	0	0	252,747
Administration	15,325	12	966	793	0	1,862	0	0
Management	73,306	238	0	0	0	0	0	0
Recreation - Operations / Maint. / PR / Water Pl.	0	0	0	0	0	0	0	58,836
Subtotals	\$469,376	\$1,325	\$5,220	\$4,199	\$0	\$9,862	\$0	\$311,583
Existing Debt Service								
1991 California DWR Loan (Treatment Plant)	\$0	\$0	\$305,067	\$0	\$0	\$0	\$0	\$0
Casitas Dam Seismic Safety of Dam	0	77,228	0	0	0	0	0	0
Mira Monte Special Assessment Bond Principal	0	0	0	16,000	0	0	0	0
Mira Monte Special Assessment Bond Interest	0	0	0	4,075	0	0	0	0
Subtotals	\$0	\$77,228	\$305,067	\$20,075	\$0	\$0	\$0	\$0
Capital Projects								
Projects designated to be Cash Funded	1,858,953	734,611	41,226	281,591	66,159	386,744	0	0
Subtotals	\$1,858,953	\$734,611	\$41,226	\$281,591	\$66,159	\$386,744	\$0	\$0
Grand Total	\$5,864,620	\$2,168,327	\$1,935,144	\$1,326,360	\$1,662,749	\$829,295	\$444,031	\$4,435,731

Schedule 5 - Allocation of Costs to System Parameters

	System Parameter								
	Base Capacity (Average Day)	Extra Capacity (Max Day)	Extra Capacity (Max Hour)	Meter Size (per meter equivalent)	Conservation	Pumping	Customers	Recreation	
	(per HCF)	(per HCF/D)	(per HCF/D)		(per HCF)	(per HCF)	(per account)	(no units)	
Total System Metrics:	17,014	21,943	75,584	7,545	534,365	4,367,623	3,146		
Operating Expenses									
	Total Costs								
Source of Supply	\$2,404,545	\$2,404,545	\$0	\$0	\$0	\$0	\$0	\$0	
Treatment	2,816,436	1,462,697	1,353,740	0	0	0	0	0	
Trans & Dist	1,816,399	0	565,282	640,337	610,780	0	0	0	
Pumping	1,849,913	0	0	0	0	1,849,913	0	0	
Customer Service	784,477	0	0	0	0	0	784,477	0	
Conservation	787,101	0	0	0	787,101	0	0	0	
Recreation	4,435,731	0	0	0	0	0	0	4,435,731	
Total Costs	\$14,894,601	\$3,867,241	\$1,919,022	\$640,337	\$610,780	\$787,101	\$1,849,913	\$784,477	\$4,435,731
<i>% Allocation</i>		26.0%	12.9%	4.3%	4.1%	5.3%	12.4%	5.3%	29.8%
Unit Cost of Service									
		\$227.29	\$87.46	\$8.47	\$80.96 (per meter equivalent)	\$1.47	\$0.42	\$249.36	\$4,435,731
		(per HCF)	(per HCF/D)	(per HCF/D)		(per HCF)	(per HCF)	(per account)	(no units)
Source of Supply	\$141.32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment	\$65.97	\$61.69	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trans & Dist	\$0	\$25.76	\$8.47	\$80.96	\$0	\$0	\$0	\$0	\$0
Pumping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service	\$0	\$0	\$0	\$0	\$0	\$0	\$249.36	\$0	\$0
Conservation	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,435,731
Debt Service									
Source of Supply	\$77,228	\$77,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment	305,067	158,435	146,633	0	0	0	0	0	0
Trans & Dist	20,075	0	6,248	7,077	6,750	0	0	0	0
Total Costs	\$402,371	\$235,663	\$152,880	\$7,077	\$6,750	\$0	\$0	\$0	\$0
<i>% Distribution</i>		58.6%	38.0%	1.8%	1.7%	0.0%	0.0%	0.0%	0.0%
Unit Cost of Service									
		\$13.85	\$6.97	\$0.09	\$0.89 (per meter equivalent)	\$0	\$0	\$0	\$0
		(per HCF)	(per HCF/D)	(per HCF/D)		(per HCF)	(per HCF)	(per account)	(no units)
Source of Supply	\$4.54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment	\$9.31	\$6.68	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trans & Dist	\$0	\$0.28	\$0.09	\$0.89	\$0	\$0	\$0	\$0	\$0
Cash Funded Capital									
Source of Supply	\$1,638,788	\$1,638,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment	91,968	47,763	44,205	0	0	0	0	0	0
Trans & Dist	628,180	0	195,496	221,453	211,231	0	0	0	0
Pumping	147,589	0	0	0	0	147,589	0	0	0
Customer Service	862,759	0	0	0	0	0	862,759	0	0
Total Costs	\$3,369,285	\$1,686,551	\$239,702	\$221,453	\$211,231	\$0	\$147,589	\$862,759	\$0
<i>% Distribution</i>		50.1%	7.1%	6.6%	6.3%	0.0%	4.4%	25.6%	0.0%
Unit Cost of Service									
		\$99.12	\$10.92	\$2.93	\$28.00 (per meter equivalent)	\$0	\$0.03	\$274.25	\$0
(Unit of measure)		(per HCF)	(per HCF/D)	(per HCF/D)		(per HCF)	(per HCF)	(per account)	(no units)
Source of Supply	\$96.32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment	\$2.81	\$2.01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trans & Dist	\$0	\$8.91	\$2.93	\$28.00	\$0	\$0	\$0	\$0	\$0
Pumping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service	\$0	\$0	\$0	\$0	\$0	\$0	\$274.25	\$0	\$0
Summary Totals									
	Total Costs								
Operating	\$14,894,601	\$227.29	\$87.46	\$8.47	\$80.96	\$1.47	\$0.42	\$249.36	\$4,435,731
Debt Service	402,371	\$13.85	\$6.97	\$0.09	\$0.89	\$0	\$0	\$0	\$0
Rate Funded Capital	3,369,285	\$99.12	\$10.92	\$2.93	\$28.00	\$0	\$0.03	\$274.25	\$0
Total	\$18,666,256	\$340.27	\$105.35	\$11.50	\$109.85	\$1.47	\$0.46	\$523.61	\$4,435,731

APPENDIX C: PROPOSED RATES

- Schedule 6 Proposed Rate Schedule for FY 2018
- Schedule 7 Proposed Rate Schedule for FY 2019
- Schedule 8 Proposed Rate Schedule for FY 2020
- Schedule 9 Proposed Rate Schedule for FY 2021
- Schedule 10 Proposed Rate Schedule for FY 2022

Schedule 6

Proposed Volumetric Rates, Effective July 1, 2017

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$0.96	\$1.46	\$1.09	\$0.96	\$1.46	\$1.46
Tier 2	\$1.46			\$1.46		
Tier 3	\$2.36			\$1.09		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.49	\$0.99	\$0.62	\$0.49	\$0.99	\$0.99
Tier 2	\$0.99			\$0.99		
Tier 3	\$1.89			\$0.62		

Proposed Service Charge, Effective July 1, 2017

	Residential	Business	Agriculture	Ag Domestic	Inter-departmental	Resale
5/8"-3/4"	\$28.75	\$22.97	\$25.97	\$20.87	\$20.54	\$25.27
1"	\$47.91	\$38.28	\$43.28	\$34.78	\$34.24	\$42.12
1-1/2"	\$95.82	\$76.56	\$86.56	\$69.57	\$68.47	\$84.24
2"	\$153.31	\$122.50	\$138.50	\$111.30	\$109.55	\$134.78
2-1/2"	\$255.52	\$204.16	\$230.84	\$185.51	\$182.59	\$224.63
3"	\$335.37	\$267.96	\$302.97	\$243.48	\$239.65	\$294.83
4"	\$603.67	\$482.33	\$545.35	\$438.26	\$431.36	\$530.70
6"	\$1,245.67	\$995.29	\$1,125.33	\$904.35	\$890.12	\$1,095.09
12"	\$7,359.04	\$5,879.89	\$6,648.09	\$5,342.61	\$5,258.53	\$6,469.48
18"						\$12,026.38

Schedule 7

Proposed Volumetric Rates, Effective July 1, 2018

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$1.08	\$1.64	\$1.22	\$1.08	\$1.64	\$1.64
Tier 2	\$1.64			\$1.64		
Tier 3	\$2.64			\$1.22		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.55	\$1.11	\$0.69	\$0.55	\$1.11	\$1.11
Tier 2	\$1.11			\$1.11		
Tier 3	\$2.12			\$0.69		

Proposed Service Charge, Effective July 1, 2018

	Residential	Business	Agriculture	Ag Domestic	Inter-departmental	Resale
5/8"-3/4"	\$32.20	\$25.73	\$29.09	\$23.37	\$23.00	\$28.30
1"	\$53.66	\$42.87	\$48.47	\$38.95	\$38.35	\$47.17
1-1/2"	\$107.32	\$85.75	\$96.95	\$77.92	\$76.69	\$94.35
2"	\$171.71	\$137.20	\$155.12	\$124.66	\$122.70	\$150.95
2-1/2"	\$286.18	\$228.66	\$258.54	\$207.77	\$204.50	\$251.59
3"	\$375.61	\$300.12	\$339.33	\$272.70	\$268.41	\$330.21
4"	\$676.11	\$540.21	\$610.79	\$490.85	\$483.12	\$594.38
6"	\$1,395.15	\$1,114.72	\$1,260.37	\$1,012.87	\$996.93	\$1,226.50
12"	\$8,242.12	\$6,585.48	\$7,445.86	\$5,983.72	\$5,889.55	\$7,245.82
18"						\$13,469.55

Schedule 7

Proposed Volumetric Rates, Effective July 1, 2019

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$1.21	\$1.84	\$1.37	\$1.21	\$1.84	\$1.84
Tier 2	\$1.84			\$1.84		
Tier 3	\$2.96			\$1.37		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.62	\$1.24	\$0.77	\$0.62	\$1.24	\$1.24
Tier 2	\$1.24			\$1.24		
Tier 3	\$2.37			\$0.77		

Proposed Service Charge, Effective July 1, 2019

	Residential	Business	Agriculture	Ag Domestic	Inter-departmental	Resale
5/8"-3/4"	\$36.06	\$28.82	\$32.58	\$26.17	\$25.76	\$31.70
1"	\$60.10	\$48.01	\$54.29	\$43.62	\$42.95	\$52.83
1-1/2"	\$120.20	\$96.04	\$108.58	\$87.27	\$85.89	\$105.67
2"	\$192.32	\$153.66	\$173.73	\$139.62	\$137.42	\$169.06
2-1/2"	\$320.52	\$256.10	\$289.56	\$232.70	\$229.04	\$281.78
3"	\$420.68	\$336.13	\$380.05	\$305.42	\$300.62	\$369.84
4"	\$757.24	\$605.04	\$684.08	\$549.75	\$541.09	\$665.71
6"	\$1,562.57	\$1,248.49	\$1,411.61	\$1,134.41	\$1,116.56	\$1,373.68
12"	\$9,231.17	\$7,375.74	\$8,339.36	\$6,701.77	\$6,596.30	\$8,115.32
18"						\$15,085.90

Schedule 9

Proposed Volumetric Rates, Effective July 1, 2020

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$1.36	\$2.06	\$1.53	\$1.36	\$2.06	\$2.06
Tier 2	\$2.06			\$2.06		
Tier 3	\$3.32			\$1.53		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.69	\$1.39	\$0.86	\$0.69	\$1.39	\$1.39
Tier 2	\$1.39			\$1.39		
Tier 3	\$2.65			\$0.86		

Proposed Service Charge, Effective July 1, 2020

	Residential	Business	Agriculture	Ag Domestic	Inter-departmental	Resale
5/8"-3/4"	\$40.39	\$32.28	\$36.49	\$29.31	\$28.85	\$35.50
1"	\$67.31	\$53.77	\$60.80	\$48.85	\$48.10	\$59.17
1-1/2"	\$134.62	\$107.56	\$121.61	\$97.74	\$96.20	\$118.35
2"	\$215.40	\$172.10	\$194.58	\$156.37	\$153.91	\$189.35
2-1/2"	\$358.98	\$286.83	\$324.31	\$260.62	\$256.52	\$315.59
3"	\$471.16	\$376.47	\$425.66	\$342.07	\$336.69	\$414.22
4"	\$848.11	\$677.64	\$766.17	\$615.72	\$606.02	\$745.60
6"	\$1,750.08	\$1,398.31	\$1,581.00	\$1,270.54	\$1,250.55	\$1,538.52
12"	\$10,338.91	\$8,260.83	\$9,340.08	\$7,505.98	\$7,387.86	\$9,089.16
18"						\$16,896.21

Schedule 10

Proposed Volumetric Rates, Effective July 1, 2021

	Residential Pumped	Business Pumped	Agriculture Pumped	Ag Domestic Pumped	Inter-departmental Pumped	Resale Pumped
Tier 1	\$1.52	\$2.31	\$1.71	\$1.52	\$2.31	\$2.31
Tier 2	\$2.31			\$2.31		
Tier 3	\$3.72			\$1.71		

	Residential Gravity	Business Gravity	Agriculture Gravity	Ag Domestic Gravity	Inter-departmental Gravity	Resale Gravity
Tier 1	\$0.77	\$1.56	\$0.96	\$0.77	\$1.56	\$1.56
Tier 2	\$1.56			\$1.56		
Tier 3	\$2.97			\$0.96		

Proposed Service Charge, Effective July 1, 2021

	Residential	Business	Agriculture	Ag Domestic	Inter-departmental	Resale
5/8"-3/4"	\$45.24	\$36.15	\$40.87	\$32.83	\$32.31	\$39.76
1"	\$75.39	\$60.22	\$68.10	\$54.71	\$53.87	\$66.27
1-1/2"	\$150.77	\$120.47	\$136.20	\$109.47	\$107.74	\$132.55
2"	\$241.25	\$192.75	\$217.93	\$175.13	\$172.38	\$212.07
2-1/2"	\$402.06	\$321.25	\$363.23	\$291.89	\$287.30	\$353.46
3"	\$527.70	\$421.65	\$476.74	\$383.12	\$377.09	\$463.93
4"	\$949.88	\$758.96	\$858.11	\$689.61	\$678.74	\$835.07
6"	\$1,960.09	\$1,566.11	\$1,770.72	\$1,423.00	\$1,400.62	\$1,723.14
12"	\$11,579.58	\$9,252.13	\$10,460.89	\$8,406.70	\$8,274.40	\$10,179.86
18"						\$18,923.76

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION SETTING THE TIME AND PLACE FOR A PUBLIC HEARING FOR THE PURPOSE OF CONSIDERRATION OF OBJECTIONS OR WRITTEN PROTESTS TO THE PROPOSED WATER RATES

WHEREAS, Casitas is interested in public comments regarding the adoption of the water rates;

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

1. A public protest hearing will be conducted for the purpose of hearing all interested parties regarding the proposed water rates.
2. The place of said hearing is hereby fixed at Oak View Resource Center Gymnasium located at 555 Mahoney Ave., in the town of Oak View. The date and time for said hearing is hereby fixed as May 10, 2017, at 3:00 p.m.
3. Notice of said hearing will be mailed to property owners providing 45 days notice of the meeting.

Russ Baggerly, President
Casitas Municipal Water District

ATTEST:

Bill Hicks, Secretary
Casitas Municipal Water District

CASITAS MUNICIPAL WATER DISTRICT
LAKE CASITAS RECREATION AREA

DATE: February 22, 2017
 TO: Recreation Committee
 FROM: Carol Belser, Park Services Manager
 SUBJECT: Recreation Area Monthly Report for January 2017

Visitation Numbers

The following is a comparison of visitations* for January 2017:

	January 2017	January 2016	Dec. 2016
Visitor Days	26,848	20,152	22,944
Camps	2,662	1,931	2,361
Cars	6,712	5,038	5,736
Boats	153	104	123
Kayaks & Canoes	6	7	4

Fiscal Year to Date Visitation	
2015/2016	296,278
2016/2017	407,550
% Change	37.232

*The formulas for calculating the above attendance figures derived from the daily cash reports are as follows:

Visitor Days = Daily vehicles + 30 minute passes X 3 + café passes + attendance at special events + annual vehicle decals + replacement decals + campsites occupied + extra vehicles X 4

Camps = Campsites occupied + extra vehicles

Cars = Daily vehicles + 30 minute passes X 3 + café passes + attendance at special events + annual vehicle decals + replacement decals + campsites occupied + extra vehicles

Boats = Daily boats + overnight boats + annual decals + replacement decals

Kayaks & Canoes = Daily kayaks and canoes + overnight kayaks and canoes + annual kayaks and canoes

Boating

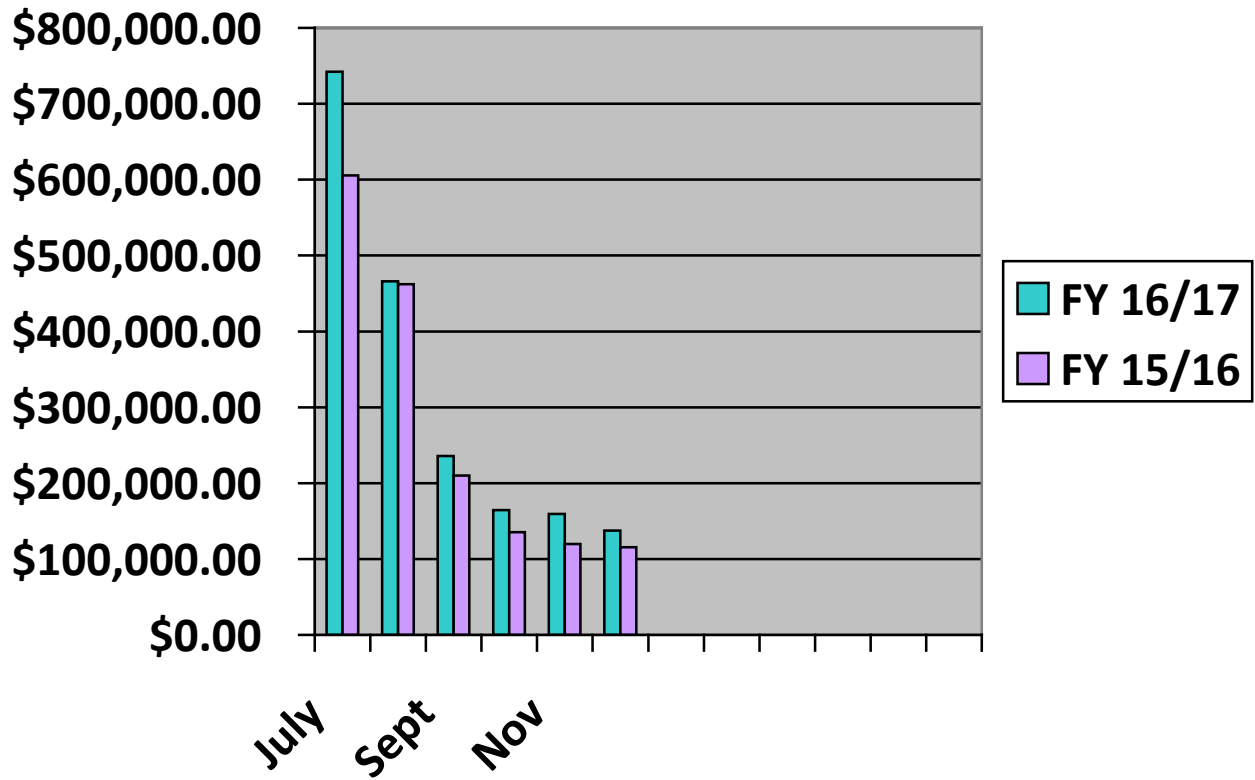
There were four cables sold for new inspections, six vessels were re-inspected and a total of 342 vessels were retagged in January. Three vessels failed the first inspection in January 2017. With the historic drought and receding water levels the launch ramp at Santa Ana no longer could accommodate vessel launches and exits, so the 1961 Old Coyote ramp has been successfully put back in use.

Incidents

There were 27 calls for service from the public and 47 staff observations where the park staff made customer contact. One incident resulted in a call to outside agencies; a possible medical.

Revenue Reporting

The 2016/2017 unaudited monthly figures below available to date illustrate all Lake Casitas Recreation Area's revenue collected in the respective months (operations, concessions, Water Adventure, etc.) per the District's Financial Summary generated by the Finance Manager.



LCRA TOTAL REVENUE

CASITAS MUNICIPAL WATER DISTRICT

MINUTES Recreation Committee

DATE: March 7, 2017
TO: Board of Directors
FROM: Park Services Manager, Carol Belser
Re: Committee Meeting of March 6, 2017

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

BACKGROUND AND OVERVIEW:

1. **Roll Call.**
Director Pete Kaiser
Director Bill Hicks
Steve Wickstrum, General Manager
Carol Belser, Park Services Manager
Joe Evans, Division Officer
Mike Flood, Assistant General Manager
Public – Dee Bennett
2. **Public Comments.**
None.
3. **Board/Management Comments.**
Carol Belser reported that she attended the annual Park Ranger Association of California Conference. She said the conference was inspiring and several special districts, including water districts, had leadership roles in conference presentation. She reported that the Park Ranger program at Casitas will benefit from the conference in regards to customer service, interpretation programs and law enforcement.
4. **Review of the January 2017 Recreation Report.**
Carol Belser distributed the draft report for January 2017. Director Hicks commented on the increase of visitation numbers.
5. **Storm Damage 2017 Update**
Joe Evans reported on the various challenges that were created due to the recent storms. They included trees down and erosion at campground Creekside. He said that the Maintenance Department has done an excellent job and continues to work to keep the campgrounds clear and roads open.
6. **Boats Now Launching at Santa Ana**
Joe Evans reported a welcomed challenge to the storm is the change of launch ramps from Old Coyote back over to Santa Ana due to the raise in water level in the lake. He added there is a lot of debris in the lake which will take time to sink. The maintenance staff have used log booms to corral the debris which helped keep it from disbursing over a larger area.
7. **Quagga Summit Conference**
Carol Belser reported on the Quagga Summit conference she attended organized by the California Department of Fish and Wildlife. She stated that while Casitas has a very strict inspection, band and quarantine program we are behind on proactive public outreach and education measures. She submitted a grant application to the "quagga fee sticker" funds in hopes to gain funding for support

staff and outreach supplies and promotional items. The Division Officer will work with his staff to build up the program. She stated the better job we do with public outreach and education helps protect other lakes such as Big Bear and Lake Tahoe, in addition to Lake Casitas, and in turn the better job they do helps to protect Lake Casitas. Discussion continued on the topic of a Rapid Response Plan. CDFW has not yet developed a template for the report but plans to hold a summit on the topic in April or June 2017. Casitas' Control and Management Plan and Vulnerability Assessment documents have pertinent information that can be developed into a Rapid Response Plan.

8. **Review of Incidents and Comments.**

Joe Evans presented the February 2017 incident statistics. He stated that there were 22 calls for service from customers and 42 staff observations where LCRA staff made contact with the customer. There were no major medical incidents. There were also 2 disturbances, 2 boating issues, 1 unattended fire, 2 body contacts in the lake, 16 traffic violations and 18 incidents of leash law non-compliance. Additionally, there was an attempted theft of a boat battery in Trailer Storage and separately a boat trailer was damaged possibly by another vehicle.

CASITAS MUNICIPAL WATER DISTRICT

Minutes
Executive Committee

DATE: March 15, 2017
TO: Board of Directors
FROM: General Manager, Steven E. Wickstrum

Re: Committee Meeting of March 10, 2017

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

MEETING:

1. **Roll Call.**
Director Russ Baggerly
Director Jim Word
Steve Wickstrum, General Manager
Michael Flood, Assistant General Manager
2. **Public Comments.**
None
3. **Board/Manager comments.**
Director Word suggested more extensive workshop on the scope of projects for Board members in the future. Director Word provided suggestions for future public notifications and newsletters.
4. **Discussion regarding the modifications to the Rates and Regulations document.**
Michael Flood will be leading the review and revision of the Casitas Rates and Regulations. This will be a good introduction to the District policy and will result in an updated version. The Committee will be kept apprised of the progress.

CASITAS MUNICIPAL WATER DISTRICT

MINUTES
Finance Committee

DATE: February 17, 2017
TO: Board of Directors
FROM: General Manager, Steve Wickstrum
Re: Finance Committee Meeting of February 17, 2017, at 1000 hours.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

BACKGROUND AND OVERVIEW:

1. **Roll Call.**
Director Peter Kaiser and Director Jim Word
General Manager, Steve Wickstrum
Assistant General Manager, Michael Flood
Accounting Manager/Treasurer, Denise Collin

Public: Mr. Ryan Kaiser
2. **Public Comments.** None.
3. **Board/Management comments.** None
4. **Presentation of the water Rate Study by Hawksley Consulting**
The Committee had a conference call with Mark Hildebrand regarding the water rate workshop. Information was reviewed, questions answered or clarified, and changes to the presentation suggested by the Committee.
5. **Review of Financial Statement for January 2017.**
The committee reviewed the Financial Statement for January 2017.
6. **Review of the January 2017 Consumption Report.**
The committee reviewed the consumption report, noting low water consumption in all classifications.
7. **Review request by Ryan Kaiser to remove allocation penalty of \$560.**
Director Pete Kaiser acknowledged to the Committee that he has no personal relationship to Mr. Ryan Kaiser. Denise Collin presented the request that was submitted by Mr. Ryan Kaiser. The committee discussed the intent of the allocation penalty and the short-term water leak that had occurred in Mr. Ryan Kaiser's plumbing, resulting in excessive water use. Under the fiscal authority of the General Manager, the conservation penalty was forgiven.

Due to the length of the matters discussed above, Items 7, and 9 were tabled until a future meeting of the Finance Committee.

CASITAS MUNICIPAL WATER DISTRICT

MINUTES
Finance Committee

DATE: March 3, 2017
TO: Board of Directors
FROM: General Manager, Steve Wickstrum
Re: Special Finance Committee Meeting of March 3, 2017, at 1000 hours.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

BACKGROUND AND OVERVIEW:

1. **Roll Call.**
Director Peter Kaiser and Director Jim Word
General Manager, Steve Wickstrum
Assistant General Manager, Michael Flood
Accounting Manager/Treasurer, Denise Collin
2. **Public Comments.** None.
3. **Board/Management comments.** None
4. **Discussion of Water Rate Adjustments.**
The Committee had a conference call with Mark Hildebrand regarding the water rate workshop. Information was reviewed, questions answered or clarified, and changes to the presentation suggested by the Committee.
5. **Direction by the Committee on the setting of Reserves.**
Denise Collin presented the initial discussion and recommendation for the designation of reserves and an amendment to the designation. The Committee discussed the re-designation of the District's Debt Service Fund, moving a portion of restricted funds to the un-restricted-designated funds. This item will move forward to the Board meeting of March 8, 2017.
6. **Review the proposal from Time Clock Plus.**
Denise Collin presented a proposal from Time Clock Plus for a system to improve the recording of hours worked by part-time and seasonal employees at the Lake Casitas Recreation Area, more specifically at the Water Adventure. This item will be moved forward to the Board meeting of March 8, 2017.

CASITAS MUNICIPAL WATER DISTRICT

MINUTES
Finance Committee

DATE: March 17, 2017
TO: Board of Directors
FROM: General Manager, Steve Wickstrum
Re: Finance Committee Meeting of March 17, 2017, at 1000 hours.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

BACKGROUND AND OVERVIEW:

1. **Roll Call.**

Director Peter Kaiser and Director Jim Word
General Manager, Steve Wickstrum
Assistant General Manager, Michael Flood
Accounting Manager/Treasurer, Denise Collin
Public Affairs/Resources Manager, Ron Merckling

Public: Mr. & Mrs. Carr
Laura Loes

2. **Public Comments.** None.

3. **Board/Management comments.** None

4. **Review request of Laura Loes to remove allocation penalty of \$1,700.**

Denise Collin presented the request to the Committee with follow up details from Laura Loes. The request is a result of a broken water pipe and water use that was in excess of the monthly allocation for the water account. The historical water record for this account demonstrated a good compliance during the past year with the customer using less than the assigned water allocation. The request does not forgive the cost of water that passed through the meter during the leak. The request is limited to the forgiveness of the conservation penalty of \$1,700. The Committee desires to move the decision to the Board of Directors meeting of March 22, 2017.

5. **Review request of Debbie Carr to remove allocation charge of \$4,515.**

Denise Collin presented the request to the Committee with follow up details from Debbie Carr. The request is a result of a broken water pipe and water use that was in excess of the monthly allocation for the water account. The customer's service line was broken by a tree root and had not been immediately noticed to be leaking. The historical water record for this account demonstrated a good compliance during the past year with the customer using less than the assigned water allocation. The request does not forgive the cost of water that passed through the meter during the leak. The request is limited to the forgiveness of the conservation penalty of \$4,515. The Committee desires to move the decision to the Board of Directors meeting of March 22, 2017.

6. **Presentation of the Water Rate Study by Hawksley.**

The Committee discussed the content of the study data. There were three changes to the study data requested by the Committee for incorporation into the final draft Study report. The draft Study Report will be included in the Board Agenda for the March 22, 2017, regular meeting.

7. **Review of the Financial Statements for January 2017.**

The Committee reviewed the financial statements. Noted that water revenues are reflecting the

low consumption in the first half of FY 2016-17 and that Recreation revenues are higher than last year.

8. **Review of the January 2017 Consumption Report.**

The Committee commented on the low level of water consumption for January 2017. This may be the lowest month in more than 20 years.

9. **Review of the bid for the purchase of a 2017 Ford ½ ton Crew Cal, 4x4, truck from Vista Ford in Oxnard in the amount of \$34,310.74.**

The Committee reviewed the bid results and suggested moving the bid award to the Board meeting of March 22, 2017.

10. **Review of the draft 1017/2018 Fiscal Year Budget**

The Committee was presented the draft FY 2017-18 fiscal year budget. An initial review was conducted by the Committee.

11. **Review of the draft 2017/2018 10 Year Capital Plan.**

The Committee was presented the draft FY 2017-18 fiscal year budget. An initial review was conducted by the Committee.

**CASITAS MUNICIPAL WATER DISTRICT
TREASURER'S MONTHLY REPORT OF INVESTMENTS
03/14/17**

Type of Invest	Institution	CUSIP	Date of Maturity	Adjusted Cost	Current Mkt Value	Rate of Interest	Date of Deposit	% of Portfolio	Days to Maturity
*TB	Federal Farm CR Bank	3133EGZW8	10/25/2024	\$833,918	\$781,902	2.014%	10/25/2016	4.01%	2741
*TB	Federal Farm CR Bank	31331VWN2	4/13/2026	\$922,674	\$850,657	1.901%	5/9/2016	4.36%	3269
*TB	Federal Farm CR Bank	3133EFK71	3/9/2026	\$853,606	\$840,025	2.790%	3/28/2016	4.30%	3235
*TB	Federal Farm CR Bank	3133EFYH4	2/8/2027	\$1,014,860	\$973,620	3.000%	3/24/2016	4.99%	3564
*TB	Federal Farm CR Bank	3133EGWD	9/29/2027	\$694,629	\$640,655	2.354%	11/17/2016	3.28%	3795
*TB	Federal Home Loan Bank	3130A3DL	9/8/2023	\$1,582,127	\$1,488,480	1.486%	10/13/2016	7.63%	2334
*TB	Federal Home Loan Bank	313379EE5	6/14/2019	\$1,364,936	\$1,353,200	1.625%	10/3/2012	6.93%	810
*TB	Federal Home Loan Bank	3130A0EN	12/10/2021	\$540,675	\$513,425	1.107%	5/9/2016	2.63%	1706
*TB	Federal Home Loan Bank	3130A5R35	6/13/2025	\$767,563	\$718,468	2.875%	2/19/2016	3.68%	2969
*TB	Federal Home Loan Bank	313383YJ4	9/8/2023	\$471,035	\$436,356	1.203%	7/14/2016	2.24%	2334
*TB	Federal Home Loan Bank	3130AIXJ2	6/14/2024	\$933,957	\$860,954	2.875%	8/2/2016	4.41%	2610
*TB	Federal Home Loan Bank	3133XFKF	6/11/2021	\$655,153	\$637,633	5.625%	1/16/2013	3.27%	1527
*TB	Federal Home Loan MTG Corp	3137EABA	11/17/2017	\$1,025,018	\$1,027,140	5.125%	1/3/2012	5.26%	243
*TB	Federal Home Loan MTG Corp	3137EADB	1/13/2022	\$676,151	\$669,438	2.375%	9/8/2014	3.43%	1739
*TB	Federal National Assn	31315P2J7	5/1/2024	\$801,480	\$743,140	1.721%	5/1/2016	3.81%	2567
*TB	Federal National Assn	3135G0ZR	9/6/2024	\$1,479,598	\$1,397,664	2.625%	5/25/2016	7.16%	2692
*TB	Federal National Assn	3135G0K3	4/24/2026	\$2,530,503	\$2,343,325	2.125%	5/25/2016	12.01%	3280
*TB	US Treasury Inflation Index NTS	912828JE1	7/15/2018	\$1,130,073	\$1,158,958	1.375%	7/6/2010	5.94%	481
*TB	US Treasury Inflation Index NTS	912828MF	1/15/2020	\$1,129,484	\$1,175,354	1.375%	11/18/2015	6.02%	1021
*TB	US Treasury Note	912828WE	11/15/2023	\$768,537	\$781,708	2.750%	12/13/2013	4.01%	2401
Accrued Interest					\$122,545				
Total in Gov't Sec. (11-00-1055-00&1065)				\$20,175,978	\$19,514,646			99.98%	
Total Certificates of Deposit: (11.13506)				\$0	\$0			0.00%	
**	LAIF as of: (11-00-1050-00)		N/A	\$450	\$450	0.68%	Estimated	0.00%	
***	COVI as of: (11-00-1060-00)		N/A	\$2,859	\$2,859	0.78%	Estimated	0.01%	
TOTAL FUNDS INVESTED				\$20,179,287	\$19,517,955			100.00%	
Total Funds Invested last report				\$20,179,940	\$19,683,377				
Total Funds Invested 1 Yr. Ago				\$18,755,801	\$18,963,996				
****	CASH IN BANK (11-00-1000-00) EST.			\$5,376,733	\$5,376,733				
	CASH IN Western Asset Money Market			\$54,848	\$54,848	0.01%			
TOTAL CASH & INVESTMENTS				\$25,610,869	\$24,949,537				
TOTAL CASH & INVESTMENTS 1 YR AGO				\$23,170,859	\$23,379,054				
*CD	CD - Certificate of Deposit								
*TB	TB - Federal Treasury Bonds or Bills								
**	Local Agency Investment Fund								
***	County of Ventura Investment Fund								
	Estimated interest rate, actual not due at present time.								
****	Cash in bank								

No investments were made pursuant to subdivision (i) of Section 53601, Section 53601.1 and subdivision (i) Section 53635 of the Government Code.
All investments were made in accordance with the Treasurer's annual statement of investment policy.