

Casitas Municipal Water District

FINANCE COMMITTEE
Cole/Hajas

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

June 18, 2021
10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. US Bank Presentation.
5. Review of draft Casitas MWD 2021-2022 Fiscal Year Budget.
6. Review of shared funding of the design and construction costs for the State Water Project Interconnection Project (Calleguas MWD – Casitas MWD – City of Ventura – United WCD).
7. Review request for proposal for water rate study services.
8. Review of Financial Statements for April, 2021.
9. Review of Consumption Report for April, 2021.
10. Proposition 4 – Establishment of Appropriations Limit for 2021/2022.

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

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



CASITAS MUNICIPAL WATER DISTRICT as of May 31, 2021

U.S. Bank Institutional Asset Management

Investment products and services are:

NOT A DEPOSIT

NOT FDIC INSURED

MAY LOSE VALUE

NOT BANK GUARANTEED

NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY



Your U.S. Bank Team



Rick Rosenthal

Vice President &
Senior Portfolio Manager
213.359.7954
richard.rosenthal@usbank.com

Lauren Costales

Assistant Vice President &
Relationship Manager
213.615.6527
lauren.costales@usbank.com

Table of Contents

- SECTION 1 – CASITAS MUNICIPAL WATER DISTRICT
 - Portfolio Overview
 - Fixed Income Analysis
 - Select Period Performance
 - Holdings
 - Investment Policy Statement

- SECTION 2 – MARKET & ECONOMIC UPDATE

- SECTION 3 – DISCLOSURES, DEFINITIONS, DESCRIPTIONS



PORTFOLIO REVIEW

Account: 258933000

Holdings Method: Direct

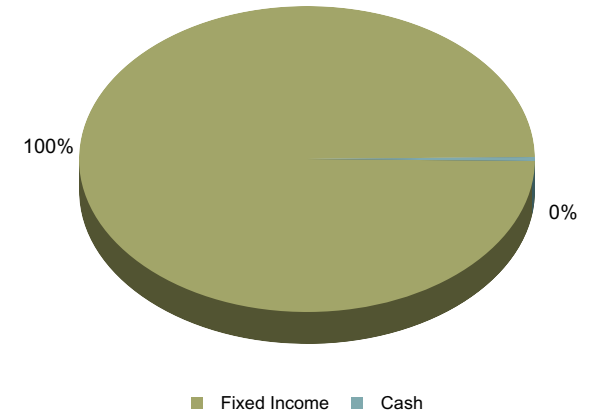
Report Date: 05/31/2021

Portfolio Summary

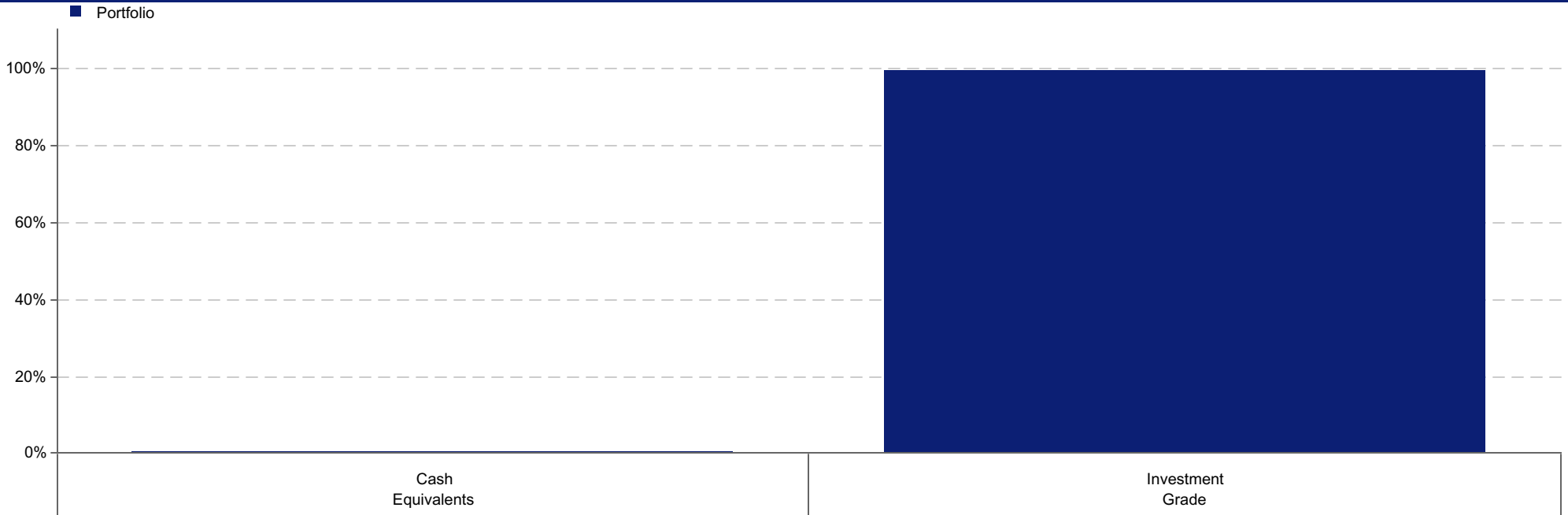
Inv. Objective	All Fixed/Non Taxable
Total Portfolio Value	\$11,818,734
Net Realized Cap Gains YTD	\$0
Annual Income Projected	\$325,091
Current Yield	2.75%
Number of Securities	14
Portfolio Mgr.	Rick Rosenthal

Portfolio Asset Allocation

Fixed Income	\$11,790,315	99.76%
Cash	\$28,419	0.24%
Invested Total	\$11,818,734	100.00%



Portfolio Model Allocation



Account: 258933000

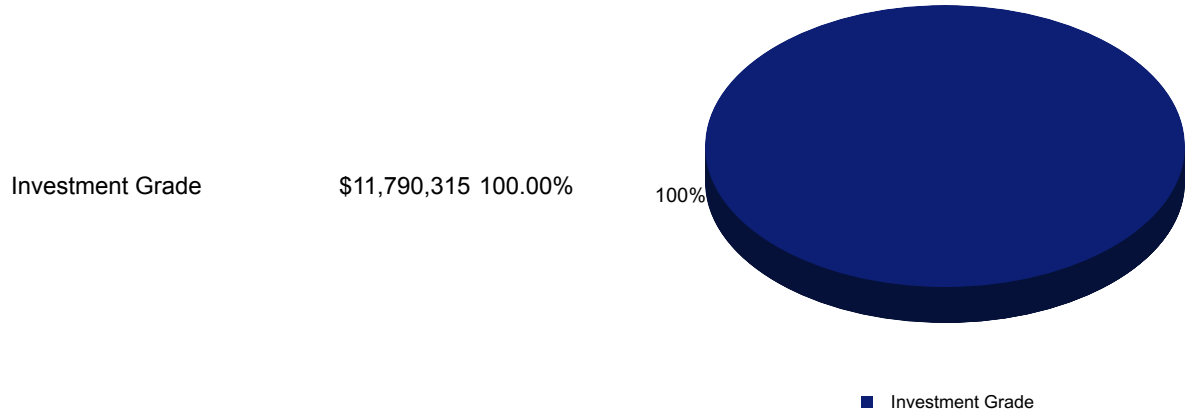
Holdings Method: Direct

Report Date: 05/31/2021

Fixed Income Summary

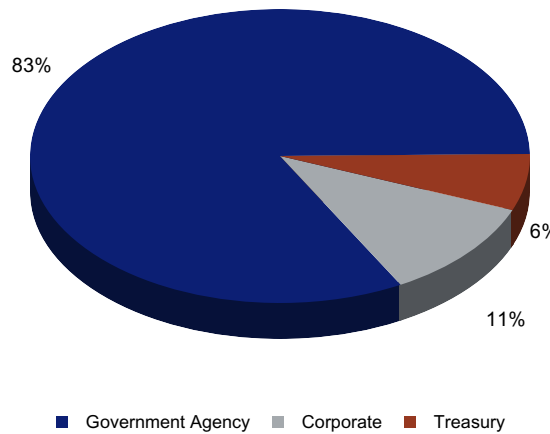
Inv. Objective	All Fixed/Non Taxable
Total Fixed Income Value	\$11,790,315
Current Yield	2.76%
Annual Income Projected	\$325,090
Number of Securities	13
Portfolio Mgr.	Rick Rosenthal

Fixed Income Asset Allocation

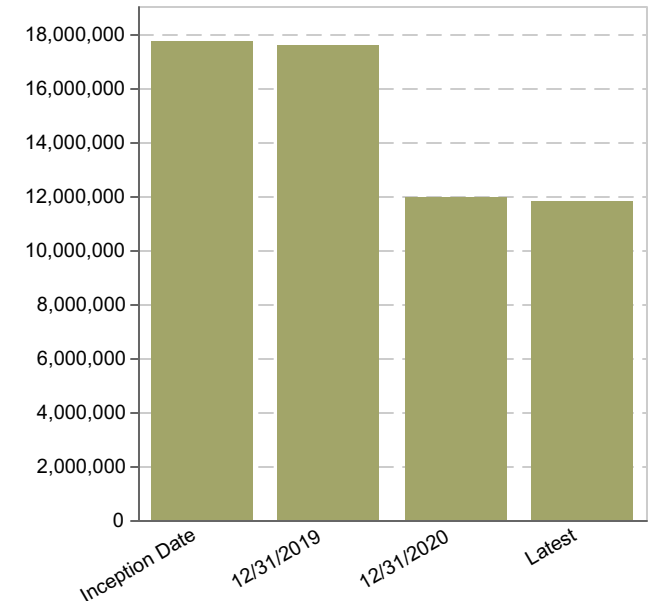


Fixed Income Sector Exposures

Government Agency	\$9,740,379	83.00%
Corporate	\$1,343,633	11.00%
Treasury	\$706,303	6.00%



Fixed Income Market Value



Account: 258933000

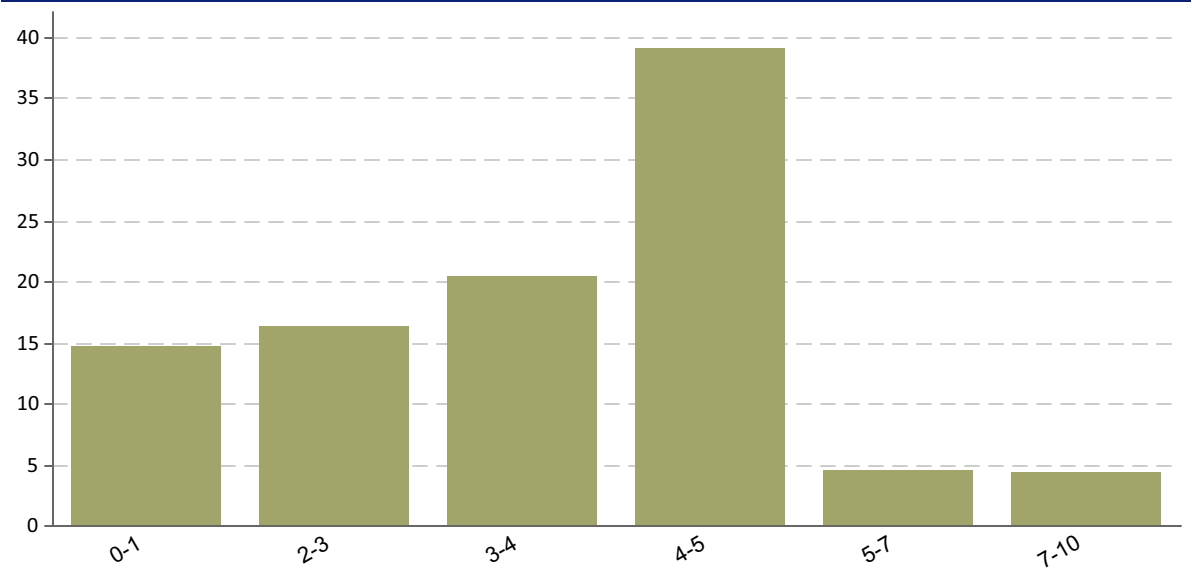
Holdings Method: Direct

Report Date: 05/31/2021

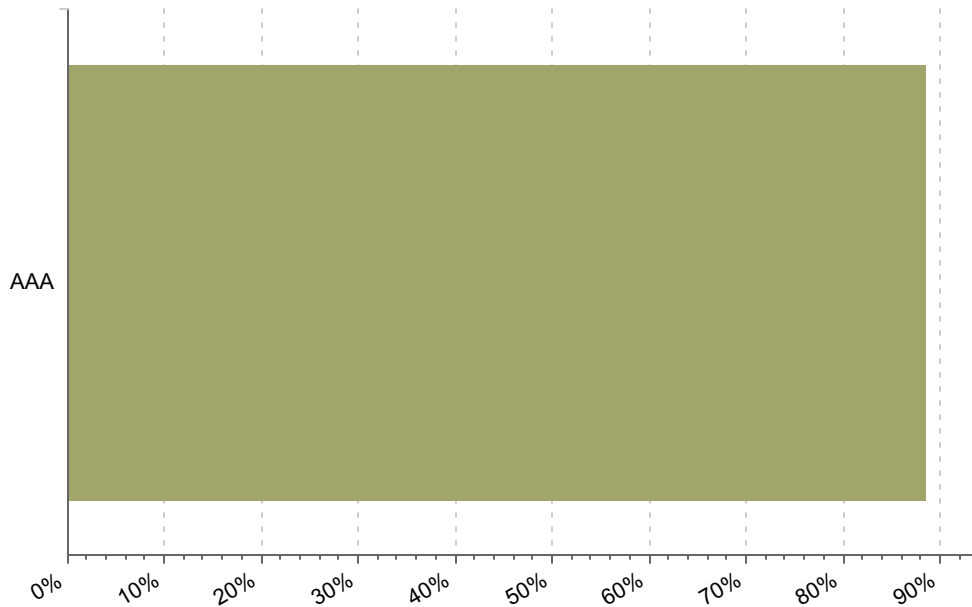
Bond Characteristics

	Portfolio	% Avail
Avg. Coupon (%)	2.98	100
Current Yield (%)	2.76	100
Yield to Maturity	.59	100
Yield to Call/Worst	.59	100
Effective Maturity	3.66	100
Effective Duration	3.44	100
Avg. Quality	AAA	85
# of Securities	13	100

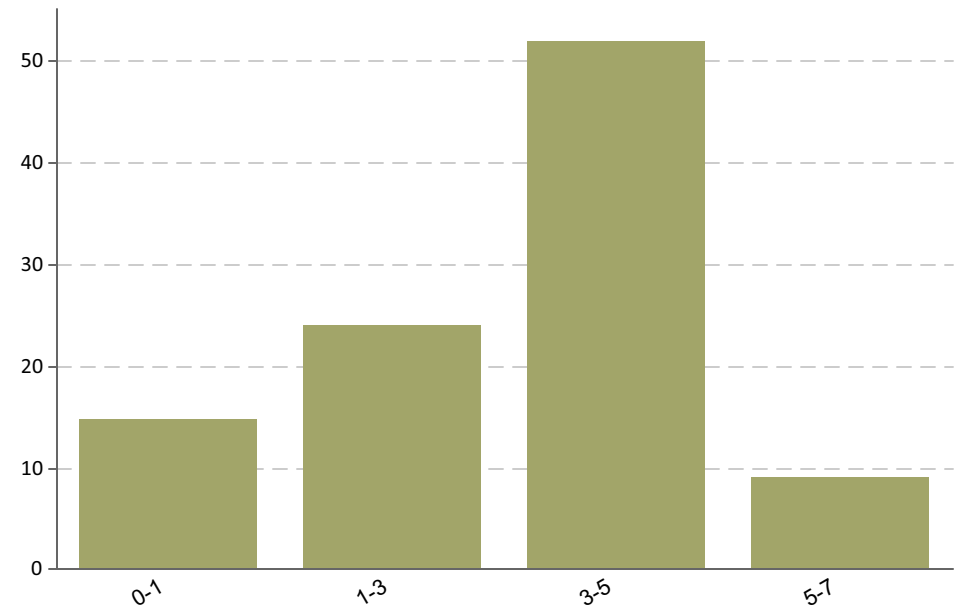
Bond Effective Maturity



Bond Quality Distribution



Bond Duration Distribution



258933000

CASITAS MUNI WATER DIST CUSTODY ACCT

Period Ending: 05/31/2021

Selected Period Performance

	Market Value	1 Month	3 Months	Year to Date (5 Months)	1 Year	Inception to Date 09/01/2019
Total Portfolio Gross of Fees	11,898,749	.31	.31	-.71	.28	3.09
Total Portfolio Net of Fees	11,898,749	.31	.31	-.71	.28	3.09
Total Fixed Income	11,870,330	.31	.31	-.71	.28	3.12
BBARC 1-5 Year US Government Index		.20	.15	-.21	.01	2.39
BBARC Intermediate US Government Bond Index		.32	.01	-1.04	-.98	2.37
BBARC US Aggregate Bond Index		.33	-.14	-2.29	-.40	2.64
Total Cash Equivalents	28,419	.00	.00	.00	.00	.04
FTSE 3 Month Treasury Bill Index		.00	.01	.02	.09	.71

For performance and rate of return methodologies, as well as other important information, please refer to the Appendix/Disclosures provided.

Investment products and services are:
NOT A DEPOSIT • NOT FDIC INSURED • MAY LOSE VALUE • NOT BANK GUARANTEED • NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY





CASITAS MUNI WATER DIST CUSTODY ACCT

Portfolio Holdings

Account: 258933000

Holdings Method: Direct

Report Date: 05/31/2021

	Symbol	% of Port.	Price	Shares/ Units	Portfolio Value	Cost Basis	Unrealized Gain/Loss	Current Yield	Projected Annual Income
Total		100.0			11,818,734	11,780,659	38,075	2.75	325,091
Cash		.24			28,419	28,419	.00	0.00	1
Cash Equivalents		.24			28,419	28,419	.00	0.00	1
US BANK MMKT 5 - CT	9AMMF05B2	.24	1.00	28,419	28,419	28,419	.00	0.00	1
Fixed Income		99.76			11,790,315	11,752,240	38,075	2.76	325,090
Investment Grade		99.76			11,790,315	11,752,240	38,075	2.76	325,090
Corporate		11.37			1,343,633	1,322,325	21,308	2.87	38,550
F A M C M T N 3.300% 5/01/24	31315P2J7	6.66	108.62	725,000	787,488	809,970	-22,482	3.04	23,925
F A M C M T N 2.925% 5/02/28	31315PYF0	4.71	111.23	500,000	556,145	512,355	43,790	2.63	14,625
Government Agency		82.41			9,740,379	9,706,854	33,525	2.75	268,253
F H L B DEB 5.625% 6/11/21	3133XFKF2	4.75	100.15	560,000	560,862	591,147	-30,285	5.62	31,500
F H L B DEB 2.875% 12/10/21	3130A0EN6	4.29	101.47	500,000	507,370	547,735	-40,365	2.83	14,375
F H L M C M T N 2.375% 1/13/22	3137EADB2	5.70	101.44	664,000	673,568	683,584	-10,016	2.34	15,770
F H L B DEB 3.375% 9/08/23	313383YJ4	3.76	107.05	415,000	444,278	476,582	-32,304	3.15	14,006
F H L B 2.875% 6/14/24	3130A1XJ2	7.70	107.64	845,000	909,583	941,144	-31,561	2.67	24,294
F N M A DEB 2.625% 9/06/24	3135G0ZR7	12.68	107.47	1,395,000	1,499,137	1,488,050	11,087	2.44	36,619
F H L B DEB 2.700% 7/10/25	3130A5VW6	9.18	108.44	1,000,000	1,084,430	1,025,110	59,320	2.49	27,000
F F C B DEB 5.400% 4/13/26	31331VWN2	7.38	122.01	715,000	872,400	940,311	-67,911	4.43	38,610
F N M A 2.125% 4/24/26	3135G0K36	22.51	106.43	2,500,000	2,660,675	2,532,940	127,735	2.00	53,125
F F C B DEB 2.710% 2/12/29	3133EEPH7	4.47	110.48	478,000	528,075	480,251	47,824	2.45	12,954
Treasury		5.98			706,303	723,061	-16,758	2.59	18,288
U S TREASURY NT 2.750% 11/15/23	912828WE6	5.98	106.21	665,000	706,303	723,061	-16,758	2.59	18,288



CASITAS MUNI WATER DIST CUSTODY ACCT

Fixed Income Holdings

Account: 258933000

Holdings Method: Direct

Report Date: 05/31/2021

	Symbol		% of Fixed Income	Portfolio Value	Projected Annual Income	Current Yield	Yield to Maturity	Effective Duration	Effective Maturity	Avg. Quality
Total			100.00	11,790,315	325,090	2.76	0.59	3.44	3.66	AAA
Investment Grade			100.00	11,790,315	325,090	2.76	0.59	3.44	3.66	AAA
Corporate			11.40	1,343,633	38,550	2.87	0.71	4.26	4.58	NA
F A M C M T N	3.300% 5/01/24	31315P2J7	6.70	787,488	23,925	3.04	0.34	2.81	2.93	NA
F A M C M T N	2.925% 5/02/28	31315PYF0	4.70	556,145	14,625	2.63	1.23	6.30	6.93	NA
Government Agency			82.60	9,740,379	268,253	2.75	0.61	3.40	3.62	AAA
F H L B DEB	5.625% 6/11/21	3133XFKF2	4.80	560,862	31,500	5.62	1.32	0.04	0.04	AAA
F H L B DEB	2.875% 12/10/21	3130A0EN6	4.30	507,370	14,375	2.83	0.11	0.53	0.53	AAA
F H L M C M T N	2.375% 1/13/22	3137EADB2	5.70	673,568	15,770	2.34	0.07	0.62	0.63	AAA
F H L B DEB	3.375% 9/08/23	313383YJ4	3.80	444,278	14,006	3.15	0.27	2.20	2.28	AAA
F H L B	2.875% 6/14/24	3130A1XJ2	7.70	909,583	24,294	2.67	0.35	2.90	3.04	AAA
F N M A DEB	2.625% 9/06/24	3135G0ZR7	12.70	1,499,137	36,619	2.44	0.33	3.14	3.27	AAA
F H L B DEB	2.700% 7/10/25	3130A5VW6	9.20	1,084,430	27,000	2.49	0.62	3.88	4.12	AAA
F F C B DEB	5.400% 4/13/26	31331VWN2	7.40	872,400	38,610	4.43	0.79	4.37	4.88	AAA
F N M A	2.125% 4/24/26	3135G0K36	22.60	2,660,675	53,125	2.00	0.79	4.67	4.91	AAA
F F C B DEB	2.710% 2/12/29	3133EEPH7	4.50	528,075	12,954	2.45	1.28	6.95	7.71	AAA
Treasury			6.00	706,303	18,288	2.59	0.22	2.40	2.46	AAA
U S TREASURY NT	2.750% 11/15/23	912828WE6	6.00	706,303	18,288	2.59	0.22	2.40	2.46	AAA



DATE: February 24, 2021

TO: Board of Directors

FROM: Finance Committee

SUBJECT: Proposed District Investment Policy

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

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

The District's Treasurer and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

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

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

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

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

16. The Treasurer shall render a monthly report to the Board in accordance with Section 53646(b) of the Government Code.
17. Finance Committee review and Board of Directors approval for adding investments to and liquidating investments from the Casitas Custody Account #XXXXXX3000, Portfolio Holdings hereinafter referred to as "Portfolio".
18. Establishment of a secure, password protected method of communication between CMWD and U.S. Bank. Responsibility for establishment, maintenance and confidentiality of this communication will reside with the Chief Financial Officer (CFO) who will also act as the primary point-of-contact between the CMWD and U.S. Bank for Portfolio matters. Normal E-mails are not authorized for any transaction involving the Portfolio.
19. Signers authorized to initiate any transaction, after Board of Directors approval of that transaction, with the Portfolio be the General Manager, the CFO, the Assistant General Manager and any member of the Board of Directors. Signers must be approved by a Board of Directors resolution. Any change of authorized signers will need a new Board of Directors approved resolution.
20. Authorization to initiate a transaction within the Portfolio take the form of a Portfolio Transaction Document (PTD) that thoroughly describes the transaction and reason for it. The Board of Directors approved PTD will also bear the actual signatures of any two of the authorized signers. The CFO is to develop the format and recordkeeping procedures for the PTD. The Board of Directors approved and properly executed PTD is to be forwarded to U.S. Bank by the CFO to initiate the transaction. U.S. Bank must be informed of and requested to abide by the signatory requirement of the PTD.
21. PTD requests U.S. Bank provide in writing, prior to any bond(s) sale, their rationale for the selection of the bond(s) chosen for sale to acquire the funds requested in the PTD. U.S. Bank is to be instructed to wait for approval from the CMWD before proceeding with the sale of those bond(s). The CMWD may wish to substitute other bond(s) to liquidate.

22. PTD also contain the instructions to U.S. Bank for the disbursement of funds resulting from the sale of bond holdings. If the funds resulting from the sale of bond holdings are to be disbursed to the CMWD via wire transfer, wire transfer instructions including beneficiary account name and address, beneficiary bank ABA number (routing number), and beneficiary account number are to be included in the PTD.
23. Anticipated cash flow issues that may require the liquidation of bonds from the Portfolio be brought to the attention of the Finance Committee and Board of Directors at the earliest possible time.
24. A properly executed PTD shall be used for describing when and how monies are moved from the CMWD to U.S. Bank including criteria and instructions for the purchase of additional holdings.
25. The District's Investment Advisor shall be either a Registered Municipal Advisor (Securities and Exchange Commission) or a Chartered Financial Analyst (CFA Institute).



MARKET & ECONOMIC UPDATE



Market analysis

June 7, 2021

This informational material is provided by U.S. Bank Asset Management Group who provides analysis and research to U.S. Bank and its affiliate U.S. Bancorp Investments. Contact your wealth professional for more details.

At a glance

A disappointing jobs report supports the Federal Reserve policy of maintaining lower rates for longer, driving stock prices higher. Inflation remains a key question for the path of markets.

\$188

Consensus estimated earnings per share for S&P 500 stocks in 2021, according to Bloomberg, FactSet and S&P Global, up from roughly \$165 at the start of the year.

TERM OF THE WEEK

Supply chain – A series of steps involved to get a product or service to the customer, including moving and transforming raw materials into finished products, transporting those products and distributing them to the end user.

“Payroll and unemployment data released last week demonstrate that the labor market is a long way from the substantial further progress needed before the Federal Reserve lifts its policy rate.”

- **Bill Merz, CFA**, Senior Portfolio Strategist, Head of Fixed Income Research, U.S. Bank

usbank.com

Investment products and services are:

NOT A DEPOSIT • NOT FDIC INSURED • MAY LOSE VALUE • NOT BANK GUARANTEED • NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY

[1] Important disclosures provided on page 4.



Global economy

Quick take: Job gains are healthy and the unemployment rate declined, but long-term unemployment is a concern. U.S. business are still accelerating, with future demand still growing despite signs of supply constraints. Foreign developed economies flattened amid the reopening acceleration.

Our view: Economic growth is positive, helped by reopening, stimulus and vaccine progress. Coronavirus case growth continues to fall in the United States and Europe but remains elevated in parts of emerging markets. Overall, much of the global economy is solidly in or moving toward expansion.

- **The U.S. added 559,000 jobs in May, primarily in the leisure and hospitality sector**, and the unemployment rate improved to 5.8 percent from 6.1 percent in April. However, 160,000 persons left the labor force in May and the participation rate ticked lower by 0.1 percent. Overall, the report gives the Federal Reserve (Fed) room for maintaining stimulus while illustrating a continued labor market recovery. A mix of issues may be slowing the rebound in jobs, including generous pandemic unemployment benefits, lack of child care and fears of COVID-19 spread on the job.
- **The Institute of Supply Management's (ISM) surveys of U.S. services and manufacturing businesses show strong acceleration at high levels of activity.** Firms are having trouble with longer supply chain lead times, higher prices for materials and a lack of workers. The ISM's employment measures ticked lower, consistent with the jobs report of slow uptake in open positions.
- **In a slight turn, foreign developed economies are showing some weakness.** In Asia, Japan industrial production accelerated while Korea industrial production decelerated. However, Japan's services businesses showed deceleration in May, and April retail sales showed weakness. In Europe, both eurozone and German retail sales in April slowed compared to the prior month.



Equity markets

Quick take: Fundamental, sentiment and technical backdrops remain generally positive for U.S. equities, paving the way for stocks to trend higher in 2021.

Our view: We are maintaining our "glass half-full" orientation. Rising revenue and earnings, generally restrained inflation, relatively low interest rates, monetary and fiscal stimulus policies and COVID-19 vaccination progress support our positive outlook.

- **Year-to-date performance is superb, broad-based and led by cyclical sectors.** As of Friday's close, the S&P 500 is up 12.6 percent for the year, above the long-term annual average of roughly 10.5 percent. All 11 S&P 500 sector are posting year-to-date gains, and six are up 15 percent or more. Information Technology continues to lag, up 7.2 percent year-to-date, the fourth worst-performing sector. We continue to believe that the performance of the strong, secular-growing Technology sector has to improve before the broad equity market trends meaningfully higher from current levels.
- **Rising earnings are providing valuation support.** Consensus earnings for 2021 are approximately \$188 per share, according to Bloomberg, FactSet and S&P Global, up from roughly \$165 at the start of the year. First quarter results trended meaningfully above expectations, with sales increasing roughly 10 percent over year-ago levels and earnings up about 50 percent. At present, the S&P 500 trades at 22.5 times the \$188 earnings estimate.
- **Indications of inflation are beginning to surface in company results.** An increasing number of companies are signaling higher labor, freight and commodity costs. Pent-up demand, port congestion and a shortage of semiconductor chips, ships, containers and workers are among items causing an uptick in prices. While not yet at alarming levels, ramping inflation tends to result in lower fair value levels for equities.
- **Inflation and potential tax policy changes are among potential disrupters to equity prices.** Inflation, which could cause a Fed response, and potential changes to tax policy are among future items that could weigh on investor sentiment and overall equity prices.



Bond markets

Quick take: Slightly lower Treasury yields and stable corporate yields compared to Treasuries supported bond performance last week. Investors perceived weaker-than-expected job gains will allow the Fed to maintain accommodative monetary policy for longer, but inflation data this week may challenge that thesis.

Our view: Strong credit fundamentals supported by low borrowing costs and rising growth and inflation favors increasing credit risk in portfolios. We expect elevated inflation data to keep upward pressure on Treasury yields for now, along with added tailwinds of recovering growth and high Treasury debt issuance.

- **The Fed will likely remain accommodative for some time, but may discuss reducing bond purchases.** Multiple Fed officials recently said high inflation and strengthening employment data may warrant trimming asset purchases. Treasury Secretary (and former Fed Chair) Janet Yellen said higher bond yields may be a good thing — a seeming acknowledgement that inflation may continue ramping higher and providing a green light to discussions on tapering asset purchases. Payroll and unemployment data released last week demonstrate that the labor market is a long way from the substantial further progress needed before the Fed lifts its policy rate.
- **Consumer inflation data may set the tone this week.** The Fed has taken the stance that above-target inflation does not warrant tighter policy as long as it is temporary. However, signs that high inflation may linger could pressure the Fed. Low yields, improving growth, high inflation and the prospect of the Fed reducing accommodative policy in the future weigh on the return potential for Treasury bonds.
- **Investors can increase income on bond portfolios by allocating to lower-quality corporate and municipal bonds.** The incremental yields on corporate and municipal bonds relative to Treasuries are low compared to the past, but are still meaningful considering defaults are expected to remain infrequent. Bank loans and mortgages not backed by the government also offer investors meaningful income with slightly different sources of risk than corporate and municipal bonds.



Real assets

Quick take: The reflation trade remained active last week, with defensive sectors trading in line with the market and Energy stocks advancing to 52-week highs.

Our view: Our positive view on economic growth and inflation should favor tangible goods producers. The 2021 performance of the energy industry and mining companies is consistent with that view.

- **Real Estate outperformed the S&P 500 by 2 percent last week, with broad sector participation.** The potential for increasing rents was the primary catalyst for the move, but declining interest rates also helped. Retail and data centers were the top performers among real estate investment trusts, but gains were broad-based across all sectors.
- **Domestic crude oil prices rose 5 percent last week,** with domestic crude inventories again declining more than expected. Energy sector equities outperformed the broader market by 6 percent and have now beaten the S&P 500 by 35 percent so far this year.
- **Gold and silver both fell marginally last week.** We believe the most likely move in gold is lower as interest rates move higher.

This information represents the opinion of U.S. Bank Wealth Management. The views are subject to change at any time based on market or other conditions and are current as of the date indicated on the materials. This is not intended to be a forecast of future events or guarantee of future results. It is not intended to provide specific advice or to be construed as an offering of securities or recommendation to invest. Not for use as a primary basis of investment decisions. Not to be construed to meet the needs of any particular investor. Not a representation or solicitation or an offer to sell/buy any security. Investors should consult with their investment professional for advice concerning their particular situation. The factual information provided has been obtained from sources believed to be reliable, but is not guaranteed as to accuracy or completeness. U.S. Bank is not affiliated or associated with any organizations mentioned.

Based on our strategic approach to creating diversified portfolios, guidelines are in place concerning the construction of portfolios and how investments should be allocated to specific asset classes based on client goals, objectives and tolerance for risk. Not all recommended asset classes will be suitable for every portfolio. Diversification and asset allocation do not guarantee returns or protect against losses.

Past performance is no guarantee of future results. All performance data, while obtained from sources deemed to be reliable, are not guaranteed for accuracy. Indexes shown are unmanaged and are not available for direct investment. The **S&P 500 Index** consists of 500 widely traded stocks that are considered to represent the performance of the U.S. stock market in general. The **Institute of Supply Management Manufacturing Index**, also called the Purchasing Manager's Index, measures manufacturing activity based on a monthly survey, conducted by the Institute for Supply Management, of purchasing managers at more than 300 manufacturing firms.

Equity securities are subject to stock market fluctuations that occur in response to economic and business developments. **International investing** involves special risks, including foreign taxation, currency risks, risks associated with possible differences in financial standards and other risks associated with future political and economic developments. Investing in **emerging markets** may involve greater risks than investing in more developed countries. In addition, concentration of investments in a single region may result in greater volatility. Investing in **fixed income securities** are subject to various risks, including changes in interest rates, credit quality, market valuations, liquidity, prepayments, early redemption, corporate events, tax ramifications and other factors. Investment in debt securities typically decrease in value when interest rates rise. This risk is usually greater for longer-term debt securities. Investments in lower-rated and non-rated securities present a greater risk of loss to principal and interest than higher-rated securities. Investments in **high yield bonds** offer the potential for high current income and attractive total return, but involve certain risks. Changes in economic conditions or other circumstances may adversely affect a bond issuer's ability to make principal and interest payments. The **municipal bond market** is volatile and can be significantly affected by adverse tax, legislative or political changes and the financial condition of the issues of municipal securities. Interest rate increases can cause the price of a bond to decrease. Income on municipal bonds is free from federal taxes, but may be subject to the federal alternative minimum tax (AMT), state and local taxes. There are special risks associated with investments in **real assets** such as commodities and real estate securities. For commodities, risks may include market price fluctuations, regulatory changes, interest rate changes, credit risk, economic changes and the impact of adverse political or financial factors. Investments in real estate securities can be subject to fluctuations in the value of the underlying properties, the effect of economic conditions on real estate values, changes in interest rates and risks related to renting properties (such as rental defaults).



DISCLOSURES, DEFINITIONS, DESCRIPTIONS

Important disclosures (page 1 of 4)

The information provided here is not intended to replace your account statement. Your account statement is the official record of your account.



Equal Housing Lender. Credit products are offered by U.S. Bank National Association and subject to normal credit approval. Deposit products offered by U.S. Bank National Association. Member FDIC.

For use in one-on-one meetings/presentations.

This information represents the opinion of U.S. Bank. The views are subject to change at any time based on market or other conditions and are current as of the date indicated on the materials. This is not intended to be a forecast of future events or guarantee of future results. The factual information provided has been obtained from sources believed to be reliable, but is not guaranteed as to accuracy or completeness.

U.S. Bank and its representatives do not provide tax or legal advice. Your tax and financial situation is unique. You should consult your tax and/or legal advisor for advice and information concerning your particular situation.

Past performance is no guarantee of future results. All performance data, while obtained from sources deemed to be reliable, are not guaranteed for accuracy. Indexes shown are unmanaged and are not available for direct investment, nor are they subject to fees and expenses.

Performance reports included may show performance results gross of fees and expenses. If fees and expenses were included, the performance would be lower. If you have any questions, please speak with your relationship manager for additional information.

Based on our strategic approach to creating diversified portfolios, guidelines are in place concerning the construction of portfolios and how investments should be allocated to specific asset classes based on client goals, objectives and tolerance for risk. Not all recommended asset classes will be suitable for every portfolio. **Diversification and asset allocation do not guarantee returns or protect against losses.**

Important disclosures (page 2 of 4)

Equity securities are subject to stock market fluctuations that occur in response to economic and business developments. **Stocks of small-capitalization companies** involve substantial risk. These stocks historically have experienced greater price volatility than stocks of larger companies and may be expected to do so in the future. **Stocks of mid-capitalization companies** can be expected to be slightly less volatile than those of small-capitalization companies, but still involve substantial risk and may be subject to more abrupt or erratic movements than large-capitalization companies. The value of **large-capitalization stocks** will rise and fall in response to the activities of the company that issued them, general market conditions and/or economic conditions. **Growth investments** focus on stocks of companies whose earnings/profitability are accelerating in the short term or have grown consistently over the long term. Such investments may provide minimal dividends, which could otherwise cushion stock prices in a market decline. Stock value may rise and fall significantly based, in part, on investors' perceptions of the company, rather than on fundamental analysis of the stocks. Investors should carefully consider the additional risks involved in growth investments. **Value investments** focus on stocks of income-producing companies whose price is low relative to one or more valuation factors, such as earnings or book value. Such investments are subject to risks that their intrinsic values may never be realized by the market, or such stocks may turn out not to have been undervalued. Investors should carefully consider the additional risks involved in value investments.

International investing involves special risks, including foreign taxation, currency risks, risks associated with possible differences in financial standards and other risks associated with future political and economic developments. Investing in **emerging markets** may involve greater risks than investing in more developed countries. In addition, concentration of investments in a single region may result in greater volatility.

Investments in **real estate securities** can be subject to fluctuations in the value of the underlying properties, the effect of economic conditions on real estate values, changes in interest rates and risks related to renting properties (such as rental defaults). There are special risks associated with an investment in **commodities**, including market price fluctuations, regulatory changes, interest rate changes, credit risk, economic changes and the impact of adverse political or financial factors.

Investments in **fixed income securities** are subject to various risks, including changes in interest rates, credit quality, market valuations, liquidity, prepayments, early redemption, corporate events, tax ramifications and other factors. Investment in fixed income securities typically decrease in value when interest rates rise. This risk is usually greater for longer-term securities. Investments in lower-rated and non-rated securities present a greater risk of loss to principal and interest than higher-rated securities. Investments in **high yield bonds** offer the potential for high current income and attractive total return, but involve certain risks. Changes in economic conditions or other circumstances may adversely affect a bond issuer's ability to make principal and interest payments.

Important disclosures (page 3 of 4)

The **municipal bond** market is volatile and can be significantly affected by adverse tax, legislative or political changes and the financial condition of the issues of municipal securities. Interest rate increases can cause the price of a bond to decrease. Income on municipal bonds is free from federal taxes, but may be subject to the federal alternative minimum tax (AMT), state and local taxes.

Treasury Inflation-Protected Securities (TIPS) offer a lower return compared to other similar investments and the principal value may increase or decrease with the rate of inflation. Gains in principal are taxable in that year, even though not paid out until maturity.

Non-financial **specialty assets**, such as real estate, farm, ranch and timber properties, oil, gas and mineral interests or closely-held business interests are complex and involve unique risks specific to each asset type, including the total loss of value. Special risk considerations may include natural events or disasters, complex tax considerations and lack of liquidity. Specialty assets may not be suitable for all investors.

Alternative investments very often use speculative investment and trading strategies. There is no guarantee that the investment program will be successful. Alternative investments are designed only for investors who are able to tolerate the full loss of an investment. These products are not suitable for every investor even if the investor does meet the financial requirements. It is important to consult with your investment professional to determine how these investments might fit your asset allocation, risk profile and tax situation. **Hedge funds** are speculative and involve a high degree of risk. An investment in a hedge fund involves a substantially more complicated set of risk factors than traditional investments in stocks or bonds, including the risks of using derivatives, leverage and short sales, which can magnify potential losses or gains. Restrictions exist on the ability to redeem or transfer interests in a fund. **Exchange-traded funds (ETFs)** are baskets of securities that are traded on an exchange like individual stocks at negotiated prices and are not individually redeemable. ETFs are designed to generally track a market index and shares may trade at a premium or a discount to the net asset value of the underlying securities. **Private equity** investments provide investors and funds the potential to invest directly into private companies or participate in buyouts of public companies that result in a delisting of the public equity. Investors considering an investment in private equity must be fully aware that these investments are illiquid by nature, typically represent a long-term binding commitment and are not readily marketable. The valuation procedures for these holdings are often subjective in nature. **Private debt** investments may be either direct or indirect and are subject to significant risks, including the possibility of default, limited liquidity and the infrequent availability of independent credit ratings for private companies. **Structured products** are subject to market risk and/or principal loss if sold prior to maturity or if the issuer defaults on the security. Investors should request and review copies of Structured Products Pricing Supplements and Prospectuses prior to approving or directing an investment in these securities. **Insurance-linked securities (ILS)** are financial instruments whose performance is determined by insurance loss events primarily driven by weather-related and other natural catastrophes (such as hurricanes and earthquakes). These events are typically low-frequency but high-severity occurrences. In exchange for higher potential yields, investors assume the risk of a disaster during the life of their bonds, with their principal used to cover damage caused if the catastrophe is severe enough.

Important disclosures (page 4 of 4)

Mutual fund investing involves risk and principal loss is possible. Investing in certain funds involves special risks, such as those related to investments in small- and mid-capitalization stocks, foreign, debt and high-yield securities and funds that focus their investments in a particular industry. Please refer to the fund prospectus for additional details pertaining to these risks. An investment in **money market funds** is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency. Although these funds seek to preserve the value of an investment at \$1.00 per share, it is possible to lose money by investing in these funds.

Holdings of First American Funds: U.S. Bancorp Asset Management, Inc. is a registered investment advisor and subsidiary of U.S. Bank National Association. U.S. Bank National Association is a separate entity and wholly owned subsidiary of U.S. Bancorp. U.S. Bank is not responsible for and does not guarantee the products, performance or services of U.S. Bancorp Asset Management. U.S. Bancorp Asset Management, Inc. serves as an investment advisor to First American Funds. First American Funds are distributed by Quasar Distributors, LLC, an affiliate of the investment advisor. **Holdings of Nuveen mutual funds:** Firststar Capital Corporation (Firststar Capital), an affiliate of U.S. Bancorp, holds a less-than-10 percent ownership interest in Windy City Investments Holdings, LLC which was formerly the parent of Windy City Investment Inc. and the indirect parent of Nuveen Fund Advisors, LLC which is the investment advisor to the Nuveen Mutual Funds. On October 1, 2014, Windy City Investments, Inc. was sold to Teachers Insurance and Annuity Association of America. As a result of the sale, U.S. Bancorp no longer has an indirect ownership interest in Nuveen Fund Advisors, LLC. Depending on the outcome of certain factors, Firststar Capital might in the future receive an earn-out payment in respect of its interest in Windy City Investment Holdings, LLC, under the terms of the sale. **Non-proprietary mutual funds:** U.S. Bank may enter into agreements with other non-proprietary mutual funds or their service providers whereby U.S. Bank provides shareholder services and/or sub-transfer agency, custodial and other administrative support services and receives compensation for these services. Compensation received by U.S. Bank directly or indirectly from mutual funds does not increase fund fees and expenses beyond what is disclosed in the fund prospectuses. For more information, review the fund prospectus.

Definitions of investment report/statement terms (page 1 of 4)

Accredited Investor: Private placement securities generally require that investors be accredited due to the additional risks and speculative nature of the securities. For natural persons, the criteria is met by a net worth of more than \$1 million (excluding primary residence) or an income of more than \$200,000 individually (\$300,000 jointly) for the two most recent years and a reasonable expectation for the same in the current year. For other entities, such as corporations, partnerships, trusts and employee benefit plans, the criteria is met with at least \$5 million in assets. See full definition in Rule 501 of Regulation D under the Securities Act of 1933.

Alpha: A measure of risk-adjusted performance. A statistic measuring that portion of a stock, fund or composite's total return attributable to specific or non-market risk. Alpha measures non-market return and indicates how much value has been added or lost. A positive Alpha indicates the fund or composite has performed better than its Beta would predict (i.e., the manager has added value above the benchmark). A negative Alpha indicates a fund or composite has underperformed given the composite's Beta.

Alternative Investments: As used by U.S. Bank, an investment considered to be outside of the traditional asset classes of long-only stocks, bonds and cash. Examples of alternative investments include hedge funds, private equity, options and financial derivatives.

Annualized Excess Return: Shows the difference between the annualized linked returns of a portfolio and the model benchmark. Performance reports provided annualize only periods greater than one year.

Annualized or Annual Rate of Return: Represents the average annual change in the value of an investment over the periods indicated.

Batting Average: Shows how consistently the portfolio return met or beat the market.

Beta: A measure of your portfolio's risk relative to a benchmark. A portfolio with a beta of 1.5, for example, would be expected to return roughly 1.5 times the benchmark's return. A high Beta indicates a riskier portfolio.

Bond Credit Rating: A grade given to bonds by a private independent rating service that indicates their credit quality. Ratings are the opinion of Standard & Poor's or other agencies as noted and not the opinion of U.S. Bank.

Consumer Price Index (CPI): A measure of the average change in prices over time in a market basket of goods and services and is one of the most frequently used statistics for identifying periods of inflation and deflation.

Convexity to Stated Maturity: A measure of the curvature in the relationship between bond prices and bond yields that demonstrates how the duration of a bond changes as the interest rate changes. Convexity is used as a risk-management tool and helps to measure and manage the amount of market risk to which a portfolio of bonds is exposed. This version of convexity measures the rate change in duration of a bond as the yield to (stated) maturity changes.

Definitions of investment report/statement terms (page 2 of 4)

Cumulative Excess Return: Shows the difference between the annualized linked returns of a portfolio and the model benchmark. Performance reports provided use unannualized returns.

Downside Capture: The downside capture ratio reflects how a portfolio compares to a benchmark during periods when the benchmark is down. A downside capture ratio of 0.80 (or 80 percent) means the portfolio has historically declined only 80 percent as much as the benchmark during down markets.

Downside Deviation: The deviation of returns that fall below a minimum acceptable return (MAR). Although the numerator includes only returns below the MAR, the denominator includes all returns in the performance period. This risk statistic is similar to the downside standard deviation except the sum is restricted to returns less than the MAR instead of the mean.

Downside Standard Deviation: The deviation of returns that fall below the mean return. Although the numerator includes only returns below the mean, the denominator includes all returns in the performance period. This risk statistic is similar to the downside deviation except the sum is restricted to returns less than the mean instead of the minimum acceptable return (MAR).

Effective Maturity: The date of a bond's most likely redemption, given current market conditions, taking into consideration the optional and mandatory calls, the optional, mandatory and recurring puts, and the stated maturity.

Information Ratio: The information ratio compares the average excess return of the portfolio over its associated benchmark divided by the tracking error.

M-Squared: The hypothetical return of the portfolio after its risk has been adjusted to match a benchmark.

Market Value: Publicly traded assets are valued using market quotations or valuation methods from financial industry services believed by us to be reliable. Assets, that are not publicly traded, may be reflected at values from other external sources or special valuations prepared by us. Assets for which a current value is not available may be reflected as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could have been bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

Market Value Over Time: Many factors can impact the portfolio value over time, such as contributions to the account, distributions from the account, the investment of dividends and interest, the deduction of fees and expenses, and market performance.

Modified Duration to Effective Maturity: A formula that expresses the measurable change in the value of a security in response to a change in interest rates. This version of Modified Duration takes into consideration a "horizon date/price" that is, given current conditions, the most likely redemption date/price using the set of calls/puts, as well as stated maturity.

Definitions of investment report/statement terms (page 3 of 4)

Modified Duration to Stated Maturity: A formula that expresses the measurable change in the value of a security in response to a change in interest rates. This version of Modified Duration uses stated maturity as the “horizon date/price” and ignores any potential call/put/pre-refunding, even if they are mandatory.

Price/Earnings Ratio (P/E): The P/E ratio of a company is calculated by dividing the price of the company’s stock by its trailing 12-month earnings per share. A high P/E usually indicates that the market is paying a premium for current earnings because it believes in the firm’s ability to grow its earnings. A low P/E indicates the market has less confidence that the company’s earnings will increase. Within a portfolio, P/E is the weighted average of the price/earnings ratios of the stocks in the portfolio.

Qualified Purchaser: Some private placement securities require that investors be Qualified Purchasers in addition to being Accredited Investors. For natural persons, the criteria is generally met when the client (individually or jointly) owns at least \$5 million in investments. For other entities, such as corporations, partnerships, trusts and employee benefit plans, the criteria is met with at least \$25 million in investments though there are other eligibility tests that may apply. See full definition in Section 2(a)(51) of the Investment Company Act of 1940.

R-Squared: Measures the portion of the risk in your portfolio that can be attributed to the risk in the benchmark.

Realized and Unrealized Gains/Losses: Are calculated for individual tax lots based on the records we have available. Some data may be incomplete or differ from what you are required to report on your tax return. Some data used in these calculations may have been obtained from outside sources and cannot be verified by U.S. Bank. The data is intended for informational purposes only and should not be used for tax reporting purposes. Please consult with your tax or legal advisor for questions concerning your personal tax or financial situation.

Residual Risk: The amount of risk specific to the assets in a portfolio distinct from the market, represented by a benchmark.

Return: An indication of the past performance of your portfolio.

Sharpe Ratio: Measures of risk-adjusted return that calculates the return per unit of risk, where risk is the Standard Deviation of your portfolio. A high Sharpe ratio indicates that the portfolio is benefiting from taking risk.

Sortino Ratio: Intended to differentiate between good and bad volatility. Similar to the Sharpe ratio, except it uses downside deviation for the denominator instead of standard deviation, the use of which doesn’t discriminate between up and down volatility.

Spread: The difference between the yields of two bonds with differing credit ratings (most often, a corporate bond with a certain amount of risk is compared to a standard traditionally lower risk Treasury bond). The bond spread will show the additional yield that could be earned from a bond which has a higher risk.

Definitions of investment report/statement terms (page 4 of 4)

Standard Deviation: A measure of the volatility and risk of your portfolio. A low standard deviation indicates a portfolio with less volatile returns and therefore less inherent risk.

Time-weighted Return: The method used to calculate performance. Time-weighted return calculates period by period returns that negates the effect of external cash flows. Returns for periods of greater than one year are reported as an annualized (annual) rate of return. Returns of less than one year are reported on a cumulative return basis. Cumulative return is the aggregate amount an investment has gained or lost over time, independent of the period involved.

Tracking Error: A divergence between the price behavior of a position or a portfolio and the price behavior of a benchmark. This is often in the context of a hedge or mutual fund that did not work as effectively as intended, creating an unexpected profit or loss instead.

Traditional Investments: As used by U.S. Bank, an investment made in equity, fixed income or cash securities, mutual funds or exchange-traded funds (ETFs) where the investor buys at a price with the goal that the investment will go up in value.

Top 10 Holdings: The 10 assets with the highest market values in the account.

Total Portfolio Gross of Fees: Represents all assets included in the calculation of the portfolio, before the deduction of trust and asset management fees, and is inclusive of all applicable third party security fees and expenses. Details of those fees and expenses are provided in the security's prospectus or offering documents.

Total Return: The rate of return that includes the realized and unrealized gains and losses plus income for the measurement period.

Treynor Ratio: Measures the performance of a sector relative to risk by dividing the return of the sector in excess of the risk-free return by the sector's Beta. The higher the Treynor ratio, the better the return relative to risk.

Turnover Percent: Indicates how frequently asset are bought and sold within a portfolio.

Turnover Ratio: The percentage of a mutual fund's or other investment vehicle's holdings that have been "turned over" or replaced with other holdings in a given year.

Upside Capture: The upside capture ratio reflects how a portfolio compares to the selected model benchmark during periods when the benchmark is up. An upside capture ratio of 1.15 (or 115 percent) means the portfolio has historically beat the benchmark by 15 percent during up markets.

Yield: The annual rate of return on an investment, expressed as a percentage. For bonds, it is the coupon rate divided by the market price. For stocks, it is the annual dividend divided by the market price.

Frequently used investment indexes (page 1 of 5)

Bloomberg Barclays 1-3 year U.S. Treasury Index: Measures the performance of the U.S. government bond market and includes public obligations of the U.S. Treasury with a maturity between one year and up to (but not including) three years.

Bloomberg Barclays 1-5 year U.S. Treasury Index: Includes all publicly issued, U.S. Treasury securities that have a remaining maturity of greater than or equal to one year and less than five years, are rated investment grade and have \$250 million or more of outstanding face value.

The Bloomberg Barclays 1-5 year Municipal Index: Measures the performance of municipal bonds with time to maturity of more than one year and less than five years.

Bloomberg Barclays 7-year Municipal Index: Includes municipal bonds with a minimum credit rating of Baa that have been issued as part of a transaction of at least \$50 million, have a maturity value of at least \$5 million and a maturity range of four to six years.

Bloomberg Barclays Global Aggregate Index ex-U.S. Index: Measure of global investment grade debt from 24 local currency markets. This multi-currency benchmark includes Treasury, government-related, corporate and securitized fixed-rate bonds from both developed and emerging markets issuers.

Bloomberg Barclays Global Treasury ex-U.S. Index: Includes government bonds issued by investment-grade countries outside the United States, in local currencies, that have a remaining maturity of one year or more and are rated investment grade.

Bloomberg Barclays High Yield Municipal Bond Index: An unmanaged index made up of bonds that are non-investment grade, unrated or below Ba1 bonds.

Bloomberg Barclays Intermediate Aggregate Index: Consists of one- to 10-year governments, one- to 10-year corporate bonds, all mortgages and all asset-backed securities within the Aggregate Index.

Bloomberg Barclays Mortgage-Backed Securities Index: Covers agency mortgage-backed pass-through securities (both fixed-rate and hybrid adjustable-rate mortgages) issued by Ginnie Mae (GNMA), Fannie Mae (FNMA), and Freddie Mac (FHLMC).

Bloomberg Barclays U.S. Aggregate Bond Index: Measures the investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, mortgage-backed securities, asset-backed securities and commercial mortgage-backed securities.

Bloomberg Barclays U.S. Corporate Bond Index: Measures the investment grade, fixed-rate, taxable corporate bond market and includes U.S. dollar-denominated securities publicly issued by U.S. and non-U.S. industrial, utility and financial issuers.

Bloomberg Barclays U.S. Corporate High Yield Bond Index: Measures the U.S. dollar denominated, high yield, fixed-rate corporate bond market.

Frequently used investment indexes (page 2 of 5)

Bloomberg Barclays U.S. Municipal Bond Index: Measures the investment grade, U.S. dollar-denominated, fixed tax exempt bond market. The index includes state and local general obligation, revenue, insured and pre-refunded bonds.

Bloomberg Barclays U.S. Treasury Index: Measures U.S. dollar-denominated, fixed-rate, nominal debt issued by the U.S. Treasury.

Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index: An unmanaged index includes all publicly issued, U.S. TIPS that have at least one year remaining to maturity, are rated investment grade, and have \$250 million or more of outstanding face value.

Cambridge U.S. Private Equity Index: This index is based on returns data compiled for U.S. private equity funds (including buyout, growth equity and mezzanine funds) that represent the majority of institutional capital raised by private equity partnerships formed since 1986. Returns may be delayed by up to six months. Quarterly performance is prorated based on the cube root for the months of the quarter.

Citigroup 3-Month Treasury Bills: An unmanaged index and represents monthly return equivalents of yield averages of the last three-month Treasury Bill issues.

Citigroup 6-Month Treasury Bills: An unmanaged index and represents monthly return equivalents of yield averages of the last six-month Treasury Bill issues.

Credit Suisse Leverage Loan Index: Represents tradable, senior-secured, U.S. dollar-denominated non-investment grade loans.

Dow Jones Industrial Average (DJIA): The price-weighted average of 30 significant U.S. stocks traded on the New York Stock Exchange and NASDAQ. The DJIA is the oldest and single most watched index in the world.

Dow Jones Select REIT Index: Measures the performance of publicly traded REITs and REIT-like securities in the U.S. and is a proxy for direct real estate investment, in part by excluding companies whose performance may be driven by factors other than the value of real estate.

Eurekahedge ILS Advisers Index: Designed to provide a broad measure of the performance of underlying hedge fund managers who explicitly allocate to insurance-linked investments and have at least 70% of their portfolio invested in non-life risk.

HFRI Indices: The Hedge Fund Research, Inc. (HFRI) indexes are a series of benchmarks designed to reflect hedge fund industry performance by constructing composites of constituent funds, as reported by the hedge fund managers listed within the HFR Database.

HFRI Equity Hedge Total Index: Uses the HFR (Hedge Fund Research) database and consists only of equity hedge funds with a minimum of \$50 million assets under management or a 12-month track record and that reported assets in U.S. dollars.

Frequently used investment indexes (page 3 of 5)

HFRI Relative Value Fixed Income Corporate Index: Uses the HFR (Hedge Fund Research) database and consists of only relative value fixed income corporate funds with a minimum of \$50 million assets under management or a 12-month track record and that reported assets in U.S. dollars.

ICE BofAML 1-3 Year Corporate Index: Tracks U.S. dollar-denominated investment grade public debt issued in the U.S. bond market with maturities of one to three years.

ICE BofAML 1-5 Year Corporate and Government Index: Tracks the performance of short-term U.S. investment grade government and corporate securities with maturities between one and five years.

ICE BofAML U.S. 7-10 Year Index: Tracks the performance of U.S. dollar denominated investment grade rated corporate debt publicly issued in the U.S. domestic market and includes all securities with a remaining term to maturity of greater than or equal to seven years and less than 10 years.

ICE BofAML Global Broad Market Index: Tracks the performance of investment grade public debt issued in the major domestic and Eurobond markets, including global bonds.

ICE BofAML U.S. High Yield Master II Index: Commonly used benchmark index for high yield corporate bonds and measures the broad high yield market.

J.P. Morgan Emerging Markets Bond Index Global (EMBI Global): Tracks total returns for traded external debt instruments in the emerging markets.

London Interbank Offered Rate (LIBOR) 3-months: The interest rate offered by a specific group of London banks for U.S. dollar deposits with a three-month maturity.

London Interbank Offered Rate (LIBOR) 9-months: The interest rate offered by a specific group of London banks for U.S. dollar deposits with a nine-month maturity.

MSCI All Country World Index (ACWI): Designed to measure the equity market performance of developed and emerging markets.

MSCI All County World ex-U.S. Index (ACWI, excluding United States): Tracks the performance of stocks representing developed and emerging markets around the world that collectively comprise most foreign stock markets. U.S. stocks are excluded from the index.

MSCI EAFE Index: Includes approximately 1,000 companies representing the stock markets of 21 countries in Europe, Australasia and the Far East.

Frequently used investment indexes (page 4 of 5)

MSCI Emerging Markets (EM) Index: Designed to measure equity market performance in global emerging markets.

MSCI World Index: Tracks equity market performance of developed markets through individual country indices.

NAREIT Index: Includes REITs (Real Estate Investment Trusts) listed on the New York Stock Exchange, NASDAQ and American Stock Exchange.

NASDAQ Composite Index: A market capitalization-weighted average of roughly 5,000 stocks that are electronically traded in the NASDAQ market.

NCREIF Property Index (NPI): Measures the investment performance of a very large pool of individual commercial real estate properties acquired in the private market for investment purposes only.

Russell 1000 Index: Measures the performance of the 1,000 largest companies in the Russell 3000 Index and is representative of the U.S. large capitalization securities market.

Russell 1000 Growth Index: Measures companies in the Russell 1000 Index with higher price-to-book ratios and higher forecasted growth values. It includes the largest 1,000 firms in the Russell 3000 Index.

Russell 1000 Value Index: Measures companies in the Russell 1000 Index with lower price-to-book ratios and lower forecasted growth values. It includes the largest 1,000 firms in the Russell 3000 Index.

Russell 2000 Index: Measures the performance of the 2,000 smallest companies in the Russell 3000 Index and is representative of the U.S. small capitalization securities market.

Russell 2000 Growth Index: Measures companies in the Russell 2000 Index having higher price-to-book ratios and higher forecasted growth values. and is representative of U.S. securities exhibiting growth characteristics. The Russell 2000 Index includes the 2,000 firms from the Russell 3000 Index with the smallest market capitalizations.

Russell 2000 Value Index: Measures companies in the Russell 2000 Index having lower price-to-book ratios and lower forecasted growth values. The Russell 2000 Index includes the 2,000 firms from the Russell 3000 Index with the smallest market capitalizations.

Russell 3000 Index: Measures the performance of the 3,000 largest U.S. securities based on total market capitalization.

Russell Midcap Index: Measures the 800 smallest companies in the Russell 3000 Index.

Russell Midcap Growth Index: Measures companies in the Russell Midcap Index having higher price-to-book ratios and higher forecasted growth values.

Frequently used investment indexes (page 5 of 5)

Russell Midcap Value Index: Measures companies in the Russell Midcap Index having lower price-to-book ratios and lower forecasted growth values.

S&P 500 Index: Consists of 500 widely traded stocks that are considered to represent the performance of the U.S. stock market.

S&P Global ex-U.S. Property Index: Measures the investable universe of publicly traded property companies domiciled in developed and emerging markets excluding the United States. The companies included are engaged in real estate related activities such as property ownership, management, development, rental and investment.

S&P GSCI: A composite index of commodity sector returns, representing an unleveraged, long-only investment in commodity futures that is broadly diversified across the spectrum of commodities.

S&P/Case-Shiller Home Price Indexes: A group of indexes that track changes in home prices throughout the United States. Case-Shiller produces indexes representing certain metropolitan statistical areas (MSA) as well as a national index.

Swiss Re Global Cat Bond Total Return Index: Tracks the aggregate performance of all U.S. dollar-denominated euros and Japanese yen-denominated catastrophe bonds, capturing all ratings, perils and triggers.

U.S. Dollar Index: Indicates the general international value of the U.S. dollar by averaging the exchange rates between the U.S. dollar and six major world currencies.

Wilshire 5000 Index: Composed of more than 6,700 publicly-traded U.S. companies and is designed to track the overall performance of the American stock markets.

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Review of Draft Casitas MWD Fiscal Year 2021-2022 Budget**
Date: June 11, 2021

RECOMMENDATION:

The Committee provide direction to Staff ahead of the FY 2022 Budget Hearing on June 23, 2021.

BACKGROUND:

The Draft FY 2022 budget includes a total budget of approximately \$35.1M and total revenues projected at \$26.9M

A budgeted deficit of \$ 8.1M is identified within the draft budget.

The budget deficit would be covered by a combination of CFD 2013-1 bond funds and District reserves.

The capital projects budget would be set at \$10.6M for both the Casitas Legacy system and the Casitas Ojai system.

The Engineering Department would be budgeted approximately \$9.6M in capital projects which is approximately 92% of the capital projects budget.

Funds required to balance the draft budget would come from reserves equating to \$8.1M total with \$6.3M from CFD 2013-1 bond fund reserves and \$1.8M from District reserve funds.

DISCUSSION:

The Draft FY 2022 budget was distributed to the Finance Committee at the March 2021 Committee Meeting.

The budget was then reviewed and comments were provided during the April and May Finance Committee Meetings.

A budget workshop was held on June 2, 2021 during which the Board asked for additional information on the inflationary factors that were used to estimate the expenses in the budget.

A copy of those factors is attached.

Any additional changes/information requests for the budget will be included draft budget for consideration by the Board of Directors at the June 23, 2021 Budget Hearing.

Budgetary Inflationary Factors
Fiscal Year 2021-2022

Following is a listing of various budgetary inflation factors used in preparation of the FY 2021-2022 budget:

Gasoline: FY22 budget for gas is \$133,079 which is an average of FY19 & 20 actual consumption (expense) with an increase of 3%. FY22 budget assumed no change to the current fleet and didn't account for the seven new vehicles being purchased with most likely better fuel efficiency.

	Total Gas Consumed (expensed)
FY19	125,627
FY20	132,781
FY21*	111,841
Budgeted	
FY22	133,079
5% Inc	135,664
7% Inc	138,248
10% Inc	142,124
*Gas consumed as of 4/30/21	

Health Insurance: We have the rates through 12/31/2021. Took the current rates and increased them by 3%. Some years it's higher some years it's lower and varies between plans and what plans employees choose. The average change from 2020 to 2021 insurance premiums was 5.5%.

Since the unknown is the premium for January-June 2022, an increase of 3% starting in July 2021 should be adequate.

Other Insurance:

Liability Insurance for the FY22 budget is \$81k. The preliminary estimate provided by vendor was to expect 5-8% increase. FY21 actual was approx. \$75k.

Workers Compensation for the FY22 budget \$170k. Estimate provided by the vendor was \$161k-170k.

Salaries: Management used 4% as that is the max increase allowed per the MOU and it turns out it will be increased by 4% based from the April CPI. The represented employees MOU is good through 12/2021 but a 3% increase was assumed since it is unknown what the next MOU will contain.

Utilities:

Electric, Gas, Sanitation, and Trash used current year monthly average (assuming most recent rates) and applied a 3% increase. There is a buffer of \$20k in the event that actual increases are higher than 3% (see chart below). If a 10% increase is assumed based the current year averages, the budget will be in alignment with what has been budgeted for FY22 utilities (\$285,550).

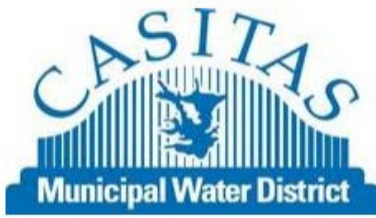
		Edison	Gas	Sanitation	Trash	Total Utilities
[a]	CY monthly Avg	19,000	400	860	1,200	21,460
[b]=[a]*12	Est. Annual Total	228,000	4,800	10,320	14,400	257,520
[c]=[b]* 3%	with 3% Inc.	234,840	4,944	10,630	14,832	265,246
	FY22 Budget					285,550
[b]*5%	with 5%	239,400	5,040	10,836	15,120	270,396
[b]*7%	with 7%	243,960	5,136	11,042	15,408	275,546
[b]*10%	with 10%	250,800	5,280	11,352	15,840	283,272

Power Purchased for Pumping: This is the most significant utility cost thus the O&M Manager reached out to Edison annually in preparation of the O&M budget. If a 10% increase is assumed based the current year averages, the resulting figure will exceed the current budgeted amount by about \$63k.

		Power Purchased for pumping
[a]	CY monthly Avg	134,325
[b]=[a]*12	Est. Annual Total	1,611,900
[c]=[b]* 3%	with 3% Inc.	1,660,257
	FY22 Budget	1,710,000
[b]*5%	with 5%	1,692,495
[b]*7%	with 7%	1,724,733
[b]*10%	with 10%	1,773,090

Phones and internet used current year monthly average (assuming most recent rates) and applied a 3% increase. There is a buffer of about \$10k for the purchase of tablets, phones etc. (See chart below).

		Phone/ Internet
[a]	CY monthly Avg	9,600
[b]=[a]*12	Est. Annual Total	115,200
[c]=[b]* 3%	with 3% Inc.	118,656
	FY22 Budget	128,932
[b]*5%	with 5%	120,960
[b]*7%	with 7%	123,264
[b]*10%	with 10%	126,720



**Casitas Municipal Water District
Proposed Revenue FY2021-2022**

Manager Recommended

10,179 AF-CMWD

1,608 AF-Ojai

11,787 AF- Total

FY2021-22

Budget

Water Sales		
11-4-00-4000-00	Water Sales - Residential Gravity	11,327
11-4-00-4001-00	Water Sales - Residential Pumped	984,361
11-4-00-4001-85	Water Sales - Residential Pumped- Ojai	943,434
11-4-00-4010-00	Water Sales - Commercial Gravity	1,161
11-4-00-4011-00	Water Sales - Commercial Pumped	421,700
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	223,435
11-4-00-4020-00	Water Sales - Industrial Gravity	-
11-4-00-4021-00	Water Sales - Industrial Pumped	10,118
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	3,318
11-4-00-4030-00	Water Sales - Resale Gravity	1,595,595
11-4-00-4031-00	Water Sales - Resale Pumped	568,207
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	20,507
11-4-00-4040-85	Water Sales - Temporary Meter- Pumped- Ojai	-
11-4-00-4041-00	Water Sales - Other- Gravity	5,950
11-4-00-4042-00	Water Sales - Other- Pumped	118,778
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	57,677
11-4-00-4050-00	Water Sales- Fire Prevention - General	-
11-4-00-4051-00	Water Sales- Fire Prevention - Hydrants	-
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	75,443
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	2,004,491
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	65,965
11-4-00-4070-00	Water Sales - Agricultural - Gravity	48,051
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,251,981
11-4-00-4071-85	Water Sales - Agricultural - Pumped- Ojai	-
11-4-00-4080-00	Water Sales - Interdepartmental - Gravity	-
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	80,584

Total **8,492,083**

Water Service		
11-4-00-4150-00	Meter Chg - CMWD Residential	1,769,342
11-4-00-4150-85	Meter Chg - OJAI Residential	1,476,866
11-4-00-4151-00	Meter Chg - CMWD Commercial	152,721
11-4-00-4151-85	Meter Chg - OJAI Commercial	217,017
11-4-00-4152-00	Meter Chg - CMWD Industrial	43,111
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,065
11-4-00-4153-00	Meter Chg - CMWD Agriculture	253,786
11-4-00-4153-85	Meter Chg - OJAI Agriculture	-

11-4-00-4154-00	Meter Chg - CMWD Institutional	48,187
11-4-00-4154-85	Meter Chg - OJAI Institutional	58,444
11-4-00-4155-00	Meter Chg - CMWD Temporary	27,308
11-4-00-4155-85	Meter Chg - OJAI Temporary	-
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	476,141
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	8,561
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	24,876
11-4-00-4158-00	Meter Chg - CMWD Resale	494,936
11-4-00-4159-00	Meter Chg - Fire Service	22,484
Total		5,075,845

Water Delinquency		
11-4-00-4350-00	Hang Tag Fee	22,636
11-4-00-4351-00	Turn Off Fee	4,164
11-4-00-4352-00	Turn On Fee	4,229
11-4-00-4353-00	Late Fee - Residential	49,720
11-4-00-4357-00	Late Fee - Business	4,509
11-4-00-4361-00	Late Fee - Industrial	740
11-4-00-4365-00	Late Fee - Resale	189
11-4-00-4369-00	Late Fee - Other	2,069
11-4-00-4373-00	Late Fee - Fire Prevention	-
11-4-00-4377-00	Late Fee - Agriculture Domestic	5,267
11-4-00-4381-00	Late Fee - Agriculture	3,231
11-4-00-4395-00	N.S.F. - Returned Check Fee	1,197
Total		97,951

Water Services- Other		
11-4-00-4090-00	Capital Facilities Charge	71,849
11-4-00-4093-00	Meter Tests & Installations	15,218
11-4-00-4095-00	Temporary Installation	-
11-4-00-4099-00	Pump Charges	-
Total		87,067

Taxes & Assessments		
11-4-00-4200-00	1 % - Secured Current General	2,497,277
11-4-00-4210-00	1 % - Secured Prior Year General	-
11-4-00-4215-00	1 % - Unsecured Current Genera	-
11-4-00-4220-00	1 % - Unsecured Prior Year Gen	-
11-4-00-4235-00	RDA - Pass Through	136,311
29-4-00-4010-00	Bonded Debt	834,483
69-4-00-4010-00	MMWS - Tax Secured	19,011
75-4-00-4010-00	CFD 2013-1 - Tax Secured	2,772,642
Total		6,259,724

Interest		
11-4-00-4100-00	1% Tax Allocation	-
11-4-00-4115-00	Interest on Time Deposits and Investments	375,000
Total		375,000

Other Governmental Agencies		
11-4-00-4300-00	Federal Disaster Assistance	300,000
11-4-00-4305-00	Grant Revenue - Federal	1,125,000

11-4-00-4310-00	Local - City of Ventura USGS	-
11-4-00-4315-00	State - Homeowners Property Tax Relief	15,915
11-4-00-4320-00	State - Other	-

Total **1,440,915**

Miscellaneous		
11-4-00-4400-00	Flexible Storage	4,472
11-4-00-4405-00	Gain / Loss on Sale of Fixed Asset	-
11-4-00-4410-00	Grant Revenue - Other	-
11-4-00-4420-00	Miscellaneous Revenue - Other	71,390
11-4-00-4425-00	Sale of Fixed Assets	41,300
11-4-00-4440-00	Administration Fee	15,000
11-4-00-4445-00	Energy Capacity Revenue	-
11-4-00-4450-00	SWP - Sale of Water	600,000

Total **732,162**

Recreation- Operations		
11-4-62-4500-00	Animal Permit	23,838
11-4-62-4510-00	Boat Fees - Annual	37,584
11-4-62-4515-00	Boat Fees - Daily	11,772
11-4-62-4525-00	Boat Inspection Fees - Quagga	10,004
11-4-62-4530-00	Boat Fees - Overnight	1,440
11-4-62-4535-00	Boat Lock Revenue - Quagga	3,268
11-4-62-4545-00	Camping Fees	2,500,000
11-4-62-4550-00	Camping Promotion	-
11-4-62-4555-00	Commercials - Recreation	1,250
11-4-62-4565-00	Donation vouchers	-
11-4-62-4570-00	Events - Recreation	25,000
11-4-62-4571-00	Events - Movie Night	5,478
11-4-62-4575-00	Event Reimbursement - Recreation	-
11-4-62-4580-00	Federal Disaster Assistance	-
11-4-62-4585-00	Gift Cards and Certificates	2,021
11-4-62-4590-00	Grants - Recreation	150,000
11-4-62-4595-00	Guest Pass - Recreation	-
11-4-62-4597-00	Impound Fee	-
11-4-62-4600-00	Kayak & Canoes Annual - Recreation	4,896
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	18
11-4-62-4610-00	Miscellaneous Revenue	-
11-4-62-4620-00	Rain Checks - Recreation	-
11-4-62-4625-00	Reservations	80,400
11-4-62-4630-00	Shower Facility Fees	42,000
11-4-62-4632-00	Snow Bird Pumping	5,232
11-4-62-4635-00	Trailer Storage Fees	256,800
11-4-62-4640-00	Vehicle Fees - Daily	368,400
11-4-62-4645-00	Violation Ordinance Fees	2,000
11-4-62-4650-00	Visitor Cards	216,869
11-4-62-4900-00	Over / Short - Recreation	-

Total **3,748,270**

Recreation- Water Park

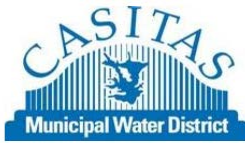
11-4-65-4805-00	Water Park - Late Day Pass Fee	58,439
11-4-65-4810-00	Water Park - Group Pass Discount	16,245
11-4-65-4815-00	Water Park - Junior Lifeguard	-
11-4-65-4818-00	Water Park - Lifeguard Training Materials	5,040
11-4-65-4820-00	Water Park - Locker Fee	680
11-4-65-4825-00	Water Park - Next Day Pass Fee	412
11-4-65-4830-00	Water Park - Promotion	(84)
11-4-65-4835-00	Water Park - Rain Checks	(434)
11-4-65-4840-00	Water Park - Reservation Fee	29,488
11-4-65-4845-00	Water Park - Season Pass Fee	10,620
11-4-65-4850-00	Water Park - Shade Rental Fee	4,050
11-4-65-4855-00	Water Park - Shower Facility Fee	5,185
11-4-65-4860-00	Water Park - Single Splash Fee	401,566
11-4-65-4865-00	Water Park - Special Event Fee	-
11-4-65-4870-00	Water Park - Water Fitness - Fee	6,895
11-4-65-4740-00	Water Park Snack Bar	4,674
11-4-65-4900-00	Over / Short - Water Park	-

Total **542,776**

Recreation- Other		
11-4-62-4705-00	Boat Rental - Concession	66,000
11-4-62-4720-00	Park Store - Recreation	40,000
11-4-62-4725-00	Cafe - Concession	17,000

Total **123,000**

Total Revenue	26,974,793
	-
<i>General Fund</i>	18,934,611
<i>Recreation</i>	4,414,046
<i>Debt Service</i>	2,791,653
<i>State Water Project</i>	834,483



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2021-2022
Manager Recommended

	FY2021-22		FY2020-21	
	Budget		Budget	
	10,179	AF-CMWD	9,845	AF-CMWD
	1,608	AF-Ojai	1,534	AF-Ojai
	11,787	AF- Total	11,379	AF- Total
Total Revenue	26,974,793		25,715,273	
Expenses				
Administration/ Warehouse	1,088,260		1,271,757	
Administration: Debt Service	3,101,017		3,126,917	
Administration: State Water Project	831,058		-	
Board of Directors	245,610		273,958	
District Maintenance	652,946		596,321	
Electrical Mechanical	3,193,278		3,137,437	
Engineering	1,544,502		1,593,532	
Fisheries	558,823		514,912	
Human Resources	540,158		-	
Information Technology	357,071		283,675	
Management	1,167,833		1,756,206	
Pipeline	1,693,105		1,721,164	
Recreation - Operations & Water Park	4,302,508		4,588,786	
Retirees	510,395		544,397	
Safety / Garage	259,509		114,311	
Utilities Maintenance	885,052		830,969	
Water Conservation - Public/ Relations	687,917		831,135	
Water Quality, Lab	809,309		735,600	
Water Treatment	2,013,735		1,970,320	
Total Expenses	24,442,086		23,891,398	
Net	2,532,706		1,823,875	
Capital				
Administration	-		-	
Board of Directors	-		-	
District Maintenance	16,000		8,500	
Electrical Mechanical	80,900		217,500	
Engineering	3,350,000		6,750,000	
Engineering CFD	6,291,000		10,925,000	
Fisheries	-		-	
Human Resources	-		-	
Information Technology	-		-	
Management	-		-	
Pipeline	73,100		38,000	
Recreation - Operations & Water Park	227,500		7,000	
Retirees	-		-	
Safety / Garage	266,914		103,500	
Utilities Maintenance	78,200		60,000	
Water Conservation - Public/ Relations	-		-	
Water Quality, Lab	84,544		150,000	
Water Treatment	195,500		170,000	
Total Capital Expenses	10,663,658		18,429,500	
Net assets, end of year	(8,130,952)		(16,605,625)	
Funding Deficit from Variation of Water Sales	-		1,302,347	
Funding Deficit from Available Storm Damage Reserves	100,000		-	
Funding Deficit from Available Capital Imp Restricted Reserves	-		-	
Funding Deficit from Available Capital Imp Un Restricted Reserves	190,566		-	
Funding Deficit from Available Alternate Water Supply Studies	861,271		500,000	
Funding Deficit from Funds - CFD 2013-1 Improvement Fund	6,291,000		11,314,296	
Funding Deficit from Conservation Penalty Reserves	688,115		2,688,982	
Funding Deficit from Bonding	-		800,000	
Net assets, End of Year	(0)		0	



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2021-2022
 Manager Recommended

	District Fund 11	Recreation Fund 11	State Water Project Fund 29	Mira Monte Debt Service Fund 69	CFD 2013-01 Debt Service Fund 75	
Adjudication Charge						
Debt Service	-	-		19,011	2,772,642	
Interest	375,000					
Misc	732,162	-		-	-	
Other Govt Agency	1,440,915	150,000		-	-	
Water Delinquency	97,951	-		-	-	
Water Sales	8,492,083	-		-	-	
Water Service	5,075,845	-		-	-	
Water Service Other	87,067	-		-	-	
Recreation Operations	-	3,721,270		-	-	
Recreation Water Park	-	542,776		-	-	
Taxes & Assessments	2,633,588	-	834,483	-	-	
Total Revenue	18,934,611	4,414,046	834,483	19,011	2,772,642	26,974,793
Debt Service	375,091			19,988	2,705,938	
Legal	255,000					
Materials & Supplies	2,090,079	382,525				
Services/ Fees	655,315	71,509	2,462	50	7,000	
Outside Contracts	1,361,110	196,900	828,596		35,500	
Overhead	(523,832)	523,832				
Salaries & Benefits	10,332,200	2,920,342				
Utilities	1,995,082	207,400				
Total Expenses	16,540,045	4,302,508	831,058	20,038	2,748,438	24,442,086
Capital*						
Administration	-					
Board of Directors	-					
District Maintenance	16,000					
Electrical Mechanical	80,900					
Engineering	3,350,000					
Engineering CFD	6,291,000					
Fisheries	-					
Human Resources	-					
Information Technology	-					
Management	-					
Pipeline	73,100					
Recreation - Operations & Water Park		227,500				
Retirees	-					
Safety / Garage	266,914					
Utilities Maintenance	78,200					
Water Conservation - Public/ Relations	-					
Water Quality, Lab	84,544					
Water Treatment	195,500					
Total Capital Expenses	10,436,158	227,500	-	-	-	10,663,658
Total	(8,041,592)	(115,962)	3,425	(1,027)	24,205	(8,130,952)

*For more detail on Capital Projects see Proposed Capital Project Summary



Casitas Municipal Water District
Revenue & Expense Budget FY2021-2022
Adjudication Fund 12
Manager Recommended

	FY2021-22
	Budget
Total Revenue	584,000
Expenses	
Other Professional Fees	450,000
Bank Fees	250
Total Expenses	<u>450,250</u>
Net assets, end of year	<u><u>133,750</u></u>



Casitas Municipal Water District
Proposed Capital Projects
Proposed for 2021 / 2022
Manager Recommended

Department:	Amount	Funding Source	Total
01 - Retirees	-		-
Total Capital Projects Department - 01	-		-
11 - Board of Directors	-		-
Total Capital Projects Department - 11	-		-
21 - Management	-		-
Total Capital Projects Department - 21	-		-
22 - Human Resources	-		-
Total Capital Projects Department - 22	-		-
24 - Information Technology	-		-
Total Capital Projects Department - 24	-		-
25 - Water Conservation	-		-
Total Capital Projects Department - 25	-		-
28 - Fish Biologist	-		-
Total Capital Projects Department - 28	-		-
30- Administrative Services	-		-
Total Capital Projects Department - 30	-		-
32- Warehouse	-		-
Total Capital Projects Department - 32	-		-
33-Garage & Safety			
Wash Rack PW	5,000	Water Rates/ Reserves	
Skiploader	22,000	Water Rates/ Reserves	
DPF 69 & 88	50,000	Water Rates/ Reserves	
Backhoe	29,000	Water Rates/ Reserves	
Unit 15 - Replacement (Enterprise Lease)	30,028	Water Rates/ Reserves	
Unit 42 - Replacement (Enterprise Lease)	9,431	Water Rates/ Reserves	
Unit 51 - Replacement (Enterprise Lease)	9,431	Water Rates/ Reserves	
Unit 23 - Replacement (Enterprise Lease)	2,785	Water Rates/ Reserves	
Dump Truck	30,000	Water Rates/ Reserves	
Unit 14 - Replacement (Enterprise Lease)	8,436	Water Rates/ Reserves	
Unit 4 - Replacement (Enterprise Lease)	4,948	Water Rates/ Reserves	
Unit 32 - Replacement (Enterprise Lease)	2,375	Water Rates/ Reserves	
Forklift	30,000	Water Rates/ Reserves	
Fall Protection - Reservoirs	33,480	Water Rates/ Reserves	
Total Capital Projects Department - 33	266,914		266,914

40- Engineering CMWD Projects		
Santa Ana Blvd Bridge Pipeline Relocation	350,000	Water Rates/ Reserves
Emergency Generators at Rincon, Ave 1, Ave 2 Pump Plants	1,500,000	FEMA Grant 75%
Casitas Dam Hollow Jet Valve	150,000	Water Rates/ Reserves
Robles Canal Maintenance	50,000	Water Rates/ Reserves
MWWTP Building Expansion	150,000	Water Rates/ Reserves
Ventura-Santa Barbara Counties Intertie	1,000,000	Water Rates/ Reserves
Robles Diversion Fish Passage Improvements	100,000	Water Rates/ Reserves
Matilija Dam Valve Actuator Replacement	50,000	Water Rates/ Reserves
Matilija Formation Well (Robles Vertical Deep Bore Pilot)	-	Water Rates/ Reserves
Total Capital CMWD Projects		3,350,000
40- Engineering CFD 2013-1 Projects Funding from Bond Proceeds		
Grand Avenue Pipeline Replacement	620,000	CFD 2013-1
Lion Street Pipeline Replacement and Fairview Road Connections	725,000	CFD 2013-1
West Ojai Pipeline Repl	350,000	CFD 2013-1
West and East Ojai Avenue Pipeline Replacement	1,905,000	CFD 2013-1
Running Ridge Zone Hydraulic Improvements	1,161,000	CFD 2013-1
Mutual Wellfield and Grand Avenue Pipeline Improvements	50,000	CFD 2013-1
Wellfield VFDs	280,000	CFD 2013-1
West Ojai Meter Relocations	300,000	CFD 2013-1
Mutual Well #7	605,000	CFD 2013-1
Heidelberger Tank and PP Retaining Walls	150,000	CFD 2013-1
Mutual Building Improvements	60,000	CFD 2013-1
San Antonio Filter Upgrades	85,000	CFD 2013-1
Total Capital CFD 2013-1 Projects		6,291,000
Total Capital Projects Department - 40		9,641,000

42 - Water Quality - Laboratory		
Laboratory Scale	5,500	Water Rates/ Reserves
Vegetation Removal	15,000	Water Rates/ Reserves
Casitas Reservoir Protection	15,000	Water Rates/ Reserves
Laboratory Renovation	5,000	Water Rates/ Reserves
Abandonment of Matilija Conduit	25,000	Water Rates/ Reserves
Reservoir Mixers	19,044	Water Rates/ Reserves
Total Capital Projects Department - 42		84,544

50 - Utilities Maintenance		
Large Meter Replacements (2" thru 6")	72,000	Water Rates/ Reserves
Hydrant-Temp Meters	6,200	Water Rates/ Reserves
Total Capital Projects Department - 55		78,200

52 - Electrical Mechanical		
4M Pump Plant Check Valves	14,000	Water Rates/ Reserves
Jamesbury Control Valves	9,500	Water Rates/ Reserves
Avenue #1 Pump Plant SCADA Upgrade	35,000	Water Rates/ Reserves
Reservoir Site SCADA Upgrade	22,400	Water Rates/ Reserves
Total Capital Projects Department - 52		80,900

53 - Pipeline		
Mutual Yard Concrete Batch Plant	20,000	Water Rates/ Reserves
Del Norte Main Replacement Phase 2	12,000	Water Rates/ Reserves
Oak View Zone Valve Replacement	23,100	Water Rates/ Reserves
Turnout Improvements	18,000	Water Rates/ Reserves
Total Capital Projects Department - 53		73,100

54 - Water Treatment		
Filter Media Cleaning Filter	75,000	Water Rates/ Reserves
PLC Automation Upgrades (Marion Walker Treatment Plant)	50,000	Water Rates/ Reserves
PLC Automation Upgrades (Mutual Wellfield)	15,000	Water Rates/ Reserves
Valve and Actuator Replacements (Marion Walker Treatment Plant)	20,000	Water Rates/ Reserves
Reclaim Polymer Treatment System	16,000	Water Rates/ Reserves
Reclaim System Sump Pump	5,200	Water Rates/ Reserves
Grapple Cart Camera / ROV	9,500	Water Rates/ Reserves
Free Chlorine Analyzer (Casitas #2)	4,800	Water Rates/ Reserves
Total Capital Projects Department - 54		195,500

55- District Maintenance

San Antonio #3 Building Rehab	6,500	Water Rates/ Reserves	
Robles Canal Backboards	9,500	Water Rates/ Reserves	
Total Capital Projects Department - 55			16,000

62/63/64/65 - Recreation

LCRA Road Repairs	75,000	Water Rates/ Reserves	
Park Improvement Camp Bass	30,000	Water Rates/ Reserves	
Restroom Refurbish Bass and Creekside	7,500	Water Rates/ Reserves	
LCRA Playgrounds	25,000	Water Rates/ Reserves	
CWA Major Repairs	90,000	Water Rates/ Reserves	
Total Capital Projects Department - 62/63/64/65			227,500

Total Capital Projects / Budget 2021 / 2022

10,663,658

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>NON DEPARTMENTAL</u>					
WATER SALES	6,658,301	7,623,516	7,163,935	8,492,083	0
WATER SERVICES	5,604	(3,863)	15,218	15,218	0
WATER STANDBY	4,519,654	4,200,891	5,075,845	5,075,845	0
WATER DELINQUENCY	107,548	1,161,694	97,951	97,951	0
WATER REVENUE OTHER	888,271	838,199	325,862	732,162	0
CAPITAL FACILITIES	90,865	40,589	71,849	71,849	0
INTEREST	450,000	278,075	375,000	375,000	0
TAXES & ASSESSMENTS	2,375,549	2,540,520	2,497,277	2,497,277	0
OTHER GOVT. AGENCIES	3,953,851	8,527	3,840,915	1,440,915	0
MISCELLANEOUS REVENUES	<u>108,005</u>	<u>149,464</u>	<u>136,311</u>	<u>136,311</u>	<u>0</u>
TOTAL NON DEPARTMENTAL	19,157,648	16,837,613	19,600,163	18,934,611	0
<u>RECREATION - OPERATIONS</u>					
RECREATION PARK	3,457,355	2,617,720	2,871,156	3,748,270	0
RECREATION-CONCESSION	127,000	152,594	123,000	123,000	0
RECREATION OTHER	<u>0</u>	<u>177</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	3,584,355	2,770,491	2,994,156	3,871,270	0
<u>RECREATION - WATER PARK</u>					
RECREATION-CONCESSION	1,500	0	4,674	4,674	0
RECREATION-WATER PARK	<u>238,579</u>	(<u>75</u>)	<u>448,510</u>	<u>538,102</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	<u>240,079</u>	(<u>75</u>)	<u>453,184</u>	<u>542,776</u>	<u>0</u>
TOTAL REVENUE	22,982,082	19,608,028	23,047,503	23,348,657	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>RETIREES</u>					
Benefits	544,397	408,392	510,395	510,395	0
TOTAL RETIREES	544,397	408,392	510,395	510,395	0
<u>BOARD OF DIRECTORS</u>					
Salaries	118,810	63,567	118,812	118,812	0
Benefits	125,847	63,534	116,448	116,448	0
Services & Supplies	29,300	16,856	10,350	10,350	0
TOTAL BOARD OF DIRECTORS	273,957	143,957	245,610	245,610	0
<u>MANAGEMENT</u>					
Salaries	739,583	616,579	637,390	625,588	0
Benefits	208,164	187,624	183,354	181,373	0
Services & Supplies	808,460	329,424	432,373	360,873	0
TOTAL MANAGEMENT	1,756,207	1,133,628	1,253,116	1,167,833	0
<u>HUMAN RESOURCES</u>					
Salaries	0	0	141,228	141,228	0
Benefits	0	0	33,890	33,890	0
Services & Supplies	0	0	390,040	365,040	0
TOTAL HUMAN RESOURCES	0	0	565,158	540,158	0
<u>INFORMATION TECHNOLOGY</u>					
Salaries	188,825	179,440	237,036	237,036	0
Benefits	56,340	66,016	81,542	81,542	0
Services & Supplies	37,210	21,384	38,493	38,493	0
Services & Supplies-W.O.	0	0	12,000	0	0
TOTAL INFORMATION TECHNOLOGY	282,375	266,840	369,071	357,071	0
<u>WATER CONSERVATION</u>					
Salaries	358,680	301,563	393,463	393,463	0
Benefits	143,330	128,121	137,822	137,822	0
Services & Supplies	328,241	188,295	395,805	156,632	0
TOTAL WATER CONSERVATION	830,251	617,979	927,090	687,917	0
<u>FISHERIES</u>					
Salaries	357,252	284,110	391,154	391,154	0
Benefits	108,611	106,103	116,602	116,602	0
Services & Supplies	44,371	37,729	54,068	51,068	0
TOTAL FISHERIES	510,234	427,942	561,823	558,823	0
<u>ADMINISTRATION SERVICES</u>					
Salaries	695,023	594,245	724,752	724,752	0
Benefits	323,072	239,010	240,883	240,883	0
Services & Supplies	1,115,079	666,595	957,193	952,693	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Other Operating Expenses	(524,236)	0	(523,832)	(523,832)	0
TOTAL ADMINISTRATION SERVICES	1,608,938	1,499,849	1,398,996	1,394,496	0
<u>WAREHOUSE</u>					
Salaries	8,696	0	9,971	9,971	0
Benefits	1,472	246	3,035	3,035	0
Services & Supplies	11,800	14,566	13,300	13,300	0
TOTAL WAREHOUSE	21,968	14,812	26,306	26,306	0
<u>GARAGE</u>					
Salaries	24,934	9,816	25,814	25,814	0
Benefits	4,221	2,259	10,066	10,066	0
Services & Supplies	73,459	41,954	38,285	38,285	0
Services & Supplies-W.O.	103,500	53,938	347,000	233,434	0
TOTAL GARAGE	206,114	107,968	421,165	307,599	0
<u>SAFETY</u>					
Salaries	117,894	91,274	121,420	121,420	0
Benefits	56,614	48,310	48,681	48,681	0
Services & Supplies	41,720	22,260	15,243	15,243	0
Services & Supplies-W.O.	0	0	33,480	33,480	0
TOTAL SAFETY	216,228	161,844	218,824	218,824	0
<u>ENGINEERING</u>					
Salaries	829,173	559,029	1,009,003	864,223	0
Benefits	255,807	214,407	288,477	266,007	0
Services & Supplies	505,327	410,583	521,273	414,273	0
Salaries - Work Orders	0	104,216	0	0	0
Benefits - Work Orders	0	16,867	0	0	0
Services & Supplies-W.O.	17,675,000	2,824,569	16,611,000	9,641,000	0
TOTAL ENGINEERING	19,265,307	4,129,672	18,429,752	11,185,502	0
<u>WATER QUALITY - LAB</u>					
Salaries	325,321	264,458	349,477	349,477	0
Benefits	135,475	131,376	149,372	149,372	0
Services & Supplies	270,331	155,537	312,461	310,461	0
Services & Supplies-W.O.	150,000	24,270	84,544	84,544	0
TOTAL WATER QUALITY - LAB	881,127	575,641	895,854	893,854	0
<u>UTILITIES MAINTENANCE</u>					
Salaries	500,187	409,053	514,179	514,179	0
Benefits	172,636	167,076	189,351	189,351	0
Services & Supplies	141,508	154,232	185,222	181,522	0
Services & Supplies-W.O.	60,000	59,089	87,500	78,200	0
TOTAL UTILITIES MAINTENANCE	874,331	789,449	976,252	963,252	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ELECTRICAL MECHANICAL</u>					
Salaries	622,963	488,222	711,728	711,728	0
Benefits	202,200	207,447	239,905	239,905	0
Services & Supplies	2,301,876	1,484,225	2,246,645	2,241,645	0
Services & Supplies-W.O.	<u>217,500</u>	<u>76,917</u>	<u>127,400</u>	<u>80,900</u>	<u>0</u>
TOTAL ELECTRICAL MECHANICAL	3,344,539	2,256,812	3,325,678	3,274,178	0
<u>DIST MAINT - PIPELINE</u>					
Salaries	660,608	540,776	676,892	676,892	0
Benefits	252,885	256,690	272,419	272,419	0
Services & Supplies	763,067	602,268	869,795	743,795	0
Services & Supplies-W.O.	<u>38,000</u>	<u>16,265</u>	<u>73,100</u>	<u>73,100</u>	<u>0</u>
TOTAL DIST MAINT - PIPELINE	1,714,560	1,416,000	1,892,205	1,766,205	0
<u>WATER TREATMENT</u>					
Salaries	796,002	625,915	860,064	860,064	0
Benefits	317,021	298,490	299,139	299,139	0
Services & Supplies	842,739	489,370	880,932	854,532	0
Services & Supplies-W.O.	<u>170,000</u>	<u>32,834</u>	<u>315,500</u>	<u>195,500</u>	<u>0</u>
TOTAL WATER TREATMENT	2,125,762	1,446,609	2,355,635	2,209,234	0
<u>OPERATIONS - MAINTENANCE</u>					
Salaries	254,830	197,262	280,357	280,357	0
Benefits	114,180	120,908	136,573	136,573	0
Services & Supplies	216,912	172,593	250,216	236,016	0
Services & Supplies-W.O.	<u>8,500</u>	<u>0</u>	<u>16,000</u>	<u>16,000</u>	<u>0</u>
TOTAL OPERATIONS - MAINTENANCE	594,422	490,763	683,146	668,946	0
<u>RECREATION - OPERATIONS</u>					
Salaries	1,334,562	1,016,099	1,283,183	1,208,602	0
Benefits	440,225	401,728	411,868	393,657	0
Services & Supplies	265,692	198,339	265,178	253,678	0
Other Operating Expenses	524,236	0	523,832	523,832	0
Services & Supplies-W.O.	<u>2,000</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	2,566,715	1,616,166	2,684,061	2,379,769	0
<u>RECREATION - MAINTENANCE</u>					
Salaries	504,762	411,980	476,757	476,757	0
Benefits	140,885	126,748	129,332	129,332	0
Services & Supplies	358,117	469,428	427,990	424,990	0
Services & Supplies-W.O.	<u>5,000</u>	<u>0</u>	<u>185,000</u>	<u>137,500</u>	<u>0</u>
TOTAL RECREATION - MAINTENANCE	1,008,764	1,008,157	1,219,079	1,168,579	0
<u>RECREATION - PUBLIC REL</u>					
Salaries	183,105	55,668	208,152	208,152	0
Benefits	19,443	7,753	50,379	50,379	0
Services & Supplies	157,727	114,239	119,050	115,550	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Services & Supplies-W.O.	<u>0</u>	<u>3,999</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - PUBLIC REL	360,275	181,659	377,581	374,081	0
<u>RECREATION - WATER PARK</u>					
Salaries	374,196	135,889	376,540	376,540	0
Benefits	67,285	50,470	76,539	76,539	0
Services & Supplies	127,252	35,266	66,502	64,502	0
Services & Supplies-W.O.	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>90,000</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	568,733	221,625	564,580	607,580	0
<hr/>					
TOTAL EXPENDITURES	39,555,203	18,915,763	39,901,376	31,506,212	0
REVENUE OVER/(UNDER) EXPENDITURES	(16,573,121)	692,265	(16,853,873)	(8,157,555)	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
NON DEPARTMENTAL					
=====					
<u>WATER SALES</u>					
11-4-00-4000-00 Water Sales - Residential Grav	9,796	10,656	13,261	11,327	0
11-4-00-4001-00 Water Sales - Residential Pump	1,411,285	1,572,593	1,604,111	1,927,795	0
11-4-00-4004-00 Water Sales - Multi Res Pump	0	198,016	0	0	0
11-4-00-4010-00 Water Sales - Commercial Gr	776	1,020	781	1,161	0
11-4-00-4011-00 Water Sales - Commercial Pump	642,365	587,514	683,143	645,135	0
11-4-00-4021-00 Water Sales - Industrial Pumpe	13,176	15,458	16,052	13,436	0
11-4-00-4030-00 Water Sales - Resale Gravity	1,083,900	1,439,157	1,195,534	1,595,595	0
11-4-00-4031-00 Water Sales - Resale Pumped	440,140	473,322	358,629	568,207	0
11-4-00-4040-00 Water Sales - Temporary Meter	18,571	15,824	21,273	20,507	0
11-4-00-4041-00 Water Sales - Insitutional Gr	6,463	6,274	6,635	5,950	0
11-4-00-4042-00 Water Sales - Institutional Pu	151,758	155,481	163,999	176,455	0
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	56,955	60,998	64,350	75,443	0
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,638,143	1,831,716	1,765,387	2,070,456	0
11-4-00-4062-00 Water Sales - Ag Dom Mult - Gr	0	5,085	0	0	0
11-4-00-4063-00 Water Sales Ag Dom Multi - Pu	0	7,009	0	0	0
11-4-00-4070-00 Water Sales - Agricultural - G	36,816	40,823	41,700	48,051	0
11-4-00-4071-00 Water Sales - Agricultural - P	1,117,128	1,113,766	1,183,236	1,251,981	0
11-4-00-4081-00 Water Sales - Recreation - Pu	<u>31,029</u>	<u>88,805</u>	<u>45,844</u>	<u>80,584</u>	<u>0</u>
TOTAL WATER SALES	6,658,301	7,623,516	7,163,935	8,492,083	0
<u>WATER SERVICES</u>					
11-4-00-4093-00 Meter Tests & Installations	5,604	13,925	15,218	15,218	0
11-4-00-4098-00 Meter Standby Fees	<u>0</u>	(<u>17,788</u>)	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SERVICES	5,604	(3,863)	15,218	15,218	0
<u>WATER STANDBY</u>					
11-4-00-4150-00 Meter Chg - CMWD Residential	2,894,095	2,677,888	3,246,208	3,246,208	0
11-4-00-4151-00 Meter Chg - CMWD Commercial	312,510	303,338	369,738	369,738	0
11-4-00-4152-00 Meter Chg - CMWD Industrial	40,336	37,647	45,176	45,176	0
11-4-00-4153-00 Meter Chg - CMWD Agriculture	232,198	207,251	253,786	253,786	0
11-4-00-4154-00 Meter Chg - CMWD Institutional	100,061	92,922	106,631	106,631	0
11-4-00-4155-00 Meter Chg - CMWD Temporary	25,021	12,583	27,308	27,308	0
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	433,848	413,099	484,702	484,702	0
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	19,693	20,874	24,876	24,876	0
11-4-00-4158-00 Meter Chg - CMWD Resale	440,270	413,351	494,936	494,936	0
11-4-00-4159-00 Meter Chg - Fire Service	21,622	20,970	22,484	22,484	0
11-4-00-4160-00 Meter Chg- CMWD Multi Res	<u>0</u>	<u>969</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER STANDBY	4,519,654	4,200,891	5,075,845	5,075,845	0
<u>WATER DELINQUENCY</u>					
11-4-00-4350-00 Hang Tag Fee	31,860	40	22,636	22,636	0
11-4-00-4351-00 Turn Off Fee	6,102	0	4,164	4,164	0

11 -GENERAL FUND

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
11-4-00-4352-00 Turn On Fee	6,048	0	4,229	4,229	0
11-4-00-4353-00 Late Fee - Residential	47,464	56,502	49,720	49,720	0
11-4-00-4354-00 Alloc Penalty - Residential	0	1,086,245	0	0	0
11-4-00-4356-00 Alloc Penalty - Business	0	(12,660)	0	0	0
11-4-00-4357-00 Late Fee - Business	5,276	12,718	4,509	4,509	0
11-4-00-4361-00 Late Fee - Industrial	382	997	740	740	0
11-4-00-4365-00 Late Fee - Resale	178	1,203	189	189	0
11-4-00-4369-00 Late Fee - Other	1,450	2,118	2,069	2,069	0
11-4-00-4377-00 Late Fee - Agriculture Domesti	5,432	7,619	5,267	5,267	0
11-4-00-4381-00 Late Fee - Agriculture	2,486	4,446	3,231	3,231	0
11-4-00-4383-00 Late Fee- Multi Res	0	1,765	0	0	0
11-4-00-4384-00 Alloc Penalty - Multi Res	0	190	0	0	0
11-4-00-4395-00 N.S.F. - Returned Check Fee	870	510	1,197	1,197	0
TOTAL WATER DELINQUENCY	107,548	1,161,694	97,951	97,951	0
<u>WATER REVENUE OTHER</u>					
11-4-00-4400-00 Flexible Storage	4,472	17,888	4,472	4,472	0
11-4-00-4420-00 Miscellaneous Revenue - Other	633,799	208,900	71,390	71,390	0
11-4-00-4425-00 Sale of Fixed Assets	0	4,050	0	41,300	0
11-4-00-4435-00 Bad Debt Collection Recovery	0	455	0	0	0
11-4-00-4440-00 Administration Fee	0	722	0	15,000	0
11-4-00-4450-00 SWP - Sale of Water	250,000	606,184	250,000	600,000	0
TOTAL WATER REVENUE OTHER	888,271	838,199	325,862	732,162	0
<u>CAPITAL FACILITIES</u>					
11-4-00-4090-00 Capital Facilities Charge	90,865	40,589	71,849	71,849	0
TOTAL CAPITAL FACILITIES	90,865	40,589	71,849	71,849	0
<u>INTEREST</u>					
11-4-00-4100-00 1% Tax Allocation	0	678	0	0	0
11-4-00-4115-00 Interest on Time Deposits and	450,000	277,397	375,000	375,000	0
TOTAL INTEREST	450,000	278,075	375,000	375,000	0
<u>TAXES & ASSESSMENTS</u>					
11-4-00-4200-00 1 % - Secured Current General	2,375,549	1,387,142	2,497,277	2,497,277	0
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	1,081,522	0	0	0
11-4-00-4215-00 1 % - Unsecured Current Genera	0	71,856	0	0	0
TOTAL TAXES & ASSESSMENTS	2,375,549	2,540,520	2,497,277	2,497,277	0
<u>OTHER GOVT. AGENCIES</u>					
11-4-00-4300-00 Federal Disaster Assistance	128,851	0	0	300,000	0
11-4-00-4305-00 Grant Revenue - Federal	3,825,000	0	3,825,000	1,125,000	0
11-4-00-4315-00 State - Homeowners Property Ta	0	8,527	15,915	15,915	0
TOTAL OTHER GOVT. AGENCIES	3,953,851	8,527	3,840,915	1,440,915	0
<u>MISCELLANEOUS REVENUES</u>					
11-4-00-4235-00 RDA - Pass Through	108,005	149,464	136,311	136,311	0
TOTAL MISCELLANEOUS REVENUES	108,005	149,464	136,311	136,311	0

11 -GENERAL FUND

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
TOTAL NON DEPARTMENTAL	19,157,648	16,837,613	19,600,163	18,934,611	0
RECREATION - OPERATIONS					
=====					
<u>RECREATION PARK</u>					
11-4-62-4500-00 Animal Permit	31,920	20,884	19,865	23,838	0
11-4-62-4510-00 Boat Fees - Annual	31,220	34,265	31,320	37,584	0
11-4-62-4515-00 Boat Fees - Daily	7,490	11,655	9,810	11,772	0
11-4-62-4525-00 Boat Inspection Fees - Quagga	1,989	3,420	8,296	10,004	0
11-4-62-4530-00 Boat Fees - Overnight	1,000	711	1,200	1,440	0
11-4-62-4535-00 Boat Lock Revenue - Quagga	1,404	3,588	2,736	3,268	0
11-4-62-4542-00 Cafe Pass Fee	0	10,616	0	0	0
11-4-62-4545-00 Camping Fees	2,185,000	1,527,900	1,800,000	2,500,000	0
11-4-62-4555-00 Commercials - Recreation	1,500	0	1,250	1,250	0
11-4-62-4557-00 Bad Debt Collection Recovery	0	91	0	0	0
11-4-62-4565-00 Donation vouchers	(2,500)	0	0	0	0
11-4-62-4570-00 Events - Recreation	25,000	5,279	25,000	25,000	0
11-4-62-4571-00 Events - Movie Night	0	4,980	5,478	5,478	0
11-4-62-4575-00 Event Reimbursement - Recreatio	2,500	0	0	0	0
11-4-62-4585-00 Gift Cards and Certificates	1,200	832	2,021	2,021	0
11-4-62-4590-00 Grants - Recreation	107,000	50,944	150,000	150,000	0
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	4,007	1,535	4,080	4,896	0
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	15	15	15	18	0
11-4-62-4610-00 Miscellaneous Revenue	2,000	275	0	0	0
11-4-62-4620-00 Rain Checks - Recreation	(1,000)	(172)	0	0	0
11-4-62-4625-00 Reservations	166,500	115,102	67,000	80,400	0
11-4-62-4630-00 Shower Facility Fees	44,000	0	35,000	42,000	0
11-4-62-4632-00 Snow Bird Pumping	0	4,200	4,360	5,232	0
11-4-62-4635-00 Trailer Storage Fees	278,750	250,863	214,000	256,800	0
11-4-62-4640-00 Vehicle Fees - Daily	410,000	368,704	307,000	368,400	0
11-4-62-4645-00 Violation Ordinance Fees	2,840	25,880	2,000	2,000	0
11-4-62-4650-00 Visitor Cards	155,520	176,153	180,725	216,869	0
TOTAL RECREATION PARK	3,457,355	2,617,720	2,871,156	3,748,270	0
<u>RECREATION-CONCESSION</u>					
11-4-62-4705-00 Boat Rental - Concession	53,000	83,841	66,000	66,000	0
11-4-62-4720-00 Park Store - Recreation	50,000	50,717	40,000	40,000	0
11-4-62-4725-00 Cafe - Concession	24,000	18,035	17,000	17,000	0
TOTAL RECREATION-CONCESSION	127,000	152,594	123,000	123,000	0
<u>RECREATION OTHER</u>					
11-4-62-4900-00 Over / Short - Recreation	0	177	0	0	0
TOTAL RECREATION OTHER	0	177	0	0	0
TOTAL RECREATION - OPERATIONS	3,584,355	2,770,491	2,994,156	3,871,270	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

REVENUES	BUDGET 2020-2021	REVENUES TO:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - WATER PARK</u>					
=====					
<u>RECREATION-CONCESSION</u>					
11-4-65-4740-00 Water Park Snack Bar	1,500	0	4,674	4,674	0
TOTAL RECREATION-CONCESSION	1,500	0	4,674	4,674	0
<u>RECREATION-WATER PARK</u>					
11-4-65-4805-00 Water Park - Late Day Pass Fee	18,067	0	48,699	58,439	0
11-4-65-4810-00 Water Park - Group Pass Discou (	1,618)	0	13,538	16,245	0
11-4-65-4815-00 Water Park - Junior Lifeguard	6,430	0	4,200	5,040	0
11-4-65-4820-00 Water Park - Locker Fee	174	0	510	680	0
11-4-65-4825-00 Water Park - Next Day Pass Fee (	814)	0	412	412	0
11-4-65-4830-00 Water Park - Promotion (	375)	0 (	84)	84)	0
11-4-65-4835-00 Water Park - Rain Checks (	600)	0 (	434)	434)	0
11-4-65-4840-00 Water Park - Reservation Fee	13,850	0	24,574	29,488	0
11-4-65-4845-00 Water Park - Season Pass Fee	12,350	0	8,850	10,620	0
11-4-65-4850-00 Water Park - Shade Rental Fee	2,245	0	3,375	4,050	0
11-4-65-4855-00 Water Park - Shower Facility F	0	0	4,321	5,185	0
11-4-65-4860-00 Water Park - Single Splash Fee	186,620	(75)	334,639	401,566	0
11-4-65-4870-00 Water Park - Water Fitness - F	2,250	0	5,910	6,895	0
TOTAL RECREATION-WATER PARK	238,579	(75)	448,510	538,102	0
<u>RECREATION OTHER</u>					

TOTAL RECREATION - WATER PARK	240,079	(75)	453,184	542,776	0

TOTAL REVENUE	22,982,082	19,608,028	23,047,503	23,348,657	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
RETIREES					
=====					
<u>Benefits</u>					
11-5-01-5078-00 Insurance - Employee Assistanc	0	13	0	0	0
11-5-01-5084-00 Insurance - Group Life	0	306	0	0	0
11-5-01-5085-00 Insurance - Group Health	510,659	382,333	476,752	476,752	0
11-5-01-5086-00 Insurance - Group Dental	25,709	19,651	24,517	24,517	0
11-5-01-5087-00 Insurance - Group Vision	<u>8,029</u>	<u>6,089</u>	<u>9,126</u>	<u>9,126</u>	<u>0</u>
TOTAL Benefits	544,397	408,392	510,395	510,395	0
<u>Services & Supplies</u>					
<hr/>					
TOTAL RETIREES	544,397	408,392	510,395	510,395	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>BOARD OF DIRECTORS</u>					
=====					
<u>Salaries</u>					
11-5-11-5001-00 Regular Salaries	118,810	63,567	118,812	118,812	0
TOTAL Salaries	118,810	63,567	118,812	118,812	0
<u>Benefits</u>					
11-5-11-5082-00 Social Security Expense	7,366	4,122	7,366	7,366	0
11-5-11-5083-00 Medicare Expense	1,723	964	1,723	1,723	0
11-5-11-5084-00 Insurance - Group Life	369	205	227	227	0
11-5-11-5085-00 Insurance - Group Health	110,061	53,995	101,982	101,982	0
11-5-11-5086-00 Insurance - Group Dental	4,952	2,702	3,945	3,945	0
11-5-11-5087-00 Insurance - Group Vision	1,376	742	1,204	1,204	0
11-5-11-5088-00 Insurance - Unemployment	0	803	0	0	0
TOTAL Benefits	125,847	63,534	116,448	116,448	0
<u>Services & Supplies</u>					
11-5-11-5012-00 Service & Supplies	300	341	500	500	0
11-5-11-5028-00 Computer Upgrades - Hardware	0	2,692	0	0	0
11-5-11-5042-00 Communications - Radio & Telep	0	931	2,300	2,300	0
11-5-11-5051-00 Advertising & Legal Notices	0	132	300	300	0
11-5-11-5055-00 Private Vehicle Mileage	3,500	0	1,750	1,750	0
11-5-11-5056-00 Travel Expense	2,500	0	2,500	2,500	0
11-5-11-5057-00 Directors Fee	20,000	0	0	0	0
11-5-11-5058-00 Directors Election Fees	0	11,469	0	0	0
11-5-11-5059-00 Education & Training Seminars	3,000	1,290	3,000	3,000	0
TOTAL Services & Supplies	29,300	16,856	10,350	10,350	0
<u>Salaries - Work Orders</u>					

TOTAL BOARD OF DIRECTORS	273,957	143,957	245,610	245,610	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>MANAGEMENT</u>					
=====					
<u>Salaries</u>					
11-5-21-5001-00 Regular Salaries	686,503	545,737	563,963	553,520	0
11-5-21-5006-00 Vacation Pay	27,965	35,039	34,164	33,532	0
11-5-21-5007-00 Jury Duty	304	0	319	313	0
11-5-21-5008-00 Sick Pay	5,128	6,096	17,719	17,391	0
11-5-21-5009-00 Holiday Pay	<u>19,683</u>	<u>29,706</u>	<u>21,225</u>	<u>20,832</u>	<u>0</u>
TOTAL Salaries	739,583	616,579	637,390	625,588	0
<u>Benefits</u>					
11-5-21-5078-00 Insurance - Employee Assistanc	119	100	88	88	0
11-5-21-5079-00 CalPERS Pension Exp - PEPR	0	6,576	0	0	0
11-5-21-5081-00 CalPERS Pension Exp - Classic	68,641	74,927	58,194	57,116	0
11-5-21-5082-00 Social Security Expense	45,854	25,962	39,518	38,786	0
11-5-21-5083-00 Medicare Expense	10,724	9,453	9,242	9,071	0
11-5-21-5084-00 Insurance - Group Life	3,560	2,816	2,670	2,670	0
11-5-21-5085-00 Insurance - Group Health	75,008	61,867	70,030	70,030	0
11-5-21-5086-00 Insurance - Group Dental	3,340	2,702	2,923	2,923	0
11-5-21-5087-00 Insurance - Group Vision	918	742	688	688	0
11-5-21-5088-00 Insurance - Unemployment	<u>0</u>	<u>2,480</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	208,164	187,624	183,354	181,373	0
<u>Services & Supplies</u>					
11-5-21-5011-00 District Equipment	100	0	100	100	0
11-5-21-5012-00 Service & Supplies	13,500	12,334	13,500	13,500	0
11-5-21-5028-00 Computer Upgrades - Hardware	2,500	1,547	2,500	2,500	0
11-5-21-5029-00 Computer Upgrades - Software	23,000	19,847	23,000	23,000	0
11-5-21-5040-00 Outside Contracts	40,000	64,108	40,000	40,000	0
11-5-21-5042-00 Communications - Radio & Telep	2,600	4,356	2,160	2,160	0
11-5-21-5044-00 Membership & Dues	98,500	92,094	75,370	75,370	0
11-5-21-5045-00 Printing & Binding	500	110	250	250	0
11-5-21-5046-00 Books & Publications	7,500	6,547	7,500	7,500	0
11-5-21-5047-00 Office Supplies	1,000	0	1,000	1,000	0
11-5-21-5048-00 Postage Expense	200	48	200	200	0
11-5-21-5049-00 Other Professional Fees	600,000	124,602	250,000	180,000	0
11-5-21-5055-00 Private Vehicle Mileage	6,060	0	3,000	3,000	0
11-5-21-5056-00 Travel Expense	6,700	63	5,000	5,000	0
11-5-21-5059-00 Education & Training Seminars	6,100	3,535	8,600	7,100	0
11-5-21-5077-00 Insurance - Aflac Service Fee	<u>200</u>	<u>234</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	808,460	329,424	432,373	360,873	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL MANAGEMENT	1,756,207	1,133,628	1,253,116	1,167,833	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
HUMAN RESOURCES					
=====					
<u>Salaries</u>					
11-5-22-5001-00 Regular Salaries	0	0	124,958	124,958	0
11-5-22-5006-00 Vacation Pay	0	0	7,570	7,570	0
11-5-22-5007-00 Jury Duty	0	0	71	71	0
11-5-22-5008-00 Sick Pay	0	0	3,926	3,926	0
11-5-22-5009-00 Holiday Pay	0	0	4,703	4,703	0
TOTAL Salaries	0	0	141,228	141,228	0
<u>Benefits</u>					
11-5-22-5078-00 Insurance - Employee Assistanc	0	0	29	29	0
11-5-22-5081-00 CalPERS Pension Exp - Classic	0	0	12,894	12,894	0
11-5-22-5082-00 Social Security Expense	0	0	8,756	8,756	0
11-5-22-5083-00 Medicare Expense	0	0	2,048	2,048	0
11-5-22-5084-00 Insurance - Group Life	0	0	890	890	0
11-5-22-5085-00 Insurance - Group Health	0	0	8,626	8,626	0
11-5-22-5086-00 Insurance - Group Dental	0	0	417	417	0
11-5-22-5087-00 Insurance - Group Vision	0	0	229	229	0
TOTAL Benefits	0	0	33,890	33,890	0
<u>Services & Supplies</u>					
11-5-22-5012-00 Service & Supplies	0	0	20,120	20,120	0
11-5-22-5042-00 Communications - Radio & Telep	0	0	720	720	0
11-5-22-5044-00 Membership & Dues	0	0	6,000	6,000	0
11-5-22-5045-00 Printing & Binding	0	0	200	200	0
11-5-22-5046-00 Books & Publications	0	0	200	200	0
11-5-22-5047-00 Office Supplies	0	0	300	300	0
11-5-22-5048-00 Postage Expense	0	0	500	500	0
11-5-22-5049-00 Other Professional Fees	0	0	100,000	75,000	0
11-5-22-5056-00 Travel Expense	0	0	2,000	2,000	0
11-5-22-5059-00 Education & Training Seminars	0	0	9,000	9,000	0
11-5-22-5075-00 Insurance - Liability Premium	0	0	81,000	81,000	0
11-5-22-5076-00 Insurance - Workers Compensati	0	0	170,000	170,000	0
TOTAL Services & Supplies	0	0	390,040	365,040	0
TOTAL HUMAN RESOURCES	0	0	565,158	540,158	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>INFORMATION TECHNOLOGY</u>					
=====					
<u>Salaries</u>					
11-5-24-5001-00 Regular Salaries	114,369	118,158	209,731	209,731	0
11-5-24-5002-00 Part Time - Temporary Wages	40,788	45,143	0	0	0
11-5-24-5003-00 Overtime Pay	0	1,914	0	0	0
11-5-24-5006-00 Vacation Pay	16,503	6,147	12,705	12,705	0
11-5-24-5007-00 Jury Duty	321	0	118	118	0
11-5-24-5008-00 Sick Pay	4,381	0	6,589	6,589	0
11-5-24-5009-00 Holiday Pay	<u>12,463</u>	<u>8,078</u>	<u>7,893</u>	<u>7,893</u>	<u>0</u>
TOTAL Salaries	188,825	179,440	237,036	237,036	0
<u>Benefits</u>					
11-5-24-5078-00 Insurance - Employee Assistanc	29	37	59	59	0
11-5-24-5079-00 CalPERS Pension Exp - PEPR	0	3,221	0	0	0
11-5-24-5081-00 CalPERS Pension Exp - Classic	13,716	21,458	21,641	21,641	0
11-5-24-5082-00 Social Security Expense	11,707	9,775	14,696	14,696	0
11-5-24-5083-00 Medicare Expense	2,738	2,717	3,437	3,437	0
11-5-24-5084-00 Insurance - Group Life	501	562	828	828	0
11-5-24-5085-00 Insurance - Group Health	26,108	26,685	38,694	38,694	0
11-5-24-5086-00 Insurance - Group Dental	1,312	1,264	1,728	1,728	0
11-5-24-5087-00 Insurance - Group Vision	<u>229</u>	<u>297</u>	<u>459</u>	<u>459</u>	<u>0</u>
TOTAL Benefits	56,340	66,016	81,542	81,542	0
<u>Services & Supplies</u>					
11-5-24-5011-00 District Equipment	1,200	274	1,000	1,000	0
11-5-24-5012-00 Service & Supplies	3,000	2,508	3,000	3,000	0
11-5-24-5028-00 Computer Upgrades - Hardware	6,500	215	5,000	5,000	0
11-5-24-5029-00 Computer Upgrades - Software	4,750	0	5,250	5,250	0
11-5-24-5040-00 Outside Contracts	17,560	14,629	16,600	16,600	0
11-5-24-5041-00 Clothing & Personal Supplies	500	907	1,000	1,000	0
11-5-24-5042-00 Communications - Radio & Telep	1,500	1,778	2,000	2,000	0
11-5-24-5043-00 Office Equipment Maintenance	0	0	2,000	2,000	0
11-5-24-5045-00 Printing & Binding	100	0	100	100	0
11-5-24-5052-00 Small Tools	100	39	100	100	0
11-5-24-5054-00 Safety Program	0	516	250	250	0
11-5-24-5055-00 Private Vehicle Mileage	500	0	0	0	0
11-5-24-5059-00 Education & Training Seminars	1,500	349	2,000	2,000	0
11-5-24-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>168</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	37,210	21,384	38,493	38,493	0
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
Services & Supplies-W.O.					
11-5-24-5940-00 Outside Contracts	0	0	12,000	0	0
TOTAL Services & Supplies-W.O.	0	0	12,000	0	0
<hr/>					
TOTAL INFORMATION TECHNOLOGY	282,375	266,840	369,071	357,071	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER CONSERVATION</u>					
=====					
<u>Salaries</u>					
11-5-25-5001-00 Regular Salaries	216,633	215,025	348,136	348,136	0
11-5-25-5002-00 Part Time - Temporary Wages	75,691	56,280	0	0	0
11-5-25-5003-00 Overtime Pay	0	537	0	0	0
11-5-25-5006-00 Vacation Pay	30,488	10,737	21,090	21,090	0
11-5-25-5007-00 Jury Duty	1,793	0	197	197	0
11-5-25-5008-00 Sick Pay	17,934	5,210	10,938	10,938	0
11-5-25-5009-00 Holiday Pay	<u>16,141</u>	<u>13,774</u>	<u>13,102</u>	<u>13,102</u>	<u>0</u>
TOTAL Salaries	358,680	301,563	393,463	393,463	0
<u>Benefits</u>					
11-5-25-5078-00 Insurance - Employee Assistanc	116	100	118	118	0
11-5-25-5079-00 CalPERS Pension Exp - PEPR	0	18,535	0	0	0
11-5-25-5081-00 CalPERS Pension Exp - Classic	26,264	30,567	35,923	35,923	0
11-5-25-5082-00 Social Security Expense	22,238	19,351	24,395	24,395	0
11-5-25-5083-00 Medicare Expense	5,201	4,526	5,705	5,705	0
11-5-25-5084-00 Insurance - Group Life	1,124	1,260	1,652	1,652	0
11-5-25-5085-00 Insurance - Group Health	83,463	52,269	66,161	66,161	0
11-5-25-5086-00 Insurance - Group Dental	4,235	2,460	2,951	2,951	0
11-5-25-5087-00 Insurance - Group Vision	688	854	918	918	0
11-5-25-5088-00 Insurance - Unemployment	<u>0</u>	<u>(1,800)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	143,330	128,121	137,822	137,822	0
<u>Services & Supplies</u>					
11-5-25-5011-00 District Equipment	816	2,165	1,700	1,700	0
11-5-25-5012-00 Service & Supplies	19,463	10,937	6,600	6,600	0
11-5-25-5028-00 Computer Upgrades - Hardware	2,000	627	1,500	1,500	0
11-5-25-5029-00 Computer Upgrades - Software	0	1,486	650	650	0
11-5-25-5040-00 Outside Contracts	209,587	143,294	297,198	58,025	0
11-5-25-5041-00 Clothing & Personal Supplies	500	770	500	500	0
11-5-25-5042-00 Communications - Radio & Telep	1,600	2,035	1,600	1,600	0
11-5-25-5044-00 Membership & Dues	14,305	1,575	4,307	4,307	0
11-5-25-5045-00 Printing & Binding	22,500	18,700	22,500	22,500	0
11-5-25-5046-00 Books & Publications	100	0	100	100	0
11-5-25-5047-00 Office Supplies	1,000	684	1,000	1,000	0
11-5-25-5048-00 Postage Expense	9,500	155	9,500	9,500	0
11-5-25-5051-00 Advertising & Legal Notices	39,470	4,617	39,470	39,470	0
11-5-25-5055-00 Private Vehicle Mileage	100	0	100	100	0
11-5-25-5056-00 Travel Expense	3,400	0	3,400	3,400	0
11-5-25-5059-00 Education & Training Seminars	3,900	1,193	5,680	5,680	0
11-5-25-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>59</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	328,241	188,295	395,805	156,632	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES TO:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	830,251	617,979	927,090	687,917	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
FISHERIES					
=====					
<u>Salaries</u>					
11-5-28-5001-00 Regular Salaries	296,345	228,246	290,522	290,522	0
11-5-28-5002-00 Part Time - Temporary Wages	29,769	22,180	34,185	34,185	0
11-5-28-5003-00 Overtime Pay	0	1,819	7,000	7,000	0
11-5-28-5005-00 Standby Pay	0	0	723	723	0
11-5-28-5006-00 Vacation Pay	16,406	10,802	17,600	17,600	0
11-5-28-5007-00 Jury Duty	179	0	164	164	0
11-5-28-5008-00 Sick Pay	3,007	5,260	9,128	9,128	0
11-5-28-5009-00 Holiday Pay	11,546	11,550	10,933	10,933	0
11-5-28-5010-00 Seasonal Pay	0	4,253	20,899	20,899	0
TOTAL Salaries	357,252	284,110	391,154	391,154	0
<u>Benefits</u>					
11-5-28-5078-00 Insurance - Employee Assistanc	87	75	88	88	0
11-5-28-5079-00 CalPERS Pension Exp - PEPR	0	4,052	0	0	0
11-5-28-5081-00 CalPERS Pension Exp - Classic	29,012	37,881	33,738	33,738	0
11-5-28-5082-00 Social Security Expense	22,150	17,427	24,252	24,252	0
11-5-28-5083-00 Medicare Expense	5,181	4,354	5,672	5,672	0
11-5-28-5084-00 Insurance - Group Life	1,368	1,083	1,368	1,368	0
11-5-28-5085-00 Insurance - Group Health	47,980	38,939	48,651	48,651	0
11-5-28-5086-00 Insurance - Group Dental	2,145	1,736	2,145	2,145	0
11-5-28-5087-00 Insurance - Group Vision	688	557	688	688	0
TOTAL Benefits	108,611	106,103	116,602	116,602	0
<u>Services & Supplies</u>					
11-5-28-5011-00 District Equipment	4,521	4,187	3,200	3,200	0
11-5-28-5012-00 Service & Supplies	11,000	11,813	15,800	12,800	0
11-5-28-5028-00 Computer Upgrades - Hardware	0	826	1,000	1,000	0
11-5-28-5029-00 Computer Upgrades - Software	1,000	0	1,000	1,000	0
11-5-28-5040-00 Outside Contracts	2,000	1,281	5,075	5,075	0
11-5-28-5041-00 Clothing & Personal Supplies	1,500	234	1,500	1,500	0
11-5-28-5042-00 Communications - Radio & Telep	2,500	3,197	3,000	3,000	0
11-5-28-5044-00 Membership & Dues	250	0	250	250	0
11-5-28-5045-00 Printing & Binding	250	0	250	250	0
11-5-28-5046-00 Books & Publications	300	0	300	300	0
11-5-28-5048-00 Postage Expense	500	215	1,000	1,000	0
11-5-28-5050-00 Licenses & Permits	500	0	500	500	0
11-5-28-5055-00 Private Vehicle Mileage	250	702	1,200	1,200	0
11-5-28-5056-00 Travel Expense	15,000	12,030	15,000	15,000	0
11-5-28-5059-00 Education & Training Seminars	4,800	3,000	4,800	4,800	0
11-5-28-5062-00 Pre-Employment Screening	0	77	0	0	0
11-5-28-5077-00 Insurance - Aflac Service Fee	0	168	193	193	0
TOTAL Services & Supplies	44,371	37,729	54,068	51,068	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES TO:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL FISHERIES	510,234	427,942	561,823	558,823	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
ADMINISTRATION SERVICES					
=====					
<u>Salaries</u>					
11-5-30-5001-00 Regular Salaries	639,281	548,661	641,262	641,262	0
11-5-30-5003-00 Overtime Pay	1,500	473	0	0	0
11-5-30-5006-00 Vacation Pay	28,577	12,177	38,846	38,846	0
11-5-30-5007-00 Jury Duty	311	0	362	362	0
11-5-30-5008-00 Sick Pay	5,240	6,040	20,148	20,148	0
11-5-30-5009-00 Holiday Pay	<u>20,114</u>	<u>26,893</u>	<u>24,134</u>	<u>24,134</u>	<u>0</u>
TOTAL Salaries	695,023	594,245	724,752	724,752	0
<u>Benefits</u>					
11-5-30-5078-00 Insurance - Employee Assistanc	232	190	232	232	0
11-5-30-5079-00 CalPERS Pension Exp - PEPR	0	29,630	0	0	0
11-5-30-5081-00 CalPERS Pension Exp - Classic	64,367	72,251	66,170	66,170	0
11-5-30-5082-00 Social Security Expense	43,092	38,072	44,935	44,935	0
11-5-30-5083-00 Medicare Expense	10,077	9,162	10,509	10,509	0
11-5-30-5084-00 Insurance - Group Life	3,105	2,462	2,821	2,821	0
11-5-30-5085-00 Insurance - Group Health	193,956	82,122	109,451	109,451	0
11-5-30-5086-00 Insurance - Group Dental	6,408	3,822	4,957	4,957	0
11-5-30-5087-00 Insurance - Group Vision	<u>1,835</u>	<u>1,299</u>	<u>1,808</u>	<u>1,808</u>	<u>0</u>
TOTAL Benefits	323,072	239,010	240,883	240,883	0
<u>Services & Supplies</u>					
11-5-30-5011-00 District Equipment	1,920	2,734	700	700	0
11-5-30-5012-00 Service & Supplies	23,170	28,500	20,750	20,750	0
11-5-30-5013-00 Utilities	28,500	22,878	34,100	34,100	0
11-5-30-5028-00 Computer Upgrades - Hardware	3,500	1,081	3,900	3,900	0
11-5-30-5034-00 Bank Charges	18,000	6,507	31,250	31,250	0
11-5-30-5037-00 Purchased Water	2,500	2,063	2,700	2,700	0
11-5-30-5038-00 Bad Debt Expense	13,000	0	43,500	43,500	0
11-5-30-5040-00 Outside Contracts	187,200	137,588	184,865	184,865	0
11-5-30-5041-00 Clothing & Personal Supplies	200	27	270	270	0
11-5-30-5042-00 Communications - Radio & Telep	51,000	41,156	59,980	59,980	0
11-5-30-5043-00 Office Equipment Maintenance	8,500	4,193	6,500	6,500	0
11-5-30-5044-00 Membership & Dues	760	460	620	620	0
11-5-30-5045-00 Printing & Binding	5,600	11,124	11,500	11,500	0
11-5-30-5047-00 Office Supplies	13,200	8,598	13,500	13,500	0
11-5-30-5048-00 Postage Expense	5,500	3,763	5,500	5,500	0
11-5-30-5049-00 Other Professional Fees	46,000	35,709	53,150	48,650	0
11-5-30-5050-00 Licenses & Permits	0	50	0	0	0
11-5-30-5051-00 Advertising & Legal Notices	0	51	0	0	0
11-5-30-5054-00 Safety Program	77,228	0	77,228	77,228	0
11-5-30-5055-00 Private Vehicle Mileage	500	0	500	500	0
11-5-30-5056-00 Travel Expense	2,500	0	500	500	0
11-5-30-5059-00 Education & Training Seminars	2,300	0	6,400	6,400	0
11-5-30-5064-00 Interest / Penalty Expenses	309,001	17,716	297,863	297,863	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
11-5-30-5065-00 Credit Card Fees	40,000	84,857	68,500	68,500	0
11-5-30-5069-00 Property Tax Collection Fee	6,000	30,017	7,725	7,725	0
11-5-30-5070-00 Property Tax Administration Fe	26,000	3	25,500	25,500	0
11-5-30-5075-00 Insurance - Liability Premium	75,000	74,142	0	0	0
11-5-30-5076-00 Insurance - Workers Compensati	168,000	153,114	0	0	0
11-5-30-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>264</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	1,115,079	666,595	957,193	952,693	0
<u>Other Operating Expenses</u>					
11-5-30-5093-00 Administration Overhead	(<u>524,236</u>)	<u>0</u>	(<u>523,832</u>)	(<u>523,832</u>)	<u>0</u>
TOTAL Other Operating Expenses	(<u>524,236</u>)	<u>0</u>	(<u>523,832</u>)	(<u>523,832</u>)	<u>0</u>
<u>Salaries - Work Orders</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Benefits - Work Orders</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Services & Supplies-W.O.</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<hr/>					
TOTAL ADMINISTRATION SERVICES	1,608,938	1,499,849	1,398,996	1,394,496	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WAREHOUSE</u>					
=====					
<u>Salaries</u>					
11-5-32-5001-00 Regular Salaries	7,939	0	8,823	8,823	0
11-5-32-5006-00 Vacation Pay	399	0	534	534	0
11-5-32-5007-00 Jury Duty	4	0	5	5	0
11-5-32-5008-00 Sick Pay	73	0	277	277	0
11-5-32-5009-00 Holiday Pay	<u>281</u>	<u>0</u>	<u>332</u>	<u>332</u>	<u>0</u>
TOTAL Salaries	8,696	0	9,971	9,971	0
<u>Benefits</u>					
11-5-32-5078-00 Insurance - Employee Assistanc	0	0	4	4	0
11-5-32-5079-00 CalPERS Pension Exp - PEPR	0	1	0	0	0
11-5-32-5081-00 CalPERS Pension Exp - Classic	807	246	910	910	0
11-5-32-5082-00 Social Security Expense	539	0	618	618	0
11-5-32-5083-00 Medicare Expense	126	0	145	145	0
11-5-32-5084-00 Insurance - Group Life	0	0	28	28	0
11-5-32-5085-00 Insurance - Group Health	0	0	1,253	1,253	0
11-5-32-5086-00 Insurance - Group Dental	0	0	50	50	0
11-5-32-5087-00 Insurance - Group Vision	<u>0</u>	<u>0</u>	<u>28</u>	<u>28</u>	<u>0</u>
TOTAL Benefits	1,472	246	3,035	3,035	0
<u>Services & Supplies</u>					
11-5-32-5011-00 District Equipment	0	7,531	1,500	1,500	0
11-5-32-5012-00 Service & Supplies	3,500	2,677	3,000	3,000	0
11-5-32-5013-00 Utilities	3,000	3,821	3,500	3,500	0
11-5-32-5028-00 Computer Upgrades - Hardware	0	537	0	0	0
11-5-32-5059-00 Education & Training Seminars	300	0	300	300	0
11-5-32-5061-00 Gain / Losses on Inventory	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
TOTAL Services & Supplies	11,800	14,566	13,300	13,300	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

<u>Benefits - Work Orders</u>					

<u>Services & Supplies-W.O.</u>					

TOTAL WAREHOUSE	21,968	14,812	26,306	26,306	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>GARAGE</u>					
=====					
<u>Salaries</u>					
11-5-33-5001-00 Regular Salaries	22,760	9,021	22,839	22,839	0
11-5-33-5006-00 Vacation Pay	1,145	284	1,384	1,384	0
11-5-33-5007-00 Jury Duty	13	0	13	13	0
11-5-33-5008-00 Sick Pay	210	67	718	718	0
11-5-33-5009-00 Holiday Pay	806	445	860	860	0
TOTAL Salaries	24,934	9,816	25,814	25,814	0
<u>Benefits</u>					
11-5-33-5078-00 Insurance - Employee Assistanc	0	0	6	6	0
11-5-33-5079-00 CalPERS Pension Exp - PEPR	0	768	0	0	0
11-5-33-5081-00 CalPERS Pension Exp - Classic	2,314	704	2,357	2,357	0
11-5-33-5082-00 Social Security Expense	1,546	638	1,600	1,600	0
11-5-33-5083-00 Medicare Expense	361	149	374	374	0
11-5-33-5084-00 Insurance - Group Life	0	0	120	120	0
11-5-33-5085-00 Insurance - Group Health	0	0	5,313	5,313	0
11-5-33-5086-00 Insurance - Group Dental	0	0	252	252	0
11-5-33-5087-00 Insurance - Group Vision	0	0	44	44	0
TOTAL Benefits	4,221	2,259	10,066	10,066	0
<u>Services & Supplies</u>					
11-5-33-5011-00 District Equipment	1,442	5,663	13,350	13,350	0
11-5-33-5012-00 Service & Supplies	33,685	6,771	5,335	5,335	0
11-5-33-5013-00 Utilities	0	4,139	0	0	0
11-5-33-5032-00 Cost Applied - Service & Suppl (	175,000)	(254,135)	0	0	0
11-5-33-5033-00 Vehicle Costs Direct	175,000	260,412	0	0	0
11-5-33-5040-00 Outside Contracts	32,132	11,072	12,900	12,900	0
11-5-33-5042-00 Communications - Radio & Telep	0	211	0	0	0
11-5-33-5050-00 Licenses & Permits	6,200	7,822	6,700	6,700	0
11-5-33-5061-00 Gain / Losses on Inventory	0	(0)	0	0	0
TOTAL Services & Supplies	73,459	41,954	38,285	38,285	0
<u>Other Operating Expenses</u>					
<u>Salaries - Work Orders</u>					
<u>Benefits - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-33-5911-00 District Equipment	0	0	0	183,434	0
11-5-33-5912-00 Service & Supplies	103,500	53,938	297,000	0	0
11-5-33-5940-00 Outside Contracts	0	0	50,000	50,000	0
TOTAL Services & Supplies-W.O.	103,500	53,938	347,000	233,434	0
<hr/>					
TOTAL GARAGE	206,114	107,968	421,165	307,599	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>SAFETY</u>					
=====					
<u>Salaries</u>					
11-5-35-5001-00 Regular Salaries	107,618	83,800	107,433	107,433	0
11-5-35-5006-00 Vacation Pay	5,414	2,671	6,508	6,508	0
11-5-35-5007-00 Jury Duty	59	0	61	61	0
11-5-35-5008-00 Sick Pay	993	628	3,375	3,375	0
11-5-35-5009-00 Holiday Pay	<u>3,810</u>	<u>4,176</u>	<u>4,043</u>	<u>4,043</u>	<u>0</u>
TOTAL Salaries	117,894	91,274	121,420	121,420	0
<u>Benefits</u>					
11-5-35-5078-00 Insurance - Employee Assistanc	29	25	28	28	0
11-5-35-5079-00 CalPERS Pension Exp - PEPR	0	7,216	0	0	0
11-5-35-5081-00 CalPERS Pension Exp - Classic	10,942	9,447	11,086	11,086	0
11-5-35-5082-00 Social Security Expense	7,309	5,994	7,528	7,528	0
11-5-35-5083-00 Medicare Expense	1,709	1,402	1,761	1,761	0
11-5-35-5084-00 Insurance - Group Life	7,402	601	847	847	0
11-5-35-5085-00 Insurance - Group Health	27,682	22,378	25,989	25,989	0
11-5-35-5086-00 Insurance - Group Dental	1,312	1,061	1,224	1,224	0
11-5-35-5087-00 Insurance - Group Vision	<u>229</u>	<u>186</u>	<u>218</u>	<u>218</u>	<u>0</u>
TOTAL Benefits	56,614	48,310	48,681	48,681	0
<u>Services & Supplies</u>					
11-5-35-5012-00 Services & Supplies	6,530	11,861	2,600	2,600	0
11-5-35-5029-00 Computer Upgrades - Software	4,440	0	4,260	4,260	0
11-5-35-5040-00 Outside Contracts	27,300	4,352	2,300	2,300	0
11-5-35-5042-00 Communications - Radio & Telep	0	1,262	1,440	1,440	0
11-5-35-5044-00 Membership & Dues	250	230	250	250	0
11-5-35-5055-00 Private Vehicle Mileage	0	38	1,000	1,000	0
11-5-35-5056-00 Travel Expense	1,800	0	1,800	1,800	0
11-5-35-5059-00 Education & Training Seminars	1,400	4,415	1,400	1,400	0
11-5-35-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>102</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	41,720	22,260	15,243	15,243	0
<u>Other Operating Expenses</u>					
<u>Salaries - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-35-5912-00 Service & Supplies	0	0	15,480	15,480	0
11-5-35-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	0	0	33,480	33,480	0
<hr/>					
TOTAL SAFETY	216,228	161,844	218,824	218,824	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
ENGINEERING					
=====					
<u>Salaries</u>					
11-5-40-5001-00 Regular Salaries	746,901	494,642	874,203	763,779	0
11-5-40-5002-00 Part Time - Temporary Wages	0	0	19,980	0	0
11-5-40-5003-00 Overtime Pay	10,000	398	1,000	1,000	0
11-5-40-5006-00 Vacation Pay	38,076	28,820	52,958	46,269	0
11-5-40-5007-00 Jury Duty	415	0	494	432	0
11-5-40-5008-00 Sick Pay	6,982	3,495	27,467	23,998	0
11-5-40-5009-00 Holiday Pay	<u>26,799</u>	<u>31,674</u>	<u>32,901</u>	<u>28,745</u>	<u>0</u>
TOTAL Salaries	829,173	559,029	1,009,003	864,223	0
<u>Benefits</u>					
11-5-40-5078-00 Insurance - Employee Assistanc	174	150	177	177	0
11-5-40-5079-00 CalPERS Pension Exp - PEPR	0	27,681	0	0	0
11-5-40-5081-00 CalPERS Pension Exp - Classic	76,027	53,584	90,298	78,904	0
11-5-40-5082-00 Social Security Expense	51,409	29,081	62,558	53,582	0
11-5-40-5083-00 Medicare Expense	12,023	8,610	14,631	12,531	0
11-5-40-5084-00 Insurance - Group Life	3,055	2,418	3,055	3,055	0
11-5-40-5085-00 Insurance - Group Health	106,558	87,574	111,196	111,196	0
11-5-40-5086-00 Insurance - Group Dental	5,185	4,195	5,185	5,185	0
11-5-40-5087-00 Insurance - Group Vision	<u>1,376</u>	<u>1,114</u>	<u>1,376</u>	<u>1,376</u>	<u>0</u>
TOTAL Benefits	255,807	214,407	288,477	266,007	0
<u>Services & Supplies</u>					
11-5-40-5011-00 District Equipment	10,977	2,870	16,700	16,700	0
11-5-40-5012-00 Service & Supplies	112,350	59,081	6,500	6,500	0
11-5-40-5020-00 Gauging Stations Agreement	6,000	14,430	6,000	6,000	0
11-5-40-5028-00 Computer Upgrades - Hardware	0	151	8,000	5,000	0
11-5-40-5029-00 Computer Upgrades - Software	24,000	8,178	41,000	41,000	0
11-5-40-5037-00 Purchased Water	0	224	0	0	0
11-5-40-5040-00 Outside Contracts	165,000	261,587	280,000	176,000	0
11-5-40-5041-00 Clothing & Personal Supplies	1,000	1,010	1,000	1,000	0
11-5-40-5042-00 Communications - Radio & Telep	0	4,930	1,000	1,000	0
11-5-40-5044-00 Membership & Dues	0	9,818	15,000	15,000	0
11-5-40-5047-00 Office Supplies	0	546	0	0	0
11-5-40-5048-00 Postage Expense	0	27	0	0	0
11-5-40-5049-00 Other Professional Fees	0	207	0	0	0
11-5-40-5050-00 Licenses & Permits	181,000	46,062	144,250	144,250	0
11-5-40-5052-00 Small Tools	0	63	0	0	0
11-5-40-5054-00 Safety Program	1,000	0	0	0	0
11-5-40-5055-00 Private Vehicle Mileage	0	705	500	500	0
11-5-40-5059-00 Education & Training Seminars	4,000	525	1,130	1,130	0
11-5-40-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>168</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	505,327	410,583	521,273	414,273	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>					
11-5-40-5901-00 Regular Salaries	<u>0</u>	<u>104,216</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Salaries - Work Orders	0	104,216	0	0	0
<u>Benefits - Work Orders</u>					
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	9,991	0	0	0
11-5-40-5982-00 Social Security Expense	0	5,307	0	0	0
11-5-40-5983-00 Medicare Expense	<u>0</u>	<u>1,569</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits - Work Orders	0	16,867	0	0	0
<u>Services & Supplies-W.O.</u>					
11-5-40-5912-00 Service & Supplies	1,600,000	311,380	0	0	0
11-5-40-5940-00 Outside Contracts	16,075,000	2,487,379	16,611,000	9,641,000	0
11-5-40-5950-00 Licenses & Permits	0	25,739	0	0	0
11-5-40-5955-00 Private Vehicle Mileage	0	44	0	0	0
11-5-40-5979-00 CalPERS Pension Exp - PEPR	<u>0</u>	<u>28</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	17,675,000	2,824,569	16,611,000	9,641,000	0
<hr/>					
TOTAL ENGINEERING	19,265,307	4,129,672	18,429,752	11,185,502	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER QUALITY - LAB</u>					
=====					
<u>Salaries</u>					
11-5-42-5001-00 Regular Salaries	269,352	215,005	283,620	283,620	0
11-5-42-5002-00 Part Time - Temporary Wages	19,125	9,433	18,480	18,480	0
11-5-42-5003-00 Overtime Pay	11,125	8,276	10,450	10,450	0
11-5-42-5006-00 Vacation Pay	13,551	15,734	17,182	17,182	0
11-5-42-5007-00 Jury Duty	147	0	161	161	0
11-5-42-5008-00 Sick Pay	2,484	4,322	8,911	8,911	0
11-5-42-5009-00 Holiday Pay	9,537	11,687	10,673	10,673	0
TOTAL Salaries	325,321	264,458	349,477	349,477	0
<u>Benefits</u>					
11-5-42-5078-00 Insurance - Employee Assistanc	87	75	97	97	0
11-5-42-5079-00 CalPERS Pension Exp - PEPR	0	11,590	0	0	0
11-5-42-5081-00 CalPERS Pension Exp - Classic	29,264	32,713	30,220	30,220	0
11-5-42-5082-00 Social Security Expense	20,169	16,812	21,668	21,668	0
11-5-42-5083-00 Medicare Expense	4,717	4,024	5,067	5,067	0
11-5-42-5084-00 Insurance - Group Life	801	635	945	945	0
11-5-42-5085-00 Insurance - Group Health	75,814	61,788	86,378	86,378	0
11-5-42-5086-00 Insurance - Group Dental	3,935	3,184	4,239	4,239	0
11-5-42-5087-00 Insurance - Group Vision	688	557	757	757	0
TOTAL Benefits	135,475	131,376	149,372	149,372	0
<u>Services & Supplies</u>					
11-5-42-5011-00 District Equipment	4,129	9,892	3,300	3,300	0
11-5-42-5012-00 Service & Supplies	45,672	27,005	61,689	61,689	0
11-5-42-5028-00 Computer Upgrades - Hardware	3,275	0	575	575	0
11-5-42-5040-00 Outside Contracts	164,245	78,062	191,604	189,604	0
11-5-42-5041-00 Clothing & Personal Supplies	1,430	1,027	1,785	1,785	0
11-5-42-5042-00 Communications - Radio & Telep	4,400	2,266	2,000	2,000	0
11-5-42-5044-00 Membership & Dues	210	140	210	210	0
11-5-42-5045-00 Printing & Binding	300	0	480	480	0
11-5-42-5046-00 Books & Publications	150	0	1,065	1,065	0
11-5-42-5048-00 Postage Expense	580	589	1,915	1,915	0
11-5-42-5050-00 Licenses & Permits	39,067	35,564	39,863	39,863	0
11-5-42-5051-00 Advertising & Legal Notices	324	142	324	324	0
11-5-42-5052-00 Small Tools	750	25	250	250	0
11-5-42-5055-00 Private Vehicle Mileage	515	0	515	515	0
11-5-42-5056-00 Travel Expense	2,461	15	2,600	2,600	0
11-5-42-5059-00 Education & Training Seminars	2,823	778	4,285	4,285	0
11-5-42-5062-00 Pre-Employment Screening	0	32	0	0	0
TOTAL Services & Supplies	270,331	155,537	312,461	310,461	0
<u>Other Operating Expenses</u>					

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-42-5912-00 Service & Supplies	150,000	24,270	24,544	24,544	0
11-5-42-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	150,000	24,270	84,544	84,544	0
<hr/>					
TOTAL WATER QUALITY - LAB	881,127	575,641	895,854	893,854	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>UTILITIES MAINTENANCE</u>					
=====					
<u>Salaries</u>					
11-5-50-5001-00 Regular Salaries	434,098	309,018	428,884	428,884	0
11-5-50-5003-00 Overtime Pay	15,000	27,897	15,000	15,000	0
11-5-50-5005-00 Standby Pay	9,640	12,884	14,460	14,460	0
11-5-50-5006-00 Vacation Pay	21,837	24,768	25,978	25,978	0
11-5-50-5007-00 Jury Duty	238	0	241	241	0
11-5-50-5008-00 Sick Pay	4,004	17,540	13,476	13,476	0
11-5-50-5009-00 Holiday Pay	<u>15,370</u>	<u>16,947</u>	<u>16,140</u>	<u>16,140</u>	<u>0</u>
TOTAL Salaries	500,187	409,053	514,179	514,179	0
<u>Benefits</u>					
11-5-50-5078-00 Insurance - Employee Assistanc	0	138	169	169	0
11-5-50-5079-00 CalPERS Pension Exp - PEPR	0	16,550	0	0	0
11-5-50-5081-00 CalPERS Pension Exp - Classic	45,527	44,995	45,625	45,625	0
11-5-50-5082-00 Social Security Expense	31,609	25,787	31,879	31,879	0
11-5-50-5083-00 Medicare Expense	7,393	6,261	7,456	7,456	0
11-5-50-5084-00 Insurance - Group Life	1,231	1,038	1,450	1,450	0
11-5-50-5085-00 Insurance - Group Health	84,498	68,314	97,325	97,325	0
11-5-50-5086-00 Insurance - Group Dental	1,147	2,972	4,128	4,128	0
11-5-50-5087-00 Insurance - Group Vision	<u>1,231</u>	<u>1,021</u>	<u>1,319</u>	<u>1,319</u>	<u>0</u>
TOTAL Benefits	172,636	167,076	189,351	189,351	0
<u>Services & Supplies</u>					
11-5-50-5011-00 District Equipment	15,363	35,372	27,200	25,000	0
11-5-50-5012-00 Service & Supplies	86,010	86,994	108,965	107,465	0
11-5-50-5028-00 Computer Upgrades - Hardware	0	0	4,200	4,200	0
11-5-50-5040-00 Outside Contracts	8,500	2,873	5,020	5,020	0
11-5-50-5041-00 Clothing & Personal Supplies	4,950	6,128	7,425	7,425	0
11-5-50-5042-00 Communications - Radio & Telep	4,500	3,275	3,500	3,500	0
11-5-50-5050-00 Licenses & Permits	1,000	215	1,000	1,000	0
11-5-50-5052-00 Small Tools	14,600	16,161	19,547	19,547	0
11-5-50-5056-00 Travel Expense	2,000	926	1,500	1,500	0
11-5-50-5059-00 Education & Training Seminars	4,585	2,221	6,865	6,865	0
11-5-50-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>66</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	141,508	154,232	185,222	181,522	0
<u>Salaries - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-50-5912-00 Service & Supplies	<u>60,000</u>	<u>59,089</u>	<u>87,500</u>	<u>78,200</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	60,000	59,089	87,500	78,200	0
<hr/>					
TOTAL UTILITIES MAINTENANCE	874,331	789,449	976,252	963,252	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ELECTRICAL MECHANICAL</u>					
=====					
<u>Salaries</u>					
11-5-52-5001-00 Regular Salaries	474,332	374,639	560,890	560,890	0
11-5-52-5003-00 Overtime Pay	32,200	40,582	46,000	46,000	0
11-5-52-5005-00 Standby Pay	24,100	17,635	31,812	31,812	0
11-5-52-5006-00 Vacation Pay	26,021	17,833	33,978	33,978	0
11-5-52-5007-00 Jury Duty	283	0	316	316	0
11-5-52-5008-00 Sick Pay	47,713	16,455	17,623	17,623	0
11-5-52-5009-00 Holiday Pay	18,314	21,077	21,109	21,109	0
TOTAL Salaries	622,963	488,222	711,728	711,728	0
<u>Benefits</u>					
11-5-52-5078-00 Insurance - Employee Assistanc	119	125	162	162	0
11-5-52-5079-00 CalPERS Pension Exp - PEPR	0	22,045	0	0	0
11-5-52-5081-00 CalPERS Pension Exp - Classic	57,817	49,091	62,076	62,076	0
11-5-52-5082-00 Social Security Expense	38,624	29,529	44,127	44,127	0
11-5-52-5083-00 Medicare Expense	9,032	7,541	10,320	10,320	0
11-5-52-5084-00 Insurance - Group Life	1,539	1,524	2,108	2,108	0
11-5-52-5085-00 Insurance - Group Health	89,916	92,177	114,722	114,722	0
11-5-52-5086-00 Insurance - Group Dental	4,235	4,488	5,129	5,129	0
11-5-52-5087-00 Insurance - Group Vision	918	928	1,262	1,262	0
TOTAL Benefits	202,200	207,447	239,905	239,905	0
<u>Services & Supplies</u>					
11-5-52-5011-00 District Equipment	9,602	28,524	13,175	13,175	0
11-5-52-5012-00 Service & Supplies	101,800	85,093	81,200	77,700	0
11-5-52-5013-00 Utilities	0	15,304	0	0	0
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	1,020,579	1,710,000	1,710,000	0
11-5-52-5028-00 Computer Upgrades - Hardware	8,000	9,085	3,150	3,150	0
11-5-52-5040-00 Outside Contracts	233,600	206,047	263,350	262,350	0
11-5-52-5041-00 Clothing & Personal Supplies	5,850	3,883	3,500	3,500	0
11-5-52-5042-00 Communications - Radio & Telep	5,660	9,829	11,100	11,100	0
11-5-52-5046-00 Books & Publications	600	0	0	0	0
11-5-52-5050-00 Licenses & Permits	57,444	75,105	139,820	139,820	0
11-5-52-5052-00 Small Tools	6,600	854	15,350	14,850	0
11-5-52-5055-00 Private Vehicle Mileage	500	0	0	0	0
11-5-52-5056-00 Travel Expense	2,000	0	0	0	0
11-5-52-5059-00 Education & Training Seminars	10,220	1,434	6,000	6,000	0
11-5-52-5062-00 Pre-Employment Screening	0	32	0	0	0
11-5-52-5076-00 Insurance - Workers Compensati	0	28,457	0	0	0
TOTAL Services & Supplies	2,301,876	1,484,225	2,246,645	2,241,645	0
<u>Other Operating Expenses</u>					

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-52-5912-00 Service & Supplies	217,500	76,917	101,400	80,900	0
11-5-52-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>26,000</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	217,500	76,917	127,400	80,900	0
<hr/>					
TOTAL ELECTRICAL MECHANICAL	3,344,539	2,256,812	3,325,678	3,274,178	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>DIST MAINT - PIPELINE</u>					
=====					
<u>Salaries</u>					
11-5-53-5001-00 Regular Salaries	500,692	418,257	538,827	538,827	0
11-5-53-5003-00 Overtime Pay	48,000	49,245	45,500	45,500	0
11-5-53-5005-00 Standby Pay	64,106	15,308	22,413	22,413	0
11-5-53-5006-00 Vacation Pay	25,189	27,377	32,641	32,641	0
11-5-53-5007-00 Jury Duty	274	488	303	303	0
11-5-53-5008-00 Sick Pay	4,620	7,805	16,929	16,929	0
11-5-53-5009-00 Holiday Pay	17,727	22,296	20,279	20,279	0
TOTAL Salaries	660,608	540,776	676,892	676,892	0
<u>Benefits</u>					
11-5-53-5078-00 Insurance - Employee Assistanc	0	172	191	191	0
11-5-53-5079-00 CalPERS Pension Exp - PEPR	0	24,154	0	0	0
11-5-53-5081-00 CalPERS Pension Exp - Classic	61,311	59,202	59,753	59,753	0
11-5-53-5082-00 Social Security Expense	40,958	30,453	41,967	41,967	0
11-5-53-5083-00 Medicare Expense	9,579	8,227	9,815	9,815	0
11-5-53-5084-00 Insurance - Group Life	1,714	1,706	1,999	1,999	0
11-5-53-5085-00 Insurance - Group Health	131,478	125,641	150,250	150,250	0
11-5-53-5086-00 Insurance - Group Dental	6,469	5,984	6,951	6,951	0
11-5-53-5087-00 Insurance - Group Vision	1,376	1,151	1,492	1,492	0
TOTAL Benefits	252,885	256,690	272,419	272,419	0
<u>Services & Supplies</u>					
11-5-53-5011-00 District Equipment	26,885	64,340	49,100	49,100	0
11-5-53-5012-00 Service & Supplies	440,870	269,343	499,862	464,862	0
11-5-53-5013-00 Utilities	0	2,308	0	0	0
11-5-53-5028-00 Computer Upgrades - Hardware	3,500	760	0	0	0
11-5-53-5040-00 Outside Contracts	192,200	226,554	222,950	133,450	0
11-5-53-5041-00 Clothing & Personal Supplies	5,890	4,166	11,640	11,640	0
11-5-53-5042-00 Communications - Radio & Telep	3,200	3,719	2,950	2,950	0
11-5-53-5045-00 Printing & Binding	0	0	1,500	1,500	0
11-5-53-5050-00 Licenses & Permits	2,050	570	1,450	1,450	0
11-5-53-5052-00 Small Tools	66,200	17,926	59,050	57,550	0
11-5-53-5056-00 Travel Expense	2,000	3,656	5,000	5,000	0
11-5-53-5059-00 Education & Training Seminars	20,095	6,785	16,100	16,100	0
11-5-53-5060-00 Property Losses for Operations	0	1,051	0	0	0
11-5-53-5076-00 Insurance - Workers Compensati	0	953	0	0	0
11-5-53-5077-00 Insurance - Aflac Service Fee	177	136	193	193	0
TOTAL Services & Supplies	763,067	602,268	869,795	743,795	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Benefits - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-53-5912-00 Service & Supplies	38,000	16,265	73,100	73,100	0
TOTAL Services & Supplies-W.O.	38,000	16,265	73,100	73,100	0
TOTAL DIST MAINT - PIPELINE	1,714,560	1,416,000	1,892,205	1,766,205	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER TREATMENT</u>					
=====					
<u>Salaries</u>					
11-5-54-5001-00 Regular Salaries	636,472	466,131	664,795	664,795	0
11-5-54-5003-00 Overtime Pay	84,300	57,066	81,000	81,000	0
11-5-54-5005-00 Standby Pay	14,460	19,601	27,715	27,715	0
11-5-54-5006-00 Vacation Pay	32,018	41,692	40,273	40,273	0
11-5-54-5007-00 Jury Duty	348	241	376	376	0
11-5-54-5008-00 Sick Pay	5,870	12,377	20,886	20,886	0
11-5-54-5009-00 Holiday Pay	<u>22,534</u>	<u>28,806</u>	<u>25,019</u>	<u>25,019</u>	<u>0</u>
TOTAL Salaries	796,002	625,915	860,064	860,064	0
<u>Benefits</u>					
11-5-54-5078-00 Insurance - Employee Assistanc	232	200	197	197	0
11-5-54-5079-00 CalPERS Pension Exp - PEPR	0	10,541	0	0	0
11-5-54-5081-00 CalPERS Pension Exp - Classic	73,878	94,426	75,994	75,994	0
11-5-54-5082-00 Social Security Expense	50,249	38,584	53,324	53,324	0
11-5-54-5083-00 Medicare Expense	11,751	9,657	12,471	12,471	0
11-5-54-5084-00 Insurance - Group Life	2,279	1,740	1,991	1,991	0
11-5-54-5085-00 Insurance - Group Health	168,956	135,635	147,224	147,224	0
11-5-54-5086-00 Insurance - Group Dental	7,804	6,223	6,402	6,402	0
11-5-54-5087-00 Insurance - Group Vision	<u>1,872</u>	<u>1,485</u>	<u>1,537</u>	<u>1,537</u>	<u>0</u>
TOTAL Benefits	317,021	298,490	299,139	299,139	0
<u>Services & Supplies</u>					
11-5-54-5011-00 District Equipment	13,442	8,618	13,900	13,900	0
11-5-54-5012-00 Service & Supplies	99,480	84,422	106,255	105,355	0
11-5-54-5013-00 Utilities	114,900	87,590	131,750	131,750	0
11-5-54-5014-00 Chlorine	108,670	61,445	108,670	108,670	0
11-5-54-5015-00 Polymer	48,705	24,022	48,705	48,705	0
11-5-54-5016-00 Ferric	14,552	12,157	15,300	15,300	0
11-5-54-5017-00 Liquid Oxygen	165,000	90,161	155,000	155,000	0
11-5-54-5023-00 Ammonia	32,725	16,917	32,725	32,725	0
11-5-54-5024-00 Caustics	89,250	45,239	89,250	89,250	0
11-5-54-5028-00 Computer Upgrades - Hardware	2,250	1,093	0	0	0
11-5-54-5029-00 Computer Upgrades - Software	0	0	350	350	0
11-5-54-5040-00 Outside Contracts	102,680	29,827	120,755	95,255	0
11-5-54-5041-00 Clothing & Personal Supplies	6,250	5,114	7,142	7,142	0
11-5-54-5042-00 Communications - Radio & Telep	18,360	11,046	17,782	17,782	0
11-5-54-5047-00 Office Supplies	0	0	325	325	0
11-5-54-5048-00 Postage Expense	0	588	0	0	0
11-5-54-5050-00 Licenses & Permits	11,700	6,648	16,750	16,750	0
11-5-54-5052-00 Small Tools	1,350	1,645	1,250	1,250	0
11-5-54-5054-00 Safety Program	0	1,401	0	0	0
11-5-54-5056-00 Travel Expense	4,200	481	4,200	4,200	0
11-5-54-5059-00 Education & Training Seminars	9,225	789	10,630	10,630	0
11-5-54-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>168</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	842,739	489,370	880,932	854,532	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-54-5912-00 Service & Supplies	100,000	5,473	240,500	120,500	0
11-5-54-5940-00 Outside Contracts	<u>70,000</u>	<u>27,362</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	170,000	32,834	315,500	195,500	0
<hr/>					
TOTAL WATER TREATMENT	2,125,762	1,446,609	2,355,635	2,209,234	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>OPERATIONS - MAINTENANCE</u>					
=====					
<u>Salaries</u>					
11-5-55-5001-00 Regular Salaries	232,618	162,963	240,539	240,539	0
11-5-55-5002-00 Part Time - Temporary Wages	0	3,314	0	0	0
11-5-55-5003-00 Overtime Pay	0	5,925	8,500	8,500	0
11-5-55-5005-00 Standby Pay	0	1,605	0	0	0
11-5-55-5006-00 Vacation Pay	11,702	10,792	14,572	14,572	0
11-5-55-5007-00 Jury Duty	128	0	136	136	0
11-5-55-5008-00 Sick Pay	2,146	3,844	7,557	7,557	0
11-5-55-5009-00 Holiday Pay	8,236	8,818	9,053	9,053	0
TOTAL Salaries	254,830	197,262	280,357	280,357	0
<u>Benefits</u>					
11-5-55-5078-00 Insurance - Employee Assistanc	87	95	122	122	0
11-5-55-5079-00 CalPERS Pension Exp - PEPR	0	14,076	0	0	0
11-5-55-5081-00 CalPERS Pension Exp - Classic	23,651	20,930	25,596	25,596	0
11-5-55-5082-00 Social Security Expense	15,800	12,740	17,382	17,382	0
11-5-55-5083-00 Medicare Expense	3,695	3,025	4,065	4,065	0
11-5-55-5084-00 Insurance - Group Life	632	640	902	902	0
11-5-55-5085-00 Insurance - Group Health	66,704	61,489	84,061	84,061	0
11-5-55-5086-00 Insurance - Group Dental	2,923	2,635	3,492	3,492	0
11-5-55-5087-00 Insurance - Group Vision	688	705	952	952	0
11-5-55-5088-00 Insurance - Unemployment	0	4,573	0	0	0
TOTAL Benefits	114,180	120,908	136,573	136,573	0
<u>Services & Supplies</u>					
11-5-55-5011-00 District Equipment	9,602	32,972	16,000	16,000	0
11-5-55-5012-00 Service & Supplies	53,500	45,274	68,600	62,800	0
11-5-55-5028-00 Computer Upgrades - Hardware	0	0	2,900	2,500	0
11-5-55-5040-00 Outside Contracts	132,700	78,515	138,216	131,016	0
11-5-55-5041-00 Clothing & Personal Supplies	6,060	6,388	7,410	7,110	0
11-5-55-5042-00 Communications - Radio & Telep	1,200	1,458	1,500	1,500	0
11-5-55-5044-00 Membership & Dues	200	0	250	250	0
11-5-55-5050-00 Licenses & Permits	500	84	500	500	0
11-5-55-5052-00 Small Tools	7,850	7,443	8,750	8,250	0
11-5-55-5059-00 Education & Training Seminars	5,300	231	6,090	6,090	0
11-5-55-5076-00 Insurance - Workers Compensati	0	195	0	0	0
11-5-55-5077-00 Insurance - Aflac Service Fee	0	32	0	0	0
TOTAL Services & Supplies	216,912	172,593	250,216	236,016	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Benefits - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-55-5912-00 Service & Supplies	0	0	16,000	16,000	0
11-5-55-5940-00 Outside Contracts	<u>8,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	8,500	0	16,000	16,000	0
TOTAL OPERATIONS - MAINTENANCE	594,422	490,763	683,146	668,946	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
RECREATION - OPERATIONS					
=====					
<u>Salaries</u>					
11-5-62-5001-00 Regular Salaries	900,265	691,885	906,067	840,075	0
11-5-62-5002-00 Part Time - Temporary Wages	200,262	180,852	189,734	189,734	0
11-5-62-5003-00 Overtime Pay	30,000	26,740	25,000	25,000	0
11-5-62-5004-00 Shift Pay	12,000	8,791	12,000	12,000	0
11-5-62-5005-00 Standby Pay	0	945	0	0	0
11-5-62-5006-00 Vacation Pay	45,891	59,354	54,888	50,891	0
11-5-62-5007-00 Jury Duty	499	0	511	474	0
11-5-62-5008-00 Sick Pay	8,415	14,670	28,468	26,395	0
11-5-62-5009-00 Holiday Pay	32,300	32,862	34,100	31,618	0
11-5-62-5010-00 Seasonal Pay	<u>104,930</u>	<u>0</u>	<u>32,415</u>	<u>32,415</u>	<u>0</u>
TOTAL Salaries	1,334,562	1,016,099	1,283,183	1,208,602	0
<u>Benefits</u>					
11-5-62-5078-00 Insurance - Employee Assistanc	320	283	315	301	0
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	53,590	0	0	0
11-5-62-5081-00 CalPERS Pension Exp - Classic	95,535	85,770	113,100	106,290	0
11-5-62-5082-00 Social Security Expense	82,743	64,939	79,557	74,933	0
11-5-62-5083-00 Medicare Expense	19,351	15,688	18,606	17,525	0
11-5-62-5084-00 Insurance - Group Life	4,325	3,101	3,967	3,848	0
11-5-62-5085-00 Insurance - Group Health	224,307	166,263	184,888	179,827	0
11-5-62-5086-00 Insurance - Group Dental	11,121	8,060	8,976	8,585	0
11-5-62-5087-00 Insurance - Group Vision	2,523	2,097	2,458	2,347	0
11-5-62-5088-00 Insurance - Unemployment	<u>0</u>	<u>1,937</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	440,225	401,728	411,868	393,657	0
<u>Services & Supplies</u>					
11-5-62-5011-00 District Equipment	40,807	43,649	48,800	48,800	0
11-5-62-5012-00 Service & Supplies	42,450	16,107	46,500	44,000	0
11-5-62-5013-00 Utilities	107,000	77,786	108,000	100,000	0
11-5-62-5028-00 Computer Upgrades - Hardware	6,400	4,163	3,500	3,500	0
11-5-62-5029-00 Computer Upgrades - Software	0	0	500	500	0
11-5-62-5040-00 Outside Contracts	8,000	4,630	7,000	7,000	0
11-5-62-5041-00 Clothing & Personal Supplies	3,800	582	3,000	3,000	0
11-5-62-5042-00 Communications - Radio & Telep	11,000	15,780	13,000	13,000	0
11-5-62-5044-00 Membership & Dues	665	957	885	885	0
11-5-62-5045-00 Printing & Binding	5,600	0	750	750	0
11-5-62-5047-00 Office Supplies	1,000	237	500	500	0
11-5-62-5048-00 Postage Expense	200	48	200	200	0
11-5-62-5049-00 Other Professional Fees	8,870	1,130	10,400	9,400	0
11-5-62-5050-00 Licenses & Permits	250	0	250	250	0
11-5-62-5051-00 Advertising & Legal Notices	0	125	200	200	0
11-5-62-5053-00 Public Information Program	4,500	0	2,500	2,500	0
11-5-62-5055-00 Private Vehicle Mileage	150	0	150	150	0
11-5-62-5056-00 Travel Expense	6,000	0	2,500	2,500	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
11-5-62-5059-00 Education & Training Seminars	8,000	0	4,100	4,100	0
11-5-62-5062-00 Pre-Employment Screening	0	0	250	250	0
11-5-62-5065-00 Credit Card Fees	11,000	11,033	12,000	12,000	0
11-5-62-5076-00 Insurance - Workers Compensati	0	22,042	0	0	0
11-5-62-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>70</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	265,692	198,339	265,178	253,678	0
<u>Other Operating Expenses</u>					
11-5-62-5093-00 Administration Overhead	<u>524,236</u>	<u>0</u>	<u>523,832</u>	<u>523,832</u>	<u>0</u>
TOTAL Other Operating Expenses	524,236	0	523,832	523,832	0
<u>Salaries - Work Orders</u>					
<u>Benefits - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-62-5912-00 Service & Supplies	2,000	0	0	0	0
11-5-62-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	2,000	0	200,000	0	0
<hr/>					
TOTAL RECREATION - OPERATIONS	2,566,715	1,616,166	2,684,061	2,379,769	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
RECREATION - MAINTENANCE					
=====					
<u>Salaries</u>					
11-5-63-5001-00 Regular Salaries	216,672	215,161	281,169	281,169	0
11-5-63-5002-00 Part Time - Temporary Wages	261,900	156,280	124,384	124,384	0
11-5-63-5003-00 Overtime Pay	5,500	3,943	3,500	3,500	0
11-5-63-5006-00 Vacation Pay	10,900	11,796	17,033	17,033	0
11-5-63-5007-00 Jury Duty	119	0	159	159	0
11-5-63-5008-00 Sick Pay	1,999	13,039	8,834	8,834	0
11-5-63-5009-00 Holiday Pay	7,672	11,761	10,582	10,582	0
11-5-63-5010-00 Seasonal Pay	0	0	31,096	31,096	0
TOTAL Salaries	504,762	411,980	476,757	476,757	0
<u>Benefits</u>					
11-5-63-5078-00 Insurance - Employee Assistanc	116	110	113	113	0
11-5-63-5079-00 CalPERS Pension Exp - PEPR	0	8,300	0	0	0
11-5-63-5081-00 CalPERS Pension Exp - Classic	29,300	37,529	40,689	40,689	0
11-5-63-5082-00 Social Security Expense	31,295	26,971	29,559	29,559	0
11-5-63-5083-00 Medicare Expense	7,319	6,308	6,913	6,913	0
11-5-63-5084-00 Insurance - Group Life	1,094	1,016	1,129	1,129	0
11-5-63-5085-00 Insurance - Group Health	67,892	43,827	48,081	48,081	0
11-5-63-5086-00 Insurance - Group Dental	2,951	1,464	1,966	1,966	0
11-5-63-5087-00 Insurance - Group Vision	918	1,224	882	882	0
TOTAL Benefits	140,885	126,748	129,332	129,332	0
<u>Services & Supplies</u>					
11-5-63-5011-00 District Equipment	42,727	109,441	76,100	76,100	0
11-5-63-5012-00 Service & Supplies	99,700	98,994	99,500	96,500	0
11-5-63-5013-00 Utilities	1,500	0	1,500	1,500	0
11-5-63-5037-00 Purchased Water	35,000	109,524	80,000	80,000	0
11-5-63-5040-00 Outside Contracts	157,000	108,490	155,000	155,000	0
11-5-63-5041-00 Clothing & Personal Supplies	3,000	1,542	2,500	2,500	0
11-5-63-5042-00 Communications - Radio & Telep	3,000	1,744	2,000	2,000	0
11-5-63-5043-00 Office Equipment Maintenance	2,000	0	500	500	0
11-5-63-5044-00 Membership & Dues	90	0	90	90	0
11-5-63-5050-00 Licenses & Permits	3,100	0	3,100	3,100	0
11-5-63-5052-00 Small Tools	2,500	22,343	2,500	2,500	0
11-5-63-5054-00 Safety Program	2,000	4,177	0	0	0
11-5-63-5056-00 Travel Expense	2,000	0	0	0	0
11-5-63-5059-00 Education & Training Seminars	4,500	951	4,950	4,950	0
11-5-63-5062-00 Pre-Employment Screening	0	510	250	250	0
11-5-63-5076-00 Insurance - Workers Compensati	0	11,668	0	0	0
11-5-63-5077-00 Insurance - Aflac Service Fee	0	44	0	0	0
TOTAL Services & Supplies	358,117	469,428	427,990	424,990	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-63-5912-00 Service & Supplies	5,000	0	85,000	62,500	0
11-5-63-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>75,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	5,000	0	185,000	137,500	0
<hr/>					
TOTAL RECREATION - MAINTENANCE	1,008,764	1,008,157	1,219,079	1,168,579	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
RECREATION - PUBLIC REL					
=====					
<u>Salaries</u>					
11-5-64-5001-00 Regular Salaries	53,456	0	56,582	56,582	0
11-5-64-5002-00 Part Time - Temporary Wages	42,100	55,668	117,807	117,807	0
11-5-64-5003-00 Overtime Pay	0	0	200	200	0
11-5-64-5006-00 Vacation Pay	2,689	0	3,428	3,428	0
11-5-64-5007-00 Jury Duty	29	0	32	32	0
11-5-64-5008-00 Sick Pay	493	0	1,778	1,778	0
11-5-64-5009-00 Holiday Pay	1,893	0	2,129	2,129	0
11-5-64-5010-00 Seasonal Pay	82,445	0	26,196	26,196	0
TOTAL Salaries	183,105	55,668	208,152	208,152	0
<u>Benefits</u>					
11-5-64-5078-00 Insurance - Employee Assistanc	0	0	29	29	0
11-5-64-5079-00 CalPERS Pension Exp - PEPR	0	67	0	0	0
11-5-64-5081-00 CalPERS Pension Exp - Classic	5,435	3,245	16,613	16,613	0
11-5-64-5082-00 Social Security Expense	11,353	3,599	12,905	12,905	0
11-5-64-5083-00 Medicare Expense	2,655	842	3,018	3,018	0
11-5-64-5084-00 Insurance - Group Life	0	0	263	263	0
11-5-64-5085-00 Insurance - Group Health	0	0	16,546	16,546	0
11-5-64-5086-00 Insurance - Group Dental	0	0	782	782	0
11-5-64-5087-00 Insurance - Group Vision	0	0	223	223	0
TOTAL Benefits	19,443	7,753	50,379	50,379	0
<u>Services & Supplies</u>					
11-5-64-5012-00 Service & Supplies	17,000	7,730	10,000	8,000	0
11-5-64-5028-00 Computer Upgrades - Hardware	1,000	743	500	500	0
11-5-64-5029-00 Computer Upgrades - Software	25,000	26,385	500	500	0
11-5-64-5039-00 Fish Purchases	20,000	0	20,000	20,000	0
11-5-64-5040-00 Outside Contracts	21,087	14,174	20,000	20,000	0
11-5-64-5041-00 Clothing & Personal Supplies	4,500	0	2,500	2,500	0
11-5-64-5042-00 Communications - Radio & Telep	400	319	400	400	0
11-5-64-5044-00 Membership & Dues	340	0	0	0	0
11-5-64-5045-00 Printing & Binding	8,000	3,085	8,000	6,500	0
11-5-64-5047-00 Office Supplies	4,000	547	2,500	2,500	0
11-5-64-5048-00 Postage Expense	0	616	0	0	0
11-5-64-5050-00 Licenses & Permits	0	0	5,000	5,000	0
11-5-64-5051-00 Advertising & Legal Notices	2,400	0	500	500	0
11-5-64-5053-00 Public Information Program	6,000	3,265	3,500	3,500	0
11-5-64-5059-00 Education & Training Seminars	0	699	500	500	0
11-5-64-5062-00 Pre-Employment Screening	0	0	150	150	0
11-5-64-5065-00 Credit Card Fees	48,000	56,677	45,000	45,000	0
TOTAL Services & Supplies	157,727	114,239	119,050	115,550	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES TO:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-64-5940-00 Outside Contracts	0	3,999	0	0	0
TOTAL Services & Supplies-W.O.	0	3,999	0	0	0
<hr/>					
TOTAL RECREATION - PUBLIC REL	360,275	181,659	377,581	374,081	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - WATER PARK</u>					
=====					
<u>Salaries</u>					
11-5-65-5001-00 Regular Salaries	89,363	42,665	90,083	90,083	0
11-5-65-5002-00 Part Time - Temporary Wages	248,919	83,997	107,223	107,223	0
11-5-65-5003-00 Overtime Pay	400	0	300	300	0
11-5-65-5006-00 Vacation Pay	4,495	3,670	5,457	5,457	0
11-5-65-5007-00 Jury Duty	49	0	51	51	0
11-5-65-5008-00 Sick Pay	824	2,208	2,830	2,830	0
11-5-65-5009-00 Holiday Pay	3,164	3,348	3,390	3,390	0
11-5-65-5010-00 Seasonal Pay	<u>26,982</u>	<u>0</u>	<u>167,206</u>	<u>167,206</u>	<u>0</u>
TOTAL Salaries	374,196	135,889	376,540	376,540	0
<u>Benefits</u>					
11-5-65-5078-00 Insurance - Employee Assistanc	29	25	29	29	0
11-5-65-5079-00 CalPERS Pension Exp - PEPR	0	31	0	0	0
11-5-65-5081-00 CalPERS Pension Exp - Classic	9,123	16,212	19,112	19,112	0
11-5-65-5082-00 Social Security Expense	23,200	9,244	23,345	23,345	0
11-5-65-5083-00 Medicare Expense	5,426	2,162	5,460	5,460	0
11-5-65-5084-00 Insurance - Group Life	284	225	276	276	0
11-5-65-5085-00 Insurance - Group Health	27,682	22,378	26,821	26,821	0
11-5-65-5086-00 Insurance - Group Dental	1,312	1,061	1,273	1,273	0
11-5-65-5087-00 Insurance - Group Vision	229	186	223	223	0
11-5-65-5088-00 Insurance - Unemployment	<u>0</u>	<u>(1,053)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	67,285	50,470	76,539	76,539	0
<u>Services & Supplies</u>					
11-5-65-5011-00 District Equipment	768	8,681	950	950	0
11-5-65-5012-00 Service & Supplies	36,200	8,988	19,000	17,000	0
11-5-65-5013-00 Utilities	20,000	4,558	10,000	10,000	0
11-5-65-5014-00 Chlorine	14,000	0	7,000	7,000	0
11-5-65-5018-00 Chemicals - Water Playground	4,200	0	2,200	2,200	0
11-5-65-5019-00 Concession Supplies - Archived	1,500	0	800	800	0
11-5-65-5028-00 Computer Upgrades - Hardware	0	446	500	500	0
11-5-65-5029-00 Computer Upgrades - Software	0	325	500	500	0
11-5-65-5040-00 Outside Contracts	8,040	8,774	5,500	5,500	0
11-5-65-5041-00 Clothing & Personal Supplies	9,500	0	5,000	5,000	0
11-5-65-5042-00 Communications - Radio & Telep	3,500	228	500	500	0
11-5-65-5044-00 Membership & Dues	574	0	574	574	0
11-5-65-5045-00 Printing & Binding	800	0	400	400	0
11-5-65-5047-00 Office Supplies	1,000	0	500	500	0
11-5-65-5050-00 Licenses & Permits	0	30	360	360	0
11-5-65-5051-00 Advertising & Legal Notices	4,070	0	1,000	1,000	0
11-5-65-5052-00 Small Tools	300	0	300	300	0
11-5-65-5053-00 Public Information Program	6,000	1,535	3,500	3,500	0
11-5-65-5054-00 Safety Program	600	0	300	300	0
11-5-65-5059-00 Education & Training Seminars	1,500	0	1,425	1,425	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
11-5-65-5062-00 Pre-Employment Screening	5,700	0	1,500	1,500	0
11-5-65-5065-00 Credit Card Fees	9,000	1,631	4,500	4,500	0
11-5-65-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>70</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	127,252	35,266	66,502	64,502	0
<u>Other Operating Expenses</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Salaries - Work Orders</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Benefits - Work Orders</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Services & Supplies-W.O.</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
11-5-65-5912-00 Service & Supplies	0	0	30,000	60,000	0
11-5-65-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>30,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	0	0	45,000	90,000	0
<u>TOTAL RECREATION - WATER PARK</u>	<u>568,733</u>	<u>221,625</u>	<u>564,580</u>	<u>607,580</u>	<u>0</u>
<u>TOTAL EXPENDITURES</u>	<u>39,555,203</u>	<u>18,915,763</u>	<u>39,901,376</u>	<u>31,506,212</u>	<u>0</u>
<u>REVENUE OVER/(UNDER) EXPENDITURES</u>	<u>(16,573,121)</u>	<u>692,265</u>	<u>(16,853,873)</u>	<u>(8,157,555)</u>	<u>0</u>

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

12 -Adjudication
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER STANDBY	0	484,696	584,000	584,000	0
WATER DELINQUNCY	<u>0</u>	<u>2,921</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Non Departmental	<u>0</u>	<u>487,617</u>	<u>584,000</u>	<u>584,000</u>	<u>0</u>
TOTAL REVENUE	0	487,617	584,000	584,000	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

12 -Adjudication
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV./EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>Mangagement</u>					
Services & Supplies	<u>0</u>	<u>164,291</u>	<u>450,000</u>	<u>450,000</u>	<u>0</u>
TOTAL Mangagement	0	164,291	450,000	450,000	0
<u>Administration Services</u>					
Services & Supplies	<u>0</u>	<u>130</u>	<u>250</u>	<u>250</u>	<u>0</u>
TOTAL Administration Services	0	130	250	250	0
TOTAL EXPENDITURES	0	164,421	450,250	450,250	0
REVENUE OVER/(UNDER) EXPENDITURES	0	323,196	133,750	133,750	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

12 -Adjudication

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental					
=====					
<u>WATER STANDBY</u>					
12-4-00-4160-00 Meter Chg- CMWD Adjud Resident	0	101,306	121,700	121,700	0
12-4-00-4161-00 Meter Chg- CMWD Adjud Comm	0	36,061	43,300	43,300	0
12-4-00-4162-00 Meter Chg- CMWD Adjud Indust	0	904	1,000	1,000	0
12-4-00-4163-00 Meter Chg- CMWD Adjud Ag	0	85,767	103,800	103,800	0
12-4-00-4164-00 Meter Chg- CMWD Adjud Ag Resid	0	131,815	159,600	159,600	0
12-4-00-4165-00 Meter Chg- CMWD Adjud Interdep	0	2,115	2,500	2,500	0
12-4-00-4166-00 Meter Chg- CMWD Adjud Resale	0	117,551	141,100	141,100	0
12-4-00-4167-00 Meter Chg- CMWD Adjud Other	0	9,178	11,000	11,000	0
TOTAL WATER STANDBY	0	484,696	584,000	584,000	0
<u>WATER DELINQUENCY</u>					
12-4-00-4353-00 Late Fee - Residential	0	1,189	0	0	0
12-4-00-4357-00 Late Fee - Business	0	474	0	0	0
12-4-00-4361-00 Late Fee - Industrial	0	14	0	0	0
12-4-00-4365-00 Late Fee - Resale	0	151	0	0	0
12-4-00-4369-00 Late Fee - Other	0	53	0	0	0
12-4-00-4377-00 Late Fee - Agriculture Domesti	0	561	0	0	0
12-4-00-4381-00 Late Fee - Agriculture	0	479	0	0	0
TOTAL WATER DELINQUENCY	0	2,921	0	0	0
<hr/>					
TOTAL Non Departmental	0	487,617	584,000	584,000	0
<hr/>					
TOTAL REVENUE	0	487,617	584,000	584,000	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

12 -Adjudication

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Mangagement =====					
<u>Services & Supplies</u>					
12-5-21-5049-00 Other Professional Fees	<u>0</u>	<u>164,291</u>	<u>450,000</u>	<u>450,000</u>	<u>0</u>
TOTAL Services & Supplies	0	164,291	450,000	450,000	0
<hr/>					
TOTAL Mangagement	0	164,291	450,000	450,000	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

12 -Adjudication

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
Administration Services =====					
<u>Services & Supplies</u>					
12-5-30-5034-00 Bank Charges	0	130	250	250	0
TOTAL Services & Supplies	0	130	250	250	0
<hr/>					
TOTAL Administration Services	0	130	250	250	0
<hr/>					
TOTAL EXPENDITURES	0	164,421	450,250	450,250	0
REVENUE OVER/(UNDER) EXPENDITURES	0	323,196	133,750	133,750	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV./EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	0	841,718	0	834,483	0
TOTAL Non Departmental	0	841,718	0	834,483	0
TOTAL REVENUE	0	841,718	0	834,483	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>PROPERTY TAX</u>					
Services & Supplies	0	2,450	0	831,058	0
TOTAL PROPERTY TAX	0	2,450	0	831,058	0
TOTAL EXPENDITURES	0	2,450	0	831,058	0
REVENUE OVER/(UNDER) EXPENDITURES	0	839,268	0	3,425	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

29 -USBR & SWP BONDED INDEBT

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental =====					
<u>WATER SALES</u>					
29-4-00-4000-00 Bonded Debt - Tax Interest	0	734	0	0	0
29-4-00-4005-00 Bonded Debt - Tax Interest	0	825,313	0	0	0
29-4-00-4010-00 Bonded Debt - Tax Secured	0	113	0	834,483	0
29-4-00-4015-00 Bonded Debt - Unsecured	0	13,509	0	0	0
29-4-00-4030-00 Bonded Debt - Redemption	<u>0</u>	<u>2,049</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	0	841,718	0	834,483	0
<u>MISCELLANEOUS REVENUES</u>					
TOTAL Non Departmental	0	841,718	0	834,483	0
TOTAL REVENUE	0	841,718	0	834,483	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

29 -USBR & SWP BONDED INDEBT

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>PROPERTY TAX</u>					
=====					
<u>Services & Supplies</u>					
29-5-30-5036-00 SWP-CMWD Share of Expenses	0	0	0	831,058	0
29-5-30-5069-00 Property Tax Collection Fee	0	2,449	0	0	0
29-5-30-5070-00 Property Tax Administration Fe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	0	2,450	0	831,058	0
<u>Other Operating Expenses</u>					

TOTAL PROPERTY TAX	0	2,450	0	831,058	0

TOTAL EXPENDITURES	0	2,450	0	831,058	0
REVENUE OVER/(UNDER) EXPENDITURES	0	839,268	0	3,425	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

69 -MIRA MONTE WATER ASSESME
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	19,212	18,505	19,011	19,011	0
TOTAL Non Departmental	19,212	18,505	19,011	19,011	0
TOTAL REVENUE	19,212	18,505	19,011	19,011	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>PROPERTY TAX</u>					
Services & Supplies	0	576	20,038	20,038	0
TOTAL PROPERTY TAX	0	576	20,038	20,038	0
TOTAL EXPENDITURES	0	576	20,038	20,038	0
REVENUE OVER/(UNDER) EXPENDITURES	19,212	17,929	(1,027)	(1,027)	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

69 -MIRA MONTE WATER ASSESME

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental =====					
<u>WATER SALES</u>					
69-4-00-4005-00 MMWS - Tax Interest	0	4	0	0	0
69-4-00-4010-00 MMWS - Tax Secured	19,212	11,011	19,011	19,011	0
69-4-00-4015-00 MMWS - Tax PY Secured/Unsecure	<u>0</u>	<u>7,490</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	19,212	18,505	19,011	19,011	0
<hr/>					
TOTAL Non Departmental	19,212	18,505	19,011	19,011	0
<hr/>					
TOTAL REVENUE	19,212	18,505	19,011	19,011	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

69 -MIRA MONTE WATER ASSESSME

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
PROPERTY TAX					
=====					
<u>Services & Supplies</u>					
69-5-30-5064-00 Interest / Penalty Expenses	0	488	19,988	19,988	0
69-5-30-5069-00 Property Tax Collection Fee	<u>0</u>	<u>89</u>	<u>50</u>	<u>50</u>	<u>0</u>
TOTAL Services & Supplies	0	576	20,038	20,038	0
<hr/>					
TOTAL PROPERTY TAX	0	576	20,038	20,038	0
<hr/>					
TOTAL EXPENDITURES	0	576	20,038	20,038	0
REVENUE OVER/(UNDER) EXPENDITURES	19,212	17,929	(1,027)	(1,027)	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

75 -CFD -2013-1
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	<u>2,713,976</u>	<u>2,702,058</u>	<u>2,772,642</u>	<u>2,772,642</u>	<u>0</u>
TOTAL Non Departmental	<u>2,713,976</u>	<u>2,702,058</u>	<u>2,772,642</u>	<u>2,772,642</u>	<u>0</u>
TOTAL REVENUE	2,713,976	2,702,058	2,772,642	2,772,642	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

75 -CFD -2013-1
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>Property Tax</u>					
Salaries	0	2,770	0	0	0
Services & Supplies	<u>2,765,688</u>	<u>2,357,692</u>	<u>2,733,438</u>	<u>2,748,438</u>	<u>0</u>
TOTAL Property Tax	2,765,688	2,360,462	2,733,438	2,748,438	0
<hr/>					
TOTAL EXPENDITURES	2,765,688	2,360,462	2,733,438	2,748,438	0
REVENUE OVER/(UNDER) EXPENDITURES	(51,712)	341,596	39,205	24,205	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

75 -CFD -2013-1

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental =====					
<u>WATER SALES</u>					
75-4-00-4000-00 CFD 2013-1 Interest Investment	0	1,196	0	0	0
75-4-00-4010-00 CFD 2013-1 - Tax Secured	2,713,976	1,547,668	2,772,642	2,772,642	0
75-4-00-4015-00 CFD 2013-1 Tax PY Secured/Unse	<u>0</u>	<u>1,153,194</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	2,713,976	2,702,058	2,772,642	2,772,642	0
<hr/>					
TOTAL Non Departmental	2,713,976	2,702,058	2,772,642	2,772,642	0
<hr/>					
TOTAL REVENUE	2,713,976	2,702,058	2,772,642	2,772,642	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

75 -CFD -2013-1

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Property Tax</u>					
=====					
<u>Salaries</u>					
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	2,770	0	0	0
TOTAL Salaries	0	2,770	0	0	0
<u>Services & Supplies</u>					
75-5-30-5049-00 Other Professional Fees	18,000	14,292	20,500	35,500	0
75-5-30-5064-00 Interest / Penalty Expenses	2,740,688	2,333,604	2,705,938	2,705,938	0
75-5-30-5069-00 Property Tax collection Fee	7,000	7,295	7,000	7,000	0
75-5-30-5075-00 Bond Administration Fee's	0	2,500	0	0	0
TOTAL Services & Supplies	2,765,688	2,357,692	2,733,438	2,748,438	0
<u>Other Operating Expenses</u>					

TOTAL Property Tax	2,765,688	2,360,462	2,733,438	2,748,438	0

TOTAL EXPENDITURES	2,765,688	2,360,462	2,733,438	2,748,438	0
REVENUE OVER/(UNDER) EXPENDITURES	(51,712)	341,596	39,205	24,205	0

MEMORANDUM

TO: Finance Committee

From: Michael L. Flood, General Manager

RE: **Review of shared funding of the design and construction costs for the State Water Project Interconnection Project (Calleguas MWD - Casitas MWD - City of Ventura - United WCD)**

Date: June 14, 2021

RECOMMENDATION:

The Finance Committee provide feedback and direction to staff.

BACKGROUND:

In January of 2017, the Casitas MWD Board of Directors passed a motion dedicating \$200,000.00 to the development of the preliminary design of a regional water infrastructure project to deliver State Water Project water supplies to Western Ventura County.

The project partners were Calleguas MWD, the City of Ventura, the United Water Conservation District, and Casitas MWD.

The preliminary design was developed by Kennedy-Jenks Engineers over the following 18 months at a cost of \$115,142.20 to Casitas.

The preliminary design contemplates a 30-inch diameter, seven-mile pipeline that would connect Calleguas MWD's water system in Camarillo to the east side of the City of Ventura's water system at Saticoy.

Discussions of an agreement for the design, construction, operation, and maintenance of the proposed project ensued shortly thereafter resulting in a preliminary understanding between the City and Calleguas that the pipeline would be designed and constructed in two segments, split at Santa Clara Avenue (see attached map – attachment #1).

The City would be responsible for the portion from Saticoy to Santa Clara Avenue and Calleguas would build the portion from Santa Clara Avenue to Calleguas' system in Camarillo.

The City solicited bids for the design of their portion of the project which was awarded to Stantec Engineers in May of 2020 at a cost of \$3,550,000.00 (\$3.55M).

Casitas MWD recently received an invoice from the City of Ventura for a 1/3rd cost share of the design work completed through January of 2021 in the amount of \$131,180.85, which reflects the cost sharing arrangement contained in the draft design, construction, operation and maintenance agreement (see attached invoice – attachment #2).

DISCUSSION:

Proposed Project Benefits to Casitas:

As conceived in Casitas MWD's draft Comprehensive Water Resources Plan, the SWP Interconnection is estimated to allow Casitas MWD indirect access of its State Water Project water supplies in an amount up to 2,000 Acre-Feet in any given year over the next twenty years.

This estimated supply benefit was developed from the City of Ventura's demands from Casitas during recent drought years.

This delivery amount would not only be dependent on State Water Project allocations from the California Department of Water Resources in any given year but also the ability of the City of Ventura to accept these supplies in-lieu of water supply from Casitas. (See Project SWP 05 in the attached Page 48 from the draft CWRP – attachment #3).

SWP Interconnection Draft Design, Construction, Operation and Maintenance Contract:

A draft contract for the design, construction, and operation of the project has been under development amongst the project partners since the completion of the preliminary design. The draft contract received comments from the staff of all four of the participants and gained its current form in April 2021 (copy attached – attachment #4).

The design and construction cost of the City's portion of the project is currently estimated at \$30,000,000.00 (\$30M) (see attached May 2020 Ventura Water Staff Report – attachment #5).

Summary of Casitas MWD's obligations/benefits from the contract:

1. Allows Calleguas MWD 100% of the capacity of the project during contract-defined outages of imported water supplies.
2. Payment to the City of ten percent of the design, permitting, right-of-way acquisition and construction costs. (Total Project Estimate = \$30M; Casitas = \$10M)

3. First priority to 1/3rd of the available capacity of the completed project.
4. Option to upsize the project facilities at the requestor's expense with funding party to receive first priority right to all flows above 13 cubic feet per second (CFS).
5. Payment of 1/3rd of major repairs (over \$10,000) and 1/3rd of annual operating and maintenance costs of the City's portion of the project.
6. Payment of costs related to flushing the pipeline when Casitas directs the project be brought into use for Casitas' benefit.
7. Agreement term is forty years from execution.

Note: The Casitas MWD Board of Directors has yet to review the draft contract and this review should be considered the next step in deciding what Casitas MWD's role in the project will be going forward.

Upsizing of the Pipeline:

Casitas MWD considered this as an option as a result of the discussions of potential projects during the development of the draft Comprehensive Water Resources Plan in 2019/2020.

In the draft Comprehensive Water Resources Plan, a 36-inch, 10-mile pipeline that would connect the SWP Interconnection project to Casitas' gravity pipeline in west Ventura was contemplated as well as the construction of pump stations to reverse the flow in the Casitas gravity pipeline. The SWP Interconnection facilities would be increased to a 36-inch diameter to maximize flows in this pipeline.

This expanded project was proposed to allow movement of potable water directly from Calleguas' system into Casitas MWD's system without encountering the known restrictions within the City of Ventura's water system.

As noted earlier, as currently contemplated, the SWP Interconnection would provide water indirectly to Casitas by delivering imported water supplies to the City of Ventura in-lieu of the City taking water from Lake Casitas.

City of Ventura June 2021 Invoice:

Casitas recently received an invoice in the amount of \$131,180.85 which represents the design work completed by Stantec Engineers through January of 2021 and is conformance with the draft agreement. The schedule for completion of the design is expected as being completed toward the end of calendar 2022 and would represent a total cost of \$1.1M to Casitas over the next two fiscal years.

Casitas MWD Budget:

The Board-approved budget for Fiscal Year 2020-2021 included \$500,000 for the SWP Interconnection project. In April of 2021, \$400,000 of these funds were shifted to the design of the Ventura-Santa Barbara Intertie project.

The current estimate is that only \$150,000.00 of these funds will be spent on the Ventura-Santa Barbara County Intertie by the end of the current fiscal year.

Conclusion:

The Casitas MWD Board of Directors has yet to review the draft contract and this review should be considered the next step in deciding what Casitas MWD's role in the project will be going forward.

Summary of Agreement Terms for Casitas MWD:

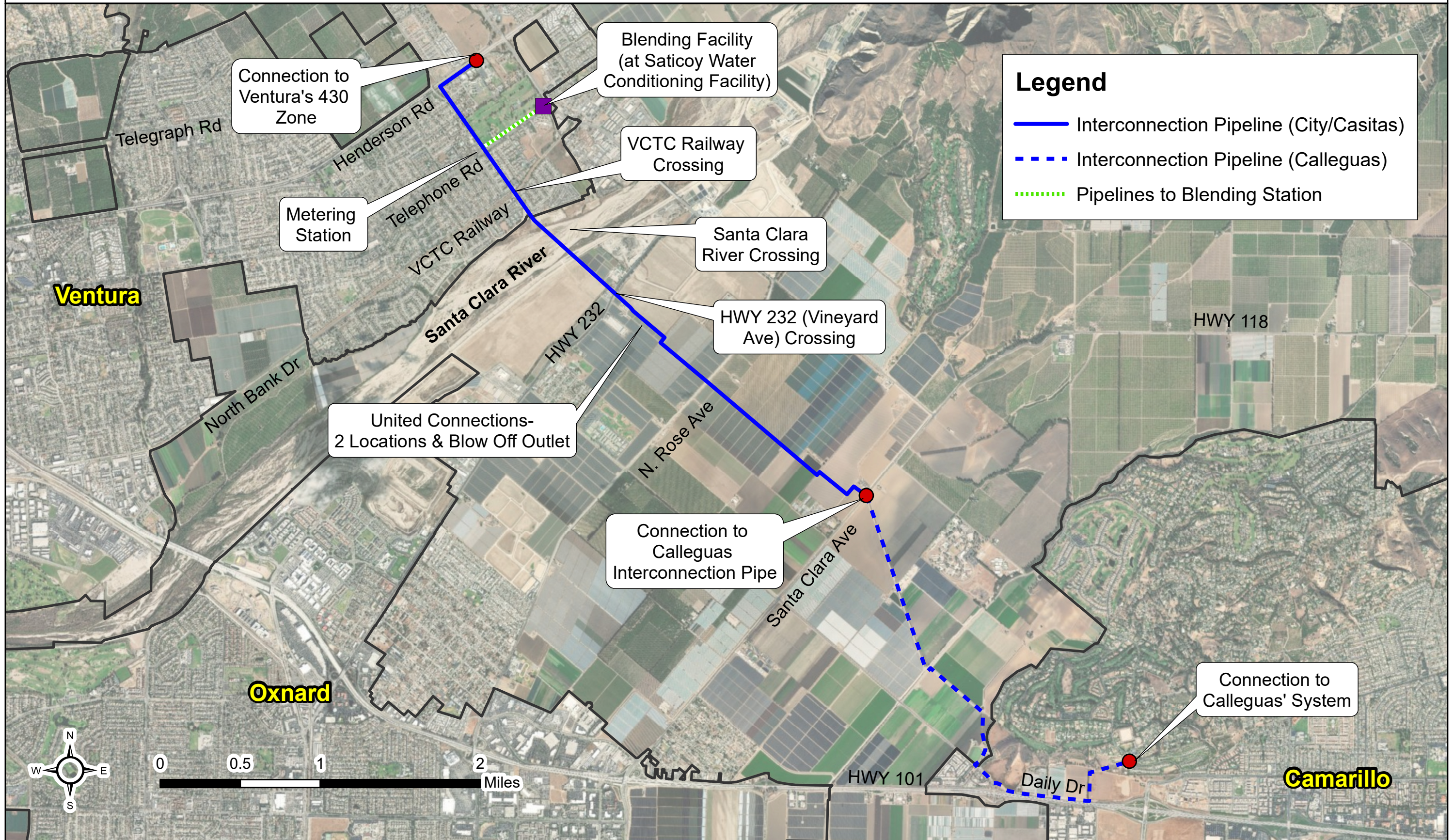
1. Allows Calleguas MWD 100% of the capacity of the project during contract-defined outages of imported water supplies.
2. Payment to the City of ten percent of the design, permitting, right-of-way acquisition and construction costs. (Total Project Estimate = \$30M; Casitas = \$10M).
3. First priority to 1/3rd of the available capacity of the completed project.
4. Option to upsize the project facilities at the requestor's expense with funding party to receive first priority right to all flows above 13 cubic feet per second (CFS).
5. Payment of 1/3rd of major repairs (over \$10,000) and annual operating and maintenance costs of the City's portion of the project.
6. Payment of costs related to flushing when Casitas directs the project be brought into use for Casitas' benefit.
7. Agreement term is forty years from execution.

Budgetary Impacts:

Fiscal Year 2021: \$131,180.85

Fiscal Year 2022 & 2023: \$1.1M (total, divided over the two fiscal years)

Proposed Project Map



ATTACHMENT #2

Trusted life source for generations



June 9, 2021

Casitas Municipal Water District
Attn: Mr. Michael Flood
1055 Ventura Avenue
Oak View, CA 93002

Subject: State Water Interconnection Project – Reimbursement for Design Services

Dear Mr. Flood,

Attached are copies of the invoices from Stantec for design services rendered for the State Water Interconnection Project through the period ending January 22, 2021.

The total fee paid to date by the City is \$393,542.55. Casitas' 1/3rd share of these invoices is \$131,180.85, as summarized below:

Invoice Date	Period Ending	Invoice Amount
10/29/20	8/14/20	\$9,775.00
10/29/20	8/14/21	\$42,977.99
11/13/20	10/16/20	\$15,615.00
11/13/20	10/16/20	\$130,260.35
12/21/20	11/13/20	\$89,270.25
2/11/21	12/25/20	\$44,695.00
3/25/21	1/22/21	\$60,948.96
	Total	\$393,542.55
	1/3rd of Total	\$131,180.85

Please submit payment in the amount of \$131,180.85 payable to the City of San Buenaventura to the following address, within 45 days of receipt of this letter:

City of Ventura
Ventura Water Department
Attn: Amanda DeLeon, Secretary
336 Sanjon Road
Ventura, CA 93002

If you have any questions concerning the project, please contact me at (805) 654-7848. The City looks forward to continuing to work with you on this important regional project.

Sincerely,








Betsy Cooper
Assistant General Manager, Water Resources

Attachment: Stantec's invoices dated 10/29/20, 11/13/20, 12/21/20, 2/11/21, and 3/25/21

cc: Amanda DeLeon, Secretary, Ventura Water
Greg Knudson, Senior Civil Engineer, Public Works
Susan Rungren, General Manager, Ventura Water

ATTACHMENT #3

Table 5-3: Summary of Supplemental Water Options Carried Forward to Portfolio Analyses

SUPPLEMENTAL WATER OPTIONS	BRIEF DESCRIPTION	ESTIMATED CAPACITY (AFY)	ESTIMATED AVERAGE ANNUAL YIELD (AFY)	ESTIMATED CAPITAL COST
 SWP 01 - Deliveries via City of Ventura SWP Interconnection and Casitas-Ventura SWP Interconnection	SWP water delivered from Calleguas Municipal Water District to the City of Ventura through a proposed 30-inch pipeline. The City of Ventura will make upgrades to their distribution system to allow State Water Project water to reach the west side of Ventura where Casitas will construct a 10 cfs pump station to distribute into the Casitas water system.	2,000	2,000	\$33M
 SWP 03 -Ventura-Santa Barbara Counties Interconnection	SWP water delivered from the Carpinteria Valley Water District to Casitas through a proposed 16-inch interconnection pipeline and two pump stations.	2,000	2,000	\$14.5M
 SWP 04 - Casitas-Calleguas Interconnection	SWP water delivered from Calleguas Municipal Water District through the City of Ventura through a proposed 36-inch pipeline to allow SWP water to reach the west side of Ventura where Casitas will construct a 30 cfs pump station to distribute into the Casitas water system.	5,000	3,100*	\$136M
 SWP 05 - City of Ventura Supplemental or In-Lieu Water	After the implementation of SWP 01 or parts of SWP 04, Casitas would have ability to use the infrastructure to access other supplemental water sources, such as in-lieu transfer of SWP water with the City of Ventura to offset their demands from Lake Casitas.	2,000	2,000	Cost for SWP 04 makes this option possible
 DW 01 - Supplemental Water or Desalinated Water from City of Santa Barbara	After the implementation of SWP 03, Casitas would have the ability to use the infrastructure to access other supplemental water sources such as City of Santa Barbara desalinated water or other future supplemental sources.	2,000	2,000	Cost for SWP 03 makes this option possible

*Average annual yield limited to Casitas Table A allocation for State Water Project

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

BETWEEN THE CITY OF SAN BUENAVENTURA, CASITAS MUNICIPAL WATER DISTRICT, UNITED WATER CONSERVATION DISTRICT, AND CALLEGUAS MUNICIPAL WATER DISTRICT FOR CONSTRUCTION AND OPERATION OF AN INTERCONNECTION TO CONVEY WATER BETWEEN THEIR WATER SYSTEMS

THIS AGREEMENT is made and entered into this ____ day of _____, 2021, by and between the City of San Buenaventura, a California Charter Law Municipal Corporation (“City”); Casitas Municipal Water District, organized under the Municipal Water District Act of 1911 (“Casitas”); United Water Conservation District, organized pursuant to Division 21 of the California Water Code (“United”); and Calleguas Municipal Water District, organized under the Municipal Water District Act of 1911 (“Calleguas”). The City, Casitas, United, and Calleguas shall hereinafter be referred to individually as “Party” and collectively as the “Parties.”

RECITALS

WHEREAS, the Parties deliver water to their respective service areas; and

WHEREAS, the Parties’ water systems are subject to scheduled and unscheduled interruptions of water deliveries that can negatively impact the Parties’ ability to deliver water to their respective customers; and

WHEREAS, the Parties have determined that an interconnection (“Interconnection”) between the water systems of Calleguas, the City, and United would be of mutual benefit and improve system reliability; and

WHEREAS, the water systems of Casitas and the City are connected and therefore water from the Interconnection could provide benefit to Casitas; and

WHEREAS, the City, Casitas, and United collectively share the cost of the Ventura County Watershed Protection District State Water Project Contract and as such have the right to receive delivery of State Water Project (“SWP”) water and wish to convey that water through the Interconnection; and

WHEREAS, the Parties will enter into separate agreements to wheel the City’s, Casitas’, and United’s SWP water to the easternmost terminus of the Interconnection (the “Wheeling Agreements”); and

WHEREAS, the Environmental Impact Report for the Interconnection was certified by the City on August 5, 2019.

NOW THEREFORE, in consideration of the foregoing recitals, and the covenants and agreements set forth herein, the Parties agree as follows:

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

1. PURPOSE AND INTENT

1.1. The Interconnection will benefit each Party as follows:

- 1.1.1. The City will be able to take delivery of any water to which it is entitled by law when such water is available and able to be delivered. The City will also be able to take delivery of water from Calleguas during an outage of the City's water supplies and return that water to Calleguas following the outage.
 - 1.1.2. Calleguas will be able to take delivery of water from the City during an outage of Calleguas' water supplies and return that water to the City following the outage.
 - 1.1.3. Casitas will be able to have its customer, the City, take delivery or (pursuant to California Environmental Quality Act approvals and construction of additional facilities to accommodate direct deliveries) Casitas will be able to take delivery of any water to which Casitas is entitled by law when such water is available and able to be delivered. (Such delivery will be addressed by separate agreement between the City and Casitas.)
 - 1.1.4. United will be able to take delivery of any water to which United is entitled by law when such water is available and able to be delivered.
- 1.2. The Parties acknowledge and agree that the Interconnection is not intended as a dedication or commitment of the water supply of any Party to service another Party, but is intended to provide a mechanism for transporting potable water under the certain circumstances as provided herein. The Parties further acknowledge and agree that such transportation of water in accordance with this Agreement will also be subject to separate written wheeling agreements entered into by and between the Parties, as also referenced in the Recitals.
- 1.3. The Interconnection will include pipelines, meters, valves, and related appurtenances and facilities as generally depicted in Exhibit A. The Preliminary Design Report, prepared during project design by the City's design consultant, will include a hydraulic analysis that will be reviewed and shared among all parties. The analysis will confirm the size of the pipeline required to deliver 13 cubic feet per second, by gravity, from the City to Calleguas assuming minimum hydraulic grade differentials between the City's and Calleguas' water systems and this will be the baseline pipeline size. The final pipeline size(s) agreed to by all parties will be documented via a letter agreement signed by all parties.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

1.4 This Agreement sets forth the terms by which the Parties will cooperate in the financing, design, construction, operation, and maintenance of the Interconnection.

2. FINANCIAL RESPONSIBILITY

2.1. The City will pay for all costs associated with design, permitting, right-of-way acquisition, project management, construction, operation, and maintenance of the Interconnection northwest of a mainline isolation valve where the Interconnection crosses Santa Clara Avenue, with the following exceptions:

2.1.1. Calleguas will reimburse the City for fifty percent (50%) of the cost of designing and building a flow control and metering facility located within the City (“the Calleguas/City flow control and metering facility”). In order to simplify recordkeeping, Calleguas and the City agree that design, construction management, right-of-way, permitting, and contractor mobilization costs are approximately forty percent (40%) of construction costs. The City will separate the flow control and metering facility into an individual bid item in its bid documents and will invoice Calleguas for fifty percent (50%) of that bid item, plus any change orders authorized during construction, multiplied by 1.4. The City will invoice Calleguas on a quarterly basis for costs incurred during the previous quarter and shall include copies of the contractor’s bid proposal, cost breakdown, and invoices as back-up. If Calleguas objects to all or any portion of the invoice, Calleguas will notify the City, identify the cause of disagreement, and pay when due that portion of the invoice not in dispute. Calleguas will pay undisputed invoices within forty-five (45) days of receipt. Calleguas will pay portions of resolved disputed items within forty-five (45) days of receipt of an invoice for any resolved pay items.

2.1.2. United will provide, at no cost to the City, temporary construction easements and permanent pipeline easements for portions of the Interconnection that cross United’s property. In exchange, the Parties will do the following:

2.1.2.1. The City will install, at no cost to United, up to two outlets from the Interconnection. One outlet will be installed in the general vicinity of Rose Avenue and the location of the second one, if needed, will be determined by United prior to the completion of the 90% design submittal on the portion of the Interconnection the City is responsible for constructing. The outlets shall be flanged, up to three (3) feet long, and include a buried butterfly valve, spool, and blind flange.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

- 2.1.2.2. The City will install a blow off outlet to connect to a spreading basin selected by United, associated energy dissipation structure, and mainline isolation valve on either side of the blow off so that the Interconnection pipeline can be dewatered from the east and from the west. The blow off installation will include a meter so that water discharged through the blow off can be accounted for. United shall inform the City of the spreading basin selected by United for the blow off outlet before the City completes 60% design on the portion of the Interconnection the City is responsible for constructing.
- 2.1.2.3. When the City and/or Calleguas and/or Casitas need to operate the blow off, they will discharge the water into United's spreading basin, in accordance with Section 7.5, at no cost to United.
- 2.1.3. Casitas will pay the City one-third of the City's costs associated with design, permitting, right-of-way acquisition, and construction of the pipeline and related appurtenances. In addition, Casitas shall pay the City an annual operations and maintenance charge for one-third of the City's actual annual operations and maintenance costs for the pipeline and related appurtenances. In addition to the annual operations and maintenance charge, Casitas will pay the City one-third of the City's costs associated with major repairs, which are repairs that are defined herein as a cost ten thousand dollars (\$10,000) or greater and are not part of annual operations and maintenance costs. Except in cases of emergency, prior to the work being performed, the City shall notify Casitas of the work and estimated cost. Once work is completed, the City will invoice Casitas for one-third of the costs incurred. Casitas will pay invoices within forty-five (45) days of receipt.
- 2.2. Calleguas will pay for all costs associated with design, permitting, right-of-way acquisition, project management, construction, operation, and maintenance of the Interconnection southeast of and including a mainline isolation valve where the Interconnection crosses Santa Clara Avenue.
- 2.3. If the Interconnection pipeline is upsized to accommodate a flow higher than 13 cfs, per Section 1.3, then the Party requesting the increased capacity shall pay the resulting increase in all additional associated construction costs, including those for the pipeline, isolation valves and associated vaults and other facilities, flow control and metering facility, and any other facilities that increase in size.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

The requesting party will be entitled to the additional capacity created by the upsizing.

3. DESIGN, CONSTRUCTION, OWNERSHIP, OPERATION, AND MAINTENANCE

- 3.1. The City will design, acquire permits and rights-of-way for, build, own, operate, and maintain the Interconnection northwest of a mainline isolation valve where the Interconnection crosses Santa Clara Avenue, the outlets for United and associated isolation valves, the blow-off facility, and the appurtenances associated with these facilities, with the exception described in Section 3.3.
- 3.2. Calleguas will design, acquire permits and rights-of-way for, build, own, operate, and maintain the Interconnection southeast of and including a mainline isolation valve where the Interconnection crosses Santa Clara Avenue.
- 3.3. Calleguas will own, operate, and maintain the portions of the Calleguas/City flow control and metering facility that involve delivery of water to the City/Casitas.
 - 3.3.1. Exact delineation of ownership shall be determined upon completion of final design and shall be documented by a separate agreement signed by Calleguas' General Manager and the City's City Manager.
 - 3.3.2. The City will grant Calleguas a separate right of entry agreement for Calleguas to maintain the facilities owned by Calleguas. For said entry, Calleguas shall procure and maintain for the term of this Agreement, at Calleguas' expense, commercial general liability insurance, including bodily injury and property damage, of not less than one million dollars (\$1,000,000) per occurrence, with an aggregate coverage of two million dollars (\$2,000,000). Such insurance shall also include coverage against liability for bodily injury or property damage arising out of the use by or on behalf of Calleguas and shall name City as additional insured. Calleguas shall provide a certificate of said insurance to City concurrently upon Calleguas' execution of this Agreement, and said certificate of insurance or endorsement must name City as additional insured.
 - 3.3.3. The City will design and build Calleguas' portion of the flow control and metering facility generally following Calleguas' standard plans and specifications for flow control and meter stations. The City shall provide Calleguas with an opportunity to review project plans and specifications at each phase of the design process, including preliminary design, 60%, 90%, and 100%, and shall incorporate Calleguas' comments into the design.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

- 3.6.4. The City will allow Calleguas to perform construction inspection of Calleguas' portion of the flow control and metering facility and shall allow Calleguas to direct the contractor through the City's construction manager as necessary to assure that the facility is built according to the project plans and specifications.
- 3.6.5. The City's contractor will install an instrumentation cabinet to be provided by Calleguas, terminate instrumentation and control systems at locations in the cabinet to be designated by Calleguas, and cooperate with Calleguas and its agents in startup and testing of the instrumentation systems.

4. OPERATIONAL MATTERS

4.1 Availability of Water

Each Party will provide water to the other Party or Parties through the Interconnection when its flow and pressure conditions allow and its customers are able to receive all of the water they need. There will be no guarantee of any particular flows under any circumstances, but if delivery capacity is available, each Party will make its best efforts to provide water to the other as and when requested to do so.

4.2. Priority of Right to Use the Interconnection

4.2.1. When Calleguas' imported supplies are curtailed for planned or unplanned outages, Calleguas shall have the first right to take delivery of water through the Interconnection. Such curtailment could be the result of outages of infrastructure delivering water to Calleguas or infrastructure within the Calleguas transmission system.

4.2.2. When Calleguas' imported supplies are not curtailed, the right to take delivery through the Interconnection shall be prioritized as follows:

1st priority: The City and Casitas at requested flows or, if capacity is limited, City and Casitas have rights to two-thirds and one-third of available capacity, respectively.

Upsizing: If the project has been upsized beyond the baseline 13 cfs capacity, Casitas and Ventura will share the first 13 cfs as above but the right to the additional capacity will belong to the party that requested and financed the upsizing.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

2nd priority: Calleguas at requested flows to serve as an emergency alternative supply to the City of Oxnard ("Oxnard") and Port Hueneme Water Agency ("PHWA") if Calleguas cannot deliver water through Oxnard's existing pipeline and adequate supply is not available from United through the Oxnard-Hueneme System. Emergency delivery to Oxnard and PHWA from the Interconnection would be pursuant to California Environmental Quality Act approvals and construction of additional facilities to accommodate such delivery.

3rd priority: United.

4.3. Scheduling Use of Interconnection

4.3.1. If any Party wishes to take delivery of water through the Interconnection, it shall so notify the other Parties in writing (e-mail is acceptable) delivered to a designated employee for each of the respective Parties. The notification shall be given at least thirty (30) days in advance of the desired water delivery, except in case of emergencies or outages for which the requesting Party does not have at least thirty (30) days' advance notice, in which case it shall notify the other Parties as early as possible. The notification will specify the desired flow rate, start date and time, and anticipated duration of the delivery. The Party that will be providing water in accordance with a notification shall evaluate the request and respond to the other Parties within seven (7) days whether the request can be accommodated, and as early as possible in case of emergencies or outages of less than thirty (30) days' advance notice.

4.3.2. If more than one Party wishes to take delivery of water through the interconnection at one time, priority will be given as set forth in Section 4.2. Depending on the desired flow rate and the capacity of the Interconnection, the City, Casitas, and United could use the Interconnection at the same time.

4.4. Operation of Valves

4.4.1. The following isolation valves will be controlled manually: valves that isolate the pipelines connecting upstream and downstream of Calleguas' Springville Hydroelectric Generating Station, the mainline valve at Santa Clara Avenue, the two mainline valves at the blow-off to United's spreading basin, valves on each side of the Santa Clara River crossing,

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

valves on laterals for air and vacuum valves and blow-offs, and other in-line isolation valves installed by the owning Party to accommodate maintenance/repairs. At the Calleguas/City flow control and metering facility, there will be both isolation valves operated manually and control valves operated by hydraulics and/or Programmable Logic Controllers.

- 4.4.2. Calleguas and the City will both have the ability to observe flow, pressure, and valve status through their SCADA systems. The Party that is delivering water will have control of the flow control and metering facility, and will operate it to protect its system while accommodating the request for a specific flow or pressure from the Party receiving water. United will be given access to obtain flow, pressure, and valve status at the two United outlets.
- 4.4.3. Each Party shall only operate the valves that it owns, except that Calleguas may also operate the valves at the blow-off station to United's spreading grounds that are needed to dewater the Calleguas-owned portion of the Interconnection and Calleguas may operate the valves at the Calleguas/City flow control and metering facility in order to calibrate the flow meter.

4.5. Delivery of water between Calleguas and the City to accommodate outages

- 4.5.1. For the purposes of this Section 4.5, "Party" refers to either the City or Calleguas, not United or Casitas. The "Requesting Party" is the Party asking to receive delivery of water to accommodate an outage. The "Providing Party" is the Party providing water to the Requesting Party during that outage.
- 4.5.2. Each Party will provide water to the other Party through the Interconnection under the following circumstances:
 - 4.5.2.1. When the Requesting Party experiences a planned or unplanned outage of infrastructure between its source(s) of supply and its customers who can receive water delivered through the Interconnection, and
 - 4.5.2.2. When the Providing Party's flow and pressure conditions allow and its customers are able to receive all of the water they need, as determined at the sole discretion of the Providing Party.
- 4.5.3. There will be no guarantee of any particular flows under any circumstances, but if supply and delivery capacity is available, the

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

Providing Party will make its best efforts to provide water to the Requesting Party as and when requested to do so.

- 4.5.4. The Requesting Party will make a request for receipt of water through the Interconnection in writing (e-mail is acceptable) delivered to a designated employee at the Providing Party. The written request shall include the requested flow rate, desired start time, and estimated duration of the delivery. The Providing Party will confirm in writing (e-mail is acceptable) delivered to the Requesting Party the estimated availability of the requested flow. In an emergency, the request and response may be communicated by phone and followed up by e-mail.
- 4.5.5. As soon as possible following the outage and within a one-year period, the Requesting Party shall return to the Providing Party the same quantity of water delivered by the Providing Party during the outage ("Return Water"). The one-year return period may be waived at the sole discretion of the Providing Party. The timing and flow rate for delivering Return Water shall be subject to the ability of the Providing Party to receive it. In the case where the City is the Requesting Party, the City may, at its option, provide delivery of Return Water either through the Interconnection from City's sources or from City's State Water Project supply wheeled through Metropolitan.
- 4.5.6. In addition to return of the water as set forth in Section 4.5.5, the Requesting Party will pay the Providing Party \$300 per acre-foot (subject to adjustments provided herein) for all water delivered from the Providing Party to the Requesting Party pursuant to this Section 4.5. On January 1st each year during the term of this Agreement, the per acre-foot cost shall be increased by a percentage equal to the percentage increase over the prior 12-month period in the Consumer Price Index ("CPI") for All Urban Consumers published by the Bureau of Labor Statistics of the U.S. Department of Labor for the urban area in closest proximity to Ventura, California.
- 4.5.7. Deliveries under this Section are not to be used to meet demands during long term outages due to drought and are limited to a total of 10,000 acre-feet owed by the Requesting Party to the Providing Party as Return Water at any point in time.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

5. METERING

- 5.1. The mainline meter for the Interconnection shall be a bi-directional ultrasonic meter of a type to be mutually agreed upon by the Calleguas and the City. It shall be located at the Calleguas/City flow control and metering facility.
- 5.2. The City shall install an ultrasonic or Venturi meter, of a type acceptable to both the City and Calleguas, on the blow-off outlet connecting to United's spreading basin.
- 5.3. At such time as United installs lateral connections from the outlets installed by the City, United shall install ultrasonic or Venturi meters of a type acceptable to the City and Calleguas.
- 5.4. Calleguas shall calibrate and test all metering components a minimum of once annually to confirm accuracy of plus or minus two percent ($\pm 2.0\%$) in one direction for one-way meters and in both directions for two-way meters.

5.43.1. For the purposes of this Section 5.43, Active Parties are defined as Parties that have delivered or received water through the meter to be calibrated during the previous twelve (12) months.

5.43.2. Calleguas shall notify the Active Parties at least one (1) week in advance of the calibration and testing so that they may witness the procedure, if desired. Calleguas will provide a copy of the calibration sheet to the Active Parties either by e-mail or by posting it on the Calleguas purveyor website and providing a login and password. In the event that the test discloses an error exceeding plus or minus two percent ($\pm 2.0\%$), an adjustment shall be made in metered charges to the affected Party or Parties, covering the known or estimated extent and period of duration of such error up to a twelve (12)-month period.

5.43.2. For verification purposes, any Party may independently calibrate any of the meters through which it has delivered or received water during the previous twelve (12) months, but shall notify the Active Parties at least one (1) week in advance so that they may witness the verification calibration, if desired.

6. WATER ACCOUNTING AND BILLING

- 6.1. Calleguas shall read the water meters (two totalizer reads on the bidirectional mainline meter at the Calleguas/City flow control and metering facility and one totalizer read on each lateral installed by United) on the nearest working day to

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

the last calendar day of each month that the Interconnection was in operation. The meter reads may be done manually in the field or remotely through a SCADA system. Calleguas shall provide the meter reads to the City and Casitas, and United, if applicable, no later than the 10th of the month.

- 6.2. There shall be no charge to the City, Calleguas, or Casitas for use of the Interconnection. The City, Casitas, and Calleguas, the delivering agencies, shall charge United for delivery of water at a cost to be mutually agreed upon by United and the delivering agencies.
- 6.3. During any month that Calleguas or the City delivers water to the other to accommodate an outage, they shall pay for that water at the rates calculated in the manner set forth in Section 4.5.6.
- 6.4. The Party who is owed money for water delivered during any month shall send an invoice to the Party owing money within thirty (30) days of the end of the month. Invoices shall be due within forty-five (45) days of receipt and unpaid amounts after forty-five (45) days shall accrue interest at a rate of 1% per month.

7. WATER QUALITY

- 7.1. The Parties agree that all water delivered into the Interconnection pursuant to this Agreement shall comply with all primary drinking water quality standards under State Water Resources Control Board Division of Drinking Water (SWRCB DDW) and all other applicable state, federal, or local requirements, with the exception of secondary standards for total dissolved solids, specific conductance, and sulfate. Such water will also contain chloramines at a 5:1 ratio of chlorine to ammonia and at a total chloramine residual of no less than 1.5 mg/L.
- 7.2. Calleguas and the City will provide to each other, and to United and Casitas, if United or Casitas received water, all necessary information to demonstrate compliance with drinking water quality regulations.
- 7.3. Any Party delivering water into the Interconnection during a calendar year shall provide to all Parties that received water from the Interconnection during that calendar year the results of all water quality analyses required by the SWRCB DDW for the annual Consumer Confidence Report by March 1 of the following calendar year.
- 7.3. The Providing Party shall immediately notify the Receiving Party of any violation of SWRCB DDW or other drinking water quality requirements that affects the quality of water being delivered through the Interconnection.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

- 7.4. Each Party will amend its permit with the SWRCB DDW as needed to account for receiving water through the Interconnection.
- 7.5. When the Interconnection is brought into service after a period of disuse, Calleguas and the City will flush the Interconnection and take samples of water from the Interconnection in order to confirm that the water quality is suitable for potable use. If samples show unsuitable water quality characteristics, a repeat sample shall be collected to verify the initial results and if they are similar, then the Interconnection will be further flushed and/or disinfected as appropriate. A detailed operation plan will be developed during project design regarding minimum acceptable constituent levels in water received via the Interconnection, contingency plans, and flushing procedures for disposal of water that is unsuitable for potable use. The operation plan will be prepared by the City's design consultant, and reviewed and shared among all Parties. Water quality data of the water to be flushed must be submitted to United for review before the line is drained to United's spreading basin. These activities will be done in accordance with all applicable state and federal regulations for disinfection and testing of potable water mains being placed into service and all discharge requirements set forth by the Statewide National Pollutant Discharge Elimination System (NPDES) Permit for Drinking Water System Discharges to Waters of the United States.
- 7.5.1. Calleguas will be responsible for these activities east of the flushing blow-offs at the United spreading basin and the City will be responsible for these activities west of the flushing blow-offs at the United spreading basin.
- 7.5.2. If the Interconnection is being brought into service for use by the City or Calleguas, each of these two Parties will be responsible for providing water for flushing of the section of pipeline for which it is responsible per Section 7.5.1. The Party who requested service will pay the other Party for all costs associated with flushing, sampling, or disinfecting the Interconnection for their use.
- 7.5.3. If the Interconnection is being brought into service for use by the City and Casitas and/or United, the City will pay for all costs associated with flushing, sampling, or disinfecting the Interconnection west of the flushing blow-offs, and Casitas and/or United will pay Calleguas for all costs east of the flushing blow-off.
- 7.5.4. If the Interconnection is being brought into service for use by United and Casitas, each agency will pay the City and Calleguas for all costs associated with flushing, sampling, or disinfecting the Interconnection proportionally based on their respective use.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

7.5.5 If the Interconnection is being brought into service for use by United only, United will pay Calleguas for all costs associated with flushing, sampling, or disinfecting the Interconnection east of the flushing blow-off.

7.5.6 If the Interconnection is being brought into service for use by Casitas only, Casitas will pay the City and Calleguas for all costs associated with flushing, sampling, or disinfecting the Interconnection.

8. NO WARRANTY

Subject to each Party's obligation to comply with applicable law as provided herein, no Party represents nor warrants the quality, quantity, or flow rate of any water available at any time through the Interconnection. The Party receiving water shall be responsible for verifying, to its satisfaction, the quality of water entering its system and ensuring that the integration of such water with its system does not cause any water quality issues. If a Party becomes aware that the quality of the water provided by such Party fails to comply with the SWRCB DDW primary or secondary maximum contaminant levels, it shall immediately notify the other Parties.

9. INDEMNITY

9.1. Subject to the limitations of liability in Sections 9.2, 9.3, and 9.4, each Party (the "Indemnifying Party") agrees to defend, indemnify, and hold harmless each of the other Parties, its directors, officers, shareholders, employees, and agents, from and against any and all liability, loss, damage, claims, demands, costs, and expenses (including reasonable attorneys' fees), arising out of or related to:

9.1.1. The negligent acts, errors, or omissions of the Indemnifying Party, or its owners, officers, directors, employees, agents, and/or contractors, in connection with the performance or failure to perform its obligations under this Agreement.

9.1.2. Recklessness or willful misconduct of the Indemnifying Party, or its owners, officers, directors, employees, agents, and/or contractors, in connection with the performance or failure to perform its obligations under this Agreement.

9.1.3. Breach by the Indemnifying Party of any of its covenants, agreements, or obligations under this Agreement, including, without limitation, non-compliance by the Indemnifying Party with any governmental approval or applicable law in connection with its obligations under this Agreement.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

- 9.2. With respect to water delivered from one Party (“Supplying Party”) to another Party (“Receiving Party”), the following shall apply.
- 9.2.1 Neither the Supplying Party nor any of its officers, agents, or employees shall be liable for the control, carriage, handling, use, disposal, or distribution of water supplied or delivered by the Supplying Party to the Receiving Party after such water has been delivered to the Receiving Party; nor for claim of damage of any nature whatsoever, including, but not limited to, consequential damages, property damage, personal injury, or death, arising out of or connected with the control, carriage, handling, use, disposal, or distribution of such water beyond the point of such delivery; and the Receiving Party shall indemnify and hold harmless the Supplying Party and its officers, agents, and employees from any such damages or claims of damages.
- 9.2.2. Neither the Receiving Party nor any of its officers, agents, or employees shall be liable for the control, carriage, handling, use, disposal, or distribution of water prior to such water being delivered to the Receiving Party; nor for claim of damage of any nature whatsoever, including, but not limited to, property damage, personal injury, or death, arising out of or connected with the control, carriage, handling, use, disposal, or distribution of such water prior to its delivery to the Receiving Party; and the Supplying Party shall indemnify and hold harmless the Receiving Party and its officers, agents, and employees from any such damages or claims of damages.
- 9.3. Notwithstanding the foregoing, this obligation to indemnify shall not apply to any loss, liability, damage, claim, or other consequences resulting from any failure to provide water pursuant to this Agreement or any interruption or suspension of water delivery to another Party pursuant to this Agreement. No Party shall be responsible or liable to another Party, or to any other person or entity, for any loss, liability, damage, claim, or other consequences resulting from any failure to provide water pursuant to this Agreement or any interruption or suspension of water delivery to another Party pursuant to this Agreement. Each Party is solely responsible for adopting, implementing, and maintaining all necessary contingency plans and preventive measures to minimize or avoid any adverse consequences in anticipation of such events.
- 9.4. Any assertion of negligence, breach, or violation of law by the Party to be indemnified hereunder (the “Indemnified Party”) shall not relieve the Indemnifying Party from its obligations under this Section 9. However, the Indemnifying Party shall not be obligated to indemnify the Indemnified Party for

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

that portion of any claim determined by the trier of fact to have been caused by the negligence or willful misconduct of the Indemnified Party.

10. COMPLIANCE WITH LAWS

Each Party is responsible for obtaining and maintaining all required permits and complying with all applicable laws, rules, and regulations relating to the construction, maintenance, repair, ownership, and operation of the Interconnection facilities for which that Party is responsible as set forth in this Agreement.

11. PROTECTION OF FACILITIES

If any occurrence or condition during operation, maintenance, or repair of the Interconnection threatens, in the reasonable judgment of a Party (the "Affected Party"), the integrity or operational capacity of the Affected Party's facilities, [based on industry standards](#), the Affected Party may suspend operation, maintenance, or repair of the Interconnection or take such other action as the Affected Party deems reasonably necessary to protect its facilities. The Affected Party shall give as much notice as reasonably possible to the other Parties of the action taken or proposed to be taken.

12. MAINTENANCE OF RECORDS

Each Party shall maintain complete and accurate records of its operation, maintenance, repair, and use of the Interconnection. Such records shall be made available to the other Parties upon reasonable request and as may otherwise be required by applicable law.

13. ENTIRE AGREEMENT

This Agreement supersedes any prior agreements, negotiations, and communications, oral or written, regarding its subject matter, and contains the entire agreement between the Parties relating thereto.

14. NO INDUCEMENT

Each Party acknowledges to the other that no one (including, without limitation, any Party, or any agent or attorney of any Party) has made any promise, representation, or warranty whatsoever, expressed or implied, written or oral, not contained herein concerning the subject matter hereof to induce it to execute this Agreement, and each Party acknowledges that it has not executed this Agreement in reliance on any promise, representation, or warranty not contained herein.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

15. PARTIAL INVALIDITY

If any term, covenant, condition, or provision of this Agreement is found by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions herein shall remain in full force and effect, and shall in no way be affected, impaired, or invalidated thereby.

16. MODIFICATION ONLY IN WRITING

This Agreement may only be changed by written amendment signed by all Parties. Any oral representations or modifications concerning this Agreement shall be of no force or effect.

17. NOTIFICATION

17.1 Unless and until changed by notification given in accordance with this Section 17, any notice, demand, or request to be given under or pursuant to this Agreement shall be given in writing at the physical addresses set forth below by personal service; overnight courier; or registered or certified, first class mail, return receipt requested:

If to the City: City of San Buenaventura
Ventura Water Department
336 Sanjon Road
Ventura, CA 93002
Attn: General Manager

If to Calleguas: Calleguas Municipal Water District
2100 Olsen Road
Thousand Oaks, CA 91360
Attn: General Manager

If to Casitas: Casitas Municipal Water District
1055 Ventura Ave
Oak View, CA 93022
Attn: General Manager

If to United: United Water Conservation District
1701 N. Lombard Street
Oxnard, CA 93030
Attn: General Manager

— Notification shall also be provided via e-mail to the current e-mail address of the appropriate General Manager. Each Party is responsible for keeping the other Parties

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

apprised of any change to such Party's contact information. Any change in e-mail address shall only be effective upon delivery of notice to the other Party as provided in this Section 17.

18. DISPUTE RESOLUTION

The Parties agree to use their best efforts to prevent and resolve disputes by good faith cooperation and negotiation. In the event that any dispute arises among two or more Parties relating to this Agreement or the rights and obligations arising from this Agreement, the aggrieved Party or Parties shall provide written notice to the other Parties of the dispute. The Parties involved in the dispute shall attempt in good faith to resolve the dispute through informal means ~~within forty-five (45) days after provision of such written notice, the Parties involved in the dispute shall attempt in good faith to resolve the dispute through informal means.~~ If the Parties cannot agree upon a resolution of the dispute within forty-five (45) days from the providing of written notice specified above, the dispute shall be submitted to mediation prior to commencement of any legal action. The Parties involved in the dispute shall select a neutral third-party mediator with appropriate expertise to mediate the dispute. The mediation shall be no less than a full day, unless agreed otherwise among the Parties involved in the dispute, and the cost of mediation shall be paid in equal proportion among the Parties involved in the dispute. Upon completion of mediation, if the ~~controversy~~dispute has not been resolved, any Party may exercise all rights to bring a legal action relating to the dispute.

Commented [RB1]: 45 days may be optimistic for any resolution before mediation, especially if the parties' attorneys are involved.

Commented [BC2R1]: Ok. Will change to 90 days.

1819. TERM

This Agreement shall commence on the date the last Party signs the Agreement (the "Effective Date"), and shall continue for forty (40) years from the Effective Date unless terminated as set forth in Section ~~19-20~~ or extended by mutual written consent of all Parties.

1920. TERMINATION

1920.1. This Agreement may only be terminated by mutual written consent of all Parties.

1920.2 Before the Agreement may be terminated, Calleguas and the City shall bring the sums of the amounts of water pre-delivered to each other to zero. This may be accomplished by delivering water through the Interconnection and/or exchanging like quantities of water as set forth in Section 4.5.5.

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

~~19~~20.3. Upon termination of this Agreement for any reason, all amounts due and owing by a Party to another Party shall be paid in full within thirty (30) days of the termination date, and all other rights and obligations of the Parties shall terminate, except the provisions of Sections 9 (Indemnity), 17 (Notification), ~~19~~20 (Termination), and ~~22-23~~ (California Law and Venue) shall survive termination of this Agreement for any reason.

~~20-21~~. REPRESENTATION BY COUNSEL

Each Party acknowledges that it has been represented by legal counsel of its choice throughout the negotiations which preceded the execution of this Agreement and that it has executed this Agreement with the consent and on the advice of such legal counsel. Each Party further acknowledges that it and its counsel have had adequate opportunity to make whatever investigation or inquiry they may deem necessary or desirable in connection with the subject matter of this Agreement prior to the execution hereof and the delivery and acceptance of the consideration specified herein.

~~21-22~~. JOINT DRAFTING

This Agreement has been jointly negotiated and drafted. The language of this Agreement shall be construed as a whole according to its fair meaning and not strictly for or against any Party.

~~22-23~~. CALIFORNIA LAW AND VENUE

The provisions of this Agreement shall be governed by and construed in accordance with the laws of the State of California. Venue for any action, claim, dispute or proceeding arising from or related to this Agreement shall be in the Superior Court of California, County of Ventura.

~~23-24~~. SIGNING AUTHORITY

Each person executing this Agreement on behalf of a Party warrants and represents to the other Parties that he or she is duly authorized to execute this Agreement on behalf of such Party and has the authority to bind their Party to the performance of its obligations hereunder.

~~24-25~~. COUNTERPARTS

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument. No counterpart shall be deemed to be an original or presumed delivered

ATTACHMENT #4

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

unless and until the counterparts executed by the other Parties hereto are in the physical possession of the Party or Parties seeking enforcement thereof.

2526. NO THIRD-PARTY RIGHTS OR ASSIGNMENTS

This Agreement is made solely for the benefit of the Parties and their respective permitted successors and assigns. No other person or entity may have or acquire any right by virtue of this Agreement. Any attempt by a Party to assign the benefits or burdens of this Agreement without the prior written approval of the other Parties shall be prohibited and shall be null and void.

2627. AUTHORITY

Each Party represents and warrants to the others it is entering into this Agreement freely and voluntarily, and that the execution and performance of this Agreement (i) are within its powers, (ii) have been duly authorized by all necessary actions on its behalf and all necessary consents or approvals have been obtained and are in full force and effect, and (iii) binds said Party and its respective officers, directors, agents, employees, successors, and assigns.

2728. FURTHER ACTIONS

Each Party agrees to cooperate to carry out the spirit and intent of this Agreement, and shall execute and deliver such additional documents, instruments, and other materials as may be reasonably requested by the other Party. This includes, but is not limited to, any additional wheeling agreements to effectuate the purposes of this Agreement.

2829. INCORPORATION OF RECITALS

The foregoing recitals are incorporated herein as though fully set forth.

2930. HEADINGS

Section headings in this Agreement are for reference purposes only and shall not be considered in interpreting this Agreement.

ATTACHMENT #4

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date by their duly authorized representatives in Ventura County, California.

CALLEGUAS MUNICIPAL WATER DISTRICT

Anthony Goff, General Manager Date

APPROVED AS TO FORM

Robert Cohen, District Counsel Date

CITY OF SAN BUENAVENTURA

Susan Rungren, General Manager Date

APPROVED AS TO FORM
Gregory G. Diaz, City Attorney

By: _____
Miles P. Hogan Date
Assistant City Attorney II

CASITAS MUNICIPAL WATER DISTRICT

Michael Flood, General Manager Date

APPROVED AS TO FORM

John Mathews, District Counsel Date

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

Formatted: Keep with next

Formatted: Keep with next

ATTACHMENT #4

UNITED WATER CONSERVATION DISTRICT

Mauricio Guardado, General Manager Date

APPROVED AS TO FORM

David D. Boyer, District Counsel Date

DRAFT

Formatted: Centered

Formatted: Font: 18 pt, Bold, Underline

Formatted: Keep with next

AGENDA ITEM
8P

Date: April 29, 2020

Council Action Date: May 18, 2020

TO: Honorable Mayor and City Council

FROM: Alex D. McIntyre, City Manager
Susan Rungren, Ventura Water General Manager
Phillip L. Nelson, Public Works Director

SUBJECT: Professional Services Agreement for the State Water Interconnection Pipeline and Blending Station Projects

SUMMARY

In partnership with other agencies, the City is constructing a connection to the State Water Project. Stantec Consulting Services was selected to perform design services for the State Water Interconnection Pipeline and Blending Station Projects based on the City's qualification-based selection process.

RECOMMENDATION

- a. Approve and authorize the Mayor to execute an agreement with Stantec Consulting Services, Inc. for professional services associated with the design of the State Water Interconnection Pipeline and Blending Station Projects, for a period of 24 months, June 1, 2020 to June 30, 2022, for a not-to-exceed amount of \$3,550,000.
- b. Authorize the City Manager, or his designee, to execute amendments, if necessary, to extend the term of the agreement or modify the Schedule of Compensation in an amount not-to-exceed \$180,000 in order to accommodate the need for further analysis or additional scope if required, pursuant to San Buenaventura Municipal Code Section 4.600.200.

DISCUSSION/ANALYSIS

Prudent water management requires that the City develop a portfolio of water supply that is diverse and allows for drought and disaster relief. The City is one of the largest cities in California that relies exclusively on local water sources and is totally reliant on the climatic conditions of our area. The annual Comprehensive Water Resources Report shows that the gap between supply and demands continues to be narrow and the need to widen this gap is crucial to provide a stable and reliable water system to our community now and for future generations.

The City currently holds an entitlement of 10,000 acre-feet per year (AFY) from the State Water Project (SWP) but cannot currently take direct delivery due to a lack of infrastructure to deliver that water. In addition, Casitas Municipal Water District (Casitas) has an entitlement of 5,000 AFY, and United Water Conservation District (United) has an entitlement of 5,000 AFY. The City has sold all or a portion of the City's annual entitlement in the past and continues to explore options to beneficially utilize the City's entitlement and/ or monetize its use.

The nearest entity with a connection to SWP water is Calleguas Municipal Water District (Calleguas). The City, Casitas, and United are working with Calleguas to develop an interconnection which would allow for direct delivery of SWP water to the City and United, and direct or indirect (in-lieu) deliveries to Casitas. The interconnection would also allow the City to provide water to Calleguas during an emergency or imported water supply outage. These deliveries would be made under wheeling agreements with Metropolitan Water District of Southern California (MWD) and Calleguas. In 2017, the City, in partnership with Casitas, United, and Calleguas, entered into an agreement with Kennedy/Jenks Consultants to prepare a State Water Interconnection Alignment Study and environmental documents supporting the preferred alignment.

In June 2018, a State Water Interconnection Alignment Study was completed. That study determined the preferred path of travel for the State Water Interconnection. A map of the preferred alignment is included as Attachment A. An Environmental Impact Report was subsequently prepared and certified by City Council on August 5, 2019.

Based on preliminary agency agreement terms, the City is taking the lead in the design of the pipeline and facilities from the connection point to the City's system on Henderson Road to a connection point on Santa Clara Avenue, with Casitas paying for a third of the City's costs. Calleguas will be taking the lead in the design of the pipeline from Santa Clara Avenue to the connection point to their system at Springville Reservoir. Therefore, the scope of work for this Agreement is for the design of the pipeline and associated facilities from the connection point to the City's system in Henderson Road to the connection point to Calleguas' portion of the pipeline in Santa Clara Avenue.

The scope of work also includes design of a blending station that will condition and stabilize the water before introduction to the City’s distribution system. In addition, metering facilities and associated equipment will be constructed to transmit flow data to Calleguas and others. Calleguas will own, operate, and maintain the portions of the metering facility that involve delivery of water to the City and Casitas.

Stantec Consulting Services (Stantec) was selected to provide engineering design services based on the City’s qualification-based selection process for both the State Water Interconnection Pipeline and Blending Station projects. Request for proposals were sent out to seventeen consulting firms. Six firms submitted proposals and, following an evaluation process and interview, Stantec was selected as the most qualified firm for both projects.

Stantec is a professional engineering firm, with regional offices located in Santa Barbara, Thousand Oaks and Pasadena, specializing in providing water and wastewater design services. The Stantec design team includes three subconsultants, two that have offices located in Ventura.

The Professional Services Agreement being used for this agreement is a standard form, pre-approved by the City Attorney and accepted without change by the consultant.

FINANCIAL IMPACT

The total estimated project cost for the City’s portion of the Project (Henderson Road to Santa Clara Avenue) is \$30 million, which includes planning, design, easement acquisition, legal fees, permitting, and construction. It is anticipated that Casitas will be contributing 33% of costs associated with the City’s portion of the project. At this time, United is not planning on contributing financially to the design or construction of the Project. Agency agreements are currently being drafted to define the financial contributions from each agency.

REQUESTED ACTION (Contract with Stantec Consulting Services Inc.)						
FUND			DEPARTMENT	PROJECT	AMOUNT	AVAILABLE BUDGET
ESTIMATED COST:					\$ 3,550,000	
Water CIP (72)	Ventura Water	97949			\$2,998,420	Yes
Water CIP (72)	Ventura Water	97965			\$551,580	Yes
TOTAL					\$3,550,000	
COST OFFSET – Estimated Reimbursements (Casitas)					\$1,183,000	
TOTAL FUNDED					\$2,367,000	

The estimated cost of professional services is \$3,550,000 and the anticipated duration is 24 months. If further analysis or increased scope is needed, City staff will utilize the contingency funds of \$180,000 as referenced in recommendation b) above. Therefore, a total value of \$3,730,000 shall be encumbered against the assigned professional service agreement and purchase order.

Current project appropriations in Project 97949 and 97965 are \$3,900,000 and \$1,360,000 respectively. The total amount spent to date for preliminary engineering and preparation of the environmental documents is approximately \$800,000 of which \$460,000 has been reimbursed by Calleguas, United and Casitas. Funding for this agreement is currently available in Water Capital Improvement Project Fund 72.

Prepared by: Betsy Cooper, Assistant General Manager, Water Resources

ATTACHMENT:

- A. Proposed Project Map
- B. Professional Services Agreement – Stantec Consulting Services, Inc.

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: Review Request for Proposal for Water Rate Study Services
Date: June 18, 2021

RECOMMENDATION:

The Finance Committee direct staff to release to RFP.

BACKGROUND:

In 2017 a water rate study was completed and the Board adopted a five-year increase of 12% per year through Fiscal-Year-End 2022.

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

DISCUSSION:

With the changes that have occurred in the conditions that the District is operating under since the 2017 rate study, it is recommended that a new five-year water rate study be conducted.

A qualified consulting firm is needed to conduct a water cost of service and rate design study as well as provide possible Proposition 218 and 26 support in the event water rate adjustments are deemed necessary.

The purpose of the request for services is to provide the District with five years of rate schedules for water sales and service rates that are consistent with industry accepted cost-of service principals, satisfy future revenue requirements and meet all State law requirements (including Propositions 218 and 26), and are adaptive to any regulatory requirements.

The major objectives of the study include the following:

1. Ensure Revenue Sufficiency to meet the operation and maintenance (O&M) and capital needs of the District's water utility.
2. Ensure that rates are fair and equitable and are consistent with applicable State law.

3. A plan for rate and revenue stability to prevent rate spikes and provide for adequate operating and capital reserves and the overall financial health of the water utility under varying conditions.
4. Rates that consider the District's cash flow and reserve maintenance under reduced water demand scenarios that result from water conservation actions being implemented by the District and the State.
5. Rates that promote water use efficiency through a water budget-based structure or similar allocation structure that will comply with the State's requirements.
6. Appropriate distribution of fixed charges (e.g., meter charges) to recover fixed costs in a manner that will stabilize revenues during periods of low water sales.
7. Clear and transparent presentation of the rate logic that can be understood and implemented.

The recommended RFP would be reviewed by the Board of Directors at the July 14, 2021 Board Meeting.

ATTACHMENT:

Request for Proposal Water Cost of Service and Rate Design Study
RFP Mailing List
Professional Services Agreement

RFP Mailing List

Mark Hildebrand
Hildebrand Consulting
(510) 316-0621
mhildebrand@hildco.com

HDR
Shawn Koorn, Associate VP/Utility Rates Lead
(425)450-6366
Shawn.Koorn@hdrinc.com

Bartle Wells Associates
Doug Dove, President
(510)653-3399; ext 110
ddove@bartlewells.com

Chris Fisher
Willdan Financial Services
(951) 587-3528
cfisher@willdan.com



**REQUEST FOR PROPOSALS
FOR
WATER COST OF SERVICE AND RATE DESIGN STUDY**

June XX, 2021

**PROPOSAL DUE BY 3:00 p.m.
August 13, 2021**

Proposal format: electronic copy

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

INTRODUCTION

The Casitas Municipal Water District is seeking proposals from qualified firms to conduct a water cost of service and rate design study for the District beginning in September 2021 with possible implementation on July 1, 2022. It is also requesting proposals to include assistance with public hearing support during the Proposition 218 process in the event a rate adjustment is deemed necessary by the Board of Directors.

GENERAL INFORMATION

Organization

Casitas provides wholesale and retail water service to western Ventura County and is governed by a five-member elected Board of Directors (Board). Originally named the Ventura River Municipal Water District, Casitas was formed in 1952 to provide supplemental water to the agricultural communities in its service area. The service area also includes residential, commercial, and industrial uses. Wholesale customers include the City of Ventura and several special districts and mutual water companies. In June 2017, Casitas acquired the Ojai Water System (OWS) from Golden State Water Company (GSWC) and absorbed those customers as retail customers.

Source of Supply and Water Demand

All water supplies are local, consisting of groundwater wells and surface water in Lake Casitas. Lake Casitas was formed by the construction of Casitas Dam by the US Bureau of Reclamation in 1958. The total lake capacity was calculated to be 237,761 acre-feet (AF) as of a 2017 bathymetric survey. The Robles Diversion and Fish Passage Facility is located on the north end of the Ventura River and allows Casitas to divert river flow into the Robles Canal to feed Lake Casitas.

As of December 31, 2020, Lake Casitas was at approximately 39.3 percent of capacity (93,449 AF in storage) due to the ongoing drought.

The Casitas System includes one groundwater well located in the Upper Ventura River Groundwater Basin. The combined planned operational yield from Lake Casitas and the well is 15,010 AFY.

The Ojai Water System includes the Ojai Wellfield on the east end of Ojai with six groundwater wells. These wells are located in the Ojai Groundwater Basin and currently provide approximately 1,800 AFY of supply.

Casitas does hold 5,000 AFY entitlement from the State Water Project (SWP). To date the infrastructure is not in place to deliver the contractual share to Casitas. Design of a 1.5-mile intertie between Casitas and Carpinteria Valley Water District, referred to as the Ventura-Santa Barbara Counties Intertie, is expected to be complete in 2022, and funding is being pursued for construction. The intertie will allow delivery of imported water to Casitas to augment local supplies and mitigate impacts of droughts and emergencies.

Annual water deliveries vary considerably from year to year. In the most recent years demands on the system have ranged from a low of approximately 8,500 AF in 2019 to a high of approximately 18,800 AF in 2012. Agricultural customers make up the majority of demand at 50 percent. Wholesale customers comprise approximately 30 percent and retail customers 20 percent based on an average from 2011-2020.

Every Casitas customer has an assigned water allocation. Casitas manages customer demands through the Water Efficiency Allocation Program (WEAP), which includes conservation targets based in part, on lake level. Currently, Casitas is in Stage 3 of the WEAP with mandated 30 percent conservation. Customers who exceed their allocation pay penalties for overuse.

Water Rate Background

The District completed a cost of service and rate study in 2015, but did not adopt the findings of the study.

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

In 2017, the District had a consultant perform a water rate study with the result being a five-year increase of 12% per year through fiscal-year-end 2022. The adopted study includes a two-rate component bill among customers that include (1) fixed charge based on the size of the water meter serving a property and (2) volumetric charge based on the amount of water served to a property.

The City of Ventura initiated a water rights adjudication of four groundwater basins within the Ventura River watershed. The basins named in the lawsuit include: Upper Ventura River Groundwater Basin, Lower Ventura River Groundwater Basin, Ojai Valley Groundwater Basin, and Upper Ojai Valley Groundwater Basin. The outcome of the adjudication is currently

unknown and Casitas continues to actively defend and protect its water rights. As a result of the water right adjudication, in 2020 a consultant was hired to provide an analysis of a pass-through fee for the expected costs associated with the lawsuit. The pass through fee was adopted through a proposition 218 process and became effective July 1, 2020 with no definite date of termination.

ADDITIONAL INFORMATION

Interested parties may obtain information about the District on the District’s website: www.casitaswater.org . The information that is available from the website includes existing water rates, meter service charges, the Comprehensive Annual Financial Report (FY 2000-2020), the 2020 Urban Water Management Plan, District budgets, and the Water Efficiency and Allocation Plan.

PROJECT TIMELINE

The below table identifies and estimates the dates/ timeframe for receipt, evaluation, award, and implementation. Please note these key dates when preparing your response.

<u>Description</u>	<u>Date</u>
Finance Committee Review Draft RFP	June 18,2021
Board of Directors Review Finance Committee Recommendations on the Draft RFP	July 14, 2021
Release Final RFP to Vendors	July 15,2021
Deadline for questions regarding RFP	August 09,2021
Proposal Due Date	August 13,2021
Staff Proposal Review	August/September
Finance Committee Review/Recommendation	September 17,2021
Vendor Selection Board Approval	September 22,2021
Contract Execution	September 23,2021

The intention is to implement the results of this study for the FY2022-2023 budget process. The first draft of the budget will be provided to the Finance Committee in March 2022 with board approval of the final budget including the anticipated water rates in June 2022.

PURPOSE OF THIS REQUEST FOR PROPOSAL

The purpose of the request for services is to provide the District with five years of rate schedules for water sales and service, rates that are consistent with industry accepted cost-of service principals, satisfaction of future revenue requirements and the ability to meet all State law requirements (including Propositions 218 and 26), and are adaptive to the requirements of regulators such as the State Water Resources Control Board.

The major objectives of the study include the following:

1. Ensure Revenue Sufficiency to meet the operation and maintenance (O&M) and capital needs of the District's water utility.
2. Ensure that rates are fair and equitable and are consistent with applicable State law.
3. A plan for rate and revenue stability to prevent rate spikes and provide for adequate operating and capital reserves and the overall financial health of the water utility under varying conditions.
4. Rates that consider the District's cash flow and reserve maintenance under reduced water demand scenarios that result from water conservation actions being implemented by the District and the State.
5. Rates that promote water use efficiency through a water budget-based structure or similar allocation structure that will comply with the State's requirements.
6. Appropriate distribution of fixed charges (e.g., meter charges) to recover fixed costs in a manner that will stabilize revenues during periods of low water sales.
7. Clear and transparent presentation of the rate logic that can be understood and implemented.

SCOPE OF WORK

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

Task 1: Review and Propose Modifications to the Revenue Requirements

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

Task 2: Conduct Cost of Service Analysis

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

1. Identify various direct costs included in the District's budget and make recommendations for any changes necessary to ensure direct operational costs are properly aligned with the appropriate service.
2. Prepare a written cost of service study with any recommended adjustments.

Task 3: Review and Propose Adjustments to Current Rates

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

1. Review the composition and construction of all customer classes, and recommend any changes.
2. Evaluate the District current budget-rate-based tiered water rate structure, including such factors that determine a customer's water budget.
3. Recommend any appropriate changes to adequately recover fixed costs and commodity cost.
4. Demonstrate that any alternative rate structure can be understood, administered, and can be accommodated with the existing District billing system.
5. Ensure that the recommended rate structure complies with all laws, regulations and policy, are defensible and documented, and are developed to comply with Propositions 218 and 26.
6. Prepare and provide the District water rate and service fees model that may be used by the District staff on a going-forward basis and train staff in the use of the model.
7. Assess the impact on any proposed rate structure due to drought, mandatory rationing, or other water shortage factors and will continue to fund water operations and capital projects.

Task 4: Reports

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

Task 5: Public Outreach (if required)

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

PROPOSAL FORMAT AND CONTENT

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

1. **Cover Letter** – A signature by a Principal or officer having the authority to negotiate and contractually bind and execute the terms of the written proposal.
2. **Executive Summary** – A description of the understanding, approach, and methodology proposed to meet the district’s objectives.
3. **Experience** – Provide a brief description of the firm’s history, size, and organization. Describe the experience of the firm and the individuals assigned with projects of a similar nature to the district’s and any specific experience developing and modifying tiered water rate structures or similar rate structure. Provide three examples of similar projects successfully completed that demonstrate the required experience to perform the work requested.
4. **Qualifications** – Provide the qualifications and resumes of staff assigned to perform the work. If using sub-consultants, provide the company profile and define the responsibilities and services to be performed by the sub-consultants.
5. **Project Organization, Approach and Timeline** – Provide a work plan, including major activities and schedule for the project, deliverables and milestone dates. Describe how you will approach each task outlined in the scope of work. Identify the primary point of contact that will be responsible for overall corporate commitment and the project manager.
6. **References** – Include three references from water agencies of similar size and budgets. Each reference must include the client’s name and contact information, the general scope of work performed for the agency, and role of key team members.
7. **Cost Proposal** – Provide a detailed breakdown of labor hours by task and position, including sub-consultants, a listing of billing rates by employee, and a maximum not-to-exceed project fee, inclusive of all direct and indirect costs associated with the project. This process is not considered a bid, nor will cost alone decide who is selected. Please note that the District relies heavily on the not-to-exceed amount and is reluctant to grant further increases unless substantial reasons are made for any overage. A requested payment schedule should accompany the work schedule.

PROPOSAL SUBMISSION

Proposals will be received only via email. No hard copy submissions are required or desired. The email must be received by Casitas Municipal Water District at the below email address by **3:00 p.m. (Pacific) on August 13, 2021.**

Proposals must be emailed to: jbrown@casitaswater.com

Subject line: PROPOSAL- [Insert Firm Name]

The proposal shall be sent in PDF format. The proposal must be received at the specified email address by the time/date indicated above. Late proposals will not be accepted.

Interested parties may submit written questions regarding this RFP to Janyne Brown jbrown@casitaswater.com. To be given consideration, questions must be received by **3:00 p.m. on August 09, 2021**. All questions asked by proposers and answers provided in response will be posted to the Casitas Municipal Water District Website at:

<https://www.casitaswater.org/about-us/finance>

EVALUATION OF PROPOSALS

A contract will be considered for award at the District's sole discretion to the most qualified and responsive firm whose proposal best conforms to the District's needs. The District reserves the right to reject any and all proposals, to waive any informality or irregularity in any Proposal received, and to negotiate terms, conditions, and rates with any responsible, responsive proposer.

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

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

AGREEMENT FOR CONSULTING SERVICES

A sample of the District's standard Consultant Contract for Services is provided for review by the proposer. Submission of a Proposal indicates the Firm/Consultant's willingness to accept the terms of the agreement.

Please specifically identify each and every term of the agreement that the Firm/Consultant is unwilling to accept and the reason therefore.



**CASITAS MUNICIPAL WATER DISTRICT
AGREEMENT
FOR PROFESSIONAL SERVICES
WATER COST OF SERVICE AND RATE DESIGN**

THIS AGREEMENT is made and entered into this _____ day of _____ in the year 2021 by and between the **CASITAS MUNICIPAL WATER DISTRICT**, herein designated as the **District**, and **[CONSULTANT]**, herein designated as the **Consultant**. Together, District and consultant shall be referred to herein as Parties.

RECITALS

WHEREAS, the District issued a Request for Proposals to obtain professional services that would develop a water cost of service and rate design study, scope of work; and

WHEREAS, the Consultant submitted a Proposal to complete the required scope of work; and

WHEREAS, District desires and Consultant is willing to provide the professional services requested.

NOW, THEREFORE, in consideration of the recitals above and their mutual promises, obligations and covenants herein contained, the Parties hereby agree to abide by the following:

1. SCOPE OF SERVICES.

Goal. The goal of the services is to develop a clear, explainable and defensible water rate analysis that will provide financial stability for the District by establishing five years of water rate schedules for commodity and fixed charges that are consistent with industry accepted cost-of service principals, satisfy future revenue requirements and meet all State law requirements (including Propositions 218 and 26), and are adaptive to the requirements that are being developed by the State Water Resources Control Board.

Scope of Work. The scope of work shall include the services requested by the District in the Request for Proposals (dated _____, 2021) and the procedural and

technical enhancements that are recommended in the Consultant's proposal (date _____, 2021).

The term of this Agreement shall be from the date this Agreement is made and entered into, as first written above, until the completion of all services by the Consultant and acceptance of those services and materials by the District or until June 30, 2022. The District reserves the right to extend the term of this Agreement for one year extensions for a maximum of two additional years.

2. TIME OF PERFORMANCE. The services of the Consultant are to commence on _____, 2021 and to be performed in accordance with the Proposed Project Schedule that the Consultant has provided in the proposal, with adjustments to meetings as deemed mutually acceptable by both parties, concluding all work no later than June 30, 2022, at which time the Consultant anticipates the completion of all services by the Consultant and acceptance of those services and materials by the District. This contract term may be extended by mutual consent of the parties.
3. DISTRICT'S OBLIGATIONS. District shall make available to Consultant all data and information in possession of District, which District deems necessary to the preparation of the work. Consultant has the right to rely on the information so supplied by the District. The General Manager of the District may authorize a staff person as his/her representative to confer with Consultant relative to Consultant services hereunder. The work in progress hereunder shall be reviewed and inspected from time to time by the District at the discretion of District or upon the request of consultant.
4. COMPENSATION AND METHOD OF PAYMENT.

Compensation. The compensation to be paid to Consultant, including both payments for professional services and reimbursable expenses, shall be at the rate and schedules listed in the Cost Proposal that was provided by the Consultant, attached hereto as Exhibit "A". The District has approved the not to exceed fee of \$_____ for the services provided by the Consultant and an additional not to exceed fee of \$_____ for the public outreach to be provided. Payment by the District under this agreement shall not be deemed a waiver of defects, even if such defects were known to the District at the time of payment.

Charges for Review of Bills. The Consultant shall not charge District for questions of billings under this agreement. The Consultant shall answer all questions about billings to the satisfaction of District.

Timing of Payment. Billing for said services may be on a monthly basis. The District shall review Consultant's statement and pay Consultant for services rendered within 30 days of receipt of the Consultant's Statement.

Changes in Compensation. Consultant shall provide services as required by this Agreement without modification or changes to the hourly rate or any other extra compensation, excepting only changes authorized by a written change order signed by District and Consultant. Any change in the total compensation allowed for performance

under this Agreement shall be accomplished only by such a change order. Accordingly, no course of conduct or dealings between the parties, or express or implied acceptance of alterations or additions to the work, and no claim that District has been unjustly enriched by any alteration or addition to work, whether or not there is, in fact, any unjust enrichment to the work, shall be the basis of any claim to any increase in the total compensation provided for in this Agreement. Should District request a change in the services covered by this Agreement, Consultant shall not expend any time or money for the change until a written change order is prepared and signed by District and Consultant. Should Consultant expend time or funds without an executed change order, all costs therefore shall be the sole responsibility of Consultant. Once a change order is prepared and signed by both parties, it shall constitute a final settlement of all matters relating to the change which is the subject of the change order, including, but limited to, all direct and indirect costs associated with such change and any and all adjustments to the fee due the Consultant and the work schedule.

No Interest, No Attorneys' Fees. No interest shall be charged on bills and each party will bear their own attorneys' fees and costs for any lawsuit or arbitration or other dispute resolution methodology arising out of this project.

5. PROJECT SCHEDULE. The Consultant understands the importance of accurate and timely completion of the required tasks in accordance with the services schedule attached to this Agreement.
6. RESPONSIBILITY OF CONSULTANT.
 - a. Consultant shall be responsible for the professional quality, technical accuracy, timely completion, and the coordination of all services furnished by Consultant under this Agreement. Consultant shall, without additional compensation, promptly correct any Consultant errors, omissions, or other deficiencies in its analysis, reports, and other services; to the extent such corrections are not attributable to change in project description or data modification by District.
 - b. Consultant shall perform such professional services as may be necessary to accomplish the work required to be performed under this Agreement, in accordance with this Agreement and the Consultant's Cost Proposal (Exhibit "A"). Approval by District of analyses and reports furnished hereunder shall not in any way relieve Consultant of responsibility for the technical adequacy of its work. Neither District's approval or acceptance of, nor payment for, any of Consultant's services shall be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement.
 - c. Consultant's work, or work under its direction, shall be sufficient to meet the purposes specified in this agreement and scope of work, and shall be rendered in accordance with the accepted practices, State law, and to the standards of profession.
 - d. Consultant may represent, perform services for and be employed by additional

individuals or entities, in Consultant's sole discretion, as long as the performance of these extra-contractual services does not interfere with or present a conflict with district's business.

- e. Consultant agrees to testify at District's request if litigation is brought against the District in connection with Consultant's report. Unless the action is brought by Consultant or is based upon Consultant's negligence, District will compensate Consultant for the preparation and the testimony at Consultant's standard hourly rates.
- f. To the fullest extent possible under the applicable law, Consultant's total liability under this Agreement (whether in contract, or otherwise and including on termination) is limited to the amount of the compensation paid. Consultant shall not be liable for any loss of profit, loss of business or any incidental, special, indirect or consequential loss.

7. PERSONNEL.

- a. District requires the following project team members to work directly with District until completion of the project. Consultant shall inform District immediately if any of the personnel or staff listed in the Proposal becomes unavailable for any reason prior to completion of their tasks. In the event a change in any of the named personnel or staff listed in the Proposal becomes necessary, Consultant shall promptly submit to the District the name and qualifications of the proposed replacement person(s). Consultant and District will then agree upon the selection of the replacement person(s) whose qualifications and expertise shall be at least equal to the person replaced. The penalty for replacement of personnel without permission of Casitas will be ten percent (10%) of the gross of the contract. Consultant agrees not to request an increase in the per hour fee or any other compensation for such a change in personnel.
- b. Consultant, including its employees, is an independent Consultant. No employer/employee relationship exists between Consultant and District. Consultant's assigned personnel shall not be entitled to any benefits payable to employees of District. District is not required to make any deductions or withholdings from the compensation payable to Consultant under this agreement.

8. DELIVERABLES. The Consultant has stated in the Proposal a list of deliverables for each Task.

9. INSURANCE.

- a. During the course of this Agreement, Consultant shall pay for and maintain in full force and effect, and cause each of its sub consultants to maintain in full force and effect, all insurance required by any governmental agency having jurisdiction to require particular insurance of Consultant or its subcontractors in connection with or related to the assessment services to be performed under this Agreement.

- b. During the course of this Agreement, Consultant shall pay for and maintain in full force and effect, and cause each of its sub consultants to maintain in full force and effect, workers' compensation insurance, including occupational disease provisions, as required by the laws of the State of California and employer's general liability insurance for all labor employed by them, directly or indirectly, in the performance of this Agreement.
- c. During the course of this Agreement, Consultant shall pay for and maintain in full force and effect, public liability and property damage insurance naming District, its officers, directors, and employees as additional insured, insuring against liability and claims for damages because of bodily injury, sickness or disease, death or injury to or destruction of tangible property arising out of or resulting from any work performed under this Agreement, whether such work is performed by Consultant or a sub consultant or by anyone directly or indirectly employed by them, or by anyone else for whose acts any of them may be liable. Such insurance shall include all major divisions of coverage and be on a comprehensive basis, including: (a) premises/operations; (b) independent contractor's protection; (c) products included in operations; (d) contractual (including Contractor's indemnity obligations for liability under this Agreement); (e) owned, non-owned and hired motor vehicles and other mobile equipment; and (f) broad form property damage endorsement, including completed operations. The limits of liability for such insurance shall be not less than \$1,000,000 per occurrence for public liability and each of its subcontractors to procure, pay for and maintain in full force and effect during the course of this Agreement, public liability and property damage insurance reasonably satisfactory to District and naming District, its officers, directors and employees as additional insured with respect to claims arising out of operations performed on behalf of Consultant for the Services covered by this Agreement.
- d. Prior to the commencement of performance of any work under this Agreement, Consultant and its sub consultants shall furnish District with certificates of insurance with endorsements in form and substance satisfactory to District evidencing all of the insurance coverage required by Paragraphs a. through c., above. All policies and certificates of insurance required under Paragraphs a. through c., above, shall expressly provide for no less than 30 days prior written notice to District in the event of a cancellation, non-renewal or expiration of the coverage.

10. INDEMNIFICATION. Consultant shall defend, indemnify and hold District and its officers, directors, employees, and agents harmless from all loss, liability and expense from all claims, demands or liability if and to the extent caused by negligence or willful misconduct of Consultant, its sub consultants and employees whether such claims, demands or liability are caused by Consultant, Consultant's agents or employees, or sub consultants employed by Consultant, their agents or employees, or products installed on the project by Consultant or its sub consultant, excepting such loss, liability or expense as may be caused by District's negligence or willful misconduct. Such indemnification

shall extend to claims, demands or liability for injury, death or damage to property arising after completion of the project as well as during the work's progress. The foregoing indemnification shall apply, without limitation, to bodily injury and property damage claims as well as to stop notices and monetary claims for labor, materials or equipment furnished in the performance of the assessment services covered by this Agreement. In the event such liability, claims, actions, causes of action or demands are caused by the joint or concurrent negligence of more than one party, such liability shall be borne by each party in proportion to its own fault.

11. ASSIGNMENT. Neither party may assign this Agreement or any payments due under this Agreement, either voluntarily or involuntarily, without the prior written consent of the other party. If and to the extent any assignment is authorized, it shall not be effective until the assignee signs a written agreement to be bound by all of the provisions of this Agreement, nor shall it relieve the assignor of its obligations under this Agreement unless the written consent to the assignment expressly states that the assignor shall be relieved.
12. TERMINATION. In addition to the rights granted to District under the General Conditions, District may, by written notice to Consultant, suspend or discontinue the performance of all work pursuant to this Agreement, and may terminate this Agreement, with or without cause after 15 calendar day's written notice from the date of mailing. In the event of a termination without cause, Consultant will be entitled to a reasonable portion of the lump sum fee for its services rendered prior to the effective date of the notice, but Consultant shall have no claim against District for loss of anticipated profits or other payment on account of services not yet performed and which are not thereafter performed by Consultant. In the event of a termination without cause, Consultant will submit a final invoice to District for all services rendered prior to termination within a reasonable time, not to exceed 45 days of the effective date of such notice. Any bills received after the expiration of the 45-day period need not be paid by District.
13. OWNERSHIP of DOCUMENTS. All plans, studies, sketches, reports, test data, and drawings, prepared by or for either party pursuant to this Agreement including copyright ownership shall be the property of District when Consultant has been compensated for all undisputed billings in accordance with this Agreement, whether the work for which they are prepared be executed or not. Upon completion of all work under this Agreement, or in the event this Agreement is terminated prior to completion of all such work, all documents, plans, specifications, drawings pertaining to the facility, and all other material provided to assist Consultant in performing under this Agreement shall be delivered forthwith to District. However, nothing shall prevent Consultant from using intellectual property developed under this contract in other works. All documents, including, but not limited to, drawings, specifications, and computer

software prepared by Consultant pursuant to this Agreement are instruments for service specific to this project. They are not intended or represented to be suitable for reuse by District or others on extensions of the project or on any other project. Any reuse without the prior written verification or adaptation by District for the specific purpose intended shall be at District's sole risk.

14. SUBCONTRACTS. District has entered into this Agreement in order to receive the services of Consultant. The provisions of the Agreement shall equally apply to any subcontractor of Consultant. Consultant shall include in all subcontracts a clause making the terms of this Agreement binding upon the subcontract.

15. GOVERNING LAW; PLACE OF SUIT. This Agreement is to be governed by and construed in accordance with the laws of the State of California. Any lawsuit arising out of this Agreement shall be filed and prosecuted exclusively in Ventura County, California Superior Court.

16. ENTIRE AGREEMENT. This Agreement constitutes the whole Agreement between the parties hereto with respect to the subject matter hereof, and neither party nor any of its agents or employees has made any representation except as specifically provided herein. Neither of the parties in executing or performing this Agreement is relying upon any statement or information to whomsoever made or given directly or indirectly, verbally or in writing by any individual or corporation except as specifically provided herein. The Agreement may not be modified or altered except in writing signed by both parties.

17. NOTICES. All communication, notices, and demands of any kind which either party hereto may be required or may desire to give to or serve upon the other party may be given or served by manual delivery to such party or an office thereof or by enclosing it in a sealed envelope and depositing it in the United State mail, postage prepaid, registered, and addressed to the respective parties as follows:

To District:
Janyne Brown, Chief Financial Officer
Casitas Municipal Water District
1055 Ventura Avenue
Oak View, CA 93022
805.649.2251

To Consultant:
Principal
CONSULTANT
Address
City State Zip
Phone

The effective date of all hand-delivered notices shall be the date of delivery. The effective date of all mailed notices shall be the second day following the deposit in the mail.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed the day and year first above written.

ATTEST:

CASITAS MUNICIPAL WATER District

Secretary,
Casitas Municipal Water District

By: _____
Casitas Municipal Water District

APPROVED AS TO FORM:

John M. Matthews, Attorney
Arnold LaRochelle Mathews VanConas & Zirbel LLP

CONSULTANT

By: _____

Title: _____

Printed Name: _____



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, April 30th, 2021**

% of the Year Completed: 83.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2021	Prior Year to Date Balance FY2020
Water (Sales, Service, Standby, Delinquency)	11,291,107	1,328,293	12,982,239	9,066,943
Taxes & Assessments	5,089,525	2,538,528	6,083,099	5,786,058
Miscellaneous	4,621,933	60,697	500,406	451,185
Water Rev Other (Grant)	888,271	286	834,149	192,594
Recreation- Operations	3,584,355	467,114	2,770,491	2,000,216
Recreation- Water Park	240,079	-	(75)	615,778
Total Revenue	25,715,270	4,394,918	23,170,309	18,112,774

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	(1,691,132)	114.98%	114.98%
-	(993,574)	119.52%	119.52%
-	4,121,527	10.83%	10.83%
-	54,122	93.91%	93.91%
-	813,864	77.29%	77.29%
-	240,154	-0.03%	-0.03%
-	2,544,961	90.10%	90.10%

Expenses

Administration	1,630,906	129,541	1,514,662	1,253,134
Board of Directors	273,957	11,451	143,957	149,548
District Maintenance	585,922	35,888	490,763	427,005
Electrical Mechanical	3,127,039	164,777	2,179,895	1,851,850
Engineering	1,590,307	159,059	1,184,019	1,635,236
Fisheries	510,234	43,614	427,942	455,207
Information Technology	282,375	27,124	266,840	251,538
Management	1,756,207	83,465	1,133,628	1,192,005
Pipeline	1,676,560	130,648	1,399,735	1,214,104
Recreation - Operations / Maint. / PR / Water Pk	4,497,487	257,580	3,023,564	3,394,830
Retirees	544,397	38,596	408,392	431,319
Safety / Garage	318,842	20,520	215,874	207,508
Utilities Maintenance	814,331	65,383	730,360	591,958
Water Conservation - P/R	830,250	52,241	617,979	543,764
Water Quality- Lab	731,127	67,268	551,371	539,577
Water Treatment	1,955,762	126,344	1,413,775	1,452,568
Total Expenses	21,125,703	1,413,498	15,702,753	15,591,153

1,398	114,847	92.87%	92.96%
-	130,000	52.55%	52.55%
12,059	83,101	83.76%	85.82%
27,003	920,142	69.71%	70.57%
845,116	(438,828)	74.45%	127.59%
1,217	81,075	83.87%	84.11%
197	15,338	94.50%	94.57%
34,680	587,899	64.55%	66.52%
41,942	234,883	83.49%	85.99%
22,688	1,451,235	67.23%	67.73%
-	136,005	75.02%	75.02%
2,488	100,480	67.71%	68.49%
35	83,936	89.69%	89.69%
139,891	72,380	74.43%	91.28%
25,999	153,758	75.41%	78.97%
263,859	278,128	72.29%	85.78%
1,418,571	4,004,379	74.33%	81.04%

Net	4,589,567	2,981,420	7,467,556	2,521,620
------------	------------------	------------------	------------------	------------------

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,765,688	5,856	2,360,462	382,965
Mira Monte	-	61	576.14	1,008
State Water Bonds	-	1,141	2,450	2,338
Total Debt Service	2,765,688	7,058	2,363,488	386,311

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	405,226	85.35%	85.35%
-	(576)	0.00%	0.00%
-	(2,450)	0.00%	0.00%
-	402,200	85.46%	85.46%

Capital	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2021	Prior Year to Date Balance	Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
	Administration	-	-	-	-	-	-	0.00%	0.00%
Board of Directors	-	-	-	-	-	-	0.00%	0.00%
District Maintenance	8,500	-	-	352	7,480	1,020	0.00%	88.00%
Electrical Mechanical	217,500	21,826	76,917	115,049	35,154	105,429	35.36%	51.53%
Engineering	17,675,000	571,223	2,945,653	6,857,998	4,258,700	10,470,647	16.67%	40.76%
Fisheries	-	-	-	4,365	5,408	(5,408)	0.00%	0.00%
Information Technology	-	-	-	1,764	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	38,000	-	16,265	7,131	-	21,735	42.80%	42.80%
Recreation - Operations / Maint. / PR / Water Pk	7,000	13	4,043	97,855	-	2,957	57.76%	57.76%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	103,500	22,684	53,938	127,387	-	49,562	52.11%	52.11%
Utilities Maintenance	60,000	-	59,089	49,938	11,916	(11,005)	98.48%	118.34%
Water Conservation - P/R	-	-	-	696	-	-	0.00%	0.00%
Water Quality- Lab	150,000	828	24,270	15,759	82,924	42,806	16.18%	71.46%
Water Treatment	170,000	4,476	32,834	168,055	-	137,166	19.31%	19.31%
Total Capital	18,429,500	621,050	3,213,010	7,446,349	4,401,583	10,814,907	17.43%	41.32%
Rincon Pipeline Repair at Ayers Creek Materials (8/26)	-	-	-	-	-	-	-	-
Rincon Pipeline Repair at Ayers Creek (9/2)	260,000	-	-	-	-	-	-	-
CPI Solutions- Boardroom Audio-Visual Upgrade (9/9)	43,400	-	-	-	-	-	-	-
Full time IT Technician Position (9/23)	48,120	-	-	-	-	-	-	-
Rincon Pipeline Repair at Ayers Creek Change Order (10/14)	20,684	-	-	-	-	-	-	-
DWR planning & Design of Delta Conveyance Project (10/14)	54,000	-	-	-	-	-	-	-
Robles Facility Fish Screen Blast Cleaning (10/28)	40,000	-	-	-	-	-	-	-
Fiona Hutton & Assoc. Strategic Comm. Work plan (10/28)	154,000	-	-	-	-	-	-	-
Enviro. Consul.for Ventura-Santa Barbara Counties Intertie (11/12)	60,000	-	-	-	-	-	-	-
Water Resource Plan- Stantec Consulting Service (12/9)	43,418	-	-	-	-	-	-	-
Cost Share of Foothill Road Maintenance (12/16)	231	-	-	-	-	-	-	-
MKN & Assoc.- Arbolada Tank (1/13)	50,000	-	-	-	-	-	-	-
Grand Ave. Pipeline Replacement (2/10)	800,000	-	-	-	-	-	-	-
Board Approved unbudgeted items	1,573,853	-	-	-	-	-	-	-
Net assets, End of year (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(18,179,474)	2,353,312	1,891,058	(5,311,040)	-	-	-	-

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	2,876,089	6,536,701
U.S Bank Investments	14,312,132	11,780,562
U.S Bank Money Market Account	45,370	458,686
LAIF	478	482
County of Ventura Investment (COVI)	3,003	3,056
CFD-2013-1 Improvement Bond	14,134,551	12,274,974
Total Reserves	31,371,623	31,054,461

April Summary

- Water revenue is \$715k higher compared to last April and year over year up about \$3.9 million.
- Received our tax revenue from county totaling \$2.5 million. Of that \$1.1 million is for CFD 2013-1, \$1.1 million is related to our 1% allocation, and \$357k related to State Water Project.
- Majority of the capital expenses relate to CFD 2013-1 projects Cuyama, Palomar, and El Paseo Roads pipeline replacement, Grand Ave pipeline replacement, and Arbolada tank.
- Recreation revenue is up about \$467k compared to last April. Year to date revenue is up \$445k compared to FY2020.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	6,658,301	806,842.70	7,623,516.41	4,727,440.54	0.00 (	965,215.41)	114.50
WATER SERVICES	5,604	2,425.00 (	3,862.86)	17,935.00	0.00	9,466.86	68.93-
WATER STANDBY	4,519,654	421,637.87	4,200,891.02	3,773,746.34	0.00	318,762.98	92.95
WATER DELINQUENCY	107,548	97,387.37	1,161,694.32	547,820.66	0.00 (	1,054,146.32)	1,080.16
WATER REVENUE OTHER	888,271	286.14	838,199.02	192,594.15	0.00	50,071.98	94.36
CAPITAL FACILITIES	90,865	27,906.68	40,588.84	4,419.48	0.00	50,276.16	44.67
INTEREST	450,000	25,312.53	278,075.01	288,549.59	0.00	171,924.99	61.79
TAXES & ASSESSMENTS	2,375,549	1,058,642.86	2,540,519.71	2,399,503.81	0.00 (	164,970.71)	106.94
OTHER GOVT. AGENCIES	3,953,851 (	11.70)	8,527.40	8,652.99	0.00	3,945,323.60	0.22
MISCELLANEOUS REVENUES	108,005	0.00	149,463.74	79,107.01	0.00 (	41,458.74)	138.39
TOTAL NON DEPARTMENTAL	19,157,648	2,440,429.45	16,837,612.61	12,039,769.57	0.00	2,320,035.39	87.89
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,457,355	445,334.54	2,617,719.77	1,909,926.29	0.00	839,635.23	75.71
RECREATION-CONCESSION	127,000	21,578.19	152,593.75	90,083.86	0.00 (	25,593.75)	120.15
RECREATION OTHER	0	201.25	176.99	205.62	0.00 (	176.99)	0.00
TOTAL RECREATION - OPERATIONS	3,584,355	467,113.98	2,770,490.51	2,000,215.77	0.00	813,864.49	77.29
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	1,500	0.00	0.00	7,935.00	0.00	1,500.00	0.00
RECREATION-WATER PARK	238,579	0.00 (	75.00)	607,987.25	0.00	238,654.00	0.03-
RECREATION OTHER	0	0.00	0.00 (	144.45)	0.00	0.00	0.00
TOTAL RECREATION - WATER PARK	240,079	0.00 (	75.00)	615,777.80	0.00	240,154.00	0.03-
TOTAL REVENUES	22,982,082	2,907,543.43	19,608,028.12	14,655,763.14	0.00	0.00	85.32

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	544,397	38,596.05	408,392.08	431,319.47	0.00	136,004.92	75.02
TOTAL RETIREES	544,397	38,596.05	408,392.08	431,319.47	0.00	136,004.92	75.02
<u>BOARD OF DIRECTORS</u>							
Salaries	118,810	4,753.02	63,567.06	62,046.20	0.00	55,242.94	53.50
Benefits	125,847	6,351.56	63,534.43	82,578.65	0.00	62,312.57	50.49
Services & Supplies	29,300	346.03	16,855.63	4,923.04	0.00	12,444.37	57.53
TOTAL BOARD OF DIRECTORS	273,957	11,450.61	143,957.12	149,547.89	0.00	129,999.88	52.55
<u>MANAGEMENT</u>							
Salaries	739,583	58,381.64	616,578.93	539,990.30	0.00	123,004.07	83.37
Benefits	208,164	20,065.49	187,624.46	159,513.85	0.00	20,539.54	90.13
Services & Supplies	808,460	5,017.42	329,424.30	492,501.27	34,680.31	444,355.39	45.04
TOTAL MANAGEMENT	1,756,207	83,464.55	1,133,627.69	1,192,005.42	34,680.31	587,899.00	66.52
<u>HUMAN RESOURCES</u>							
<u>INFORMATION TECHNOLOGY</u>							
Salaries	188,825	18,203.91	179,440.35	138,683.80	0.00	9,384.65	95.03
Benefits	56,340	7,245.84	66,015.74	56,631.30	0.00	9,675.74	117.17
Services & Supplies	37,210	1,674.35	21,383.99	56,222.81	197.06	15,629.15	58.00
Services & Supplies-W.O.	0	0.00	0.00	1,764.40	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	282,375	27,124.10	266,840.08	253,302.31	197.06	15,338.06	94.57
<u>WATER CONSERVATION</u>							
Salaries	358,680	29,594.42	301,562.64	244,000.59	0.00	57,117.36	84.08
Benefits	143,330	12,792.09	128,120.88	127,748.04	0.00	15,208.63	89.39
Services & Supplies	328,241	9,854.12	188,295.08	172,015.06	139,891.24	54.82	99.98
Services & Supplies-W.O.	0	0.00	0.00	696.05	0.00	0.00	0.00
TOTAL WATER CONSERVATION	830,251	52,240.63	617,978.60	544,459.74	139,891.24	72,380.81	91.28
<u>FISHERIES</u>							
Salaries	357,252	29,631.98	284,110.11	275,299.08	0.00	73,141.89	79.53
Benefits	108,611	10,619.37	106,102.53	114,093.01	0.00	2,508.47	97.69
Services & Supplies	44,371	3,362.52	37,728.87	65,815.24	1,217.23	5,424.64	87.77
Services & Supplies-W.O.	0	0.00	0.00	4,365.11	5,408.38	5,408.38	0.00
TOTAL FISHERIES	510,234	43,613.87	427,941.51	459,572.44	6,625.61	75,666.62	85.17
<u>ADMINISTRATION SERVICES</u>							
Salaries	695,023	54,136.54	594,244.70	480,194.25	0.00	100,778.30	85.50
Benefits	323,072	22,832.39	239,009.75	184,993.68	0.00	84,062.25	73.98
Services & Supplies	1,115,079	52,026.95	666,594.72	717,207.15	1,443.92	447,040.69	59.91
Other Operating Expenses	(524,236)	0.00	0.00	(146,183.02)	0.00	(524,235.86)	0.00
TOTAL ADMINISTRATION SERVICES	1,608,938	128,995.88	1,499,849.17	1,236,212.06	1,443.92	107,645.38	93.31

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	8,696	0.00	0.00	4,851.86	0.00	8,696.00	0.00
Benefits	1,472	24.72	246.23	1,648.30	0.00	1,225.77	16.73
Services & Supplies	11,800	520.00	14,566.14	10,421.77	(46.00)	2,720.14	123.05
TOTAL WAREHOUSE	21,968	544.72	14,812.37	16,921.93	(46.00)	7,201.63	67.22
<u>GARAGE</u>							
Salaries	24,934	890.78	9,816.36	9,170.91	0.00	15,117.64	39.37
Benefits	4,221	208.21	2,259.24	2,498.53	0.00	1,961.76	53.52
Services & Supplies	73,459	6,066.40	41,953.90	59,001.63	2,488.47	29,016.80	60.50
Services & Supplies-W.O.	103,500	22,684.23	53,938.15	127,386.64	0.00	49,561.85	52.11
TOTAL GARAGE	206,114	29,849.62	107,967.65	198,057.71	2,488.47	95,658.05	53.59
<u>SAFETY</u>							
Salaries	117,894	8,368.90	91,274.28	86,386.80	0.00	26,619.72	77.42
Benefits	56,614	4,661.51	48,310.20	37,395.69	0.00	8,303.80	85.33
Services & Supplies	41,720	324.15	22,259.78	13,054.80	0.00	19,460.22	53.36
TOTAL SAFETY	216,228	13,354.56	161,844.26	136,837.29	0.00	54,383.74	74.85
<u>ENGINEERING</u>							
Salaries	829,173	47,951.61	559,029.17	574,946.45	0.00	270,143.83	67.42
Benefits	255,807	21,483.79	214,406.50	213,400.43	0.00	41,400.50	83.82
Services & Supplies	505,327	89,623.15	410,583.30	846,889.26	845,115.67	(750,372.46)	248.49
Salaries - Work Orders	0	16,367.48	104,216.11	84,624.13	0.00	(104,216.11)	0.00
Benefits - Work Orders	0	2,764.31	16,867.44	13,447.75	0.00	(16,867.44)	0.00
Services & Supplies-W.O.	17,675,000	552,091.31	2,824,569.22	6,759,926.10	4,258,700.48	10,591,730.30	40.08
TOTAL ENGINEERING	19,265,307	730,281.65	4,129,671.74	8,493,234.12	5,103,816.15	10,031,818.62	47.93
<u>WATER QUALITY - LAB</u>							
Salaries	325,321	27,249.24	264,457.95	233,772.54	0.00	60,863.05	81.29
Benefits	135,475	13,299.61	131,376.39	116,761.91	0.00	4,098.61	96.97
Services & Supplies	270,331	26,719.63	155,536.51	189,042.63	25,998.50	88,795.70	67.15
Services & Supplies-W.O.	150,000	828.16	24,270.13	15,758.50	82,924.08	42,805.79	71.46
TOTAL WATER QUALITY - LAB	881,127	68,096.64	575,640.98	555,335.58	108,922.58	196,563.15	77.69
<u>UTILITIES MAINTENANCE</u>							
Salaries	500,187	39,492.34	409,052.98	346,271.25	0.00	91,134.02	81.78
Benefits	172,636	18,532.51	167,075.70	135,478.41	0.00	5,560.30	96.78
Services & Supplies	141,508	7,358.09	154,231.51	110,208.33	35.08	(12,758.96)	109.02
Services & Supplies-W.O.	60,000	0.00	59,088.95	49,938.35	11,915.69	(11,004.64)	118.34
TOTAL UTILITIES MAINTENANCE	874,331	65,382.94	789,449.14	641,896.34	11,950.77	72,930.72	91.66
<u>ELECTRICAL MECHANICAL</u>							
Salaries	622,963	51,658.02	488,221.97	440,131.25	0.00	134,741.03	78.37
Benefits	202,200	21,420.94	207,447.45	152,763.48	0.00	(5,247.45)	102.60
Services & Supplies	2,301,876	91,698.30	1,484,225.15	1,258,955.22	27,002.52	790,647.97	65.65
Salaries - Work Orders	0	0.00	0.00	696.01	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	104.22	0.00	0.00	0.00
Services & Supplies-W.O.	217,500	21,825.83	76,917.16	114,248.55	35,154.19	105,428.65	51.53
TOTAL ELECTRICAL MECHANICAL	3,344,539	186,603.09	2,256,811.73	1,966,898.73	62,156.71	1,025,570.20	69.34

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>DIST MAINT - PIPELINE</u>							
Salaries	660,608	50,680.28	540,776.40	513,103.91	0.00	119,831.60	81.86
Benefits	252,885	26,366.89	256,690.24	224,906.48	0.00 (	3,805.24)	101.50
Services & Supplies	763,607	53,601.09	602,268.28	476,094.00	41,942.14	118,856.17	84.42
Services & Supplies-W.O.	38,000	0.00	16,265.00	7,131.34	0.00	21,735.00	42.80
TOTAL DIST MAINT - PIPELINE	1,714,560	130,648.26	1,415,999.92	1,221,235.73	41,942.14	256,617.53	85.03
<u>WATER TREATMENT</u>							
Salaries	796,002	56,202.69	625,914.97	674,741.22	0.00	170,087.03	78.63
Benefits	317,021	29,266.08	298,489.73	307,498.08	0.00	18,531.27	94.15
Services & Supplies	842,739	40,875.08	489,370.24	470,328.99	263,858.57	89,510.49	89.38
Services & Supplies-W.O.	170,000	4,475.54	32,834.22	168,055.00	0.00	137,165.78	19.31
TOTAL WATER TREATMENT	2,125,762	130,819.39	1,446,609.16	1,620,623.29	263,858.57	415,294.57	80.46
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	254,830	16,809.55	197,261.97	191,908.02	0.00	57,568.03	77.41
Benefits	114,180	11,426.41	120,908.02	90,761.63	0.00 (	6,728.02)	105.89
Services & Supplies	216,912	7,651.60	172,592.53	144,335.51	12,058.63	32,260.48	85.13
Services & Supplies-W.O.	8,500	0.00	0.00	351.56	7,480.00	1,020.00	88.00
TOTAL OPERATIONS - MAINTENANCE	594,422	35,887.56	490,762.52	427,356.72	19,538.63	84,120.49	85.85
<u>RECREATION - OPERATIONS</u>							
Salaries	1,334,562	93,871.67	1,016,099.42	1,055,390.98	0.00	318,462.58	76.14
Benefits	440,225	36,050.14	401,727.60	358,677.56	0.00	38,497.40	91.26
Services & Supplies	265,692	15,458.35	198,339.47	209,560.00	9,474.42	57,878.08	78.22
Other Operating Expenses	524,236	0.00	0.00	0.00	0.00	524,235.86	0.00
Services & Supplies-W.O.	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL RECREATION - OPERATIONS	2,566,715	145,380.16	1,616,166.49	1,623,628.54	9,474.42	941,073.92	63.34
<u>RECREATION - MAINTENANCE</u>							
Salaries	504,762	40,150.14	411,980.42	397,032.79	0.00	92,781.58	81.62
Benefits	140,885	11,924.45	126,748.02	133,200.87	0.00	14,136.98	89.97
Services & Supplies	358,117	29,297.59	469,428.22	337,314.51	4,565.51 (	115,876.43)	132.36
Services & Supplies-W.O.	5,000	0.00	0.00	97,852.95	0.00	5,000.00	0.00
TOTAL RECREATION - MAINTENANCE	1,008,764	81,372.18	1,008,156.66	965,401.12	4,565.51 (	3,957.87)	100.39
<u>RECREATION - PUBLIC REL</u>							
Salaries	183,105	5,665.90	55,668.13	87,414.70	0.00	127,436.87	30.40
Benefits	19,443	760.05	7,752.66	9,006.38	0.00	11,690.34	39.87
Services & Supplies	157,727	10,881.96	114,239.19	134,207.35	5,091.47	38,396.34	75.66
Services & Supplies-W.O.	0	0.00	3,998.97	0.00	0.00 (	3,998.97)	0.00
TOTAL RECREATION - PUBLIC REL	360,275	17,307.91	181,658.95	230,628.43	5,091.47	173,524.58	51.84
<u>RECREATION - WATER PARK</u>							
Salaries	374,196	8,983.54	135,889.32	349,471.74	0.00	238,306.68	36.32
Benefits	67,285	4,201.30	50,469.78	69,533.26	0.00	16,815.22	75.01
Services & Supplies	127,252	348.78	35,266.21	107,167.25	3,556.32	88,429.60	30.51
Other Operating Expenses	0	0.00	0.00	146,853.02	0.00	0.00	0.00
Services & Supplies-W.O.	0	0.00	0.00	2.53	0.00	0.00	0.00
TOTAL RECREATION - WATER PARK	568,733	13,533.62	221,625.31	673,027.80	3,556.32	343,551.50	39.59

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	39,555,203	2,034,547.99	18,915,763.13	23,037,502.66	5,820,153.88	14,819,285.50	62.54
REVENUE OVER/(UNDER) EXPENDITURES	(16,573,121)	872,995.44	692,264.99	(8,381,739.52)	(5,820,153.88)	(14,819,285.50)	30.94

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	8,781,049	640,559.02	6,840,694.42	6,494,627.80	0.00	1,940,354.58	77.90
BENEFITS	3,688,334	291,870.86	2,972,173.44	2,825,469.58	0.00	716,160.07	80.58
SERVICES & SUPPLIES	8,656,320	481,081.25	5,889,929.92	6,270,386.09	1,418,571.06	1,347,819.02	84.43
OTHER OPERATING EXPENSES	0	0.00	0.00	670.00	0.00	0.00	0.00
SALARIES-WORK ORDERS	0	16,367.48	104,216.11	85,320.14	0.00	(104,216.11)	0.00
BENEFITS-WORK ORDERS	0	2,764.31	16,867.44	13,551.97	0.00	(16,867.44)	0.00
SERVICES & SUPPLIES - W.O.	<u>18,429,500</u>	<u>601,905.07</u>	<u>3,091,881.80</u>	<u>7,347,477.08</u>	<u>4,401,582.82</u>	<u>10,936,035.38</u>	<u>40.66</u>
TOTAL EXPENDITURES	39,555,203	2,034,547.99	18,915,763.13	23,037,502.66	5,820,153.88	14,819,285.50	62.54

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
NON DEPARTMENTAL							
=====							
<u>WATER SALES</u>							
11-4-00-4000-00 Water Sales - Residential Grav	9,796	1,163.78	10,655.50	13,899.12	0.00 (	859.50)	108.77
11-4-00-4001-00 Water Sales - Residential Pump	732,052	96,782.34	904,948.79	601,271.30	0.00 (	172,896.79)	123.62
11-4-00-4001-85 Water Sales - Residential Pump	679,233	0.00	667,643.92	592,603.68	0.00	11,589.08	98.29
11-4-00-4004-00 Water Sales - Multi Res Pump	0	21.76	66.64	0.00	0.00 (	66.64)	0.00
11-4-00-4004-85 Water Sales - Multi Res Pump	0	87,989.36	197,949.54	0.00	0.00 (	197,949.54)	0.00
11-4-00-4010-00 Water Sales - Commercial Gr	776	107.03	1,020.26	375.69	0.00 (	244.26)	131.48
11-4-00-4011-00 Water Sales - Commercial Pump	385,279	45,011.00	373,630.44	278,610.96	0.00	11,648.56	96.98
11-4-00-4011-85 Water Sales - Commercial Pumpe	257,086	23,397.48	213,883.62	185,922.90	0.00	43,202.38	83.20
11-4-00-4021-00 Water Sales - Industrial Pumpe	11,965	2,272.18	12,186.96	13,713.52	0.00 (	221.96)	101.86
11-4-00-4021-85 Water Sales - Industrial Pumpe	1,211	372.86	3,271.28	1,311.92	0.00 (	2,060.28)	270.13
11-4-00-4030-00 Water Sales - Resale Gravity	1,083,900	160,546.39	1,439,157.35	805,770.60	0.00 (	355,257.35)	132.78
11-4-00-4031-00 Water Sales - Resale Pumped	440,140	35,092.13	473,321.82	68,216.08	0.00 (	33,181.82)	107.54
11-4-00-4040-00 Water Sales - Temporary Meter	18,459	388.00	15,824.00	16,584.00	0.00	2,635.00	85.73
11-4-00-4040-85 Water Sales - Temporary Meter	112	0.00	0.00	0.00	0.00	112.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	6,463	832.61	6,274.46	4,616.52	0.00	188.54	97.08
11-4-00-4042-00 Water Sales - Institutional Pu	100,858	9,028.98	103,786.92	73,835.52	0.00 (	2,928.92)	102.90
11-4-00-4042-85 Water Sales - Other Water Sale	50,900	4,991.38	51,693.64	43,351.74	0.00 (	793.64)	101.56
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	56,955	5,184.38	60,997.68	45,148.54	0.00 (	4,042.68)	107.10
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,605,129	182,795.61	1,775,450.38	1,128,361.01	0.00 (	170,321.38)	110.61
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	33,014	3,797.79	56,265.13	36,420.72	0.00 (	23,251.13)	170.43
11-4-00-4062-00 Water Sales - Ag Dom Mult - Gr	0	2,982.50	5,085.24	0.00	0.00 (	5,085.24)	0.00
11-4-00-4063-00 Water Sales - Ag Dom Multi - Pu	0	3,908.72	7,009.18	0.00	0.00 (	7,009.18)	0.00
11-4-00-4070-00 Water Sales - Agricultural - G	36,816	4,859.86	40,823.34	28,835.73	0.00 (	4,007.34)	110.88
11-4-00-4071-00 Water Sales - Agricultural - P	1,116,257	118,193.84	1,113,765.78	756,413.07	0.00	2,491.22	99.78
11-4-00-4071-85 Water Sales - Agricultural - P	871	0.00	0.00	0.00	0.00	871.00	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	31,029	17,122.72	88,804.54	32,177.92	0.00 (	57,775.54)	286.20
TOTAL WATER SALES	6,658,301	806,842.70	7,623,516.41	4,727,440.54	0.00 (	965,215.41)	114.50
<u>WATER SERVICES</u>							
11-4-00-4093-00 Meter Tests & Installations	5,604	2,425.00	13,925.00	17,835.00	0.00 (	8,321.00)	248.48
11-4-00-4095-00 Temporary Installation	0	0.00	0.00	100.00	0.00	0.00	0.00
11-4-00-4098-00 Meter Standby Fees	0	0.00	17,787.86	0.00	0.00	17,787.86	0.00
TOTAL WATER SERVICES	5,604	2,425.00	3,862.86	17,935.00	0.00	9,466.86	68.93-
<u>WATER STANDBY</u>							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,570,640	145,717.92	1,439,413.48	1,316,208.44	0.00	131,226.52	91.65
11-4-00-4150-85 Meter Chg - OJAI Residential	1,323,455	123,639.21	1,238,474.46	1,097,352.04	0.00	84,980.54	93.58
11-4-00-4151-00 Meter Chg - CMWD Commercial	128,546	12,488.48	124,945.04	113,807.98	0.00	3,600.96	97.20
11-4-00-4151-85 Meter Chg - OJAI Commercial	183,964	17,939.68	178,392.50	161,668.23	0.00	5,571.50	96.97
11-4-00-4152-00 Meter Chg - CMWD Industrial	38,492	3,592.56	35,925.60	32,076.60	0.00	2,566.40	93.33
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,844	172.10	1,721.00	1,536.60	0.00	123.00	93.33
11-4-00-4153-00 Meter Chg - CMWD Agriculture	232,198	20,364.40	207,251.43	188,827.23	0.00	24,946.57	89.26
11-4-00-4154-00 Meter Chg - CMWD Institutional	42,429	4,905.84	49,058.40	35,860.68	0.00 (	6,629.40)	115.62
11-4-00-4154-85 Meter Chg - OJAI Institutional	57,632	4,386.34	43,863.40	44,348.98	0.00	13,768.60	76.11

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4155-00 Meter Chg - CMWD Temporary	25,021	1,082.82	12,582.63	20,397.18	0.00	12,438.37	50.29
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	426,204	40,594.78	405,964.58	354,292.29	0.00	20,239.42	95.25
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	7,644	713.40	7,134.00	6,369.90	0.00	510.00	93.33
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	19,693	2,087.43	20,874.30	18,483.44	0.00 (	1,181.30)	106.00
11-4-00-4158-00 Meter Chg - CMWD Resale	440,270	41,335.10	413,351.00	365,963.20	0.00	26,919.00	93.89
11-4-00-4159-00 Meter Chg - Fire Service	21,622	2,294.69	20,969.84	16,553.55	0.00	652.16	96.98
11-4-00-4160-00 Meter Chg- CMWD Multi Res	0	40.39	121.17	0.00	0.00 (	121.17)	0.00
11-4-00-4160-85 Meter Chg- OJAI Multi Res	0	282.73	848.19	0.00	0.00 (	848.19)	0.00
TOTAL WATER STANDBY	4,519,654	421,637.87	4,200,891.02	3,773,746.34	0.00	318,762.98	92.95
<u>WATER DELINQUENCY</u>							
11-4-00-4350-00 Hang Tag Fee	31,860	0.00	40.00	18,120.00	0.00	31,820.00	0.13
11-4-00-4351-00 Turn Off Fee	6,102	0.00	0.00	3,020.00	0.00	6,102.00	0.00
11-4-00-4352-00 Turn On Fee	6,048	0.00	0.00	3,260.00	0.00	6,048.00	0.00
11-4-00-4353-00 Late Fee - Residential	47,464	4,901.74	56,502.15	31,639.12	0.00 (	9,038.15)	119.04
11-4-00-4354-00 Alloc Penalty - Residential	0	89,390.00	1,086,245.00	570,817.50	0.00 (	1,086,245.00)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00 (	12,660.00)	50,650.00)	0.00	12,660.00	0.00
11-4-00-4357-00 Late Fee - Business	5,276	564.17	12,718.33	1,734.83	0.00 (	7,442.33)	241.06
11-4-00-4361-00 Late Fee - Industrial	382	22.57	997.43	848.58	0.00 (	615.43)	261.11
11-4-00-4365-00 Late Fee - Resale	178	37.88	1,202.91	123.43	0.00 (	1,024.91)	675.79
11-4-00-4369-00 Late Fee - Other	1,450	551.55	2,118.24	1,928.91	0.00 (	668.24)	146.09
11-4-00-4370-00 Alloc Penalty - Other	0	0.00	0.00 (	39,585.00)	0.00	0.00	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	5,432	867.79	7,618.60	2,879.17	0.00 (	2,186.60)	140.25
11-4-00-4381-00 Late Fee - Agriculture	2,486	268.37	4,446.39	2,754.12	0.00 (	1,960.39)	178.86
11-4-00-4383-00 Late Fee- Multi Res	0	728.30	1,765.27	0.00	0.00 (	1,765.27)	0.00
11-4-00-4384-00 Alloc Penalty - Multi Res	0	25.00	190.00	0.00	0.00 (	190.00)	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	870	30.00	510.00	930.00	0.00	360.00	58.62
TOTAL WATER DELINQUENCY	107,548	97,387.37	1,161,694.32	547,820.66	0.00 (	1,054,146.32)	1,080.16
<u>WATER REVENUE OTHER</u>							
11-4-00-4400-00 Flexible Storage	4,472	0.00	17,888.00	4,472.00	0.00 (	13,416.00)	400.00
11-4-00-4420-00 Miscellaneous Revenue - Other	633,799	286.14	208,899.98	74,594.10	0.00	424,899.02	32.96
11-4-00-4425-00 Sale of Fixed Assets	0	0.00	4,050.00	0.00	0.00 (	4,050.00)	0.00
11-4-00-4435-00 Bad Debt Collection Recovery	0	0.00	454.70	1,367.59	0.00 (	454.70)	0.00
11-4-00-4440-00 Administration Fee	0	0.00	722.48	711.71	0.00 (	722.48)	0.00
11-4-00-4450-00 SWP - Sale of Water	250,000	0.00	606,183.86	111,448.75	0.00 (	356,183.86)	242.47
TOTAL WATER REVENUE OTHER	888,271	286.14	838,199.02	192,594.15	0.00	50,071.98	94.36
<u>CAPITAL FACILITIES</u>							
11-4-00-4090-00 Capital Facilities Charge	90,865	27,906.68	40,588.84	4,419.48	0.00	50,276.16	44.67
TOTAL CAPITAL FACILITIES	90,865	27,906.68	40,588.84	4,419.48	0.00	50,276.16	44.67
<u>INTEREST</u>							
11-4-00-4100-00 1% Tax Allocation	0	0.00	677.98	3,144.35	0.00 (	677.98)	0.00
11-4-00-4115-00 Interest on Time Deposits and	450,000	25,312.53	277,397.03	285,405.24	0.00	172,602.97	61.64
TOTAL INTEREST	450,000	25,312.53	278,075.01	288,549.59	0.00	171,924.99	61.79
<u>TAXES & ASSESSMENTS</u>							
11-4-00-4200-00 1 % - Secured Current General	2,375,549 (	5,184.96)	1,387,141.54	2,313,140.11	0.00	988,407.46	58.39
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	1,063,827.82	1,081,522.42	16,003.17	0.00 (	1,081,522.42)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4215-00 1 % - Unsecured Current Genera	0	0.00	71,855.75	70,912.58	0.00	(71,855.75)	0.00
11-4-00-4220-00 1 % - Unsecured Prior Year Gen	0	0.00	0.00	(552.05)	0.00	0.00	0.00
TOTAL TAXES & ASSESSMENTS	2,375,549	1,058,642.86	2,540,519.71	2,399,503.81	0.00	(164,970.71)	106.94
<u>OTHER GOVT. AGENCIES</u>							
11-4-00-4300-00 Federal Disaster Assistance	128,851	0.00	0.00	0.00	0.00	128,851.00	0.00
11-4-00-4305-00 Grant Revenue - Federal	3,825,000	0.00	0.00	0.00	0.00	3,825,000.00	0.00
11-4-00-4315-00 State - Homeowners Property Ta	0	(11.70)	8,527.40	8,567.65	0.00	(8,527.40)	0.00
11-4-00-4320-00 State - Other	0	0.00	0.00	85.34	0.00	0.00	0.00
TOTAL OTHER GOVT. AGENCIES	3,953,851	(11.70)	8,527.40	8,652.99	0.00	3,945,323.60	0.22
<u>MISCELLANEOUS REVENUES</u>							
11-4-00-4235-00 RDA - Pass Through	108,005	0.00	149,463.74	79,107.01	0.00	(41,458.74)	138.39
TOTAL MISCELLANEOUS REVENUES	108,005	0.00	149,463.74	79,107.01	0.00	(41,458.74)	138.39

TOTAL NON DEPARTMENTAL 19,157,648 2,440,429.45 16,837,612.61 12,039,769.57 0.00 2,320,035.39 87.89

RECREATION - OPERATIONS

=====

RECREATION PARK	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-62-4500-00 Animal Permit	31,920	3,231.00	20,884.00	11,672.00	0.00	11,036.00	65.43
11-4-62-4510-00 Boat Fees - Annual	31,220	3,335.00	34,265.00	17,891.00	0.00	(3,045.00)	109.75
11-4-62-4515-00 Boat Fees - Daily	7,490	1,320.00	11,655.00	3,948.00	0.00	(4,165.00)	155.61
11-4-62-4525-00 Boat Inspection Fees - Quagga	1,989	144.96	3,420.49	1,169.48	0.00	(1,431.49)	171.97
11-4-62-4530-00 Boat Fees - Overnight	1,000	0.00	711.00	205.00	0.00	289.00	71.10
11-4-62-4535-00 Boat Lock Revenue - Quagga	1,404	450.00	3,588.00	2,204.00	0.00	(2,184.00)	255.56
11-4-62-4542-00 Cafe Pass Fee	0	0.00	10,615.50	6,842.50	0.00	(10,615.50)	0.00
11-4-62-4545-00 Camping Fees	2,185,000	264,649.50	1,527,900.00	1,106,241.00	0.00	657,100.00	69.93
11-4-62-4555-00 Commercials - Recreation	1,500	0.00	0.00	1,250.00	0.00	1,500.00	0.00
11-4-62-4557-00 Bad Debt Collection Recovery	0	0.00	91.16	0.00	0.00	(91.16)	0.00
11-4-62-4565-00 Donation vouchers	(2,500)	0.00	0.00	0.00	0.00	(2,500.00)	0.00
11-4-62-4570-00 Events - Recreation	25,000	150.00	5,279.00	23,619.96	0.00	19,721.00	21.12
11-4-62-4571-00 Events - Movie Night	0	0.00	4,980.00	0.00	0.00	(4,980.00)	0.00
11-4-62-4575-00 Event Reimbursement - Recreatio	2,500	0.00	0.00	2,410.06	0.00	2,500.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	1,200	(240.00)	832.00	116.00	0.00	368.00	69.33
11-4-62-4590-00 Grants - Recreation	107,000	30,461.98	50,943.98	57,739.77	0.00	56,056.02	47.61
11-4-62-4595-00 Guest Pass - Off Season	0	0.00	0.00	(100.00)	0.00	0.00	0.00
11-4-62-4597-00 Impound Fee	0	0.00	0.00	70.00	0.00	0.00	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	4,007	160.00	1,534.99	2,972.16	0.00	2,472.01	38.31
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	15	0.00	15.00	73.00	0.00	0.00	100.00
11-4-62-4610-00 Miscellaneous Revenue	2,000	45.00	275.00	830.00	0.00	1,725.00	13.75
11-4-62-4620-00 Rain Checks - Recreation	(1,000)	0.00	(172.00)	(2.00)	0.00	(828.00)	17.20
11-4-62-4625-00 Reservations	166,500	21,437.00	115,102.00	77,153.00	0.00	51,398.00	69.13
11-4-62-4630-00 Shower Facility Fees	44,000	0.00	0.00	35,013.25	0.00	44,000.00	0.00
11-4-62-4632-00 Snow Bird Pumping	0	0.00	4,200.00	4,564.00	0.00	(4,200.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	278,750	22,740.10	250,862.65	191,605.61	0.00	27,887.35	90.00
11-4-62-4640-00 Vehicle Fees - Daily	410,000	77,514.00	368,704.00	252,730.00	0.00	41,296.00	89.93
11-4-62-4645-00 Violation Ordinance Fees	2,840	175.00	25,880.00	2,125.00	0.00	(23,040.00)	911.27

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-62-4650-00 Visitor Cards	155,520	19,761.00	176,153.00	107,583.50	0.00	(20,633.00)	113.27
TOTAL RECREATION PARK	3,457,355	445,334.54	2,617,719.77	1,909,926.29	0.00	839,635.23	75.71
<u>RECREATION-CONCESSION</u>							
11-4-62-4705-00 Boat Rental - Concession	53,000	9,424.00	83,841.46	36,103.02	0.00	(30,841.46)	158.19
11-4-62-4720-00 Park Store - Recreation	50,000	8,525.34	50,717.19	38,320.22	0.00	(717.19)	101.43
11-4-62-4725-00 Cafe - Concession	24,000	3,628.85	18,035.10	15,660.62	0.00	5,964.90	75.15
TOTAL RECREATION-CONCESSION	127,000	21,578.19	152,593.75	90,083.86	0.00	(25,593.75)	120.15
<u>RECREATION OTHER</u>							
11-4-62-4900-00 Over / Short - Recreation	0	201.25	176.99	205.62	0.00	(176.99)	0.00
TOTAL RECREATION OTHER	0	201.25	176.99	205.62	0.00	(176.99)	0.00
<hr/>							
TOTAL RECREATION - OPERATIONS	3,584,355	467,113.98	2,770,490.51	2,000,215.77	0.00	813,864.49	77.29
<u>RECREATION - WATER PARK</u>							
=====							
<u>RECREATION-CONCESSION</u>							
11-4-65-4740-00 Water Park Snack Bar	1,500	0.00	0.00	7,935.00	0.00	1,500.00	0.00
TOTAL RECREATION-CONCESSION	1,500	0.00	0.00	7,935.00	0.00	1,500.00	0.00
<u>RECREATION-WATER PARK</u>							
11-4-65-4805-00 Water Park - Late Day Pass Fee	18,067	0.00	0.00	80,275.00	0.00	18,067.00	0.00
11-4-65-4810-00 Water Park - Group Pass Discou	(1,618)	0.00	0.00	(1,272.00)	0.00	(1,618.00)	0.00
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00	0.00	(153.00)	0.00	0.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,430	0.00	0.00	2,250.00	0.00	6,430.00	0.00
11-4-65-4818-00 Water Park - Lifeguard Trainin	0	0.00	0.00	588.00	0.00	0.00	0.00
11-4-65-4820-00 Water Park - Locker Fee	174	0.00	0.00	906.00	0.00	174.00	0.00
11-4-65-4825-00 Water Park - Next Day Pass Fee	(814)	0.00	0.00	(512.00)	0.00	(814.00)	0.00
11-4-65-4830-00 Water Park - Promotion	(375)	0.00	0.00	(207.50)	0.00	(375.00)	0.00
11-4-65-4835-00 Water Park - Rain Checks	(600)	0.00	0.00	(621.50)	0.00	(600.00)	0.00
11-4-65-4840-00 Water Park - Reservation Fee	13,850	0.00	0.00	33,671.00	0.00	13,850.00	0.00
11-4-65-4845-00 Water Park - Season Pass Fee	12,350	0.00	0.00	4,445.00	0.00	12,350.00	0.00
11-4-65-4850-00 Water Park - Shade Rental Fee	2,245	0.00	0.00	5,245.00	0.00	2,245.00	0.00
11-4-65-4855-00 Water Park - Shower Facility F	0	0.00	0.00	14.25	0.00	0.00	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	186,620	0.00	(75.00)	478,361.00	0.00	186,695.00	0.04-
11-4-65-4865-00 Water Park - Special Event Fee	0	0.00	0.00	114.00	0.00	0.00	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	2,250	0.00	0.00	4,884.00	0.00	2,250.00	0.00
TOTAL RECREATION-WATER PARK	238,579	0.00	(75.00)	607,987.25	0.00	238,654.00	0.03-
<u>RECREATION OTHER</u>							
11-4-65-4900-00 Over / Short - Water Park	0	0.00	0.00	(144.45)	0.00	0.00	0.00
TOTAL RECREATION OTHER	0	0.00	0.00	(144.45)	0.00	0.00	0.00
<hr/>							
TOTAL RECREATION - WATER PARK	240,079	0.00	(75.00)	615,777.80	0.00	240,154.00	0.03-
<hr/>							
TOTAL REVENUES	22,982,082	2,907,543.43	19,608,028.12	14,655,763.14	0.00	3,374,053.88	85.32

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 RETIREES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits</u>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	0.00	12.85	10.28	0.00 (	12.85)	0.00
11-5-01-5084-00 Insurance - Group Life	0	0.00	305.75	232.20	0.00 (	305.75)	0.00
11-5-01-5085-00 Insurance - Group Health	510,659	36,105.17	382,333.40	405,743.49	0.00	128,325.60	74.87
11-5-01-5086-00 Insurance - Group Dental	25,709	1,841.28	19,651.00	20,604.80	0.00	6,058.00	76.44
11-5-01-5087-00 Insurance - Group Vision	8,029	649.60	6,089.08	4,728.70	0.00	1,939.92	75.84
TOTAL Benefits	544,397	38,596.05	408,392.08	431,319.47	0.00	136,004.92	75.02
<u>Services & Supplies</u>							
TOTAL RETIREES	544,397	38,596.05	408,392.08	431,319.47	0.00	136,004.92	75.02

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-11-5001-00 Regular Salaries	118,810	4,753.02	63,567.06	62,046.20	0.00	55,242.94	53.50
TOTAL Salaries	118,810	4,753.02	63,567.06	62,046.20	0.00	55,242.94	53.50
<u>Benefits</u>							
11-5-11-5082-00 Social Security Expense	7,366	293.85	4,121.99	4,104.11	0.00	3,244.01	55.96
11-5-11-5083-00 Medicare Expense	1,723	68.71	964.04	959.75	0.00	758.96	55.95
11-5-11-5084-00 Insurance - Group Life	369	20.40	205.20	234.75	0.00	163.80	55.61
11-5-11-5085-00 Insurance - Group Health	110,061	5,624.12	53,995.40	73,210.40	0.00	56,065.60	49.06
11-5-11-5086-00 Insurance - Group Dental	4,952	270.24	2,702.40	3,344.96	0.00	2,249.60	54.57
11-5-11-5087-00 Insurance - Group Vision	1,376	74.24	742.40	724.68	0.00	633.60	53.95
11-5-11-5088-00 Insurance - Unemployment	0	0.00	803.00	0.00	0.00	803.00	0.00
TOTAL Benefits	125,847	6,351.56	63,534.43	82,578.65	0.00	62,312.57	50.49
<u>Services & Supplies</u>							
11-5-11-5012-00 Service & Supplies	300	0.00	341.05	194.81	0.00	41.05	113.68
11-5-11-5028-00 Computer Upgrades - Hardware	0	0.00	2,692.41	0.00	0.00	2,692.41	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	114.03	930.76	468.08	0.00	930.76	0.00
11-5-11-5047-00 Office Supplies	0	0.00	0.00	441.74	0.00	0.00	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	132.00	132.00	190.60	0.00	132.00	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	0.00	0.00	2,171.65	0.00	3,500.00	0.00
11-5-11-5056-00 Travel Expense	2,500	0.00	0.00	726.16	0.00	2,500.00	0.00
11-5-11-5057-00 Directors Fee	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
11-5-11-5058-00 Directors Election Fees	0	0.00	11,469.41	0.00	0.00	11,469.41	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	100.00	1,290.00	730.00	0.00	1,710.00	43.00
TOTAL Services & Supplies	29,300	346.03	16,855.63	4,923.04	0.00	12,444.37	57.53
<u>Salaries - Work Orders</u>							
TOTAL BOARD OF DIRECTORS	273,957	11,450.61	143,957.12	149,547.89	0.00	129,999.88	52.55

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-21-5001-00 Regular Salaries	686,503	54,204.84	545,737.08	451,051.60	0.00	140,765.92	79.50
11-5-21-5002-00 Part Time - Temporary Wages	0	0.00	0.00	23,489.34	0.00	0.00	0.00
11-5-21-5006-00 Vacation Pay	27,965	3,341.44	35,039.46	12,479.74	0.00 (	7,074.46)	125.30
11-5-21-5007-00 Jury Duty	304	0.00	0.00	487.63	0.00	304.00	0.00
11-5-21-5008-00 Sick Pay	5,128	0.00	6,096.17	27,366.62	0.00 (	968.17)	118.88
11-5-21-5009-00 Holiday Pay	19,683	835.36	29,706.22	25,115.37	0.00 (	10,023.22)	150.92
TOTAL Salaries	739,583	58,381.64	616,578.93	539,990.30	0.00	123,004.07	83.37
<u>Benefits</u>							
11-5-21-5078-00 Insurance - Employee Assistanc	119	9.52	99.76	78.72	0.00	19.24	83.83
11-5-21-5079-00 CalPERS Pension Exp - PEPRA	0	1,426.49	6,575.66	7,531.70	0.00 (	6,575.66)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	68,641	7,174.10	74,927.00	63,657.39	0.00 (	6,286.00)	109.16
11-5-21-5082-00 Social Security Expense	45,854	3,626.92	25,962.28	26,361.84	0.00	19,891.72	56.62
11-5-21-5083-00 Medicare Expense	10,724	848.23	9,452.68	8,044.60	0.00	1,271.32	88.15
11-5-21-5084-00 Insurance - Group Life	3,560	272.00	2,816.00	2,288.00	0.00	744.00	79.10
11-5-21-5085-00 Insurance - Group Health	75,008	6,363.75	61,866.78	48,818.72	0.00	13,141.22	82.48
11-5-21-5086-00 Insurance - Group Dental	3,340	270.24	2,702.40	2,243.76	0.00	637.60	80.91
11-5-21-5087-00 Insurance - Group Vision	918	74.24	742.40	489.12	0.00	175.60	80.87
11-5-21-5088-00 Insurance - Unemployment	0	0.00	2,479.50	0.00	0.00 (	2,479.50)	0.00
TOTAL Benefits	208,164	20,065.49	187,624.46	159,513.85	0.00	20,539.54	90.13
<u>Services & Supplies</u>							
11-5-21-5011-00 District Equipment	100	0.00	0.00	107.96	0.00	100.00	0.00
11-5-21-5012-00 Service & Supplies	13,500	58.79	12,333.81	18,827.96	455.31	710.88	94.73
11-5-21-5028-00 Computer Upgrades - Hardware	2,500	0.00	1,546.90	2,086.42	0.00	953.10	61.88
11-5-21-5029-00 Computer Upgrades - Software	23,000	0.00	19,847.31	17,667.84	0.00	3,152.69	86.29
11-5-21-5040-00 Outside Contracts	40,000	0.00	64,107.96	355.80	0.00 (	24,107.96)	160.27
11-5-21-5042-00 Communications - Radio & Telep	2,600	320.38	4,356.18	2,621.62	0.00 (	1,756.18)	167.55
11-5-21-5044-00 Membership & Dues	98,500	0.00	92,093.95	85,406.00	0.00	6,406.05	93.50
11-5-21-5045-00 Printing & Binding	500	0.00	109.50	261.36	0.00	390.50	21.90
11-5-21-5046-00 Books & Publications	7,500	0.00	6,546.72	7,189.98	0.00	953.28	87.29
11-5-21-5047-00 Office Supplies	1,000	0.00	0.00	889.45	0.00	1,000.00	0.00
11-5-21-5048-00 Postage Expense	200	0.00	47.50	163.55	0.00	152.50	23.75
11-5-21-5049-00 Other Professional Fees	600,000	4,461.31	124,602.24	349,300.19	34,225.00	441,172.76	26.47
11-5-21-5055-00 Private Vehicle Mileage	6,060	0.00	0.00	200.07	0.00	6,060.00	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	62.79	2,283.70	0.00	6,637.21	0.94
11-5-21-5059-00 Education & Training Seminars	6,100	150.00	3,535.00	4,844.87	0.00	2,565.00	57.95
11-5-21-5062-00 Pre-Employment Screening	0	0.00	0.00	137.00	0.00	0.00	0.00
11-5-21-5077-00 Insurance - Aflac Service Fee	200	26.94	234.44	157.50	0.00 (	34.44)	117.22
TOTAL Services & Supplies	808,460	5,017.42	329,424.30	492,501.27	34,680.31	444,355.39	45.04
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL MANAGEMENT	1,756,207	83,464.55	1,133,627.69	1,192,005.42	34,680.31	587,899.00	66.52

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-24-5001-00 Regular Salaries	114,369	12,093.12	118,157.68	109,022.12	0.00 (	3,788.68)	103.31
11-5-24-5002-00 Part Time - Temporary Wages	40,788	5,889.92	45,143.02	8,580.00	0.00 (	4,355.02)	110.68
11-5-24-5003-00 Overtime Pay	0	220.87	1,914.18	9,406.66	0.00 (	1,914.18)	0.00
11-5-24-5006-00 Vacation Pay	16,503	0.00	6,147.49	5,440.03	0.00	10,355.51	37.25
11-5-24-5007-00 Jury Duty	321	0.00	0.00	552.79	0.00	321.00	0.00
11-5-24-5008-00 Sick Pay	4,381	0.00	0.00	335.43	0.00	4,381.00	0.00
11-5-24-5009-00 Holiday Pay	12,463	0.00	8,077.98	5,346.77	0.00	4,385.02	64.82
TOTAL Salaries	188,825	18,203.91	179,440.35	138,683.80	0.00	9,384.65	95.03
Benefits							
11-5-24-5078-00 Insurance - Employee Assistanc	29	4.76	37.22	24.38	0.00 (	8.22)	128.34
11-5-24-5079-00 CalPERS Pension Exp - PEPRA	0	461.56	3,221.22	15.19	0.00 (	3,221.22)	0.00
11-5-24-5081-00 CalPERS Pension Exp - Classic	13,716	2,062.52	21,458.18	25,251.84	0.00 (	7,742.18)	156.45
11-5-24-5082-00 Social Security Expense	11,707	1,111.21	9,774.62	7,436.48	0.00	1,932.38	83.49
11-5-24-5083-00 Medicare Expense	2,738	259.88	2,717.30	2,091.83	0.00	20.70	99.24
11-5-24-5084-00 Insurance - Group Life	501	64.72	561.88	409.50	0.00 (	60.88)	112.15
11-5-24-5085-00 Insurance - Group Health	26,108	3,104.23	26,684.84	20,155.28	0.00 (	576.84)	102.21
11-5-24-5086-00 Insurance - Group Dental	1,312	139.84	1,263.52	1,061.20	0.00	48.48	96.30
11-5-24-5087-00 Insurance - Group Vision	229	37.12	296.96	185.60	0.00 (	67.96)	129.68
TOTAL Benefits	56,340	7,245.84	66,015.74	56,631.30	0.00 (	9,675.74)	117.17
Services & Supplies							
11-5-24-5011-00 District Equipment	1,200	0.00	273.98	689.57	0.00	926.22	22.83
11-5-24-5012-00 Service & Supplies	3,000	19.40	2,508.37	7,335.08	197.06	294.57	90.18
11-5-24-5028-00 Computer Upgrades - Hardware	6,500	0.00	215.31	4,797.31	0.00	6,284.69	3.31
11-5-24-5029-00 Computer Upgrades - Software	4,750	0.00	0.00	2,146.90	0.00	4,750.00	0.00
11-5-24-5040-00 Outside Contracts	17,560	1,506.81	14,629.03	37,078.52	0.00	2,930.97	83.31
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	906.76	265.24	0.00 (	406.76)	181.35
11-5-24-5042-00 Communications - Radio & Telep	1,500	95.90	1,778.30	3,221.30	0.00 (	278.30)	118.55
11-5-24-5043-00 Office Equipment Maintenance	0	0.00	0.00	103.20	0.00	0.00	0.00
11-5-24-5045-00 Printing & Binding	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5048-00 Postage Expense	0	0.00	0.00	13.99	0.00	0.00	0.00
11-5-24-5052-00 Small Tools	100	38.78	38.78	107.44	0.00	61.22	38.78
11-5-24-5054-00 Safety Program	0	0.00	516.34	0.00	0.00 (	516.34)	0.00
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	0.00	244.76	0.00	500.00	0.00
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	349.00	30.00	0.00	1,151.00	23.27
11-5-24-5062-00 Pre-Employment Screening	0	0.00	0.00	32.00	0.00	0.00	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	13.46	168.12	157.50	0.00 (	168.12)	0.00
TOTAL Services & Supplies	37,210	1,674.35	21,383.99	56,222.81	197.06	15,629.15	58.00
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-24-5928-00 Computer Upgrades - Hardware	0	0.00	0.00	1,764.40	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	1,764.40	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	282,375	27,124.10	266,840.08	253,302.31	197.06	15,338.06	94.57

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-25-5001-00 Regular Salaries	216,633	20,558.98	215,024.82	150,027.74	0.00	1,608.18	99.26
11-5-25-5002-00 Part Time - Temporary Wages	75,691	5,864.01	56,279.97	53,199.60	0.00	19,411.03	74.35
11-5-25-5003-00 Overtime Pay	0	0.00	537.47	2,146.11	0.00	(537.47)	0.00
11-5-25-5006-00 Vacation Pay	30,488	2,991.09	10,736.82	14,493.39	0.00	19,751.18	35.22
11-5-25-5007-00 Jury Duty	1,793	0.00	0.00	0.00	0.00	1,793.00	0.00
11-5-25-5008-00 Sick Pay	17,934	180.34	5,209.95	11,746.77	0.00	12,724.05	29.05
11-5-25-5009-00 Holiday Pay	16,141	0.00	13,773.61	12,386.98	0.00	2,367.39	85.33
TOTAL Salaries	358,680	29,594.42	301,562.64	244,000.59	0.00	57,117.36	84.08
Benefits							
11-5-25-5078-00 Insurance - Employee Assistanc	116	9.52	99.76	80.85	0.00	16.24	86.00
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	1,777.69	18,535.31	10,977.25	0.00	(18,535.31)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	26,264	3,023.40	30,566.65	27,584.47	0.00	(4,302.65)	116.38
11-5-25-5082-00 Social Security Expense	22,238	1,813.21	19,351.27	15,742.54	0.00	2,886.73	87.02
11-5-25-5083-00 Medicare Expense	5,201	424.05	4,525.59	3,681.75	0.00	675.41	87.01
11-5-25-5084-00 Insurance - Group Life	1,124	126.47	1,259.83	685.35	0.00	(135.69)	112.07
11-5-25-5085-00 Insurance - Group Health	83,463	5,304.75	52,268.71	53,496.15	0.00	31,194.66	62.62
11-5-25-5086-00 Insurance - Group Dental	4,235	238.76	2,460.00	2,875.56	0.00	1,775.00	58.09
11-5-25-5087-00 Insurance - Group Vision	688	74.24	853.76	501.12	0.00	(165.76)	124.09
11-5-25-5088-00 Insurance - Unemployment	0	0.00	(1,800.00)	12,123.00	0.00	1,800.00	0.00
TOTAL Benefits	143,330	12,792.09	128,120.88	127,748.04	0.00	15,208.63	89.39
Services & Supplies							
11-5-25-5011-00 District Equipment	816	315.05	2,165.36	1,248.13	66.62	(1,415.84)	273.48
11-5-25-5012-00 Service & Supplies	19,463	163.76	10,936.63	5,460.04	608.05	7,918.32	59.32
11-5-25-5028-00 Computer Upgrades - Hardware	2,000	0.00	626.84	4,030.94	0.00	1,373.16	31.34
11-5-25-5029-00 Computer Upgrades - Software	0	836.00	1,486.00	0.00	0.00	(1,486.00)	0.00
11-5-25-5040-00 Outside Contracts	209,587	8,081.53	143,293.70	89,511.16	138,766.57	(72,473.27)	134.58
11-5-25-5041-00 Clothing & Personal Supplies	500	0.00	770.23	279.79	0.00	(270.23)	154.05
11-5-25-5042-00 Communications - Radio & Telep	1,600	214.29	2,034.58	1,252.08	0.00	(434.58)	127.16
11-5-25-5044-00 Membership & Dues	14,305	0.00	1,575.00	5,200.00	0.00	12,730.00	11.01
11-5-25-5045-00 Printing & Binding	22,500	30.03	18,700.10	50.40	0.00	3,799.90	83.11
11-5-25-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-25-5047-00 Office Supplies	1,000	0.00	683.69	3,097.17	0.00	316.31	68.37
11-5-25-5048-00 Postage Expense	9,500	0.00	154.50	1,509.15	0.00	9,345.50	1.63
11-5-25-5050-00 Licenses & Permits	0	0.00	0.00	370.00	0.00	0.00	0.00
11-5-25-5051-00 Advertising & Legal Notices	39,470	0.00	4,617.21	2,938.32	450.00	34,402.79	12.84
11-5-25-5053-00 Public Information Program	0	0.00	0.00	321.01	0.00	0.00	0.00
11-5-25-5055-00 Private Vehicle Mileage	100	0.00	0.00	254.04	0.00	100.00	0.00
11-5-25-5056-00 Travel Expense	3,400	0.00	0.00	195.22	0.00	3,400.00	0.00
11-5-25-5059-00 Education & Training Seminars	3,900	200.00	1,192.50	2,924.32	0.00	2,707.50	30.58
11-5-25-5062-00 Pre-Employment Screening	0	0.00	0.00	105.00	0.00	0.00	0.00
11-5-25-5076-00 Insurance - Workers Compensati	0	0.00	0.00	53,268.29	0.00	0.00	0.00
11-5-25-5077-00 Insurance - Aflac Service Fee	0	13.46	58.74	0.00	0.00	(58.74)	0.00
TOTAL Services & Supplies	328,241	9,854.12	188,295.08	172,015.06	139,891.24	54.82	99.98

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-25-5912-00 Service & Supplies	0	0.00	0.00	696.05	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	696.05	0.00	0.00	0.00
TOTAL WATER CONSERVATION	830,251	52,240.63	617,978.60	544,459.74	139,891.24	72,380.81	91.28

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-28-5001-00 Regular Salaries	296,345	23,063.25	228,246.16	219,690.71	0.00	68,098.84	77.02
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,185.92	22,180.02	22,889.90	0.00	7,588.98	74.51
11-5-28-5003-00 Overtime Pay	0	0.00	1,819.28	5,972.24	0.00	(1,819.28)	0.00
11-5-28-5006-00 Vacation Pay	16,406	122.80	10,801.52	12,252.08	0.00	5,604.48	65.84
11-5-28-5007-00 Jury Duty	179	0.00	0.00	0.00	0.00	179.00	0.00
11-5-28-5008-00 Sick Pay	3,007	2,142.86	5,260.24	2,929.92	0.00	(2,253.24)	174.93
11-5-28-5009-00 Holiday Pay	11,546	0.00	11,550.18	11,564.23	0.00	(4.18)	100.04
11-5-28-5010-00 Seasonal Pay	0	2,117.15	4,252.71	0.00	0.00	(4,252.71)	0.00
TOTAL Salaries	357,252	29,631.98	284,110.11	275,299.08	0.00	73,141.89	79.53
Benefits							
11-5-28-5078-00 Insurance - Employee Assistanc	87	7.14	74.82	73.14	0.00	12.18	86.00
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	391.67	4,052.28	3,256.95	0.00	(4,052.28)	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	29,012	3,691.62	37,880.62	41,921.09	0.00	(8,868.62)	130.57
11-5-28-5082-00 Social Security Expense	22,150	1,841.39	17,427.23	17,091.36	0.00	4,722.77	78.68
11-5-28-5083-00 Medicare Expense	5,181	430.64	4,353.86	4,171.61	0.00	827.14	84.04
11-5-28-5084-00 Insurance - Group Life	1,368	104.67	1,082.58	4,859.70	0.00	285.42	79.14
11-5-28-5085-00 Insurance - Group Health	47,980	3,923.00	38,938.74	33,630.37	0.00	9,041.26	81.16
11-5-28-5086-00 Insurance - Group Dental	2,145	173.56	1,735.60	1,735.60	0.00	409.40	80.91
11-5-28-5087-00 Insurance - Group Vision	688	55.68	556.80	621.19	0.00	131.20	80.93
11-5-28-5088-00 Insurance - Unemployment	0	0.00	0.00	6,732.00	0.00	0.00	0.00
TOTAL Benefits	108,611	10,619.37	106,102.53	114,093.01	0.00	2,508.47	97.69
Services & Supplies							
11-5-28-5011-00 District Equipment	4,521	283.22	4,187.42	7,479.41	0.00	333.32	92.63
11-5-28-5012-00 Service & Supplies	11,000	176.98	11,812.52	32,785.50	394.13	(1,206.65)	110.97
11-5-28-5028-00 Computer Upgrades - Hardware	0	0.00	825.50	2,546.12	0.00	(825.50)	0.00
11-5-28-5029-00 Computer Upgrades - Software	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-28-5040-00 Outside Contracts	2,000	0.00	1,281.07	49.05	0.00	718.93	64.05
11-5-28-5041-00 Clothing & Personal Supplies	1,500	233.53	233.53	820.49	792.99	473.48	68.43
11-5-28-5042-00 Communications - Radio & Telep	2,500	343.34	3,196.97	2,416.96	0.00	(696.97)	127.88
11-5-28-5044-00 Membership & Dues	250	0.00	0.00	105.00	0.00	250.00	0.00
11-5-28-5045-00 Printing & Binding	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5046-00 Books & Publications	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-28-5048-00 Postage Expense	500	0.00	214.76	807.26	30.11	255.13	48.97
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	0.00	702.33	260.48	0.00	(452.33)	280.93
11-5-28-5056-00 Travel Expense	15,000	1,365.67	12,029.65	15,298.16	0.00	2,970.35	80.20
11-5-28-5059-00 Education & Training Seminars	4,800	946.32	3,000.00	2,173.60	0.00	1,800.00	62.50
11-5-28-5062-00 Pre-Employment Screening	0	0.00	77.00	0.00	0.00	(77.00)	0.00
11-5-28-5076-00 Insurance - Workers Compensati	0	0.00	0.00	915.71	0.00	0.00	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	0	13.46	168.12	157.50	0.00	(168.12)	0.00
TOTAL Services & Supplies	44,371	3,362.52	37,728.87	65,815.24	1,217.23	5,424.64	87.77

Other Operating Expenses

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-28-5940-00 Outside Contracts	0	0.00	0.00	4,365.11	5,408.38 (	5,408.38)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	4,365.11	5,408.38 (	5,408.38)	0.00
TOTAL FISHERIES	510,234	43,613.87	427,941.51	459,572.44	6,625.61	75,666.62	85.17

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-30-5001-00 Regular Salaries	639,281	49,860.24	548,661.45	417,209.61	0.00	90,619.55	85.82
11-5-30-5003-00 Overtime Pay	1,500	25.92	472.74	4,281.56	0.00	1,027.26	31.52
11-5-30-5006-00 Vacation Pay	28,577	3,780.17	12,177.05	23,368.46	0.00	16,399.95	42.61
11-5-30-5007-00 Jury Duty	311	0.00	0.00	0.00	0.00	311.00	0.00
11-5-30-5008-00 Sick Pay	5,240	470.21	6,040.18	13,853.57	0.00 (	800.18)	115.27
11-5-30-5009-00 Holiday Pay	20,114	0.00	26,893.28	21,481.05	0.00 (	6,779.28)	133.70
TOTAL Salaries	695,023	54,136.54	594,244.70	480,194.25	0.00	100,778.30	85.50
Benefits							
11-5-30-5078-00 Insurance - Employee Assistanc	232	16.66	190.00	132.18	0.00	42.00	81.90
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	2,877.78	29,629.59	11,766.96	0.00 (	29,629.59)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	64,367	7,001.29	72,250.67	67,319.24	0.00 (	7,883.67)	112.25
11-5-30-5082-00 Social Security Expense	43,092	3,340.69	38,071.74	27,802.06	0.00	5,020.26	88.35
11-5-30-5083-00 Medicare Expense	10,077	781.29	9,162.33	7,286.28	0.00	914.67	90.92
11-5-30-5084-00 Insurance - Group Life	3,105	200.12	2,462.09	1,731.40	0.00	642.91	79.29
11-5-30-5085-00 Insurance - Group Health	193,956	8,113.24	82,122.25	65,013.98	0.00	111,833.75	42.34
11-5-30-5086-00 Insurance - Group Dental	6,408	371.40	3,821.88	2,985.60	0.00	2,586.12	59.64
11-5-30-5087-00 Insurance - Group Vision	1,835	129.92	1,299.20	955.98	0.00	535.80	70.80
TOTAL Benefits	323,072	22,832.39	239,009.75	184,993.68	0.00	84,062.25	73.98
Services & Supplies							
11-5-30-5011-00 District Equipment	1,920	32.99	2,734.42	2,956.41	0.00 (	814.09)	142.39
11-5-30-5012-00 Service & Supplies	23,170	2,242.53	28,499.81	30,463.11	825.31 (	6,155.12)	126.57
11-5-30-5013-00 Utilities	28,500	2,138.09	22,878.09	18,364.32	0.00	5,621.91	80.27
11-5-30-5028-00 Computer Upgrades - Hardware	3,500	0.00	1,081.12	14,347.78	0.00	2,418.88	30.89
11-5-30-5029-00 Computer Upgrades - Software	0	0.00	0.00	9,315.80	0.00	0.00	0.00
11-5-30-5034-00 Bank Charges	18,000	1,062.01	6,507.24	15,802.31	0.00	11,492.76	36.15
11-5-30-5037-00 Purchased Water	2,500	53.72	2,063.05	1,713.33	0.00	436.95	82.52
11-5-30-5038-00 Bad Debt Expense	13,000	0.00	0.00	0.00	0.00	13,000.00	0.00
11-5-30-5040-00 Outside Contracts	187,200	7,608.48	137,587.58	147,750.93	506.00	49,106.42	73.77
11-5-30-5041-00 Clothing & Personal Supplies	200	0.00	26.81	590.49	0.00	173.19	13.41
11-5-30-5042-00 Communications - Radio & Telep	51,000	3,700.93	41,155.61	62,082.11	0.00	9,844.39	80.70
11-5-30-5043-00 Office Equipment Maintenance	8,500	484.90	4,193.10	6,639.80	112.61	4,194.29	50.66
11-5-30-5044-00 Membership & Dues	760	0.00	460.00	620.00	0.00	300.00	60.53
11-5-30-5045-00 Printing & Binding	5,600	929.85	11,124.07	3,636.75	0.00 (	5,524.07)	198.64
11-5-30-5047-00 Office Supplies	13,200	171.06	8,597.91	11,892.20	0.00	4,602.09	65.14
11-5-30-5048-00 Postage Expense	5,500	0.00	3,763.29	3,830.49	0.00	1,736.71	68.42
11-5-30-5049-00 Other Professional Fees	46,000	266.70	35,708.92	45,630.00	0.00	10,291.08	77.63
11-5-30-5050-00 Licenses & Permits	0	0.00	50.00	0.00	0.00 (	50.00)	0.00
11-5-30-5051-00 Advertising & Legal Notices	0	0.00	50.69	0.00	0.00 (	50.69)	0.00
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	500	0.00	0.00	21.46	0.00	500.00	0.00
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	0.00	0.00	306.61	0.00	2,300.00	0.00
11-5-30-5062-00 Pre-Employment Screening	0	0.00	0.00	169.00	0.00	0.00	0.00
11-5-30-5064-00 Interest / Penalty Expenses	309,001	1,199.71	17,715.88	25,651.76	0.00	291,285.12	5.73
11-5-30-5065-00 Credit Card Fees	40,000	7,311.62	84,856.59	49,624.29	0.00 (	44,856.59)	212.14

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-30-5068-00 Petty Cash Over / Short	0	0.00	0.00	136.32	0.00	0.00	0.00
11-5-30-5069-00 Property Tax Collection Fee	6,000	24,784.57	30,017.09	5,958.14	0.00 (	24,017.09)	500.28
11-5-30-5070-00 Property Tax Administration Fe	26,000 (	0.59)	3.30	24,119.24	0.00	25,996.70	0.01
11-5-30-5075-00 Insurance - Liability Premium	75,000	0.00	74,142.30	70,697.47	0.00	857.70	98.86
11-5-30-5076-00 Insurance - Workers Compensati	168,000	0.00	153,114.13	164,729.53	0.00	14,885.87	91.14
11-5-30-5077-00 Insurance - Aflac Service Fee	0	40.38	263.72	157.50	0.00 (	263.72)	0.00
TOTAL Services & Supplies	1,115,079	52,026.95	666,594.72	717,207.15	1,443.92	447,040.69	59.91
<u>Other Operating Expenses</u>							
11-5-30-5090-00 Other Operating Expenses	0	0.00	0.00	670.00	0.00	0.00	0.00
11-5-30-5093-00 Administration Overhead	(524,236)	0.00	0.00 (	146,853.02)	0.00 (	524,235.86)	0.00
TOTAL Other Operating Expenses	(524,236)	0.00	0.00 (	146,183.02)	0.00 (	524,235.86)	0.00
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	1,608,938	128,995.88	1,499,849.17	1,236,212.06	1,443.92	107,645.38	93.31

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 WAREHOUSE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-32-5001-00 Regular Salaries	7,939	0.00	0.00	4,483.17	0.00	7,939.00	0.00
11-5-32-5003-00 Overtime Pay	0	0.00	0.00	29.34	0.00	0.00	0.00
11-5-32-5006-00 Vacation Pay	399	0.00	0.00	218.64	0.00	399.00	0.00
11-5-32-5007-00 Jury Duty	4	0.00	0.00	0.00	0.00	4.00	0.00
11-5-32-5008-00 Sick Pay	73	0.00	0.00	47.83	0.00	73.00	0.00
11-5-32-5009-00 Holiday Pay	281	0.00	0.00	72.88	0.00	281.00	0.00
TOTAL Salaries	8,696	0.00	0.00	4,851.86	0.00	8,696.00	0.00
<u>Benefits</u>							
11-5-32-5079-00 CalPERS Pension Exp - PEPRA	0	0.16	0.65	0.00	0.00 (	0.65)	0.00
11-5-32-5081-00 CalPERS Pension Exp - Classic	807	24.56	245.58	1,248.22	0.00	561.42	30.43
11-5-32-5082-00 Social Security Expense	539	0.00	0.00	324.23	0.00	539.00	0.00
11-5-32-5083-00 Medicare Expense	126	0.00	0.00	75.85	0.00	126.00	0.00
TOTAL Benefits	1,472	24.72	246.23	1,648.30	0.00	1,225.77	16.73
<u>Services & Supplies</u>							
11-5-32-5011-00 District Equipment	0	0.00	7,531.14	1,008.47	0.00 (	7,531.14)	0.00
11-5-32-5012-00 Service & Supplies	3,500	0.00	2,677.05	6,297.99 (	46.00)	868.95	75.17
11-5-32-5013-00 Utilities	3,000	520.00	3,820.99	3,098.96	0.00 (	820.99)	127.37
11-5-32-5028-00 Computer Upgrades - Hardware	0	0.00	536.96	0.00	0.00 (	536.96)	0.00
11-5-32-5040-00 Outside Contracts	0	0.00	0.00	16.35	0.00	0.00	0.00
11-5-32-5059-00 Education & Training Seminars	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-32-5061-00 Gain / Losses on Inventory	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
TOTAL Services & Supplies	11,800	520.00	14,566.14	10,421.77 (	46.00)	2,720.14)	123.05
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
TOTAL WAREHOUSE	21,968	544.72	14,812.37	16,921.93 (	46.00)	7,201.63	67.22

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 GARAGE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-33-5001-00 Regular Salaries	22,760	890.78	9,020.74	8,255.92	0.00	13,739.26	39.63
11-5-33-5006-00 Vacation Pay	1,145	0.00	284.28	393.03	0.00	860.72	24.83
11-5-33-5007-00 Jury Duty	13	0.00	0.00	0.00	0.00	13.00	0.00
11-5-33-5008-00 Sick Pay	210	0.00	66.81	87.34	0.00	143.19	31.81
11-5-33-5009-00 Holiday Pay	806	0.00	444.53	434.62	0.00	361.47	55.15
TOTAL Salaries	24,934	890.78	9,816.36	9,170.91	0.00	15,117.64	39.37
Benefits							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	69.32	767.67	677.53	0.00	767.67	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	2,314	70.44	704.38	1,088.70	0.00	1,609.62	30.44
11-5-33-5082-00 Social Security Expense	1,546	55.48	637.95	593.51	0.00	908.05	41.26
11-5-33-5083-00 Medicare Expense	361	12.97	149.24	138.79	0.00	211.76	41.34
TOTAL Benefits	4,221	208.21	2,259.24	2,498.53	0.00	1,961.76	53.52
Services & Supplies							
11-5-33-5011-00 District Equipment	1,442	247.43	5,662.95	3,334.40	0.00	4,220.78	392.67
11-5-33-5012-00 Service & Supplies	33,685	297.24	6,771.34	2,276.71	0.00	26,913.66	20.10
11-5-33-5013-00 Utilities	0	519.99	4,138.73	3,298.34	0.00	4,138.73	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	(175,000)	(14,070.60)	(254,135.33)	(117,619.59)	0.00	79,135.33	145.22
11-5-33-5033-00 Vehicle Costs Direct	175,000	14,070.60	260,411.95	129,051.58	6,009.48	91,421.43	152.24
11-5-33-5040-00 Outside Contracts	32,132	2,167.70	11,071.54	33,638.19	632.59	20,427.87	36.43
11-5-33-5042-00 Communications - Radio & Telep	0	21.83	211.23	195.29	0.00	211.23	0.00
11-5-33-5050-00 Licenses & Permits	6,200	2,812.21	7,821.57	4,719.97	(4,153.60)	2,532.03	59.16
11-5-33-5061-00 Gain / Losses on Inventory	0	0.00	(0.08)	106.74	0.00	0.08	0.00
TOTAL Services & Supplies	73,459	6,066.40	41,953.90	59,001.63	2,488.47	29,016.80	60.50
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-33-5912-00 Service & Supplies	103,500	22,684.23	53,938.15	127,386.64	0.00	49,561.85	52.11
TOTAL Services & Supplies-W.O.	103,500	22,684.23	53,938.15	127,386.64	0.00	49,561.85	52.11
TOTAL GARAGE	206,114	29,849.62	107,967.65	198,057.71	2,488.47	95,658.05	53.59

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 SAFETY

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-35-5001-00 Regular Salaries	107,618	8,368.90	83,799.82	77,791.49	0.00	23,818.18	77.87
11-5-35-5006-00 Vacation Pay	5,414	0.00	2,670.61	3,692.07	0.00	2,743.39	49.33
11-5-35-5007-00 Jury Duty	59	0.00	0.00	0.00	0.00	59.00	0.00
11-5-35-5008-00 Sick Pay	993	0.00	627.66	820.46	0.00	365.34	63.21
11-5-35-5009-00 Holiday Pay	3,810	0.00	4,176.19	4,082.78	0.00	(366.19)	109.61
TOTAL Salaries	117,894	8,368.90	91,274.28	86,386.80	0.00	26,619.72	77.42
Benefits							
11-5-35-5078-00 Insurance - Employee Assistanc	29	2.38	24.94	24.38	0.00	4.06	86.00
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	653.29	7,215.50	6,383.28	0.00	(7,215.50)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	10,942	944.73	9,447.30	0.00	0.00	1,494.70	86.34
11-5-35-5082-00 Social Security Expense	7,309	521.33	5,994.40	5,589.76	0.00	1,314.60	82.01
11-5-35-5083-00 Medicare Expense	1,709	121.93	1,401.86	1,307.37	0.00	307.14	82.03
11-5-35-5084-00 Insurance - Group Life	7,402	58.10	601.40	609.00	0.00	6,800.60	8.12
11-5-35-5085-00 Insurance - Group Health	27,682	2,235.07	22,378.00	22,281.36	0.00	5,304.00	80.84
11-5-35-5086-00 Insurance - Group Dental	1,312	106.12	1,061.20	1,061.20	0.00	250.80	80.88
11-5-35-5087-00 Insurance - Group Vision	229	18.56	185.60	139.34	0.00	43.40	81.05
TOTAL Benefits	56,614	4,661.51	48,310.20	37,395.69	0.00	8,303.80	85.33
Services & Supplies							
11-5-35-5011-00 District Equipment	0	0.00	0.00	176.22	0.00	0.00	0.00
11-5-35-5012-00 Services & Supplies	6,530	178.78	11,861.01	2,500.93	0.00	(5,331.01)	181.64
11-5-35-5029-00 Computer Upgrades - Software	4,440	0.00	0.00	3,860.00	0.00	4,440.00	0.00
11-5-35-5040-00 Outside Contracts	27,300	106.00	4,352.10	3,297.07	0.00	22,947.90	15.94
11-5-35-5041-00 Clothing & Personal Supplies	0	0.00	0.00	80.81	0.00	0.00	0.00
11-5-35-5042-00 Communications - Radio & Telep	0	39.37	1,261.90	510.69	0.00	(1,261.90)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	230.00	230.00	0.00	20.00	92.00
11-5-35-5046-00 Books & Publications	0	0.00	0.00	107.00	0.00	0.00	0.00
11-5-35-5054-00 Safety Program	0	0.00	0.00	726.30	0.00	0.00	0.00
11-5-35-5055-00 Private Vehicle Mileage	0	0.00	37.95	499.03	0.00	(37.95)	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	0.00	873.38	0.00	1,800.00	0.00
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	4,415.00	35.87	0.00	(3,015.00)	315.36
11-5-35-5077-00 Insurance - Aflac Service Fee	0	0.00	101.82	157.50	0.00	(101.82)	0.00
TOTAL Services & Supplies	41,720	324.15	22,259.78	13,054.80	0.00	19,460.22	53.36
Other Operating Expenses							
Salaries - Work Orders							
Services & Supplies-W.O.							
TOTAL SAFETY	216,228	13,354.56	161,844.26	136,837.29	0.00	54,383.74	74.85

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-40-5001-00 Regular Salaries	746,901	47,238.24	494,641.79	472,536.11	0.00	252,259.21	66.23
11-5-40-5002-00 Part Time - Temporary Wages	0	0.00	0.00	10,032.00	0.00	0.00	0.00
11-5-40-5003-00 Overtime Pay	10,000	0.00	398.34	3,814.05	0.00	9,601.66	3.98
11-5-40-5006-00 Vacation Pay	38,076	667.64	28,819.90	33,209.58	0.00	9,256.10	75.69
11-5-40-5007-00 Jury Duty	415	0.00	0.00	1,057.66	0.00	415.00	0.00
11-5-40-5008-00 Sick Pay	6,982	45.73	3,495.27	13,986.42	0.00	3,486.73	50.06
11-5-40-5009-00 Holiday Pay	26,799	0.00	31,673.87	30,157.63	0.00	(4,874.87)	118.19
11-5-40-5010-00 Seasonal Pay	0	0.00	0.00	10,153.00	0.00	0.00	0.00
TOTAL Salaries	829,173	47,951.61	559,029.17	574,946.45	0.00	270,143.83	67.42
Benefits							
11-5-40-5078-00 Insurance - Employee Assistanc	174	14.28	149.64	146.28	0.00	24.36	86.00
11-5-40-5079-00 CalPERS Pension Exp - PEPRA	0	3,380.79	27,681.21	23,713.26	0.00	(27,681.21)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	76,027	4,694.60	53,584.37	57,370.94	0.00	22,442.63	70.48
11-5-40-5082-00 Social Security Expense	51,409	2,972.67	29,081.02	31,243.14	0.00	22,327.98	56.57
11-5-40-5083-00 Medicare Expense	12,023	695.23	8,609.64	8,718.97	0.00	3,413.36	71.61
11-5-40-5084-00 Insurance - Group Life	3,055	233.76	2,418.24	2,436.00	0.00	636.76	79.16
11-5-40-5085-00 Insurance - Group Health	106,558	8,961.58	87,573.58	84,509.30	0.00	18,984.42	82.18
11-5-40-5086-00 Insurance - Group Dental	5,185	419.52	4,195.20	4,195.20	0.00	989.80	80.91
11-5-40-5087-00 Insurance - Group Vision	1,376	111.36	1,113.60	1,067.34	0.00	262.40	80.93
TOTAL Benefits	255,807	21,483.79	214,406.50	213,400.43	0.00	41,400.50	83.82
Services & Supplies							
11-5-40-5011-00 District Equipment	10,977	945.37	2,870.10	8,011.20	0.00	8,106.41	26.15
11-5-40-5012-00 Service & Supplies	112,350	38,977.23	59,080.99	53,130.06	49,815.88	3,453.13	96.93
11-5-40-5020-00 Gauging Stations Agreement	6,000	0.00	14,430.00	0.00	0.00	(8,430.00)	240.50
11-5-40-5028-00 Computer Upgrades - Hardware	0	151.22	151.22	3,734.20	169.45	(320.67)	0.00
11-5-40-5029-00 Computer Upgrades - Software	24,000	974.00	8,178.00	15,836.43	0.00	15,822.00	34.08
11-5-40-5037-00 Purchased Water	0	0.00	224.04	0.00	0.00	(224.04)	0.00
11-5-40-5040-00 Outside Contracts	165,000	31,044.50	261,587.35	704,142.09	794,855.34	(891,442.69)	640.27
11-5-40-5041-00 Clothing & Personal Supplies	1,000	0.00	1,009.77	1,077.06	0.00	(9.77)	100.98
11-5-40-5042-00 Communications - Radio & Telep	0	421.49	4,930.29	5,052.16	0.00	(4,930.29)	0.00
11-5-40-5044-00 Membership & Dues	0	1,312.40	9,817.63	12,617.67	275.00	(10,092.63)	0.00
11-5-40-5047-00 Office Supplies	0	0.00	546.41	350.17	0.00	(546.41)	0.00
11-5-40-5048-00 Postage Expense	0	0.00	26.75	385.42	0.00	(26.75)	0.00
11-5-40-5049-00 Other Professional Fees	0	0.00	207.00	0.00	0.00	(207.00)	0.00
11-5-40-5050-00 Licenses & Permits	181,000	15,540.00	46,062.20	38,550.55	0.00	134,937.80	25.45
11-5-40-5052-00 Small Tools	0	0.00	63.12	0.00	0.00	(63.12)	0.00
11-5-40-5054-00 Safety Program	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	0	18.48	705.32	354.75	0.00	(705.32)	0.00
11-5-40-5056-00 Travel Expense	0	0.00	0.00	1,161.52	0.00	0.00	0.00
11-5-40-5059-00 Education & Training Seminars	4,000	225.00	525.00	2,238.48	0.00	3,475.00	13.13
11-5-40-5062-00 Pre-Employment Screening	0	0.00	0.00	90.00	0.00	0.00	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	0	13.46	168.11	157.50	0.00	(168.11)	0.00
TOTAL Services & Supplies	505,327	89,623.15	410,583.30	846,889.26	845,115.67	(750,372.46)	248.49

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
11-5-40-5901-00 Regular Salaries	0	16,367.48	104,216.11	84,624.13	0.00 (	104,216.11)	0.00
TOTAL Salaries - Work Orders	0	16,367.48	104,216.11	84,624.13	0.00 (	104,216.11)	0.00
<u>Benefits - Work Orders</u>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	1,519.07	9,991.46	7,658.12	0.00 (	9,991.46)	0.00
11-5-40-5982-00 Social Security Expense	0	1,009.22	5,306.87	4,483.10	0.00 (	5,306.87)	0.00
11-5-40-5983-00 Medicare Expense	0	236.02	1,569.11	1,306.53	0.00 (	1,569.11)	0.00
TOTAL Benefits - Work Orders	0	2,764.31	16,867.44	13,447.75	0.00 (	16,867.44)	0.00
<u>Services & Supplies-W.O.</u>							
11-5-40-5912-00 Service & Supplies	1,600,000	67,444.62	311,379.64	316,584.38	365,477.62	923,142.74	42.30
11-5-40-5940-00 Outside Contracts	16,075,000	484,361.37	2,487,378.64	6,358,880.67	3,893,222.86	9,694,398.50	39.69
11-5-40-5950-00 Licenses & Permits	0	241.25	25,739.25	84,461.05	0.00 (	25,739.25)	0.00
11-5-40-5955-00 Private Vehicle Mileage	0	44.07	44.07	0.00	0.00 (	44.07)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	0	0.00	27.62	0.00	0.00 (	27.62)	0.00
TOTAL Services & Supplies-W.O.	17,675,000	552,091.31	2,824,569.22	6,759,926.10	4,258,700.48	10,591,730.30	40.08
TOTAL ENGINEERING	19,265,307	730,281.65	4,129,671.74	8,493,234.12	5,103,816.15	10,031,818.62	47.93

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-42-5001-00 Regular Salaries	269,352	21,742.51	215,005.17	194,919.08	0.00	54,346.83	79.82
11-5-42-5002-00 Part Time - Temporary Wages	19,125	1,580.48	9,433.49	0.00	0.00	9,691.51	49.33
11-5-42-5003-00 Overtime Pay	11,125	717.56	8,276.17	9,754.64	0.00	2,848.83	74.39
11-5-42-5005-00 Standby Pay	0	0.00	0.00	69.05	0.00	0.00	0.00
11-5-42-5006-00 Vacation Pay	13,551	1,864.29	15,733.89	11,691.44	0.00 (	2,182.89)	116.11
11-5-42-5007-00 Jury Duty	147	0.00	0.00	0.00	0.00	147.00	0.00
11-5-42-5008-00 Sick Pay	2,484	1,344.40	4,322.12	6,681.64	0.00 (	1,838.12)	174.00
11-5-42-5009-00 Holiday Pay	9,537	0.00	11,687.11	10,656.69	0.00 (	2,150.11)	122.54
TOTAL Salaries	325,321	27,249.24	264,457.95	233,772.54	0.00	60,863.05	81.29
<u>Benefits</u>							
11-5-42-5078-00 Insurance - Employee Assistanc	87	7.14	74.82	80.19	0.00	12.18	86.00
11-5-42-5079-00 CalPERS Pension Exp - PEPRA	0	1,136.15	11,589.72	8,989.56	0.00 (	11,589.72)	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	29,264	3,212.74	32,712.81	28,481.44	0.00 (	3,448.81)	111.79
11-5-42-5082-00 Social Security Expense	20,169	1,666.42	16,812.09	14,752.21	0.00	3,356.91	83.36
11-5-42-5083-00 Medicare Expense	4,717	389.73	4,023.93	3,519.05	0.00	693.07	85.31
11-5-42-5084-00 Insurance - Group Life	801	61.44	634.56	927.00	0.00	166.44	79.22
11-5-42-5085-00 Insurance - Group Health	75,814	6,451.95	61,788.06	56,563.84	0.00	14,025.94	81.50
11-5-42-5086-00 Insurance - Group Dental	3,935	318.36	3,183.60	2,938.08	0.00	751.40	80.90
11-5-42-5087-00 Insurance - Group Vision	688	55.68	556.80	510.54	0.00	131.20	80.93
TOTAL Benefits	135,475	13,299.61	131,376.39	116,761.91	0.00	4,098.61	96.97
<u>Services & Supplies</u>							
11-5-42-5011-00 District Equipment	4,129	3,285.92	9,891.76	6,639.05	0.00 (	5,763.05)	239.58
11-5-42-5012-00 Service & Supplies	45,672	3,173.33	27,004.68	25,252.70	750.39	17,916.93	60.77
11-5-42-5028-00 Computer Upgrades - Hardware	3,275	0.00	0.00	2,505.20	0.00	3,275.00	0.00
11-5-42-5040-00 Outside Contracts	164,245	19,851.11	78,061.89	115,492.64	25,248.11	60,935.00	62.90
11-5-42-5041-00 Clothing & Personal Supplies	1,430	0.00	1,026.92	946.41	0.00	403.08	71.81
11-5-42-5042-00 Communications - Radio & Telep	4,400	242.53	2,266.49	1,740.28	0.00	2,133.51	51.51
11-5-42-5044-00 Membership & Dues	210	0.00	140.00	144.00	0.00	70.00	66.67
11-5-42-5045-00 Printing & Binding	300	0.00	0.00	167.63	0.00	300.00	0.00
11-5-42-5046-00 Books & Publications	150	0.00	0.00	0.00	0.00	150.00	0.00
11-5-42-5048-00 Postage Expense	580	31.24	588.86	787.20	0.00 (	8.86)	101.53
11-5-42-5050-00 Licenses & Permits	39,067	0.00	35,564.25	35,019.65	0.00	3,502.75	91.03
11-5-42-5051-00 Advertising & Legal Notices	324	0.00	142.21	0.00	0.00	181.79	43.89
11-5-42-5052-00 Small Tools	750	0.00	24.90	0.00	0.00	725.10	3.32
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	0.00	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	2,461	0.00	15.00	0.00	0.00	2,446.00	0.61
11-5-42-5059-00 Education & Training Seminars	2,823	135.50	777.55	210.87	0.00	2,045.45	27.54
11-5-42-5062-00 Pre-Employment Screening	0	0.00	32.00	137.00	0.00 (	32.00)	0.00
TOTAL Services & Supplies	270,331	26,719.63	155,536.51	189,042.63	25,998.50	88,795.70	67.15
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-42-5912-00 Service & Supplies	150,000	828.16	24,270.13	15,758.50	82,924.08	42,805.79	71.46
TOTAL Services & Supplies-W.O.	150,000	828.16	24,270.13	15,758.50	82,924.08	42,805.79	71.46
TOTAL WATER QUALITY - LAB	881,127	68,096.64	575,640.98	555,335.58	108,922.58	196,563.15	77.69

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-50-5001-00 Regular Salaries	434,098	32,535.49	309,017.76	274,778.96	0.00	125,080.24	71.19
11-5-50-5003-00 Overtime Pay	15,000	1,852.40	27,896.71	28,936.32	0.00 (	12,896.71)	185.98
11-5-50-5005-00 Standby Pay	9,640	907.44	12,883.64	8,771.25	0.00 (	3,243.64)	133.65
11-5-50-5006-00 Vacation Pay	21,837	2,023.82	24,768.21	11,420.94	0.00 (	2,931.21)	113.42
11-5-50-5007-00 Jury Duty	238	0.00	0.00	229.27	0.00	238.00	0.00
11-5-50-5008-00 Sick Pay	4,004	2,173.19	17,539.81	8,331.26	0.00 (	13,535.81)	438.06
11-5-50-5009-00 Holiday Pay	15,370	0.00	16,946.85	13,803.25	0.00 (	1,576.85)	110.26
TOTAL Salaries	500,187	39,492.34	409,052.98	346,271.25	0.00	91,134.02	81.78
Benefits							
11-5-50-5078-00 Insurance - Employee Assistanc	0	11.90	137.55	129.83	0.00 (	137.55)	0.00
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,538.97	16,550.18	14,943.62	0.00 (	16,550.18)	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	45,527	4,454.44	44,995.08	20,263.98	0.00	531.92	98.83
11-5-50-5082-00 Social Security Expense	31,609	2,428.96	25,786.92	21,567.23	0.00	5,822.08	81.58
11-5-50-5083-00 Medicare Expense	7,393	568.07	6,260.94	5,215.92	0.00	1,132.06	84.69
11-5-50-5084-00 Insurance - Group Life	1,231	85.90	1,038.35	1,024.80	0.00	192.65	84.35
11-5-50-5085-00 Insurance - Group Health	84,498	8,993.99	68,313.76	68,208.59	0.00	16,184.24	80.85
11-5-50-5086-00 Insurance - Group Dental	1,147	357.48	2,972.12	3,140.76	0.00 (	1,825.12)	259.12
11-5-50-5087-00 Insurance - Group Vision	1,231	92.80	1,020.80	983.68	0.00	210.20	82.92
TOTAL Benefits	172,636	18,532.51	167,075.70	135,478.41	0.00	5,560.30	96.78
Services & Supplies							
11-5-50-5011-00 District Equipment	15,363	2,011.53	35,371.85	31,233.95	0.00 (	20,009.22)	230.25
11-5-50-5012-00 Service & Supplies	86,010	3,802.84	86,994.46	55,706.53	605.16 (	1,589.62)	101.85
11-5-50-5040-00 Outside Contracts	8,500	0.00	2,873.44	4,699.17	0.00	5,626.56	33.81
11-5-50-5041-00 Clothing & Personal Supplies	4,950	0.00	6,127.68	4,841.18 (	570.08)	607.60)	112.27
11-5-50-5042-00 Communications - Radio & Telep	4,500	255.26	3,275.44	4,503.34	0.00	1,224.56	72.79
11-5-50-5050-00 Licenses & Permits	1,000	0.00	215.00	340.00	0.00	785.00	21.50
11-5-50-5052-00 Small Tools	14,600	0.00	16,160.66	2,416.85	0.00 (	1,560.66)	110.69
11-5-50-5055-00 Private Vehicle Mileage	0	0.00	0.00	68.44	0.00	0.00	0.00
11-5-50-5056-00 Travel Expense	2,000	0.00	925.98	1,755.66	0.00	1,074.02	46.30
11-5-50-5059-00 Education & Training Seminars	4,585	1,275.00	2,220.71	4,643.21	0.00	2,364.29	48.43
11-5-50-5077-00 Insurance - Aflac Service Fee	0	13.46	66.29	0.00	0.00 (	66.29)	0.00
TOTAL Services & Supplies	141,508	7,358.09	154,231.51	110,208.33	35.08 (	12,758.96)	109.02
Salaries - Work Orders							
Services & Supplies-W.O.							
11-5-50-5912-00 Service & Supplies	60,000	0.00	59,088.95	49,938.35	11,915.69 (	11,004.64)	118.34
TOTAL Services & Supplies-W.O.	60,000	0.00	59,088.95	49,938.35	11,915.69 (	11,004.64)	118.34
TOTAL UTILITIES MAINTENANCE	874,331	65,382.94	789,449.14	641,896.34	11,950.77	72,930.72	91.66

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-52-5001-00 Regular Salaries	474,332	39,990.72	374,639.37	320,054.89	0.00	99,692.63	78.98
11-5-52-5002-00 Part Time - Temporary Wages	0	0.00	0.00	2,240.00	0.00	0.00	0.00
11-5-52-5003-00 Overtime Pay	32,200	2,977.74	40,581.81	52,511.02	0.00	(8,381.81)	126.03
11-5-52-5005-00 Standby Pay	24,100	1,664.25	17,635.46	17,372.20	0.00	6,464.54	73.18
11-5-52-5006-00 Vacation Pay	26,021	4,958.38	17,833.19	18,824.68	0.00	8,187.81	68.53
11-5-52-5007-00 Jury Duty	283	0.00	0.00	0.00	0.00	283.00	0.00
11-5-52-5008-00 Sick Pay	47,713	2,066.93	16,455.16	12,075.97	0.00	31,257.84	34.49
11-5-52-5009-00 Holiday Pay	18,314	0.00	21,076.98	17,052.49	0.00	(2,762.98)	115.09
TOTAL Salaries	622,963	51,658.02	488,221.97	440,131.25	0.00	134,741.03	78.37
Benefits							
11-5-52-5078-00 Insurance - Employee Assistanc	119	11.90	124.89	83.42	0.00	(5.89)	104.95
11-5-52-5079-00 CalPERS Pension Exp - PEPRA	0	2,472.22	22,044.83	13,075.48	0.00	(22,044.83)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	57,817	4,790.22	49,090.70	42,638.71	0.00	8,726.30	84.91
11-5-52-5082-00 Social Security Expense	38,624	3,203.31	29,529.41	27,100.58	0.00	9,094.59	76.45
11-5-52-5083-00 Medicare Expense	9,032	749.16	7,541.05	6,713.21	0.00	1,490.95	83.49
11-5-52-5084-00 Insurance - Group Life	1,539	152.89	1,524.06	988.70	0.00	14.94	99.03
11-5-52-5085-00 Insurance - Group Health	89,916	9,499.68	92,176.91	58,742.66	0.00	(2,260.91)	102.51
11-5-52-5086-00 Insurance - Group Dental	4,235	448.76	4,487.60	2,789.68	0.00	(252.60)	105.96
11-5-52-5087-00 Insurance - Group Vision	918	92.80	928.00	631.04	0.00	(10.00)	101.09
TOTAL Benefits	202,200	21,420.94	207,447.45	152,763.48	0.00	(5,247.45)	102.60
Services & Supplies							
11-5-52-5011-00 District Equipment	9,602	1,361.71	28,523.81	15,681.08	0.00	(18,922.17)	297.07
11-5-52-5012-00 Service & Supplies	101,800	3,056.19	85,092.74	43,985.06	4,518.83	12,188.43	88.03
11-5-52-5013-00 Utilities	0	624.47	15,304.38	17,302.38	0.00	(15,304.38)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	56,855.49	1,020,579.09	952,386.65	0.00	839,420.91	54.87
11-5-52-5028-00 Computer Upgrades - Hardware	8,000	0.00	9,085.01	6,018.62	0.00	(1,085.01)	113.56
11-5-52-5040-00 Outside Contracts	233,600	6,845.47	206,046.63	108,760.70	22,483.69	5,069.68	97.83
11-5-52-5041-00 Clothing & Personal Supplies	5,850	0.00	3,882.68	3,150.11	0.00	1,967.32	66.37
11-5-52-5042-00 Communications - Radio & Telep	5,660	965.08	9,829.39	9,431.23	0.00	(4,169.39)	173.66
11-5-52-5046-00 Books & Publications	600	0.00	0.00	474.80	0.00	600.00	0.00
11-5-52-5050-00 Licenses & Permits	57,444	15,985.10	75,104.68	46,963.52	0.00	(17,660.68)	130.74
11-5-52-5052-00 Small Tools	6,600	0.00	853.92	3,185.88	0.00	5,746.08	12.94
11-5-52-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-52-5056-00 Travel Expense	2,000	0.00	0.00	306.16	0.00	2,000.00	0.00
11-5-52-5059-00 Education & Training Seminars	10,220	1,085.29	1,433.82	5,054.34	0.00	8,786.18	14.03
11-5-52-5062-00 Pre-Employment Screening	0	0.00	32.00	137.00	0.00	(32.00)	0.00
11-5-52-5076-00 Insurance - Workers Compensati	0	4,919.50	28,457.00	46,117.69	0.00	(28,457.00)	0.00
TOTAL Services & Supplies	2,301,876	91,698.30	1,484,225.15	1,258,955.22	27,002.52	790,647.97	65.65
Other Operating Expenses							
Salaries - Work Orders							
11-5-52-5903-00 Overtime Pay	0	0.00	0.00	696.01	0.00	0.00	0.00
TOTAL Salaries - Work Orders	0	0.00	0.00	696.01	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
11-5-52-5981-00 PERS - Retirement Expense	0	0.00	0.00	50.92	0.00	0.00	0.00
11-5-52-5982-00 Social Security Expense	0	0.00	0.00	43.20	0.00	0.00	0.00
11-5-52-5983-00 Medicare Expense	0	0.00	0.00	10.10	0.00	0.00	0.00
TOTAL Benefits - Work Orders	0	0.00	0.00	104.22	0.00	0.00	0.00
<u>Services & Supplies-W.O.</u>							
11-5-52-5912-00 Service & Supplies	217,500	21,825.83	76,917.16	99,225.23	28,779.19	111,803.65	48.60
11-5-52-5940-00 Outside Contracts	0	0.00	0.00	15,023.32	6,375.00	(6,375.00)	0.00
TOTAL Services & Supplies-W.O.	217,500	21,825.83	76,917.16	114,248.55	35,154.19	105,428.65	51.53
TOTAL ELECTRICAL MECHANICAL	3,344,539	186,603.09	2,256,811.73	1,966,898.73	62,156.71	1,025,570.20	69.34

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-53-5001-00 Regular Salaries	500,692	41,220.97	418,256.55	379,303.22	0.00	82,435.45	83.54
11-5-53-5003-00 Overtime Pay	48,000	2,077.35	49,245.26	54,681.12	0.00 (	1,245.26)	102.59
11-5-53-5005-00 Standby Pay	64,106	1,814.88	15,308.35	16,716.59	0.00	48,797.65	23.88
11-5-53-5006-00 Vacation Pay	25,189	3,822.25	27,377.36	23,453.34	0.00 (	2,188.36)	108.69
11-5-53-5007-00 Jury Duty	274	0.00	487.92	0.00	0.00 (	213.92)	178.07
11-5-53-5008-00 Sick Pay	4,620	1,744.83	7,805.00	16,946.56	0.00 (	3,185.00)	168.94
11-5-53-5009-00 Holiday Pay	17,727	0.00	22,295.96	22,003.08	0.00 (	4,568.96)	125.77
TOTAL Salaries	660,608	50,680.28	540,776.40	513,103.91	0.00	119,831.60	81.86
<u>Benefits</u>							
11-5-53-5078-00 Insurance - Employee Assistanc	0	16.66	172.01	136.88	0.00 (	172.01)	0.00
11-5-53-5079-00 CalPERS Pension Exp - PEPRA	0	2,326.81	24,154.31	14,777.55	0.00 (	24,154.31)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	61,311	5,790.45	59,202.24	55,510.75	0.00	2,108.76	96.56
11-5-53-5082-00 Social Security Expense	40,958	3,126.05	30,453.03	28,983.97	0.00	10,504.97	74.35
11-5-53-5083-00 Medicare Expense	9,579	731.11	8,226.80	7,815.85	0.00	1,352.20	85.88
11-5-53-5084-00 Insurance - Group Life	1,714	154.91	1,705.51	11,765.31	0.00	8.49	99.50
11-5-53-5085-00 Insurance - Group Health	131,478	13,461.46	125,641.14	91,114.37	0.00	5,836.86	95.56
11-5-53-5086-00 Insurance - Group Dental	6,469	629.52	5,984.48	5,212.44	0.00	484.52	92.51
11-5-53-5087-00 Insurance - Group Vision	1,376	129.92	1,150.72	1,039.36	0.00	225.28	83.63
11-5-53-5088-00 Insurance - Unemployment	0	0.00	0.00	8,550.00	0.00	0.00	0.00
TOTAL Benefits	252,885	26,366.89	256,690.24	224,906.48	0.00 (	3,805.24)	101.50
<u>Services & Supplies</u>							
11-5-53-5011-00 District Equipment	26,885	3,702.45	64,339.89	47,884.95	0.00 (	37,455.30)	239.32
11-5-53-5012-00 Service & Supplies	440,870	37,954.86	269,343.03	277,776.64	33,156.67	138,370.30	68.61
11-5-53-5013-00 Utilities	0	317.51	2,308.36	3,356.86	0.00 (	2,308.36)	0.00
11-5-53-5028-00 Computer Upgrades - Hardware	3,500	0.00	760.12	332.25	0.00	2,739.88	21.72
11-5-53-5040-00 Outside Contracts	192,200	4,284.41	226,554.24	112,108.30	3,300.00 (	37,654.24)	119.59
11-5-53-5041-00 Clothing & Personal Supplies	5,890	134.84	4,166.32	7,607.93	337.97	1,385.71	76.47
11-5-53-5042-00 Communications - Radio & Telep	3,200	222.66	3,719.09	5,397.59	0.00 (	519.09)	116.22
11-5-53-5045-00 Printing & Binding	0	0.00	0.00	367.02	0.00	0.00	0.00
11-5-53-5047-00 Office Supplies	0	0.00	0.00	34.31	0.00	0.00	0.00
11-5-53-5048-00 Postage Expense	0	0.00	0.00	42.10	0.00	0.00	0.00
11-5-53-5050-00 Licenses & Permits	2,050	0.00	570.00	1,432.56	0.00	1,480.00	27.80
11-5-53-5051-00 Advertising & Legal Notices	0	0.00	0.00	449.00	0.00	0.00	0.00
11-5-53-5052-00 Small Tools	66,200	468.22	17,926.23	11,875.10	0.00	48,273.77	27.08
11-5-53-5056-00 Travel Expense	2,000	0.00	3,656.11	1,862.29	0.00 (	1,656.11)	182.81
11-5-53-5059-00 Education & Training Seminars	20,095	5,558.00	6,784.98	2,816.42	5,147.50	8,162.52	59.38
11-5-53-5060-00 Property Losses for Operations	0	944.68	1,050.53 (	63.99)	0.00 (	1,050.53)	0.00
11-5-53-5062-00 Pre-Employment Screening	0	0.00	0.00	207.35	0.00	0.00	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	0.00	953.09	2,449.82	0.00 (	953.09)	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	177	13.46	136.29	157.50	0.00	40.71	77.00
TOTAL Services & Supplies	763,067	53,601.09	602,268.28	476,094.00	41,942.14	118,856.17	84.42

Other Operating Expenses

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-53-5912-00 Service & Supplies	38,000	0.00	16,265.00	5,571.34	0.00	21,735.00	42.80
11-5-53-5940-00 Outside Contracts	0	0.00	0.00	1,560.00	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	38,000	0.00	16,265.00	7,131.34	0.00	21,735.00	42.80
TOTAL DIST MAINT - PIPELINE	1,714,560	130,648.26	1,415,999.92	1,221,235.73	41,942.14	256,617.53	85.03

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-54-5001-00 Regular Salaries	636,472	44,483.09	466,131.37	495,566.03	0.00	170,340.63	73.24
11-5-54-5003-00 Overtime Pay	84,300	3,505.62	57,065.59	77,566.46	0.00	27,234.41	67.69
11-5-54-5005-00 Standby Pay	14,460	1,913.79	19,600.66	12,304.07	0.00	(5,140.66)	135.55
11-5-54-5006-00 Vacation Pay	32,018	4,770.85	41,692.38	36,680.96	0.00	(9,674.38)	130.22
11-5-54-5007-00 Jury Duty	348	0.00	241.33	0.00	0.00	106.67	69.35
11-5-54-5008-00 Sick Pay	5,870	1,529.34	12,377.19	25,362.91	0.00	(6,507.19)	210.86
11-5-54-5009-00 Holiday Pay	22,534	0.00	28,806.45	27,260.79	0.00	(6,272.45)	127.84
TOTAL Salaries	796,002	56,202.69	625,914.97	674,741.22	0.00	170,087.03	78.63
Benefits							
11-5-54-5078-00 Insurance - Employee Assistanc	232	19.04	199.52	195.04	0.00	32.48	86.00
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	655.65	10,541.40	9,490.34	0.00	(10,541.40)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	73,878	9,290.73	94,425.72	109,736.30	0.00	(20,547.72)	127.81
11-5-54-5082-00 Social Security Expense	50,249	3,476.16	38,583.63	42,208.13	0.00	11,665.37	76.78
11-5-54-5083-00 Medicare Expense	11,751	812.99	9,656.52	10,282.85	0.00	2,094.48	82.18
11-5-54-5084-00 Insurance - Group Life	2,279	168.46	1,740.04	1,729.00	0.00	538.96	76.35
11-5-54-5085-00 Insurance - Group Health	168,956	14,072.25	135,634.90	126,148.42	0.00	33,321.10	80.28
11-5-54-5086-00 Insurance - Group Dental	7,804	622.32	6,223.20	6,223.20	0.00	1,580.80	79.74
11-5-54-5087-00 Insurance - Group Vision	1,872	148.48	1,484.80	1,484.80	0.00	387.20	79.32
TOTAL Benefits	317,021	29,266.08	298,489.73	307,498.08	0.00	18,531.27	94.15
Services & Supplies							
11-5-54-5011-00 District Equipment	13,442	831.78	8,618.12	20,721.59	0.00	4,824.18	64.11
11-5-54-5012-00 Service & Supplies	99,480	14,971.82	84,422.16	75,569.57	4,413.01	10,644.83	89.30
11-5-54-5013-00 Utilities	114,900	7,709.35	87,589.76	84,658.05	0.00	27,310.24	76.23
11-5-54-5014-00 Chlorine	108,670	5,012.13	61,444.54	55,047.14	53,752.87	(6,527.41)	106.01
11-5-54-5015-00 Polymer	48,705	0.00	24,022.20	20,978.27	38,175.00	(13,492.20)	127.70
11-5-54-5016-00 Ferric	14,552	0.00	12,156.90	5,622.12	7,169.10	(4,774.00)	132.81
11-5-54-5017-00 Liquid Oxygen	165,000	3,408.64	90,160.74	90,595.82	74,839.26	0.00	100.00
11-5-54-5023-00 Ammonia	32,725	2,797.03	16,916.95	10,794.23	21,583.05	(5,775.00)	117.65
11-5-54-5024-00 Caustics	89,250	0.00	45,239.24	45,784.88	59,760.76	(15,750.00)	117.65
11-5-54-5028-00 Computer Upgrades - Hardware	2,250	0.00	1,093.01	4,395.60	0.00	1,156.99	48.58
11-5-54-5040-00 Outside Contracts	102,680	1,080.77	29,827.07	24,417.23	3,914.00	68,938.93	32.86
11-5-54-5041-00 Clothing & Personal Supplies	6,250	305.20	5,114.31	5,421.01	141.92	993.77	84.10
11-5-54-5042-00 Communications - Radio & Telep	18,360	992.56	11,045.72	8,416.94	109.60	7,204.68	60.76
11-5-54-5047-00 Office Supplies	0	0.00	0.00	103.83	0.00	0.00	0.00
11-5-54-5048-00 Postage Expense	0	0.00	587.50	512.51	0.00	(587.50)	0.00
11-5-54-5050-00 Licenses & Permits	11,700	3,667.84	6,648.15	12,027.89	0.00	5,051.85	56.82
11-5-54-5052-00 Small Tools	1,350	0.00	1,644.86	0.00	0.00	(294.86)	121.84
11-5-54-5054-00 Safety Program	0	0.00	1,401.10	0.00	0.00	(1,401.10)	0.00
11-5-54-5055-00 Private Vehicle Mileage	0	0.00	0.00	62.64	0.00	0.00	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	481.06	2,177.34	0.00	3,718.94	11.45
11-5-54-5059-00 Education & Training Seminars	9,225	84.50	788.74	1,287.79	0.00	8,436.26	8.55
11-5-54-5076-00 Insurance - Workers Compensati	0	0.00	0.00	1,577.04	0.00	0.00	0.00
11-5-54-5077-00 Insurance - Aflac Service Fee	0	13.46	168.11	157.50	0.00	(168.11)	0.00
TOTAL Services & Supplies	842,739	40,875.08	489,370.24	470,328.99	263,858.57	89,510.49	89.38

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-54-5912-00 Service & Supplies	100,000	4,475.54	5,472.62	64,655.65	0.00	94,527.38	5.47
11-5-54-5940-00 Outside Contracts	<u>70,000</u>	<u>0.00</u>	<u>27,361.60</u>	<u>103,399.35</u>	<u>0.00</u>	<u>42,638.40</u>	<u>39.09</u>
TOTAL Services & Supplies-W.O.	170,000	4,475.54	32,834.22	168,055.00	0.00	137,165.78	19.31
TOTAL WATER TREATMENT	2,125,762	130,819.39	1,446,609.16	1,620,623.29	263,858.57	415,294.57	80.46

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-55-5001-00 Regular Salaries	232,618	15,428.09	162,962.75	139,374.58	0.00	69,655.25	70.06
11-5-55-5002-00 Part Time - Temporary Wages	0	0.00	3,314.12	12,447.00	0.00 (	3,314.12)	0.00
11-5-55-5003-00 Overtime Pay	0	9.14	5,925.05	14,950.61	0.00 (	5,925.05)	0.00
11-5-55-5005-00 Standby Pay	0	0.00	1,605.29	3,480.35	0.00 (	1,605.29)	0.00
11-5-55-5006-00 Vacation Pay	11,702	1,113.31	10,792.29	9,441.10	0.00	909.71	92.23
11-5-55-5007-00 Jury Duty	128	0.00	0.00	306.30	0.00	128.00	0.00
11-5-55-5008-00 Sick Pay	2,146	259.01	3,844.37	4,282.48	0.00 (	1,698.37)	179.14
11-5-55-5009-00 Holiday Pay	8,236	0.00	8,818.10	7,625.60	0.00 (	582.10)	107.07
TOTAL Salaries	254,830	16,809.55	197,261.97	191,908.02	0.00	57,568.03	77.41
Benefits							
11-5-55-5078-00 Insurance - Employee Assistanc	87	9.52	94.62	73.14	0.00 (	7.62)	108.76
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	1,189.40	14,076.28	10,745.52	0.00 (	14,076.28)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	23,651	2,049.74	20,930.08	8,719.92	0.00	2,720.92	88.50
11-5-55-5082-00 Social Security Expense	15,800	1,043.67	12,739.58	12,294.76	0.00	3,060.42	80.63
11-5-55-5083-00 Medicare Expense	3,695	244.06	3,025.30	2,909.33	0.00	669.70	81.88
11-5-55-5084-00 Insurance - Group Life	632	65.42	639.58	485.10	0.00 (	7.58)	101.20
11-5-55-5085-00 Insurance - Group Health	66,704	6,480.12	61,489.34	52,341.62	0.00	5,214.66	92.18
11-5-55-5086-00 Insurance - Group Dental	2,923	270.24	2,634.96	2,635.44	0.00	288.04	90.15
11-5-55-5087-00 Insurance - Group Vision	688	74.24	705.28	556.80	0.00 (	17.28)	102.51
11-5-55-5088-00 Insurance - Unemployment	0	0.00	4,573.00	0.00	0.00 (	4,573.00)	0.00
TOTAL Benefits	114,180	11,426.41	120,908.02	90,761.63	0.00 (	6,728.02)	105.89
Services & Supplies							
11-5-55-5011-00 District Equipment	9,602	2,460.51	32,971.86	14,454.91	0.00 (	23,370.22)	343.40
11-5-55-5012-00 Service & Supplies	53,500	3,041.49	45,274.14	56,813.13	1,314.59	6,911.27	87.08
11-5-55-5040-00 Outside Contracts	132,700	1,352.50	78,515.33	60,278.50	10,504.75	43,679.92	67.08
11-5-55-5041-00 Clothing & Personal Supplies	6,060	380.37	6,388.43	3,378.43	239.29 (	567.72)	109.37
11-5-55-5042-00 Communications - Radio & Telep	1,200	62.81	1,458.11	1,387.17	0.00 (	258.11)	121.51
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5050-00 Licenses & Permits	500	0.00	83.89	90.00	0.00	416.11	16.78
11-5-55-5052-00 Small Tools	7,850	214.42	7,443.27	5,564.75	0.00	406.73	94.82
11-5-55-5055-00 Private Vehicle Mileage	0	0.00	0.00	230.84	0.00	0.00	0.00
11-5-55-5056-00 Travel Expense	0	0.00	0.00	483.41	0.00	0.00	0.00
11-5-55-5059-00 Education & Training Seminars	5,300	139.50	230.68	1,577.37	0.00	5,069.32	4.35
11-5-55-5062-00 Pre-Employment Screening	0	0.00	0.00	77.00	0.00	0.00	0.00
11-5-55-5076-00 Insurance - Workers Compensati	0	0.00	195.00	0.00	0.00 (	195.00)	0.00
11-5-55-5077-00 Insurance - Aflac Service Fee	0	0.00	31.82	0.00	0.00 (	31.82)	0.00
TOTAL Services & Supplies	216,912	7,651.60	172,592.53	144,335.51	12,058.63	32,260.48	85.13
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies-W.O.</u>							
11-5-55-5912-00 Service & Supplies	0	0.00	0.00	351.56	0.00	0.00	0.00
11-5-55-5940-00 Outside Contracts	<u>8,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,480.00</u>	<u>1,020.00</u>	<u>88.00</u>
TOTAL Services & Supplies-W.O.	8,500	0.00	0.00	351.56	7,480.00	1,020.00	88.00
<hr/>							
TOTAL OPERATIONS - MAINTENANCE	594,422	35,887.56	490,762.52	427,356.72	19,538.63	84,120.49	85.85

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-62-5001-00 Regular Salaries	900,265	62,451.00	691,885.26	693,814.62	0.00	208,379.74	76.85
11-5-62-5002-00 Part Time - Temporary Wages	200,262	19,346.04	180,851.86	204,953.64	0.00	19,410.14	90.31
11-5-62-5003-00 Overtime Pay	30,000	4,500.10	26,739.92	20,770.28	0.00	3,260.08	89.13
11-5-62-5004-00 Shift Pay	12,000	662.85	8,791.14	9,338.37	0.00	3,208.86	73.26
11-5-62-5005-00 Standby Pay	0	0.00	944.72	915.80	0.00 (	944.72)	0.00
11-5-62-5006-00 Vacation Pay	45,891	4,195.85	59,354.45	37,461.20	0.00 (	13,463.45)	129.34
11-5-62-5007-00 Jury Duty	499	0.00	0.00	1,614.45	0.00	499.00	0.00
11-5-62-5008-00 Sick Pay	8,415	1,243.24	14,669.89	35,965.90	0.00 (	6,254.89)	174.33
11-5-62-5009-00 Holiday Pay	32,300	1,472.59	32,862.18	37,704.98	0.00 (	562.18)	101.74
11-5-62-5010-00 Seasonal Pay	104,930	0.00	0.00	12,851.74	0.00	104,930.00	0.00
TOTAL Salaries	1,334,562	93,871.67	1,016,099.42	1,055,390.98	0.00	318,462.58	76.14
<u>Benefits</u>							
11-5-62-5078-00 Insurance - Employee Assistanc	320	23.80	282.81	282.28	0.00	37.19	88.38
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	4,924.88	53,590.18	42,856.56	0.00 (	53,590.18)	0.00
11-5-62-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,733.70)	0.00	0.00	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	95,535	7,966.33	85,770.18	52,233.11	0.00	9,764.82	89.78
11-5-62-5082-00 Social Security Expense	82,743	5,824.10	64,938.62	67,048.04	0.00	17,804.38	78.48
11-5-62-5083-00 Medicare Expense	19,351	1,362.08	15,687.89	16,067.18	0.00	3,663.11	81.07
11-5-62-5084-00 Insurance - Group Life	4,325	232.52	3,100.83	3,530.85	0.00	1,224.17	71.70
11-5-62-5085-00 Insurance - Group Health	224,307	14,850.51	166,262.81	167,008.86	0.00	58,044.19	74.12
11-5-62-5086-00 Insurance - Group Dental	11,121	680.32	8,060.00	8,482.20	0.00	3,061.00	72.48
11-5-62-5087-00 Insurance - Group Vision	2,523	185.60	2,097.28	2,014.18	0.00	425.72	83.13
11-5-62-5088-00 Insurance - Unemployment	0	0.00	1,937.00	888.00	0.00 (	1,937.00)	0.00
TOTAL Benefits	440,225	36,050.14	401,727.60	358,677.56	0.00	38,497.40	91.26
<u>Services & Supplies</u>							
11-5-62-5011-00 District Equipment	40,807	3,834.87	43,649.05	32,444.71	0.00 (	2,842.08)	106.96
11-5-62-5012-00 Service & Supplies	42,450	2,120.44	16,107.30	14,593.83	7,884.77	18,457.93	56.52
11-5-62-5013-00 Utilities	107,000	8,162.46	77,785.90	90,361.52	0.00	29,214.10	72.70
11-5-62-5028-00 Computer Upgrades - Hardware	6,400	0.00	4,163.15	8,042.42	0.00	2,236.85	65.05
11-5-62-5040-00 Outside Contracts	8,000	0.00	4,630.06	439.76	1,553.00	1,816.94	77.29
11-5-62-5041-00 Clothing & Personal Supplies	3,800	0.00	581.85	1,078.96 (	35.35)	3,253.50	14.38
11-5-62-5042-00 Communications - Radio & Telep	11,000	1,208.09	15,780.39	16,658.02	0.00 (	4,780.39)	143.46
11-5-62-5044-00 Membership & Dues	665	0.00	957.00	548.00	0.00 (	292.00)	143.91
11-5-62-5045-00 Printing & Binding	5,600	0.00	0.00	24.88	72.00	5,528.00	1.29
11-5-62-5047-00 Office Supplies	1,000	0.00	237.02	0.00	0.00	762.98	23.70
11-5-62-5048-00 Postage Expense	200	0.00	48.17	12.75	0.00	151.83	24.09
11-5-62-5049-00 Other Professional Fees	8,870	0.00	1,130.00	6,135.00	0.00	7,740.00	12.74
11-5-62-5050-00 Licenses & Permits	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-62-5051-00 Advertising & Legal Notices	0	12.50	124.82	204.95	0.00 (	124.82)	0.00
11-5-62-5053-00 Public Information Program	4,500	0.00	0.00	920.82	0.00	4,500.00	0.00
11-5-62-5055-00 Private Vehicle Mileage	150	0.00	0.00	58.00	0.00	150.00	0.00
11-5-62-5056-00 Travel Expense	6,000	0.00	0.00	196.00	0.00	6,000.00	0.00
11-5-62-5059-00 Education & Training Seminars	8,000	0.00	0.00	4,152.70	0.00	8,000.00	0.00
11-5-62-5065-00 Credit Card Fees	11,000	119.99	11,033.05	13,558.52	0.00 (	33.05)	100.30
11-5-62-5076-00 Insurance - Workers Compensati	0	0.00	22,041.71	19,971.66	0.00 (	22,041.71)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-62-5077-00 Insurance - Aflac Service Fee	0	0.00	70.00	157.50	0.00	(70.00)	0.00
TOTAL Services & Supplies	265,692	15,458.35	198,339.47	209,560.00	9,474.42	57,878.08	78.22
<u>Other Operating Expenses</u>							
11-5-62-5093-00 Administration Overhead	524,236	0.00	0.00	0.00	0.00	524,235.86	0.00
TOTAL Other Operating Expenses	524,236	0.00	0.00	0.00	0.00	524,235.86	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-62-5912-00 Service & Supplies	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL Services & Supplies-W.O.	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL RECREATION - OPERATIONS	2,566,715	145,380.16	1,616,166.49	1,623,628.54	9,474.42	941,073.92	63.34

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-63-5001-00 Regular Salaries	216,672	19,933.78	215,160.94	211,719.99	0.00	1,511.06	99.30
11-5-63-5002-00 Part Time - Temporary Wages	261,900	14,894.44	156,280.49	142,994.51	0.00	105,619.51	59.67
11-5-63-5003-00 Overtime Pay	5,500	492.47	3,942.57	4,590.94	0.00	1,557.43	71.68
11-5-63-5006-00 Vacation Pay	10,900	513.18	11,796.30	14,701.54	0.00	(896.30)	108.22
11-5-63-5007-00 Jury Duty	119	0.00	0.00	0.00	0.00	119.00	0.00
11-5-63-5008-00 Sick Pay	1,999	4,316.27	13,038.77	11,909.04	0.00	(11,039.77)	652.26
11-5-63-5009-00 Holiday Pay	7,672	0.00	11,761.35	11,116.77	0.00	(4,089.35)	153.30
TOTAL Salaries	504,762	40,150.14	411,980.42	397,032.79	0.00	92,781.58	81.62
<u>Benefits</u>							
11-5-63-5078-00 Insurance - Employee Assistanc	116	9.52	110.04	97.52	0.00	5.96	94.86
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	790.10	8,300.05	4,142.72	0.00	(8,300.05)	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	29,300	3,653.62	37,529.49	40,589.68	0.00	(8,229.49)	128.09
11-5-63-5082-00 Social Security Expense	31,295	2,487.13	26,970.66	25,829.82	0.00	4,324.34	86.18
11-5-63-5083-00 Medicare Expense	7,319	581.70	6,307.83	6,040.90	0.00	1,011.17	86.18
11-5-63-5084-00 Insurance - Group Life	1,094	90.17	1,015.53	748.35	0.00	78.47	92.83
11-5-63-5085-00 Insurance - Group Health	67,892	4,071.61	43,826.90	52,607.62	0.00	24,065.10	64.55
11-5-63-5086-00 Insurance - Group Dental	2,951	166.36	1,463.52	2,387.60	0.00	1,487.48	49.59
11-5-63-5087-00 Insurance - Group Vision	918	74.24	1,224.00	756.66	0.00	(306.00)	133.33
TOTAL Benefits	140,885	11,924.45	126,748.02	133,200.87	0.00	14,136.98	89.97
<u>Services & Supplies</u>							
11-5-63-5011-00 District Equipment	42,727	7,176.47	109,441.32	33,987.81	0.00	(66,714.02)	256.14
11-5-63-5012-00 Service & Supplies	99,700	5,141.02	98,993.78	70,395.41	1,994.68	(1,288.46)	101.29
11-5-63-5013-00 Utilities	1,500	0.00	0.00	2,214.38	0.00	1,500.00	0.00
11-5-63-5037-00 Purchased Water	35,000	9,785.65	109,523.76	47,720.12	0.00	(74,523.76)	312.93
11-5-63-5040-00 Outside Contracts	157,000	4,245.17	108,490.34	113,119.22	2,570.83	45,938.83	70.74
11-5-63-5041-00 Clothing & Personal Supplies	3,000	100.00	1,542.05	2,823.43	0.00	1,457.95	51.40
11-5-63-5042-00 Communications - Radio & Telep	3,000	119.75	1,743.98	478.44	0.00	1,256.02	58.13
11-5-63-5043-00 Office Equipment Maintenance	2,000	0.00	0.00	144.79	0.00	2,000.00	0.00
11-5-63-5044-00 Membership & Dues	90	0.00	0.00	0.00	0.00	90.00	0.00
11-5-63-5047-00 Office Supplies	0	0.00	0.00	206.52	0.00	0.00	0.00
11-5-63-5050-00 Licenses & Permits	3,100	0.00	0.00	3,183.90	0.00	3,100.00	0.00
11-5-63-5052-00 Small Tools	2,500	1.81	22,342.68	15,446.62	0.00	(19,842.68)	893.71
11-5-63-5054-00 Safety Program	2,000	0.00	4,176.90	0.00	0.00	(2,176.90)	208.85
11-5-63-5056-00 Travel Expense	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-63-5059-00 Education & Training Seminars	4,500	59.50	951.25	1,936.35	0.00	3,548.75	21.14
11-5-63-5062-00 Pre-Employment Screening	0	356.00	510.00	128.00	0.00	(510.00)	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	2,298.76	11,667.74	45,529.52	0.00	(11,667.74)	0.00
11-5-63-5077-00 Insurance - Aflac Service Fee	0	13.46	44.42	0.00	0.00	(44.42)	0.00
TOTAL Services & Supplies	358,117	29,297.59	469,428.22	337,314.51	4,565.51	(115,876.43)	132.36
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-63-5912-00 Service & Supplies	5,000	0.00	0.00	40,514.65	0.00	5,000.00	0.00
11-5-63-5940-00 Outside Contracts	0	0.00	0.00	57,338.30	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	5,000	0.00	0.00	97,852.95	0.00	5,000.00	0.00
TOTAL RECREATION - MAINTENANCE	1,008,764	81,372.18	1,008,156.66	965,401.12	4,565.51 (	3,957.87)	100.39

11 -GENERAL FUND
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-64-5001-00 Regular Salaries	53,456	0.00	0.00	20,386.42	0.00	53,456.00	0.00
11-5-64-5002-00 Part Time - Temporary Wages	42,100	5,665.90	55,668.13	56,202.59	0.00	13,568.13	132.23
11-5-64-5003-00 Overtime Pay	0	0.00	0.00	157.25	0.00	0.00	0.00
11-5-64-5006-00 Vacation Pay	2,689	0.00	0.00	0.00	0.00	2,689.00	0.00
11-5-64-5007-00 Jury Duty	29	0.00	0.00	0.00	0.00	29.00	0.00
11-5-64-5008-00 Sick Pay	493	0.00	0.00	0.00	0.00	493.00	0.00
11-5-64-5009-00 Holiday Pay	1,893	0.00	0.00	0.00	0.00	1,893.00	0.00
11-5-64-5010-00 Seasonal Pay	82,445	0.00	0.00	10,668.44	0.00	82,445.00	0.00
TOTAL Salaries	183,105	5,665.90	55,668.13	87,414.70	0.00	127,436.87	30.40
Benefits							
11-5-64-5079-00 CalPERS Pension Exp - PEPPA	0	2.13	66.96	1,643.49	0.00	66.96	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	5,435	324.45	3,244.50	0.00	0.00	2,190.50	59.70
11-5-64-5082-00 Social Security Expense	11,353	351.30	3,599.39	5,967.30	0.00	7,753.61	31.70
11-5-64-5083-00 Medicare Expense	2,655	82.17	841.81	1,395.59	0.00	1,813.19	31.71
TOTAL Benefits	19,443	760.05	7,752.66	9,006.38	0.00	11,690.34	39.87
Services & Supplies							
11-5-64-5011-00 District Equipment	0	0.00	0.00	53.64	0.00	0.00	0.00
11-5-64-5012-00 Service & Supplies	17,000	145.07	7,729.94	3,868.37	7.37	9,262.69	45.51
11-5-64-5028-00 Computer Upgrades - Hardware	1,000	38.01	743.20	380.10	0.00	256.80	74.32
11-5-64-5029-00 Computer Upgrades - Software	25,000	26,384.50	26,384.50	0.00	0.00	1,384.50	105.54
11-5-64-5039-00 Fish Purchases	20,000	0.00	0.00	38,316.44	0.00	20,000.00	0.00
11-5-64-5040-00 Outside Contracts	21,087	25,342.75	14,173.86	23,883.58	5,084.10	1,829.04	91.33
11-5-64-5041-00 Clothing & Personal Supplies	4,500	0.00	0.00	0.00	0.00	4,500.00	0.00
11-5-64-5042-00 Communications - Radio & Telep	400	23.38	319.40	284.64	0.00	80.60	79.85
11-5-64-5044-00 Membership & Dues	340	0.00	0.00	0.00	0.00	340.00	0.00
11-5-64-5045-00 Printing & Binding	8,000	225.71	3,084.84	6,200.46	0.00	4,915.16	38.56
11-5-64-5047-00 Office Supplies	4,000	0.00	546.90	2,611.35	0.00	3,453.10	13.67
11-5-64-5048-00 Postage Expense	0	0.00	615.75	1,182.40	0.00	615.75	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,400	0.00	0.00	496.95	0.00	2,400.00	0.00
11-5-64-5053-00 Public Information Program	6,000	0.00	3,265.32	2,686.56	0.00	2,734.68	54.42
11-5-64-5059-00 Education & Training Seminars	0	698.50	698.50	0.00	0.00	698.50	0.00
11-5-64-5062-00 Pre-Employment Screening	0	0.00	0.00	628.00	0.00	0.00	0.00
11-5-64-5065-00 Credit Card Fees	48,000	8,709.54	56,676.98	53,614.86	0.00	8,676.98	118.08
TOTAL Services & Supplies	157,727	10,881.96	114,239.19	134,207.35	5,091.47	38,396.34	75.66
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-64-5940-00 Outside Contracts	0	0.00	3,998.97	0.00	0.00	3,998.97	0.00
TOTAL Services & Supplies-W.O.	0	0.00	3,998.97	0.00	0.00	3,998.97	0.00
TOTAL RECREATION - PUBLIC REL	360,275	17,307.91	181,658.95	230,628.43	5,091.47	173,524.58	51.84

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-65-5001-00 Regular Salaries	89,363	0.00	42,665.42	46,140.59	0.00	46,697.58	47.74
11-5-65-5002-00 Part Time - Temporary Wages	248,919	8,983.54	83,996.92	97,581.48	0.00	164,922.08	33.74
11-5-65-5003-00 Overtime Pay	400	0.00	0.00	293.64	0.00	400.00	0.00
11-5-65-5006-00 Vacation Pay	4,495	0.00	3,670.13	7,149.05	0.00	824.87	81.65
11-5-65-5007-00 Jury Duty	49	0.00	0.00	0.00	0.00	49.00	0.00
11-5-65-5008-00 Sick Pay	824	0.00	2,208.38	17,582.42	0.00	(1,384.38)	268.01
11-5-65-5009-00 Holiday Pay	3,164	0.00	3,348.47	4,216.90	0.00	(184.47)	105.83
11-5-65-5010-00 Seasonal Pay	26,982	0.00	0.00	176,507.66	0.00	26,982.00	0.00
TOTAL Salaries	374,196	8,983.54	135,889.32	349,471.74	0.00	238,306.68	36.32
Benefits							
11-5-65-5078-00 Insurance - Employee Assistanc	29	2.38	24.94	24.38	0.00	4.06	86.00
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	7.36	31.00	13.28	0.00	(31.00)	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	9,123	1,122.78	16,211.53	14,860.88	0.00	(7,088.53)	177.70
11-5-65-5082-00 Social Security Expense	23,200	556.98	9,243.52	25,004.78	0.00	13,956.48	39.84
11-5-65-5083-00 Medicare Expense	5,426	130.25	2,161.80	5,847.78	0.00	3,264.20	39.84
11-5-65-5084-00 Insurance - Group Life	284	21.80	225.20	224.00	0.00	58.80	79.30
11-5-65-5085-00 Insurance - Group Health	27,682	2,235.07	22,378.00	22,281.36	0.00	5,304.00	80.84
11-5-65-5086-00 Insurance - Group Dental	1,312	106.12	1,061.20	1,061.20	0.00	250.80	80.88
11-5-65-5087-00 Insurance - Group Vision	229	18.56	185.60	185.60	0.00	43.40	81.05
11-5-65-5088-00 Insurance - Unemployment	0	0.00	(1,053.01)	30.00	0.00	1,053.01	0.00
TOTAL Benefits	67,285	4,201.30	50,469.78	69,533.26	0.00	16,815.22	75.01
Services & Supplies							
11-5-65-5011-00 District Equipment	768	0.00	8,681.15	465.92	0.00	(7,913.02)	1,130.17
11-5-65-5012-00 Service & Supplies	36,200	67.87	8,987.87	18,459.62	703.90	26,508.23	26.77
11-5-65-5013-00 Utilities	20,000	135.76	4,558.33	29,042.50	0.00	15,441.67	22.79
11-5-65-5014-00 Chlorine	14,000	0.00	0.00	14,991.34	0.00	14,000.00	0.00
11-5-65-5018-00 Chemicals - Water Playground	4,200	0.00	0.00	1,683.44	0.00	4,200.00	0.00
11-5-65-5019-00 Concession Supplies - Archived	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-65-5028-00 Computer Upgrades - Hardware	0	0.00	446.16	1,360.93	0.00	(446.16)	0.00
11-5-65-5029-00 Computer Upgrades - Software	0	0.00	325.00	0.00	0.00	(325.00)	0.00
11-5-65-5040-00 Outside Contracts	8,040	0.00	8,773.89	3,018.48	2,949.27	(3,683.16)	145.81
11-5-65-5041-00 Clothing & Personal Supplies	9,500	0.00	0.00	6,815.23	(96.74)	9,596.74	1.02-
11-5-65-5042-00 Communications - Radio & Telep	3,500	20.16	228.27	410.33	0.00	3,271.73	6.52
11-5-65-5043-00 Office Equipment Maintenance	0	0.00	0.00	200.00	0.00	0.00	0.00
11-5-65-5044-00 Membership & Dues	574	0.00	0.00	0.00	0.00	574.00	0.00
11-5-65-5045-00 Printing & Binding	800	0.00	0.00	0.00	0.00	800.00	0.00
11-5-65-5047-00 Office Supplies	1,000	0.00	0.00	1,212.46	(0.11)	1,000.11	0.01-
11-5-65-5049-00 Other Professional Fees	0	0.00	0.00	2,592.50	0.00	0.00	0.00
11-5-65-5050-00 Licenses & Permits	0	0.00	29.95	359.40	0.00	(29.95)	0.00
11-5-65-5051-00 Advertising & Legal Notices	4,070	0.00	0.00	0.00	0.00	4,070.00	0.00
11-5-65-5052-00 Small Tools	300	0.00	0.00	139.81	0.00	300.00	0.00
11-5-65-5053-00 Public Information Program	6,000	0.00	1,534.91	5,867.73	0.00	4,465.09	25.58
11-5-65-5054-00 Safety Program	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-65-5059-00 Education & Training Seminars	1,500	0.00	0.00	1,529.83	0.00	1,500.00	0.00
11-5-65-5062-00 Pre-Employment Screening	5,700	0.00	0.00	880.00	0.00	5,700.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-65-5065-00 Credit Card Fees	9,000	124.99	1,630.68	17,980.23	0.00	7,369.32	18.12
11-5-65-5077-00 Insurance - Aflac Service Fee	0	0.00	70.00	157.50	0.00	(70.00)	0.00
TOTAL Services & Supplies	127,252	348.78	35,266.21	107,167.25	3,556.32	88,429.60	30.51
<u>Other Operating Expenses</u>							
11-5-65-5093-00 Administration Overhead	0	0.00	0.00	146,853.02	0.00	0.00	0.00
TOTAL Other Operating Expenses	0	0.00	0.00	146,853.02	0.00	0.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-65-5912-00 Service & Supplies	0	0.00	0.00	2.53	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	2.53	0.00	0.00	0.00
TOTAL RECREATION - WATER PARK	568,733	13,533.62	221,625.31	673,027.80	3,556.32	343,551.50	39.59
TOTAL EXPENDITURES	39,555,203	2,034,547.99	18,915,763.13	23,037,502.66	5,820,153.88	14,819,285.50	62.54
REVENUE OVER/(UNDER) EXPENDITURES	(16,573,121)	872,995.44	692,264.99	(8,381,739.52)	(5,820,153.88)	(11,445,231.62)	30.94

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

12 -Adjudication
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER STANDBY	0	48,200.47	484,696.22	0.00	0.00	(484,696.22)	0.00
WATER DELINQUENCY	0	374.68	2,920.69	0.00	0.00	(2,920.69)	0.00
TOTAL Non Departmental	0	48,575.15	487,616.91	0.00	0.00	(487,616.91)	0.00
TOTAL REVENUES	0	48,575.15	487,616.91	0.00	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

12 -Adjudication
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>Mangagement</u>							
Services & Supplies	0	32,955.22	164,290.58	0.00	160,895.46 (	325,186.04)	0.00
TOTAL Mangagement	0	32,955.22	164,290.58	0.00	160,895.46 (	325,186.04)	0.00
<u>Administration Services</u>							
Services & Supplies	0	0.00	130.47	0.00	0.00 (	130.47)	0.00
TOTAL Administration Services	0	0.00	130.47	0.00	0.00 (	130.47)	0.00
TOTAL EXPENDITURES	0	32,955.22	164,421.05	0.00	160,895.46 (	325,316.51)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	15,619.93	323,195.86	0.00 (	160,895.46)	325,316.51	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

12 -Adjudication
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>32,955.22</u>	<u>164,421.05</u>	<u>0.00</u>	<u>160,895.46</u>	<u>(325,316.51)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	32,955.22	164,421.05	0.00	160,895.46	(325,316.51)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

12 -Adjudication

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental							
=====							
<u>WATER STANDBY</u>							
12-4-00-4160-00 Meter Chg- CMWD Adjud Resident	0	5,482.48	54,845.21	0.00	0.00 (	54,845.21)	0.00
12-4-00-4160-85 Meter Chg- OJAI Adjud Resident	0	4,642.94	46,460.50	0.00	0.00 (	46,460.50)	0.00
12-4-00-4161-00 Meter Chg- CMWD Adjud Comm	0	1,475.72	14,769.92	0.00	0.00 (	14,769.92)	0.00
12-4-00-4161-85 Meter Chg- OJAI Adjud Comm	0	2,119.97	21,291.23	0.00	0.00 (	21,291.23)	0.00
12-4-00-4162-00 Meter Chg- CMWD Adjud Indust	0	86.25	862.50	0.00	0.00 (	862.50)	0.00
12-4-00-4162-85 Meter Chg- OJAI Adjud Indust	0	4.12	41.20	0.00	0.00 (	41.20)	0.00
12-4-00-4163-00 Meter Chg- CMWD Adjud Ag	0	8,427.71	85,767.26	0.00	0.00 (	85,767.26)	0.00
12-4-00-4164-00 Meter Chg- CMWD Adjud Ag Resid	0	12,846.37	129,509.30	0.00	0.00 (	129,509.30)	0.00
12-4-00-4164-85 Meter Chg- OJAI Adjud Ag Resid	0	230.58	2,305.80	0.00	0.00 (	2,305.80)	0.00
12-4-00-4165-00 Meter Chg- CMWD Adjud Interdep	0	211.52	2,115.20	0.00	0.00 (	2,115.20)	0.00
12-4-00-4166-00 Meter Chg- CMWD Adjud Resale	0	11,755.06	117,550.60	0.00	0.00 (	117,550.60)	0.00
12-4-00-4167-00 Meter Chg- CMWD Adjud Other	0	479.05	4,790.50	0.00	0.00 (	4,790.50)	0.00
12-4-00-4167-85 Meter Chg- OJAI Adjud Other	0	438.70	4,387.00	0.00	0.00 (	4,387.00)	0.00
TOTAL WATER STANDBY	0	48,200.47	484,696.22	0.00	0.00 (	484,696.22)	0.00
<u>WATER DELINQUENCY</u>							
12-4-00-4353-00 Late Fee - Residential	0	147.38	1,189.16	0.00	0.00 (	1,189.16)	0.00
12-4-00-4357-00 Late Fee - Business	0	33.34	473.52	0.00	0.00 (	473.52)	0.00
12-4-00-4361-00 Late Fee - Industrial	0	0.41	14.14	0.00	0.00 (	14.14)	0.00
12-4-00-4365-00 Late Fee - Resale	0	10.08	151.01	0.00	0.00 (	151.01)	0.00
12-4-00-4369-00 Late Fee - Other	0	23.49	53.33	0.00	0.00 (	53.33)	0.00
12-4-00-4377-00 Late Fee - Agriculture Domesti	0	81.42	560.50	0.00	0.00 (	560.50)	0.00
12-4-00-4381-00 Late Fee - Agriculture	0	78.56	479.03	0.00	0.00 (	479.03)	0.00
TOTAL WATER DELINQUENCY	0	374.68	2,920.69	0.00	0.00 (	2,920.69)	0.00
TOTAL Non Departmental	0	48,575.15	487,616.91	0.00	0.00 (	487,616.91)	0.00
TOTAL REVENUES	0	48,575.15	487,616.91	0.00	0.00 (	487,616.91)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

12 -Adjudication
 Mangagement

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
12-5-21-5049-00 Other Professional Fees	0	32,955.22	164,290.58	0.00	160,895.46 (	325,186.04)	0.00
TOTAL Services & Supplies	0	32,955.22	164,290.58	0.00	160,895.46 (	325,186.04)	0.00
TOTAL Mangagement	0	32,955.22	164,290.58	0.00	160,895.46 (	325,186.04)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

12 -Adjudication
 Administration Services

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
12-5-30-5034-00 Bank Charges	0	0.00	130.47	0.00	0.00 (	130.47)	0.00
TOTAL Services & Supplies	0	0.00	130.47	0.00	0.00 (	130.47)	0.00
<hr/>							
TOTAL Administration Services	0	0.00	130.47	0.00	0.00 (	130.47)	0.00
<hr/>							
TOTAL EXPENDITURES	0	32,955.22	164,421.05	0.00	160,895.46 (	325,316.51)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	15,619.93	323,195.86	0.00 (	160,895.46)(	162,300.40)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	0	357,214.31	841,717.96	757,950.58	0.00	(841,717.96)	0.00
TOTAL Non Departmental	0	357,214.31	841,717.96	757,950.58	0.00	(841,717.96)	0.00
TOTAL REVENUES	0	357,214.31	841,717.96	757,950.58	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	1,140.79	2,449.73	2,338.00	0.00 (	2,449.73)	0.00
TOTAL PROPERTY TAX	0	1,140.79	2,449.73	2,338.00	0.00 (	2,449.73)	0.00
TOTAL EXPENDITURES	0	1,140.79	2,449.73	2,338.00	0.00 (	2,449.73)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	356,073.52	839,268.23	755,612.58	0.00	2,449.73	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>1,140.79</u>	<u>2,449.73</u>	<u>2,338.00</u>	<u>0.00</u>	<u>(2,449.73)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	1,140.79	2,449.73	2,338.00	0.00	(2,449.73)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
29-4-00-4000-00 Bonded Debt - Tax Interest	0	528.05	734.14	960.39	0.00 (	734.14)	0.00
29-4-00-4005-00 Bonded Debt - Tax Interest	0	363,839.35	825,313.38	734,663.64	0.00 (	825,313.38)	0.00
29-4-00-4010-00 Bonded Debt - Tax Secured	0 (	7,039.80)	113.29	5,505.79	0.00 (	113.29)	0.00
29-4-00-4015-00 Bonded Debt - Unsecured	0 (	113.29)	13,508.59	14,883.39	0.00 (	13,508.59)	0.00
29-4-00-4020-00 Bonded Debt - PY Secured	0	0.00	0.00 (	45.19)	0.00	0.00	0.00
29-4-00-4030-00 Bonded Debt - Redemption	0	0.00	2,048.56	1,982.56	0.00 (	2,048.56)	0.00
TOTAL WATER SALES	0	357,214.31	841,717.96	757,950.58	0.00 (	841,717.96)	0.00
<u>MISCELLANEOUS REVENUES</u>							
TOTAL Non Departmental	0	357,214.31	841,717.96	757,950.58	0.00 (	841,717.96)	0.00
TOTAL REVENUES	0	357,214.31	841,717.96	757,950.58	0.00 (	841,717.96)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

29 -USBR & SWP BONDED INDEBT
 PROPERTY TAX

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
29-5-30-5069-00 Property Tax Collection Fee	0	1,140.79	2,449.48	1,866.37	0.00 (	2,449.48)	0.00
29-5-30-5070-00 Property Tax Administration Fe	0	0.00	0.25	471.63	0.00 (	0.25)	0.00
TOTAL Services & Supplies	0	1,140.79	2,449.73	2,338.00	0.00 (	2,449.73)	0.00
<u>Other Operating Expenses</u>							
TOTAL PROPERTY TAX	0	1,140.79	2,449.73	2,338.00	0.00 (	2,449.73)	0.00
TOTAL EXPENDITURES	0	1,140.79	2,449.73	2,338.00	0.00 (	2,449.73)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	356,073.52	839,268.23	755,612.58	0.00 (	839,268.23)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

69 -MIRA MONTE WATER ASSESSE
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	19,212	7,489.85	18,504.78	18,148.28	0.00	707.22	96.32
TOTAL Non Departmental	19,212	7,489.85	18,504.78	18,148.28	0.00	707.22	96.32
TOTAL REVENUES	19,212	7,489.85	18,504.78	18,148.28	0.00	0.00	96.32

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

69 -MIRA MONTE WATER ASSESSEME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	61.14	576.14	1,007.93	0.00 (	576.14)	0.00
TOTAL PROPERTY TAX	0	61.14	576.14	1,007.93	0.00 (	576.14)	0.00
TOTAL EXPENDITURES	0	61.14	576.14	1,007.93	0.00 (	576.14)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	19,212	7,428.71	17,928.64	17,140.35	0.00	576.14	93.32

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

69 -MIRA MONTE WATER ASSESME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>61.14</u>	<u>576.14</u>	<u>1,007.93</u>	<u>0.00</u>	<u>(576.14)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	61.14	576.14	1,007.93	0.00	(576.14)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

69 -MIRA MONTE WATER ASSESME

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
69-4-00-4005-00 MMWS - Tax Interest	0	0.00	4.25	22.57	0.00 (	4.25)	0.00
69-4-00-4010-00 MMWS - Tax Secured	19,212	0.00	11,010.68	17,967.08	0.00	8,201.32	57.31
69-4-00-4015-00 MMWS - Tax PY Secured/Unsecure	<u>0</u>	<u>7,489.85</u>	<u>7,489.85</u>	<u>158.63</u>	<u>0.00 (</u>	<u>7,489.85)</u>	<u>0.00</u>
TOTAL WATER SALES	19,212	7,489.85	18,504.78	18,148.28	0.00	707.22	96.32
<hr/>							
TOTAL Non Departmental	19,212	7,489.85	18,504.78	18,148.28	0.00	707.22	96.32
<hr/>							
TOTAL REVENUES	19,212	7,489.85	18,504.78	18,148.28	0.00	707.22	96.32

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

69 -MIRA MONTE WATER ASSESSEME
 PROPERTY TAX

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
69-5-30-5064-00 Interest / Penalty Expenses	0	0.00	487.50	962.50	0.00 (	487.50)	0.00
69-5-30-5069-00 Property Tax Collection Fee	0	61.14	88.64	45.43	0.00 (	88.64)	0.00
TOTAL Services & Supplies	0	61.14	576.14	1,007.93	0.00 (	576.14)	0.00
<hr/>							
TOTAL PROPERTY TAX	0	61.14	576.14	1,007.93	0.00 (	576.14)	0.00
<hr/>							
TOTAL EXPENDITURES	0	61.14	576.14	1,007.93	0.00 (	576.14)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	19,212	7,428.71	17,928.64	17,140.35	0.00	1,283.36	93.32

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	2,713,976	1,122,670.40	2,702,058.09	2,680,911.65	0.00	11,917.91	99.56
TOTAL Non Departmental	2,713,976	1,122,670.40	2,702,058.09	2,680,911.65	0.00	11,917.91	99.56
TOTAL REVENUES	2,713,976	1,122,670.40	2,702,058.09	2,680,911.65	0.00	0.00	99.56

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>Property Tax</u>							
Salaries	0	0.00	2,770.00	2,750.00	0.00	(2,770.00)	0.00
Services & Supplies	<u>2,765,688</u>	<u>5,855.62</u>	<u>2,357,691.73</u>	<u>380,215.34</u>	<u>0.00</u>	<u>407,996.27</u>	<u>85.25</u>
TOTAL Property Tax	2,765,688	5,855.62	2,360,461.73	382,965.34	0.00	405,226.27	85.35
TOTAL EXPENDITURES	2,765,688	5,855.62	2,360,461.73	382,965.34	0.00	405,226.27	85.35
REVENUE OVER/(UNDER) EXPENDITURES	(51,712)	1,116,814.78	341,596.36	2,297,946.31	0.00	(405,226.27)	660.57-

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	0	0.00	2,770.00	2,750.00	0.00	(2,770.00)	0.00
SERVICES & SUPPLIES	<u>2,765,688</u>	<u>5,855.62</u>	<u>2,357,691.73</u>	<u>380,215.34</u>	<u>0.00</u>	<u>407,996.27</u>	<u>85.25</u>
TOTAL EXPENDITURES	2,765,688	5,855.62	2,360,461.73	382,965.34	0.00	405,226.27	85.35

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

75 -CFD -2013-1

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
75-4-00-4000-00 CFD 2013-1 Interest Investment	0	0.00	1,196.28	52,307.95	0.00	(1,196.28)	0.00
75-4-00-4005-00 CFD 2013-1 - Tax Interest	0	0.00	0.00	3,218.73	0.00	0.00	0.00
75-4-00-4010-00 CFD 2013-1 - Tax Secured	2,713,976	0.00	1,547,667.97	2,604,056.59	0.00	1,166,308.03	57.03
75-4-00-4015-00 CFD 2013-1 Tax PY Secured/Unse	0	<u>1,122,670.40</u>	<u>1,153,193.84</u>	<u>21,328.38</u>	<u>0.00</u>	<u>(1,153,193.84)</u>	<u>0.00</u>
TOTAL WATER SALES	2,713,976	1,122,670.40	2,702,058.09	2,680,911.65	0.00	11,917.91	99.56
TOTAL Non Departmental	2,713,976	1,122,670.40	2,702,058.09	2,680,911.65	0.00	11,917.91	99.56
TOTAL REVENUES	2,713,976	1,122,670.40	2,702,058.09	2,680,911.65	0.00	11,917.91	99.56

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2021

75 -CFD -2013-1

Property Tax

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,770.00	2,750.00	0.00	(2,770.00)	0.00
TOTAL Salaries	0	0.00	2,770.00	2,750.00	0.00	(2,770.00)	0.00
<u>Services & Supplies</u>							
75-5-30-5035-00 Cost of Issuance	0	0.00	0.00	273,839.61	0.00	0.00	0.00
75-5-30-5049-00 Other Professional Fees	18,000	0.00	14,292.28	0.00	0.00	3,707.72	79.40
75-5-30-5064-00 Interest / Penalty Expenses	2,740,688	0.00	2,333,604.14	99,810.84	0.00	407,083.86	85.15
75-5-30-5069-00 Property Tax collection Fee	7,000	3,355.62	7,295.31	6,564.89	0.00	(295.31)	104.22
75-5-30-5075-00 Bond Administration Fee's	0	2,500.00	2,500.00	0.00	0.00	(2,500.00)	0.00
TOTAL Services & Supplies	2,765,688	5,855.62	2,357,691.73	380,215.34	0.00	407,996.27	85.25
<u>Other Operating Expenses</u>							
TOTAL Property Tax	2,765,688	5,855.62	2,360,461.73	382,965.34	0.00	405,226.27	85.35
TOTAL EXPENDITURES	2,765,688	5,855.62	2,360,461.73	382,965.34	0.00	405,226.27	85.35
REVENUE OVER/(UNDER) EXPENDITURES	(51,712)	1,116,814.78	341,596.36	2,297,946.31	0.00	(393,308.36)	660.57-

Non-Budgeted Items Log Sheet - FY 2021

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
26-Aug-20	Rincon Pipeline Repair at Ayers Creek - Materials	\$ 100,000.00	\$ -	Replaced by subsequent Board action on 9/2/20	N
2-Sep-20	Rincon Pipeline Repair at Ayers Creek - Re-budgeted	\$ 260,000.00			N
9-Sep-20	Boardroom AV Upgrade - CPI Solutions	\$ 43,399.88			N
23-Sep-20	Full time IT Technician	\$ 48,120.11			N
14-Oct-20	Rincon Pipeline Repair at Ayers Creek Change Order 1	\$ 20,683.88			N
14-Oct-20	DWR planning & Design of Delta Conveyance Project	\$ 54,000.00			N
28-Oct-20	Robles Facility Fish Screen Blast Cleaning	\$ 40,000.00			N
28-Oct-20	Fiona Hutton & Assoc. Strategic Comm. Workplan	\$ 154,000.00			N
12-Nov-20	Enviromental Consulting for Ventura-Santa Barbara Counties Intertie	\$ 60,000.00			N
9-Dec-20	Water Resources Plan- Stantec Consulting Service	\$ 43,418.00			N
16-Dec-20	Cost Share of Foothill Road Maintenance	\$ 231.00			N
13-Jan-21	MKN & Assoc.- Arbolada Tank	\$ 50,000.00			N
10-Feb-21	Grand Ave. Pipeline Replacement	\$ 800,000.00		CFD 2013-1 Funded	N
	Total	\$ 1,573,852.87	\$ -		



Consumption Report

Water Sales FY 2020-2021 (Acre-Feet)													Month to Date	
Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	2020/ 2021	2019 / 2020
													Total	Total
AD Ag-Domestic	380	381	427	390	285	255	109	116	152	289			2,786	1,958
MAD Ag-Domestic Multi	15	15	12	14	11	10	3	4	6	13			101	90
AG Ag	260	279	260	241	166	147	62	66	103	190			1,773	1,329
C Commercial	120	109	87	77	49	44	24	29	41	76			656	581
DI Interdepartmental	21	20	13	5	4	4	8	9	10	21			115	93
F Fire	0	0	0	0	0	0	0	0	0	0			0	0
I Industrial	1	1	1	2	2	2	2	1	2	3			17	19
OT Other	26	26	26	26	19	15	8	7	13	17			183	149
R Residential	252	239	243	233	177	178	115	119	140	198			1,896	1,524
RM Residential Multi	33	31	31	30	25	26	19	20	23	28			266	214
RS - P Resale Pumped	43	41	55	130	93	97	52	23	30	48			612	163
RS - G Resale Gravity	289	280	357	209	195	279	205	114	123	258			2,310	1,435
TE Temporary	1	2	2	1	1	1	0	0	0	0			10	10
Total	1,441	1,424	1,515	1,359	1,026	1,058	606	509	644	1,143	0	0	10,726	7,564
CMWD	1,253	1,244	1,332	1,178	888	925	523	419	535	998				
OJAI	189	180	183	181	138	134	84	90	109	145				
Total 2019 / 2020	1,058	1,294	1,074	1,271	815	274	355	632	413	378	1,014	1,222	N/A	9,800

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL FLOOD – GENERAL MANAGER
SUBJECT: PROPOSITION 4 – RESOLUTION TO ADOPT THE 2021 / 2022
ESTABLISHMENT OF APPROPRIATIONS LIMIT OF \$15,784,832
DATE: 06/23/2021

RECOMMENDATION:

It is recommended that the Board of Directors adopt the Resolution for the 2021 / 2022 Establishment of Appropriations limit of \$15,784,832

BACKGROUND AND OVERVIEW:

Article XIII B of the California Constitution as enacted by Proposition 4, the Gann Initiative of 1979, mandates a limit on the amount of proceeds from taxes that government agencies within California can receive and spend each fiscal year. The intent of this law is to limit government spending by putting a cap on the total tax proceeds that can be appropriated each year. State legislation requires government agencies to annually adopt a spending limit for each fiscal year. This limit can be re-established by a recorded vote of the Board throughout the fiscal year if deemed necessary. The calculation factors can only be revised annually. Any challenge to the declared amount must be brought within 45 days of its adoption.

The original legislation, Article XIII B was further modified by Proposition 111 and SB 88 as approved by California voters in June of 1990. Proposition 111 allows government agencies more flexibility in selecting certain inflation and population factors to calculate the Gann limit. The limit varies for each agency and can change each year. When a District's proceeds of taxes (less statutory exclusions) exceed the legal limit, excess tax revenue must be returned to the State or citizens via a process of refunds, rebates, or other means that may be determined at that time.

Each year the District must authorize both inflation and population factors to calculate its spending limitation amount. The inflation factors for FY 2021-22 are the California per capita cost of living ratio of 1.0573 and the population factor using the County of Ventura population and growth percentage change converted to a ratio is 0.9930.

As a result, the District's Proposition 4 spending limit is \$15,784,832. Total revenue subject to the spending limit is \$5,639,882. The District will be \$10,144,950 below its spending limit.

BUDGET IMPACT:

There is no fiscal impact as a result of this action.

ATTACHMENTS:

Resolution

Department of Finance Price and Population Information

Appropriation Limit Calculation

CASITAS MUNICIPAL WATER DISTRICT

A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT
FOR THE CASITAS MUNICIPAL WATER DISTRICT FOR THE
FISCAL YEAR ENDING JUNE 30, 2022

RESOLUTION NO.

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

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

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

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Casitas Municipal Water District hereby establishes the appropriations limit of \$15,784,832 for Casitas Municipal Water District for the fiscal year ending June 30, 2022, pursuant to Article XIII B of the California Constitution.

ADOPTED this 23rd day of June, 2021

Brian Brennan, President
Casitas Municipal Water District

ATTEST:

Neil Cole, Secretary
Casitas Municipal Water District



May 2021

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2021, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2021-22. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2021-22 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2021.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER
Director
By:

/s/ Erika Li

Erika Li
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2021-22 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2021-22 appropriation limit.

2021-22:

Per Capita Cost of Living Change = 5.73 percent
 Population Change = -0.46 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio: $\frac{-0.46 + 100}{100} = 0.9954$

Calculation of factor for FY 2021-22: $1.0573 \times 0.9954 = 1.0524$

Fiscal Year 2021-22

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021

<u>County</u> <u>City</u>	<u>Percent Change</u> 2020-2021	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
		1-1-20	1-1-21	1-1-2021
Ventura				
Camarillo	-0.37	69,964	69,708	69,708
Fillmore	1.60	15,558	15,807	15,807
Moorpark	-0.78	36,264	35,981	35,981
Ojai	-0.19	7,450	7,436	7,436
Oxnard	-0.62	205,950	204,675	204,675
Port Hueneme	-1.02	22,963	22,728	23,374
San Buenaventura	-0.44	105,819	105,357	105,415
Santa Paula	1.00	30,386	30,691	30,691
Simi Valley	-0.39	124,953	124,468	124,468
Thousand Oaks	-0.76	126,384	125,426	125,426
Unincorporated	-2.59	94,124	91,684	92,242
County Total	-0.70	839,815	833,961	835,223

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Casitas Municipal Water District
Appropriation Limit

Appropriation Limit:

FY2020-21 Adopted Appropriations Limit		15,034,621 [a]
--	--	----------------

Growth/ Change Factor:

California Per Capita Income Change*	1.0573	
Change in Population-County*	<u>0.9930</u>	
Total Annual Adjustment Factor		1.0499 [b]

FY 2021-2022 Appropriation Limit		15,784,832 [a]*[b]=[c]
----------------------------------	--	------------------------

B. Appropriations Subject to Limit:

FY 2021-2022 Reveunes (All Funds Subject to Limit)		5,639,882
Less: Appropriations Reserves		-
Less: Non-Tax		-
Total Appropriations Subject to Limit		5,639,882

C. Amount Under/ (Over) Limit (A-B)		10,144,950
-------------------------------------	--	------------

* Change in population and per capita income change is provided by the State of California Department of Finance.