

Casitas Municipal Water District

FINANCE COMMITTEE
Kaiser/Spandrio

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

October 16, 2020
10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Appeal of John Johnson regarding retirement health benefits.
5. Review of Financial Statements for August, 2020.
6. Review of Consumption Report for August, 2020.
7. Review of year-end results of the 2020 Fiscal Year.
8. Review and discussion of setting of reserve funds for the 2021 Fiscal Year.
9. Review and discussion of revisions to the Casitas MWD System of Business Administration Ordinance.
10. Review and discussion of revisions to the Casitas MWD Investment Policy.
11. Review of invoice for Special Liability Insurance Program in the amount of \$74,142.30.
12. Discuss establishing a budget of \$40,000 for Robles Facility Fish Screen Cleaning for Fiscal Year 20-21.

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

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



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, August 31st, 2020**

% of the Year Completed: 16.67%

	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	1,537,738	3,105,072	2,330,326
Taxes & Assessments	5,089,525	15,607	-	320
Miscellaneous	4,621,933	10,266	11,712	80,069
Water Rev Other (Grant)	888,271	140,031	181,461	58,246
Recreation- Operations	3,584,355	426,202	617,787	739,544
Recreation- Water Park	240,079	-	-	569,234
Total Revenue	25,715,270	2,129,845	3,916,032	3,777,739

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b+c)/(a)
-	8,186,035	27.50%
-	5,089,525	0.00%
-	4,610,221	0.25%
-	706,810	20.43%
-	2,966,568	17.24%
-	240,079	0.00%
-	21,799,238	15.23%

Expenses

Administration	4,398,674	363,015	1,578,216	(965,140)
Board of Directors	273,957	13,175	26,168	29,039
District Maintenance	596,320	55,708	104,384	81,510
Electrical Mechanical	3,137,437	193,011	283,396	433,924
Engineering	1,593,530	90,215	164,977	243,107
Fisheries	514,913	41,376	77,984	77,673
Information Technology	283,675	22,808	43,091	39,234
Management	1,756,207	91,710	236,982	199,278
Pipeline	1,705,675	112,090	259,640	220,967
Recreation - Operations / Maint. / PR / Water Pk	4,588,785	385,032	693,608	1,182,602
Retirees	544,397	42,014	84,424	85,510
Safety / Garage	129,800	6,089	28,817	19,716
Utilities Maintenance	830,968	101,218	169,266	112,285
Water Conservation - P/R	831,134	55,432	71,020	96,937
Water Quality- Lab	735,598	46,557	99,292	85,712
Water Treatment	1,970,320	159,249	303,657	319,719
Total Expenses	23,891,390	1,778,700	4,224,922	2,262,074

28,999	2,791,458	35.88%
-	247,789	9.55%
36,620	455,315	17.50%
16,619	2,837,422	9.03%
803,399	625,154	10.35%
2,690	434,239	15.15%
7,606	232,978	15.19%
44,243	1,474,982	13.49%
-	1,446,035	15.22%
28,896	3,866,281	15.12%
-	459,973	15.51%
3,751	97,232	22.20%
7,770	653,932	20.37%
125,854	634,260	8.54%
50,772	585,534	13.50%
446,026	1,220,636	15.41%
1,603,247	18,063,220	17.68%

Net	1,823,880	351,145	(308,890)	1,515,665
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Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	-	-	-	-
Mira Monte	-	-	-	-
State Water Bonds	-	493	-	-
Total Debt Service	-	493	-	-

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b+c)/(a)
-	-	0.00%
-	-	0.00%
-	-	0.00%
-	-	0.00%

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+c)/(a)
	Administration	-	-	-	-	-	-
Board of Directors	-	-	-	-	-	-	0.00%
District Maintenance	8,500	-	-	-	-	8,500	0.00%
Electrical Mechanical	217,500	556	556	24,383	7,838	209,105	0.26%
Engineering	17,675,000	201,044	771,569	257,358	2,151,328	14,752,103	4.37%
Fisheries	-	-	-	4,365	5,408	(5,408)	0.00%
Information Technology	-	-	-	1,764	-	-	0.00%
Management	-	-	-	-	-	-	0.00%
Pipeline	38,000	-	-	7,131	-	38,000	0.00%
Recreation - Operations / Maint. / PR / Water Pk	7,000	-	-	22,479	-	7,000	0.00%
Retirees	-	-	-	-	-	-	0.00%
Safety / Garage	103,500	-	-	15,201	51,949	51,551	0.00%
Utilities Maintenance	60,000	-	-	4,029	16,883	43,117	0.00%
Water Conservation - P/R	-	-	-	-	-	-	0.00%
Water Quality- Lab	150,000	-	17,662	7,929	-	132,338	11.77%
Water Treatment	170,000	-	27,362	32,385	-	142,638	16.10%
Total Capital	18,429,500	201,600	817,149	377,025	2,233,407	15,378,944	16.55%

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		
Board Approved unbudgeted items	351,520	-	-

Net assets, End of year (16,957,140) 149,051 (1,126,039) 1,138,641

	Beginning of Year Balance	Year to Date Balance
General Fund Balance	2,876,089	2,869,170
U.S Bank Investments	14,312,132	12,078,994
U.S Bank Money Market Account	45,370	89,537
LAIF	478	479
County of Ventura Investment (COVI)	3,003	3,022
CFD-2013-1 Improvement Bond	14,134,551	13,565,360
Total Reserves	31,371,623	28,606,562

August Summary

- Water Sales are up about \$234 year over year. August saw positive revenue overall approx. \$475k increase in revenue year over year (excluding recreation)
- Majority of the capital expenses are due to projects primarily related to CFD 2013-1 (Emily & Canada Pipeline, Mutual Well #6 pump & motor, & Grand & Lion pipeline)
- Recreation revenue more than doubled compared to prior month. Year over year still down about \$200k however, expenses are just about \$800k lower than prior year

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	1,019,976.96	2,056,888.72	1,490,724.65	0.00	4,601,412.28	30.89
WATER SERVICES	5,604	725.00	1,250.00	5,175.00	0.00	4,354.00	22.31
WATER STANDBY	4,519,654	423,909.04	847,847.71	750,304.65	0.00	3,671,806.29	18.76
WATER DELINQUENCY	107,548	93,127.17	199,085.31	84,121.78	0.00	(91,537.31)	185.11
WATER REVENUE OTHER	888,271	144,081.29	185,510.81	58,246.40	0.00	702,760.19	20.88
CAPITAL FACILITIES	90,865	6,216.08	6,466.08	2,114.40	0.00	84,398.92	7.12
INTEREST	450,000	0.00	0.00	75,644.04	0.00	450,000.00	0.00
TAXES & ASSESSMENTS	2,375,549	11,922.24	0.00	0.00	0.00	2,375,549.00	0.00
OTHER GOVT. AGENCIES	3,953,851	0.00	0.00	0.00	0.00	3,953,851.00	0.00
MISCELLANEOUS REVENUES	<u>108,005</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,005.00</u>	<u>0.00</u>
TOTAL NON DEPARTMENTAL	19,157,648	1,699,957.78	3,297,048.63	2,466,330.92	0.00	15,860,599.37	17.21
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,457,355	401,777.39	572,351.13	697,237.20	0.00	2,885,003.87	16.55
RECREATION-CONCESSION	127,000	24,381.98	45,254.71	42,199.81	0.00	81,745.29	35.63
RECREATION OTHER	<u>0</u>	<u>43.00</u>	<u>181.30</u>	<u>106.62</u>	<u>0.00</u>	<u>(181.30)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,584,355	426,202.37	617,787.14	739,543.63	0.00	2,966,567.86	17.24
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	1,500	0.00	0.00	7,095.92	0.00	1,500.00	0.00
RECREATION-WATER PARK	238,579	0.00	0.00	562,281.25	0.00	238,579.00	0.00
RECREATION OTHER	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>(143.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	<u>240,079</u>	<u>0.00</u>	<u>0.00</u>	<u>569,234.17</u>	<u>0.00</u>	<u>240,079.00</u>	<u>0.00</u>
TOTAL REVENUES	22,982,082	2,126,160.15	3,914,835.77	3,775,108.72	0.00	0.00	17.03

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	42,013.51	84,424.12	85,510.04	0.00	459,972.88	15.51
TOTAL RETIREES	544,397	42,013.51	84,424.12	85,510.04	0.00	459,972.88	15.51
<u>BOARD OF DIRECTORS</u>							
Salaries	118,810	6,732.68	13,069.32	9,995.27	0.00	105,740.68	11.00
Benefits	125,847	6,404.24	12,652.80	18,396.98	0.00	113,194.20	10.05
Services & Supplies	29,300	38.01	446.02	646.50	0.00	28,853.98	1.52
TOTAL BOARD OF DIRECTORS	273,957	13,174.93	26,168.14	29,038.75	0.00	247,788.86	9.55
<u>MANAGEMENT</u>							
Salaries	739,583	56,820.03	108,502.51	90,805.73	0.00	631,080.49	14.67
Benefits	208,164	15,531.10	39,011.04	28,014.93	0.00	169,152.96	18.74
Services & Supplies	808,460	19,359.07	89,468.62	80,457.17	44,243.32	674,748.06	16.54
TOTAL MANAGEMENT	1,756,207	91,710.20	236,982.17	199,277.83	44,243.32	1,474,981.51	16.01
<u>INFORMATION TECHNOLOGY</u>							
Salaries	188,825	14,074.74	26,078.45	22,682.46	0.00	162,746.55	13.81
Benefits	56,340	5,324.52	11,656.18	11,616.91	0.00	44,683.82	20.69
Services & Supplies	38,510	3,409.14	5,355.87	4,934.55	7,606.28	25,547.85	33.66
Services & Supplies-W.O.	0	0.00	0.00	1,764.40	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	283,675	22,808.40	43,090.50	40,998.32	7,606.28	232,978.22	17.87
<u>WATER CONSERVATION</u>							
Salaries	358,680	28,126.01	53,585.68	51,143.77	0.00	305,094.32	14.94
Benefits	143,330	13,223.84	27,793.22	23,274.45	0.00	115,536.29	19.39
Services & Supplies	329,125	14,082.13	(10,359.02)	22,518.55	125,853.98	213,630.04	35.09
TOTAL WATER CONSERVATION	831,135	55,431.98	71,019.88	96,936.77	125,853.98	634,260.65	23.69
<u>FISHERIES</u>							
Salaries	357,252	25,572.73	48,875.51	49,880.99	0.00	308,376.49	13.68
Benefits	108,611	10,090.98	22,103.00	22,219.60	0.00	86,508.00	20.35
Services & Supplies	49,050	5,712.25	7,005.33	5,572.60	2,689.90	39,354.77	19.77
Services & Supplies-W.O.	0	0.00	0.00	4,365.11	5,408.38	(5,408.38)	0.00
TOTAL FISHERIES	514,913	41,375.96	77,983.84	82,038.30	8,098.28	428,830.88	16.72
<u>ADMINISTRATION SERVICES</u>							
Salaries	695,023	51,556.82	145,289.03	79,225.19	0.00	549,733.97	20.90
Benefits	323,072	21,166.87	50,129.40	38,026.06	0.00	272,942.60	15.52
Services & Supplies	1,117,159	36,464.01	205,847.21	203,375.45	29,045.45	882,266.34	21.03
Other Operating Expenses	(524,236)	0.00	0.00	(314,748.56)	0.00	(524,235.86)	0.00
TOTAL ADMINISTRATION SERVICES	1,611,018	109,187.70	401,265.64	5,878.14	29,045.45	1,180,707.05	26.71
<u>WAREHOUSE</u>							
Salaries	8,696	0.00	0.00	1,478.27	0.00	8,696.00	0.00
Benefits	1,472	24.56	49.12	493.90	0.00	1,422.88	3.34
Services & Supplies	11,800	5,603.11	7,587.63	2,744.18	(46.00)	4,258.37	63.91
TOTAL WAREHOUSE	21,968	5,627.67	7,636.75	4,716.35	(46.00)	14,377.25	34.55

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
GARAGE							
Salaries	24,934	873.34	1,766.27	1,725.87	0.00	23,167.73	7.08
Benefits	4,221	206.73	480.44	529.44	0.00	3,740.56	11.38
Services & Supplies	(115,583)	(8,208.34)	(3,712.31)	(10,185.92)	2,972.95	(114,843.64)	0.64
Services & Supplies-W.O.	<u>103,500</u>	<u>0.00</u>	<u>0.00</u>	<u>15,200.86</u>	<u>51,949.29</u>	<u>51,550.71</u>	<u>50.19</u>
TOTAL GARAGE	17,072	(7,128.27)	(1,465.60)	7,270.25	54,922.24	(36,384.64)	313.12
SAFETY							
Salaries	117,894	8,204.72	15,640.97	16,214.19	0.00	102,253.03	13.27
Benefits	56,614	4,653.78	9,936.99	7,729.13	0.00	46,677.01	17.55
Services & Supplies	<u>41,720</u>	<u>358.64</u>	<u>4,704.63</u>	<u>3,703.11</u>	<u>777.90</u>	<u>36,237.47</u>	<u>13.14</u>
TOTAL SAFETY	216,228	13,217.14	30,282.59	27,646.43	777.90	185,167.51	14.36
ENGINEERING							
Salaries	829,173	49,500.92	95,357.47	113,871.83	0.00	733,815.53	11.50
Benefits	255,807	21,237.22	47,168.02	46,857.52	0.00	208,638.98	18.44
Services & Supplies	508,550	19,476.52	22,451.73	82,378.03	803,399.23	(317,300.96)	162.39
Salaries - Work Orders	0	12,634.01	23,751.07	16,606.77	0.00	(23,751.07)	0.00
Benefits - Work Orders	0	2,139.64	4,702.68	3,523.20	0.00	(4,702.68)	0.00
Services & Supplies-W.O.	<u>17,675,000</u>	<u>186,270.16</u>	<u>743,115.39</u>	<u>237,228.24</u>	<u>2,151,328.18</u>	<u>14,780,556.43</u>	<u>16.38</u>
TOTAL ENGINEERING	19,268,530	291,258.47	936,546.36	500,465.59	2,954,727.41	15,377,256.23	20.19
WATER QUALITY - LAB							
Salaries	325,321	24,439.69	47,247.52	36,031.52	0.00	278,073.48	14.52
Benefits	135,475	12,631.24	26,937.95	22,436.64	0.00	108,537.05	19.88
Services & Supplies	274,802	9,486.08	25,106.87	27,244.13	50,771.98	198,923.15	27.61
Services & Supplies-W.O.	<u>150,000</u>	<u>0.00</u>	<u>17,662.08</u>	<u>7,929.25</u>	<u>0.00</u>	<u>132,337.92</u>	<u>11.77</u>
TOTAL WATER QUALITY - LAB	885,598	46,557.01	116,954.42	93,641.54	50,771.98	717,871.60	18.94
UTILITIES MAINTENANCE							
Salaries	500,187	41,857.95	79,491.59	56,233.73	0.00	420,695.41	15.89
Benefits	172,636	17,320.86	37,353.58	24,456.79	0.00	135,282.42	21.64
Services & Supplies	158,145	42,039.45	52,420.56	31,594.36	7,769.88	97,954.56	38.06
Services & Supplies-W.O.	<u>60,000</u>	<u>0.00</u>	<u>0.00</u>	<u>4,028.50</u>	<u>16,882.64</u>	<u>43,117.36</u>	<u>28.14</u>
TOTAL UTILITIES MAINTENANCE	890,968	101,218.26	169,265.73	116,313.38	24,652.52	697,049.75	21.76
ELECTRICAL MECHANICAL							
Salaries	622,963	43,100.03	82,072.40	92,801.67	0.00	540,890.60	13.17
Benefits	202,200	19,553.52	46,261.89	31,602.92	0.00	155,938.11	22.88
Services & Supplies	2,312,274	130,357.94	155,061.58	309,519.77	16,619.37	2,140,593.05	7.42
Services & Supplies-W.O.	<u>217,500</u>	<u>556.25</u>	<u>556.25</u>	<u>24,383.09</u>	<u>7,838.46</u>	<u>209,105.29</u>	<u>3.86</u>
TOTAL ELECTRICAL MECHANICAL	3,354,937	193,567.74	283,952.12	458,307.45	24,457.83	3,046,527.05	9.19
DIST MAINT - PIPELINE							
Salaries	660,608	57,658.10	108,112.83	96,580.24	0.00	552,495.17	16.37
Benefits	252,885	23,783.60	50,755.06	47,250.42	0.00	202,129.94	20.07
Services & Supplies	792,182	30,648.73	100,771.71	67,896.20	(3,863.07)	695,273.36	12.23
Other Operating Expenses	0	0.00	0.00	9,240.31	0.00	0.00	0.00
Services & Supplies-W.O.	<u>38,000</u>	<u>0.00</u>	<u>0.00</u>	<u>7,131.34</u>	<u>0.00</u>	<u>38,000.00</u>	<u>0.00</u>
TOTAL DIST MAINT - PIPELINE	1,743,675	112,090.43	259,639.60	228,098.51	(3,863.07)	1,487,898.47	14.67

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WATER TREATMENT</u>							
Salaries	796,002	60,404.17	111,715.71	132,016.58	0.00	684,286.29	14.03
Benefits	317,021	28,920.21	62,329.29	64,360.50	0.00	254,691.71	19.66
Services & Supplies	857,297	69,924.75	129,612.39	123,341.48	446,026.25	281,658.36	67.15
Services & Supplies-W.O.	<u>170,000</u>	<u>0.00</u>	<u>27,361.60</u>	<u>32,385.01</u>	<u>0.00</u>	<u>142,638.40</u>	<u>16.10</u>
TOTAL WATER TREATMENT	2,140,320	159,249.13	331,018.99	352,103.57	446,026.25	1,363,274.76	36.31
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	254,830	21,525.60	38,770.66	32,187.45	0.00	216,059.34	15.21
Benefits	114,180	10,933.20	22,674.59	18,199.34	0.00	91,505.41	19.86
Services & Supplies	227,310	23,249.57	42,938.92	31,123.47	36,620.49	147,750.59	35.00
Services & Supplies-W.O.	<u>8,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,500.00</u>	<u>0.00</u>
TOTAL OPERATIONS - MAINTENANCE	604,820	55,708.37	104,384.17	81,510.26	36,620.49	463,815.34	23.31
<u>RECREATION - OPERATIONS</u>							
Salaries	1,334,562	102,209.76	199,827.99	190,916.20	0.00	1,134,734.01	14.97
Benefits	440,225	39,403.79	93,065.02	73,068.74	0.00	347,159.98	21.14
Services & Supplies	309,885	25,937.42	40,617.70	55,903.41	5,991.38	263,275.92	15.04
Other Operating Expenses	524,236	0.00	0.00	125,440.99	0.00	524,235.86	0.00
Services & Supplies-W.O.	<u>2,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	2,610,908	167,550.97	333,510.71	445,329.34	5,991.38	2,271,405.77	13.00
<u>RECREATION - MAINTENANCE</u>							
Salaries	504,762	36,911.69	71,309.33	75,592.70	0.00	433,452.67	14.13
Benefits	140,885	16,703.64	32,099.42	27,748.74	0.00	108,785.58	22.78
Services & Supplies	404,390	106,662.02	155,980.85	92,590.53	7,858.08	240,551.07	40.52
Other Operating Expenses	0	0.00	0.00	51,310.84	0.00	0.00	0.00
Services & Supplies-W.O.	<u>5,000</u>	<u>0.00</u>	<u>0.00</u>	<u>22,478.80</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL RECREATION - MAINTENANCE	1,055,037	160,277.35	259,389.60	269,721.61	7,858.08	787,789.32	25.33
<u>RECREATION - PUBLIC REL</u>							
Salaries	183,105	5,377.87	10,742.01	31,770.24	0.00	172,362.99	5.87
Benefits	19,443	745.60	1,672.70	3,963.72	0.00	17,770.30	8.60
Services & Supplies	157,727	26,211.00	30,804.44	30,722.76	10,331.50	116,591.06	26.08
Other Operating Expenses	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>18,324.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION - PUBLIC REL	360,275	32,334.47	43,219.15	84,780.72	10,331.50	306,724.35	14.86
<u>RECREATION - WATER PARK</u>							
Salaries	374,196	17,237.63	36,465.87	201,911.87	0.00	337,730.13	9.75
Benefits	67,285	5,510.20	12,563.49	27,700.53	0.00	54,721.51	18.67
Services & Supplies	128,084	2,121.04	8,459.48	55,963.89	4,715.21	114,909.31	10.29
Other Operating Expenses	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>119,672.73</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	569,565	24,868.87	57,488.84	405,249.02	4,715.21	507,360.95	10.92
TOTAL EXPENDITURES	39,555,203	1,732,100.29	3,872,757.72	3,614,832.17	3,832,791.03	31,849,653.76	19.48
REVENUE OVER/(UNDER) EXPENDITURES	(16,573,121)	394,059.86	42,078.05	160,276.55	(3,832,791.03)	(31,849,653.76)	22.87

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	652,184.48	1,293,921.12	1,209,625.02	0.00	7,487,127.88	14.74
BENEFITS	3,688,334	293,412.86	634,144.38	582,207.42	0.00	3,054,189.13	17.19
SERVICES & SUPPLIES	8,656,320	584,902.89	1,127,543.15	1,436,734.85	1,599,384.08	5,929,392.77	31.50
OTHER OPERATING EXPENSES	0	0.00	0.00	9,240.31	0.00	0.00	0.00
SALARIES-WORK ORDERS	0	12,634.01	23,751.07	16,606.77	0.00	(23,751.07)	0.00
BENEFITS-WORK ORDERS	0	2,139.64	4,702.68	3,523.20	0.00	(4,702.68)	0.00
SERVICES & SUPPLIES - W.O.	<u>18,429,500</u>	<u>186,826.41</u>	<u>788,695.32</u>	<u>356,894.60</u>	<u>2,233,406.95</u>	<u>15,407,397.73</u>	<u>16.40</u>
TOTAL EXPENDITURES	39,555,203	1,732,100.29	3,872,757.72	3,614,832.17	3,832,791.03	31,849,653.76	19.48

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

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	1,226.82	2,722.77	1,853.75	0.00	7,073.23	27.79
11-4-00-4001-00 Water Sales - Residential Pump	732,052	118,686.18	248,448.09	195,478.17	0.00	483,603.91	33.94
11-4-00-4001-85 Water Sales - Residential Pump	679,233	113,652.72	231,657.74	183,558.89	0.00	447,575.26	34.11
11-4-00-4010-00 Water Sales - Commercial Gr	776	158.46	341.94	199.67	0.00	434.06	44.06
11-4-00-4011-00 Water Sales - Commercial Pump	385,279	71,531.44	151,572.74	124,899.20	0.00	233,706.26	39.34
11-4-00-4011-85 Water Sales - Commercial Pumpe	257,086	25,920.98	53,500.26	51,963.54	0.00	203,585.74	20.81
11-4-00-4021-00 Water Sales - Industrial Pumpe	11,965	737.48	1,641.82	5,008.48	0.00	10,323.18	13.72
11-4-00-4021-85 Water Sales - Industrial Pumpe	1,211	309.00	677.74	285.20	0.00	533.26	55.97
11-4-00-4030-00 Water Sales - Resale Gravity	1,083,900	173,987.69	354,374.94	163,660.16	0.00	729,525.06	32.69
11-4-00-4031-00 Water Sales - Resale Pumped	440,140	28,768.42	57,594.29	32,750.00	0.00	382,545.71	13.09
11-4-00-4040-00 Water Sales - Temporary Meter	18,459	3,620.00	5,980.00	3,656.00	0.00	12,479.00	32.40
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	386.42	957.71	1,347.88	0.00	5,505.29	14.82
11-4-00-4042-00 Water Sales - Institutional Pu	100,858	15,884.66	30,566.28	27,831.84	0.00	70,291.72	30.31
11-4-00-4042-85 Water Sales - Other Water Sale	50,900	6,880.40	14,327.30	16,550.30	0.00	36,572.70	28.15
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	56,955	9,145.39	18,823.98	16,960.54	0.00	38,131.02	33.05
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,605,129	242,889.12	483,240.72	383,683.47	0.00	1,121,888.28	30.11
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	33,014	8,346.48	17,145.84	14,053.14	0.00	15,868.16	51.94
11-4-00-4070-00 Water Sales - Agricultural - G	36,816	5,932.28	12,525.90	11,579.26	0.00	24,290.10	34.02
11-4-00-4071-00 Water Sales - Agricultural - P	1,116,257	176,156.08	338,294.22	249,204.42	0.00	777,962.78	30.31
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	<u>31,029</u>	<u>15,756.94</u>	<u>32,494.44</u>	<u>6,600.08</u>	<u>0.00</u>	<u>(1,465.44)</u>	<u>104.72</u>
TOTAL WATER SALES	6,658,301	1,019,976.96	2,056,888.72	1,490,724.65	0.00	4,601,412.28	30.89
<u>WATER SERVICES</u>							
11-4-00-4093-00 Meter Tests & Installations	<u>5,604</u>	<u>725.00</u>	<u>1,250.00</u>	<u>5,175.00</u>	<u>0.00</u>	<u>4,354.00</u>	<u>22.31</u>
TOTAL WATER SERVICES	5,604	725.00	1,250.00	5,175.00	0.00	4,354.00	22.31
<u>WATER STANDBY</u>							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,570,640	147,163.99	294,116.33	261,552.34	0.00	1,276,523.67	18.73
11-4-00-4150-85 Meter Chg - OJAI Residential	1,323,455	123,909.41	247,750.41	212,453.89	0.00	1,075,704.59	18.72
11-4-00-4151-00 Meter Chg - CMWD Commercial	128,546	12,501.46	25,038.82	22,764.61	0.00	103,507.18	19.48
11-4-00-4151-85 Meter Chg - OJAI Commercial	183,964	17,978.32	35,953.30	33,284.76	0.00	148,010.70	19.54
11-4-00-4152-00 Meter Chg - CMWD Industrial	38,492	3,592.56	7,185.12	6,415.32	0.00	31,306.88	18.67
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,844	172.10	344.20	307.32	0.00	1,499.80	18.67
11-4-00-4153-00 Meter Chg - CMWD Agriculture	232,198	20,893.40	41,786.80	37,767.02	0.00	190,411.20	18.00
11-4-00-4154-00 Meter Chg - CMWD Institutional	42,429	4,905.84	9,811.68	7,208.36	0.00	32,617.32	23.12
11-4-00-4154-85 Meter Chg - OJAI Institutional	57,632	4,386.34	8,772.68	13,017.54	0.00	48,859.32	15.22
11-4-00-4155-00 Meter Chg - CMWD Temporary	25,021	1,944.85	4,249.41	4,004.85	0.00	20,771.59	16.98
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	426,204	40,520.93	80,959.28	70,683.18	0.00	345,244.72	19.00
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	7,644	713.40	1,426.80	1,273.98	0.00	6,217.20	18.67
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	19,693	2,087.43	4,174.86	3,676.08	0.00	15,518.14	21.20
11-4-00-4158-00 Meter Chg - CMWD Resale	440,270	41,335.10	82,670.20	73,192.64	0.00	357,599.80	18.78
11-4-00-4159-00 Meter Chg - Fire Service	<u>21,622</u>	<u>1,803.91</u>	<u>3,607.82</u>	<u>2,702.76</u>	<u>0.00</u>	<u>18,014.18</u>	<u>16.69</u>
TOTAL WATER STANDBY	4,519,654	423,909.04	847,847.71	750,304.65	0.00	3,671,806.29	18.76

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WATER DELINQUENCY</u>							
11-4-00-4350-00 Hang Tag Fee	31,860	40.00	40.00	4,540.00	0.00	31,820.00	0.13
11-4-00-4351-00 Turn Off Fee	6,102	0.00	0.00	680.00	0.00	6,102.00	0.00
11-4-00-4352-00 Turn On Fee	6,048	0.00	0.00	680.00	0.00	6,048.00	0.00
11-4-00-4353-00 Late Fee - Residential	47,464	6,533.18	12,172.96	8,118.34	0.00	35,291.04	25.65
11-4-00-4354-00 Alloc Penalty - Residential	0	84,630.00	181,685.00	156,992.50	0.00	(181,685.00)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00	0.00	(50,595.00)	0.00	0.00	0.00
11-4-00-4357-00 Late Fee - Business	5,276	542.07	867.19	112.29	0.00	4,408.81	16.44
11-4-00-4361-00 Late Fee - Industrial	382	244.89	405.53	131.63	0.00	(23.53)	106.16
11-4-00-4365-00 Late Fee - Resale	178	188.00	221.82	0.00	0.00	(43.82)	124.62
11-4-00-4369-00 Late Fee - Other	1,450	365.61	765.21	630.84	0.00	684.79	52.77
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	413.08	1,227.45	939.86	0.00	4,204.55	22.60
11-4-00-4381-00 Late Fee - Agriculture	2,486	140.34	1,610.15	1,266.32	0.00	875.85	64.77
11-4-00-4395-00 N.S.F. - Returned Check Fee	<u>870</u>	<u>30.00</u>	<u>90.00</u>	<u>210.00</u>	<u>0.00</u>	<u>780.00</u>	<u>10.34</u>
TOTAL WATER DELINQUENCY	107,548	93,127.17	199,085.31	84,121.78	0.00	(91,537.31)	185.11
<u>WATER REVENUE OTHER</u>							
11-4-00-4400-00 Flexible Storage	4,472	0.00	0.00	0.00	0.00	4,472.00	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	633,799	139,814.50	181,117.01	58,175.86	0.00	452,681.99	28.58
11-4-00-4425-00 Sale of Fixed Assets	0	4,050.00	4,050.00	0.00	0.00	(4,050.00)	0.00
11-4-00-4435-00 Bad Debt Collection Recovery	0	0.00	127.01	70.54	0.00	(127.01)	0.00
11-4-00-4440-00 Administration Fee	0	216.79	216.79	0.00	0.00	(216.79)	0.00
11-4-00-4450-00 SWP - Sale of Water	<u>250,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250,000.00</u>	<u>0.00</u>
TOTAL WATER REVENUE OTHER	888,271	144,081.29	185,510.81	58,246.40	0.00	702,760.19	20.88
<u>CAPITAL FACILITIES</u>							
11-4-00-4090-00 Capital Facilities Charge	<u>90,865</u>	<u>6,216.08</u>	<u>6,466.08</u>	<u>2,114.40</u>	<u>0.00</u>	<u>84,398.92</u>	<u>7.12</u>
TOTAL CAPITAL FACILITIES	90,865	6,216.08	6,466.08	2,114.40	0.00	84,398.92	7.12
<u>INTEREST</u>							
11-4-00-4115-00 Interest on Time Deposits and	<u>450,000</u>	<u>0.00</u>	<u>0.00</u>	<u>75,644.04</u>	<u>0.00</u>	<u>450,000.00</u>	<u>0.00</u>
TOTAL INTEREST	450,000	0.00	0.00	75,644.04	0.00	450,000.00	0.00
<u>TAXES & ASSESSMENTS</u>							
11-4-00-4200-00 1 % - Secured Current General	<u>2,375,549</u>	<u>11,922.24</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,375,549.00</u>	<u>0.00</u>
TOTAL TAXES & ASSESSMENTS	2,375,549	11,922.24	0.00	0.00	0.00	2,375,549.00	0.00
<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	<u>3,825,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,825,000.00</u>	<u>0.00</u>
TOTAL OTHER GOVT. AGENCIES	3,953,851	0.00	0.00	0.00	0.00	3,953,851.00	0.00
<u>MISCELLANEOUS REVENUES</u>							
11-4-00-4235-00 RDA - Pass Through	<u>108,005</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,005.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS REVENUES	108,005	0.00	0.00	0.00	0.00	108,005.00	0.00
TOTAL NON DEPARTMENTAL	19,157,648	1,699,957.78	3,297,048.63	2,466,330.92	0.00	15,860,599.37	17.21

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
RECREATION - OPERATIONS							
RECREATION PARK							
11-4-62-4500-00 Animal Permit	31,920	1,667.00	4,276.00	5,312.00	0.00	27,644.00	13.40
11-4-62-4510-00 Boat Fees - Annual	31,220	3,050.00	5,950.00	3,414.00	0.00	25,270.00	19.06
11-4-62-4515-00 Boat Fees - Daily	7,490	1,275.00	2,400.00	767.00	0.00	5,090.00	32.04
11-4-62-4525-00 Boat Inspection Fees - Quagga	1,989	661.46	1,175.97	190.56	0.00	813.03	59.12
11-4-62-4530-00 Boat Fees - Overnight	1,000	0.00	136.00	120.00	0.00	864.00	13.60
11-4-62-4535-00 Boat Lock Revenue - Quagga	1,404	504.00	828.00	144.00	0.00	576.00	58.97
11-4-62-4545-00 Camping Fees	2,185,000	171,158.00	310,806.00	407,779.50	0.00	1,874,194.00	14.22
11-4-62-4555-00 Commercials - Recreation	1,500	0.00	0.00	0.00	0.00	1,500.00	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	2,669.00	2,669.00	22,579.96	0.00	22,331.00	10.68
11-4-62-4571-00 Events - Movie Night	0	1,460.00	2,120.00	0.00	0.00	(2,120.00)	0.00
11-4-62-4575-00 Event Reimbursement - Recreation	2,500	0.00	0.00	2,220.06	0.00	2,500.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	1,200	(32.00)	(32.00)	(1,090.00)	0.00	1,232.00	2.67-
11-4-62-4590-00 Grants - Recreation	107,000	100,000.00	0.00	0.00	0.00	107,000.00	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	4,007	80.00	199.99	280.00	0.00	3,807.01	4.99
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	15	5.00	5.00	0.00	0.00	10.00	33.33
11-4-62-4610-00 Miscellaneous Revenue	2,000	0.00	50.00	347.00	0.00	1,950.00	2.50
11-4-62-4620-00 Rain Checks - Recreation	(1,000)	(102.00)	(172.00)	(174.00)	0.00	(828.00)	17.20
11-4-62-4625-00 Reservations	166,500	14,445.00	24,799.00	27,017.00	0.00	141,701.00	14.89
11-4-62-4630-00 Shower Facility Fees	44,000	0.00	0.00	24,914.25	0.00	44,000.00	0.00
11-4-62-4632-00 Snow Bird Pumping	0	0.00	0.00	478.00	0.00	0.00	0.00
11-4-62-4635-00 Trailer Storage Fees	278,750	21,931.93	66,649.17	37,702.87	0.00	212,100.83	23.91
11-4-62-4640-00 Vehicle Fees - Daily	410,000	63,320.00	116,400.00	139,770.00	0.00	293,600.00	28.39
11-4-62-4645-00 Violation Ordinance Fees	2,840	200.00	350.00	1,625.00	0.00	2,490.00	12.32
11-4-62-4650-00 Visitor Cards	155,520	19,485.00	33,741.00	23,840.00	0.00	121,779.00	21.70
TOTAL RECREATION PARK	3,457,355	401,777.39	572,351.13	697,237.20	0.00	2,885,003.87	16.55
RECREATION-CONCESSION							
11-4-62-4705-00 Boat Rental - Concession	53,000	14,021.81	26,567.20	16,944.76	0.00	26,432.80	50.13
11-4-62-4720-00 Park Store - Recreation	50,000	8,370.16	14,670.22	20,197.45	0.00	35,329.78	29.34
11-4-62-4725-00 Cafe - Concession	24,000	1,990.01	4,017.29	5,057.60	0.00	19,982.71	16.74
TOTAL RECREATION-CONCESSION	127,000	24,381.98	45,254.71	42,199.81	0.00	81,745.29	35.63
RECREATION OTHER							
11-4-62-4900-00 Over / Short - Recreation	0	43.00	181.30	106.62	0.00	(181.30)	0.00
TOTAL RECREATION OTHER	0	43.00	181.30	106.62	0.00	(181.30)	0.00
TOTAL RECREATION - OPERATIONS	3,584,355	426,202.37	617,787.14	739,543.63	0.00	2,966,567.86	17.24

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
RECREATION - WATER PARK							
RECREATION-CONCESSION							
11-4-65-4740-00 Water Park Snack Bar	1,500	0.00	0.00	7,095.92	0.00	1,500.00	0.00
TOTAL RECREATION-CONCESSION	1,500	0.00	0.00	7,095.92	0.00	1,500.00	0.00
RECREATION-WATER PARK							
11-4-65-4805-00 Water Park - Late Day Pass Fee	18,067	0.00	0.00	74,680.00	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 (	78.00)	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
11-4-65-4820-00 Water Park - Locker Fee	174	0.00	0.00	825.00	0.00	174.00	0.00
11-4-65-4825-00 Water Park - Next Day Pass Fee	(814)	0.00	0.00 (	542.00)	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	31,371.00	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	5,170.00	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	0.00	441,753.00	0.00	186,620.00	0.00
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	4,380.00	0.00	2,250.00	0.00
TOTAL RECREATION-WATER PARK	238,579	0.00	0.00	562,281.25	0.00	238,579.00	0.00
RECREATION OTHER							
11-4-65-4900-00 Over / Short - Water Park	0	0.00	0.00 (	143.00)	0.00	0.00	0.00
TOTAL RECREATION OTHER	0	0.00	0.00 (	143.00)	0.00	0.00	0.00
TOTAL RECREATION - WATER PARK	240,079	0.00	0.00	569,234.17	0.00	240,079.00	0.00
TOTAL REVENUES	22,982,082	2,126,160.15	3,914,835.77	3,775,108.72	0.00	19,067,246.23	17.03

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 RETIREES

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits</u>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	2.57	5.14	0.00	0.00 (	5.14)	0.00
11-5-01-5084-00 Insurance - Group Life	0	61.15	122.30	0.00	0.00 (	122.30)	0.00
11-5-01-5085-00 Insurance - Group Health	510,659	39,348.85	79,041.28	80,711.72	0.00	431,617.72	15.48
11-5-01-5086-00 Insurance - Group Dental	25,709	2,009.88	4,073.28	4,029.68	0.00	21,635.72	15.84
11-5-01-5087-00 Insurance - Group Vision	<u>8,029</u>	<u>591.06</u>	<u>1,182.12</u>	<u>768.64</u>	<u>0.00</u>	<u>6,846.88</u>	<u>14.72</u>
TOTAL Benefits	544,397	42,013.51	84,424.12	85,510.04	0.00	459,972.88	15.51
<u>Services & Supplies</u>							
TOTAL RETIREES	544,397	42,013.51	84,424.12	85,510.04	0.00	459,972.88	15.51

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 16.67

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	6,732.68	13,069.32	9,995.27	0.00	105,740.68	11.00
TOTAL Salaries	118,810	6,732.68	13,069.32	9,995.27	0.00	105,740.68	11.00
<u>Benefits</u>							
11-5-11-5082-00 Social Security Expense	7,366	417.44	994.48	876.96	0.00	6,371.52	13.50
11-5-11-5083-00 Medicare Expense	1,723	97.64	232.62	205.06	0.00	1,490.38	13.50
11-5-11-5084-00 Insurance - Group Life	369	20.60	41.20	47.70	0.00	327.80	11.17
11-5-11-5085-00 Insurance - Group Health	110,061	5,524.08	10,695.54	16,335.78	0.00	99,365.46	9.72
11-5-11-5086-00 Insurance - Group Dental	4,952	270.24	540.48	801.28	0.00	4,411.52	10.91
11-5-11-5087-00 Insurance - Group Vision	1,376	74.24	148.48	130.20	0.00	1,227.52	10.79
TOTAL Benefits	125,847	6,404.24	12,652.80	18,396.98	0.00	113,194.20	10.05
<u>Services & Supplies</u>							
11-5-11-5012-00 Service & Supplies	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	38.01	76.02	155.98	0.00	76.02	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	0.00	0.00	30.00	0.00	0.00	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	0.00	0.00	460.52	0.00	3,500.00	0.00
11-5-11-5056-00 Travel Expense	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
11-5-11-5057-00 Directors Fee	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	0.00	370.00	0.00	0.00	2,630.00	12.33
TOTAL Services & Supplies	29,300	38.01	446.02	646.50	0.00	28,853.98	1.52
TOTAL BOARD OF DIRECTORS	273,957	13,174.93	26,168.14	29,038.75	0.00	247,788.86	9.55

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 16.67

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	54,948.32	97,761.93	68,278.59	0.00	588,741.07	14.24
11-5-21-5002-00 Part Time - Temporary Wages	0	0.00	0.00	5,729.11	0.00	0.00	0.00
11-5-21-5006-00 Vacation Pay	27,965	1,559.98	5,814.49	2,976.00	0.00	22,150.51	20.79
11-5-21-5007-00 Jury Duty	304	0.00	0.00	0.00	0.00	304.00	0.00
11-5-21-5008-00 Sick Pay	5,128	311.73	2,127.25	12,334.03	0.00	3,000.75	41.48
11-5-21-5009-00 Holiday Pay	<u>19,683</u>	<u>0.00</u>	<u>2,798.84</u>	<u>1,488.00</u>	<u>0.00</u>	<u>16,884.16</u>	<u>14.22</u>
TOTAL Salaries	739,583	56,820.03	108,502.51	90,805.73	0.00	631,080.49	14.67
<u>Benefits</u>							
11-5-21-5078-00 Insurance - Employee Assistanc	119	10.28	20.56	9.40	0.00	98.44	17.28
11-5-21-5079-00 CalPERS Pension Exp - PEPR	0	(1,287.44)	780.22	2,382.12	0.00	(780.22)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	68,641	7,029.16	15,661.83	11,118.66	0.00	52,979.17	22.82
11-5-21-5082-00 Social Security Expense	45,854	2,253.89	7,068.29	4,954.47	0.00	38,785.71	15.41
11-5-21-5083-00 Medicare Expense	10,724	824.10	2,077.92	1,529.72	0.00	8,646.08	19.38
11-5-21-5084-00 Insurance - Group Life	3,560	288.00	576.00	284.00	0.00	2,984.00	16.18
11-5-21-5085-00 Insurance - Group Health	75,008	6,068.63	12,137.26	7,350.52	0.00	62,870.74	16.18
11-5-21-5086-00 Insurance - Group Dental	3,340	270.24	540.48	342.64	0.00	2,799.52	16.18
11-5-21-5087-00 Insurance - Group Vision	<u>918</u>	<u>74.24</u>	<u>148.48</u>	<u>43.40</u>	<u>0.00</u>	<u>769.52</u>	<u>16.17</u>
TOTAL Benefits	208,164	15,531.10	39,011.04	28,014.93	0.00	169,152.96	18.74
<u>Services & Supplies</u>							
11-5-21-5011-00 District Equipment	100	0.00	0.00	26.80	0.00	100.00	0.00
11-5-21-5012-00 Service & Supplies	13,500	419.61	996.07	2,672.93	515.25	11,988.68	11.19
11-5-21-5028-00 Computer Upgrades - Hardware	2,500	0.00	198.41	0.00	1,348.49	953.10	61.88
11-5-21-5029-00 Computer Upgrades - Software	23,000	0.00	0.00	0.00	18,904.58	4,095.42	82.19
11-5-21-5040-00 Outside Contracts	40,000	300.00	300.00	0.00	0.00	39,700.00	0.75
11-5-21-5042-00 Communications - Radio & Telep	2,600	562.51	1,039.66	642.15	0.00	1,560.34	39.99
11-5-21-5044-00 Membership & Dues	98,500	49.95	52,494.95	44,817.00	0.00	46,005.05	53.29
11-5-21-5045-00 Printing & Binding	500	109.50	109.50	160.88	0.00	390.50	21.90
11-5-21-5046-00 Books & Publications	7,500	0.00	0.00	1,234.08	0.00	7,500.00	0.00
11-5-21-5047-00 Office Supplies	1,000	0.00	0.00	79.23	0.00	1,000.00	0.00
11-5-21-5048-00 Postage Expense	200	0.00	0.00	76.23	0.00	200.00	0.00
11-5-21-5049-00 Other Professional Fees	600,000	17,010.00	33,405.03	29,242.97	23,475.00	543,119.97	9.48
11-5-21-5055-00 Private Vehicle Mileage	6,060	0.00	0.00	17.40	0.00	6,060.00	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	0.00	0.00	0.00	6,700.00	0.00
11-5-21-5059-00 Education & Training Seminars	6,100	890.00	890.00	1,470.00	0.00	5,210.00	14.59
11-5-21-5077-00 Insurance - Aflac Service Fee	<u>200</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00</u>	<u>165.00</u>	<u>17.50</u>
TOTAL Services & Supplies	808,460	19,359.07	89,468.62	80,457.17	44,243.32	674,748.06	16.54
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
MANAGEMENT

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies-W.O.</u>							
TOTAL MANAGEMENT	1,756,207	91,710.20	236,982.17	199,277.83	44,243.32	1,474,981.51	16.01

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-24-5001-00 Regular Salaries	114,369	11,055.84	20,356.56	17,039.84	0.00	94,012.44	17.80
11-5-24-5002-00 Part Time - Temporary Wages	40,788	2,706.00	4,266.90	0.00	0.00	36,521.10	10.46
11-5-24-5003-00 Overtime Pay	0	312.90	625.80	1,214.92	0.00 (	625.80)	0.00
11-5-24-5006-00 Vacation Pay	16,503	0.00	276.40	3,891.01	0.00	16,226.60	1.67
11-5-24-5007-00 Jury Duty	321	0.00	0.00	0.00	0.00	321.00	0.00
11-5-24-5008-00 Sick Pay	4,381	0.00	0.00	0.00	0.00	4,381.00	0.00
11-5-24-5009-00 Holiday Pay	<u>12,463</u>	<u>0.00</u>	<u>552.79</u>	<u>536.69</u>	<u>0.00</u>	<u>11,910.21</u>	<u>4.44</u>
TOTAL Salaries	188,825	14,074.74	26,078.45	22,682.46	0.00	162,746.55	13.81
<u>Benefits</u>							
11-5-24-5078-00 Insurance - Employee Assistanc	29	2.57	5.14	4.70	0.00	23.86	17.72
11-5-24-5081-00 CalPERS Pension Exp - Classic	13,716	1,966.24	4,405.86	5,221.36	0.00	9,310.14	32.12
11-5-24-5082-00 Social Security Expense	11,707	873.02	2,178.63	1,749.25	0.00	9,528.37	18.61
11-5-24-5083-00 Medicare Expense	2,738	204.17	509.51	409.10	0.00	2,228.49	18.61
11-5-24-5084-00 Insurance - Group Life	501	41.55	83.10	81.10	0.00	417.90	16.59
11-5-24-5085-00 Insurance - Group Health	26,108	2,112.29	4,224.58	3,902.04	0.00	21,883.42	16.18
11-5-24-5086-00 Insurance - Group Dental	1,312	106.12	212.24	212.24	0.00	1,099.76	16.18
11-5-24-5087-00 Insurance - Group Vision	<u>229</u>	<u>18.56</u>	<u>37.12</u>	<u>37.12</u>	<u>0.00</u>	<u>191.88</u>	<u>16.21</u>
TOTAL Benefits	56,340	5,324.52	11,656.18	11,616.91	0.00	44,683.82	20.69
<u>Services & Supplies</u>							
11-5-24-5011-00 District Equipment	2,500	102.16	213.13	124.44	0.00	2,286.87	8.53
11-5-24-5012-00 Service & Supplies	3,000	965.99	1,278.03	2.56 (	422.96)	2,144.93	28.50
11-5-24-5028-00 Computer Upgrades - Hardware	6,500	114.49	114.49	1,018.23	0.00	6,385.51	1.76
11-5-24-5029-00 Computer Upgrades - Software	4,750	0.00	0.00	276.00	0.00	4,750.00	0.00
11-5-24-5040-00 Outside Contracts	17,560	1,464.00	2,928.00	2,835.48	8,572.00	6,060.00	65.49
11-5-24-5041-00 Clothing & Personal Supplies	500	542.76	542.76	0.00 (	542.76)	500.00	0.00
11-5-24-5042-00 Communications - Radio & Telep	1,500	202.24	289.46	554.78	0.00	1,210.54	19.30
11-5-24-5045-00 Printing & Binding	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5052-00 Small Tools	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	0.00	105.56	0.00	500.00	0.00
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-24-5062-00 Pre-Employment Screening	0	0.00 (	45.00)	0.00	0.00	45.00	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00 (</u>	<u>35.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	38,510	3,409.14	5,355.87	4,934.55	7,606.28	25,547.85	33.66
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-24-5928-00 Computer Upgrades - Hardware	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>1,764.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	0.00	0.00	1,764.40	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	283,675	22,808.40	43,090.50	40,998.32	7,606.28	232,978.22	17.87

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 16.67

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	20,186.03	38,500.45	39,579.35	0.00	178,132.55	17.77
11-5-25-5002-00 Part Time - Temporary Wages	75,691	5,471.51	11,110.00	8,548.77	0.00	64,581.00	14.68
11-5-25-5003-00 Overtime Pay	0	311.44	332.97	0.00	0.00 (	332.97)	0.00
11-5-25-5006-00 Vacation Pay	30,488	1,693.34	1,693.34	1,728.72	0.00	28,794.66	5.55
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	463.69	558.19	760.47	0.00	17,375.81	3.11
11-5-25-5009-00 Holiday Pay	<u>16,141</u>	<u>0.00</u>	<u>1,390.73</u>	<u>526.46</u>	<u>0.00</u>	<u>14,750.27</u>	<u>8.62</u>
TOTAL Salaries	358,680	28,126.01	53,585.68	51,143.77	0.00	305,094.32	14.94
Benefits							
11-5-25-5078-00 Insurance - Employee Assistanc	116	10.28	20.56	14.10	0.00	95.44	17.72
11-5-25-5079-00 CalPERS Pension Exp - PEPR	0	1,683.60	3,735.64	2,342.83	0.00 (	3,735.64)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	26,264	2,970.16	6,207.14	5,600.31	0.00	20,056.86	23.63
11-5-25-5082-00 Social Security Expense	22,238	1,743.83	4,063.30	3,785.36	0.00	18,174.70	18.27
11-5-25-5083-00 Medicare Expense	5,201	407.82	950.28	885.31	0.00	4,250.72	18.27
11-5-25-5084-00 Insurance - Group Life	1,124	85.70	171.40	114.50	0.00	952.74	15.25
11-5-25-5085-00 Insurance - Group Health	83,463	5,955.61	11,911.22	9,865.80	0.00	71,552.15	14.27
11-5-25-5086-00 Insurance - Group Dental	4,235	311.16	622.32	554.88	0.00	3,612.68	14.69
11-5-25-5087-00 Insurance - Group Vision	<u>688</u>	<u>55.68</u>	<u>111.36</u>	<u>111.36</u>	<u>0.00</u>	<u>576.64</u>	<u>16.19</u>
TOTAL Benefits	143,330	13,223.84	27,793.22	23,274.45	0.00	115,536.29	19.39
Services & Supplies							
11-5-25-5011-00 District Equipment	1,700	100.51	218.94	288.33	66.62	1,414.44	16.80
11-5-25-5012-00 Service & Supplies	19,463	419.61	506.73	2,009.74	667.99	18,288.28	6.04
11-5-25-5028-00 Computer Upgrades - Hardware	2,000	0.00	421.84	1,097.24	0.00	1,578.16	21.09
11-5-25-5029-00 Computer Upgrades - Software	0	0.00	650.00	0.00	0.00 (	650.00)	0.00
11-5-25-5040-00 Outside Contracts	209,587	12,004.49 (	25,032.14)	12,815.55	122,969.37	111,649.77	46.73
11-5-25-5041-00 Clothing & Personal Supplies	500	94.70	94.70	0.00	0.00	405.30	18.94
11-5-25-5042-00 Communications - Radio & Telep	1,600	167.82	567.26	333.45	0.00	1,032.74	35.45
11-5-25-5044-00 Membership & Dues	14,305	550.00	1,850.00	2,600.00	0.00	12,455.00	12.93
11-5-25-5045-00 Printing & Binding	22,500	0.00	8,858.10	0.00	0.00	13,641.90	39.37
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	115.55	0.00	0.00	884.45	11.56
11-5-25-5048-00 Postage Expense	9,500	0.00	0.00	370.75	0.00	9,500.00	0.00
11-5-25-5051-00 Advertising & Legal Notices	39,470	745.00	1,370.00	0.00	2,150.00	35,950.00	8.92
11-5-25-5053-00 Public Information Program	0	0.00	0.00	146.00	0.00	0.00	0.00
11-5-25-5055-00 Private Vehicle Mileage	100	0.00	0.00	135.72	0.00	100.00	0.00
11-5-25-5056-00 Travel Expense	3,400	0.00	0.00	0.00	0.00	3,400.00	0.00
11-5-25-5059-00 Education & Training Seminars	3,900	0.00	20.00	232.27	0.00	3,880.00	0.51
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	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>2,384.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies	329,125	14,082.13 (	10,359.02)	22,518.55	125,853.98	213,630.04	35.09
Other Operating Expenses							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 16.67

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.	_____	_____	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	831,135	55,431.98	71,019.88	96,936.77	125,853.98	634,260.65	23.69

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-28-5001-00 Regular Salaries	296,345	21,711.92	40,539.55	38,664.72	0.00	255,805.45	13.68
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,211.61	4,448.63	4,438.16	0.00	25,320.37	14.94
11-5-28-5006-00 Vacation Pay	16,406	1,507.17	2,296.88	4,528.12	0.00	14,109.12	14.00
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	142.03	423.17	1,110.67	0.00	2,583.83	14.07
11-5-28-5009-00 Holiday Pay	<u>11,546</u>	<u>0.00</u>	<u>1,167.28</u>	<u>1,139.32</u>	<u>0.00</u>	<u>10,378.72</u>	<u>10.11</u>
TOTAL Salaries	357,252	25,572.73	48,875.51	49,880.99	0.00	308,376.49	13.68
<u>Benefits</u>							
11-5-28-5078-00 Insurance - Employee Assistanc	87	7.71	15.42	14.10	0.00	71.58	17.72
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	342.44	830.43	713.26	0.00	(830.43)	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	29,012	3,561.63	7,930.21	8,691.22	0.00	21,081.79	27.33
11-5-28-5082-00 Social Security Expense	22,150	1,586.44	4,011.76	3,853.93	0.00	18,138.24	18.11
11-5-28-5083-00 Medicare Expense	5,181	371.02	938.24	901.31	0.00	4,242.76	18.11
11-5-28-5084-00 Insurance - Group Life	1,368	110.65	221.30	215.30	0.00	1,146.70	16.18
11-5-28-5085-00 Insurance - Group Health	47,980	3,881.85	7,697.16	7,387.42	0.00	40,282.84	16.04
11-5-28-5086-00 Insurance - Group Dental	2,145	173.56	347.12	347.12	0.00	1,797.88	16.18
11-5-28-5087-00 Insurance - Group Vision	<u>688</u>	<u>55.68</u>	<u>111.36</u>	<u>95.94</u>	<u>0.00</u>	<u>576.64</u>	<u>16.19</u>
TOTAL Benefits	108,611	10,090.98	22,103.00	22,219.60	0.00	86,508.00	20.35
<u>Services & Supplies</u>							
11-5-28-5011-00 District Equipment	9,200	731.07	1,572.78	1,503.80	0.00	7,627.22	17.10
11-5-28-5012-00 Service & Supplies	11,000	656.01	836.61	359.41	374.80	9,788.59	11.01
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	1,281.07	1,281.07	49.05	(47.81)	766.74	61.66
11-5-28-5041-00 Clothing & Personal Supplies	1,500	0.00	0.00	98.00	0.00	1,500.00	0.00
11-5-28-5042-00 Communications - Radio & Telep	2,500	386.04	639.31	447.54	0.00	1,860.69	25.57
11-5-28-5044-00 Membership & Dues	250	0.00	0.00	0.00	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	0.00	0.00	188.67	311.33	37.73
11-5-28-5049-00 Other Professional Fees	0	0.00	0.00	0.00	2,174.24	(2,174.24)	0.00
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5056-00 Travel Expense	15,000	2,640.56	2,640.56	3,027.30	0.00	12,359.44	17.60
11-5-28-5059-00 Education & Training Seminars	4,800	0.00	0.00	70.00	0.00	4,800.00	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00</u>	<u>(35.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	49,050	5,712.25	7,005.33	5,572.60	2,689.90	39,354.77	19.77
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 16.67

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>							
11-5-28-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>4,365.11</u>	<u>5,408.38</u>	(<u>5,408.38</u>)	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	0.00	0.00	4,365.11	5,408.38	(5,408.38)	0.00
TOTAL FISHERIES	514,913	41,375.96	77,983.84	82,038.30	8,098.28	428,830.88	16.72

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-30-5001-00 Regular Salaries	639,281	49,862.00	138,402.63	68,684.42	0.00	500,878.37	21.65
11-5-30-5003-00 Overtime Pay	1,500	0.00	78.99	152.93	0.00	1,421.01	5.27
11-5-30-5006-00 Vacation Pay	28,577	1,582.37	3,223.27	3,828.98	0.00	25,353.73	11.28
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	112.45	309.38	4,256.15	0.00	4,930.62	5.90
11-5-30-5009-00 Holiday Pay	20,114	0.00	3,274.76	2,302.71	0.00	16,839.24	16.28
TOTAL Salaries	695,023	51,556.82	145,289.03	79,225.19	0.00	549,733.97	20.90
<u>Benefits</u>							
11-5-30-5078-00 Insurance - Employee Assistanc	232	15.42	30.84	23.50	0.00	201.16	13.29
11-5-30-5079-00 CalPERS Pension Exp - PEPR	0	2,673.36	6,456.85	1,742.18	0.00	6,456.85	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	64,367	6,996.38	15,676.23	14,404.76	0.00	48,690.77	24.35
11-5-30-5082-00 Social Security Expense	43,092	3,196.54	10,356.08	6,277.28	0.00	32,735.92	24.03
11-5-30-5083-00 Medicare Expense	10,077	747.57	2,667.28	1,468.08	0.00	7,409.72	26.47
11-5-30-5084-00 Insurance - Group Life	3,105	189.45	490.26	311.70	0.00	2,614.74	15.79
11-5-30-5085-00 Insurance - Group Health	193,956	6,930.59	13,728.10	13,020.46	0.00	180,227.90	7.08
11-5-30-5086-00 Insurance - Group Dental	6,408	306.20	612.40	607.92	0.00	5,795.60	9.56
11-5-30-5087-00 Insurance - Group Vision	1,835	111.36	111.36	170.18	0.00	1,723.64	6.07
TOTAL Benefits	323,072	21,166.87	50,129.40	38,026.06	0.00	272,942.60	15.52
<u>Services & Supplies</u>							
11-5-30-5011-00 District Equipment	4,000	286.04	553.04	593.99	0.00	3,446.96	13.83
11-5-30-5012-00 Service & Supplies	23,170	1,459.43	3,568.06	1,773.28	1,140.03	18,461.91	20.32
11-5-30-5013-00 Utilities	28,500	3,141.04	4,840.10	5,132.55	0.00	23,659.90	16.98
11-5-30-5028-00 Computer Upgrades - Hardware	3,500	0.00	0.00	0.00	0.00	3,500.00	0.00
11-5-30-5034-00 Bank Charges	18,000	1,647.10	3,278.85	3,200.20	0.00	14,721.15	18.22
11-5-30-5037-00 Purchased Water	2,500	455.22	795.04	565.31	0.00	1,704.96	31.80
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	8,272.63	20,966.63	17,643.12	5,459.10	160,774.27	14.12
11-5-30-5041-00 Clothing & Personal Supplies	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-30-5042-00 Communications - Radio & Telep	51,000	6,681.42	11,208.27	11,502.59	0.00	39,791.73	21.98
11-5-30-5043-00 Office Equipment Maintenance	8,500	873.11	1,136.74	942.81	450.44	6,912.82	18.67
11-5-30-5044-00 Membership & Dues	760	0.00	0.00	0.00	0.00	760.00	0.00
11-5-30-5045-00 Printing & Binding	5,600	2,155.00	2,155.00	488.30	0.00	3,445.00	38.48
11-5-30-5047-00 Office Supplies	13,200	1,351.89	1,630.45	909.45	885.88	10,683.67	19.06
11-5-30-5048-00 Postage Expense	5,500	1.20	135.94	1,331.01	0.00	5,364.06	2.47
11-5-30-5049-00 Other Professional Fees	46,000	2,054.00	13,554.78	10,828.00	21,110.00	11,335.22	75.36
11-5-30-5051-00 Advertising & Legal Notices	0	25.69	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	0.00	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	0.00	0.00	2,300.00	0.00
11-5-30-5062-00 Pre-Employment Screening	0	0.00	45.00	0.00	0.00	45.00	0.00
11-5-30-5064-00 Interest / Penalty Expenses	309,001	0.00	0.00	0.00	0.00	309,001.00	0.00
11-5-30-5065-00 Credit Card Fees	40,000	6,401.85	10,521.44	7,093.08	0.00	29,478.56	26.30
11-5-30-5068-00 Petty Cash Over / Short	0	0.00	0.00	0.26	0.00	0.00	0.00
11-5-30-5069-00 Property Tax Collection Fee	6,000	1,640.89	0.00	0.00	0.00	6,000.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-30-5070-00 Property Tax Administration Fe	26,000	0.00	0.00	0.00	0.00	26,000.00	0.00
11-5-30-5075-00 Insurance - Liability Premium	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
11-5-30-5076-00 Insurance - Workers Compensati	168,000	0.00	131,462.18	141,354.00	0.00	36,537.82	78.25
11-5-30-5077-00 Insurance - Aflac Service Fee	0	17.50	35.00	17.50	0.00	(35.00)	0.00
TOTAL Services & Supplies	1,117,159	36,464.01	205,847.21	203,375.45	29,045.45	882,266.34	21.03
<u>Other Operating Expenses</u>							
11-5-30-5093-00 Administration Overhead	(524,236)	0.00	0.00	(314,748.56)	0.00	(524,235.86)	0.00
TOTAL Other Operating Expenses	(524,236)	0.00	0.00	(314,748.56)	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	1,611,018	109,187.70	401,265.64	5,878.14	29,045.45	1,180,707.05	26.71

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 WAREHOUSE

% OF YEAR COMPLETED: 16.67

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	1,227.53	0.00	7,939.00	0.00
11-5-32-5003-00 Overtime Pay	0	0.00	0.00	20.71	0.00	0.00	0.00
11-5-32-5006-00 Vacation Pay	399	0.00	0.00	145.76	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	<u>281</u>	<u>0.00</u>	<u>0.00</u>	<u>36.44</u>	<u>0.00</u>	<u>281.00</u>	<u>0.00</u>
TOTAL Salaries	8,696	0.00	0.00	1,478.27	0.00	8,696.00	0.00
<u>Benefits</u>							
11-5-32-5081-00 CalPERS Pension Exp - Classic	807	24.56	49.12	351.94	0.00	757.88	6.09
11-5-32-5082-00 Social Security Expense	539	0.00	0.00	115.05	0.00	539.00	0.00
11-5-32-5083-00 Medicare Expense	<u>126</u>	<u>0.00</u>	<u>0.00</u>	<u>26.91</u>	<u>0.00</u>	<u>126.00</u>	<u>0.00</u>
TOTAL Benefits	1,472	24.56	49.12	493.90	0.00	1,422.88	3.34
<u>Services & Supplies</u>							
11-5-32-5011-00 District Equipment	0	4,342.40	5,567.69	55.43	0.00 (	5,567.69)	0.00
11-5-32-5012-00 Service & Supplies	3,500	1,204.84	1,776.07	2,167.12 (	46.00)	1,769.93	49.43
11-5-32-5013-00 Utilities	3,000	55.87	243.87	505.28	0.00	2,756.13	8.13
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 Gains / Losses on Inventory	<u>5,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies	11,800	5,603.11	7,587.63	2,744.18 (	46.00)	4,258.37	63.91
<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	5,627.67	7,636.75	4,716.35 (	46.00)	14,377.25	34.55

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 GARAGE

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-33-5001-00 Regular Salaries	22,760	654.99	1,460.59	1,465.93	0.00	21,299.41	6.42
11-5-33-5006-00 Vacation Pay	1,145	218.35	262.01	218.35	0.00	882.99	22.88
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	0.00	0.00	0.00	210.00	0.00
11-5-33-5009-00 Holiday Pay	<u>806</u>	<u>0.00</u>	<u>43.67</u>	<u>41.59</u>	<u>0.00</u>	<u>762.33</u>	<u>5.42</u>
TOTAL Salaries	24,934	873.34	1,766.27	1,725.87	0.00	23,167.73	7.08
<u>Benefits</u>							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	69.47	169.45	148.95	0.00 (	169.45)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	2,314	70.44	140.88	217.74	0.00	2,173.12	6.09
11-5-33-5082-00 Social Security Expense	1,546	54.15	137.87	131.90	0.00	1,408.13	8.92
11-5-33-5083-00 Medicare Expense	<u>361</u>	<u>12.67</u>	<u>32.24</u>	<u>30.85</u>	<u>0.00</u>	<u>328.76</u>	<u>8.93</u>
TOTAL Benefits	4,221	206.73	480.44	529.44	0.00	3,740.56	11.38
<u>Services & Supplies</u>							
11-5-33-5011-00 District Equipment	3,004	206.54	4,286.86	1,655.78	0.00 (	1,282.86)	142.71
11-5-33-5012-00 Service & Supplies	33,685	124.66	785.16	343.09 (	31.85)	32,931.69	2.24
11-5-33-5013-00 Utilities	0	373.62	561.61	505.27	0.00 (	561.61)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	(365,604)	(21,770.86)	(38,389.15)	(39,300.11)	0.00 (	327,214.85)	10.50
11-5-33-5033-00 Vehicle Costs Direct	175,000	11,241.70	27,408.03	22,666.07	1,935.90	145,656.07	16.77
11-5-33-5040-00 Outside Contracts	32,132	1,595.00	1,595.00	2,560.00	4,600.00	25,937.00	19.28
11-5-33-5042-00 Communications - Radio & Telep	0	21.00	40.23	39.04	0.00 (	40.23)	0.00
11-5-33-5050-00 Licenses & Permits	6,200	0.00	0.00	1,238.00 (	3,531.10)	9,731.10	56.95-
11-5-33-5061-00 Gain / Losses on Inventory GAS	<u>0</u>	<u>0.00</u>	<u>(0.05)</u>	<u>106.94</u>	<u>0.00</u>	<u>0.05</u>	<u>0.00</u>
TOTAL Services & Supplies	(115,583)	(8,208.34)	(3,712.31)	(10,185.92)	2,972.95 (	114,843.64)	0.64
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-33-5912-00 Service & Supplies	<u>103,500</u>	<u>0.00</u>	<u>0.00</u>	<u>15,200.86</u>	<u>51,949.29</u>	<u>51,550.71</u>	<u>50.19</u>
TOTAL Services & Supplies-W.O.	103,500	0.00	0.00	15,200.86	51,949.29	51,550.71	50.19
TOTAL GARAGE	17,072 (	7,128.27)	(1,465.60)	7,270.25	54,922.24 (	36,384.64)	313.12

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 SAFETY

% OF YEAR COMPLETED: 16.67

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	6,153.57	12,769.35	13,772.33	0.00	94,848.65	11.87
11-5-35-5006-00 Vacation Pay	5,414	2,051.15	2,461.39	2,051.15	0.00	2,952.61	45.46
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	0.00	0.00	0.00	993.00	0.00
11-5-35-5009-00 Holiday Pay	<u>3,810</u>	<u>0.00</u>	<u>410.23</u>	<u>390.71</u>	<u>0.00</u>	<u>3,399.77</u>	<u>10.77</u>
TOTAL Salaries	117,894	8,204.72	15,640.97	16,214.19	0.00	102,253.03	13.27
Benefits							
11-5-35-5078-00 Insurance - Employee Assistanc	29	2.57	5.14	4.70	0.00	23.86	17.72
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	653.02	1,592.58	1,399.65	0.00 (	1,592.58)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	10,942	944.73	1,889.46	0.00	0.00	9,052.54	17.27
11-5-35-5082-00 Social Security Expense	7,309	508.69	1,295.27	1,239.09	0.00	6,013.73	17.72
11-5-35-5083-00 Medicare Expense	1,709	118.97	302.94	289.79	0.00	1,406.06	17.73
11-5-35-5084-00 Insurance - Group Life	7,402	61.50	123.00	121.00	0.00	7,279.00	1.66
11-5-35-5085-00 Insurance - Group Health	27,682	2,239.62	4,479.24	4,440.96	0.00	23,202.76	16.18
11-5-35-5086-00 Insurance - Group Dental	1,312	106.12	212.24	212.24	0.00	1,099.76	16.18
11-5-35-5087-00 Insurance - Group Vision	<u>229</u>	<u>18.56</u>	<u>37.12</u>	<u>21.70</u>	<u>0.00</u>	<u>191.88</u>	<u>16.21</u>
TOTAL Benefits	56,614	4,653.78	9,936.99	7,729.13	0.00	46,677.01	17.55
Services & Supplies							
11-5-35-5011-00 District Equipment	0	0.00	0.00	40.20	0.00	0.00	0.00
11-5-35-5012-00 Services & Supplies	6,530	273.65	4,556.58	231.39	777.90	1,195.52	81.69
11-5-35-5029-00 Computer Upgrades - Software	4,440	0.00	0.00	0.00	0.00	4,440.00	0.00
11-5-35-5040-00 Outside Contracts	27,300	0.00	0.00	2,654.27	0.00	27,300.00	0.00
11-5-35-5042-00 Communications - Radio & Telep	0	46.79	92.35	26.38	0.00 (	92.35)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-35-5054-00 Safety Program	0	0.00	0.00	644.05	0.00	0.00	0.00
11-5-35-5055-00 Private Vehicle Mileage	0	20.70	20.70	58.00	0.00 (	20.70)	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	0.00	31.32	0.00	1,800.00	0.00
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	0.00	0.00	0.00	1,400.00	0.00
11-5-35-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00</u> (	<u>35.00</u>)	<u>0.00</u>
TOTAL Services & Supplies	41,720	358.64	4,704.63	3,703.11	777.90	36,237.47	13.14
Other Operating Expenses							
TOTAL SAFETY	216,228	13,217.14	30,282.59	27,646.43	777.90	185,167.51	14.36

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-40-5001-00 Regular Salaries	746,901	45,259.54	86,954.15	80,085.79	0.00	659,946.85	11.64
11-5-40-5002-00 Part Time - Temporary Wages	0	0.00	0.00	5,808.00	0.00	0.00	0.00
11-5-40-5003-00 Overtime Pay	10,000	0.00	0.00	232.31	0.00	10,000.00	0.00
11-5-40-5006-00 Vacation Pay	38,076	3,636.85	4,692.04	12,908.88	0.00	33,383.96	12.32
11-5-40-5007-00 Jury Duty	415	0.00	0.00	0.00	0.00	415.00	0.00
11-5-40-5008-00 Sick Pay	6,982	604.53	604.53	5,837.88	0.00	6,377.47	8.66
11-5-40-5009-00 Holiday Pay	26,799	0.00	3,106.75	2,959.97	0.00	23,692.25	11.59
11-5-40-5010-00 Seasonal Pay	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>6,039.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Salaries	829,173	49,500.92	95,357.47	113,871.83	0.00	733,815.53	11.50
<u>Benefits</u>							
11-5-40-5078-00 Insurance - Employee Assistanc	174	15.42	30.84	28.20	0.00	143.16	17.72
11-5-40-5079-00 CalPERS Pension Exp - PEPR	0	3,124.48	7,852.10	6,357.24	0.00	(7,852.10)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	76,027	4,966.31	10,591.45	11,544.37	0.00	65,435.55	13.93
11-5-40-5082-00 Social Security Expense	51,409	3,013.97	8,009.10	8,691.51	0.00	43,399.90	15.58
11-5-40-5083-00 Medicare Expense	12,023	717.75	1,885.95	2,032.64	0.00	10,137.05	15.69
11-5-40-5084-00 Insurance - Group Life	3,055	247.20	494.40	482.40	0.00	2,560.60	16.18
11-5-40-5085-00 Insurance - Group Health	106,558	8,621.21	17,242.42	16,674.82	0.00	89,315.58	16.18
11-5-40-5086-00 Insurance - Group Dental	5,185	419.52	839.04	839.04	0.00	4,345.96	16.18
11-5-40-5087-00 Insurance - Group Vision	<u>1,376</u>	<u>111.36</u>	<u>222.72</u>	<u>207.30</u>	<u>0.00</u>	<u>1,153.28</u>	<u>16.19</u>
TOTAL Benefits	255,807	21,237.22	47,168.02	46,857.52	0.00	208,638.98	18.44
<u>Services & Supplies</u>							
11-5-40-5011-00 District Equipment	14,200	532.22	1,186.36	1,808.89	0.00	13,013.64	8.35
11-5-40-5012-00 Service & Supplies	112,350	4,043.42	4,195.34	568.10	10,363.31	97,791.35	12.96
11-5-40-5020-00 Gauging Stations Agreement	6,000	0.00	0.00	0.00	0.00	6,000.00	0.00
11-5-40-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	0.00	169.45	(169.45)	0.00
11-5-40-5029-00 Computer Upgrades - Software	24,000	0.00	749.00	6,725.55	13,935.00	9,316.00	61.18
11-5-40-5040-00 Outside Contracts	165,000	13,750.15	13,750.15	65,493.45	777,693.97	(626,444.12)	479.66
11-5-40-5041-00 Clothing & Personal Supplies	1,000	0.00	159.77	0.00	0.00	840.23	15.98
11-5-40-5042-00 Communications - Radio & Telep	0	478.40	1,057.62	1,005.10	0.00	(1,057.62)	0.00
11-5-40-5044-00 Membership & Dues	0	545.64	1,240.33	1,862.67	1,237.50	(2,477.83)	0.00
11-5-40-5047-00 Office Supplies	0	0.00	0.00	35.38	0.00	0.00	0.00
11-5-40-5048-00 Postage Expense	0	0.00	0.00	74.05	0.00	0.00	0.00
11-5-40-5050-00 Licenses & Permits	181,000	0.00	(400.00)	3,347.00	0.00	181,400.00	0.22-
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	109.19	315.04	223.88	0.00	(315.04)	0.00
11-5-40-5056-00 Travel Expense	0	0.00	0.00	1,021.46	0.00	0.00	0.00
11-5-40-5059-00 Education & Training Seminars	4,000	0.00	100.00	105.00	0.00	3,900.00	2.50
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	<u>0</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00</u>	<u>(35.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	508,550	19,476.52	22,451.73	82,378.03	803,399.23	(317,300.96)	162.39
<u>Salaries - Work Orders</u>							
11-5-40-5901-00 Regular Salaries	<u>0</u>	<u>12,634.01</u>	<u>23,751.07</u>	<u>16,606.77</u>	<u>0.00</u>	<u>(23,751.07)</u>	<u>0.00</u>
TOTAL Salaries - Work Orders	0	12,634.01	23,751.07	16,606.77	0.00	(23,751.07)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
ENGINEERING

% OF YEAR COMPLETED: 16.67

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>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	1,172.54	2,548.98	1,833.82	0.00 (	2,548.98)	0.00
11-5-40-5982-00 Social Security Expense	0	783.79	1,745.48	1,369.18	0.00 (	1,745.48)	0.00
11-5-40-5983-00 Medicare Expense	<u>0</u>	<u>183.31</u>	<u>408.22</u>	<u>320.20</u>	<u>0.00 (</u>	<u>408.22)</u>	<u>0.00</u>
TOTAL Benefits - Work Orders	0	2,139.64	4,702.68	3,523.20	0.00 (	4,702.68)	0.00
<u>Services & Supplies-W.O.</u>							
11-5-40-5912-00 Service & Supplies	1,600,000	14,068.03	46,872.83	611.03	273,674.11	1,279,453.06	20.03
11-5-40-5940-00 Outside Contracts	16,075,000	168,304.13	692,337.75	231,042.46	1,672,696.07	13,709,966.18	14.71
11-5-40-5950-00 Licenses & Permits	0	3,898.00	3,898.00	5,574.75	204,958.00 (	208,856.00)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	<u>0</u>	<u>0.00</u>	<u>6.81</u>	<u>0.00</u>	<u>0.00 (</u>	<u>6.81)</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	17,675,000	186,270.16	743,115.39	237,228.24	2,151,328.18	14,780,556.43	16.38
TOTAL ENGINEERING	19,268,530	291,258.47	936,546.36	500,465.59	2,954,727.41	15,377,256.23	20.19

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 16.67

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	19,882.05	39,167.14	31,594.08	0.00	230,184.86	14.54
11-5-42-5002-00 Part Time - Temporary Wages	19,125	0.00	0.00	0.00	0.00	19,125.00	0.00
11-5-42-5003-00 Overtime Pay	11,125	1,407.93	2,773.08	499.73	0.00	8,351.92	24.93
11-5-42-5006-00 Vacation Pay	13,551	3,132.01	3,646.16	2,701.84	0.00	9,904.84	26.91
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	17.70	509.57	386.50	0.00	1,974.43	20.51
11-5-42-5009-00 Holiday Pay	<u>9,537</u>	<u>0.00</u>	<u>1,151.57</u>	<u>849.37</u>	<u>0.00</u>	<u>8,385.43</u>	<u>12.07</u>
TOTAL Salaries	325,321	24,439.69	47,247.52	36,031.52	0.00	278,073.48	14.52
<u>Benefits</u>							
11-5-42-5078-00 Insurance - Employee Assistanc	87	7.71	15.42	14.10	0.00	71.58	17.72
11-5-42-5079-00 CalPERS Pension Exp - PEPR	0	1,027.06	2,517.53	1,459.98	0.00	(2,517.53)	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	29,264	3,154.14	6,724.10	5,839.65	0.00	22,539.90	22.98
11-5-42-5082-00 Social Security Expense	20,169	1,515.28	3,818.76	2,786.23	0.00	16,350.24	18.93
11-5-42-5083-00 Medicare Expense	4,717	354.37	893.09	651.68	0.00	3,823.91	18.93
11-5-42-5084-00 Insurance - Group Life	801	64.80	129.60	201.30	0.00	671.40	16.18
11-5-42-5085-00 Insurance - Group Health	75,814	6,133.84	12,091.37	10,832.88	0.00	63,722.63	15.95
11-5-42-5086-00 Insurance - Group Dental	3,935	318.36	636.72	554.88	0.00	3,298.28	16.18
11-5-42-5087-00 Insurance - Group Vision	<u>688</u>	<u>55.68</u>	<u>111.36</u>	<u>95.94</u>	<u>0.00</u>	<u>576.64</u>	<u>16.19</u>
TOTAL Benefits	135,475	12,631.24	26,937.95	22,436.64	0.00	108,537.05	19.88
<u>Services & Supplies</u>							
11-5-42-5011-00 District Equipment	8,600	563.81	1,147.00	1,293.74	0.00	7,453.00	13.34
11-5-42-5012-00 Service & Supplies	45,672	3,139.82	11,418.74	5,341.36	2,276.48	31,976.78	29.99
11-5-42-5028-00 Computer Upgrades - Hardware	3,275	0.00	0.00	0.00	0.00	3,275.00	0.00
11-5-42-5040-00 Outside Contracts	164,245	5,436.40	11,564.65	19,525.83	48,495.50	104,184.85	36.57
11-5-42-5041-00 Clothing & Personal Supplies	1,430	0.00	253.09	297.73	0.00	1,176.91	17.70
11-5-42-5042-00 Communications - Radio & Telep	4,400	246.05	424.71	306.17	0.00	3,975.29	9.65
11-5-42-5044-00 Membership & Dues	210	0.00	0.00	0.00	0.00	210.00	0.00
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	0.00	56.47	181.67	0.00	523.53	9.74
11-5-42-5050-00 Licenses & Permits	39,067	0.00	0.00	60.00	0.00	39,067.00	0.00
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	0.00	0.00	0.00	750.00	0.00
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	0.00	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	2,461	0.00	0.00	0.00	0.00	2,461.00	0.00
11-5-42-5059-00 Education & Training Seminars	<u>2,823</u>	<u>100.00</u>	<u>100.00</u>	<u>70.00</u>	<u>0.00</u>	<u>2,723.00</u>	<u>3.54</u>
TOTAL Services & Supplies	274,802	9,486.08	25,106.87	27,244.13	50,771.98	198,923.15	27.61
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 16.67

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>							
11-5-42-5912-00 Services & Supplies	<u>150,000</u>	<u>0.00</u>	<u>17,662.08</u>	<u>7,929.25</u>	<u>0.00</u>	<u>132,337.92</u>	<u>11.77</u>
TOTAL Services & Supplies-W.O.	150,000	0.00	17,662.08	7,929.25	0.00	132,337.92	11.77
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TOTAL WATER QUALITY - LAB	885,598	46,557.01	116,954.42	93,641.54	50,771.98	717,871.60	18.94

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 16.67

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	32,064.85	60,744.67	48,259.51	0.00	373,353.33	13.99
11-5-50-5003-00 Overtime Pay	15,000	4,665.08	7,063.87	2,865.52	0.00	7,936.13	47.09
11-5-50-5005-00 Standby Pay	9,640	1,117.12	2,516.24	1,326.80	0.00	7,123.76	26.10
11-5-50-5006-00 Vacation Pay	21,837	3,267.46	5,427.55	1,662.69	0.00	16,409.45	24.85
11-5-50-5007-00 Jury Duty	238	0.00	0.00	0.00	0.00	238.00	0.00
11-5-50-5008-00 Sick Pay	4,004	743.44	1,935.48	827.29	0.00	2,068.52	48.34
11-5-50-5009-00 Holiday Pay	<u>15,370</u>	<u>0.00</u>	<u>1,803.78</u>	<u>1,291.92</u>	<u>0.00</u>	<u>13,566.22</u>	<u>11.74</u>
TOTAL Salaries	500,187	41,857.95	79,491.59	56,233.73	0.00	420,695.41	15.89
Benefits							
11-5-50-5078-00 Insurance - Employee Assistanc	0	15.42	30.84	18.80	0.00 (	30.84)	0.00
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,589.60	3,910.17	3,194.27	0.00 (	3,910.17)	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	45,527	4,310.17	9,288.91	3,759.13	0.00	36,238.09	20.40
11-5-50-5082-00 Social Security Expense	31,609	2,595.29	6,415.92	4,319.76	0.00	25,193.08	20.30
11-5-50-5083-00 Medicare Expense	7,393	606.97	1,500.51	1,010.27	0.00	5,892.49	20.30
11-5-50-5084-00 Insurance - Group Life	1,231	120.85	241.70	136.80	0.00	989.30	19.63
11-5-50-5085-00 Insurance - Group Health	84,498	7,633.52	15,067.45	11,328.80	0.00	69,430.55	17.83
11-5-50-5086-00 Insurance Group - Dental	1,147	337.68	675.36	540.48	0.00	471.64	58.88
11-5-50-5087-00 Insurance - Group Vision	<u>1,231</u>	<u>111.36</u>	<u>222.72</u>	<u>148.48</u>	<u>0.00</u>	<u>1,008.28</u>	<u>18.09</u>
TOTAL Benefits	172,636	17,320.86	37,353.58	24,456.79	0.00	135,282.42	21.64
Services & Supplies							
11-5-50-5011-00 District Equipment	32,000	4,971.71	8,245.92	8,339.72	0.00	23,754.08	25.77
11-5-50-5012-00 Service & Supplies	86,010	28,879.41	31,711.95	14,604.22	6,140.64	48,157.41	44.01
11-5-50-5040-00 Outside Contracts	8,500	0.00	1,949.94	1,949.94	0.00	6,550.06	22.94
11-5-50-5041-00 Clothing & Personal Supplies	4,950	3,404.20	4,011.71	2,251.10	1,279.52 (	341.23)	106.89
11-5-50-5042-00 Communications - Radio & Telep	4,500	522.32	999.36	1,049.86	0.00	3,500.64	22.21
11-5-50-5050-00 Licenses & Permits	1,000	0.00	155.00	0.00	0.00	845.00	15.50
11-5-50-5052-00 Small Tools	14,600	4,091.81	4,713.15	224.52	349.72	9,537.13	34.68
11-5-50-5056-00 Travel Expense	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-50-5059-00 Education & Training Seminars	<u>4,585</u>	<u>170.00</u>	<u>633.53</u>	<u>3,175.00</u>	<u>0.00</u>	<u>3,951.47</u>	<u>13.82</u>
TOTAL Services & Supplies	158,145	42,039.45	52,420.56	31,594.36	7,769.88	97,954.56	38.06
Services & Supplies-W.O.							
11-5-50-5912-00 Service & Supplies	<u>60,000</u>	<u>0.00</u>	<u>0.00</u>	<u>4,028.50</u>	<u>16,882.64</u>	<u>43,117.36</u>	<u>28.14</u>
TOTAL Services & Supplies-W.O.	60,000	0.00	0.00	4,028.50	16,882.64	43,117.36	28.14
TOTAL UTILITIES MAINTENANCE	890,968	101,218.26	169,265.73	116,313.38	24,652.52	697,049.75	21.76

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-52-5001-00 Regular Salaries	474,332	33,420.24	64,437.18	64,074.91	0.00	409,894.82	13.58
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	4,302.39	7,025.83	14,237.07	0.00	25,174.17	21.82
11-5-52-5005-00 Standby Pay	24,100	1,588.32	3,233.29	3,080.24	0.00	20,866.71	13.42
11-5-52-5006-00 Vacation Pay	26,021	1,278.76	1,533.31	5,363.69	0.00	24,487.69	5.89
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	2,510.32	3,984.35	1,975.28	0.00	43,728.65	8.35
11-5-52-5009-00 Holiday Pay	<u>18,314</u>	<u>0.00</u>	<u>1,858.44</u>	<u>1,830.48</u>	<u>0.00</u>	<u>16,455.56</u>	<u>10.15</u>
TOTAL Salaries	622,963	43,100.03	82,072.40	92,801.67	0.00	540,890.60	13.17
<u>Benefits</u>							
11-5-52-5078-00 Insurance - Employee Assistanc	119	12.85	30.84	14.10	0.00	88.16	25.92
11-5-52-5079-00 CalPERS Pension Exp - PEPR	0	1,763.24	4,305.33	2,750.44	0.00	(4,305.33)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	57,817	4,728.37	10,086.99	9,488.99	0.00	47,730.01	17.45
11-5-52-5082-00 Social Security Expense	38,624	2,672.59	6,860.89	7,166.63	0.00	31,763.11	17.76
11-5-52-5083-00 Medicare Expense	9,032	625.05	1,604.58	1,676.08	0.00	7,427.42	17.77
11-5-52-5084-00 Insurance - Group Life	1,539	153.15	363.50	163.50	0.00	1,175.50	23.62
11-5-52-5085-00 Insurance - Group Health	89,916	9,056.71	21,677.28	9,758.78	0.00	68,238.72	24.11
11-5-52-5086-00 Insurance - Group Dental	4,235	448.76	1,109.76	473.04	0.00	3,125.24	26.20
11-5-52-5087-00 Insurance - Group Vision	<u>918</u>	<u>92.80</u>	<u>222.72</u>	<u>111.36</u>	<u>0.00</u>	<u>695.28</u>	<u>24.26</u>
TOTAL Benefits	202,200	19,553.52	46,261.89	31,602.92	0.00	155,938.11	22.88
<u>Services & Supplies</u>							
11-5-52-5011-00 District Equipment	20,000	1,788.00	4,434.86	3,656.54	0.00	15,565.14	22.17
11-5-52-5012-00 Service & Supplies	101,800	12,874.79	27,330.19	9,356.23	793.71	73,676.10	27.63
11-5-52-5013-00 Utilities	0	1,956.34	1,116.05	5,003.48	0.00	(1,116.05)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	102,007.66	73,596.66	242,295.95	0.00	1,786,403.34	3.96
11-5-52-5028-00 Computer Upgrades - Hardware	8,000	5,524.00	5,602.02	2,037.50	2,973.55	(575.57)	107.19
11-5-52-5040-00 Outside Contracts	233,600	655.43	24,802.32	31,308.91	12,814.93	195,982.75	16.10
11-5-52-5041-00 Clothing & Personal Supplies	5,850	0.00	0.00	425.56	37.18	5,812.82	0.64
11-5-52-5042-00 Communications - Radio & Telep	5,660	856.08	1,734.15	1,670.62	0.00	3,925.85	30.64
11-5-52-5046-00 Books & Publications	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-52-5050-00 Licenses & Permits	57,444	0.00	7,450.54	8,577.01	0.00	49,993.46	12.97
11-5-52-5052-00 Small Tools	6,600	0.00	0.00	2,104.52	0.00	6,600.00	0.00
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	0.00	0.00	2,000.00	0.00
11-5-52-5059-00 Education & Training Seminars	10,220	0.00	0.00	70.00	0.00	10,220.00	0.00
11-5-52-5076-00 Insurance - Workers Compensati	<u>0</u>	<u>4,695.64</u>	<u>8,994.79</u>	<u>3,013.45</u>	<u>0.00</u>	<u>(8,994.79)</u>	<u>0.00</u>
TOTAL Services & Supplies	2,312,274	130,357.94	155,061.58	309,519.77	16,619.37	2,140,593.05	7.42
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 16.67

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>							
11-5-52-5912-00 Service & Supplies	217,500	556.25	556.25	12,195.59	1,463.46	215,480.29	0.93
11-5-52-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>12,187.50</u>	<u>6,375.00</u>	<u>(6,375.00)</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	217,500	556.25	556.25	24,383.09	7,838.46	209,105.29	3.86
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TOTAL ELECTRICAL MECHANICAL	3,354,937	193,567.74	283,952.12	458,307.45	24,457.83	3,046,527.05	9.19

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 16.67

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	40,351.90	80,237.43	70,142.44	0.00	420,454.57	16.03
11-5-53-5003-00 Overtime Pay	48,000	10,296.64	15,227.17	4,542.71	0.00	32,772.83	31.72
11-5-53-5005-00 Standby Pay	64,106	1,644.96	2,744.03	3,230.88	0.00	61,361.97	4.28
11-5-53-5006-00 Vacation Pay	25,189	5,044.29	7,175.83	7,797.62	0.00	18,013.17	28.49
11-5-53-5007-00 Jury Duty	274	0.00	0.00	0.00	0.00	274.00	0.00
11-5-53-5008-00 Sick Pay	4,620	320.31	556.46	8,698.85	0.00	4,063.54	12.04
11-5-53-5009-00 Holiday Pay	<u>17,727</u>	<u>0.00</u>	<u>2,171.91</u>	<u>2,167.74</u>	<u>0.00</u>	<u>15,555.09</u>	<u>12.25</u>
TOTAL Salaries	660,608	57,658.10	108,112.83	96,580.24	0.00	552,495.17	16.37
<u>Benefits</u>							
11-5-53-5078-00 Insurance - Employee Assistanc	0	15.42	30.84	28.20	0.00 (	30.84)	0.00
11-5-53-5079-00 CalPERS Pension Exp - PEPR	0	2,086.81	5,240.11	3,308.18	0.00 (	5,240.11)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	61,311	5,859.42	12,279.11	11,977.96	0.00	49,031.89	20.03
11-5-53-5082-00 Social Security Expense	40,958	3,575.02	8,415.24	7,467.51	0.00	32,542.76	20.55
11-5-53-5083-00 Medicare Expense	9,579	836.07	1,968.04	1,775.79	0.00	7,610.96	20.55
11-5-53-5084-00 Insurance - Group Life	1,714	138.70	277.40	238.80	0.00	1,436.60	16.18
11-5-53-5085-00 Insurance - Group Health	131,478	10,637.40	21,274.80	21,102.62	0.00	110,203.20	16.18
11-5-53-5086-00 Insurance - Group Dental	6,469	523.40	1,046.80	1,128.64	0.00	5,422.20	16.18
11-5-53-5087-00 Insurance - Group Vision	<u>1,376</u>	<u>111.36</u>	<u>222.72</u>	<u>222.72</u>	<u>0.00</u>	<u>1,153.28</u>	<u>16.19</u>
TOTAL Benefits	252,885	23,783.60	50,755.06	47,250.42	0.00	202,129.94	20.07
<u>Services & Supplies</u>							
11-5-53-5011-00 District Equipment	56,000	5,430.66	10,478.78	10,162.38	0.00	45,521.22	18.71
11-5-53-5012-00 Service & Supplies	440,870	15,656.97	39,233.13	29,826.68 (	492.85)	402,129.72	8.79
11-5-53-5013-00 Utilities	0	175.77	352.00	523.53	0.00 (	352.00)	0.00
11-5-53-5028-00 Computer Upgrades - Hardware	3,500	0.00	0.00	0.00	0.00	3,500.00	0.00
11-5-53-5040-00 Outside Contracts	192,200	6,822.20	46,532.92	16,387.22 (	4,614.38)	150,281.46	21.81
11-5-53-5041-00 Clothing & Personal Supplies	5,890	806.92	995.84	2,995.36	1,244.16	3,650.00	38.03
11-5-53-5042-00 Communications - Radio & Telep	3,200	399.58	967.61	1,284.48	0.00	2,232.39	30.24
11-5-53-5050-00 Licenses & Permits	2,050	0.00	0.00	1,348.56	0.00	2,050.00	0.00
11-5-53-5052-00 Small Tools	66,200	0.00	731.45	4,126.83	0.00	65,468.55	1.10
11-5-53-5056-00 Travel Expense	2,000	1,339.13	1,339.13	225.00	0.00	660.87	66.96
11-5-53-5059-00 Education & Training Seminars	20,095	0.00	0.00	470.00	0.00	20,095.00	0.00
11-5-53-5060-00 Property Losses for Operations	0	0.00	105.85 (	200.00)	0.00 (	105.85)	0.00
11-5-53-5062-00 Pre-Employment Screening	0	0.00	0.00	90.00	0.00	0.00	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	0.00	0.00	638.66	0.00	0.00	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	<u>177</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00</u>	<u>142.00</u>	<u>19.77</u>
TOTAL Services & Supplies	792,182	30,648.73	100,771.71	67,896.20 (	3,863.07)	695,273.36	12.23
<u>Other Operating Expenses</u>							
11-5-53-5097-00 Costs Applied	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>9,240.31</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Other Operating Expenses	0	0.00	0.00	9,240.31	0.00	0.00	0.00
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 16.67

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>							
11-5-53-5912-00 Service & Supplies	38,000	0.00	0.00	5,571.34	0.00	38,000.00	0.00
11-5-53-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	38,000	0.00	0.00	7,131.34	0.00	38,000.00	0.00
TOTAL DIST MAINT - PIPELINE	1,743,675	112,090.43	259,639.60	228,098.51 (	3,863.07)	1,487,898.47	14.67

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-54-5001-00 Regular Salaries	636,472	48,060.25	88,065.67	98,452.89	0.00	548,406.33	13.84
11-5-54-5003-00 Overtime Pay	84,300	6,162.04	10,449.49	15,556.89	0.00	73,850.51	12.40
11-5-54-5005-00 Standby Pay	14,460	1,925.84	3,533.54	2,381.36	0.00	10,926.46	24.44
11-5-54-5006-00 Vacation Pay	32,018	3,280.46	5,666.81	8,845.77	0.00	26,351.19	17.70
11-5-54-5007-00 Jury Duty	348	0.00	0.00	0.00	0.00	348.00	0.00
11-5-54-5008-00 Sick Pay	5,870	975.58	1,384.36	3,931.20	0.00	4,485.64	23.58
11-5-54-5009-00 Holiday Pay	<u>22,534</u>	<u>0.00</u>	<u>2,615.84</u>	<u>2,848.47</u>	<u>0.00</u>	<u>19,918.16</u>	<u>11.61</u>
TOTAL Salaries	796,002	60,404.17	111,715.71	132,016.58	0.00	684,286.29	14.03
<u>Benefits</u>							
11-5-54-5078-00 Insurance - Employee Assistanc	232	20.56	41.12	37.60	0.00	190.88	17.72
11-5-54-5079-00 CalPERS Pension Exp - PEPPRA	0	981.90	2,400.82	2,107.05	0.00 (	2,400.82)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	73,878	9,020.29	19,817.95	23,206.89	0.00	54,060.05	26.83
11-5-54-5082-00 Social Security Expense	50,249	3,745.24	9,441.70	10,317.60	0.00	40,807.30	18.79
11-5-54-5083-00 Medicare Expense	11,751	875.92	2,208.15	2,413.02	0.00	9,542.85	18.79
11-5-54-5084-00 Insurance - Group Life	2,279	177.70	355.40	339.40	0.00	1,923.60	15.59
11-5-54-5085-00 Insurance - Group Health	168,956	13,327.80	26,522.55	24,397.34	0.00	142,433.45	15.70
11-5-54-5086-00 Insurance - Group Dental	7,804	622.32	1,244.64	1,244.64	0.00	6,559.36	15.95
11-5-54-5087-00 Insurance - Group Vision	<u>1,872</u>	<u>148.48</u>	<u>296.96</u>	<u>296.96</u>	<u>0.00</u>	<u>1,575.04</u>	<u>15.86</u>
TOTAL Benefits	317,021	28,920.21	62,329.29	64,360.50	0.00	254,691.71	19.66
<u>Services & Supplies</u>							
11-5-54-5011-00 District Equipment	28,000	1,907.02	4,023.02	5,664.14	0.00	23,976.98	14.37
11-5-54-5012-00 Service & Supplies	99,480	2,761.98	12,970.28	20,371.74	2,485.66	84,024.06	15.54
11-5-54-5013-00 Utilities	114,900	10,419.21	22,304.48	12,028.83	0.00	92,595.52	19.41
11-5-54-5014-00 Chlorine	108,670	8,662.17	15,455.36	14,634.84	103,244.64 (	10,030.00)	109.23
11-5-54-5015-00 Polymer	48,705	0.00	0.00	0.00	59,800.00 (	11,095.00)	122.78
11-5-54-5016-00 Ferric	14,552	5,583.48	5,583.48	0.00	13,742.52 (	4,774.00)	132.81
11-5-54-5017-00 Liquid Oxygen	165,000	9,894.17	17,119.11	34,516.90	147,880.89	0.00	100.00
11-5-54-5023-00 Ammonia	32,725	3,713.03	3,713.03	2,301.47	34,786.97 (	5,775.00)	117.65
11-5-54-5024-00 Caustics	89,250	22,656.84	22,656.84	22,966.84	82,343.16 (	15,750.00)	117.65
11-5-54-5028-00 Computer Upgrades - Hardware	2,250	0.00	0.00	1,693.47	0.00	2,250.00	0.00
11-5-54-5040-00 Outside Contracts	102,680	744.78	19,534.64	2,325.04 (	349.75)	83,495.11	18.68
11-5-54-5041-00 Clothing & Personal Supplies	6,250	388.59	532.51	521.63	1,544.16	4,173.33	33.23
11-5-54-5042-00 Communications - Radio & Telep	18,360	1,774.88	2,638.68	1,379.57	548.00	15,173.32	17.36
11-5-54-5048-00 Postage Expense	0	0.00	0.00	248.50	0.00	0.00	0.00
11-5-54-5050-00 Licenses & Permits	11,700	0.00	0.00	4,461.01	0.00	11,700.00	0.00
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	1,401.10	1,401.10	0.00	0.00 (	1,401.10)	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	0.00	0.00	0.00	4,200.00	0.00
11-5-54-5059-00 Education & Training Seminars	9,225	0.00	0.00	210.00	0.00	9,225.00	0.00
11-5-54-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00</u> (	<u>35.00</u>)	<u>0.00</u>
TOTAL Services & Supplies	857,297	69,924.75	129,612.39	123,341.48	446,026.25	281,658.36	67.15
<u>Other Operating Expenses</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 16.67

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>							
11-5-54-5912-00 Service & Supplies	100,000	0.00	0.00	31,617.31	0.00	100,000.00	0.00
11-5-54-5940-00 Outside Contracts	<u>70,000</u>	<u>0.00</u>	<u>27,361.60</u>	<u>767.70</u>	<u>0.00</u>	<u>42,638.40</u>	<u>39.09</u>
TOTAL Services & Supplies-W.O.	170,000	0.00	27,361.60	32,385.01	0.00	142,638.40	16.10
TOTAL WATER TREATMENT	2,140,320	159,249.13	331,018.99	352,103.57	446,026.25	1,363,274.76	36.31

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-55-5001-00 Regular Salaries	232,618	16,059.84	29,025.16	25,614.25	0.00	203,592.84	12.48
11-5-55-5002-00 Part Time - Temporary Wages	0	1,700.00	3,263.00	0.00	0.00	(3,263.00)	0.00
11-5-55-5003-00 Overtime Pay	0	1,655.22	1,803.28	1,940.54	0.00	(1,803.28)	0.00
11-5-55-5005-00 Standby Pay	0	226.57	471.22	467.60	0.00	(471.22)	0.00
11-5-55-5006-00 Vacation Pay	11,702	851.81	2,364.58	2,400.84	0.00	9,337.42	20.21
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	1,032.16	1,032.16	713.43	0.00	1,113.84	48.10
11-5-55-5009-00 Holiday Pay	<u>8,236</u>	<u>0.00</u>	<u>811.26</u>	<u>744.49</u>	<u>0.00</u>	<u>7,424.74</u>	<u>9.85</u>
TOTAL Salaries	254,830	21,525.60	38,770.66	32,187.45	0.00	216,059.34	15.21
<u>Benefits</u>							
11-5-55-5078-00 Insurance - Employee Assistanc	87	7.71	15.42	14.10	0.00	71.58	17.72
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	1,457.36	3,135.97	2,366.70	0.00	(3,135.97)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	23,651	2,081.34	4,212.52	1,759.35	0.00	19,438.48	17.81
11-5-55-5082-00 Social Security Expense	15,800	1,334.60	3,104.48	2,538.94	0.00	12,695.52	19.65
11-5-55-5083-00 Medicare Expense	3,695	312.09	726.00	593.61	0.00	2,969.00	19.65
11-5-55-5084-00 Insurance - Group Life	632	51.15	102.30	90.70	0.00	529.70	16.19
11-5-55-5085-00 Insurance - Group Health	66,704	5,396.75	10,793.50	10,251.54	0.00	55,910.50	16.18
11-5-55-5086-00 Insurance - Group Dental	2,923	236.52	473.04	473.04	0.00	2,449.96	16.18
11-5-55-5087-00 Insurance - Group Vision	<u>688</u>	<u>55.68</u>	<u>111.36</u>	<u>111.36</u>	<u>0.00</u>	<u>576.64</u>	<u>16.19</u>
TOTAL Benefits	114,180	10,933.20	22,674.59	18,199.34	0.00	91,505.41	19.86
<u>Services & Supplies</u>							
11-5-55-5011-00 District Equipment	20,000	2,238.75	3,681.40	3,504.87	0.00	16,318.60	18.41
11-5-55-5012-00 Service & Supplies	53,500	5,171.21	9,006.27	12,741.63	12,359.15	32,134.58	39.94
11-5-55-5040-00 Outside Contracts	132,700	13,902.44	21,983.70	9,431.05	22,814.96	87,901.34	33.76
11-5-55-5041-00 Clothing & Personal Supplies	6,060	1,516.64	2,803.89	970.79	1,446.38	1,809.73	70.14
11-5-55-5042-00 Communications - Radio & Telep	1,200	345.47	460.49	171.58	0.00	739.51	38.37
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-55-5052-00 Small Tools	7,850	75.06	5,003.17	3,695.78	0.00	2,846.83	63.73
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	236.93	0.00	0.00	0.00
11-5-55-5059-00 Education & Training Seminars	<u>5,300</u>	<u>0.00</u>	<u>0.00</u>	<u>140.00</u>	<u>0.00</u>	<u>5,300.00</u>	<u>0.00</u>
TOTAL Services & Supplies	227,310	23,249.57	42,938.92	31,123.47	36,620.49	147,750.59	35.00
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-55-5940-00 Outside Contracts	<u>8,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,500.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	8,500	0.00	0.00	0.00	0.00	8,500.00	0.00
TOTAL OPERATIONS - MAINTENANCE	604,820	55,708.37	104,384.17	81,510.26	36,620.49	463,815.34	23.31

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 16.67

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	69,229.61	133,295.32	121,546.35	0.00	766,969.68	14.81
11-5-62-5002-00 Part Time - Temporary Wages	200,262	17,820.73	36,646.81	37,624.89	0.00	163,615.19	18.30
11-5-62-5003-00 Overtime Pay	30,000	887.59	4,532.49	2,560.83	0.00	25,467.51	15.11
11-5-62-5004-00 Shift Pay	12,000	1,248.56	2,152.13	2,067.61	0.00	9,847.87	17.93
11-5-62-5005-00 Standby Pay	0	269.92	809.76	568.76	0.00 (	809.76)	0.00
11-5-62-5006-00 Vacation Pay	45,891	8,453.04	11,965.03	7,835.06	0.00	33,925.97	26.07
11-5-62-5007-00 Jury Duty	499	0.00	0.00	623.46	0.00	499.00	0.00
11-5-62-5008-00 Sick Pay	8,415	4,300.31	6,748.97	5,338.26	0.00	1,666.03	80.20
11-5-62-5009-00 Holiday Pay	32,300	0.00	3,677.48	3,956.75	0.00	28,622.52	11.39
11-5-62-5010-00 Seasonal Pay	<u>104,930</u>	<u>0.00</u>	<u>0.00</u>	<u>8,794.23</u>	<u>0.00</u>	<u>104,930.00</u>	<u>0.00</u>
TOTAL Salaries	1,334,562	102,209.76	199,827.99	190,916.20	0.00	1,134,734.01	14.97
<u>Benefits</u>							
11-5-62-5078-00 Insurance - Employee Assistanc	320	30.84	69.39	56.40	0.00	250.61	21.68
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	4,873.58	11,861.57	9,041.88	0.00 (	11,861.57)	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	95,535	9,148.74	19,105.50	10,272.75	0.00	76,429.50	20.00
11-5-62-5082-00 Social Security Expense	82,743	6,336.99	16,454.11	15,103.73	0.00	66,288.89	19.89
11-5-62-5083-00 Medicare Expense	19,351	1,482.03	3,848.11	3,532.34	0.00	15,502.89	19.89
11-5-62-5084-00 Insurance - Group Life	4,325	371.90	809.65	707.20	0.00	3,515.35	18.72
11-5-62-5085-00 Insurance - Group Health	224,307	16,085.35	38,434.85	32,296.06	0.00	185,872.15	17.13
11-5-62-5086-00 Insurance - Group Dental	11,121	851.64	1,980.72	1,659.20	0.00	9,140.28	17.81
11-5-62-5087-00 Insurance - Group Vision	<u>2,523</u>	<u>222.72</u>	<u>501.12</u>	<u>399.18</u>	<u>0.00</u>	<u>2,021.88</u>	<u>19.86</u>
TOTAL Benefits	440,225	39,403.79	93,065.02	73,068.74	0.00	347,159.98	21.14
<u>Services & Supplies</u>							
11-5-62-5011-00 District Equipment	85,000	7,090.46	10,137.28	12,174.12	0.00	74,862.72	11.93
11-5-62-5012-00 Service & Supplies	42,450	2,414.80	2,985.47	1,821.12	2,616.96	36,847.57	13.20
11-5-62-5013-00 Utilities	107,000	11,458.40	17,735.41	29,227.45	0.00	89,264.59	16.58
11-5-62-5028-00 Computer Upgrades - Hardware	6,400	0.00	0.00	225.23	0.00	6,400.00	0.00
11-5-62-5031-00 Cost Applied - Salaries and Be	0	0.00	0.00 (	9,240.31)	0.00	0.00	0.00
11-5-62-5040-00 Outside Contracts	8,000	1,902.44	2,147.06	425.13	3,337.77	2,515.17	68.56
11-5-62-5041-00 Clothing & Personal Supplies	3,800	0.00	581.85	0.00 (	35.35)	3,253.50	14.38
11-5-62-5042-00 Communications - Radio & Telep	11,000	790.34	2,501.02	4,427.73	0.00	8,498.98	22.74
11-5-62-5044-00 Membership & Dues	665	0.00	555.00	0.00	0.00	110.00	83.46
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	67.87	237.02	0.00	0.00	762.98	23.70
11-5-62-5048-00 Postage Expense	200	0.00	0.00	12.75	0.00	200.00	0.00
11-5-62-5049-00 Other Professional Fees	8,870	0.00	38.00	0.00	0.00	8,832.00	0.43
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	25.00	50.00	0.00	0.00 (	50.00)	0.00
11-5-62-5053-00 Public Information Program	4,500	0.00	0.00	255.67	0.00	4,500.00	0.00
11-5-62-5055-00 Private Vehicle Mileage	150	0.00	0.00	0.00	0.00	150.00	0.00
11-5-62-5056-00 Travel Expense	6,000	0.00	0.00	0.00	0.00	6,000.00	0.00
11-5-62-5059-00 Education & Training Seminars	8,000	0.00	0.00	0.00	0.00	8,000.00	0.00
11-5-62-5062-00 Pre-Employment Screening	0	0.00 (	105.00)	0.00	0.00	105.00	0.00
11-5-62-5065-00 Credit Card Fees	11,000	2,170.61	3,719.59	4,039.84	0.00	7,280.41	33.81
11-5-62-5076-00 Insurance - Workers Compensati	0	0.00	0.00	12,492.30	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 16.67

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	<u>0</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00</u>	<u>(35.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	309,885	25,937.42	40,617.70	55,903.41	5,991.38	263,275.92	15.04
<u>Other Operating Expenses</u>							
11-5-62-5093-00 Administration Overhead	<u>524,236</u>	<u>0.00</u>	<u>0.00</u>	<u>125,440.99</u>	<u>0.00</u>	<u>524,235.86</u>	<u>0.00</u>
TOTAL Other Operating Expenses	524,236	0.00	0.00	125,440.99	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 Services & Supplies	<u>2,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL RECREATION - OPERATIONS	2,610,908	167,550.97	333,510.71	445,329.34	5,991.38	2,271,405.77	13.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 16.67

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	20,459.99	38,680.15	39,972.01	0.00	177,991.85	17.85
11-5-63-5002-00 Part Time - Temporary Wages	261,900	12,473.02	24,144.43	29,071.36	0.00	237,755.57	9.22
11-5-63-5003-00 Overtime Pay	5,500	237.99	1,448.33	1,346.89	0.00	4,051.67	26.33
11-5-63-5006-00 Vacation Pay	10,900	2,710.39	2,982.39	1,909.52	0.00	7,917.61	27.36
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	1,030.30	2,920.51	2,156.45	0.00	921.51	146.10
11-5-63-5009-00 Holiday Pay	7,672	0.00	1,133.52	1,136.47	0.00	6,538.48	14.77
TOTAL Salaries	504,762	36,911.69	71,309.33	75,592.70	0.00	433,452.67	14.13
<u>Benefits</u>							
11-5-63-5078-00 Insurance - Employee Assistanc	116	23.13	33.41	18.80	0.00	82.59	28.80
11-5-63-5079-00 CalPERS Pension Exp - PEPR	0	718.84	1,758.11	759.82	0.00	1,758.11	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	29,300	3,649.91	7,831.22	8,605.17	0.00	21,468.78	26.73
11-5-63-5082-00 Social Security Expense	31,295	2,301.30	5,870.28	5,900.47	0.00	25,424.72	18.76
11-5-63-5083-00 Medicare Expense	7,319	538.21	1,372.88	1,379.96	0.00	5,946.12	18.76
11-5-63-5084-00 Insurance - Group Life	1,094	201.75	290.25	152.90	0.00	803.75	26.53
11-5-63-5085-00 Insurance - Group Health	67,892	8,696.10	14,055.87	10,305.62	0.00	53,836.13	20.70
11-5-63-5086-00 Insurance - Group Dental	2,951	0.00	238.76	477.52	0.00	2,712.24	8.09
11-5-63-5087-00 Insurance - Group Vision	918	574.40	648.64	148.48	0.00	269.36	70.66
TOTAL Benefits	140,885	16,703.64	32,099.42	27,748.74	0.00	108,785.58	22.78
<u>Services & Supplies</u>							
11-5-63-5011-00 District Equipment	89,000	5,649.29	9,391.04	13,338.33	0.00	79,608.96	10.55
11-5-63-5012-00 Service & Supplies	99,700	16,876.84	31,973.03	31,449.02	7,456.78	60,270.19	39.55
11-5-63-5013-00 Utilities	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-63-5037-00 Purchased Water	35,000	18,824.93	33,785.85	7,864.84	0.00	1,214.15	96.53
11-5-63-5040-00 Outside Contracts	157,000	39,055.77	53,870.08	28,257.48	(681.37)	103,811.29	33.88
11-5-63-5041-00 Clothing & Personal Supplies	3,000	170.00	170.00	165.91	1,082.67	1,747.33	41.76
11-5-63-5042-00 Communications - Radio & Telep	3,000	147.87	576.58	92.86	0.00	2,423.42	19.22
11-5-63-5043-00 Office Equipment Maintenance	2,000	0.00	0.00	0.00	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
11-5-63-5050-00 Licenses & Permits	3,100	0.00	0.00	0.00	0.00	3,100.00	0.00
11-5-63-5052-00 Small Tools	2,500	21,760.42	21,901.88	11,227.09	0.00	19,401.88	876.08
11-5-63-5054-00 Safety Program	2,000	4,176.90	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	0.00	205.49	0.00	0.00	4,294.51	4.57
11-5-63-5062-00 Pre-Employment Screening	0	0.00	(70.00)	0.00	0.00	70.00	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	0.00	0.00	195.00	0.00	0.00	0.00
TOTAL Services & Supplies	404,390	106,662.02	155,980.85	92,590.53	7,858.08	240,551.07	40.52
<u>Other Operating Expenses</u>							
11-5-63-5093-00 Administration Overhead	0	0.00	0.00	51,310.84	0.00	0.00	0.00
TOTAL Other Operating Expenses	0	0.00	0.00	51,310.84	0.00	0.00	0.00

Salaries - Work Orders

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 16.67

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	22,478.80	0.00	5,000.00	0.00
TOTAL Services & Supplies-W.O.	5,000	0.00	0.00	22,478.80	0.00	5,000.00	0.00
TOTAL RECREATION - MAINTENANCE	1,055,037	160,277.35	259,389.60	269,721.61	7,858.08	787,789.32	25.33

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 16.67

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	9,741.61	0.00	53,456.00	0.00
11-5-64-5002-00 Part Time - Temporary Wages	42,100	5,377.87	10,742.01	12,903.49	0.00	31,357.99	25.52
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	<u>82,445</u>	<u>0.00</u>	<u>0.00</u>	<u>9,125.14</u>	<u>0.00</u>	<u>82,445.00</u>	<u>0.00</u>
TOTAL Salaries	183,105	5,377.87	10,742.01	31,770.24	0.00	172,362.99	5.87
Benefits							
11-5-64-5079-00 CalPERS Pension Exp - PEPR	0	9.74	19.48	857.67	0.00	(19.48)	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	5,435	324.45	648.90	0.00	0.00	4,786.10	11.94
11-5-64-5082-00 Social Security Expense	11,353	333.43	813.96	2,517.33	0.00	10,539.04	7.17
11-5-64-5083-00 Medicare Expense	<u>2,655</u>	<u>77.98</u>	<u>190.36</u>	<u>588.72</u>	<u>0.00</u>	<u>2,464.64</u>	<u>7.17</u>
TOTAL Benefits	19,443	745.60	1,672.70	3,963.72	0.00	17,770.30	8.60
Services & Supplies							
11-5-64-5012-00 Service & Supplies	17,000	220.21	220.21	1,050.38	0.00	16,779.79	1.30
11-5-64-5028-00 Computer Upgrades - Hardware	1,000	38.01	76.02	76.02	0.00	923.98	7.60
11-5-64-5029-00 Computer Upgrades - Software	25,000	0.00	0.00	0.00	0.00	25,000.00	0.00
11-5-64-5039-00 Fish Purchases	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
11-5-64-5040-00 Outside Contracts	21,087	19,129.13	21,569.13	6,766.55	10,331.50	(10,813.63)	151.28
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	29.32	67.74	50.31	0.00	332.26	16.94
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	0.00	0.00	4,024.30	0.00	8,000.00	0.00
11-5-64-5047-00 Office Supplies	4,000	17.22	247.20	889.24	0.00	3,752.80	6.18
11-5-64-5048-00 Postage Expense	0	0.00	0.00	453.75	0.00	0.00	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,400	0.00	0.00	0.00	0.00	2,400.00	0.00
11-5-64-5053-00 Public Information Program	6,000	1,339.98	2,256.51	2,024.00	0.00	3,743.49	37.61
11-5-64-5065-00 Credit Card Fees	<u>48,000</u>	<u>5,437.13</u>	<u>6,367.63</u>	<u>15,388.21</u>	<u>0.00</u>	<u>41,632.37</u>	<u>13.27</u>
TOTAL Services & Supplies	157,727	26,211.00	30,804.44	30,722.76	10,331.50	116,591.06	26.08
Other Operating Expenses							
11-5-64-5093-00 Administration Overhead	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>18,324.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Other Operating Expenses	0	0.00	0.00	18,324.00	0.00	0.00	0.00
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
TOTAL RECREATION - PUBLIC REL	360,275	32,334.47	43,219.15	84,780.72	10,331.50	306,724.35	14.86

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-65-5001-00 Regular Salaries	89,363	6,579.94	12,763.22	11,703.65	0.00	76,599.78	14.28
11-5-65-5002-00 Part Time - Temporary Wages	248,919	9,102.77	20,586.71	33,107.39	0.00	228,332.29	8.27
11-5-65-5003-00 Overtime Pay	400	0.00	0.00	0.00	0.00	400.00	0.00
11-5-65-5006-00 Vacation Pay	4,495	731.10	1,553.59	2,704.00	0.00	2,941.41	34.56
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	823.82	1,196.80	4,576.45	0.00	(372.80)	145.24
11-5-65-5009-00 Holiday Pay	3,164	0.00	365.55	338.00	0.00	2,798.45	11.55
11-5-65-5010-00 Seasonal Pay	<u>26,982</u>	<u>0.00</u>	<u>0.00</u>	<u>149,482.38</u>	<u>0.00</u>	<u>26,982.00</u>	<u>0.00</u>
TOTAL Salaries	374,196	17,237.63	36,465.87	201,911.87	0.00	337,730.13	9.75
<u>Benefits</u>							
11-5-65-5078-00 Insurance - Employee Assistanc	29	2.57	5.14	4.70	0.00	23.86	17.72
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.26	0.52	12.16	0.00	(0.52)	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	9,123	1,801.34	3,980.66	3,385.54	0.00	5,142.34	43.63
11-5-65-5082-00 Social Security Expense	23,200	1,068.77	3,081.81	15,855.70	0.00	20,118.19	13.28
11-5-65-5083-00 Medicare Expense	5,426	249.96	720.76	3,708.11	0.00	4,705.24	13.28
11-5-65-5084-00 Insurance - Group Life	284	23.00	46.00	44.00	0.00	238.00	16.20
11-5-65-5085-00 Insurance - Group Health	27,682	2,239.62	4,479.24	4,440.96	0.00	23,202.76	16.18
11-5-65-5086-00 Insurance - Group Dental	1,312	106.12	212.24	212.24	0.00	1,099.76	16.18
11-5-65-5087-00 Insurance - Group Vision	<u>229</u>	<u>18.56</u>	<u>37.12</u>	<u>37.12</u>	<u>0.00</u>	<u>191.88</u>	<u>16.21</u>
TOTAL Benefits	67,285	5,510.20	12,563.49	27,700.53	0.00	54,721.51	18.67
<u>Services & Supplies</u>							
11-5-65-5011-00 District Equipment	1,600	59.43	59.43	142.12	0.00	1,540.57	3.71
11-5-65-5012-00 Service & Supplies	36,200	1,208.20	1,651.24	1,592.95	662.13	33,886.63	6.39
11-5-65-5013-00 Utilities	20,000	565.52	876.59	15,840.46	0.00	19,123.41	4.38
11-5-65-5014-00 Chlorine	14,000	0.00	0.00	13,086.41	0.00	14,000.00	0.00
11-5-65-5018-00 Chemicals - Water Playground	4,200	0.00	0.00	1,007.44	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	446.16	446.16	0.00	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	4,833.89	805.50	4,139.27	(933.16)	111.61
11-5-65-5041-00 Clothing & Personal Supplies	9,500	0.00	0.00	4,979.87	(86.08)	9,586.08	0.91-
11-5-65-5042-00 Communications - Radio & Telep	3,500	25.91	51.96	201.14	0.00	3,448.04	1.48
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	986.05	(0.11)	1,000.11	0.01-
11-5-65-5049-00 Other Professional Fees	0	0.00	0.00	1,276.25	0.00	0.00	0.00
11-5-65-5050-00 Licenses & Permits	0	(329.45)	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	0.00	0.00	300.00	0.00
11-5-65-5053-00 Public Information Program	6,000	0.00	0.00	4,422.87	0.00	6,000.00	0.00
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	170.00	0.00	1,500.00	0.00
11-5-65-5062-00 Pre-Employment Screening	5,700	0.00	(105.00)	617.00	0.00	5,805.00	1.84-
11-5-65-5065-00 Credit Card Fees	9,000	127.77	255.26	10,458.93	0.00	8,744.74	2.84
11-5-65-5077-00 Insurance - Miscellaneous Prem	<u>0</u>	<u>17.50</u>	<u>35.00</u>	<u>17.50</u>	<u>0.00</u>	<u>(35.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	128,084	2,121.04	8,459.48	55,963.89	4,715.21	114,909.31	10.29

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-65-5093-00 Administration Overhead	0	0.00	0.00	119,672.73	0.00	0.00	0.00
TOTAL Other Operating Expenses	0	0.00	0.00	119,672.73	0.00	0.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
TOTAL RECREATION - WATER PARK	569,565	24,868.87	57,488.84	405,249.02	4,715.21	507,360.95	10.92
TOTAL EXPENDITURES	39,555,203	1,732,100.29	3,872,757.72	3,614,832.17	3,832,791.03	31,849,653.76	19.48
REVENUE OVER/(UNDER) EXPENDITURES	(16,573,121)	394,059.86	42,078.05	160,276.55	(3,832,791.03)	(12,782,407.53)	22.87

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

12 -Adjudication
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	48,640.54	97,325.75	0.00	0.00 (	97,325.75)	0.00
WATER DELINQUENCY	<u>0</u>	<u>252.34</u>	<u>252.34</u>	<u>0.00</u>	<u>0.00</u> (	<u>252.34)</u>	<u>0.00</u>
TOTAL Non Departmental	<u>0</u>	<u>48,892.88</u>	<u>97,578.09</u>	<u>0.00</u>	<u>0.00</u> (	<u>97,578.09)</u>	<u>0.00</u>
TOTAL REVENUES	0	48,892.88	97,578.09	0.00	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

12 -Adjudication
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	48,892.88	97,578.09	0.00	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

12 -Adjudication
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

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

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

12 -Adjudication

% OF YEAR COMPLETED: 16.67

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	5,531.93	11,062.84	0.00	0.00 (	11,062.84)	0.00
12-4-00-4160-85 Meter Chg- OJAI Adjud Resident	0	4,656.53	9,314.57	0.00	0.00 (	9,314.57)	0.00
12-4-00-4161-00 Meter Chg- CMWD Adjud Comm	0	1,482.08	2,964.16	0.00	0.00 (	2,964.16)	0.00
12-4-00-4161-85 Meter Chg- OJAI Adjud Comm	0	2,130.14	4,253.92	0.00	0.00 (	4,253.92)	0.00
12-4-00-4162-00 Meter Chg- CMWD Adjud Indust	0	86.25	172.50	0.00	0.00 (	172.50)	0.00
12-4-00-4162-85 Meter Chg- OJAI Adjud Indust	0	4.12	8.24	0.00	0.00 (	8.24)	0.00
12-4-00-4163-00 Meter Chg- CMWD Adjud Ag	0	8,649.22	17,298.44	0.00	0.00 (	17,298.44)	0.00
12-4-00-4164-00 Meter Chg- CMWD Adjud Ag Resid	0	12,985.36	26,021.26	0.00	0.00 (	26,021.26)	0.00
12-4-00-4164-85 Meter Chg- OJAI Adjud Ag Resid	0	230.58	461.16	0.00	0.00 (	461.16)	0.00
12-4-00-4165-00 Meter Chg- CMWD Adjud Interdep	0	211.52	423.04	0.00	0.00 (	423.04)	0.00
12-4-00-4166-00 Meter Chg- CMWD Adjud Resale	0	11,755.06	23,510.12	0.00	0.00 (	23,510.12)	0.00
12-4-00-4167-00 Meter Chg- CMWD Adjud Other	0	479.05	958.10	0.00	0.00 (	958.10)	0.00
12-4-00-4167-85 Meter Chg- OJAI Adjud Other	0	<u>438.70</u>	<u>877.40</u>	<u>0.00</u>	<u>0.00 (</u>	<u>877.40)</u>	<u>0.00</u>
TOTAL WATER STANDBY	0	48,640.54	97,325.75	0.00	0.00 (	97,325.75)	0.00
<u>WATER DELINQUENCY</u>							
12-4-00-4353-00 Late Fee - Residential	0	127.96	127.96	0.00	0.00 (	127.96)	0.00
12-4-00-4357-00 Late Fee - Business	0	30.12	30.12	0.00	0.00 (	30.12)	0.00
12-4-00-4361-00 Late Fee - Industrial	0	3.82	3.82	0.00	0.00 (	3.82)	0.00
12-4-00-4365-00 Late Fee - Resale	0	8.00	8.00	0.00	0.00 (	8.00)	0.00
12-4-00-4369-00 Late Fee - Other	0	10.14	10.14	0.00	0.00 (	10.14)	0.00
12-4-00-4377-00 Late Fee - Agriculture Domesti	0	39.08	39.08	0.00	0.00 (	39.08)	0.00
12-4-00-4381-00 Late Fee - Agriculture	0	<u>33.22</u>	<u>33.22</u>	<u>0.00</u>	<u>0.00 (</u>	<u>33.22)</u>	<u>0.00</u>
TOTAL WATER DELINQUENCY	0	252.34	252.34	0.00	0.00 (	252.34)	0.00
TOTAL Non Departmental	0	48,892.88	97,578.09	0.00	0.00 (	97,578.09)	0.00
TOTAL REVENUES	0	48,892.88	97,578.09	0.00	0.00 (	97,578.09)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	48,892.88	97,578.09	0.00	0.00 (	97,578.09)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	<u>0</u>	<u>3,684.65</u>	<u>0.00</u>	<u>319.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Non Departmental	<u>0</u>	<u>3,684.65</u>	<u>0.00</u>	<u>319.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	0	3,684.65	0.00	319.95	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	493.07	0.00	0.00	0.00	0.00	0.00
TOTAL PROPERTY TAX	0	493.07	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	493.07	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	3,191.58	0.00	319.95	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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>493.07</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	493.07	0.00	0.00	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 16.67

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>							
29-4-00-4005-00 Bonded Debt - Tax Interest	0	3,684.65	0.00	0.00	0.00	0.00	0.00
29-4-00-4010-00 Bonded Debt - Tax Secured	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>319.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL WATER SALES	0	3,684.65	0.00	319.95	0.00	0.00	0.00
<hr/>							
TOTAL Non Departmental	0	3,684.65	0.00	319.95	0.00	0.00	0.00
<hr/>							
TOTAL REVENUES	0	3,684.65	0.00	319.95	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

29 -USBR & SWP BONDED INDEBT
 PROPERTY TAX

% OF YEAR COMPLETED: 16.67

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	493.07	0.00	0.00	0.00	0.00	0.00
TOTAL Services & Supplies	0	493.07	0.00	0.00	0.00	0.00	0.00
<u>Other Operating Expenses</u>							
TOTAL PROPERTY TAX	0	493.07	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	493.07	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	3,191.58	0.00	319.95	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

69 -MIRA MONTE WATER ASSESSME
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

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

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 16.67

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>							
69-4-00-4010-00 MMWS - Tax Secured	19,212	0.00	0.00	0.00	0.00	19,212.00	0.00
TOTAL WATER SALES	19,212	0.00	0.00	0.00	0.00	19,212.00	0.00
TOTAL Non Departmental	19,212	0.00	0.00	0.00	0.00	19,212.00	0.00
TOTAL REVENUES	19,212	0.00	0.00	0.00	0.00	19,212.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: AUGUST 31ST, 2020

69 -MIRA MONTE WATER ASSESSME
PROPERTY TAX

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
REVENUE OVER/ (UNDER) EXPENDITURES	19,212	0.00	0.00	0.00	0.00	19,212.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	<u>2,713,976</u>	<u>0.00</u>	<u>1,196.28</u>	<u>2,310.16</u>	<u>0.00</u>	<u>2,712,779.72</u>	<u>0.04</u>
TOTAL Non Departmental	<u>2,713,976</u>	<u>0.00</u>	<u>1,196.28</u>	<u>2,310.16</u>	<u>0.00</u>	<u>2,712,779.72</u>	<u>0.04</u>
TOTAL REVENUES	2,713,976	0.00	1,196.28	2,310.16	0.00	0.00	0.04

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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>248,200.00</u>	<u>1,166,543.75</u>	<u>(978,484.01)</u>	<u>0.00</u>	<u>1,599,144.25</u>	<u>42.18</u>
TOTAL Property Tax	2,765,688	248,200.00	1,169,313.75	(975,734.01)	0.00	1,596,374.25	42.28
TOTAL EXPENDITURES	2,765,688	248,200.00	1,169,313.75	(975,734.01)	0.00	1,596,374.25	42.28
REVENUE OVER/(UNDER) EXPENDITURES	(51,712)	(248,200.00)	(1,168,117.47)	978,044.17	0.00	(1,596,374.25)	2,258.89

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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>248,200.00</u>	<u>1,166,543.75</u>	(<u>978,484.01</u>)	<u>0.00</u>	<u>1,599,144.25</u>	<u>42.18</u>
TOTAL EXPENDITURES	2,765,688	248,200.00	1,169,313.75	(975,734.01)	0.00	1,596,374.25	42.28

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

75 -CFD -2013-1

% OF YEAR COMPLETED: 16.67

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	2,310.16	0.00	(1,196.28)	0.00
75-4-00-4010-00 CFD 2013-1 - Tax Secured	<u>2,713,976</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,713,976.00</u>	<u>0.00</u>
TOTAL WATER SALES	2,713,976	0.00	1,196.28	2,310.16	0.00	2,712,779.72	0.04
TOTAL Non Departmental	2,713,976	0.00	1,196.28	2,310.16	0.00	2,712,779.72	0.04
TOTAL REVENUES	2,713,976	0.00	1,196.28	2,310.16	0.00	2,712,779.72	0.04

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2020

75 -CFD -2013-1
 Property Tax

% OF YEAR COMPLETED: 16.67

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>							
75-5-30-5049-00 Other Professional Services	18,000	0.00	0.00	0.00	0.00	18,000.00	0.00
75-5-30-5064-00 Interest / Penalty Expenses	2,740,688	248,200.00	1,166,543.75	(978,484.01)	0.00	1,574,144.25	42.56
75-5-30-5069-00 Property Tax collection Fee	7,000	0.00	0.00	0.00	0.00	7,000.00	0.00
TOTAL Services & Supplies	2,765,688	248,200.00	1,166,543.75	(978,484.01)	0.00	1,599,144.25	42.18
<u>Other Operating Expenses</u>							
TOTAL Property Tax	2,765,688	248,200.00	1,169,313.75	(975,734.01)	0.00	1,596,374.25	42.28
TOTAL EXPENDITURES	2,765,688	248,200.00	1,169,313.75	(975,734.01)	0.00	1,596,374.25	42.28
REVENUE OVER/(UNDER) EXPENDITURES	(51,712)	(248,200.00)	(1,168,117.47)	978,044.17	0.00	1,116,405.47	2,258.89



Consumption Report

Water Sales FY 2020-2021 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2020/ 2021	2019 / 2020	
													Total	Total	
AD Ag-Domestic	395	396												791	707
AG Ag	260	279												539	450
C Commercial	120	109												229	221
DI Interdepartmental	21	20												40	51
F fire	0	0												0	0
I Industrial	1	1												3	7
OT Other	26	26												52	53
R Residential	285	270												555	506
RS - P Resale Pumped	43	41												84	65
RS - G Resale Gravity	289	280												570	291
TE Temporary	1	2												3	2
Total	1,442	1,424	0	0	0	0	0	0	0	0	0	0	0	2,866	2,352
CMWD	1,253	1,244													
OJAI	189	180													
Total 2019 / 2020	1,058	1,294	1,074	1,272	815	274	355	655	413	378	1,014	1,222		N/A	9,824

MEMORANDUM

TO: Board of Directors
From: Michael L. Flood, General Manager
RE: Review of Year-End Results of the 2020 Fiscal Year.
Date: October 9, 2020

RECOMMENDATION:

None at this time.

BACKGROUND:

During the presentation of the Fiscal Year 2021 Budget on June 24, 2020, staff indicated that the Fiscal Year 2020 year-end results would be reviewed and presented to the Finance Committee in the next few months for review and consideration.

DISCUSSION:

The Fiscal Year 2020 year-end results are as follows:

	<u>FY 2020 Board- Approved Budget</u>	<u>FY 2020 Actual</u>	<u>Difference (Budget-Actual)</u>
Water Consumption	12,853 Acre-Feet	9,824 Acre-Feet	3,029 Acre-Feet
Revenues	\$25,249,404	\$21,003,978	\$4,245,426
Expenses	\$45,946,658	\$33,458,985	\$12,458,673
Net	(\$20,697,253)	(\$12,455,007)	
Funding from Reserves	\$20,697,253	\$12,367,516	\$8,329,737
Net	\$0	(\$87,491)	

Summary of Results:

Water Consumption: Water Consumption was 3,029 Acre-Feet less than what was budgeted.

Revenue: Revenues were \$4,245,426 less than what was budgeted. It should be noted, however, that FY 2020 budgeted revenues included a \$3.75M grant from FEMA for the Emergency Generator Project. This project did not get funded by FEMA this fiscal year thus less this amount, FY 2020 budgeted revenues were \$21,499,404 and the difference becomes \$496,426 less than what was budgeted.

Expenses: Expenses, including both Operational and Capital Expenses, were \$12,458,673 under what was budgeted.

Reserves: The amount removed from the District's reserves (including District and CFD 2013-1 funds) was \$8,329,737 less than what was budgeted.

Review of FY 2021 Budget Reserve Funding:

	FY 2021 Budgeted
Funding from Reserves	\$15,805,625
Available Reserve Funds (as of June 30, 2020)	\$31,166,180
Estimated Fiscal 2021 Year- End Reserves Balance	\$15,360,555

Thus the budgeted reserves funding is available to carry out the FY 2021 budget as approved by the Board of Directors.

Note on Federal Emergency Management Agency (FEMA) Fiscal Year 2020

reimbursements: Staff is in the process of applying for approximately \$1.3 Million for the FY 2020 (through June 30, 2020). While the actual reimbursement is likely to be considerably less than this amount, any reimbursement during the 2021 Fiscal Year will lessen the impact to District reserves. Staff continues to accumulate Fiscal Year 2021 FEMA reimbursement amounts for application and reimbursement later this fiscal year.

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: FINANCE COMMITTEE
FROM: MICHAEL FLOOD- GENERAL MANAGER
SUBJECT: REVIEW STAFF RECOMMENDATION TO SET CASITAS MUNICIPAL WATER DISTRICT RESERVE ACCOUNT AMOUNTS FOR THE 2020/2021 FISCAL YEAR
DATE: 10/16/2020

RECOMMENDATION:

Recommend the Board of Directors set reserves for the 2020/2021 fiscal year as recommended.

DISCUSSION:

Reserves for the fiscal-year-end 2019/2020 are calculated as follows:

Restricted:

Capital Facilities - Has been reduced from \$2,398,071.54 to **\$85,242.62** a total of \$-2,312,828.92.

Safe Drinking Water - Has had no change and remains at **\$60,000.00**

Flexible Storage – Has been increased from \$55,728.00 to **\$60,200.00** a total of \$4,472.00.

Un-Restricted:

Storm Damage - Has been reduced from \$3,864,582.31 to **\$2,674,589.77** a total of \$-1,189,992.54.

Variation in Water Sales - Has been reduced from \$3,662,463.40 to **\$2,604,460.31** a total of \$-1,058,003.09.

Capital Improvements- Has been reduced from \$3,860,762.00 to **\$2,167,042.19** a total of \$-1,693,719.81.

Alternate Water Supply – Has been increased from \$1,249,822.50 to **\$1,361,271.25** a total of \$111,448.75.

Conservation Penalty – Has been reduced from \$2,868,691.50 to **\$2,688,982.00** a total of \$-179,709.50.

Cash Flow – Has been reduced from \$3,000,000.00 to **\$2,046,856.38** a total of \$-953,143.62.

OPEB – Has had no change and remains at **\$4,134,100.00**

CFD 2013-1- Improvement fund for the Community Facilities District 2013-1 was added in Fiscal Year 2020 with an ending total balance of **\$13,488,878.98**.

The net change - The net change for Reserves from Fiscal Year End 2018 / 2019 to Fiscal Year End 2019 / 2020 is \$6,217,402.22.

Staff recommends that the Board of Directors sets the District's Fiscal Year 2020/2021 reserve account amounts as listed in bold and underlined above.

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: Review of Casitas MWD System of Business Administration Ordinance 12-01
Date: October 12, 2020

RECOMMENDATION:

The Finance Committee provide suggested edits to staff for review by the Board of Directors

BACKGROUND:

The current Casitas MWD System of Business Ordinance 12-01 was adopted by the Board of Directors in 2012 (attached).

At the August 2020 Finance Committee Meeting, staff requested that the Committee Members provide a markup of the existing ordinance for discussion at the September 2020 Committee Meeting.

The Finance Committee provided a list of suggested edits at the September 2020 Finance Committee Meeting.

DISCUSSION:

Since its passage in 2012, there have been changes to District job titles and other changes that prompts changes to the District's System of Business Administration ordinance.

Staff requested that the Committee Members provide their desired edits to staff which will incorporate them and then bring back to the October 2020 Finance Committee meeting (attached).

The final draft of the System of Business Administration ordinance has been presented to the District's Counsel and Auditor for review (Auditor comments attached).

District Counsel is expected to submit comments prior to when the revised ordinance goes to the Board.

District Auditor's Comments on the revised Casitas MWD System of Business Administration Ordinance:

Regarding Business Ordinance 12-01, I didn't see any issues with your changes and I liked your comments (especially the use of positive pay). The only thing I would caution is the use of credit cards – it does allow for more flexibility, but can also be easier to utilize for non-business purposes.

	PO Limit	One Informal Bid/ Quote	Two Informal Bids/ C	Three Informal Bid/ Quotes	Formal Bid	Contracts	
CWMD	\$75>	\$1,000<\$76		\$34,999<\$1,001	\$35,000>	\$20,000<	GM Approves & Signs
UWCD	\$2,500>						
Las Virgenes	\$2,500>			\$35,000<\$2,500	\$35,000>	\$35,000<	GM Approves & Signs
Calleguas	Construction Projects						
	\$2,499>		\$34,999<\$2,499		\$35,000>		
	Materials/ Lease						
	\$2,499>		\$49,999<\$2,499		\$49,999>		
						Professional Services (Eng related)	
						\$100,000<	GM Approves & Signs
						Other Professional Services & Constructions	
						\$35,000<	GM Approves & Signs
						Materials	
						\$50,000<	GM Approves & Signs
Suggestion							
CWMD	\$2,500>			\$34,999<\$2,500		\$35,000<	GM Approves & Signs

CASITAS MUNICIPAL WATER DISTRICT

ORDINANCE #XX-XX

AN ORDINANCE OF CASITAS MUNICIPAL WATER DISTRICT
PRESCRIBING A SYSTEM OF BUSINESS ADMINISTRATION

WHEREAS, Section 71304 of the California Water Code provides that the Board of Directors may prescribe by ordinance a system of business administration; and

WHEREAS, it is desirable to have a system of business administration relative to accounting, auditing, and disbursement of moneys by Casitas; and

WHEREAS, it is desirable to change the signature requirements for the general fund bank account;

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

1. Budget. The General Manager is hereby directed to prepare annually a fiscal budget no later than the second regular meeting in May. The budget so planned and submitted shall reflect the general policies of the Board of Directors and the anticipated expenditures to carry out such policies. The General Manager shall submit the budget in such form and substance that it will clearly reflect the planned program of Casitas' operations and improvements and will comply with the form prescribed by the County Auditor.

Obligations shall be incurred only within the detailed provisions of the applicable budget, subject to the following exceptions:

a. Unbudgeted obligations may be incurred within the limits of funds available for expenditures in the fiscal year if approved in advance by the Board of Directors or upon approval by the General Manager if necessary for protection of life or property. The Chief Financial Officer shall maintain and present to the Board of Directors a monthly log of Board approved unbudgeted obligations incurred for the current fiscal year. The log is to include the title and description of the obligation, Board approval date, and a running total of the amount obligated.

b. The General Manager may make transfers between detailed budget items within a single department provided the amounts budgeted within the department for capital outlay and operation and maintenance, respectively, are not exceeded. The Board shall routinely be advised of said transfers.

2. Purchase of Materials, Supplies, and Services. The General Manager is hereby authorized to execute purchase orders and contracts not exceeding \$35,000.00 without prior Board approval. All purchases in excess of \$300 shall normally be supported by an executed purchase order or contract, and all proposed expenditures shall be verified to ascertain that provision has been included in the budget for the activity or expense intended. Exceptions might be an emergency situation, an order that does not arrive on time, the need for supplies that are not in the warehouse, or services that need to be performed in order to determine what needs to be replaced and/or repaired. In these instances, an invoice and requisition will be furnished that fully explains the reason for not following normal procedures along with the approval of the supervisor who accepts responsibility for

incurring the expenditures. The General Manager may delegate to the Chief Financial Officer authority to execute individual purchase orders up to \$1,000.

In the General Manager's absence, or an emergency situation the Assistant General Manager or Executive Administrator will have authorization to purchase materials, supplies and services not exceeding \$20,000.

a. No purchase order shall be issued unless moneys for payment of Casitas' obligations thereunder are available for expenditure under the budget applicable to the year in which such purchase order is issued.

b. No purchase order shall be issued unless it relates to the operation and maintenance of Casitas or Ventura River Project facilities or to a construction project approved by the Board.

c. From time to time, by resolution, the Board of Directors shall adopt a statement of terms and conditions applicable to construction, alteration or repair of Casitas' facilities in the form prescribed by Casitas' attorney. The General Manager shall be authorized to approve change orders as recommended by the Engineer providing the total increased cost of all change orders does not exceed 5 percent of the total contract amount or \$35,000, whichever is greater.

d. The General Manager in his purchasing decisions shall consider costs of transportation to firms outside the County as opposed to firms inside the County when making purchasing decisions and shall also consider any taxes to be paid on items outside the County as being an extra cost, while those sales taxes inside the County may be discounted from the total bid when considering award. Should the differences in bid price be greater than those amounts of transportation and taxes, the General Manager shall award the purchase of goods and services to the lowest responsible bidder.

3. Credit Cards. The General Manager may acquire business credit cards issued in the name of the District for designated use by the General Manager, the Assistant General Manager, the Executive Administrator, and the Operations Manager. The credit cards may be used at the sole discretion and approval of the General Manager and/or the Assistant General Manager and/or Executive Administrator only for the official business of the District, such as business travel, business expenditures and vendor payments, within the limits set forth by District ordinance or credit card limit, whichever is less.

a. The credit cards are not to be given or loaned to others, regardless of the circumstances. If credit card(s) are lost, stolen or if there is a billing dispute or unauthorized use, the cardholder must advise the credit card company and the Chief Financial Officer immediately. A disputed item must be noted on the cardholder's Statement of Account so it will not be paid until the problem is resolved and the cardholder shall immediately notify the card issuer of such dispute.

b. No members of the Board of Directors will be issued credit cards.

c. Administration shall safeguard all documents that contain credit card information pursuant to the Identity Theft Prevention Program.

d. Cardholders may not use their credit card for cash advances from banks, credit unions or automatic teller machines. This prohibition similarly extends to cash equivalents such as bank checks, traveler's checks and electronic cash transfers.

e. Receipts for all credit card expenditures must be promptly turned into Accounts Payable along with the credit card monthly statement and appropriate budget account number by each transaction. Any receipts for meals or entertainment must clearly indicate the names of all persons attending the meal and the business purpose of the meeting. An audit of the cardholder purchases will occur on a monthly basis by Accounts Payable.

f. Misuse of the credit card or noncompliance with this ordinance, as determined by the General Manager, may result in the revocation of the credit card and its privileges. Misuse may also result in employee discipline, up to and including termination and may be subject to the provisions and penalties of Government Code 8314 and the Penal Code.

g. Employees that are separating from service with the District must turn in the District-issued purchasing credit card prior to the last day of employment along with all receipts. The Chief Financial Officer will be responsible for canceling the credit card.

4. Collection and Deposit of Revenues. A "General Fund Bank Account" shall be established and maintained in a bank designated by the Board of Directors and all revenue, unless otherwise provided, shall be deposited therein. The Board of Directors may, from time to time, direct the General Manager to establish and maintain special bank accounts for the handling of funds received or set aside for specific purposes.

An "Adjudication Charges Bank Account" shall be established and maintained in a bank designated by the Board of Directors and all revenue, unless otherwise directed, received from the specific billing of these adjudication charges shall be deposited therein. All such revenues shall be accounted for in a manner that will indicate the source and amount of the adjudication charge collected.

All revenue collected shall be accounted for in a manner that will indicate the source, nature, and amount of each collection. Collections so made shall be deposited intact in the bank accounts established.

5. Disbursements. Routine financial obligations of Casitas shall be paid from a special fund designated as the "Payables Fund Account" established in a bank designated by the Board of Directors. Funds in the Payables Fund Account shall be replenished from time to time from the General Fund Account in order to enable Casitas to meet its routine fiscal obligations. The General Manager shall assure that checks made from the General Fund Account to replenish the "Payables Fund Account" shall not exceed the total amount of the bi-monthly payables list. Disbursements from the Payables Fund Account shall be authorized:

- a. By a check signed by any combination of the following two electronic or actual signatures:
 - The General Manager, Chief Financial Officer, Assistant General Manager, Executive Administrator, and any member of the Board of Directors.

Under no circumstances shall any person authorized under this ordinance to sign checks of Casitas sign a blank or incomplete check. Any person who does not comply with this provision shall be subject to disciplinary action up to and including termination.

An audit of all claims against Casitas shall be made prior to presentation of the checks for signature. Such audit shall consist of a verification as to accuracy and completeness of all documents supporting payment; i.e., copy of purchase order, executed receiving and inspection report,

and vendor's invoice or statement. . Reimbursable personal expense claims shall be approved by the General Manager. Personal expenditures for which reimbursement may be claimed shall include only expenses incurred while an employee, officer, or director is acting in his official capacity as a Casitas representative. All claims for reimbursement must be for goods or services which are ordinary and necessary for the fulfillment of Casitas duties, and such expenses shall, where practicable, be documented by checks, receipts, or other evidence, such evidence to be submitted at the time request for reimbursement is made.

A separate voucher authorization list covering disbursements made from the Payables Fund Account showing check number, payee, description of materials or services purchased, and amount shall be prepared and accompany each General Fund Account check presented for signature. Each list shall be certified correct by the Casitas Chief Financial Officer and submitted to the Board of Directors for ratification.

b. A petty cash fund of \$800 shall be maintained, and expenditures may be made from this fund only for individual expenditures not in excess of \$75.00. Expenditures may be made for postage, freight and express bills, invoices for materials, reimbursement of personal expenses, meal allowances, and in payment of encroachment permit fees, licenses, or other charges levied by a county, state agency, public utility, or railroad company in connection with the granting to Casitas of rights in property owned or controlled by such grantors and other similar purposes.

c. Funds transferred to the Payables Fund Account and all other withdrawals from the General Fund Account shall be authorized by the signatures of any two members of the Board of Directors.

d. Payroll obligations of Casitas shall be paid from a special fund designated as the "Payroll Fund Account" established in a bank designated by the Board of Directors. The Payroll Fund Account shall be replenished on a biweekly basis in the amount of the biweekly payroll from the General Fund Account in order to enable Casitas to meet its payroll obligations. Disbursements from the Payroll Fund Account shall be authorized:

(1) By a check signed by electronic signatures of the General Manager and the Chief Financial Officer.

(2) By a check signed by any combination of the following two signatures:

- The General Manager, Chief Financial Officer, Assistant General Manager, Executive Administrator and any member of the Board of Directors.

(3) Under the payroll system, at the option of each of Casitas' employees, either issue a payroll check to said employee in the amount of such employee's net pay as computed, or credit said net pay to the bank account of such employee. Statements shall be provided to employees electing to have their net pay so credited.

(4) Under no circumstances shall any person authorized under this ordinance to sign checks of Casitas sign a blank or incomplete check. Any person who does not comply with this provision shall be subject to disciplinary action up to and including termination.

The payroll register shall be used as the voucher authorization list for payroll

disbursements. Each list shall be certified correct by the Casitas Accounting Manager and submitted to the Board of Directors for ratification. .

The Chief Financial Officer shall be responsible for the password security within the Incode Accounting Software for check signing digital signatures. This password will be required to be entered into the system by the General Manager, Chief Financial Officer, Assistant General Manager, or Executive Administrator before each check writing batch for all funds. A payroll check register shall be maintained to keep a record of all checks written.

e. A separate voucher authorization list covering disbursements made from the General Fund Account showing check number, payee, description of the transaction, and amount shall be prepared and accompany each check presented for signature. The list shall be certified correct by the Casitas Chief Financial Officer and submitted to the Board of Directors for approval.

f. Disbursements from special bank accounts established for the handling of funds received or set aside for specific purposes, other than the Payables Fund Account or the Payroll Fund Account, shall be accomplished pursuant to instructions approved by the Board of Directors.

g. Disbursement from the Adjudication Charges Bank Account shall be made by check and issued as payment for those invoices and expenses incurred specifically for actual adjudication and litigation costs. Disbursements from the Adjudication Charges Bank Account shall be authorized by a check signed by any combination of the following two electronic or actual signatures: General Manager, Assistant General Manager, Chief Financial Officer and Executive Administrator. The Chief Financial Officer shall make a report to the Board of Directors at every Board meeting showing the adjudication revenue collected, checks issued, finance charges incurred, beginning account balance and ending account balance for the period reported.

h. From time to time, a check will need to be voided. There are two main types of voids a system generated void or vendor requested void.

A system generated void occurs when processing a vendor payment and there are too many itemized line items in the description field. This results in the automatic printing of the line items on the proceeding check. When this occurs the proceeding check prints the itemized line item in the description field and VOID is automatically printed on the check stub section. The voided check is filed away along with the invoice.

A vendor requested void occurs when a vendor claims a payment has not been received. When a claim is made either Accounts Payable or the Chief Financial Officer confirms with the bank that the payment has not been cashed. If it is confirmed the check has cleared the vendor is provided an electronic copy of the cleared check. If it has not been cleared a stop payment at the bank is placed on the issued check. A stop payment can be placed in one of two ways (1) call the bank account manager and provide the check number, date, amount, and vendor name or (2) through the online banking portal. Once confirmation has been received for the stop payment Accounts Payable voids the check in Incode Accounting Software. The check is reissued with the next scheduled check run.

i. Bank reconciliations for all bank accounts are to be completed by the last day of the following month. Each bank account shall have their own respective reconciliation. A reconciliation packet/report is to be prepared by the Accounting/ Customer Service Supervisor showing the bank balance along with the bank statement, the general ledger balance, and all supporting documentation. The report is to be reviewed and signed off by the Chief Financial

Officer. All deposits received and checks cashed in each bank account shall be reconciled to the general ledger account activity. An outstanding check register must also be maintained and included with the monthly bank reconciliations. If at any time there is a discrepancy an investigation of the activity will be completed by the Accounting/ Customer Service Supervisor and/or Chief Financial Officer.

6. Powers, functions, and duties assigned herein to the General Manager, Assistant General Manager, Executive Administrator and those assigned to the Chief Financial Officer, with the exception of the signing of checks, may be delegated by them to the staff member acting in their respective capacities when they are absent from the office.

7. Bidding Requirements. The General Manager is directed to establish a bidding procedure for the District. For purchases up to \$75 no requisition is required; from \$2,500 to \$34,999 three informal written bids are required; \$35,000 and over requires formal bids consisting of written specs of goods and services with written bid after appropriate public notice.

a. Bidding Requirements for Small Projects: If, in the opinion of the General Manager, it is difficult for the District to obtain bids for small jobs, the General Manager may award purchase orders for work at a cost equal to or less than \$5,000 if the following requirements are met:

- There are funds available in the unencumbered budget for the work.
- An estimate is made by staff of the cost of the work before the Purchase Order is issued.
- The work can be completed on a time-and-materials basis.
- The District is provided a bill detailing the cost of time and materials.

b. Sole Source Purchases. The General Manager can approve sole source purchasing as an exception to section 7 for any of the following reasons:

- Only one available supplier with no available competition.
- Equipment that was purchased with bidding competition but support, spare parts and repairs have to be provided by factory reps with protected territory.
- Services that have been bid out and results have been damaging to Casitas.
- Products used to maintain system standard when significant spare parts inventories need to be maintained and readily available.
- Utility Companies with which you have to work.
- Purchases that require significant staff time to get to the location to conduct the business in comparison to the cost of item.
- Agreements on Deposits
- Sources to Call in Emergencies

8. Permits. It shall be the general policy of the Board of Directors of Casitas Municipal Water District not to get permits from other public agencies, which are exempted by Governmental Code Section 53091, or for recreation due to its federal enclave status. However, Casitas shall get permits where, in the opinion of the Board of Directors, it is appropriate to do so.



DATE: XX/XX/XXXX

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 Districts 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 individuals 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

which ever 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.

Additional Procedures Suggested by the Finance Committee:

- *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".*
- *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.*
- *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.*
- *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.*

- *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.*
- *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.*
- *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.*
- *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.*

GFOA Sample Investment Policy

I. Introduction

The intent of the Investment Policy of [entity] is to define the parameters within which funds are to be managed. In methods, procedures and practices, the policy formalizes the framework for the [entity's] investment activities that must be exercised to ensure effective and judicious fiscal and investment management of the [entity's] funds. The guidelines are intended to be broad enough to allow the investment officer to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

II. Governing Authority

The investment program shall be operated in conformance with federal, state, and other legal requirements, including *[insert applicable citations governing the investment of public funds]*.

III. Scope

This policy applies to activities of [entity] with regard to investing the financial assets of all funds. In addition, funds held by trustees or fiscal agents are excluded from these rules; however, all funds are subject to regulations established by the state of *[insert applicable state.]* The covered funds, and any new funds created by the [entity], unless specifically exempted by the oversight board and this policy, are defined in the [entity's] Comprehensive Annual Financial Report.

Note that any excluded funds such as employee retirement funds, proceeds from certain bond issues and foundation or endowment assets are covered by a separate policy/ies. *[This section should be modified to specify excluded assets. This can be removed if it is not applicable to the entity.]*

Except for funds in certain restricted and special funds, the [entity] commingles its funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. *[This paragraph refers to the pooling of funds within a single governmental entity and implies no reference to local government investment pools]*

IV. General Objectives

The primary objectives, in priority order, of investment activities shall be:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The goal will be to mitigate credit risk and interest rate risk.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

3. Return

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints of safety and liquidity needs.

4. Special Considerations

Where possible, funds may be invested for the betterment of the local economy or that of local entities within the State.

Alternative sample language:

The [entity] seeks to promote local economic development through various programs and activities. Included is a program of rewarding local financial institutions that increase their commitments to private economic growth and local housing investment.

[This objective is intended to cover any unique objectives an entity may wish to achieve.]

V. Standards of Care

1. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The "prudent person" standard states that,

“Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

[This section should be modified to reflect standard specified in state statute if higher than prudent person.]

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. Disclosure shall be made to the governing body. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the [entity].

3. Delegation of Authority and Responsibilities

Governing Body

The governing body will retain ultimate fiduciary responsibility for the portfolios. The governing body will receive monthly reports, designate investment officers and [annually] review the investment policy making any changes necessary by adoption.

Investment Officers

Authority to manage the investment program is granted to [designated official by title] hereinafter referred to as investment officer as designated by [governing body or Code citation, ordinances, charters or statutes].

Responsibility for the operation of the investment program is hereby delegated to the [e.g. Treasurer, Investment Officer, etc.] who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy. Officers will prepare monthly investment reports and other special reports as may be deemed necessary.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and supporting procedures.

Investment Committee

The [entity] may seek to establish an investment committee to provide guidance to investment officers.

Investment Adviser

The [entity] may engage the services of one or more external investment managers to assist in the management of the entity's investment portfolio in a manner consistent with the entity's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

VI. Authorized Financial Institutions, Depositories, and Broker/Dealers

1. Authorized Financial Institutions, Depositories, and Broker/Dealers

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by conducting a process of due diligence. These may include 'primary' dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

- A. The investment officer shall determine which financial institutions are authorized to provide investment services to [entity]. Institutions eligible to transact investment business with [entity] include:
 1. Primary government dealers as designated by the Federal Reserve Bank;
 2. Nationally or state-chartered banks;
 3. The Federal Reserve Bank; and,
 4. Direct issuers of securities eligible for purchase.
- B. Selection of financial institutions and broker/dealers authorized to engage in transactions with the [entity] shall be at the sole discretion of the [entity].

- C. All broker/dealers who desire to become qualified for investment transactions must supply the following (as appropriate):
- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
 - Proof of FINRA certification
 - Proof of state registration
 - Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties)
 - Certification of having read and understood and agreeing to comply with the [entity's] investment policy.
 - Evidence of adequate insurance coverage.
- D. All financial institutions who desire to become depositories must supply the following (as appropriate):
- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
 - Proof of state registration
 - Evidence of adequate insurance coverage.
- E. A periodic review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer.

2. Minority, Emerging and Community Financial Institutions

From time to time, the investment officer may choose to invest in instruments offered by minority, emerging and community financial institutions. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and should be consistent with state or local law.

3. Competitive Transactions

- A. The investment officer shall obtain competitive bid information on all purchases of investment instruments purchased on the secondary market. A competitive bid can be executed through a bidding process involving at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.
- B. If the Entity is offered a security for which there is no readily available competitive offering on the same specific issue, then the Investment Officer shall document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original issue price.
- C. If the Entity hires an investment adviser to provide investment management services, the adviser must provide documentation of competitive pricing execution on each transaction. The investment adviser will retain documentation and provide upon request. **(OPTIONAL)**

VI. Safekeeping and Custody

1. Delivery vs. Payment

All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the [entity's] safekeeping institution prior to the release of funds.

2. Third-Party Safekeeping

Securities will be held by an independent third-party safekeeping institution selected by the [entity]. All securities will be evidenced by safekeeping receipts in the [entity's] name. The safekeeping institution shall annually provide a copy of its most recent report on internal controls - Service Organization Control Reports (formerly 70, or SAS 70) prepared in accordance with the Statement on Standards for Attestation Engagements (SSAE) No. 16 (effective June 15, 2011.)

3. Internal Controls

Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the [entity] are protected from loss, theft or misuse. Specifics for the internal controls shall be documented in an *investment procedures manual* that shall be reviewed and updated periodically by the Investment Officers.

The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management. The internal controls shall address the following points at a minimum:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Dual authorizations of wire transfers
- Staff training and
- Review, maintenance and monitoring of security procedures both manual and automated.

The external auditor shall provide an annual independent review to assure compliance with state law, policies and procedures.

Alternative sample language:

Management shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the investment committee, where present, and with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the [entity.]

VIII. Suitable and Authorized Investments

1. Investment Types and Credit Guidelines

Consistent with the GFOA Policy Statement on State and Local Laws Concerning Investment Practices, the following investments will be permitted by this policy and are those defined by state and local law where applicable. If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment by the [entity] until this Policy has been amended and the amended version adopted by the governing body. Typical types of securities include:

- U.S. Treasury and other government obligations that carry the full faith and credit guarantee of the United States for the payment of principal and interest.

- Federal Agency or U.S. government sponsored enterprises (GSE) obligations, participations or other instruments
- Bankers' acceptances;
- Federally insured time deposits (Non-negotiable certificates of deposit) in state or federally chartered banks, savings and loans, or credit unions, provided that:
 - a. The amount per institution is limited to the maximum covered under federal insurance;
- **Time deposits (Non-negotiable certificates of deposit)** in state or federally chartered banks, savings and loans, or credit unions in excess of insured amounts which are fully collateralized with securities in accordance with state law
- **Negotiable certificates of deposit (NCDs)**
- **Commercial** paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a nationally recognized statistical rating organization;
- Investment-grade obligations of state, provincial and local governments and public authorities;
- Fully collateralized Repurchase agreements collateralized in compliance with this Policy, governed by a SIFMA Master Repurchase Agreement and with a maximum maturity. Capital project funds may be invested in a single flex repurchase agreement with a maximum stated maturity that shall be matched to the expenditure plan;
- SEC registered money market mutual funds; and
- Local government investment pools.

IMPORTANT NOTE: If the credit rating of a security is subsequently downgraded below the minimum rating level for a new investment of that security, the Investment Officer shall evaluate the downgrade on a case-by-case basis in order to determine if the security should be held or sold. The Investment Officer will apply the general objectives of safety, liquidity, yield and legality to make the decision.

2. *Collateralization*

Where allowed or required by state law and in accordance with full collateralization will be required on all demand deposit accounts, including checking accounts and negotiable (as authorized by respective state statutes) and non-negotiable certificates of deposit.

Authorized Collateral

Acceptable collateral for bank deposits and repurchase agreements shall include only:

- obligations of the U.S. Government, its agencies and GSEs, including mortgage backed securities
- obligations of any state, city, county or authority rated at least AA by two nationally recognized statistical rating organizations.

IX. Investment Parameters

1. Mitigating credit risk in the portfolio

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The [entity] shall mitigate credit risk by adopting the following:

A. *Diversification*

The investments shall be diversified by:

- limiting investments to avoid overconcentration in securities from a specific issuer or business
- sector (excluding U.S. Treasury securities),

- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

Alternative samples:

A. Diversification

It is the policy of the [entity] to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, assets in all [entity] funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the investment committee/investment officer for all funds.

Diversification Constraints on Total Holdings (Refer to applicable State Statutes or other legal guidelines) :

	Maximum % Holdings
Issuer Type	
US Treasury Obligations	
US Agency (GSE) Securities	
LGIP	
Bankers' Acceptances	
Commercial Paper	
TLGP (FDIC Guaranteed)	
Certificates of Deposit/Bank Deposits/Savings	
Repurchase Agreements	
Corporate Indebtedness	
Municipal Bonds	

Due to fluctuations in the aggregate surplus funds balance, maximum percentages for a particular issuer or investment type may be exceeded at a point in time subsequent to the purchase of a particular issuer or investment type. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

B. Mitigating market risk in the portfolio

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The [entity] recognizes that, over time, longer-term/core portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The [entity] shall mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. The [entity] further recognizes that certain types of securities, including variable rate securities, securities with principal paydowns prior to maturity, and securities with embedded options, will affect the market risk

profile of the portfolio differently in different interest rate environments. The [entity], therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The [entity] shall maintain a minimum of three months of budgeted operating expenditures in short term investments to provide sufficient liquidity for expected disbursements;
- The maximum percent of callable securities in the portfolio shall be 15%;
- The maximum stated final maturity of individual securities in the portfolio shall be five years, except as otherwise stated in this policy; and,
- Liquidity funds will be held in the State Pool or in money market instruments maturing one year and shorter.
- Longer term/Core funds will be defined as the funds in excess of liquidity requirements. The investments in this portion of the portfolio will have maturities between 1 day and 5 years and will be only invested in higher quality and liquid securities.
- The duration of the portfolio shall at all times be approximately equal to the duration (plus or minus 10%) of a Market Benchmark Index selected by the [entity] based on the [entity's] investment objectives, constraints and risk tolerances. The entity's current Benchmark shall be documented in an *Investment Procedures Manual*.

Total Portfolio Maturity Constraints:	
	Minimum % of Total Portfolio
Under 30 days	
Under 1 year	
Under 5 years	
WAM (weighted average maturity)	

- Exception to 5-year maturity maximum: Reserve or Capital Improvement Project monies may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.
- Due to fluctuations in the aggregate surplus funds balance, maximum percentages for a particular issuer or investment type may be exceeded at a point in time subsequent to the purchase of a particular issuer or investment type may be exceeded at a point in time subsequent to the purchase of a particular security. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made.

X Performance Standards/ Evaluation

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken and the benchmarks shall have a similar weighted average maturity and credit profile as the portfolio.

Alternative sample:

The [entity's] cash management portfolio shall be designed with the objective of regularly meeting or exceeding a selected performance benchmark, which could be the average return on three-month U.S. Treasury bills, the state investment pool, a money market mutual fund [specify] or the average rate of Federal funds. These indices are considered benchmarks for lower risk investment transactions

and therefore comprise a minimum standard for the portfolio's rate of return.

Alternative sample

The performance of investments will be measured against the performance of a combination of benchmarks: the Local Government Investment Pool, using monthly net yield of both portfolios as the yardstick. Preservation of capital and maintenance of sufficient liquidity will be considered prior to attainment of market return performance. Given these considerations, the Entity's portfolio should provide a net yield that is equal or better to that attained by the Local Government Investment Pool over interest rate cycles. Additionally, a market benchmark (i.e.: 0-3 or 0-5 Treasury or Agency Index) may be determined that is appropriate for longer term investments based on the Entity's risk and return profile. Return comparisons of the portfolio to the market benchmark will be calculated on a monthly basis. When comparing the performance of the Entity's portfolio, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.

XI. Reporting/Disclosure

1. Methods

The investment officer shall prepare an investment report at least quarterly *[or monthly]*, including a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter *[or month]*. This management summary will be prepared in a manner which will allow the [entity] to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the entity's chief administrative officer, the legislative body, the investment committee and any pool participants. The report will include, at a minimum, the following:

- a. An asset listing showing par value, cost and accurate and complete market value of each security, type of investment, issuer, and interest rate;
- b. Average maturity of the portfolio and modified duration of the portfolio;
- c. Maturity distribution of the portfolio;
- d. Average portfolio credit quality; and,
- e. Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months, year to date, and since inception compared to the Benchmark Index returns for the same periods;
- f. Average weighted yield to maturity of portfolio on investments as compared to applicable Benchmarks
- g. Distribution by type of investment.

Annual reports

- 1 The investment policy shall be reviewed at least annually within 120 days of the end of the fiscal year to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends.
2. A comprehensive annual report shall be presented in conjunction with the investment policy review. This report shall include comparisons of City's return to the Benchmark Index return, shall suggest policies and improvements that might enhance the investment program, and shall include an investment plan for the coming year.

Annual audit

Management shall establish an annual process of independent review by the external auditor to assure compliance with internal controls. Such audit will include tests deemed appropriate by the auditor.

Alternative sample:

1. The investment officer shall submit quarterly an investment report that summarizes recent market conditions, economic developments and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent quarter, and describe the portfolio in terms of investment securities, maturities, risk characteristics and other features. The report shall explain the quarter's total investment return and compare the return with budgetary expectations. The report shall include an appendix that discloses all transactions during the past quarter: The report shall be in compliance with state law and shall be distributed to the investment committee and others as required by law.

Each quarterly report shall indicate any areas of policy concern and suggested or planned revision of investment strategies. Copies shall be transmitted to the independent auditor. Within 40 days of the end of the fiscal year, the investment officer shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include 12-month and separate quarterly comparisons of return and shall suggest policies and improvements that might be made in the investment program. Alternatively, this report may be included within the [entity] annual Comprehensive Annual Financial Report.

ALTERNATIVE

The Investment Officer will retain and periodically, at a minimum annually, provide the Governmental Board with investment reports. The reports also will be available upon request. Securities holdings, cash balances and market values in the investment portfolio will be provided on the month-end reports.

Book Yield
Holdings Report (including mark to market)
Transactions Report
Weighted Average Maturity or Duration
Compliance Report

XIII. Policy Considerations

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

Alternative sample:

Any investment currently held that does not meet the guidelines of this policy shall be temporarily exempted from the requirements of this policy. Investments must come in conformance with the policy within six months of the policy's adoption or the governing body must be presented with a plan through which investments will come into conformance.

2. Amendments

This policy shall be reviewed on an annual basis. Any changes must be approved by the investment officer and any other appropriate authority, as well as the individuals charged with maintaining internal controls.

XIV Approval of Investment Policy

The investment policy and any modifications to that policy shall be formally approved and adopted by the governing body of the [entity].

XV. Miscellaneous

1. List of Attachments

The following documents, as applicable, are attached to this policy:

- Listing of authorized personnel,
- Relevant investment statutes and ordinances,
- Listing of authorized broker/dealers and financial institutions,
- Internal Controls
 - Investment Guidelines Manual
- Glossary

2. Other Documentation

- Master Repurchase Agreement, other repurchase agreements and tri-party agreements
- Broker/Dealer Questionnaire, (in GFOA *Introduction to Broker-Dealers for State and Local Governments*, Second edition)
- Broker –dealer certification (in GFOA *Introduction to Broker-Dealers for State and Local Governments*, Second edition)
- Safekeeping agreements,
- Wire transfer agreements,
- Sample investment reports,
- Methodology for calculating rate of return,
- GFOA Best Practices and Advisories.

GFOA Best Practices and Advisories:

- Government Relationships with Securities Dealers (1986, 1987, 1993, 2000, 2007 and 2010 –GFOA TIM Committee).
- Using Mutual Funds for Cash Management Purposes (1987, 2003 and 2006 – GFOA TIM Committee).
- Establishing a Policy for Repurchase Agreements (1986, 1995, 1998, 2000, 2003, 2006, 2008, and 2010 – GFOA TIM Committee).
- Establishing a Policy for Reverse Agreements (2010).
- Considerations for Using of Local Government Investment Pools (2007 and 2008 - GFOA TIM Committee).

- Collateralization of Public Deposits (1984, 1987, 1993, 2000 and 2007 – GFOA TIM Committee).

▪ Glossary

US Treasury Obligation	Direct obligations of the United States Treasury whose payment is guaranteed by the United States. (State Statute Note)
GSE – Agency Obligations	US Government Agencies, Government Sponsored Enterprises (<i>GSEs</i>), Corporations or Instrumentalities of the US Government – Federal Instrumentality Securities include, but are not limited to Federal National Mortgage Association (<i>FNMA</i>), the Federal Home Loan Mortgage Corporation (<i>FHLMC</i>), Federal Home Loan Banks (<i>FHLB</i>), and the Federal Farm Credit Bureau (FFCB). (State Statute)
TLGP Debt Obligations	Senior unsecured debt obligations guaranteed by the Federal Deposit Insurance Corporation under the Temporary Liquidity Guarantee Program (TLGP) or other federal government guaranteed programs; Eligible debt obligations must carry the full faith and credit of the United States Government. (if ALLOWABLE)
Commercial Paper	Commercial Paper* that is rated A1/P1 and has long term bonds which have a minimum rating of AA- by Standard and Poor’s and Aa3 by Moody’s
Bankers’ Acceptances	Bankers’ acceptances, if the bankers’ acceptances are: (i) Guaranteed by, and carried on the books of, a qualified financial institution; (ii) Eligible for discount by the Federal Reserve System; and (iii) Issued by a qualified financial institution whose short-term letter of credit rating is rated in the highest category by one or more nationally recognized statistical rating organizations.
	For the purposes of this paragraph, “qualified financial institution” means: (i) A financial institution that is located and licensed to do banking business in the State; or (ii) A financial institution that is wholly owned by a financial holding company or a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of XXX.
Repurchase Agreements	An agreement with a approved broker/dealer that provides for sell and simultaneous purchase of a allowable collateral security. The difference in the sales and purchase price is the earning rate on the agreement. A master repurchase agreement must be in place with the approved broker dealer.

Corporate Indebtedness	Corporate Indebtedness* that has a minimum long term debt rating of AA-rated by Standard and Poor's and a Aa3 rating by Moody's and must be rated on the settlement date P-1 or Aa or better by Moody's Investors Service or A-1 or AA or better by Standard & Poor's Corporation or equivalent rating by any nationally recognized statistical rating organization. [State Statue] IF ALLOWABLE
Local Government Investment Pool	State treasurer's local short-term investment fund up to the statutory limit per state statute
Certificates of Deposit/Bank Deposit/Savings Accounts	Time deposit open accounts, certificates of deposit and savings accounts in insured institutions as defined in State Statue, in credit unions as defined in State statue or in federal credit unions, if the institution or credit union maintains a head office or a branch in this state. [State Statue
Municipal Obligations	Lawfully issued debt obligations of the agencies and instrumentalities of the State of XXX and its political subdivisions that have a long-term rating of A or an equivalent rating or better or are rated on the settlement date in the highest category for short-term municipal debt by a nationally recognized statistical rating organization. [State Statue - NOTE SPECIFIC TO EACH STATE]

CASITAS MUNICIPAL WATER DISTRICT
Inter-Office Memorandum

DATE: October 16, 2020
TO: Finance Committee
FROM: General Manager, Michael Flood
Re: Renewal of Special Liability Insurance Program

RECOMMENDATION:

It is recommended that the Finance Committee approve the renewal of the Special Liability Insurance (SLIP) with Alliant Insurance Services for coverage effective 9/29/20 – 9/29/21. The current policy has renewed at a rate of \$74,142.30.

BACKGROUND:

The District's insurance broker, Alliant Insurance Services has successfully renewed coverage for the SLIP program with Great American E & S Insurance Company effective September 29, 2020. This renewal is \$4,302.43 lower than the cost for coverage last year.

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

Payment of the premium must be made by October 29, 2020.

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: FINANCE COMMITTEE
FROM: MICHAEL FLOOD, GENERAL MANAGER
SUBJECT: ROBLES FACILITY FISH SCREEN BLAST CLEANING
DATE: 10/16/2020

RECOMMENDATION:

Establish a budget of \$40,000 for Robles Facility Fish Screen Cleaning for Fiscal Year 20-21.

BACKGROUND AND DISCUSSION:

The existing fish screens at the Robles Facility are in need of blast cleaning due to significant calcification and material buildup. Staff regularly pressure wash the screens in preparation for diversions, however this is not effective for the extent and type of material on the screens. Staff is testing different media for blast cleaning to determine the method which is most effective, including glass beads, walnut shells, and garnet. Upon completion of media testing, staff will solicit bids to blast clean all the screens and will present the item to the Board for award in accordance with purchasing requirements.

Fisheries staff is continuing to work with US Bureau of Reclamation (USBR) to modify the prototype testing plan at Robles for the installation of the horizontal wedgewire screens; it is not known at this time if USBR and/or National Marine Fisheries Service will allow this, and if so how many screens will be allowed. Staff would like to have all options available to maximize diversions during the upcoming storm season, which includes blast cleaning the existing screens.

BUDGET IMPACT:

The budget for fiscal year 20-21 did not include funding for this project. The budget estimate of \$40,000 is based on previous blast cleaning performed at Robles with an adjustment made in the event a more expensive media is used.