

Casitas Municipal Water District

FINANCE COMMITTEE

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

**November 1, 2019**

**10:00 a.m.**

**Special Meeting**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Review the recommendation to approve a budget of \$80,000 for Tierra Contracting, Inc. to pave a portion of West Ojai Avenue affected by the new pipeline installation and previous main break.
5. Review the recommendation to increase the budget for the District Office Remodel Project and authorize electrical engineering, security camera and access control contracts.
6. Discussion regarding the recommendation to authorize the General Manager to issue a Task Order to one of the on-call engineering firms for full-time inspection services of Casitas and Ojai System capital improvement projects.
7. Review the recommendation to award a contract to Hildebrand Consulting in the not to exceed amount of \$45,045.00 for a financial plan, rate design and cost-of-service study.
8. Review of the Financial Statements for August, 2019.
9. Review of the August, 2019 Consumption Report.

**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).*

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** FINANCE COMMITTEE  
**FROM:** MICHAEL FLOOD, GENERAL MANAGER  
**SUBJECT:** WEST OJAI AVENUE PIPELINE PAVING  
**DATE:** 11/01/2019

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**RECOMMENDATION:**

The Finance Committee recommends the Board of Directors approve a budget of \$80,000 for Tierra Contracting, Inc. to pave the portion of West Ojai Avenue affected by the new pipeline installation and previous main break.

**BACKGROUND:**

An existing 6-inch cast iron pipeline broke in West Ojai Avenue near the El Paseo Road intersection which caused the pavement along the curb on the north side of the road to lift.

The District awarded a change order to Tierra Contracting for installation of a pipeline in West Ojai Avenue to replace the existing pipeline. The trench for the new pipeline requires asphalt paving as well as the section of the roadway affected by the initial leak of the pipeline.

Three prices were procured as shown in Table 1. BSN's pricing is from the current fiscal year 2019-20 paving contract.

**Table 1 – Bids Summary**

<b>Contractor</b>	<b>\$/Ton</b>	<b>Total</b>
BSN Construction	\$1,220.00	\$414,800.00
C.A. Rasmussen, Inc.	\$ 317.38	\$193,920.00
Tierra Contracting, Inc.	\$ 206.66	\$ 70,265.00

The low bidder is Tierra Contracting, Inc.

**BUDGET IMPACT:**

The request is for a budget authorization of \$80,000 based on Table 1 and contingency for potential additional work. Funds will be allocated from CFD 2013-1 for this project.

**Attachments:**

Quote from Tierra Contracting, Inc. dated 10/18/19  
Quote from C.A. Rasmussen, Inc. dated 10/9/19

Tierra Contracting, Inc.  
5484 Overpass Rd  
Santa Barbara, CA 93111

# PROPOSAL



LIC# 416114  
DIR# 1000008320

Phone: (805) 964-8747  
Fax: (805) 964-4438

**Proposal:** 2019 088  
**Date:** 10/18/2019

<b>To:</b>	<b>Project:</b>
<b>CASITAS MUNICIPAL WATER DISTRICT</b> <b>Attn: Virgil Clary</b> 1055 N. Ventura Ave Oak View, CA 93022	<b>Caltrans Paving W. Ojai Ave</b> <b>Water Main Replacement</b>

This duly licensed company or individual **TIERRA CONTRACTING, INC. (License No. 416114)** Hereinafter called Contractor, agrees to construct in a good and workmanlike manner for Owner, furnishing all labor, material, tools and equipment therefore, the work as noted herein for the unit prices as set for the below:

**SCOPE OF WORK**

**Caltrans Paving Ojai Ave – Water Main Replacement**

**Base pave trench areas with 12" Asphalt Concrete Caltrans Mix ¾" = 280 Tons.**

**Then grind and lay down 2" of asphalt 12" beyond the trench line with a paving machine = 60 Tons**

**Price includes Paving Topa Topa Street Water Line.**

**Repair all Thermal Striping disturbed during construction.**

**Total Cost = \$ 70,265 = 207 Per Ton**

***General Bid Excludes:** Connection Fees, Plans, Landscaping, Soil Testing, Additional Move-ins, Responsibility for damage to all unknown/unmarked existing onsite utilities, Winterization of Project (Sediment Control-Strawbale Barriers around Catchbasins), Storm Water Protection Plan, all costs associated with contaminated soil or ground water.*

**Acceptance:**

Tierra Contracting is hereby authorized to furnish and install the above equipment and materials at the price and under the terms and conditions as set forth above:

\_\_\_\_\_  
Owner  
By \_\_\_\_\_ Date \_\_\_\_\_

TIERRA CONTRACTING, INC.

By 

BILL PARKER



# C.A. RASMUSSEN, INC.

## PROPOSED CHANGE ORDER

DATE: 10/09/2019  
PCO#: 1  
JOB#: 1913.

To: City of Ojai

From: C. A. Rasmussen, Inc.

Greg Grant  
408 South Signal Street  
Ojai, CA 93023

Eric Peterson  
28548 Livingston Avenue  
Valencia, CA 91355

Phone:  
Email: grant@ojaicity.org

Phone: 661.367.9068  
Email: ericp@carasmussen.com

Contract: City of Ojai 2019 Pavement Rehabilitation, PW 2019-01 , CAR job #1913

Subject: CO #1 Casitas Municipal Water District Emergency Work

The following is C.A. Rasmussen Inc's proposal for the work as described below.

Proposal					
Pay Item No.	Description	Quantity	Unit of Measure	Unit Price	Total Price
1	MOBILIZATION	1	LS	\$ 5,000.00	\$ 5,000.00
2	TRAFFIC CONTROL	1	LS	\$ 18,000.00	\$ 18,000.00
3	NEW CROSS GUTTER AT RINCON STREET	1	LS	\$ 7,020.00	\$ 7,020.00
4	12" HMA AC REMOVE & RECONSTRUCT	196	TN	\$ 350.00	\$ 68,600.00
5	12" HMA AC TRENCH PAVE	415	TN	\$ 220.00	\$ 91,300.00
6	STRIPING REPAIRS	1	DA	\$ 4,000.00	\$ 4,000.00
GRAND TOTAL:					\$ 193,920.00

### Bid Proposal Notes/Inclusions/Exclusions

1. Our DIR No. is 1000000274.
2. Prices are firm for 30 days.
3. Labor pricing expires on June 30, 2020.
4. All items not specifically included in this proposal are excluded.
5. Proposal is based off of plans sheet C-01, Rincon Street & W Ojai Ave 12-Inch Pipe-line provided on 9/25/19.
6. We exclude any permits, fees, bonds, testing, inspections, engineering and surveys
7. Payment will be based off of field measured quantities. Unit prices shall apply.
8. Access to work area shall not be obstructed.
9. SWPPP plan by others.
10. Excludes implementing SWPPP best management practices for soil stabilization and sediment control.
11. Excludes nights, overtime, and work on holidays. (Daytime work only, 7am - 5pm Monday - Friday).
12. Excludes utility disconnects, relocations, and removals.
13. Excludes potholing for underground utilities.
14. Three (3) week minimum notice required.
15. Excludes uploading SWPPP documents to SMARTS system.
16. Excludes as-built drawings.
17. Excludes structure excavation and backfill.
18. Excludes smoothness testing or corrective grinding.
19. All materials to be used shall be City of Ojai approved mixes for PW 2019-1

Please prepare a Change Order for the amount above and if you have any questions please feel free to contact me at 661.367.9068.

**C.A. Rasmussen, Inc.**

*Eric Peterson*

Eric Peterson  
Project Manager



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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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TO: FINANCE COMMITTEE  
FROM: MICHAEL FLOOD, GENERAL MANAGER  
SUBJECT: RECOMMEND THE BOARD INCREASE THE BUDGET FOR  
DISTRICT OFFICE REMODEL  
DATE: 11/01/2019

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**RECOMMENDATION:**

It is recommended the Finance Committee recommend to the Board of Directors to increase the budget for the District Office Remodel project and authorize electrical engineering, security camera, and access control contracts.

**BACKGROUND:**

The District's main office at 1055 N. Ventura Avenue, Oak View, CA, is subject to electrical power shutoffs from Southern California Edison. The office houses the main functions of the District including Administration, Engineering, Water Quality, Operations and Maintenance, and the Board Room. During shutoffs, the District rents a 250-kilowatt temporary generator to power the entire load of the building. A transfer switch is desired to facilitate the connection to a temporary generator. District Electrical staff will complete the installation of the transfer switch.

In addition, an Arc Flash Study for the District Office and the Warehouse are needed to incorporate recent electrical improvements. The District requested a proposal from GHD, Inc., one of the on-call electrical consultants, to provide electrical engineering services for the transfer switch and Arc Flash Studies. Their proposal is attached.

To increase security and protection at the District Office, proposals were received for security cameras and an updated access control system. The security camera system will provide 24-hour visual surveillance of the District Office and surrounding parking lots as well as the main lobby. The access control system replaces the existing access control key pads with an updated key card entry unique to each employee at locations that currently have access control.

**BUDGET IMPACT:**

The fiscal year 2019-20 budget of \$150,000 for the District Office Remodel did not include these services. The total estimate for the project to date, including the proposed additional services, includes:

<b>Description</b>	<b>Amount</b>
Architectural Design Services	\$ 14,900.00
Amendment (additional scope)	\$ 5,440.00
Amendment (bid and construction phase)	\$ 16,000.00
Construction Contract	\$182,000.00
Proposed Electrical Services	\$ 26,816.00
Proposed Security Cameras	\$ 29,465.10
Proposed Access Control	\$ 23,625.27
<b>Total</b>	<b>\$298,246.37</b>

A budget increase of \$150,000 is requested for a total budget of \$300,000.

Attachment: Proposal from GHD, Inc  
Proposals from PSLA Security Systems



8 October 2019

Casitas Municipal Water District  
1055 N. Ventura Avenue  
Oak View, CA 93022

Proposal for:  
District Office Transfer Switch

Attn: Julia Aranda, PE

Via Email: [jaranda@casitaswater.com](mailto:jaranda@casitaswater.com)

**Re: Cost Proposal for Electrical Design Services for the District Office Transfer Switch and Providing Arc Flash Study for District Office**

Dear Julia,

GHD is pleased to present this proposal for the above-referenced project. This proposal is based on your scope of work sent via email on October 1, 2019 and October 3, 2019.

### **PROJECT UNDERSTANDING**

The District's main office is subject to electrical power shutoffs from Southern California Edison. The office houses the main functions of the District including Administration, Engineering, Water Quality, Operations and Maintenance, and the Board Room. During shutoffs, the District rents a 250 kilowatt generator to power the entire load of the building.

The project entails the installation of a manual transfer switch at the District's main office to facilitate the connection of a portable generator during a power outage.

In addition, it is required to update the Electrical Record Drawings for the District Office and Warehouse, and provide an electrical system study including arc flash and coordination for the District Office and Warehouse.

### **APPROACH**

The District intends to purchase and install materials and equipment using in-house staff. GHD will visit the job site and extract existing wiring diagram of the main office. GHD will update and revise the single-line diagram, provide electrical site plan, electrical details, list of materials and equipment, calculations, and cost estimate to the District for review.



GHD shall produce the ETAP model of the electrical system to provide the circuit breaker coordination and arc flash study. GHD will provide a report, which will include a discussion of any electrical system corrections that are required.

District staff will review the preliminary design and provide consolidated comments to the Consultant. GHD will finalize the design deliverables and provide final versions to the District. The final deliverables will be stamped and signed by an Electrical Engineer registered in the State of California.

## SCOPE OF SERVICES

### TASK 1 PROJECT MANAGEMENT

The project management tasks consist of the following:

- Project management oversight
- Develop and maintain a project schedule
- Coordinate with Casitas staff on a regular basis.
- Prepare and submit monthly invoices and project summary report.

### TASK 2 PRELIMINARY DESIGN

The electrical design will be performed in the responsible charge of a licensed Electrical Engineer. Based on the above understanding of the project intent, we propose to provide professional engineering services for the improvements. The electrical engineering scope of services includes the following elements:

- Engineer will perform a site visit to become familiar with the pertinent features of the building's electrical system, and of site constraints.
- Engineer will collect the information of electrical installation and wiring diagram. To achieve this, District shall provide assistant with opening the electrical enclosure, switchboards and electrical panels.
- Engineer will develop a plan to show the location of the manual transfer switch and the wiring modifications required to connect the switch into the building's existing electrical infrastructure.
- Engineer will develop a comprehensive single-line diagram for the existing electrical installation plus new installation to illustrate the location of the transfer switch in the overall distribution system, to show its relationship to other system elements, and to show wiring revisions, including material sizes and ratings.
- Engineer will develop construction details as necessary to communicate the intent of the construction tasks. Details will likely include the use of annotated photographs.
- Engineer will specify on the plans and details the pertinent characteristics of the materials to be used in the construction of the improvements.
- Engineer will develop an Opinion of Probable Construction Cost.
- Engineer will develop an ETAP Model, including circuit breaker coordination and Arc Flash study

We anticipate developing the following drawings:



- G001 Cover Sheet, Vicinity Map, Drawing Index
- E001 Electrical Legend and Abbreviations
- E101 Electrical Site Plan
- E501 Electrical Details
- E601 Single Line Diagram

Deliverables:

- One draft digital copy of the project drawings and Arc Flash study and coordination.
- One draft digital copy of the project specifications.
- One draft digital copy of the project construction cost estimate.
- One draft digital copy of design calculations.
- One draft digital copy of the Arc Flash and Coordination Study.

**TASK 3 FINAL DESIGN**

Based on approval of Preliminary Design and any minor adjustments authorized by Casitas, this task will include the following:

- Response to Preliminary Design comments.
- Completion of Final drawings.
- Completion of Final construction cost estimate.
- Completion of Final calculations.
- Completion of the Arc Flash and Coordination Study.

Deliverables:

- One final digital copy of the project drawings system study result report and Arc flash labels.
- One final digital copy of the project specifications.
- One final digital copy of the project construction cost estimate.
- One final digital copy of the Arc Flash and Coordination Study.
- One final hardcopy set of arc flash labels.

**PRELIMINARY DESIGN SCHEDULE**

Notice to Proceed	October 21, 2019
Task 1 – Project Management	October 21 to December 20, 2019
Task 2 – Preliminary Design	October 21 to November 8, 2019
Task 3 – Final Design	November 8 to December 20, 2019



## PROJECT DESIGN TEAM

Contract / Client Manager	Paul Hermann
Project Manager / Senior Electrical Engineer	Mehdi Mardi
Design QA/QC	Rick Guggiana
Electrical Designer / Drafter	Andrew Cole

## INFORMATION TO BE PROVIDED BY CASITAS MUNICIPAL WATER DISTRICT

1. Information Record drawings for facility.

## LIMITATIONS AND EXCLUSIONS

1. Permit preparation and/or design review fees are not included in this project.
2. Property or easement negotiation, appraisal and acquisition services are not included in this project.
3. Structural design is not included in the project.
4. Site Lighting is not included in the project.
5. GHD is not aware of available assets that can be used for a background in CAD for electrical site plans. It is assumed that GHD will develop site plan backgrounds from an existing pdf site plan, Google Earth image, or similar.
6. This proposal is for the development of one electrical bid package. Development of multiple or phased bid packages is not included.
7. Value engineering is not included.
8. Construction inspection and testing are not included.
9. Any services not expressly contained in the scope of work are excluded; however, GHD can provide additional services, if requested, per a contract amendment.

## ESTIMATED COSTS

GHD proposes to perform the above-described work on a lump sum basis by Task as outlined below. An allowance has been included for reimbursable expenses, including travel.

Task 1 – Project Management	\$1,592
Task 2 – Preliminary Design	\$19,324
Task 3 – Final Design	\$5,900
<b>PROJECT TOTAL</b>	<b>\$26,816</b>

### Additional Services

Additional scope items will be negotiated and will not be completed without written authorization by the client. Changes in scope or design will be considered additional services.

### Reimbursables & Consumables

Travel, reimbursable and consumable expenses are included in the quoted fees.



## STANDARD AGREEMENT PROVISIONS

We propose to complete the project as a task order under the existing as-needed contract. We appreciate the opportunity to present this proposal and look forward to working with you. If you have any questions, please do not hesitate to call.

Sincerely,  
**GHD Inc.**

Mehdi Mardi  
PM/ Senior Electrical Engineer

Paul Hermann  
Contract / Client Manager





- Proactive Threat Assessment and Detection Systems
- High Definition IP and Analog Video Systems
- High Capacity and Long Term Video Storage Solutions
- Intrusion Detection Systems
- Access Control Systems and Solutions
- Fire Alarm and Life Safety Systems
- License Plate Capture and Recognition Systems
- Command and Control Rooms
- Video Walls
- Digital Signage Solutions
- Total System Integration
- Remote System Management
- Virtual Patrol Services
- Personal Verification and Control Systems
- Customized Solutions for Any Application
- 24-Hour U.L. Listed Central Station Monitoring Service

October 25, 2019

Mr. Virgil Clary, PE  
Project Manager  
**Casitas Municipal Water District (CMWD)**  
1055 Ventura Ave.  
Oak View, CA 93022

RE: CMWD Site Video System  
(06) Avigilon **HD** Camera Security System  
(01) Avigilon 12-TB "Usable" Network Video Recorder (RAID 5)

This proposal includes an **Avigilon** 10TB Storage Add **Option**. (ADD to the original proposal)

Mr. Clary,

The following Photo-Scan of Los Angeles/PSLA proposal is for the Video System at **CMWD**.

Camera locations

1. Main Entrance Gate), 2-MegaPixel **IR**/**HD** Wide Dynamic Range, Day/Night Camera
2. Lobby/Waiting Area, 2-MegaPixel **HD** Wide Dynamic Range, Day/Night Camera  
Display Note, this camera will be displayed on Local TV
3. NE Corner of District Office, 270 Degree 9-Megapixel **HD** Multi-Sensor Camera
4. NW Corner of District Office, 270 Degree 9-Megapixel **HD** Multi-Sensor Camera
5. SE Corner of District Office, 270 Degree 9-Megapixel **HD** Multi-Sensor Camera
6. SW Corner of District Office, 270 Degree 9-Megapixel **HD** Multi-Sensor Camera

PROJECT SCOPE

1. Supply and install (02) **Avigilon** 2-MegaPixel **InfraRed**/**High Defintion** Wide Dynamic Range-WDR, Day/Night Camera (inside camera will not have IR)  
**WDR Note:** This Camera is very special in that it will allow you to compensate for the Bright Outside Lighting Issues, referred to as back lighting to give you the best possible picture of people entering through the door.
2. Supply and install (01) Camera to TV/Monitor Adapter (to display camera on TV)
3. Supply and install (04) **Avigilon** 270 Degree **9-Megapixel** **High Defintion** Multi-Sensor Camera Cameras
4. Supply and install (04) Avigilon Multi-Sensor Mounts (Corner/Wall)
5. Supply and install (04) PoE Injectors (72-Watt) for the Multi-Sensor Cameras
6. Supply and install (01) 6-**Avigilon** Enterprise Camera Licenses
7. Supply and install (01) **Avigilon** Network Video Recorder with **12.0-Terabytes** of Usable Storage (RAID 5)
8. Supply and install (01) 24-Port Cisco Switch (for IP Cameras)

9. Supply and install (01) Heavy Duty (IR Capable) 8-Camera Power Supply fused)
10. Supply and install (01) Surge Protector/UPS Unit, for the digital recording system.
11. Supply and install (04) Multi-Outlet Power Strips
12. Supply and install (01) Lock Box for Security Equipment
13. Supply and install (01) Lot Video Connectors
- 14. Supply and install (01) Lot of Camera Video and Power Cable**
15. Supply and install (01) Lot Misc. “Fire Caulking”, Hardware and Supplies (as needed)

#### Purchase Proposal Breakdown

Equipment	\$ 16,840.00
7.5% Sales Tax	\$ 1,305.10
Subtotal	\$ 18,145.10
Freight (S & H)	\$ 225.00
Subtotal (Equip, tax & Freight)	\$ 18,370.10
Meetings, Pre-Planning and Mobilization	\$
Camera Pre-Setup and Programming	\$
Project Management, Coordination with Phasing	\$
Camera & NVR Installation, Focusing and Setup	\$ 5,250.00 (42 @ \$125.00)

**Avigilon 6-Camera “HD Quality” Video System e \$ 23,495.10\*\*\***

\*\*\* Includes Equipment, tax, freight & Prevailing Wage Labor)

**Avigilon 10TB Storage Add Option.** (ADD to the original proposal)

Storage Hardware ADD \$ 5,970.00\*\* (Equipment and tax)

\*\* Must add cost to base bid if you want the Additional Storage to ADD future Cameras.

EXCLUSIONS/CONDITIONS: Customer and/or their agents shall supply or install the following:

1. Will pull and label all PSLA Supplied CAT-6 Cable from ALL Cameras to 1-Designated CDMS IDF Room.
2. Infrastructure Network: POE Switches, Patch Panels, UPS Power, IP Addresses and Network Drops (for Access Control, IP Video System. and “if Needed”
3. Will supply all conduits, Junction Boxes, Back Boxes and door preparations as needed.
4. Will require all 110vac as needed for this project, where Access Control Panels, Door Hardware, and Camera Power Supplies are located.
5. Will provide adequate backing and mount PSLA supplied Security Enclosure.
6. Mount PSLA supplied Camera Brackets.

7. Should it become necessary for PSLA to perform any work outside of regular business hours (M-F 7am-4pm), an additional labor charge will be passed back to the customer to cover time and a half and/or double time charges. Furthermore, any additional labor charges incurred due to delays caused by other trades or factors out of our control will not be included herein and passed back to the customer.
8. Will responsible for all patching and painting after Installation Process.
9. Will supply all Panduit and Molding
10. Will provide adequate space for monitoring equipment (secure location suggested).
11. Owner will provide parking for all PSLA Vehicles during the term of the project.
12. Permit and inspection fees (if required)

Terms:

50% is due upon issuance of Purchase Order or Contract.

50% is due upon the completion of installation.

If you have any more questions or require additional information, please advise me.

Sincerely,

PHOTO-SCAN OF LOS ANGELES/PSLA



Barry E. Balcom  
President

\_\_\_\_\_  
(Purchaser's Acceptance & Title)  
**Casitas Municipal Water District**

\_\_\_\_\_  
Date

CC. Kevin Nnguyen/CMWD  
Gary Pak/PSLA



- Proactive Threat Assessment and Detection Systems

October 27, 2019

- High Definition IP and Analog Video Systems

Mr. Virgil Clary, PE  
Project Manager  
**Casitas Municipal Water District (CMWD)**  
1055 Ventura Ave.

- High Capacity and Long Term Video Storage Solutions

Oak View, CA 93022

RE: **Avigilon 4-Door** Access Control System (up to 32-Doors)

- Intrusion Detection Systems

Mr. Clary,

- Access Control Systems and Solutions

Thank you for allowing PSLA to evaluate your security and safety requirements for the **Casitas Municipal Water District (CMWD)**. Avigilon Access Control Systems with Integration to Avigilon Video Integration Option.

- Fire Alarm and Life Safety Systems

Qualifications:

We are confident that you will find our solutions innovative, convenient, and relevant to your current and future requirements.

- License Plate Capture and Recognition Systems

Our Core Values and Principles:

- Command and Control Rooms

**Presenting PSLA 4-CORE Protection:**



- Video Walls

- **PSLA 4-CORE Principles**
  - PSLA believes that **Safety; Security; Efficiency; and Simplicity** must be a part of every organization’s core safety and security policies. Our system designs incorporate these 4-Core Principles
- **PSLA 4-CORE Technologies**
  - PSLA delivers solutions to fit any Security and Safety application: **Intrusion Detection; Fire Life Safety; Hi-Definition Video; and Access Control**. PSLA also deploys software and hardware solutions that integrate some or all four of our core technologies.

- Digital Signage Solutions

- Total System Integration

- Remote System Management

- Virtual Patrol Services

**“Optional” Avigilon Integrated High-Definition Video** Integrating to Access Control System)

- Personal Verification and Control Systems

- Customized Solutions for Any Application

**Install Avigilon Control Center Enterprise Software Version 7** – Effectively captures, manages, and stores hi-definition and multi-megapixel surveillance video while efficiently managing bandwidth and storage. HDSM™ Technology for low impact on bandwidth consumption and network infrastructure, Integrated Gateway for integrations to unlimited number of mobile devices (Droid and iPad/iPhone). **\*\*\*ACC 6 Includes integration services with Avigilon Access Manager and Avigilon Intelligent Video Analytics**

- 24-Hour U.L. Listed Central Station Monitoring Service

**Avigilon Access Control System** (Capable of Integrating to Video System)

**Access Controller:** Install one Avigilon 32 -Door access control Software and ACM Web based software to for a comprehensive access control solution and to allow Avigilon cameras to be called up and automatically displayed / tagged on access control / intrusion detection events and exceptions. The video related to the events and exceptions is indexed for easy replay and is searchable by event and exception type.

- Install Server software on customer's supplied Computer
- Provide Avigilon ACM Software/hardware, install and configuring on customer's Ethernet network
- Integrate comprehensively to Avigilon ACC Video Platform
- Configure for operators to use ACC GUI for delivery of Integrated video popup
- Design, Build, and configure Active-Icon maps for reporting and system control in ACC/ACM Platforms
- Implement Automatic report generating of activity delivered by email and/or SMS
  - To one or many
  - Dynamically or by schedule
    - Hourly/daily/weekly/monthly
- Implement comprehensive mustering scheme
- Install Equipment enclosures including the following:
  - All required Avigilon access boards
  - All required Avigilon input / output boards
  - Cabinet tampers
  - 12VDC and 24VDC power supplies to drive all access and door locking hardware equipment from a centralized and monitored point
  - Back up batteries to allow for reserve power to drive the entire system including door locking hardware in the event of a power failure

**Multi-Technology Card Reader** which will provide another layer of security for the company and Card Readers with Keypads on the Perimeter Doors. iCLASS

**HID Corporate 1000 platform, which** will insure the PTI would be the only company that could purchase cards under there company owned facility code. This means that no one could duplicate your cards. This will allow PTI to go to a 35-Bit Card as opposed to their existing 26-Bit Card, which will provide another layer of Security.

Access Control Door Locations

1. Back Office Interior Door (from Public Hearing Room)
2. North Exterior Door
3. Northwest Exterior Door
4. Northeast Exterior Door
5. South Exterior Door

Equipment

Access Control

1. Supply and install (01) Avigilon Access Control Manager Software & System
2. Supply and install (01) Avigilon 2-Door Controls Panels (Main)
3. Supply and install (02) Avigilon 2-Door Access Control Expansion Board
4. Supply and install (02) Back Up Batteries
5. Supply and install (01) Avigilon /LSP Access Control Panel Power Supply
6. Supply and install (05) VD Electrified Exit Trim
7. Supply and install (05) Electrified Rim Cylinder Device
8. Supply and install (05) VD Electrified Exit Device Kit
9. Supply and install (05) CA Electrified Hinge (with DPS)
10. Supply and install (10) Cover Plates (16"x4")
11. Supply (100) HID Corporate 1000 Proximity Cards

**NOTE:** CDMS will be the ONLY company with this Site Code, NO Card Duplication)

12. \*\*Supply and install (01) New HID Multi-Class Card Reader
13. \*\*Supply and install (03) New HID Multi-Class Card Reader with Keypads
14. Supply and install (01) Door Hardware Power Supplies
15. Supply (01) Lot Access Control Composite Cables (for CMWD to pull)
16. Supply and install (01) Lot Video Connectors
17. Supply and install (01) Lot Stiffy Hangers (for Cabling)
18. Supply and install (01) Lot Miscellaneous "Fire Caulking", Hardware and Supplies

**Purchase Proposal Breakdown**

Equipment	\$ 15,308.83
7.5% Sales Tax	<u>\$ 1,186.43</u>
Subtotal	\$ 16,495.26
Freight (S & H)	\$ 255 .00
Subtotal (Equip, tax & Freight)	\$ 15,750.26
• Meetings, Pre-Planning and Mobilization	\$
• Panel Pre-Wiring/Setup and Programming	\$
• Project Management, Coordination with Phasing	\$
• Access Control Server Install and Setup	\$
• Testing & Training on Access Control System	<u>\$ 6,875.00</u> (55 @ \$125.00)
<b>Avigilon 4-Door Access Control System</b>	<b>\$ 23,625.27***</b>

\*\*\* Includes Equipment, tax, freight & Prevailing Wage Labor)

EXCLUSIONS/CONDITIONS: Customer and/or their agents shall supply or install the following:

1. Will pull and label all AC Composite Cable to Designated CDMS IDF Room.
2. Infrastructure Network: POE Switches, Patch Panels, UPS Power, IP Addresses and Network Drops (for Access Control, IP Video System. and “if Needed”
3. If Fire Rating on any door is compromised, it is the responsibility of owner to get re-certification at their expense.
4. Fire System Company will supply fire interface for Electrified Hard shut off.
5. Will supply all conduits, Junction Boxes, Back Boxes and door preparations as needed.
6. All Doors will be prepped at the factory for electrified hardware and wireless locks.
7. Will require all 110vac as needed for this project, where Access Control Panels, Door Hardware, and Camera Power Supplies are located.
8. Will provide adequate backing and mount PSLA supplied Security Enclosure.
9. Should it become necessary for PSLA to perform any work outside of regular business hours (M-F 7am-4pm), an additional labor charge will be passed back to the customer to cover time and a half and/or double time charges. Furthermore, any additional labor charges incurred due to delays caused by other trades or factors out of our control will not be included herein and passed back to the customer.
10. Will responsible for all patching and painting after Installation Process.
11. Will mount PSLA supplied Access Control Panel and apply 110VAC power.
12. PSLA will train CMWD Staff how to program cards and setup system
13. Will supply all Panduit and Molding
14. Will provide adequate space for monitoring equipment (secure location suggested).
15. Will assume the Existing doors, door hardware are in good working condition
16. Will be extra if Permit and inspection fees are required

Terms:

50% is due upon issuance of Purchase Order or Contract.  
50% is due upon the completion of installation.

If you have any more questions or require additional information, please advise me.

Sincerely,

PHOTO-SCAN OF LOS ANGELES/PSLA



Barry E. Balcom  
President

\_\_\_\_\_  
(Purchaser's Acceptance & Title)  
**Casitas Municipal Water District**

\_\_\_\_\_  
Date

CC. Kevin Nguyen/CMWD  
Gary Pak/PSLA





8 October 2019

Casitas Municipal Water District  
1055 N. Ventura Avenue  
Oak View, CA 93022

Proposal for:  
District Office Transfer Switch

Attn: Julia Aranda, PE

Via Email: [jaranda@casitaswater.com](mailto:jaranda@casitaswater.com)

**Re: Cost Proposal for Electrical Design Services for the District Office Transfer Switch and Providing Arc Flash Study for District Office**

Dear Julia,

GHD is pleased to present this proposal for the above-referenced project. This proposal is based on your scope of work sent via email on October 1, 2019 and October 3, 2019.

### **PROJECT UNDERSTANDING**

The District's main office is subject to electrical power shutoffs from Southern California Edison. The office houses the main functions of the District including Administration, Engineering, Water Quality, Operations and Maintenance, and the Board Room. During shutoffs, the District rents a 250 kilowatt generator to power the entire load of the building.

The project entails the installation of a manual transfer switch at the District's main office to facilitate the connection of a portable generator during a power outage.

In addition, it is required to update the Electrical Record Drawings for the District Office and Warehouse, and provide an electrical system study including arc flash and coordination for the District Office and Warehouse.

### **APPROACH**

The District intends to purchase and install materials and equipment using in-house staff. GHD will visit the job site and extract existing wiring diagram of the main office. GHD will update and revise the single-line diagram, provide electrical site plan, electrical details, list of materials and equipment, calculations, and cost estimate to the District for review.



GHD shall produce the ETAP model of the electrical system to provide the circuit breaker coordination and arc flash study. GHD will provide a report, which will include a discussion of any electrical system corrections that are required.

District staff will review the preliminary design and provide consolidated comments to the Consultant. GHD will finalize the design deliverables and provide final versions to the District. The final deliverables will be stamped and signed by an Electrical Engineer registered in the State of California.

## SCOPE OF SERVICES

### TASK 1 PROJECT MANAGEMENT

The project management tasks consist of the following:

- Project management oversight
- Develop and maintain a project schedule
- Coordinate with Casitas staff on a regular basis.
- Prepare and submit monthly invoices and project summary report.

### TASK 2 PRELIMINARY DESIGN

The electrical design will be performed in the responsible charge of a licensed Electrical Engineer. Based on the above understanding of the project intent, we propose to provide professional engineering services for the improvements. The electrical engineering scope of services includes the following elements:

- Engineer will perform a site visit to become familiar with the pertinent features of the building's electrical system, and of site constraints.
- Engineer will collect the information of electrical installation and wiring diagram. To achieve this, District shall provide assistant with opening the electrical enclosure, switchboards and electrical panels.
- Engineer will develop a plan to show the location of the manual transfer switch and the wiring modifications required to connect the switch into the building's existing electrical infrastructure.
- Engineer will develop a comprehensive single-line diagram for the existing electrical installation plus new installation to illustrate the location of the transfer switch in the overall distribution system, to show its relationship to other system elements, and to show wiring revisions, including material sizes and ratings.
- Engineer will develop construction details as necessary to communicate the intent of the construction tasks. Details will likely include the use of annotated photographs.
- Engineer will specify on the plans and details the pertinent characteristics of the materials to be used in the construction of the improvements.
- Engineer will develop an Opinion of Probable Construction Cost.
- Engineer will develop an ETAP Model, including circuit breaker coordination and Arc Flash study

We anticipate developing the following drawings:



- G001 Cover Sheet, Vicinity Map, Drawing Index
- E001 Electrical Legend and Abbreviations
- E101 Electrical Site Plan
- E501 Electrical Details
- E601 Single Line Diagram

Deliverables:

- One draft digital copy of the project drawings and Arc Flash study and coordination.
- One draft digital copy of the project specifications.
- One draft digital copy of the project construction cost estimate.
- One draft digital copy of design calculations.
- One draft digital copy of the Arc Flash and Coordination Study.

**TASK 3 FINAL DESIGN**

Based on approval of Preliminary Design and any minor adjustments authorized by Casitas, this task will include the following:

- Response to Preliminary Design comments.
- Completion of Final drawings.
- Completion of Final construction cost estimate.
- Completion of Final calculations.
- Completion of the Arc Flash and Coordination Study.

Deliverables:

- One final digital copy of the project drawings system study result report and Arc flash labels.
- One final digital copy of the project specifications.
- One final digital copy of the project construction cost estimate.
- One final digital copy of the Arc Flash and Coordination Study.
- One final hardcopy set of arc flash labels.

**PRELIMINARY DESIGN SCHEDULE**

Notice to Proceed	October 21, 2019
Task 1 – Project Management	October 21 to December 20, 2019
Task 2 – Preliminary Design	October 21 to November 8, 2019
Task 3 – Final Design	November 8 to December 20, 2019



## PROJECT DESIGN TEAM

Contract / Client Manager	Paul Hermann
Project Manager / Senior Electrical Engineer	Mehdi Mardi
Design QA/QC	Rick Guggiana
Electrical Designer / Drafter	Andrew Cole

## INFORMATION TO BE PROVIDED BY CASITAS MUNICIPAL WATER DISTRICT

1. Information Record drawings for facility.

## LIMITATIONS AND EXCLUSIONS

1. Permit preparation and/or design review fees are not included in this project.
2. Property or easement negotiation, appraisal and acquisition services are not included in this project.
3. Structural design is not included in the project.
4. Site Lighting is not included in the project.
5. GHD is not aware of available assets that can be used for a background in CAD for electrical site plans. It is assumed that GHD will develop site plan backgrounds from an existing pdf site plan, Google Earth image, or similar.
6. This proposal is for the development of one electrical bid package. Development of multiple or phased bid packages is not included.
7. Value engineering is not included.
8. Construction inspection and testing are not included.
9. Any services not expressly contained in the scope of work are excluded; however, GHD can provide additional services, if requested, per a contract amendment.

## ESTIMATED COSTS

GHD proposes to perform the above-described work on a lump sum basis by Task as outlined below. An allowance has been included for reimbursable expenses, including travel.

Task 1 – Project Management	\$1,592
Task 2 – Preliminary Design	\$19,324
Task 3 – Final Design	\$5,900
<b>PROJECT TOTAL</b>	<b>\$26,816</b>

### Additional Services

Additional scope items will be negotiated and will not be completed without written authorization by the client. Changes in scope or design will be considered additional services.

### Reimbursables & Consumables

Travel, reimbursable and consumable expenses are included in the quoted fees.



## STANDARD AGREEMENT PROVISIONS

We propose to complete the project as a task order under the existing as-needed contract. We appreciate the opportunity to present this proposal and look forward to working with you. If you have any questions, please do not hesitate to call.

Sincerely,  
**GHD Inc.**

Mehdi Mardi  
PM/ Senior Electrical Engineer

Paul Hermann  
Contract / Client Manager

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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TO: FINANCE COMMITTEE  
FROM: MICHAEL FLOOD, GENERAL MANAGER  
SUBJECT: RECOMMEND THE BOARD AUTHORIZE THE GENERAL MANAGER  
TO ISSUE A TASK ORDER FOR CAPITAL IMPROVEMENT  
PROGRAM INSPECTION SERVICES  
DATE: 11/01/2019

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**RECOMMENDATION:**

It is recommended the Finance Committee recommend to the Board of Directors to authorize the General Manager to issue a Task Order to one of the on-call engineering firms for full-time inspection services of Casitas and Ojai System capital improvement projects.

**BACKGROUND:**

Casitas is currently designing and constructing a variety of capital projects in the Casitas and Ojai Water Systems. These include replacements and/or upgrades to pump plants, tanks, pipelines, fish passage facilities, Robles Canal, and Lake Casitas Recreation Area. Projects currently under construction include:

- Rincon Pump Plant Electrical Upgrades
- Ventura Street Pipeline Replacement
- Sunset Place Pipeline Replacement
- De La Garrigue and Rice Road Bridge Replacements
- Robles Forebay Restoration
- FY19-20 Asphalt Paving Annual Contract
- Facilities Paving
- Well Rehabilitation

Projects in design which are expected to be bid and awarded in 2020 include:

- West and East Ojai Avenue Pipeline Replacement
- Wellfield, Grand Avenue, and Central Ojai Pipeline Improvements
- Running Ridge Zone Hydraulic Improvements (piping, pump plant)
- West Ojai Pipeline Replacement
- Matilija Pipeline Replacement
- Pleasant and Daly Pipeline Replacement
- Playground Resurfacing

- Signal Booster Zone Hydraulic Improvements (piping, pump plant, reservoir)
- Well Replacement
- Reservoir and Vault Fall Protection Improvements
- Heidelberger Pump Plant and Tank Retaining Walls

A full-time inspector is needed to provide consistent field oversight of contractor activities and ensure projects meet District standards and specifications. It is anticipated full-time inspection will be needed for four to six months while the District evaluates hiring an in-house inspector.

Resumes were requested from MNS Engineers and MKN and Associates, both of whom are currently providing on-call engineering services. Engineering, Operations and Pipelines staff will interview the candidates and make a recommendation at the Board meeting of November 13, 2019.

**BUDGET IMPACT:**

Funding will come from each individual project budget. It is anticipated the contract will be between \$150,000 and \$200,000.



# MEMORANDUM

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TO: Michael Flood, General Manager  
From: Denise Collin, Chief Financial Officer  
RE: Contract Award - Water Cost of Service and Rate Design Study – Hildebrand Consulting  
Date: October 25, 2019

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## RECOMMENDATION:

It is recommended that the District enter into contract with Hildebrand Consulting to conduct a financial plan, rate design and cost-of-service study for Casitas, for a not-to exceed fee of \$45,045.00.

## BACKGROUND:

The District last had a consultant perform a water rate study in 2017, the result was a five year increase of 12% until 2021. The District has increased the 12% for the years 2017, 2018 and 2019 however with the increasing costs of the Ojai system and much needed Capital Improvements to our existing system it is time to review our rates again.

Four rate consulting firms were provided requests for proposals with three firms responding to the District. Staff has reviewed the three proposals and reached the conclusion that Hildebrand Consulting be recommended to perform the scope of work. The attached Proposal from Hildebrand Consulting provides the experience, qualifications, project approach, organization, timeline and is fully familiar with the District as he was the project manager for the last Rate Study.

The award of the contract and timely progression of the work would result in a decision on rates for the start of the FY 2020-21 budget year. The FY 2020-21 Budget will have a total amount of \$50,000 for the water rate study.

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Water Consultancy	\$39,840.00
Hildebrand Consulting	\$45,045.00
RDN	\$56,620.00



Casitas Municipal Water District  
Proposal for  
Water Cost of Service and Rate Design Study

October 10, 2019



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Denise Collin  
Casitas Municipal Water District  
1055 Ventura Ave.  
Oak View, CA 93022  
Email: [dcollin@casitaswater.com](mailto:dcollin@casitaswater.com)

October 10, 2019

**Subject: Proposal for Water Cost of Service and Rate Design Study**

Dear Ms. Collin,

Hildebrand Consulting, LLC. is pleased to submit this proposal in response to the Casitas Municipal Water District's solicitation for a Water Cost of Service and Rate Design Study. The Study described herein will develop water rates to achieve full cost recovery of expenses associated with the District's water utility. The financial plan will identify annual rate revenue needs with consideration of operating and maintenance costs, debt service obligations, capital program needs, and financial reserve policies. The rate revenue collected will be based on equitable cost allocation methodologies and the rate structures will also be clear, understandable, and have a cost basis that meets the requirements of California state law and District policy objectives.

Mark Hildebrand is a sole proprietor consultant with over 19 years of broad experience in California as a utility rate and management consultant to utilities, including Casitas Municipal Water District. Mr. Hildebrand was the project manager and primary author of the District's previous rate study. He has performed hundreds of studies covering a diverse range of rate setting, cost allocation, and financial planning to more than 50 clients, all of which are located in California. As an independent consultant, Mark Hildebrand offers a distinctive value proposition: he will personally be *\*directly\** engaged in all facets of the project, including all meetings, communications, financial models, and deliverables. Being sole proprietor also allows him to provide his seasoned services at significantly more affordable rates than peers at larger consultancies.

I am thankful for the opportunity to be of service to the District again for this study, and please let me know if you have any questions regarding this proposal.

Sincerely,

Mark Hildebrand

Owner of Hildebrand Consulting, LLC.

[mhildebrand@hildco.com](mailto:mhildebrand@hildco.com)

510.316.0621 (m)

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# Table of Contents

<b>1. EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>2. EXPERIENCE .....</b>	<b>3</b>
<b>3. QUALIFICATIONS .....</b>	<b>5</b>
<b>4. PROJECT ORGANIZATION, APPROACH AND TIMELINE.....</b>	<b>6</b>
Task 1: Review and Propose Modifications to the Revenue Requirements .....	8
Task 1.1. - Data Collection.....	8
Task 1.2 - Kickoff Meeting .....	9
Task 1.3 - Financial Plan .....	9
Task 2 – Conduct Cost of Service Analysis (optional) .....	10
Task 3: Review and Propose Changes to Current Rates.....	11
Task 4: Reports .....	11
Task 4.1 - Administrative Record .....	12
Task 4.2 – Board Presentations .....	12
Task 4.3 – Financial Model .....	12
Task 5: Public Outreach (if required) .....	13
Schedule 13	
<b>5. REFERENCES.....</b>	<b>14</b>

**ATTACHMENT A - RESUMES**

**ATTACHMENT B – MATRIX OF RATE STUDY CLIENTS**





## 1. EXECUTIVE SUMMARY

**Legal name and address of company** : Hildebrand Consulting, LLC

**Legal form of company:** Sole proprietor limited liability company

**Office address:** 3378 Guido St. Oakland, CA 94602

### QUALIFICATIONS

Mark Hildebrand brings 19 years of experience as a consultant to municipal utilities and provides a broad range of financial, utility rate, and management consulting services. He has performed hundreds of studies covering a diverse range of rate setting, financial planning, business case evaluations, and litigation avoidance to more than 50 utility clients. He has been published and frequently speaks on topics such as rate-setting under the requirements of Proposition 218, cost-of-service principles, cost allocation methodologies, emerging regulatory issues, and strategic business planning. He has worked with both Casitas Municipal Water District as well as the Upper Ventura River Groundwater Agency in the recent past. Mark Hildebrand has participated in authoring several industry guidebooks including AWWA's *Manual M1 Principles of Water Rates, Fees and Charges*, and AWWA's *Water Rates, Fees, and the Legal Environment*, and continues to actively serve on AWWA's Rates and Charges Committee, which established best practices for rate setting across the industry.

Mr. Hildebrand strengths lay in consensus-building and clear communication. As a local and independent consultant, Hildebrand Consulting offers a distinctive value: providing seasoned and experienced consulting services with \*direct\* engagement in all facets of work while providing our services at significantly more affordable rates than peers at larger consultancies.

As a supplement to our team, **Bob Reed** brings over 30 years of experience as an engineer for a major water/wastewater agency and a management consultant to local governments. He has provided a diverse range of services to more than 60 clients.

### PROJECT UNDERSTANDING AND APPROACH

Based on our review of the RFP, our previous work with the District and other information, we understand the objectives of the study include establishing sufficient rate revenue to meet all operating, capital and debt expenses; confirming that the District's existing rate continue to be fair and equitable and are consistent with applicable State law; confirm that the District's existing rates are optimally structured to provide revenue stability; and ensure that the District's rates continue to be clear and transparent.

The District's last rate study was adopted in 2017 and was a comprehensive financial planning, cost of service and rate design project which recommended 12% rate revenue increases for 5 consecutive years some modifications to the District's rate structure (in conformance with Proposition 218). Since that time District purchased the Ojai System and has begun to insure groundwater extraction fees from the Upper Ventura River Groundwater Agency. Due to these changes as well as updates to the District's capital spending program, the District's reserves are lower

than previously projected and are expected to be drawn down further. As a result, the District is interested in reviewing its financial plan and potentially updating the water rates.

Hildebrand Consulting will use a revenue sufficiency and financial planning model to develop a financial management plan for the water enterprise. The model will be used to develop a 10-year financial management plan and be used to develop recommendations for (up to) a 5-year rate. Hildebrand Consulting uses a financial planning approach that leverages tools that essentially recreate your utility enterprise. The model will be tailored to directly load the District's multi-year budget (for seamless updates) and project annual revenue and fee adjustments requirements. This task will be particularly efficient for Hildebrand Consulting given our familiarity with the District's financial documents from the 2017 Rate Study. Our financial planning model provides a valuable capital planning tool which we will use to review each project in the capital improvement program and evaluate the impacts of alternative projects, costs, timing, and funding sources. We will work collaboratively with the District engineers on capital and operational budgetary expenditures for financial model inputs. Our model's dashboard clearly displays key scenarios and assumptions in a format that is easy to understand. This function, coupled with our ability to make real-time changes to the model, is particularly useful when engaging in interactive planning meetings.

Hildebrand Consulting is confident that the 2017 Water Rate Study was completed in full compliance with current Proposition 218 standards and, barring any new concerns of the District, the District's current rate structure remains robust and still valid. That being said, this Proposal gives the District the option to either (a) review and update the existing cost-of-service basis (hereafter referred to as the "Status Quo update" approach) or (b) conduct a comprehensive re-evaluation of the cost-of-service and rate design basis (the "Comprehensive" approach). The former approach would save the District money and would avoid any confusion that may come from changing the rate structure again after just 2 years. If the District elects the Comprehensive approach, we will work collaboratively with the District to identify a cost-of-service and rate structure approach that addresses the District's concerns (such as perhaps as greater amount of revenue from the fixed meter charge to increase revenue stability).

In addition to delivering a comprehensive report and Proposition 218 notification letter, we will conduct a survey of local and regional water rates that are charged utilities that are similar in size and scope as the District. We propose three (3) presentations to the Board, including the Public Hearing.

Hildebrand Consulting will deliver the Financial Plan rate model in Microsoft Excel®, which has a user-friendly dashboard with interactive graphics that automatically produces reports and graphs as inputs are changed. District staff will be able to use the model in the future to evaluate actual performance against projections and to adjust as necessary.

As we did for the 2017 Rate Study, we propose to include CV Strategies on our team to provide as-needed professional public outreach expertise to assist the District to continue creating and delivering the public messages needed to help make the proposed changes to the water rates easier for residents to understand.



## 2. EXPERIENCE

**Mark Hildebrand** is the sole proprietor of Hildebrand Consulting (founded in 2018) and brings 19 years of experience as a consultant to municipal utilities and provides a broad range of financial, utility rate, and management consulting services. He has performed hundreds of studies covering a diverse range of rate setting, financial planning, business case evaluations, and litigation avoidance to more than 50 clients. He has been published and frequently speaks on topics such as rate-setting under the requirements of Proposition 218, cost-of-service principles, cost allocation methodologies, emerging regulatory issues, consolidation studies, and strategic business planning. Mr. Hildebrand was the project manager and author of Casitas Municipal Water District's last water rate study, and also recently developed groundwater extraction fees for the Upper Ventura River Groundwater Agency (UVRGA).



As an independent consultant, Hildebrand Consulting offers a distinctive value: a seasoned and experienced consultant that will be \*directly\* engaged in all facets of work while providing our services at significantly more affordable rates than peers at larger consultancies. Mark Hildebrand will be fully committed to the project (including all models, communications, and deliverables), while proposing to engage The Reed Group (Bob Reed with 30+ years of rate-setting experience) for concept validation, project support, and for quality control.

At Hildebrand Consulting, we understand the importance of our work product quality. As a sole practitioner, all work is done by a seasoned consultant with decades of experience therefore the quality of our work starts from a strong position. As a standard practice, Hildebrand Consulting engages our clients with a detailed review of our models, which both ensures work quality and fosters familiarity with our tools.

We'll work closely with District staff to develop our findings and validate our work, including regularly scheduled project management meetings. For decades Mark Hildebrand was a project manager for multi-national engineering firms and is well-versed in best practices for ensuring product quality for each and every project.

Hildebrand Consulting is also prepared to team with public outreach and community relations firms such as CV Strategies if the District wishes to actively engage the public in this project.

### SAMPLE PROJECTS:

#### **Casitas Municipal Water District – 2016 Water Rate Study**

Mr. Hildebrand was the project manager and primary author of a comprehensive water rate study for the District, inclusive of a multi-year financial plan, cost of service allocation, and rate structure analysis. Using the financial module of our interactive modeling system, we developed several alternative multi-year financial management plans and corresponding water rate revenue adjustment plans which we reviewed in interactive work sessions with District staff.

Aside from the detailed financial planning, cost of service and rate design analysis, Mr. Hildebrand remained focused on the District concern that the previous rate failed to communicate the underlying reasoning for the rate recommendations. He was proactive in directly engaging the Board in developing the basis for the financial planning assumption and the rate design policies. Credibility was achieved through the clarity of our recommendations and the transparency of our process.

Finally, we modified the District's rate structure to ensure that it conformed to the requirements of Proposition 218. We were able to meet this standard while also while achieving the District's policy objectives.

Ultimately the rate recommendations were adopted unanimously by the Board.

### **Worth repeating...**

*“Mr. Hildebrand’s presentation was the best explanation of water rates I’ve heard, and I’ve been doing this for a long time.”*

-Bill Hicks, Board Member

Casitas Municipal Water District

## **City of Santa Rosa - Water, Recycled Water and Sewer Rate Study**

Mr. Hildebrand and Mr. Reed are currently collaborating on a comprehensive water, wastewater and recycled water rate study. These studies included detailed cost-of-service analyses, refinement of current rate structures, development of a five- and ten-year financial plans, and review of financial policies and practices. The wastewater utility provides treatment services to four independent municipal sewer collections systems under the terms of a complex Subregional Agreement. Among other challenges, the rate study is addressing the financial impact of the massive 2017 Tubbs Fire, which damaged critical infrastructure and destroyed nearly 4,000 homes.

## **City of Merced - Water Rate Study**

Hildebrand Consulting led a team to complete a comprehensive water rate study and capacity charge study for the City of Merced, inclusive of a multi-year financial plan, cost of service allocation, and rate structure analysis. Using an interactive modeling system, Mark worked with the City to evaluate several alternative multi-year financial management plans within the context of a capital spending schedule that will ultimately be determined by the level of future growth in the City. The City recently built a major university (UC Merced) and significant growth is anticipated, but not guaranteed. The rate structure for both the water rates and the capacity charges need to be able to accommodate either eventuality. Mr. Hildebrand also helped the City to develop a defensible “outside city” surcharge which captures the fact that customers that are located outside of City limits don’t bear the same ownership risk exposure as do the City customers (in the event of a major litigation associated with the water system).

### 3. QUALIFICATIONS

**Mark Hildebrand** is dedicated to providing clients with an exceptional level of service and responsiveness, to developing creative yet practical solutions to client needs, and to broadening understanding and facilitating consensus on complex issues. His strengths in consensus-building, clear communication, and his experience with utility rate-setting will be particularly valuable during this engagement.

Hildebrand Consulting's business vision is to provide high-quality and deeply experienced consulting services while remaining affordable, reliable, and flexible for our clients. We provide independent consulting services while emphasizing integrity and loyalty.

Mark Hildebrand has participated in authoring several industry guidebooks including AWWA's *Manual M1 Principles of Water Rates, Fees and Charges*, and AWWA's *Water Rates, Fees, and the Legal Environment*, and continues to actively serve on AWWA's Rates and Charges Committee, which established best practices for rate setting across the industry. Mr. Hildebrand was the primary editor for AWWA's Manual M1 **water budget rates chapter**, which addresses rate design options, equity concerns, data needs, and implementation considerations. He is also an expert in the legal landscape for utility rate-setting in California, has had articles published on the implications of Proposition 218 on conservation-based water rates, and has managed dozens of projects that emphasize compliance with Proposition 218. While some recent judicial decisions may appear to be changing the rules of the game, we can make clear how the courts have simply underlined the importance of a fair and clear cost-of-service analysis.

Please visit our website at [hildebrandconsulting.com](http://hildebrandconsulting.com). Complete resumes have been provided as Attachment A.

Bob Reed is President of The Reed Group, Inc. He brings over 30 years of experience as an engineer for a major water/wastewater agency and a management consultant to local governments. He has provided a diverse range of services to more than 60 clients. Approximately two-thirds of the engagements have been for clients for whom he has provided multiple services. Bob specializes in financial management services for local governments. His firm provides clients with an exceptional level of service and responsiveness, develops creative yet practical solutions to client's needs, and broadens understanding and facilitates consensus on complex issues. In addition, The Reed Group brings the following strengths to client engagements:



- Extensive California and national experience in water and wastewater utility operations, management, and finance.
- Broad knowledge of practices in water and wastewater rates, fees, and cost-of-service analyses.
- Familiarity with legal and regulatory requirements affecting public agency rate setting and finance.

## 4. PROJECT ORGANIZATION, APPROACH AND TIMELINE

Formed in 1952, the District provides water service to over 6,000 customer accounts in a service area that encompass Ojai Valley, Upper Ojai Valley, the Ventura River Valley area, the westerly portion of the City of Ventura, and the Rincon coastal area to the ocean and Santa Barbara County line. The District serves its potable water customers with local water from Lake Casitas and limited groundwater. The water is treated at the District's treatment plant before delivery to customers.

The District serves as a water supplier to direct urban retail customers, agriculture, and is a wholesale water supplier to local agencies, public and private, that are primarily dependent on local groundwater pumping. Annual water deliveries vary considerably from year to year, typically ranging from 12,000 AF to 20,000 AF due to its large agricultural customer base whose demands vary based on weather and rainfall. For example, total water sales in FY 2013/14 were over 19,000 acre-feet (AF) and two years later the sales were 14,300 AF (a drop of 25%). Water sales have been as high as 25,000 AF in the past.

### PROJECT UNDERSTANDING

Based on our review of the RFP, our previous work with the District and our familiarity with the region, we understand the objectives of the study to be as follows:

1. Establish sufficient rate revenue to meet the operation and maintenance (O&M), capital and debt service needs of the District's water utility.
2. Confirm that the District's existing rate continue to be fair and equitable and are consistent with applicable State law.
3. Confirm that the District's existing rates are optimally structured to provide revenue stability and provide for adequate operating and capital reserves and the overall financial health of the water utility under varying conditions. This includes verification that the District's fixed charges (e.g., meter charges) are recovering adequate revenue in order to promote revenue stability during periods of low water sales.
4. Develop a financial plan that considers the District's cash flow requirements and reserve adequacy.
5. Confirm that the District's existing rate continue to promote water use efficiency through a tiered structure.
6. Provide clear and transparent communication of the basis for the water rates.
7. Review the rates charged to Wholesale Customers to ensure that the rates reflect the costs of both standby and peak water demands.

### DISTRICT'S CURRENT RATES AND FINANCIAL CONDITION

The District's last rate study was completed in 2017 and included a comprehensive financial plan and cost of service / rate design analysis. At the time, the study's primary drivers were to (1) address revenue shortfalls due to the historic

drought, (2) ensure that the District's rates were compliant with California's Proposition 218, and (3) clearly communicate the recommendations to the Board (which the Board felt had not been done historically).

The District's water rates consist of a fixed monthly charge as well as a volumetric tiered rate. In addition to water rate revenue, the District receives material revenue related to the Park and Water Park and taxes. During drought events the District, as part of its drought management plan, collects penalty revenue from customers that exceed their water allocation. The penalty rates are subject to the requirements of Proposition 26 and the revenue is held in a designated fund for use on future water supply and conservation projects.

The 2017 Rate Study recommended 12% rate revenue increases for 5 consecutive years. In reviewing the District's 2018 CAFR, it appears as though the rate revenue outcome of those increase is going as planned. The 2017 Rate Study also made some modifications to the District's rate structure, such as reducing the number of tiers from 4 to 3 and ensuring that each tier had a sound cost basis (in conformance with Proposition 218).

Since that time there have been some significant changes that wasn't contemplated by the 2017 Rate Study. This includes the District's purchase of the Ojai System (previously owned and operated by Golden State Water), which both increased both rate revenue and expenses (including debt expense since the purchase was bond funded). In addition, the Upper Ventura River Groundwater Agency's adopted a groundwater extraction fee earlier this year. Due to the increase in the District's service area as well as updates to the District's capital spending program, the District's reserves are lower than previously projected and are expected to be drawn down further. As a result, the District is interested in reviewing its financial plan.

In the longer term, the District may evaluate the benefits of importing water from the State Water Project in order to supplement the valley's water supply. That project is expected to be evaluated as part of a future study.

## **FINANCIAL PLAN**

Hildebrand Consulting uses a financial planning approach that leverages tools that essentially recreate your utility enterprise. This task will be particularly efficient for Hildebrand Consulting given our familiarity with the District's financial documents from the 2017 Rate Study. In addition to capturing changes to operating costs and revenues, our process includes an interactive evaluation of the proposed capital spending budgets, and the rate impacts of alternative projects, costs, timing, and funding strategies.

## **LEGAL ENVIRONMENT FOR RATE SETTING AND THE DISTRICT'S CURRENT RATES**

The legal landscape for utility rate setting in California has changed significantly over the past several years. While it has been over 23 years since Proposition 218 was passed by California voters in 1996, it really has been the Court's interpretations of Prop 218 over the past 7 years that have dramatically altered the standards for rate setting.

That being said, Hildebrand Consulting is confident that the 2017 Water Rate Study was completed in full compliance with current Proposition 218 standards. The 2017 Rate Study was developed based upon available data, legal requirements, system configuration, service agreements, resources, customer base, demand and usage characteristics, local practice, and public policy objectives. The rates were designed to protect the District from the

revenue swings that can accompany changes in water demand and changes in utility operating costs. The changes to the rate structure were designed to equitably provide for all utility costs while minimizing financial impacts to customers. Based on the Board's review of the rates proposed in 2017, we believe that all of these objectives were met.

Barring any structural concerns by the District, we believe that the District's current rate structure remains robust and still valid. Aside from minor updates to the underlying assumptions of the rate structure elements, we believe that this current study could focus primarily on the financial plan, which would save the District time and money on the cost of service and rate design tasks. We are available to either simply review and update the District's existing rate structure to ensure that the underlying assumptions remain valid, or we can work with District staff to re-explore the spectrum of defensible approaches in order to understand all options available to the District. As such, the Scope of Work section below **described the cost of service and rate design tasks as being "optional"** .

## **ADMINISTRATIVE RECORD**

Much like a rate structure with a sound and clear methodology, Hildebrand Consulting emphasizes the importance of a clear and concise yet comprehensive Administrative Record. Some consultancies favor the "everything and the kitchen sink" approach because they believe they are being more legally prudent. While it is true that insufficient documentation has been the root cause of most successful Proposition 218 lawsuits, we believe that true transparency (and, hence, legal defensibility) is achieved when the Administrative Record is (1) organized as an easy reference document, (2) is clear enough to be understood by a layman, and (3) is comprehensive without including superfluous information. Mark Hildebrand has been providing such thorough and defensible Administrative Records to his utility client since well before the San Juan Capistrano case made it the "new standard". Based on feedback from the Casitas Board in 2017, we believe that our Administrative Record was well-received, and we are confident that our next report for the District will be of equal or better quality.

## **PROPOSED SCOPE OF WORK**

The following proposes a general scope of work based our understanding of the District's needs and our scope of services for similar studies.

### **Task 1: Review and Propose Modifications to the Revenue Requirements**

We will begin the project by collaboratively establishing a rate study framework with the District to ensure a common understanding of project objectives. During a project kickoff meeting we will work with the District to confirm the major drivers and goals for the study and discuss the options related to modifying the existing rate structure.

#### **Task 1.1. - Data Collection**

To initialize the study, we will submit a data request to the District. This will include (but is not limited to) a review of historical financial statements, capital spending forecasts for each system, historical statements of revenue and expense, current year budgets, customer counts and classes, and historical usage data. Our review of the data will



be done to develop a strong understanding of any specific wholesale relationships, any existing financial requirements (such as bond covenants), and operational/capital improvement drivers.

## Task 1.2 - Kickoff Meeting

Shortly thereafter, we will conduct a Project Kickoff Meeting conference call with staff to:

- ✓ Discuss key issues, roles and responsibilities;
- ✓ Confirm study objectives and further explore project drivers such as revenue stability;
- ✓ Discuss options with respect to evaluating the existing rate structure;
- ✓ Confirm data requirements and discuss the data already received; and
- ✓ Finalize the project schedule, including key milestone dates and deliverables.

## Task 1.3 - Financial Plan

In this task, Hildebrand Consulting will use a revenue sufficiency and financial planning model to develop a financial management plan for the water enterprise. The model will be used to develop a 10-year financial management plan and be used to develop recommendations for (up to) a 5-year rate.

Our financial planning model will be similar in function to the 2017 Rate Study model. The model will be tailored to directly load the District's multi-year budget (for seamless updates) and project annual revenue and fee adjustments requirements. Developing this model will be very efficient given our familiarity with the District's finances. The financial plan will consider projected changes to operating expenses, alternative spending levels, operating reserves targets, debt service coverage ratios and other financial policies/goals that affect the revenue requirements of the funds. It will also consider historical operating expenses, growth projections and other trends that paint a complete financial picture and provide for informed decision-making. Our model's dashboard clearly displays key scenarios and assumptions in a format that is easy to understand. This function, coupled with our ability to make real-time changes to the model, is particularly useful when engaging in interactive planning meetings.

Our team will work directly with District staff to understand the drivers for the Financial Plan (such as the new capital spending program or costs associated with the District's new service area) and consider uncertainties, such as future regulatory costs, groundwater extraction fees, and water supply/demand trends. We understand that the District's engineering staff has been working to prioritize a series of capital projects and that further capital planning decisions will be made during the course of the rate study financial planning.

Our financial planning model provides a valuable capital planning tool which we will use to review each project in the capital improvement program and evaluate the impacts of alternative projects, costs, timing, and funding sources. We will work collaboratively work with the District engineers on capital and operational budgetary expenditures for financial model inputs.

We will examine the District's use of debt financing for capital improvements and assess the impact of current levels of debt financing, as well as building a financing scenario to support the enterprises in maintaining a proper balance for debt coverage and rate stabilization over the study period.

Closely related to this analysis is the examination of cash reserve policies. Adequate reserves are fundamental to achieving financial stability and can help in the avoidance of sudden or disruptive fee adjustments in the face of

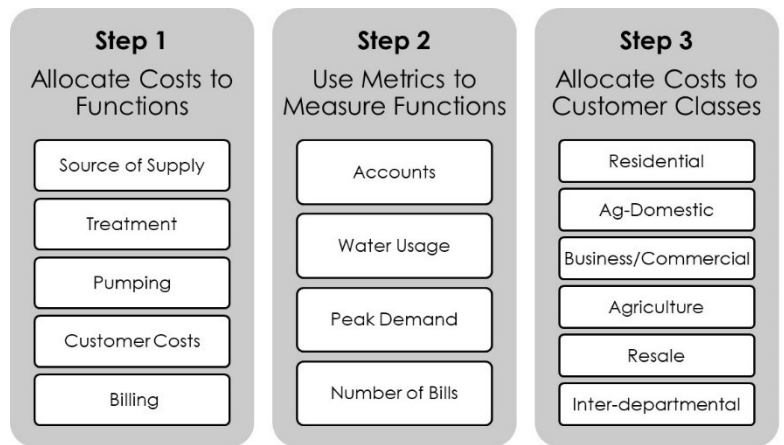
changes to operating or capital needs. We will forecast the District’s fund balances and incorporate these balances and alternative reserve policies into the interactive planning discussions regarding financial sustainability.

- Task 1 Meetings:**
- ✓ Kickoff Meeting
  - ✓ Financial Planning Workshop
  - ✓ Financial Planning calls (as needed)

- Task 1 Deliverables:** ✓ Meeting materials

### Task 2 – Conduct Cost of Service Analysis (optional)

The cost of service analysis allows for all utility costs to be functionalized and distributed to the appropriate customer class. Costs are functionalized to defined segments, which are then allocated to each class of customer based upon the characteristics or units of service for each respective class of customer. The functions that were used for the 2017 Rate Study are presented in the figure to the right.



The 2017 Rate Study identified the most appropriate Prop 218-compliant cost-of-service methodologies based upon available data, legal requirements, system configuration, service agreements, resources, customer base, demand and usage characteristics, local practice, and public policy objectives. Our analysis went beyond the generally accepted methodologies (such as those outlined in the AWWA M1 Manual) in order to ensure that the methodology complied with the (much more prescriptive) requirements of California law.

**As previously mentioned, Hildebrand Consulting is available to either (a) review and update the existing cost-of-service basis (hereafter referred to as the “Status Quo update” approach) or (b) conduct a comprehensive re-evaluation of the cost-of-service and rate design basis (the “Comprehensive” approach).** Both approaches will ensure compliance with Proposition 218. The Status Quo Update approach is much simpler and may be preferable if the District is satisfied with the basic framework of its current rates. In that case, the work would be done as part of Task 3 (and this Task 2 would not apply). The Comprehensive approach will be more effort and is preferable if the District feels that there are opportunities to improve the rate structure in order to meet District objectives. In the case of the Comprehensive approach, the rate structure will be evaluated for opportunities to serve the better address fiscal stability, public policy objectives, economic development, and/or affordability.

- Task 2 Meetings:**
- ✓ Cost of Service / Rate Design Workshop #1
  - ✓ Cost of Service / Rate Design Workshop #2

- Task 2 Deliverables:** ✓ Meeting materials

### Task 3: Review and Propose Changes to Current Rates

Hildebrand Consulting will clearly document the basis of our review and proposed changes to current rates. The complexity of that analysis will depend on whether the District elects to follow the Status Quo Update approach or a Comprehensive re-evaluation of its rate structure (see Task 2).

The both the **Status Quo Update approach** and the **Comprehensive approach** will include the following elements:

- 1) Ensure that the recommended rate structure complies with all laws, regulations and policy, are defensible and documented, and are developed to comply with Propositions 218 and 26.
- 2) Update any underlying assumptions of the existing rates structure to ensure that the basis of the rate structure remains valid.
- 3) Assess the efficacy of the proposed rate structure in the event of a drought, mandatory rationing, or other water shortage factors.
- 4) Evaluate and recommend a pricing program that reflects the different stages of the District's Water Efficiency and Allocation Program (WEAP) and continues to fund water operations and capital project. This will include an evaluation of the factors that determine a customer's water allocation and the policies behind the penalties charged for exceeding those allocations during drought events
- 5) Provide the District with the financial planning model that may be used by the District staff on a going forward basis and train staff in the use of the model.

The **Comprehensive approach** will include all of the above, as well as the following analysis:

- 6) Review the composition and construction of all customer classes and recommend any changes.
- 7) Recommend changes to improve the recovery of fixed costs during periods of low water usage.
- 8) Evaluate the basis and structure of the Districts tiered rates.
- 9) Demonstrate that any alternative rate structure is easy to understand and administer and can be accommodated with the existing District billing system.

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**Task 3 Meetings:** ✓ Conference calls (as needed)

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**Task 3 Deliverables:** ✓ Meeting materials

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### Task 4: Reports

In the final phase, Hildebrand Consulting will assist District staff with the rate adoption process. This includes documenting the rate study results to serve as both the District's Administrative Record and as an outreach tool that will educate the public regarding the proposed changes, the rationale and justification behind the changes, and the anticipated financial impacts of those changes. The report and presentations will include the results of a survey of local and regional water rates that are charged utilities that are similar in size and scope as the District. Such surveys provide important context during workshops and during Board presentations.

### Task 4.1 – Administrative Record

Study findings will be documented in an administrative report. The draft report will be discussed with staff and legal counsel (as necessary). The reports will include:

- a. A brief physical description of the utility system;
- b. Overview of financial operations for the last five years;
- c. Explanation of the District’s wholesale agreements;
- d. A forecast of the necessary capital improvement program needs;
- e. The proposed financial strategy and financial policy recommendations;
- f. Assumptions and data behind the recommendations;
- g. A transparent explanation of the basis for the allocation of costs and rate structure; and
- h. A 5-year schedule of proposed rates.

### Task 4.2 – Board Presentations

We propose the following Board meetings, which are critical to complying with Prop 218 noticing requirements and garnering support for rate adjustment recommendations.

- 1) **Draft Recommendations Board Workshop** – Present draft recommendations and work interactively to receive final feedback from the Board on rate design.
- 2) **Final Recommendation Board Meeting** – Present final recommendations to the Board and request permission to issue Prop 218 notification letters.
- 3) **Public Hearing** – Present final recommendations to the Board, as needed, or serve as expert witness, as appropriate, and move that Board vote to adopt the recommended rates.

We will also work with District Staff to prepare the required public hearing notice in compliance with Proposition 218 for the proposed water rates. We will provide guidance and advice to staff to assure compliance with the Proposition 218 notification process. We will develop the notification letter for property owners, which will need to be finalized and mailed by District staff at least 45 days prior to the Public Hearing.

### Task 4.3 – Financial Model

Hildebrand Consulting will deliver the Financial Plan rate model in Microsoft Excel®, which will include projected expenses, revenue requirements, and the resulting need for changes in water rates for a period of five years. The model has a user-friendly dashboard with interactive graphics that automatically produces reports and graphs as inputs are changed. District staff will be able to use the model in the future to evaluate actual performance against projections and to adjust as necessary. The model will become the property of the District and may be used by District staff for any internal purpose.

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<b>Task 4 Meetings:</b>	✓ Board Meeting #1 (Draft Recommendations)	✓ Board Meeting #3 (Public Hearing)
	✓ Board Meeting #2 (Final Recommendations)	

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<b>Task 4 Deliverables:</b>	✓ Draft Report	✓ Financial Model
	✓ Final Report	✓ Rate Survey
	✓ Draft 218 Notice	

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### Task 5: Public Outreach (if required)

In this task, we will prepare materials and participate with District staff in up to three (3) workshops with stakeholders to present and explain the recommended rate changes and proposals.

As we did for the 2017 Rate Study, we propose to include CV Strategies on our team to provide as-needed professional public outreach expertise to assist the District to continue creating and delivering the public messages needed to help make the proposed changes to the water rates easier for residents to understand. Gaining public support for proposed rate adjustments can be a challenge, especially if there is to be a significant change from the historical structure. CV Strategies is a California-based public outreach team made up of former journalists, skilled at translating the complexities of the water industry into compelling messages. With 30 current water clients across the state, CV Strategies consultants have an intimate knowledge of the water industry and its nuances and are well versed in the tactics that enhance customer engagement and messaging success.

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<b>Task 5 Meetings:</b>	✓ Outreach Meetings (3)
<b>Task 5 Deliverables:</b>	✓ Meeting materials

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### Schedule

We have developed the following proposed project schedule for the Water Cost of Service and Rate Design Study. The schedule reflects a tempered pace, which can be accelerated if desired.

	2019			2020				
	Nov	Dec	Jan	Feb	Mar	Apr	May	June
<b>Task 1 - Review and Propose Modifications to the Revenue Requirements</b>								
<b>Task 2 - Conduct Cost of Service Analysis</b>								
<b>Task 3 Review and Propose Changes to Current Rates</b>								
<b>Task 4: Reports</b>							218 Notification Period	
<b>Task 5: Public Outreach</b>				(to be determined)				

## 5. REFERENCES

Mark Hildebrand has been conducting water rate studies in California for nearly two decades, including scores of projects that are similar in scope to the project being requested by the District. The following are some sample project descriptions that Mr. Hildebrand has performed in the recent past.

### Coachella Valley Water District - Water, Recycled Water and Sewer Rate Study (since 2015)

**Client:** Teri Vorster; Interim Finance Director 760.398.2661 x2304 [tvorster@cvwd.org](mailto:tvorster@cvwd.org)

**Contract value :** \$450,000 **Project Manager :** Mark Hildebrand

Coachella Valley Water District is a multi-faceted public water utility with a 1,000 square miles service area that delivers irrigation and domestic water (both retail and wholesale), collects and recycles wastewater, sells recycled water and non-potable water, manages stormwater, and imports water to replenish its groundwater basin. Mr. Hildebrand has been the project manager since 2015 to provide comprehensive cost-of-service and rate design consulting services for canal water, potable water, recycled water, wastewater and the groundwater replenishment program. Rates were designed to fund the utility's long-term projected costs of providing service while proportionally allocating costs among customers, providing a reasonable and prudent balance of revenue stability, and complying with the substantive requirements of California Constitution Article XIII D, Section 6 (Prop 218). Among the most significant recommendations has been to eliminate a series of service areas that had different water and wastewater rates as a result of historical acquisitions.

### City of Santa Ana - Water and Sewer Rate Study (current)

**Client:** Rudy Rosas, Public Works Director 209.385.6803 [elwink@cityofmerced.com](mailto:elwink@cityofmerced.com)

**Contract value :** \$147,000 **Project Manager :** Mark Hildebrand

Mark Hildebrand is leading a rate study project for the City of Santa Ana (population 334 thousand) to develop a comprehensive financial plan, cost-of-service (COS), and rate design study. In addition to the expiration of the City's existing rate ordinance, this project is focused on addressing the City's extensive needs for reinvestment in their buried infrastructure. One key interest to the City was the ability to evaluate capital planning scenarios, flexing key variables including annual buried pipe replacement, operating and capital reserve development, and a combination of capital financing alternatives. This process of scenario analysis allowed the City to start with a project wish list, and then adjust and revise capital investment plans to prioritize certain projects and maintain their stated planning goals and targets. Hildebrand is working with the City to complete an updated rate design structure in order to comply with the evolving legal requirements in California. The revised rate structure will ensure revenue stability while maintaining the ability to promote conservation and affordability.

### Indian Wells Valley Water District - Water Rate Study (2018)

**Client:** Tyrell Staheli, Chief Finance Officer 760.384.5515 [ty.staheli@iwwwd.com](mailto:ty.staheli@iwwwd.com)

**Contract value :** \$70,000 **Project Manager :** Mark Hildebrand

Mark Hildebrand worked with the Indian Wells Valley Water District to develop a long-range financial forecast, update water rates, and prepare a comprehensive final report along with numerous presentations to the Board. The financial planning model considered historical operating expenses, growth and consumption trends, alternative capital improvement spending levels, debt service coverage ratios, levels of operating and capital reserves, and other financial policies/goals that affect the future revenue requirements of the utility.

In addition to evaluating financial goals and objectives, we evaluated alternative water demand projections (i.e. the impacts of water conservation), cost escalation factors, and other variables that could affect the financial performance of the utility. We independently reviewed the District's existing cost-of-service basis within the context of compliance with Prop 218 and the best available data, system configuration, demand and usage characteristics, local practice, and public policy objectives.

For each rate structure alternative, we are providing an analysis of the impacts to each customer class and bill impacts at various levels of consumption. Our analysis which shows the percentage of customers at each level of usage is used to determine the percentage of customers affected by each rate structure alternative at different levels of usage.

### **Additional references:**

<p><b>City of Fullerton – Water Rate Study (current)</b> Meg McWade, Public Works Director (714) 738-6723, mmcwade@cityoffullerton.com</p>	<p><b>Ross Valley Sanitary District – Sewer Rate Study (2019)</b> Felicia Newhouse, Business Services Manager (415) 870-9761, fnewhouse@rvsd.org</p>
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See **Attachment B** for a more comprehensive list of California rate clients.

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# Attachment A: Resumes

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**MARK HILDEBRAND**

FOUNDER AND PRINCIPAL



Owner and founder of Hildebrand Consulting, LLC., Mark Hildebrand is a finance and management consultant to local governments who bridges the disciplines of financial analysis and organizational effectiveness. He has performed scores of financial plans, fee studies, cost allocation plans, and water and wastewater rate studies. Mr. Hildebrand is an expert in Proposition 218 and California's legal requirements regarding utility finances and cost allocation principles. He has been published by the AWWA Journal for articles addressing the challenges of utility service pricing in California.

**AREA OF EXPERTISE**

- » Financial Planning
- » Utility Rate/Fee Studies
- » Strategic Business Planning
- » Capital Facility Financing
- » Alternative Project Delivery

**PROFESSIONAL HISTORY**

- » Hildebrand Consulting, LLC., Owner, 2018 - present
- » MWH / STANTEC Consulting, Inc., Principal, 2014-2018
- » ARCADIS / Malcom Pirnie, Senior Consultant, 2004 - 2014
- » Clipper Windpower, 2003 - 2004, Researcher
- » IT Corp, Analyst, 2000 - 2002
- » Peace Corps, 1998 - 2000, Madagascar

**EDUCATION**

- » B.S., Ecology, University of California, Berkeley, 1998
- » M.S., Management, University of California, Santa Barbara, 2004

**CERTIFICATION**

- » Change Management (PROSCI)
- » Certified Document Technologist (DBIA)

**PUBLICATIONS & PRESENTATIONS**

**"M1 Manual – Principal of Water Rates, Fees and Charges"** Editor and contributing author

**"Conservation Rates Made Legal: Water Budgets and California Law,"** Journal of the American Water Works Association, Vol. 101, No. 4, April 2009 (lead author).

**"Water Rates, Fees, and the Legal Environment,"** American Water Works Association, 2nd Edition, 2010. ISBN 978-1-58321-796-2 (contributing editor).

**"Affording Conservation Revenue Challenges Facing Utilities,"** Proceedings, International City Management Association, October 17-20, 2010. (Co-presenter).

**"California Finance Law: Water Budgets and California Law,"** Proceedings, Utility Management Conference, February 17-21, 2009 (Presenter).

**"Defining Latest Trends in Conservation Rate Design: Creating a Nexus Between Cost of Service Principles and Rate Structure,"** Utility Management Conference, February 17-20, 2009 (Co-presenter).

## SAMPLE PROJECT EXPERIENCE

Mark Hildebrand has conducted over 50 rate studies for utilities that are similar to UVRGA. The following is a sample of some of those projects.

### **Coachella Valley Water District, Comprehensive Rate Study**

Project Manager for a multifaceted rate study to a wholesale State Water Contractor that provides domestic water, sewer, recycled water, canal (irrigation) water, and replenishment program services.

### **City of Fullerton, Water Rate Study**

Current Project Manager in delivering a comprehensive water cost-of-service analysis and rate design project to address the City's epidemic of water main ruptures. Spent extensive time with a citizen advisory committee in order to determine the proper level of capital reinvestment in the City's underground infrastructure.

### **City of Santa Ana, Comprehensive Water, Sewer and Recycled Water Rate Study**

Project Manager in delivering a comprehensive cost-of-service analysis and rate design project to address significant reductions in water sales. Examined a variety of scenarios to provide a cost-basis for tiered rates, consistent with the requirements of Prop 218.

### **Soquel Creek Water District, Santa Cruz County**

Project Manager in delivering a comprehensive water cost-of-service analysis and rate design project to address significant reductions in water sales. Examined a variety of scenarios to provide a cost-basis for tiered rates, consistent with the requirements of Prop 218.

### **Sewer Rate Study, Ross Valley Sanitation District**

Delivering a comprehensive wastewater financial plan, cost-of-service analysis and rate design project for this relatively small special district in Marin California. The scope of work may include a consolidation assessment of two local systems.

### **Water and Sewer Rate Studies, Santa Rosa, CA –**

Performing rate studies for Santa Rosa Water, which include detailed cost of service analyses, refinement of current rate structures, development of a five- and ten-year financial

## Proposal for Water Cost of Service and Rate Design Study

plans, and review of financial policies and practices. The study is complicated by the effects of the recent Tubbs Fire.

### **Water Rate Study, Casitas Municipal Water District**

Project Manager in delivering a comprehensive water financial plan, cost-of-service analysis and rate design project for this mixed agricultural community. One of the project challenges was the California drought that ended in 2017 for most of the state but persisted hydraulically isolation community. The scope included numerous Board workshops.

### **Indian Wells Valley WD, Water Rate Study**

Current Project Manager for a comprehensive water rate study financial plan update that will ensure that rates are sufficient and consistent with the requirements of Proposition 218. The study includes fire service charges, pumping elevation charges, and bulk rates. The study is examining SGMA costs and funding mechanisms for the lead agency of their GSA.

### **Indio Water Authority, Cost Allocation Plan & Fee Study**

Lead consultant for a cost allocation plan project in association with a Comprehensive Service Fee Study. The project developed a comprehensive list of Service Fees that were set at levels to reflect the true cost of providing the services and in compliance with OMB Circular A87. The scope included identification of new Service Fees and calculation of the maximum-justifiable rates. This study also examined anticipated GSP costs and rate structures.

### **City of Norco, Financial Planning**

Project Advisor in this water utility financial planning, cost-of-service analysis and rate design project.

### **Moulton Niguel WD Water/Sewer Rate Study**

Project Manager in delivering a water, sewer and recycled water financial plan, cost-of-service analysis, and water budget-based rate design project. Work included conforming large volumes of billing data for water budget-based rates, developing financial models, debt and bond issuance evaluation (financial strategy), long term financial forecasting, drought rate policies.

**BOB REED**

Mr. Reed is President of The Reed Group. He has over 30 years of experience providing a broad range of financial and management consulting services to local governments in the areas of water and wastewater utility management, as well as public works and engineering functions. The Reed Group's mission is to provide clients with an exceptional level of service and responsiveness, to develop creative yet practical solutions to client needs, and to broaden understanding and facilitate consensus on complex issues. Areas of specialty include:

***Utility Rate/Fee Studies*** - water and wastewater cost of service and rate design studies; wholesale and retail rates; water conservation pricing; community-based rate-setting methodologies.

***Capital Facility Financing Studies*** - evaluation of the economic and financial feasibility of capital improvement programs; capital facility financial planning; development impact fee and capacity charge studies

***Resources Management*** - meter retrofit programs, water conservation planning; drought impact studies; water conservation rate incentives; water use analysis, and supply/demand sensitivity analyses.

***Litigation Support*** - litigation support, including expert witness testimony and mediation assistance, in matters related to water and wastewater rates and charges including Proposition 218.

**AREA OF EXPERTISE**

- » Resource Management
- » Litigation Support
- » Capital Facility Financing Studies
- » Utility Rate/Fee Studies

**PROFESSIONAL HISTORY**

- » The Reed Group, Inc., President, 1998 - present
- » Hilton Farnkopf & Hobson, Water/Wastewater Practice, 1996-1998
- » David M. Griffith & Associates, Utility Consulting Practice, 1992-1996
- » Ernst & Young, Governmental Consulting Practice, 1990-1992
- » East Bay Municipal Utility District, Water Resources Planning, 1983-1988

**EDUCATION**

- » B.S., Engineering, University of California, Los Angeles, 1982
- » M.S., Water Resources Engineering, University of California, Davis, 1990
- » M.B.A, Public Policy and Management, University of California, Davis, 1990

**CERTIFICATION**

- » Former licensed Civil Engineer in California (Lic. No. 41064), retired

**Representative Projects**

- *City of Santa Rosa, CA (since 1997)* -- Water and wastewater rate studies. Performed multiple water and wastewater rate studies for Santa Rosa Water. Studies included detailed cost of service analyses, refinement of current rate structures, development of a five- and ten-year financial plans, and review of financial policies and practices. Some studies have included extensive workshops with City staff to explore rate and financial issues in detail. Mr. Reed also performed studies pertaining to demand fees (capacity charges), water shortage rates, water conservation incentives embodied in rate structures, financial reserve policies, and economic and cost sharing issues related to expansion of the recycled water system into urban areas
- *Town of Windsor (since 2006)* – Developed multi-year financial plans for the Town's water and wastewater utilities prepared user rate studies to recommend water and wastewater rates that reflect the cost of providing service and meet each utility's revenue needs. Multiple studies have included workshops with the Town Council and consideration of special cost of service issues, as well as assessing the potential rate impacts of future capital project financing. Also performed a financial analysis of the Town's recycled water program and expansion options. In 2015,

Mr. Reed completed a water and wastewater rate update study, including an analysis of the financial impact of water shortage and water shortage rates.

- *City of Healdsburg (since 2007)* – Conducted a wastewater rate study, including development of a multi-year financial plan. This study resulted in increases to the City’s wastewater rates to meet operating, capital program, and debt service obligations. The wastewater rate structure for residential was modified such that user rates reflect the winter water use characteristics of each customer. This change improved equity among customers and helped to encourage water conservation.
- *City of Rohnert Park (since 2010)* – Assisted the City with the development of new wastewater rates following a 50 percent rollback in rates that resulted from an initiative process. Since the original study, Mr. Reed has led other water and wastewater financial planning and rate studies. Water studies have included analyzing the relative costs of SCWA water supplies and local groundwater production.
- *City of Cotati* – In 2017, Mr. Reed conducted a water and sewer financial plan and rate study for the City of Cotati. The study included evaluating cost differences between SCWA water supplies and local groundwater production. The study also included developing a water shortage financial strategy and rate surcharges, which could be implemented in a future water shortage.
- *Amador Water Agency (since 1998)* – Mr. Reed has assisted the Amador Water Agency with a variety of water and wastewater financial planning and rate issues including assisting with the analysis of financing options, cost of service analysis involving wholesale and retail rates, as well as treated and untreated water, participation fee studies, rate consolidation, rate restructuring, and other issues. Studies frequently include workshops with the Board of Directors, as well as meeting with key stakeholders. Mr. Reed’s initial work for the Agency helped prevent potential litigation and has provided a solid basis for water and wastewater rates in an often-contentious environment.
- *Carmichael Water District (since 1998)* – Water rate study and 5-year financial plan. Conducted 10 workshops with an 11-member citizen advisory committee (including 2 Board members). Focus of study was on cost of service issues and rate design with a transition from flat to metered rates. The District’s largest customers were represented on the committee. He also assisted the District in successfully rebutting a legal challenge to the District’s water rates on Proposition 218 grounds. In 2015 he worked with the District to update its financial business plan and water rates. An update to this work was performed in 2016.
- *City of Roseville (since 1999)* – For the past eight years, Mr. Reed has assisted in preparing biennial rate recommendations for water, wastewater, and solid waste. He has also assisted in revising water rates to better achieve conservation objectives and helped develop water shortage rates to be implemented during periods of water shortage. Recently performed an analysis of the City’s recycled water program, and an update of the City’s water rate structure in the wake of the SJC decision.
- *San Juan Water District (since 1998)* – Conducted multiple retail and wholesale financial plans and rate studies. Retail rate analyses included developing a metered water rate structure while working closely with a citizens advisory committee and members of the Board. Wholesale rate analyses have included developing an equitable cost of service methodology and working both with the District and member agencies.
- *Sacramento Suburban Water District, CA* – Mr. Reed worked with the Sacramento Suburban Water District to prepare an update to their capital improvement plan, multi-year financial plan, and water rates. Mr. Reed worked with the predecessor Northridge Water District on to develop two previous five-year water rate plans and FDC calculations. He also developed recommendations on wheeling charges whereby other entities could wheel water through the District’s transmission facilities.
- *Solano Irrigation District* – Water rate and financial plan studies. Assisted the District in three separate studies to address policy issues related to rate structures, revenue strategies, financial policies, and long-range financial planning. Separate studies were performed for the Dixon-Solano Municipal Water Service (joint water system with City of Dixon), the Suisun-Solano Water Authority (joint water system with the City of Suisun City), and SID’s General Fund.

# Attachment B: California Client List

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# Attachment B: California Utility Rate Study Clients

	Financial Planning	Cost of Service	Rate Structure	Wholesale Rates	Capacity Charges	User Fees	Cost Allocation Planning	Public Engagement	Privatization	Other
CA Alameda (City)	•	•	•		•					
CA Bakersfield (City)	•	•								
CA Berkeley (City)	•						•			
CA Casitas Municipal Water District	•	•	•				•	•		
CA Central Marin Sanitation District										•
CA Coachella Valley Water District	•	•	•	•	•			•		
CA Cotati (City)	•									
CA Coachella (City)	•	•	•		•	•	•	•		
CA Corona (City)	•	•	•					•		
CA Delta Stewardship Council	•									•
CA Fullerton (City)	•	•	•					•		
CA Greenfield (City)	•	•	•					•		
CA Healdsburg (City)		•	•							•
CA Huntington Beach (City)	•	•	•		•	•	•	•		
CA Indian Wells Valley Water District	•	•	•					•		
CA Indio Water Authority	•	•	•		•	•	•	•		
CA Jackson (City)	•	•	•				•			
CA Merced (City)	•	•	•					•		
CA Mesa Water										•
CA Mill Valley (City)		•		•			•			•
CA Moulton Niguel Water District	•	•	•					•		
CA MWD of Orange County				•						•
CA Norco (City)	•	•	•			•	•			
CA North Marin Water District	•	•	•	•			•	•		
CA Oakland (City)	•						•			
CA Ontario (City)	•	•					•			
CA Port of Oakland										•
CA Pomona (City)	•	•	•			•	•	•		
CA Presidio Trust of San Francisco									•	•
CA Ridgecrest (City)	•	•	•		•	•	•	•		
CA Ross Valley Sanitary District	•	•	•	•					•	•
CA San Diego (City)	•	•	•							
CA San Diego County Water Authority	•									•
CA San Francisco PUC										•
CA San Jose (City)										•
CA San Juan Water District (Sacramento)					•	•				
CA Sanitation Agency of Southern Marin										
CA Santa Ana (City)	•	•	•				•	•		
CA Santa Clara Valley Water District	•									•
CA Santa Rosa (City)	•	•	•							
CA Soquel Creek Water District	•	•	•		•			•		
CA Sutter Creek (City)	•	•	•	•				•		
CA Ukiah (City)	•	•	•	•			•	•		•
CA Ukiah Valley Sanitary District	•	•	•	•			•	•		•
CA Upper Russian River Water Agency	•	•	•	•						•
CA Upper Ventura River Ground Water Authority	•	•	•					•		•
CA West Basin Municipal Water District										•
CA West Valley San District of Santa Clara	•	•			•					•
CA Windsor (City)	•	•	•					•		



# Casitas Municipal Water District

Proposal for Water Cost of Service  
and Rate Design Study

Robert D. Niehaus, Inc. | October 14, 2019

Ichiko Kido 805.618.2968

140 East Carrillo Street, Santa Barbara, CA 93101



## TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b> .....	<b>1</b>
<b>SECTION 1. EXECUTIVE SUMMARY</b> .....	<b>3</b>
Project Understanding .....	3
Project Approach & Scope of Services .....	4
<b>SECTION 2. EXPERIENCE</b> .....	<b>5</b>
RDN Firm Overview .....	5
Project Experience & References .....	6
<b>SECTION 3. QUALIFICATIONS</b> .....	<b>8</b>
<b>SECTION 4. PROJECT ORGANIZATION, APPROACH AND TIMELINE</b> .....	<b>11</b>
Task 1. Review and Propose Modifications to the Revenue Requirements .....	11
Task 2. Conduct Cost of Service Analysis .....	12
Task 3. Review and Propose Changes to Current Rates.....	12
Task 4. Reports.....	14
Task 5. Customer Outreach (Optional) .....	14
<b>Schedule</b> .....	<b>15</b>
<b>APPENDIX</b> .....	<b>16</b>



## Casitas Municipal Water District

October 14, 2019

Denise Collin  
Chief Financial Officer  
Casitas Municipal Water District  
1055 Ventura Avenue  
Oak View, California 93022

**Subject: Proposal for Water Cost of Service and Rate Design Study**

Dear Ms. Collin,

Robert D. Niehaus, Inc. (RDN) is pleased to submit our proposal to provide professional consulting services to conduct the Casitas Municipal Water District's Water Cost of Service and Rate Design Study. RDN staff have completed over 700 projects with economic, financial, and market analysis experience across California and worldwide since the firm's founding in 1983. We are committed to helping the District achieve its objectives and goals for the Study with value-added benefits. These benefits include:

- **A unique qualification and capability as economists** – In addition to financial expertise, our proposed project team includes three economists, offering the District a unique perspective on water use trends, system supply forecasts, and the effects of rate increases. Our econometric demand projections will support the District to make informed budget and rate decisions, ensuring revenue requirements will be met during periods of drought or reduced demand.
- **Interactive data visualization tools to support decision-making and public outreach** – Using statistical programming languages R and Python, RDN will aggregate, clean, and analyze the entire distribution of District customers. We will then create interactive scatterplots illustrating the effects of proposed rate changes to each customer class and account. These tools offer the District powerful insights into proposed bill impacts for each customer account in the District, which may be used to supplement public outreach and customer understanding.
- **Expertise in water budget-based rate structures** – RDN's innovative approach uses unique data sets to produce the most accurate water budgets. We have supported several agencies, including the Palmdale Water District, Moulton Niguel Water District, and Ventura River Water District, in implementing and improving their budget-based rate structures. RDN has also retained the leading water budget rate expert in the State, Tom Ash. As a potential subconsultant, Tom would provide his expertise on allocations and application for Agriculture and Urban Agriculture customers.

We are confident in our ability to develop a sustainable financial plan and optimal water budget rate structure that will meet the District's goals and comply with Proposition 218 and other legal requirements. Please coordinate with our proposed project manager, Ichiko Kido, Senior Analyst, (805) 962-0611, Ichiko@RDNiehaus.com, if you would like to discuss our proposal, which is valid for a 90-day period. We look forward to a successful, collaborative, and productive partnership.

Respectfully submitted,



Robert D. Niehaus, Ph.D.  
Managing Director/Principal Economist



Ichiko Kido, MBA  
Program Manager/Sr. Financial Analyst

## SECTION 1. EXECUTIVE SUMMARY

This section presents our project understanding, approach, and methodology to accomplish the District's assignment. RDN will work with the District to finalize the scope of services, schedule, and objectives of the study upon contract award.

### Project Understanding

RDN recognizes the unique water characteristics and challenges of the Casitas service area. The District last adopted rate changes in 2017 with annual increases of 12 percent per year and applied a water-budget methodology to assign allocations. Since the 2017 rates were established, costs have escalated, and new State efficiency regulations have expanded. Therefore, the District would like to evaluate whether a modified or new water-budget rate plan is necessary given the District's current and future operations, costs, and other needs.

The District is also considering support for customer education and outreach. In order for customers to better understand their water budgets and to promote efficiency within the water system, customer education is imperative. Customer satisfaction will increase with a properly designed water-budget rate that is easily understood and perceived as fair. Meeting the District's challenges requires an experienced water-budget rate consultant with a proven track record of success on similar projects. RDN has the water-budget expertise, technical acumen, and public relations experience to accomplish the tasks required to meet the District's goals.

In summary, the objectives of the Water Cost of Service and Rate Design Study are to:

1. Ensure Revenue Sufficiency to meet the operation and maintenance (O&M) and capital needs of the District's water utility.
2. Ensure that rates are fair and equitable and are consistent with applicable State law, and consider wholesale customer impacts in relation to standby and peaking water demands.
3. Plan rate and revenue stability to prevent rate spikes and provide for adequate operating and capital reserves and the overall financial health of the water utility under varying conditions.
4. Produce rates that promote water use efficiency through a water budget-based structure or similar allocation structure that will comply with the State's requirements.
5. Present clear and transparent rate logic that is easily understood and implemented.

## Project Approach & Scope of Services

RDN follows industry best practices, standards, and principles of cost-of-service ratemaking embodied in the American Water Works Association (AWWA) *Manual M1, Principles of Water Rates, Fees, and Charges*. In coordination with District staff, our approach employs an interactive decision-making process to identify objectives and rate-setting goals and to build consensus for recommended rate adjustments. Our proposal includes three workshops and presentations to ensure District understanding and satisfaction, as well as ratepayer support.

Our proposed scope of services is summarized below:

**Task 1. Review and Propose Modifications to the Revenue Requirements** – RDN will obtain all available information to assist in the review of the methodology and development of water revenue requirements to be used in the Study. We will meet and confer with staff and the Finance Committee and make recommendations for improvement as needed.

**Task 2. Conduct Cost of Service Analysis** – RDN will perform a cost of service analysis for the various water user classifications. We will describe and define customer classifications in compliance with accepted methods and State Law. RDN will identify various direct costs included in the District's budget and make recommendations for changes necessary to ensure direct operational costs are properly aligned with the appropriate services.

**Task 3. Review and Propose Changes to Current Rates** – RDN will prepare a rate design that properly allocates water budgets and justifies the basis upon which the rates were calculated, including the analysis of customer classes. RDN will recommend changes to adequately recover fixed costs and commodity cost and we will assess the impacts of drought, mandatory rationing, or other water shortage factors on the proposed rates.

**Task 4. Reports** – The Study will include the preparation and review with District staff of draft and final reports, and presentation of the draft and final reports to the District Board of Directors at assigned public meetings.

**Task 5. Public Outreach (if required)** – RDN will prepare materials and participate with District staff in at least three (3) workshops with stakeholders to present and explain the recommended rate changes and proposals. Additionally, a suite of online tools (budget calculators, bill impact analyses, etc.) will be available to promote a better understanding of the adopted rates.

## SECTION 2. EXPERIENCE

### RDN Firm Overview

Robert D. Niehaus, Inc. is a professional economic consulting firm, headquartered in Santa Barbara, CA, that delivers solutions to California utilities, State/Local entities, Federal agencies, and the Department of Defense. RDN operates with uncompromising honesty and integrity and is passionately committed to our customers' missions. We constantly seek process improvements and innovations to achieve beneficial results for our clients.

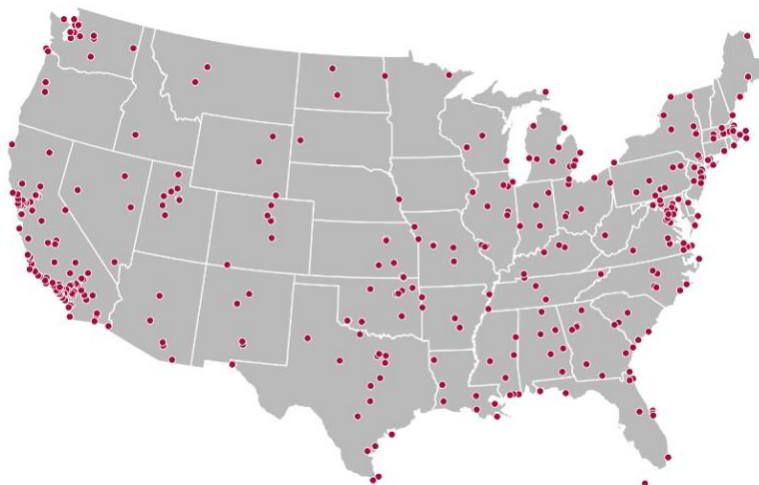
#### RDN BY THE NUMBERS

- **\$4M** Annual Revenue/**24** Employees
- **700+** Projects accomplished Worldwide
- **48/50** States served
- **35+** Years Consulting for Utility Systems
- **One** Expert Water-Budget Team

RDN has provided consulting services for water, wastewater, recycled water, land development, housing, and energy projects throughout California and worldwide since the firm's founding in 1983. Our staff have completed over 700 projects with economic, financial, and market analysis experience. Our proposed Project Team has considerable experience in water-budget rate analysis, public relations support, and econometric modeling and forecasting of water demand. We are also familiar with the South Coast region and its unique water budget demands, having worked closely with Palmdale Water District (2019 Water Budget Rate Study); Ventura River Water District (2018 Water Budget Rate Study); Moulton Niguel Water District (2017 Water Budget Rate Review); Carpinteria Valley Water District (2017 Water Rate Study); and Las Virgenes Municipal Water District (2014 Water Budget Tool).

RDN's cutting edge approach helps clients adapt water budget rates to new state efficiency standards. By leveraging our detailed econometric demand projections, utilities are able to make informed budget and rate decisions based on up-to-date data, reducing the probability of budget shortfall and increasing revenue stability. As an economic consulting firm, we provide the most accurate revenue and expense escalation, which equips the District to make sound financial decisions about O&M and Capital spending.

*Figure 1. RDN's Continental United States Experience*





## Project Experience & References

We have included descriptions of three recent projects, as well as references for each of these clients. With over 90 percent of our work resulting from repeat business, RDN prides itself in continuing relationships that we have developed from over three decades of consulting. We invite you to contact our references to verify our quality of service on similar engagements.

### Palmdale Water District (PWD) Water Budget Rate Study

**Contact:** Michael Williams, Finance Manager/CFO  
Email: [mawilliams@palmdalewater.org](mailto:mawilliams@palmdalewater.org)  
Phone: 661-456-1047  
2029 East Avenue Q, Palmdale, CA 93550



**Project Description:** Palmdale Water District retained RDN to produce an extensive analysis of their previously adopted water-budget rate structure and create a new five-year rate schedule. Ms. Kido managed the project team of Mr. Kallerud, Mr. Elowsky, and Dr. Helleseeter. First, RDN identified and examined potential alternatives to the District's water budget rate structure and analyzed the impacts of these potential alternatives. RDN provided the District with interactive tools developed with R Shiny, which allowed the District to change key variables for water allocations, provide revenue and impact analysis, and generate sample customer monthly bills based on changing variable assumptions.

The analysis of Palmdale Water District's rates included an extensive econometric customer-demand projection for their 26,695 customers, a detailed financial analysis, and a reclassification of District customers through a Cost-of-Service Analysis. New state regulations call for efficient indoor use and detailed customer classifications, and RDN supported the District in implementing a solution to the new regulations ahead of the State's target implementation date. RDN has teamed with Tom Ash to coordinate effective public outreach efforts, and the Proposition 218 Hearing is scheduled for October 28, 2019.

### California Rural Water Association (CRWA) Water & Wastewater Rate Studies

**Contact:** Dustin Hardwick, Director of Resource Development  
Email: [dhardwick@calruralwater.org](mailto:dhardwick@calruralwater.org)  
Phone: 760-920-0842  
1234 North Market Boulevard, Sacramento, CA 95834



**Project Description:** The California Rural Water Association (CRWA) is the State's leading organization dedicated to providing technical assistance to rural water and wastewater utilities. RDN has partnered with the CRWA to conduct water and wastewater rate studies for California's rural utilities, completing dozens of studies annually. Key personnel include Project Manager Ms. Ichiko Kido, and analytical support from Mr. Kallerud, Mr. Elowsky, and Dr. Helleseeter.

We have supported a dozen CRWA member agencies by designing water and wastewater rates that meet their specific needs and to achieve each utility's financial planning objectives. Some of the rural utilities we support have no prior experience performing a rate study and have minimal historical data. RDN helps each utility bridge their data gaps by performing econometric projections to forecast future demand, expenses, and revenues. Our goal is to ensure continued or improved financial performance and health for each utility we serve.

## Casitas Municipal Water District

After we engineer rates and financial solutions, the next step is to garner support and public trust. We have tailored traditional and innovative approaches to communicating each utility's message. Messaging ranges from traditional technical reports detailing operating, maintenance, and infrastructure expenses, to data visualization tools and materials that effectively communicate and distill utility objectives in an easy-to-understand format, including Proposition 218 noticing and public hearings.

### Ventura River Water District (VRWD) Water Budget Rate Study

**Contact:** Bert Rapp, P.E., General Manager  
bert@venturariverwd.com  
Voice: 805-646-3403  
409 Old Baldwin Road, Ojai, CA 93023



**Project Description:** RDN completed a Revenue Requirements, Cost of Service, and Rate Setting analysis for Ventura River Water District on April 1, 2018. We developed a Water Budget program that mirrors Casitas Municipal Water District and has since been adapted to address the needs of low-income customers within the District. In order to design the most effective tiered rate structure for single-family residential customers that is equitable for each customer class and user size, we established new tier widths based on the District customers' usage patterns.

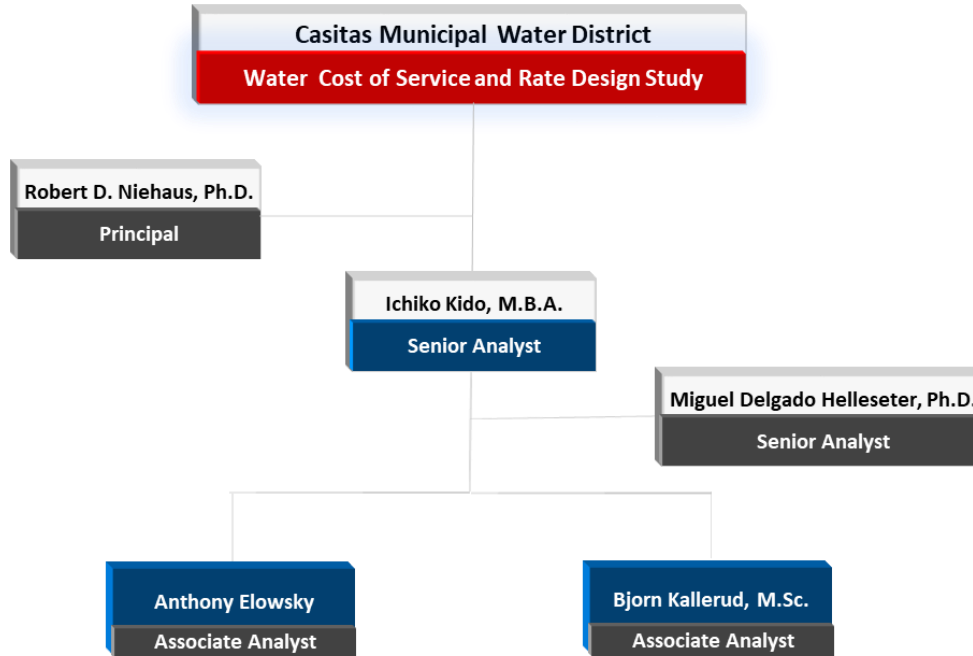
RDN collaborated with Eagle Aerial to produce a detailed analysis of District customers' outdoor water budgets. To address the District's goal to control the level of fixed charges which were associated with each account, RDN provided a detailed revenue analysis which the District continues to use to refine their charges. With a keen understanding of VRWD's unique needs, RDN designed tools to streamline and facilitate district management of individual budgets and its variance program.

## SECTION 3. QUALIFICATIONS

### Project Team

Our Project Team includes senior-level personnel who specialize in water-budget rates and a tight-knit team that has collaborated on similar successful projects. Brief resumes for all team members are provided on the following pages. Full resumes for select team members are attached to the Appendix.

*Figure 2. Team RDN Project Organization, Key Personnel*



### **Robert Niehaus, Ph.D., Principal Economist/Managing Director**

#### **Project Role and Responsibilities:**

Dr. Robert Niehaus will oversee all aspects of the rate-making process. Dr. Niehaus will be responsible for assuring timely, high-quality, within-budget performance and the District's complete satisfaction with all efforts on this project. Additionally, he will review all deliverables for accuracy and economic rigor, primarily the Rate Setting. Dr. Niehaus will lead major internal project meetings and work closely with the Project Manager, Ichiko Kido, throughout this project.

#### **Experience and Qualifications:**

Dr. Niehaus has 45 years of experience (35 with the firm) and has served as Managing Director for hundreds of comparable water and resource projects. Projects include water rate studies for Ventura River Water District and Moulton Niguel Water District; analyses of water agency budgets; water demand forecasting; water rate elasticity estimates; basin-wide planning studies; economics of water supply development; local-area economic and demographic forecasting; and impact analysis throughout Southern California. Dr. Niehaus received his Ph.D. in Economics from the University of Maryland.

**Ichiko Kido, MBA, Project Manager/Senior Analyst**

**Project Role and Responsibilities:**

Ms. Ichiko Kido will oversee all aspects of the rate-making process on a day-to-day basis. Ms. Kido will be the primary point of contact between RDN and the District. Additionally, she will present the study findings to District staff and concerned constituency. Ms. Kido will lead the team of RDN analysts in Data Collection, Financial Planning & Revenue Requirements, the Cost-of-Service Analysis, Rate Design, and Customer Outreach and Support. She will develop and maintain the rate model which is used for Financial Planning and Rate Design. While working with District staff, Ms. Kido will help develop capital funding strategies and reserve policies which will be funded during rate-setting.

**Experience and Qualifications:**

Ichiko Kido has 29 years of experience (14 with the firm) and has served as Project Manager for more than a dozen water and wastewater rate studies and over 70 rate comparison studies throughout California. She has extensive experience in water agency financial analysis, COS analysis, rate design, and applied economic research. She has built customized Rate models to help agencies be compliant with required laws and regulations and to meet their short- and long-term financial goals. She has also analyzed the revenue and cost structures of hundreds of public and private water agencies statewide.

Ms. Kido currently serves as the Project Manager for two water rate studies: Palmdale Water District and Santa Clarita Valley Water Agency; and a comparative rate analysis for an investor-owned utility company through a law firm in Los Angeles, California. Ms. Kido received her M.B.A. from the Martin V. Smith School of Business and Economics, California State University Channel Islands.

**Miguel Delgado Hellesester, PhD, Senior Economist**

**Project Role and Responsibilities:**

Dr. Miguel Delgado Hellesester will act as a data management advisor to assure the quality and accuracy of the data produced using R or Stata. Dr. Delgado Hellesester will also review methodologies of demand projections and programming codes used for various analyses to validate their results. Dr. Delgado Hellesester will work closely with the Economist Bjorn Kallerud throughout this project.

**Experience and Qualifications:**

Dr. Delgado Hellesester has 20 years of experience (9 with the firm) and has served as a subconsultant for several water and resource projects. Projects include water rate studies for Ventura River Water District and Palmdale Water District; analyses of water agency budgets; water demand forecasting; water rate elasticity estimates; local-area economic and demographic forecasting; and impact analysis throughout California. Dr. Hellesester received his Ph.D. in Economics from the University of California, Santa Barbara.

**Anthony Elowsky, Analyst**

**Project Role and Responsibilities:**

Mr. Anthony Elowsky's experience is integral to data collection and management throughout the rate study process. Mr. Elowsky will organize and analyze all District data, which is then input into the rate model for the purpose of financial planning and the cost-of-service analysis. During the rate design and reporting phase, Mr. Elowsky will work closely with Ms. Ichiko Kido to ensure data accuracy.

**Experience and Qualifications:**

Anthony Elowsky has 20 years of experience and has provided technical support for a wide range of projects including water rate studies, housing market analyses, and regional economic modeling. Additionally, Anthony has conducted comparative water rate analyses and compiled and analyzed data on water rates and financial information for more than 100 purveyors throughout California. He has worked closely with Ms. Kido to accomplish multiple water and wastewater rate studies for the California Rural Water Association and the Palmdale Water District. Mr. Elowsky is currently managing the rate team providing a COS and Rate Study for Hi-Desert Mutual Water Company.

**Bjorn Kallerud, Economist**

**Project Role and Responsibilities:**

Mr. Bjorn Kallerud will employ econometric modelling on possible use scenarios to develop revenue and expense projections. During the data collection phase, Mr. Kallerud will direct District staff on methods of data formatting to ensure usage and spending projections are accurate. During the rate design and reporting phase, Mr. Kallerud also will work with Ms. Ichiko Kido to ensure data accuracy. Additionally, he will draft the sections of the Rate Study Report pertaining to the specific data that he analyzes.

**Experience and Qualifications:**

Bjorn Kallerud specializes in data science and econometric modeling of regional market dynamics. Mr. Kallerud employs a combination of R, Python, and command-line interface tools to investigate, clean, visualize, and model data. Mr. Kallerud has projected population and water demand for multiple rate studies for the California Rural Water Agency. His econometric modeling is integral to creating detailed long-term financial evaluations.

Mr. Kallerud is currently modeling long-term customer growth projections for Santa Clarita Valley Water Agency, as well as modeling the economic impacts of droughts in the Ojai Valley. He received his M.Sc. in Economics from the Stockholm School of Economics.

**Tom Ash, Water-Budget Rate Specialist**

**Project Role and Responsibilities:**

Mr. Tom Ash, as the preeminent water budget rate expert in the State, will review the current CMWD rate design including tiers, tier break points (widths), efficiency standards, and fixed and variable rate cost recovery for revenue stability. Recommendations will closely link CMWD rates to new State efficiency regulations, Proposition 218, and a transparent narrative for customers. Mr. Ash will be the key point of connection for keeping the District's Customer Service and Conservation staff up-to-date on potential changes to the rate structure, State regulations, reviewing agency variance program and policies, and that all levels of the District are aware of State regulations that drive the need for local water use efficiency.

**Experience and Qualifications:**

Mr. Ash helped develop and implement the first water budget rate structure at the Irvine Ranch Water District in 1991. This rate structure solved the District revenue loss problems during the 1987-1992 drought, and increased water use efficiency district-wide while improving customer satisfaction to 85%.

While Mr. Ash has spent the majority of his 30-year career as a water agency staff member, he has assisted over a dozen agencies with the implementation of water budget rates. Every agency that adopted water budget rates has experienced the same type of economic, conservation, and public relations success as the first water-budget rate design in 1991.

## SECTION 4. PROJECT ORGANIZATION, APPROACH AND TIMELINE

### Task 1. Review and Propose Modifications to the Revenue Requirements

We will develop a financial plan using current rates, other sources of revenues, and budgeted/projected expenses to determine the revenue adjustments required for the study period. To project costs and revenues, we use an econometric, data-driven approach to create a financial plan with the highest accuracy and reliability. We believe that solid financial planning is the key to ensure system sustainability for the District’s current and future customers.

#### Task 1.1. Demand Projections/Revenue Analysis

Water consumption patterns are influenced by price signals and other factors such as weather/rainfall and State mandated conservation programs. As economic consultants, our staff are particularly adept at forecasting water demand. We will evaluate historical water consumption patterns, District growth trends to project future water consumption, and the elasticity of customer demand in response to various rate increase scenarios. Once we develop new rates, we will perform a sensitivity analysis to provide the District ranges of demand levels and effect on revenue inflows.

#### Task 1.2. Capital Funding

RDN will examine the age and condition of the District’s delivery and collections systems with District staff to evaluate whether the current level of capital spending is sufficient to keep pace with system asset depreciation. We will prioritize the District’s capital improvement program and, if warranted, evaluate the amount and timing of debt or alternative borrowing methods to fund capital needs (pay-as-you-go cash funding, State grants/loans, bonds, and bank loans). Additional capital funding can be allocated to fund updated billing methods or improved allocation data.

#### Task 1.3. Reserve Policies

RDN will review the District’s current reserve policies and reserve levels to recommend appropriate reserve balances consistent with the District’s financial goals and risk tolerance. Adequate reserves are crucial to achieving financial stability when faced with unanticipated operating or capital needs.

#### Task 1.4. Revenue Requirements

Revenue requirements are computed taking all projected costs, including reserve contributions, and offsetting the total amount by non-operating revenues and other operating revenues (such as wholesale water fees). This computation allows for the extraction of the sole portion of revenue requirements that need to be recovered from the District’s rates collected from monthly billing of customers.

#### Task 1.5. User-Friendly Financial Model

The financial plan will be developed in an easy-to-use Microsoft Excel format designed to allow District staff to conduct sensitivity scenarios by testing various assumptions through an interactive dashboard. RDN will train District staff on the model to track financial results and to make data-driven decisions.

*Table 1. Task 1. Revenue Requirements Deliverables*

<b>Meetings</b>	▪ Weekly progress meetings via GoToMeetings
<b>RDN Deliverables</b>	▪ Demand projection summary; Financial model in Excel and training
<b>District Deliverables</b>	▪ Financial information and inputs

## Task 2. Conduct Cost of Service Analysis

Once revenue requirements are outlined, RDN allocates costs among the customers commensurate with their service requirements. The proportionate allocation of costs to various customer classes considers not only the relative quantity of water used by each class but also the peak rate at which water is consumed. The COS analysis will be used to ensure that costs are equitably distributed to ratepayers in compliance with Proposition 218.

### Task 2.1. Identify Customer Classes

RDN will evaluate the District’s customer classifications and provide recommendations for necessary changes. The cost of providing service is determined for groups or classes of customers that have similar service characteristics and demand patterns. Assigning costs accurately to classes of customers based on their service requirements is critical in designing Proposition 218 compliant rates.

### Task 2.2. Functionalize Costs

A utility system is composed of various facilities that serve a particular function. With the District’s input, each expense identified in the financial planning will be carefully allocated to the industry standardized functions of each system. These functions can be customized based on District organization structures.

### Task 2.3. Allocate Costs to Cost Causative Components

RDN allocates the identifies functionalized costs to peaking and non-peaking parameters such as meter services and customer billing services. This analysis permits the District to adhere to the general principle of cost proportionality, under which the rates paid by customer classes are directly proportional to the costs each class imposes on the District as a whole. The cost of serving customers depends on the total volume of water used and the rate of use or peak demand requirements. As a final step of the COS analysis, the costs of the cost components are allocated back to each customer class commensurate with their service requirements.

*Table 2. Task 2. Cost of Service Deliverables*

<b>Meetings</b>	▪ Weekly progress meetings via GoToMeeting
<b>RDN Deliverables</b>	▪ Results of COS analysis (memo format)
<b>District Deliverables</b>	▪ Daily/hourly production or sales data; COS Analysis feedback

## Task 3. Review and Propose Changes to Current Rates

RDN will develop budget-based rate structures for the District’s potable water customers. Special attention will be paid to the agricultural customers’ budget-based rate structure. We will examine the current water budget allocation methodology and check recommendations against the backdrop of new State regulations and make recommendations for Commercial and Agricultural customers to ensure optimal business growth.

### Task 3.1. Assess & Update Allocation Methodology

We will perform a comprehensive review of the District’s current budget-based rate structure and customer classifications to assess the advantages and disadvantages. Primary considerations for potable water rates include:



- Indoor allocation: State mandated gallons per capita daily (GPCD) for the indoor water use is currently set at 55 gallons. New provisions under SB 606 and AB 1668 require 50 GPCD (on the aggregate water supplier level) by 2030.
- Outdoor allocation: Provisions are being made to allocate outdoor water based on actual irrigated/irrigable area in a parcel. Additionally, water agencies in southern California with budget-based rate structures are starting to implement 0.7 evapotranspiration adjustment factor (ETAF) to prepare for the new efficiency guidelines.
- Commercial water budget: RDN will review the current methodology and consider how best to address the Commercial customer group in the context of new State regulations.
- Irrigation and Agricultural customer's water budget would be based on State regulations but may be viewed for special circumstances of CMWD customers.

RDN will recommend appropriate adjustments to each methodology to further align with District objectives and imminent State regulations.

### **Task 3.2. Develop Water Budget Alternatives**

Based on our review of the existing rate structure and the COS analysis, RDN will identify if the existing water-budget rate structures should be modified by incorporating a different methodology to set efficient levels of water allocation for individual customers. We will discuss the pros and cons of varying rate structure options and their impacts on customer bills. Throughout the study, we will seek significant District input on recommended rate structure modifications. The District's current allocations are higher than the future State mandated allocations, so new allocations may be justified.

### **Task 3.3. Develop Rates & Evaluate Impacts**

RDN will develop rates that will a) fully recover operating and capital expenses, b) equitably spread costs among customer classes, and c) promote water use efficiency. RDN will evaluate the District's current revenue recovery from fixed vs. commodity charges and determine if the District has achieved this goal. The District's current tiered pricing shows a strong nexus between the rates and their composition of the costs creating the rates. RDN will reallocate costs between fixed vs. commodity charges and rebuild tiered rates accordingly if the District decides to place more of the revenue requirements on fixed charges.

We will also conduct extensive bill impact studies by customer class and by monthly usage. We utilize a statistic programming language called "R" to observe bill impacts on individual customers and produce bill impact analyses.

### **Task 3.4. Comparison Survey**

We will prepare a rate comparison survey with similar agencies to benchmark the CMWD's current and proposed water rates. We will request District input on agencies to include in the survey. The analysis will include the following factors as applicable:

- Size of population and customer accounts served by the water system
- Categorized annual revenues from the most recent audited financial reports
- Budgeted expenses including annual debt service payments and capital outlay expenses
- Current rates including surcharges that appear in the rate schedule and included in customer bills
- Date of the last rate adjustment



We will summarize the data in a table and create figures to illustrate the data more effectively. The comparative analysis will be included in the report and slides for the District’s scheduled presentations.

*Table 3. Task 3. Rate Design Deliverables*

<b>Meetings</b>	<ul style="list-style-type: none"> <li>▪ Weekly progress meetings via GoToMeeting</li> <li>▪ On-site staff meeting/ rate presentation to the Board</li> </ul>
<b>RDN Deliverables</b>	<ul style="list-style-type: none"> <li>▪ Rate model in Excel; Evaluation of Drought Surcharge; Bill Impact Study; Comparison survey</li> </ul>
<b>District Deliverables</b>	<ul style="list-style-type: none"> <li>▪ Policy goals and objectives for rates; Provide input</li> </ul>

### Task 4. Reports

The draft rate study report will summarize study objectives, assumptions, and methodologies, as well as proposed rate structure adjustments, impacts on each customer class, and the rate comparison survey. This includes discussions on the financial plan, revenue requirements, cost of service, and rate setting, in addition to an overview of the District’s service area, operating expenses, and capital expenses. We will incorporate District feedback into the final report and clearly demonstrate the nexus between costs and recommended rates in simple terms to fulfill Proposition 218 requirements.

All data, analysis, and rationale will be summarized and visualized in the report using R ggplot2. Because all data is analyzed through statistical programming, visualizations provided in the report will be an effective tool to communicating conclusions. For each methodology used, a detailed section of the report will outline the steps needed to achieve the desired outcomes.

Copies of all reports will be provided to District in both electronic and printed forms. After the approval of the draft report, RDN will prepare and deliver the final report.

*Table 4. Task 4. Rate Study Report Deliverables*

<b>Meetings</b>	<ul style="list-style-type: none"> <li>▪ Weekly progress meetings via GoToMeeting</li> </ul>
<b>RDN Deliverables</b>	<ul style="list-style-type: none"> <li>▪ Draft and Final Reports</li> </ul>
<b>District Deliverables</b>	<ul style="list-style-type: none"> <li>▪ Comments, responses, and recommendations to Draft Report</li> </ul>

### Task 5. Customer Outreach (Optional)

The scope of work for this task reflects an optimal multi-faceted outreach campaign for Proposition 218 messaging and support. RDN is intimately familiar with the demands associated with changes in water rates and understands the need for close collaboration with the governing agency to assure that the message is disseminated in a careful and complete manner. The key to creating positive public perception is ensuring complete understanding of the need for implementation, and the ability to illustrate how ratepayers ultimately have control over their use and the cost of that use.

Garnering community support requires explaining complex factual data that determines the need for a rate increase. Impressing upon customers the “cost of doing business” and emphasizing the value of the services provided by the District will be critical and compelling elements of the overall messaging strategy.

**Task 5.1. Proposition 218 Notice**

RDN will work with District staff and legal counsel to prepare the required compliance documents including the Proposition Task 218 Notice. RDN uses clear, simple language and visual messaging for easy understanding. RDN can work with vendors, including printers and mail house, to ensure all ratepayers receive the document before the required 45-day window prior to the public hearing.

**Task 5.2. Rate Hearing Support**

The RDN team will present the study results to District stakeholders and customers and address public questions and comments at the Proposition 218 Public Hearing.

**Task 5.3. Bill Estimator**

RDN will provide a bill estimator based on formula input to provide ratepayers with a resource to gauge rate change impacts. Customers will be able to insert usage or view information from current or prior bills and see the effect of the proposed water budget-based rates on their individual property. The tool will be simple and easy to use.

**Task 5.4. Outreach Materials**

RDN will develop targeted outreach materials based on District input. Targeted methodologies may include, but are not be limited to, FAQs, newsletters, bill inserts, mailers, brochures, flyers, and advertising.

**Task 5.5. Community Meetings**

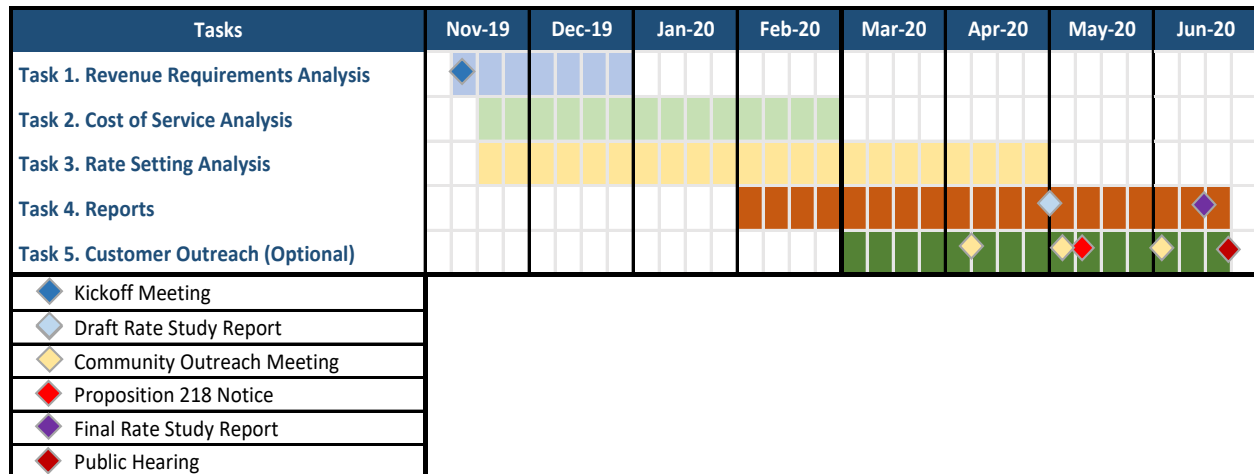
Community meetings provide opportunities for transparent, two-way communication with all interested groups and individuals. The RDN team will prepare all presentations and/or take- away materials for the three planned meetings.

*Table 5. Task 5. Rate Study Report Deliverables*

<b>Meetings</b>	<ul style="list-style-type: none"> <li>▪ Weekly progress meetings via GoToMeeting</li> <li>▪ Three Community Outreach Meetings</li> </ul>
<b>RDN Deliverables</b>	<ul style="list-style-type: none"> <li>▪ Outreach Plan; Meeting Materials; Optional Outreach Materials</li> </ul>
<b>Distirct Deliverables</b>	<ul style="list-style-type: none"> <li>▪ Comments on outreach plan; Feedback on optimal meeting dates</li> </ul>

**Schedule**

*Figure 3. Proposed Project Schedule – Study Complete by July 1, 2020*



## **APPENDIX**

The appendix to this proposal includes full RDN resumes.

## TECHNICAL SPECIALTIES

- Project Management
- Regional and Resource Economics
- Rate Comparison
- Economic Impact Studies
- Public Sector Water Economic and Planning Analysis
- Technical Report Review
- Cost of Service Rate Studies
- Resource Planning
- Econometric Modeling
- Survey Design and Implementation

## PROFESSIONAL HISTORY

- Robert D. Niehaus, Inc. (1983-Present) Managing Director

## EDUCATION

- Doctor of Philosophy in Economics (1979) – University of Maryland
- Bachelor of Arts in Government (1972) – Oberlin College

## PROFESSIONAL MEMBERSHIPS

- American Water Works Association
- American Economic Association
- National Association for Business Economics

# Robert D. Niehaus

## *Managing Director/Principal Economist*

Dr. Niehaus has broad experience managing public and private sector water and land resource economic analyses and planning efforts, with expertise in water rate analysis, cost-benefit evaluations, water demand econometric modeling and forecasting, and regional economics. His expertise extends to river basin planning, groundwater management, economic impacts of water and other resource-use projects, military base realignment, housing, energy, and global climate change. He has provided expert support to senior civilian and military decision-makers for many of these projects. Dr. Niehaus has published a wide range of applied studies in these fields, and has directed successful completion of projects at more than 200 locations world-wide, with much of this experience in Southern California.

## RELEVANT PROJECT EXPERIENCE

- **Ventura River Water District Cost of Service and Rate Setting Study**
- **Moulton Niguel Water District Cost of Service Peer Review**
- **Carpinteria Valley Water District Cost of Service and Rate Setting Study**
- **National Resources Defense Council – LADWP Data Collection and Water Rate Analysis**
- **West Basin Municipal Water District Landscape Irrigation Efficiency Program**
- **Las Virgenes Water Budget Model**
- **Fremont Valley Preservation Project Water Rate and Revenue Analysis Study.**
- **Golden State Water Company Comparative Water Rate Analysis**
- **Goleta Sanitary District/Goleta West Sanitary District Economic Analysis of Development Projections**
- **Economics of Groundwater Management in Santa Barbara County**
- **City of Santa Barbara Desalination Plant Environmental Impact Report**
- **United States Army Core of Engineers Flood Protection and Recreation Study**
- **City of Santa Barbara Long-Term Water Sales and Revenue Requirements Forecast Analysis**
- **Santa Ynez River Basin Planning and Cachuma Project Water Allocation Analyses**
- **Golden State Water Company Water Price Elasticity Estimates and Retail Consumption Forecast**

# Ichiko Kido, M.B.A.

## *Program Manager/Lead Financial Analyst*

### TECHNICAL SPECIALTIES

- Cost of Service Rate Studies
- Rate Comparison analysis
- Housing Market Analysis
- Data Analysis
- Technical Report Review
- Survey Interviewing
- Statistical Analysis

### PROFESSIONAL HISTORY

- Robert D. Niehaus, Inc.  
(2005 - Present) Program  
Manager

### EDUCATION

- Master of Business  
Administration (2014) –  
Martin V. Smith School of  
Business & Economic,  
California State University,  
Channel Islands
- Bachelor of Arts in Law (  
1989) – Fukuoka University

### PROFESSIONAL MEMBERSHIPS

- American Water Works  
Association
- California Rural Water  
Association
- Association of California  
Water Agencies

Ms. Kido has extensive experience in water utility financial analysis, cost of service (COS) analysis, rate design, and applied economic research. She has lead several water/wastewater rate study projects and built customized COS models to help utilities be compliant with required laws and regulations, and to meet their short-term and long-term financial goals. She also managed or conducted more than 65 comparative water rate analyses, compiling and analyzing primary- and secondary-source data on water rates and purveyor financial account information for more than 200 water utilities throughout California. She has prepared housing market analyses for military bases throughout the United States and in Japan. She has wide-ranging experience in survey research and program evaluation. She is skilled at survey interviewing, survey administration procedures, survey techniques, database management, and statistical analysis.

### RELEVANT PROJECT EXPERIENCE

#### **Ventura River Water District**

Ventura River Water District (VRWD) engaged RDN to conduct a rate study to meet Proposition 218 requirements and other state regulations. The District implemented a Water Budget Program, establishing an individualized customer water budget to promote water use efficiency. This study included evaluation of the five-year financial plan, development of a Cost of Service (COS) model, and rates design. VRWD implemented a water-budget based rate structure, and Ms. Kido provided technical and logistical support through the entire process. Ms. Kido analyzed the District's financial plan, and determined revenue requirements for the five-year study period. She also developed a customized COS model based on the revenue requirements and the District's financial goals identified in the financial planning. Ms. Kido designed the District's first water budget rate structure and assisted in its implementation and public outreach. She supported the mailing of Proposition 218 Notices. The District and RDN held frequent face-to-face meetings to coordinate each step of the rate study. The proposed rates were adopted and implemented on April 1, 2018.

#### **California Rural Water Association**

The California Rural Water Association (CRWA) contracted RDN to perform over 30 rate studies throughout California. Ms. Kido performs the role of program manager for the ongoing project. The CRWA provides support for small often underserved water agencies. Ms. Kido directs RDN's water team in the production of COS modeling, rate setting, and customer deliverables. Many of the agencies never completed a Proposition 218 compliant rate study before RDN's support. Sample agencies include: *Mariana Ranchos County Water District*, in which Ms. Kido oversaw the complete rate-setting process and she included an additional analysis to help reduce customer impacts; *Daggett Community Services District*, in which after completing the original rate recommendations, Ms. Kido provided an additional re-analysis assessing potential impacts of multiple customer use scenarios; and *Sheep Creek Water Company*, in which Ms. Kido provided additional support for the billing of private fire protection connections within the service area.

### **Moulton Niguel Water District**

Moulton Niguel Water District (MNWD) retained RDN to complete a peer review of their cost of service analysis. This analysis included a review and validation of their extensive rate model and creation of a report describing a long-range financial plan, review of rate design, and cost of service analysis for three separate water systems—potable, recycled, and wastewater. Ms. Kido reviewed the District's Long Range Financial Plan, COS, and Rate Design model and assisted in creating a comprehensive report to document the entire process their rate study. Additionally, Ms. Kido supported MNWD staff in preparing and presenting Proposition 218 notifications for the board of directors. Ms. Kido oversaw the input of all customer-level data into RDN's rate-setting model. The District and RDN held weekly meetings to ensure timely progress and resolve issues as soon they arose and to ensure proper explanation of RDS's recommendations at the board of directors' meetings.

### **Carpinteria Valley Water District**

RDN completed a cost of service and rate setting analysis for the Carpinteria Valley Water District (CVWD). This analysis involved application of customer-level data into our rate-setting model and presenting various rate structure options for CVWD staff and leadership to choose from to ensure future revenue and supply source stability. This study is comprised of a cost of service and rate setting analysis. Rate options presented to CVWD were aimed to minimize rate shock on the District's large agricultural contingent (and customer base in general) to the extent allowable by best utility business practices and local and state legal mandates. Ms. Kido conducted a detailed analysis of agency financials and determined revenue requirements for the study period. Ms Kido also evaluated the COS model used by the District for compliance with Proposition 218 and consistency with AWWA M1 guidance on proportionality of cost burdens to each customer class. This study followed a review of CVWD's existing, in-house cost of service analysis and rate structure model as well as

preliminary application of our model using District-specific data from previously completed studies and regional proxies from comparable purveyors.

### **Fremont Valley Preservation Project**

RDN provided a rate analysis and 20-year revenue forecast for the Fremont Valley Preservation Project (FVPP) in eastern Kern County. Ms. Kido gave the client guidance on project pricing, general management strategy, and mitigation of potential project risks. Critical issues addressed included the demand, supply, and conveyance facilities in Southern California's enormous regional water market; a review of the essential elements of water demand, supply, and pricing for the water agencies in Southern California most likely to serve as customers and partners for the FVPP; and cost of service analysis deriving prices consistent with alternative sales scenarios. Ms. Kido created a detailed analysis of FVPP costs, revenue, and project demand in Eastern Kern County. She also provided comprehensive review and analysis of revenue streams generated under different supply and demand scenarios. Ms. Kido reviewed applicability of current water rate-related regulations and their implications and effects on revenues. She also led a comparative analysis of other agencies' revenues, costs, and water rate-setting processes.

### **Golden State Water Company**

Golden State Water Company hired RDN to analyze income statements and balance sheets of more than 200 water agencies including mutual water companies, municipal utilities, and investor-owned systems in California to determine types of agency costs and sources and composition of water revenues. Ms. Kido reviewed budgetary documents to break out capital outlays and maintenance expenses for each purveyor. Additionally, Ms. Kido provided technical support for regionally specific detailed reports which compared the different rate structures and expense categories in a meaningful way so that GSWC was able to evaluate competitor's fiscal position.

# Anthony Elowsky

## *Analyst*

### TECHNICAL SPECIALTIES

- Database Management
- Rate Comparison
- Data Analysis
- Technical Report Review
- Cost of Service Rate Studies
- Data Science Modeling

### PROFESSIONAL HISTORY

- Robert D. Niehaus, Inc.  
(2018-Present) Analyst  
(2017-2018) Market  
Researcher
- Dudek Environmental Inc.  
(2016-2017) Field  
Technician
- California State University,  
Fullerton (2014-2016)  
Graduate Assistant

### EDUCATION

- Master of Arts in  
Anthropology (expected  
2019) – California State  
University, Fullerton
- Bachelor of Arts in  
Anthropology ( 2014) –  
California State University,  
Los Angeles

### PROFESSIONAL MEMBERSHIPS

- American Water Works  
Association
- California Rural Water  
Association

Mr. Elowsky has conducted comparative water rate analyses and compiled and analyzed data on water rates and financial information for more than 100 purveyors throughout California. Mr. Elowsky has been integral in the completion of multiple water and wastewater rate studies for the California Rural Water Association. He is proficient in cleaning and visualizing customer billing records with R, modeling Cost of Service (COS) analysis, and has worked on multiple customer facing applications.

### RELEVANT PROJECT EXPERIENCE

#### **Mariana Ranchos County Water District**

Mariana Ranchos County Water District (MRCWD) recently retained RDN to develop a cost-of-service and rate design analysis. RDN completed a long-term financial plan and water rate study designed to fund the District's rising costs to supply water in addition to the District's capital improvement plans. MRCWD's general manager expressed concerns about proposition 218 compliance in the District's current tiered rates. During close consultations, MRCWD also expressed an interest in reducing customer usage and promoting conservation. Mr. Elowsky developed a statistical model in the R programming language to project future customer usage. Even considering a reduction in usage, the rates proposed by RDN provide revenue stability and financial sufficiency by producing 49 percent of District revenue through fixed charges. Mr. Elowsky reviewed the draft report which was provided to the District.

#### **Patterson Community Services District**

Patterson Tract Community Services District contracted RDN to provide a rate consultation which included financial planning, a revenue requirements analysis, a cost of service study, and a rate-setting analysis with multiple levels of detailed analyses to address District strategic and financial goals. District revenues did not provide sufficient revenues to maintain system solvency. Mr. Elowsky developed a rate model which addressed the financial needs of the district. RDN proposed a significant rate restructure for the District which included minimal rate increases for District Customers. RDN's proposed rates maintained 70 percent of revenues through fixed charges while still promoting conservation among District customers. Mr. Elowsky assisted in the completion and the review of the draft report provided to District representatives.

#### **Manatt, Phelps, & Phillips, LLP**

Manatt, Phelps, & Phillips, LLP hired RDN to complete a statewide (CA) comparison of water rates for a pending legal action. Mr. Elowsky researched, analyzed, and compared water rate structures of over 100 distinct agencies around the state. To accompany the comparison, Mr. Elowsky prepared draft reports which focused on different regional variations. Data collected included rate-structures, audited financial statements, budgets, urban water management plans, and other planning documents. In addition, Mr. Elowsky produced a systematic model to compare specific agencies rates versus the actual customer costs.



# Bjorn Kallerud, M.Sc.

## *Economist*

### TECHNICAL SPECIALTIES

- Econometric Modeling
- Database Management
- Data Visualization
- Statistical Programming
- Technical Report Review

### PROFESSIONAL HISTORY

- Robert D. Niehaus, Inc.  
(2018-Present) Economist
- (2016) Market Researcher

### EDUCATION

- Master of Science in  
Economics (2018) –  
Stockholm School of  
Economics
- Bachelor of Arts in  
Economics & Psychology  
(2014) – University of  
California, Santa Barbara

### PROFESSIONAL MEMBERSHIPS

- National Association of  
Business Economics

Bjorn is a quantitative economist specializing in application of statistical programming to water rate and housing market analyses. He is an integral part of RDN's water, housing, and regional econometric modeling teams. He has conducted demand and financial analyses in support of rate-setting for water agencies throughout California. He has prepared a housing market assessments in the United States and Europe and analyzed alternative methodologies for the DOD's Basic Allowance for Housing program. His M.Sc. in Economics is from the Stockholm School of Economics (emphasis in applied economic analysis), and his B.A. in Economics is from U.C. Santa Barbara (with distinction). His master's thesis addressed the effects of drought on irrigation decisions regarding use of ground water and surface water in the agricultural sector.

### RELEVANT PROJECT EXPERIENCE

#### **Apple Valley Heights County Water District**

RDN developed a cost-of-service and rate design analysis for Apple Valley Heights County Water District. Included in the analysis were a long-term financial plan and water rate study designed to ensure future system solvency for the District. Mr. Kallerud implemented monthly customer-level data in order to make water consumption demand projections for the District. Mr. Kallerud developed an auto-regressive moving-average model for water consumption to incorporate seasonal variations in the data.

#### **U.S. Department of Defense Travel Management Office**

The U.S. Department of Defense Travel Management Office contracted RDN to conduct a study regarding the calculation for utility allowance for service members under their Basic Allowance for Housing program. The purpose of the study was to analyze the accuracy of utility expenditures under the current model. Mr. Kallerud developed a utility expenditure model based on the Housing and Urban Development Utility Schedule Model in order to calculate estimated utility expenditures for various housing types over 300 Military Housing Areas in the United States.

#### **Sheep Creek Water Company**

RDN was contracted by the California Rural Water Association to conduct a rate consultation for the Sheep Creek Water Company. The Sheep Creek Water Company is a municipal water company that recently implemented a new rate system. Water rates for customers of the Sheep Creek Water Company are based on the number of shares each customer owns. The goal of the study was to analyze the expected effectiveness of the new rate system. Mr. Kallerud worked closely with the district to ensure that the water demand projections included in the study would account for the current state-imposed moratorium on connections for the Sheep Creek Water Company. In addition, Mr. Kallerud employed several types of data visualization in the final report, which in addition to a series of descriptive statistics, provided the Sheep Creek Water Company with a deeper insight into previous usage by their customers.





# Water Consultancy

3585 Maple Street, Suite 250  
Ventura, CA 93003  
805-404-1467

October 14, 2019

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

Subject: Proposal for Consulting Services  
Water Cost of Service and Rate Design Study

Dear Ms. Collin:

In response to the Request for Proposal dated September 20, 2019, Water Consultancy is pleased to submit to the Casitas Municipal Water District (District) five hard copies and one electronic copy of our proposal for the District's Cost of Service and Rate Design Study. Water Consultancy is committed to serve the District in this effort and is pleased to present our proposal for your review and consideration.

I formed Water Consultancy in 2014 to provide personalized expertise in water resource planning and economic and financial evaluations. Having practiced at Kennedy/Jenks Consultants for over 41 years and serving as its Chairman for the past 20 years, I am currently providing consulting services in water resources planning, feasibility studies, economic and financial evaluations, water quality and treatment investigations, and regulatory compliance.

I have performed utility rate studies for over 30 years. We believe that we can efficiently perform the District's requested rate study and will be available to support the District after the study has been completed. In addition, we believe that the Water Consultancy team can provide the following benefits to the District:

- Extensive experience in the preparation of utility rate studies that are compliant with Proposition 218
- Independent review of the District's current rate structure.
- Extensive knowledge of water, wastewater and recycled water utilities in Ventura County.
- Previous experience with the District, including serving as project manager for the Optimization Study of State Water Importation.
- Personalized service to District staff.
- Commitment to be responsive to District staff from our office located in the City of Ventura.

Ms. Denise Collin  
Casitas Municipal Water District  
October 14, 2019  
Page 2

- Dedication to meeting the District's schedule requirements and budget objectives.

We believe that our extensive previous experience with rate studies for water utilities will be of significant benefit to the successful completion of this study and appreciate the opportunity to present our proposal and look forward to discussing it further with you.

Very truly yours,

WATER CONSULTANCY



Lynn Takaichi  
Principal

## **Overview of Water Consultancy**

Water Consultancy was formed in 2014 by Lynn Takaichi to provide personalized expertise in water resource planning and economic and financial evaluations. Having practiced at Kennedy/Jenks Consultants for over 41 years and serving as its Chairman for the past 20 years, Mr. Takaichi has developed recognized expertise in the water industry. Water Consultancy is currently providing consulting services in water resources planning, feasibility studies, economic and financial evaluations, water quality and treatment investigations, and regulatory compliance.

We believe that Water Consultancy can provide the following benefits to the Casitas Municipal Water District:

- Extensive experience in the preparation of utility rate studies, particularly those along the Central Coast.
- Independent review of the District's current rate structure.
- Extensive knowledge of water issues in Ventura County.
- Previous experience working with the District, including serving as project manager for the Optimization Study of State Water Importation.
- Personalized service to District staff.
- Commitment to be responsive to District staff from our office located in the City of Ventura.
- Dedication to meeting the District's schedule requirements and budget objectives.

Because Water Consultancy is a relatively new firm, the related experience of Water Consultancy includes the personal experience of Mr. Takaichi while at Kennedy/Jenks Consultants for whom he prepared utility rate studies for over 30 years. With Water Consultancy, the District will know that it will be receiving personalized service from senior staff, as well as the highest level of financial planning expertise. This personalized service has made Water Consultancy particularly valuable to smaller water and wastewater utilities.

The primary point of contact is:

Lynn M. Takaichi  
3585 Maple St. Suite 250  
Ventura CA 93003  
805-404-1467  
[lynntakaichi@water-consult.com](mailto:lynntakaichi@water-consult.com)

## **Qualifications and Experience**

### **Recycled Water Rate and Charge Study City of Paso Robles**

Water Consultancy is currently assisting the City in the formation of a recycled water utility. This assistance included the development a funding plan for the utility, summarizing the recently modified financial requirements of CWSRF loans, and development of recycled water rates and connection fees.

Reference: City of Paso Robles  
Kirk Gonzales, Water Conservation & Resources Program  
Manager  
805-227-7238

### **Water and Sewer Rate Study City of Buellton, California**

Water Consultancy completed a comprehensive and independent water and sewer rate study to adequately fund the City's utility operations and capital costs while minimizing rates. This rate study is the first such study since 1996 and conforms to the requirements of Proposition 218. The study developed financial models to evaluate the utility's financial condition, revenue requirements and revenue plan. Water Consultancy also performed a cost of service analysis, evaluate alternative rate structures, and recommend new water and sewer rates. In addition, the current facility capacity charges were evaluated and updated charges were recommended in accordance with Government Code 66000 et seq. Only 8 Proposition 218 protests were received and the recommended rates were approved by the City Council.

Reference: City of Buellton  
Rose Hess, Public Works Director  
805-688-5177

### **Water/Wastewater Rate Study, Connection Fees, and Financial Planning City of Santa Monica, California**

To implement the City of Santa Monica's Sustainable Water Master Plan, Water Consultancy and its subconsultant, HDR Engineering, is developing a new water and wastewater financial model and preparing a comprehensive water and wastewater revenue plan, performing a cost of service analysis, developing and evaluating alternative water/wastewater rates, developing new water/wastewater facility charges, and recommending new fees and charges. The project included a facilitated workshop approach which was integrated with an external Task Force on the Environment, and an Advisory Committee of interested environmental non-profit agencies. Together, new water and wastewater rates and rate structures have been evaluated to support current and long-term water conservation, meet necessary financial reliability requirements, and conform to the City's broad sustainability goals and objectives.

Reference: Current Contact: City of Beverly Hills  
Gil Borboa, Assistant Director of Public Works  
310-285-2486



## **Water Resource In-Lieu Fee City of Santa Paula, California**

Water Consultancy is assisted the City of Santa Paula with updating its water resource in-lieu fee. The purpose of the fee is to require new or intensified development to offset the cost of acquiring additional water supplies that would be required to serve the development. In recent years, the cost of water supply acquisition has risen significantly. Accordingly, this update reflects the increased cost and conforms to the requirements of Government Code 66000 et seq.

Reference: City of Santa Paula  
John Ilasin, Interim Public Works Director  
805-933-4212 Ext. 307

## **Wastewater Rate Study Montecito Sanitary District, California**

Water Consultancy prepared a comprehensive wastewater rate study for the District that conforms to the requirements of Proposition 218. The project included the assessment of the utility revenue requirements, development of a 3-year revenue plan, performance of a cost of service study, and development of new rate restructuring alternatives including new user classes. The recommended rates were presented to the District's Board for final acceptance and adoption. Only 7 Proposition 218 protests were received and the revised rates were approved.

Reference: Montecito Sanitary District  
Toni McDonald, District Administrator  
805-969-4200

## **Net Zero Policy and Fee City of Ventura, California**

Water Consultancy assisted the City of Ventura, called Ventura Water, with developing a Net Zero policy which would require new development to offset its new water demands, transfer water supplies to the City, or pay a Net Zero fee. Oversight of the policy development is being provided the City's Water Commission. The policy is intended to maintain Ventura Water's supply/demand balance and provide fairness to its ratepayers.

Reference: Ventura Water  
Susan Rungren, Interim General Manager  
805-652-4523

## **Facility Capacity Fees Castaic Lake Water Agency, California**

Lynn Takaichi, while at Kennedy/Jenks Consultants, served a member of the project team that developed the facility capacity fees for the Castaic Lake Water Agency. He served in this capacity for over 25 years. During this time, he assisted in obtaining the enabling legislation that allowed the levying of facility capacity fees, developed the capital improvement program to support the Agency's mission and objectives, prepared engineer's cost estimates for the program, performed cost allocations to new/existing

users and designated water service areas, and participated in public outreach to the public and development community. Water Consultancy continues to provide technical support to the Agency during fee development.

Reference: Castaic Lake Water Agency  
Brian Folsom, Engineering and Operations Manager  
661-297-160

### **Wheeling Rate Evaluation San Gorgonio Pass Water Agency, California**

Lynn Takaichi, while at Kennedy/Jenks Consultants, prepared an evaluation of a potential wheeling rate for other entities to convey water through the facilities of the San Gorgonio Pass Water Agency. The Agency is a State Water Project contractor and water wholesaler in the Beaumont/Banning area.

Reference: San Gorgonio Pass Water Agency  
Jeff Davis, General Manager  
951-845-2577

### **Funding and Financing Plan for Laguna Lake Dredging Project City of San Luis Obispo, California**

Water Consultancy is on a team led by MNS Engineers, which was selected to implement the Laguna Lake Dredging Project for the City of San Luis Obispo. Water Consultancy is responsible for developing a funding and financing plan to implement the initial dredging plan, identify a viable financing plan, and develop a source of ongoing revenue to support ongoing financing requirements.

Reference: City of San Luis Obispo  
Robert Hill, Natural Resources Manager  
805-781-7211

### **Water and Wastewater Rate Study City of El Paso de Robles, California**

Water Consultancy and its subconsultant, HDR Engineering, performed financial consulting services related to a water and wastewater rate study and a Wastewater Facility Charge Study for the City of El Paso de Robles (City). The services included the development of a revenue plan, alternative financing mechanisms, evaluation of alternative ratemaking structures and concepts, and development of proposed rates and charges. The findings of the study were presented at numerous workshops with the public and the City Council. Subsequently, under Roger Null's direction, the City contracted with Water Consultancy to perform an update to both water and wastewater rates, as well as Water Facility Charges that previously prepared by others.

Reference: City of El Paso de Robles  
Dick McKinley, Director of Public Works  
805-237-72113861

## **Key Personnel**

Lynn Takaichi will serve as the Principal Consultant to perform the City's wastewater rate study. Mr. Takaichi will serve as the City's dedicated Project Manager.

A comprehensive resume follows.



# Lynn M Takaichi, P.E.

## Principal

### Education

- MS in Civil Engineering (Sanitary), University of California, Berkeley, 1972
- BS in Civil Engineering, University of California, Berkeley, 1971
- Special Study in Environmental Impact Assessment, University of California
- Study in City and Regional Planning, University of California
- Study in Water Resources Planning Civil Defense Preparedness Agency, Certificate of Achievement in Multi-Protection Design, University of Hawaii

### Registrations

- Civil Engineer in California-RCE 24082

### Memberships/Affiliations

- American Society of Civil Engineers
- American Water Works Association
- National Society of Professional Engineers
- Society of American Military Engineers
- Water Environment Federation
- National Association of Corrosion Engineers

### Publications

- Levi Brekke, Milton D. Larsen, Mary Ausburn, and Lynn Takaichi. 2002. Suburban Water Demand Modeling Using Stepwise Regression. Journal – American Water Works Association, October 2002.

### Professional Summary

After 41 years at Kennedy/Jenks Consultants, Mr. Takaichi started Water Consultancy in 2014. Mr. Takaichi is responsible for major planning and design projects, particularly assignments involving complex institutional and financial arrangements. He has directed a wide range of water and wastewater projects. Mr. Takaichi has particular expertise in complex institutional arrangements, and he works closely with specialized legal counsel, financial consultants, and water managers. His experience includes water agency formation, drafting of enabling legislation, negotiation of water and wastewater service agreements, utility rate studies, development of annexation policies and agreements, and management of a wide variety of water programs. He also has expertise in system valuations and has assisted numerous public agencies with the acquisition of investor-owned utilities.

### Water and Wastewater Rate Studies

- City of Paso Robles (water, wastewater, recycled water)
- City of Buellton (water, wastewater)
- Montecito Sanitary District
- North of the River Municipal Water District
- Seattle Public Utilities (Independent review of wholesale water rates 2008, 2011)
- Lakehaven Utility District (water, wastewater)
- City of Bellevue (wheeling rate)
- Coal Creek Utility District (2001-2003, 2005)

- Birch Bay Water & Sewer District (2002-2007)
- Klickitat County
- City of Oxnard
- City of Santa Monica
- City of Santa Barbara
- City of Tracy
- City of Chino
- City of Manhattan Beach
- Hi-Desert Water District
- City of Colton
- City of Redondo Beach
- City of Huntington Beach
- Ventura Regional Sanitation District
- Linda County Water District

### **Utility Financial Evaluations**

In the area of utility financial studies, he has directed the following:

- Evaluation of Potential Interim Utilization of the City's State Water Entitlement for the City of Ventura
- Water and Wastewater Capital Facility Charges for the City of Paso Robles
- Evaluation of a Water Resource In-Lieu Fee for the City of Santa Paula
- Development of a funding and financing strategy for the Laguna Lake Dredging Project
- Evaluation of a Net Zero policy and fee for the City of San Buenaventura
- Long Term Strategic Plan, including financial policies, for the Rosamond Community Services District
- Forensic audit for the Amador Water Agency
- Concept Level Feasibility Analysis and Economic Evaluation of the City of Aspen's Castle Creek Energy Center Hydroelectric Plant and Potential Options for Public Counsel of the Rockies (CO).
- Evaluation of water system ownership transfer for the Cowlitz County Public Utility District (WA).
- Economic evaluation of assumption proposals for the Coal Creek Utility District (WA) by the City of Bellevue and for the Lakehaven Utility District (WA) by the City of Federal Way.
- Development of water and wastewater financial models for the Lakehaven Utility District (WA).
- Evaluation of annual assessments for the Lemoore Canal & Irrigation Company.
- Water rate review for potential bond financing for the City of Coachella, City of Santa Paula, City of Santa Monica, and Cambria Community Services District.
- Wheeling rates for the North Coast County Water District, Coal Creek Utility District, San Geronio Pass Water Agency, and Castaic Lake Water Agency.

- Cost allocation evaluation for the Port Hueneme Water Agency.
- Revenue plans and source control ordinances for Simi Valley CSD and City of Las Vegas.
- Wastewater rate review for the Linda County Water District.
- Cost-of-Service Study to provide new wastewater service to the BP Cherry Point Refinery for the Birch Bay Water and Sewer District.
- Connection fee evaluations for the Castaic Lake Water Agency, Lakehaven Utility District (WA), City of Santa Paula, City of Santa Maria, City of Tracy, and City of Oxnard.
- Revenue plan for the City of Simi Valley's hazardous materials program.

### **Valuation Studies**

- State Water Project Table A Amounts for the San Geronio Pass Water Agency.
- Water System Valuation for the City of Montebello.
- Valencia Water Company for the Castaic Lake Water Agency.
- State Water Project Table A Amounts for the United Water Conservation District.
- Peerless Water Company for the City of Bellflower.
- County Water Company for the City of Bellflower.
- Montara Water System for California-American Water Company.
- Thermal Belt Mutual Water Company and Farmers Irrigation Company (Relative Valuation).
- City of Los Gatos Sewer System for the West Valley Sanitation District.
- Santa Paula Water Works for the City of Santa Paula.
- Middle Road Mutual Water Company for the City of Santa Paula.
- Limoneira Company Water System for the City of Santa Paula.
- Santa Clarita Water Company for the Castaic Lake Water Agency.
- Sand Canyon Water Facilities Owned by the Newhall County Water District for the Castaic Lake Water Agency.
- Donated Water Storage Tank for the Port Hueneme Water Agency.
- Oxnard-Hueneme Pipeline System for Confidential Client.
- Yucca Water Company for the Hi-Desert Water District.
- Portion of County Waterworks District No. 8 for the City of Chino.
- Santa Clara Waste Water Company for the Ventura Regional Sanitation District

## **Understanding of Key Issues and General Approach**

The Casitas Municipal Water District (District) provides water service to approximately 6,000 customers in the Ojai Valley, Upper Ojai Valley, Ventura River Valley, western portion of the City of Ventura, and Rincon coastal area. The District provides both wholesale and retail water service. Retail service is provided to urban and agricultural customers and wholesale service is provided to local public and private agencies. Water deliveries vary significantly year to year because variations in agricultural deliveries due to rainfall and weather variations. In most years, agricultural deliveries represent approximately 50 percent of the District's water demands.

The District's water supplies include local surface water that is diverted from the Ventura River, stored in Lake Casitas, treated at the District's water treatment plant, and conveyed to District customers. The District also extracts groundwater from wells in Ojai. In addition, the District has a Table A entitlement to State water of 5,000 acre-feet. However, due to infrastructure and cost limitations, the District is currently unable to utilize this resource. The District is currently preparing a Comprehensive Water Resources Plan that will analyze the District's options to utilize its State water entitlement..

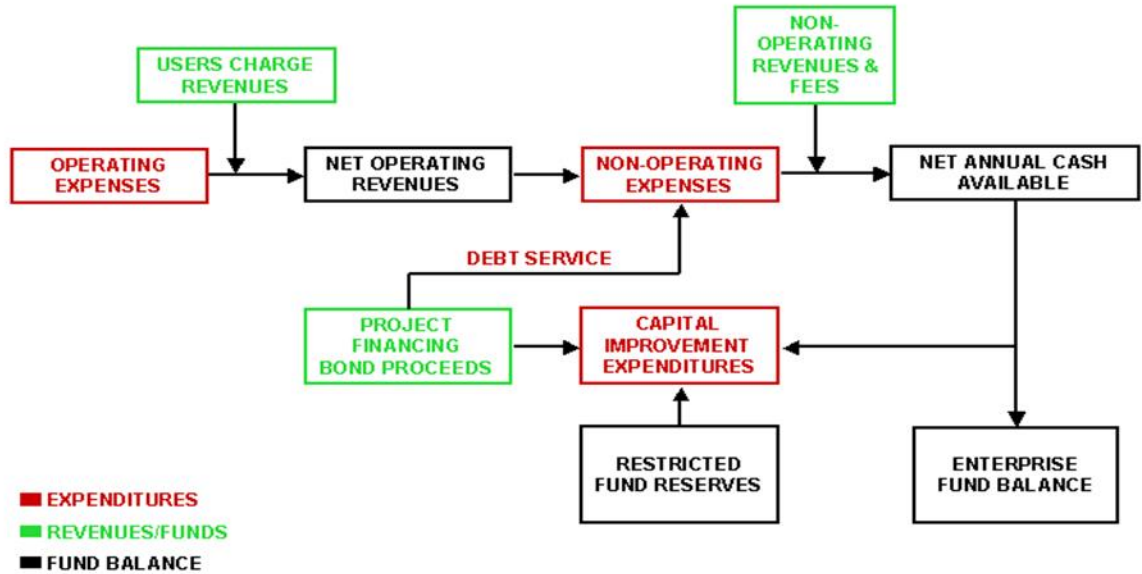
The Cost of Service and Rate Design Study has several objectives, including:

- Revenue sufficiency for operation and maintenance (O&M) and capital requirements.
- Fair and equitable rates consistent with State law.
- Rate and revenue stability and adequate O&M and capital reserves.
- Consideration of cashflow and reserve maintenance.
- Promotion of water use efficiency through the rate structure design.
- Appropriate distribution of fixed charges to stabilize utility revenues.
- Clear, straightforward and transparent presentation of the ratesetting logic.
- Consideration of the standby and peaking characteristics of wholesale customers.

Our general approach for this evaluation is to obtain a good understanding of the issues the District faced in implementing its 2017 rate restructuring, performing an understandable cost of service evaluation and utilizing our extensive experience in the performance of similar utility financial evaluations in California. Our approach to comprehensive rate studies is generally well defined and will allow cost effective execution of this study. As a process, the cornerstone of our approach is our commitment to interact with the District on an ongoing basis. Our proximity to the District will facilitate this interaction. Through the contracting process and a subsequent project kick-off meeting, we will consult with District staff to identify and resolve any data, policy or communication

issue so that our work effort is focused and well-defined in accordance with the project objectives. A flow diagram of our proven financial planning process is shown below.

## FINANCIAL PLANNING PROCESS ANNUAL SOURCES AND USES OF FUNDS



To this analysis, a cost of service evaluation, in accordance with the requirements of Proposition 218, will be performed based on the District’s rate design.

Preliminary work products will be documented and presented to the District throughout the project. For projects of this nature, these work products are generally provided in the form of tabular spreadsheet analysis. These analytical documents will provide an effective means of communicating our work progress and obtain ongoing input from the District.

### **Proposed Scope of Services**

#### **Task 0.0 – Project Coordination**

#### **Task 0.1 Provide Ongoing Project Management**

Project communication is an integral component of all successful projects. We anticipate a minimum of bi-weekly communication with the District’s Project Manager. We will provide the District regular status reports and timely invoices and will attend project

meetings at the request of the District. The project schedule will be updated as required and submitted to the District for approval.

### **Task 0.2 Establish Project Goal and Objectives**

To enhance project efficiency, the study will commence with a kickoff meeting with City staff prior to conducting the work. This meeting will serve two purposes. First, it will serve as a conventional kick-off meeting to facilitate the availability of appropriate data and establish staff contacts. Second, and most importantly, it will be held to discuss and validate project goals, objectives, and desires of the study. We will prepare an agenda, meeting materials and minutes for the kickoff meeting.

### **Task 0.3 Conduct Data Collection and Review Operation and Maintenance, Replacement and Projected Debt Service Costs**

In this task, we will collect and review the relevant data necessary for the successful completion of this project. Water Consultancy will prepare and submit a comprehensive list of data required to conduct the study prior to the kickoff meeting

### **Task 0.4 Meetings**

Water Consultancy believes that key to successful execution of this important assignment is frequent and effective communication between the District and its consultant. Accordingly, our proposal includes the following meetings:

- Kickoff meeting
- Working meetings with District staff, as required, to review progress submittals and draft documents
- Attendance at Board meetings and public information sessions to present the results of the study and receive comments
- Attendance at Proposition 218 public hearings

In addition, we anticipate frequent conference calls to discuss District-provided data, financial assumptions, and current District policies.

## **Task 1.0 Assess Revenue Requirements**

In this task, Water Consultancy will perform a financial projection of the District's water utility based on the use of historical financial statements and the projection of future utility revenue and funding requirements. This task will be completed by performing the following subtasks: a) derive a historical performance of the utility based on audited financial statements, b) in close coordination with District staff, project annual increases in customer accounts and demands for the designated planning period, c) project the utility operation and maintenance expenses based on the projected level of utility services, d) project the utility non-operating revenues and expenses including any inter-fund transfers, e) review and incorporate the District's capital improvement program and any existing and projected debt service obligations, f) examine the existing utility reserve funds and amounts and develop recommendations for appropriate reserve funds and targets, and g) based on the results of the preceding subtasks, prepare financial projections that reflects

annualized revenue sources for the water enterprise for the desired projection period. The financial projections will provide the basis for developing a time-phased plan for the District in which the amounts and timing of user charge revenue adjustments are defined. We understand that an evaluation of the District's connection fees is not required at this time but may be added as a separate task at a later date.

## **Task 2.0 Conduct Cost of Service Analyses**

In this task, Water Consultancy will perform a water cost of service evaluation which allocates system costs to user classes by water use characteristics, determines the fairness and equity of rates charges to user classes, and derives unit costs useful in developing appropriate rates and charges. To accomplish the evaluation, we will: a) review the District's existing customer classes and contrast the rate structure with available water demand data to support an evaluation of existing rate structure adequacy, b) review water usage by user class and develop user class allocation factors to classify system investment and operating/non-operating costs to each user class, c) classify investments in water facilities and operating/non-operating expenses to base/peak demand, and customer related cost components and investment and expenses between fixed and variable components, and d) derive unit costs of service useful in developing an appropriate rate structure. In compliance with Proposition 218, the findings of the cost of service evaluation will explain the development of water rates which are fair and equitable to each user class and will identify the costs of providing service to the different users of the District's water system.

## **Task 3.0 Review and Propose Changes to the Current Rate Structure**

### **Task 3.1 Evaluate Alternative Ratemaking Concepts**

Although it is expected that the District's rate structure will generally remain similar to its current structure, Water Consultancy will evaluate up to potential alternative ratemaking concepts for the District's consideration.

### **Task 3.2 Develop Recommended Water Rates**

In this task, we will use the results from the preceding tasks to address ratemaking issues and summarize recommended rates. The subtasks to be performed in this task are: 1) survey rates of comparable agencies and 2) prepare a rate schedule consistent with the prior task findings that recommends a charge structure that is consistent with current laws/regulations and are compatible with the District's policy goals.

## **Task 4.0 Reports**

Based on the results of the study, the District must implement equitable rates and charges consistent with the cost of service evaluation. The report will document the methodology and analyses used to establish equitable rates in accordance with Proposition 218. Preparation of the Administrative Draft Report, Final Draft Report, and Final Report will be prepared based on the spreadsheets submitted to the District during the study.



#### **Task 4.1 Prepare Computer Spreadsheet Financial Models**

In this task, we will prepare a computer spreadsheet model for the District's water enterprise in Microsoft Excel for future updates and "what if analyses by the District. If the spreadsheet analysis is modified, we will submit updated spreadsheets.

#### **Task 4.2 Prepare Administrative Draft Report**

We will prepare and submit a spreadsheet analysis of findings and meet with District staff to review rate and revenue assumptions. We will prepare an Administrative Draft Report and submit the requested number of copies and a digital file in Word and Excel file formats for distribution within the District for review.

#### **Task 4.3 Prepare Final Draft Report**

We will incorporate revisions as appropriate and prepare a Final Draft Report of findings in Word and Excel file formats. We will provide requested number of copies and one digital original of the Final Draft Report to the District.

#### **Task 4.4 Final Report**

Based on the comments received at the Board presentation, we will incorporate revisions as appropriate and prepare a Final Report of findings in Word and Excel file formats. We will provide the requested number of copies and one digital original of the Final Report to the District.

### **Task 5.0 Public Outreach (Optional)**

#### **Task 5.1 Assist the District with Stakeholder Information Sessions**

If requested by the District, we will assist the District with conducting at least 3 stakeholder information sessions to explain the assumptions and projections to be utilized in the study and explain the analyses and results contained in the Final Draft Report. Water Consultancy will prepare graphics and support the District with the preparation of presentations. For each session, we will prepare any required meeting materials.

#### **Task 5.2 Assist the District with Board Presentations**

We will also assist the District with preparation of presentations to receive Board comments and approval of the study.

#### **Task 5.3 Assist the District with Proposition 218 Noticing Requirements**

In this task, Water Consultancy will assist the District with preparing the required Proposition 218 public hearing notices and associated public outreach materials. The District will provide copies and mailing services.



## Proposed Compensation

As requested, we have submitted a proposed fee breakdown in a separate sealed envelope.

## Proposed Schedule and Estimated Payment Schedule

Water Consultancy recognizes the significance and schedule requirements of the requested Cost of Service and Rate Design Study. Accordingly, we have proposed an aggressive schedule and are dedicated to meeting the schedule milestones of the study. Because it will be essential to receiving District input during the development of the rate study, we propose to submit a series of draft spreadsheets to facilitate the District's review and comment. These spreadsheets will form the basis of the milestones presented below. Assuming a notice-to-proceed in mid-November 2019, we propose the following milestones and delivery dates:

<b><u>Milestone</u></b>	<b><u>Delivery Date</u></b>
Kickoff Meeting	November 15, 2019
Receive District Data	December 9, 2019
Draft Financial Projection Spreadsheets	December 23, 2019
Draft Cost of Service Spreadsheets	January 13, 2020
Draft Recommended Rates Spreadsheets	January 27, 2020
Administrative Draft Report	February 24, 2020
Final Draft Report	March 16, 2020
Public Information Sessions	To be determined
Board Meeting to Receive Comments	To be determined
Final Report	April 16, 2020
Proposition 218 Notices	To be determined

Please note that the proposed schedule is dependent on the availability of information and background documents provided by the District, as well as expeditious review of submittals. Any delay in providing the necessary information or reviews may prolong the schedule accordingly.

Based on the proposed schedule, the estimated payment schedule is presented below:

<b><u>Billing Month</u></b>	<b><u>Percentage of Proposed Budget</u></b>
December	1.5
January	22.0
February	29.0
March	12.0
April	12.0
May	<u>23.5</u>
	100%

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

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
REVENUE SUMMARY							
NON DEPARTMENTAL							
WATER SALES	7,107,809	820,709.70	1,490,662.79	1,781,690.17	0.00	5,617,146.21	20.97
WATER SERVICES	2,887	500.00	5,175.00	3,678.15	0.00	( 2,288.00)	179.25
WATER STANDBY	3,713,225	377,626.07	752,969.27	669,521.59	0.00	2,960,255.84	20.28
WATER DELINQUENCY	122,809	104,832.10	101,932.41	36,191.65	0.00	20,876.59	83.00
WATER REVENUE OTHER	4,514,113	4,693.75	58,245.47	778,395.45	0.00	4,455,867.53	1.29
CAPITAL FACILITIES	76,593	1,864.40	2,114.40	26,660.92	0.00	74,478.60	2.76
INTEREST	549,710	0.00	0.00	75,858.22	0.00	549,710.00	0.00
TAXES & ASSESSMENTS	4,917,746	10,632.68	0.00	0.00	0.00	4,917,746.00	0.00
OTHER GOVT. AGENCIES	0	0.00	0.00	41,956.00	0.00	0.00	0.00
MISCELLANEOUS REVENUES	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
TOTAL NON DEPARTMENTAL	21,099,358	1,320,858.70	2,411,099.34	3,413,952.15	0.00	18,688,258.77	11.43
RECREATION - OPERATIONS							
RECREATION PARK	3,040,609	299,880.59	697,464.20	628,058.39	0.00	2,343,144.80	22.94
RECREATION-CONCESSION	134,000	20,090.50	42,199.81	34,843.94	0.00	91,800.19	31.49
RECREATION OTHER	0	135.57	1,080.62	2,070.31	0.00	( 1,080.62)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	320,106.66	740,744.63	664,972.64	0.00	2,433,864.37	23.33
RECREATION - WATER PARK							
RECREATION-CONCESSION	10,500	3,009.51	7,095.92	6,939.96	0.00	3,404.08	67.58
RECREATION-WATER PARK	964,940	144,721.25	473,007.75	587,336.50	0.00	491,932.25	49.02
RECREATION OTHER	0	4.25	( 87.25)	( 59.30)	0.00	87.25	0.00
TOTAL RECREATION - WATER PARK	975,440	147,735.01	480,016.42	594,217.16	0.00	495,423.58	49.21
TOTAL REVENUES	25,249,407	1,788,700.37	3,631,860.39	4,673,141.95	0.00	0.00	14.38

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

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
<b>EXPENDITURE SUMMARY</b>							
<b>RETIREES</b>							
Benefits	542,655	42,208.22	85,510.04	84,413.45	0.00	457,144.96	15.76
TOTAL RETIREES	542,655	42,208.22	85,510.04	84,413.45	0.00	457,144.96	15.76
<b>BOARD OF DIRECTORS</b>							
Salaries	113,155	7,543.60	9,995.27	9,806.68	0.00	103,159.73	8.83
Benefits	90,509	8,710.17	18,396.98	12,945.37	0.00	72,112.02	20.33
Services & Supplies	11,300	230.92	646.50	745.37	0.00	10,653.50	5.72
TOTAL BOARD OF DIRECTORS	214,964	16,484.69	29,038.75	23,497.42	0.00	185,925.25	13.51
<b>MANAGEMENT</b>							
Salaries	756,391	71,308.11	90,805.73	269,685.23	0.00	665,585.27	12.01
Benefits	195,765	9,171.18	20,987.27	32,493.70	0.00	174,777.73	10.72
Services & Supplies	454,250	8,520.07	78,174.49	114,677.48	18,643.42	357,432.09	21.31
TOTAL MANAGEMENT	1,406,406	88,999.36	189,967.49	416,856.41	18,643.42	1,197,795.09	14.83
<b>INFORMATION TECHNOLOGY</b>							
Salaries	191,125	17,062.47	22,682.46	25,854.34	0.00	168,442.54	11.87
Benefits	52,943	3,889.85	8,618.67	11,266.56	0.00	44,324.33	16.28
Services & Supplies	34,600	3,168.27	4,888.15	6,868.69	15,104.53	14,607.32	57.78
Services & Supplies-W.O.	0	1,764.40	1,764.40	0.00	0.00	( 1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	25,884.99	37,953.68	43,989.59	15,104.53	225,609.79	19.04
<b>WATER CONSERVATION</b>							
Salaries	428,292	38,183.28	51,143.77	28,208.12	0.00	377,148.23	11.94
Benefits	132,183	9,469.56	18,878.01	13,671.16	0.00	113,304.99	14.28
Services & Supplies	176,267	12,532.16	20,107.06	23,453.09	12,028.08	144,131.86	18.23
TOTAL WATER CONSERVATION	736,742	60,185.00	90,128.84	65,332.37	12,028.08	634,585.08	13.87
<b>FISHERIES</b>							
Salaries	341,965	37,456.23	49,880.99	43,734.13	0.00	292,084.01	14.59
Benefits	101,930	7,769.24	17,365.60	21,971.52	0.00	84,564.40	17.04
Services & Supplies	39,475	4,452.85	5,572.60	1,791.65	2,174.24	31,728.16	19.62
Services & Supplies-W.O.	0	0.00	4,365.11	0.00	5,408.38	( 9,773.49)	0.00
TOTAL FISHERIES	483,370	49,678.32	77,184.30	67,497.30	7,582.62	398,603.08	17.54
<b>ADMINISTRATION SERVICES</b>							
Salaries	705,890	61,260.78	79,225.19	79,158.41	0.00	626,664.81	11.22
Benefits	292,888	12,809.67	29,867.24	39,713.45	0.00	263,020.76	10.20
Services & Supplies	1,005,439	17,926.69	193,082.17	203,375.76	20,183.38	792,173.45	21.21
Other Operating Expenses	( 1,544,838)	( 213,918.63)	( 314,748.56)	( 359,742.87)	0.00	( 1,230,089.44)	20.37
TOTAL ADMINISTRATION SERVICES	459,379	( 121,921.49)	( 12,573.96)	( 37,495.25)	20,183.38	451,769.58	1.66
<b>WAREHOUSE</b>							
Salaries	9,774	1,110.43	1,478.27	1,428.53	0.00	8,295.73	15.12
Benefits	1,585	119.48	292.90	434.06	0.00	1,292.10	18.48
Services & Supplies	15,500	2,365.00	2,669.83	2,288.22	2,755.92	10,074.25	35.00
TOTAL WAREHOUSE	26,859	3,594.91	4,441.00	4,150.81	2,755.92	19,662.08	26.80

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

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
<b>GARAGE</b>							
Salaries	22,720	1,310.00	1,725.87	1,605.66	0.00	20,994.13	7.60
Benefits	3,683	127.82	309.56	455.86	0.00	3,373.44	8.41
Services & Supplies	( 95,718)	( 4,359.24)	( 10,190.81)	( 10,271.23)	1,739.06	( 87,266.25)	8.83
Services & Supplies-W.O.	141,500	2,769.00	15,200.86	0.00	27,986.89	98,312.25	30.52
TOTAL GARAGE	72,185	( 152.42)	7,045.48	( 8,209.71)	29,725.95	35,413.57	50.94
<b>SAFETY</b>							
Salaries	108,749	12,307.10	16,214.19	15,085.22	0.00	92,534.81	14.91
Benefits	46,722	3,601.06	7,708.61	7,656.72	0.00	39,013.39	16.50
Services & Supplies	15,480	2,943.63	3,703.11	1,312.64	0.00	11,776.89	23.92
TOTAL SAFETY	170,951	18,851.79	27,625.91	24,054.58	0.00	143,325.09	16.16
<b>ENGINEERING</b>							
Salaries	808,209	85,983.12	113,871.83	130,022.68	0.00	694,337.17	14.09
Benefits	241,656	16,446.20	37,507.11	40,090.92	0.00	204,148.89	15.52
Services & Supplies	228,920	68,604.95	82,378.03	67,506.78	1,308,918.27	( 1,162,376.30)	607.77
Salaries - Work Orders	0	11,670.47	16,606.77	14,140.54	0.00	( 16,606.77)	0.00
Benefits - Work Orders	0	1,596.57	3,523.20	2,716.49	0.00	( 3,523.20)	0.00
Services & Supplies-W.O.	20,708,000	98,299.12	228,113.00	56,236.98	3,540,777.23	16,939,109.77	18.20
TOTAL ENGINEERING	21,986,785	282,600.43	481,999.94	310,714.39	4,849,695.50	16,655,089.56	24.25
<b>WATER QUALITY - LAB</b>							
Salaries	338,477	27,411.29	36,031.52	32,339.21	0.00	302,445.48	10.65
Benefits	100,171	8,733.75	18,483.42	16,644.13	0.00	81,687.58	18.45
Services & Supplies	242,976	11,039.34	27,244.13	7,832.62	71,301.64	144,430.23	40.56
Services & Supplies-W.O.	109,000	7,929.25	7,929.25	0.00	0.00	101,070.75	7.27
TOTAL WATER QUALITY - LAB	790,624	55,113.63	89,688.32	56,815.96	71,301.64	629,634.04	20.36
<b>UTILITIES MAINTENANCE</b>							
Salaries	385,707	42,631.30	56,233.73	48,749.79	0.00	329,473.27	14.58
Benefits	132,699	10,043.09	22,169.75	25,206.71	0.00	110,529.25	16.71
Services & Supplies	142,380	18,919.11	29,483.26	21,749.42	201.23	112,695.51	20.85
Services & Supplies-W.O.	100,000	4,028.50	4,028.50	2,205.81	11,415.69	84,555.81	15.44
TOTAL UTILITIES MAINTENANCE	760,786	75,622.00	111,915.24	97,911.73	11,616.92	637,253.84	16.24
<b>ELECTRICAL MECHANICAL</b>							
Salaries	622,643	70,483.09	92,801.67	72,447.27	0.00	529,841.33	14.90
Benefits	191,525	11,566.60	26,420.48	30,484.09	0.00	165,104.52	13.79
Services & Supplies	2,201,529	183,299.58	305,636.47	290,475.04	20,621.47	1,875,271.06	14.82
Services & Supplies-W.O.	1,318,700	14,545.30	24,383.09	1,932.38	24,953.44	1,269,363.47	3.74
TOTAL ELECTRICAL MECHANICAL	4,334,397	279,894.57	449,241.71	395,338.78	45,574.91	3,839,580.38	11.42
<b>DIST MAINT - PIPELINE</b>							
Salaries	694,872	73,158.82	96,580.24	83,157.99	0.00	598,291.76	13.90
Benefits	250,345	18,323.60	40,332.30	48,506.43	0.00	210,012.70	16.11
Services & Supplies	948,215	34,735.79	65,591.45	78,662.18	2,605.06	880,018.49	7.19
Other Operating Expenses	0	6,752.19	9,240.31	1,111.00	0.00	( 9,240.31)	0.00
Services & Supplies-W.O.	40,000	158.77	7,131.34	0.00	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	133,129.17	218,875.64	211,437.60	2,605.06	1,711,951.30	11.46

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

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
<b>WATER TREATMENT</b>							
Salaries	681,299	100,050.59	132,016.58	120,433.72	0.00	549,282.42	19.38
Benefits	325,015	22,805.91	50,490.64	54,747.52	0.00	274,524.36	15.53
Services & Supplies	969,120	70,904.30	123,341.48	139,019.98	451,032.57	394,745.95	59.27
Services & Supplies-W.O.	387,500	14,737.70	32,385.01	410.20	41,726.93	313,388.06	19.13
TOTAL WATER TREATMENT	2,362,934	208,498.50	338,233.71	314,611.42	492,759.50	1,531,940.79	35.17
<b>OPERATIONS - MAINTENANCE</b>							
Salaries	213,385	23,717.00	32,187.45	20,109.48	0.00	181,197.55	15.08
Benefits	132,776	7,773.81	16,811.14	7,558.37	0.00	115,964.86	12.66
Services & Supplies	189,530	18,509.26	31,123.47	18,034.11	23,383.37	135,023.16	28.76
Services & Supplies-W.O.	850,000	0.00	0.00	2,929.91	0.00	850,000.00	0.00
TOTAL OPERATIONS - MAINTENANCE	1,385,691	50,000.07	80,122.06	48,631.87	23,383.37	1,282,185.57	7.47
<b>RECREATION - OPERATIONS</b>							
Salaries	1,213,880	140,641.68	190,916.20	191,993.22	0.00	1,022,963.80	15.73
Benefits	369,280	29,403.17	66,646.52	60,748.71	0.00	302,633.48	18.05
Services & Supplies	343,140	27,613.00	51,863.57	68,702.06	72.00	291,204.43	15.14
Other Operating Expenses	756,865	83,695.69	125,440.99	149,135.67	0.00	631,424.01	16.57
TOTAL RECREATION - OPERATIONS	2,683,165	281,353.54	434,867.28	470,579.66	72.00	2,248,225.72	16.21
<b>RECREATION - MAINTENANCE</b>							
Salaries	453,157	56,063.12	75,592.70	71,341.52	0.00	377,564.30	16.68
Benefits	129,584	9,963.20	22,855.74	25,486.51	0.00	106,728.26	17.64
Services & Supplies	360,155	43,911.79	87,841.85	81,404.84	22,420.45	249,892.70	30.62
Other Operating Expenses	306,171	34,530.77	51,310.84	59,320.38	0.00	254,860.16	16.76
Services & Supplies-W.O.	250,000	0.00	16,876.00	1,745.45	5,125.00	227,999.00	8.80
TOTAL RECREATION - MAINTENANCE	1,499,067	144,468.88	254,477.13	239,298.70	27,545.45	1,217,044.42	18.81
<b>RECREATION - PUBLIC REL</b>							
Salaries	300,000	23,679.81	31,770.24	29,837.18	0.00	268,229.76	10.59
Benefits	28,953	1,484.34	3,953.00	3,691.00	0.00	25,000.00	13.65
Services & Supplies	173,960	3,122.20	15,325.93	29,020.76	14,440.04	144,194.03	17.11
Other Operating Expenses	172,832	13,036.57	18,324.00	20,035.03	0.00	154,508.00	10.60
TOTAL RECREATION - PUBLIC REL	675,745	41,322.92	69,373.17	82,583.97	14,440.04	591,931.79	12.40
<b>RECREATION - WATER PARK</b>							
Salaries	512,359	147,129.77	201,911.87	189,056.80	0.00	310,447.13	39.41
Benefits	75,707	10,201.50	25,874.53	25,582.44	0.00	49,832.47	34.18
Services & Supplies	184,530	16,782.16	45,246.24	62,643.57	22,901.57	116,382.19	36.93
Other Operating Expenses	308,970	82,655.60	119,672.73	131,251.79	0.00	189,297.27	38.73
TOTAL RECREATION - WATER PARK	1,081,566	256,769.03	392,705.37	408,534.60	22,901.57	665,959.06	38.43
<b>TOTAL EXPENDITURES</b>							
	43,886,371	1,992,586.11	3,457,821.10	3,320,545.65	5,667,919.86	34,760,630.04	20.79
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>							
	( 18,636,964)	( 203,885.74)	174,039.29	1,352,596.30	( 5,667,919.86)	(34,760,630.04)	29.48

CASITAS MUNICIPAL WATER DISTRICT  
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11 -GENERAL FUND  
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% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SALARIES	8,697,132	912,816.51	1,209,625.02	1,309,697.01	0.00	7,487,506.98	13.91
BENEFITS	3,436,571	228,505.59	498,393.98	532,661.67	0.00	2,938,177.02	14.50
SERVICES & SUPPLIES	7,847,968	687,012.74	1,378,255.26	1,394,758.21	2,010,526.30	4,459,186.44	43.18
OTHER OPERATING EXPENSES	0	6,752.19	9,240.31	1,111.00	0.00	( 9,240.31)	0.00
SALARIES-WORK ORDERS	0	11,670.47	16,606.77	14,140.54	0.00	( 16,606.77)	0.00
BENEFITS-WORK ORDERS	0	1,596.57	3,523.20	2,716.49	0.00	( 3,523.20)	0.00
SERVICES & SUPPLIES - W.O.	23,904,700	144,232.04	342,176.56	65,460.73	3,657,393.56	19,905,129.88	16.73
TOTAL EXPENDITURES	43,886,371	1,992,586.11	3,457,821.10	3,320,545.65	5,667,919.86	34,760,630.04	20.79

CASITAS MUNICIPAL WATER DISTRICT  
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 AS OF: AUGUST 31ST, 2019

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							
=====							
WATER SALES							
11-4-00-4000-00 Water Sales - Residential Grav	9,735	1,030.72	1,853.75	2,516.21	0.00	7,881.25	19.04
11-4-00-4001-00 Water Sales - Residential Pump	744,732	106,747.35	195,478.17	180,736.88	0.00	549,253.83	26.25
11-4-00-4001-85 Water Sales - Residential Pump	656,915	100,815.50	184,455.33	167,513.23	0.00	472,459.67	28.08
11-4-00-4010-00 Water Sales - Commercial Gr	620	71.92	( 199.67)	267.51	0.00	819.67	32.20
11-4-00-4011-00 Water Sales - Commercial Pump	406,786	62,791.84	124,899.20	113,928.76	0.00	281,886.80	30.70
11-4-00-4011-85 Water Sales - Commercial Pumpe	277,353	27,193.36	50,957.24	45,548.40	0.00	226,395.76	18.37
11-4-00-4021-00 Water Sales - Industrial Pumpe	9,216	3,023.12	5,008.48	2,009.00	0.00	4,207.52	54.35
11-4-00-4021-85 Water Sales - Industrial Pumpe	1,182	138.00	285.20	239.44	0.00	896.80	24.13
11-4-00-4030-00 Water Sales - Resale Gravity	1,147,947	108,475.20	163,660.16	290,462.58	0.00	984,286.84	14.26
11-4-00-4031-00 Water Sales - Resale Pumped	379,893	15,838.72	32,750.00	153,627.92	0.00	347,143.00	8.62
11-4-00-4040-00 Water Sales - Temporary Meter	18,829	1,980.00	3,704.00	3,343.34	0.00	15,125.00	19.67
11-4-00-4040-85 Water Sales - Temporary Meter	156	0.00	0.00	33.92	0.00	156.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	7,242	773.76	1,347.88	911.31	0.00	5,894.12	18.61
11-4-00-4042-00 Water Sales - Institutional Pu	116,170	15,043.84	27,831.84	24,752.52	0.00	88,338.16	23.96
11-4-00-4042-85 Water Sales - Other Water Sale	58,830	6,502.56	16,550.30	10,489.14	0.00	42,279.70	28.13
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	63,785	9,460.48	16,960.54	14,866.73	0.00	46,824.46	26.59
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,826,913	201,947.08	383,683.47	422,710.86	0.00	1,443,229.53	21.00
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	21,995	7,229.33	14,053.14	12,330.00	0.00	7,941.86	63.89
11-4-00-4070-00 Water Sales - Agricultural - G	42,341	6,751.36	11,579.26	9,386.07	0.00	30,761.74	27.35
11-4-00-4071-00 Water Sales - Agricultural - P	1,280,743	141,062.84	249,204.42	314,160.14	0.00	1,031,538.58	19.46
11-4-00-4071-85 Water Sales - Agricultural - P	1,694	0.00	0.00	43.29	0.00	1,694.00	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	34,732	3,832.72	6,600.08	11,812.92	0.00	28,131.92	19.00
TOTAL WATER SALES	7,107,809	820,709.70	1,490,662.79	1,781,690.17	0.00	5,617,146.21	20.97
WATER SERVICES							
11-4-00-4093-00 Meter Tests & Installations	2,887	500.00	5,175.00	3,550.00	0.00	( 2,288.00)	179.25
11-4-00-4098-00 Meter Standby Fees	0	0.00	0.00	128.15	0.00	0.00	0.00
TOTAL WATER SERVICES	2,887	500.00	5,175.00	3,678.15	0.00	( 2,288.00)	179.25
WATER STANDBY							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,250,272	131,570.35	263,080.58	233,112.07	0.00	987,191.33	21.04
11-4-00-4150-85 Meter Chg - OJAI Residential	1,111,669	110,444.15	215,213.09	194,690.96	0.00	896,455.97	19.36
11-4-00-4151-00 Meter Chg - CMWD Commercial	104,644	11,383.76	22,764.61	19,229.64	0.00	81,879.60	21.75
11-4-00-4151-85 Meter Chg - OJAI Commercial	202,062	16,240.41	31,080.15	17,671.84	0.00	170,981.35	15.38
11-4-00-4152-00 Meter Chg - CMWD Industrial	30,685	3,207.66	6,415.32	5,727.96	0.00	24,270.12	20.91
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,572	153.66	307.32	274.40	0.00	1,264.96	19.55
11-4-00-4153-00 Meter Chg - CMWD Agriculture	185,105	18,883.51	37,767.02	34,553.24	0.00	147,337.75	20.40
11-4-00-4153-85 Meter Chg - OJAI Agriculture	2,721	0.00	0.00	( 901.98)	0.00	2,720.84	0.00
11-4-00-4154-00 Meter Chg - CMWD Institutional	39,932	3,601.06	7,208.36	6,165.66	0.00	32,723.44	18.05
11-4-00-4154-85 Meter Chg - OJAI Institutional	33,662	3,916.43	13,017.54	18,712.02	0.00	20,644.35	38.67
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,245	2,113.63	4,068.48	4,454.09	0.00	22,176.06	15.50
11-4-00-4155-85 Meter Chg - OJAI Temporary	560	0.00	0.00	0.00	0.00	560.19	0.00
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	341,050	35,405.98	70,683.18	63,580.07	0.00	270,366.45	20.73
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	3,283	636.99	1,273.98	1,740.04	0.00	2,008.54	38.81



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11-4-00-4157-00 Meter Chg - CMWD Interdepartme	17,583	1,838.04	3,676.08	2,930.56	0.00	13,907.28	20.91
11-4-00-4158-00 Meter Chg - CMWD Resale	285,845	36,596.32	73,192.64	64,525.72	0.00	212,651.86	25.61
11-4-00-4159-00 Meter Chg - Fire Service	76,337	1,634.12	3,220.92	3,055.30	0.00	73,115.75	4.22
TOTAL WATER STANDBY	3,713,225	377,626.07	752,969.27	669,521.59	0.00	2,960,255.84	20.28
<b>WATER DELINQUENCY</b>							
11-4-00-4350-00 Hang Tag Fee	37,020	2,460.00	4,620.00	5,380.00	0.00	32,400.00	12.48
11-4-00-4351-00 Turn Off Fee	7,200	440.00	760.00	1,100.00	0.00	6,440.00	10.56
11-4-00-4352-00 Turn On Fee	7,080	440.00	760.00	1,100.00	0.00	6,320.00	10.73
11-4-00-4353-00 Late Fee - Residential	49,042	4,518.41	8,158.51	8,993.65	0.00	40,883.49	16.64
11-4-00-4354-00 Alloc Penalty - Residential	0	94,465.00	158,000.00	72,598.00	0.00	(158,000.00)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00	(49,825.00)	(1,300.00)	0.00	49,825.00	0.00
11-4-00-4357-00 Late Fee - Business	7,441	515.15	112.29	2,583.17	0.00	7,328.71	1.51
11-4-00-4361-00 Late Fee - Industrial	371	89.06	131.63	(86.33)	0.00	239.37	35.48
11-4-00-4365-00 Late Fee - Resale	229	0.00	0.00	39.12	0.00	229.00	0.00
11-4-00-4369-00 Late Fee - Other	1,315	604.31	643.80	544.01	0.00	671.20	48.96
11-4-00-4370-00 Alloc Penalty - Other	0	0.00	(23,845.00)	(6,920.00)	0.00	23,845.00	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	9,424	685.05	939.86	(1,036.57)	0.00	8,484.14	9.97
11-4-00-4378-00 Alloc Penalty - Ag Domestic	0	0.00	0.00	(24,325.00)	0.00	0.00	0.00
11-4-00-4381-00 Late Fee - Agriculture	2,877	525.12	1,266.32	2,451.60	0.00	1,610.68	44.02
11-4-00-4382-00 Alloc Penalty - Agriculture	0	0.00	0.00	(25,140.00)	0.00	0.00	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	810	90.00	210.00	210.00	0.00	600.00	25.93
TOTAL WATER DELINQUENCY	122,809	104,832.10	101,932.41	36,191.65	0.00	20,876.59	83.00
<b>WATER REVENUE OTHER</b>							
11-4-00-4400-00 Flexible Storage	4,472	0.00	0.00	17,888.00	0.00	4,472.00	0.00
11-4-00-4410-00 Grant Revenue - Other	4,458,300	0.00	0.00	0.00	0.00	4,458,300.00	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	33,799	4,623.21	58,174.93	760,367.33	0.00	(24,375.93)	172.12
11-4-00-4435-00 Bad Debt Collection Recovery	0	70.54	70.54	140.12	0.00	(70.54)	0.00
11-4-00-4445-00 Energy Capacity Revenue	17,542	0.00	0.00	0.00	0.00	17,542.00	0.00
TOTAL WATER REVENUE OTHER	4,514,113	4,693.75	58,245.47	778,395.45	0.00	4,455,867.53	1.29
<b>CAPITAL FACILITIES</b>							
11-4-00-4090-00 Capital Facilities Charge	76,593	1,864.40	2,114.40	26,660.92	0.00	74,478.60	2.76
TOTAL CAPITAL FACILITIES	76,593	1,864.40	2,114.40	26,660.92	0.00	74,478.60	2.76
<b>INTEREST</b>							
11-4-00-4110-00 Interest on BPC and Taormina	19,192	0.00	0.00	0.00	0.00	19,192.00	0.00
11-4-00-4115-00 Interest on Time Deposits and	530,518	0.00	0.00	75,858.22	0.00	530,518.00	0.00
TOTAL INTEREST	549,710	0.00	0.00	75,858.22	0.00	549,710.00	0.00
<b>TAXES &amp; ASSESSMENTS</b>							
11-4-00-4200-00 1 % - Secured Current General	2,259,862	0.00	0.00	0.00	0.00	2,259,862.00	0.00
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	10,632.68	0.00	0.00	0.00	0.00	0.00
11-4-00-4233-00 CFD - 2013	2,657,884	0.00	0.00	0.00	0.00	2,657,884.00	0.00
TOTAL TAXES & ASSESSMENTS	4,917,746	10,632.68	0.00	0.00	0.00	4,917,746.00	0.00
<b>OTHER GOVT. AGENCIES</b>							
11-4-00-4320-00 State - Other	0	0.00	0.00	41,956.00	0.00	0.00	0.00
TOTAL OTHER GOVT. AGENCIES	0	0.00	0.00	41,956.00	0.00	0.00	0.00

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<b>MISCELLANEOUS REVENUES</b>							
11-4-00-4235-00 RDA - Pass Through	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
TOTAL MISCELLANEOUS REVENUES	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
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TOTAL NON DEPARTMENTAL	21,099,358	1,320,858.70	2,411,099.34	3,413,952.15	0.00	18,688,258.77	11.43
<b>RECREATION - OPERATIONS</b>							
=====							
<b>RECREATION PARK</b>							
11-4-62-4500-00 Animal Permit	14,500	1,999.00	5,148.00	3,631.00	0.00	9,352.00	35.50
11-4-62-4510-00 Boat Fees - Annual	24,000	2,080.00	3,401.00	3,445.00	0.00	20,599.00	14.17
11-4-62-4515-00 Boat Fees - Daily	8,500	351.00	650.00	1,313.00	0.00	7,850.00	7.65
11-4-62-4525-00 Boat Inspection Fees - Quagga	2,000	78.78	190.56	178.17	0.00	1,809.44	9.53
11-4-62-4530-00 Boat Fees - Overnight	800	90.00	120.00	190.00	0.00	680.00	15.00
11-4-62-4535-00 Boat Lock Revenue - Quagga	500	72.00	144.00	144.00	0.00	356.00	28.80
11-4-62-4545-00 Camping Fees	1,835,000	176,788.00	407,785.50	354,784.00	0.00	1,427,214.50	22.22
11-4-62-4555-00 Commercials - Recreation	1,200	0.00	0.00	0.00	0.00	1,200.00	0.00
11-4-62-4565-00 Donation vouchers	( 2,000)	0.00	0.00	0.00	0.00	( 2,000.00)	0.00
11-4-62-4570-00 Events - Recreation	42,000	781.00	23,079.96	28,920.84	0.00	18,920.04	54.95
11-4-62-4575-00 Event Reimbursement - Recreation	0	2,220.06	2,220.06	0.00	0.00	( 2,220.06)	0.00
11-4-62-4580-00 Federal Disaster Assistance -	0	0.00	0.00	7,561.70	0.00	0.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	500	( 610.00)	( 1,090.00)	0.00	0.00	1,590.00	218.00-
11-4-62-4590-00 Grants - Recreation	121,000	0.00	0.00	0.00	0.00	121,000.00	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,600	175.00	280.00	402.50	0.00	3,320.00	7.78
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	9	0.00	0.00	3.00	0.00	9.00	0.00
11-4-62-4610-00 Miscellaneous Revenue	0	190.00	347.00	968.01	0.00	( 347.00)	0.00
11-4-62-4620-00 Rain Checks - Recreation	0	0.00	( 174.00)	( 60.00)	0.00	174.00	0.00
11-4-62-4625-00 Reservations	139,000	10,672.00	27,017.00	26,118.00	0.00	111,983.00	19.44
11-4-62-4630-00 Shower Facility Fees	46,000	11,258.25	24,929.25	12,001.75	0.00	21,070.75	54.19
11-4-62-4632-00 Snow Bird Pumping	0	0.00	478.00	0.00	0.00	( 478.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	208,000	18,786.50	37,702.87	31,282.42	0.00	170,297.13	18.13
11-4-62-4640-00 Vehicle Fees - Daily	455,000	62,946.00	139,770.00	135,254.00	0.00	315,230.00	30.72
11-4-62-4645-00 Violation Ordinance Fees	3,000	825.00	1,625.00	1,500.00	0.00	1,375.00	54.17
11-4-62-4650-00 Visitor Cards	138,000	11,178.00	23,840.00	20,421.00	0.00	114,160.00	17.28
TOTAL RECREATION PARK	3,040,609	299,880.59	697,464.20	628,058.39	0.00	2,343,144.80	22.94
<b>RECREATION-CONCESSION</b>							
11-4-62-4705-00 Boat Rental - Concession	58,000	8,144.26	16,944.76	12,880.64	0.00	41,055.24	29.22
11-4-62-4720-00 Park Store - Recreation	52,000	9,476.00	20,197.45	17,253.97	0.00	31,802.55	38.84
11-4-62-4725-00 Cafe - Concession	24,000	2,470.24	5,057.60	4,709.33	0.00	18,942.40	21.07
TOTAL RECREATION-CONCESSION	134,000	20,090.50	42,199.81	34,843.94	0.00	91,800.19	31.49
<b>RECREATION OTHER</b>							
11-4-62-4900-00 Over / Short - Recreation	0	135.57	1,080.62	2,070.31	0.00	( 1,080.62)	0.00
TOTAL RECREATION OTHER	0	135.57	1,080.62	2,070.31	0.00	( 1,080.62)	0.00
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TOTAL RECREATION - OPERATIONS	3,174,609	320,106.66	740,744.63	664,972.64	0.00	2,433,864.37	23.33

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

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	10,500	3,009.51	7,095.92	6,939.96	0.00	3,404.08	67.58
TOTAL RECREATION-CONCESSION	10,500	3,009.51	7,095.92	6,939.96	0.00	3,404.08	67.58
RECREATION-WATER PARK							
11-4-65-4805-00 Water Park - Late Day Pass Fee	110,000	20,317.50	64,697.50	75,302.50	0.00	45,302.50	58.82
11-4-65-4810-00 Water Park - Group Pass Discou (	1,360)	208.00)	1,272.00)	1,360.00)	0.00	88.00)	93.53
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	78.00)	78.00)	514.00)	0.00	78.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,000	0.00	2,250.00	3,640.00	0.00	3,750.00	37.50
11-4-65-4818-00 Water Park - Lifeguard Trainin	700	0.00	0.00	0.00	0.00	700.00	0.00
11-4-65-4820-00 Water Park - Locker Fee	1,400	237.00	699.00	747.00	0.00	701.00	49.93
11-4-65-4825-00 Water Park - Next Day Pass Fee (	700)	64.00)	416.00)	596.00)	0.00	284.00)	59.43
11-4-65-4830-00 Water Park - Promotion	500	16.00)	207.50)	282.00)	0.00	707.50	41.50-
11-4-65-4835-00 Water Park - Rain Checks (	300)	384.50)	462.50)	532.00)	0.00	162.50	154.17
11-4-65-4840-00 Water Park - Reservation Fee	54,000	7,810.00	25,737.00	33,287.00	0.00	28,263.00	47.66
11-4-65-4845-00 Water Park - Season Pass Fee	25,000	0.00	4,445.00	5,040.00	0.00	20,555.00	17.78
11-4-65-4850-00 Water Park - Shade Rental Fee	7,200	1,795.00	4,345.00	3,675.00	0.00	2,855.00	60.35
11-4-65-4855-00 Water Park - Shower Facility F	0	13.25	14.25	6,043.00	0.00	14.25)	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	750,000	114,369.00	369,590.00	455,194.00	0.00	380,410.00	49.28
11-4-65-4865-00 Water Park - Special Event Fee	0	0.00	114.00	0.00	0.00	114.00)	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	12,500	930.00	3,552.00	7,692.00	0.00	8,948.00	28.42
TOTAL RECREATION-WATER PARK	964,940	144,721.25	473,007.75	587,336.50	0.00	491,932.25	49.02
RECREATION OTHER							
11-4-65-4900-00 Over / Short - Water Park	0	4.25	87.25)	59.30)	0.00	87.25	0.00
TOTAL RECREATION OTHER	0	4.25	87.25)	59.30)	0.00	87.25	0.00
TOTAL RECREATION - WATER PARK	975,440	147,735.01	480,016.42	594,217.16	0.00	495,423.58	49.21
TOTAL REVENUES	25,249,407	1,788,700.37	3,631,860.39	4,673,141.95	0.00	21,617,546.72	14.38

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

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
<b>Benefits</b>							
11-5-01-5085-00 Insurance - Group Health	512,542	39,809.06	80,711.72	79,744.06	0.00	431,830.28	15.75
11-5-01-5086-00 Insurance - Group Dental	25,324	2,014.84	4,029.68	3,942.44	0.00	21,294.32	15.91
11-5-01-5087-00 Insurance - Group Vision	4,789	384.32	768.64	726.95	0.00	4,020.36	16.05
TOTAL Benefits	542,655	42,208.22	85,510.04	84,413.45	0.00	457,144.96	15.76
<b>Services &amp; Supplies</b>							
TOTAL RETIREES	542,655	42,208.22	85,510.04	84,413.45	0.00	457,144.96	15.76

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

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
<b>Salaries</b>							
11-5-11-5001-00 Regular Salaries	113,155	7,543.60	9,995.27	9,806.68	0.00	103,159.73	8.83
TOTAL Salaries	113,155	7,543.60	9,995.27	9,806.68	0.00	103,159.73	8.83
<b>Benefits</b>							
11-5-11-5082-00 Social Security Expense	7,016	292.32	876.96	736.66	0.00	6,139.04	12.50
11-5-11-5083-00 Medicare Expense	1,641	68.34	205.06	172.23	0.00	1,435.94	12.50
11-5-11-5084-00 Insurance - Group Life	189	23.85	47.70	31.10	0.00	141.30	25.24
11-5-11-5085-00 Insurance - Group Health	77,480	7,859.92	16,335.78	11,315.14	0.00	61,144.22	21.08
11-5-11-5086-00 Insurance - Group Dental	3,657	400.64	801.28	603.44	0.00	2,855.72	21.91
11-5-11-5087-00 Insurance - Group Vision	526	65.10	130.20	86.80	0.00	395.80	24.75
TOTAL Benefits	90,509	8,710.17	18,396.98	12,945.37	0.00	72,112.02	20.33
<b>Services &amp; Supplies</b>							
11-5-11-5012-00 Service & Supplies	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-11-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	470.83	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	77.96	155.98	0.00	0.00	155.98	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	30.00	30.00	0.00	0.00	30.00	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	122.96	460.52	224.54	0.00	3,039.48	13.16
11-5-11-5056-00 Travel Expense	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	0.00	0.00	50.00	0.00	3,000.00	0.00
TOTAL Services & Supplies	11,300	230.92	646.50	745.37	0.00	10,653.50	5.72
<b>TOTAL BOARD OF DIRECTORS</b>	<b>214,964</b>	<b>16,484.69</b>	<b>29,038.75</b>	<b>23,497.42</b>	<b>0.00</b>	<b>185,925.25</b>	<b>13.51</b>

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

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
<b>Salaries</b>							
11-5-21-5001-00 Regular Salaries	582,897	55,888.49	68,278.59	252,928.56	0.00	514,618.41	11.71
11-5-21-5002-00 Part Time - Temporary Wages	62,223	5,729.11	5,729.11	0.00	0.00	56,493.89	9.21
11-5-21-5006-00 Vacation Pay	51,125	2,111.46	2,976.00	13,908.93	0.00	48,149.00	5.82
11-5-21-5007-00 Jury Duty	3,007	0.00	0.00	0.00	0.00	3,007.00	0.00
11-5-21-5008-00 Sick Pay	30,073	7,579.05	12,334.03	601.79	0.00	17,738.97	41.01
11-5-21-5009-00 Holiday Pay	27,066	0.00	1,488.00	2,245.95	0.00	25,578.00	5.50
TOTAL Salaries	756,391	71,308.11	90,805.73	269,685.23	0.00	665,585.27	12.01
<b>Benefits</b>							
11-5-21-5078-00 Insurance - Employee Assistanc	85	4.70	9.40	14.10	0.00	75.60	11.06
11-5-21-5079-00 CalPERS Pension Exp - PEPR	0	603.88	2,548.59	2,456.36	0.00	( 2,548.59)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	59,442	1,863.08	3,924.53	11,488.84	0.00	55,517.47	6.60
11-5-21-5082-00 Social Security Expense	46,896	1,971.83	4,954.47	4,918.65	0.00	41,941.53	10.56
11-5-21-5083-00 Medicare Expense	10,967	717.41	1,529.72	1,749.33	0.00	9,437.28	13.95
11-5-21-5084-00 Insurance - Group Life	2,582	142.00	284.00	426.00	0.00	2,298.00	11.00
11-5-21-5085-00 Insurance - Group Health	70,749	3,675.26	7,350.52	10,902.28	0.00	63,398.48	10.39
11-5-21-5086-00 Insurance - Group Dental	4,649	171.32	342.64	473.04	0.00	4,306.36	7.37
11-5-21-5087-00 Insurance - Group Vision	395	21.70	43.40	65.10	0.00	351.60	10.99
TOTAL Benefits	195,765	9,171.18	20,987.27	32,493.70	0.00	174,777.73	10.72
<b>Services &amp; Supplies</b>							
11-5-21-5011-00 District Equipment	0	26.80	26.80	0.00	0.00	( 26.80)	0.00
11-5-21-5012-00 Service & Supplies	0	2,515.60	2,672.93	2,738.51	975.58	( 3,648.51)	0.00
11-5-21-5028-00 Computer Upgrades - Hardware	2,000	354.36	354.36	0.00	0.00	1,645.64	17.72
11-5-21-5029-00 Computer Upgrades - Software	0	0.00	0.00	0.00	17,667.84	( 17,667.84)	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	174.98	287.79	210.44	0.00	( 287.79)	0.00
11-5-21-5044-00 Membership & Dues	79,450	0.00	44,817.00	78,667.00	0.00	34,633.00	56.41
11-5-21-5045-00 Printing & Binding	0	0.00	160.88	0.00	0.00	( 160.88)	0.00
11-5-21-5046-00 Books & Publications	0	471.90	1,234.08	635.08	0.00	( 1,234.08)	0.00
11-5-21-5047-00 Office Supplies	0	0.00	79.23	0.00	0.00	( 79.23)	0.00
11-5-21-5048-00 Postage Expense	0	7.93	76.23	0.00	0.00	( 76.23)	0.00
11-5-21-5049-00 Other Professional Fees	360,000	3,901.00	27,027.69	32,235.95	0.00	332,972.31	7.51
11-5-21-5055-00 Private Vehicle Mileage	0	0.00	0.00	161.32	0.00	0.00	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	1,050.00	1,420.00	0.00	0.00	4,680.00	23.28
11-5-21-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	29.18	0.00	( 17.50)	0.00
TOTAL Services & Supplies	454,250	8,520.07	78,174.49	114,677.48	18,643.42	357,432.09	21.31
<b>Other Operating Expenses</b>							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
<b>TOTAL MANAGEMENT</b>	<b>1,406,406</b>	<b>88,999.36</b>	<b>189,967.49</b>	<b>416,856.41</b>	<b>18,643.42</b>	<b>1,197,795.09</b>	<b>14.83</b>

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

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
<b>Salaries</b>							
11-5-24-5001-00 Regular Salaries	110,397	12,209.65	17,039.84	17,781.04	0.00	93,357.16	15.44
11-5-24-5002-00 Part Time - Temporary Wages	43,200	0.00	0.00	0.00	0.00	43,200.00	0.00
11-5-24-5003-00 Overtime Pay	4,200	961.81	1,214.92	5,012.08	0.00	2,985.08	28.93
11-5-24-5006-00 Vacation Pay	16,337	3,891.01	3,891.01	2,540.16	0.00	12,445.99	23.82
11-5-24-5007-00 Jury Duty	317	0.00	0.00	0.00	0.00	317.00	0.00
11-5-24-5008-00 Sick Pay	4,337	0.00	0.00	0.00	0.00	4,337.00	0.00
11-5-24-5009-00 Holiday Pay	12,337	0.00	536.69	521.06	0.00	11,800.31	4.35
<b>TOTAL Salaries</b>	<b>191,125</b>	<b>17,062.47</b>	<b>22,682.46</b>	<b>25,854.34</b>	<b>0.00</b>	<b>168,442.54</b>	<b>11.87</b>
<b>Benefits</b>							
11-5-24-5078-00 Insurance - Employee Assistanc	28	2.35	4.70	4.70	0.00	23.30	16.79
11-5-24-5081-00 CalPERS Pension Exp - Classic	12,645	919.14	2,223.12	4,407.06	0.00	10,421.88	17.58
11-5-24-5082-00 Social Security Expense	11,850	690.60	1,749.25	2,125.27	0.00	10,100.75	14.76
11-5-24-5083-00 Medicare Expense	2,771	161.51	409.10	497.03	0.00	2,361.90	14.76
11-5-24-5084-00 Insurance - Group Life	492	40.55	81.10	81.10	0.00	410.90	16.48
11-5-24-5085-00 Insurance - Group Health	23,646	1,951.02	3,902.04	3,902.04	0.00	19,743.96	16.50
11-5-24-5086-00 Insurance - Group Dental	1,286	106.12	212.24	212.24	0.00	1,073.76	16.50
11-5-24-5087-00 Insurance - Group Vision	225	18.56	37.12	37.12	0.00	187.88	16.50
<b>TOTAL Benefits</b>	<b>52,943</b>	<b>3,889.85</b>	<b>8,618.67</b>	<b>11,266.56</b>	<b>0.00</b>	<b>44,324.33</b>	<b>16.28</b>
<b>Services &amp; Supplies</b>							
11-5-24-5011-00 District Equipment	2,500	40.20	124.44	250.76	0.00	2,375.56	4.98
11-5-24-5012-00 Service & Supplies	2,000	0.00	2.56	3,196.27	0.01	1,997.43	0.13
11-5-24-5028-00 Computer Upgrades - Hardware	3,500	182.31	1,200.54	810.71	0.00	2,299.46	34.30
11-5-24-5029-00 Computer Upgrades - Software	4,750	0.00	276.00	0.00	940.00	3,534.00	25.60
11-5-24-5040-00 Outside Contracts	17,650	2,835.48	2,835.48	2,024.16	14,164.52	650.00	96.32
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-24-5042-00 Communications - Radio & Telep	1,500	92.78	372.47	557.61	0.00	1,127.53	24.83
11-5-24-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5052-00 Small Tools	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	59.16	0.00	0.00	440.84	11.83
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	29.18	0.00	17.50	0.00
<b>TOTAL Services &amp; Supplies</b>	<b>34,600</b>	<b>3,168.27</b>	<b>4,888.15</b>	<b>6,868.69</b>	<b>15,104.53</b>	<b>14,607.32</b>	<b>57.78</b>
<b>Salaries - Work Orders</b>							
<b>Benefits - Work Orders</b>							
<b>Services &amp; Supplies-W.O.</b>							
11-5-24-5928-00 Computer Upgrades - Hardware	0	1,764.40	1,764.40	0.00	0.00	1,764.40	0.00
<b>TOTAL Services &amp; Supplies-W.O.</b>	<b>0</b>	<b>1,764.40</b>	<b>1,764.40</b>	<b>0.00</b>	<b>0.00</b>	<b>1,764.40</b>	<b>0.00</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>278,668</b>	<b>25,884.99</b>	<b>37,953.68</b>	<b>43,989.59</b>	<b>15,104.53</b>	<b>225,609.79</b>	<b>19.04</b>





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

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
Services & Supplies-W.O.							
TOTAL WATER CONSERVATION	736,742	60,185.00	90,128.84	65,332.37	12,028.08	634,585.08	13.87

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

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
<b>Salaries</b>							
11-5-28-5001-00 Regular Salaries	244,858	28,985.36	38,664.72	36,147.38	0.00	206,193.28	15.79
11-5-28-5002-00 Part Time - Temporary Wages	29,769	3,328.62	4,438.16	0.00	0.00	25,330.84	14.91
11-5-28-5003-00 Overtime Pay	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-28-5006-00 Vacation Pay	28,642	4,161.55	4,528.12	6,373.21	0.00	24,113.88	15.81
11-5-28-5007-00 Jury Duty	1,685	0.00	0.00	0.00	0.00	1,685.00	0.00
11-5-28-5008-00 Sick Pay	16,848	980.70	1,110.67	120.18	0.00	15,737.33	6.59
11-5-28-5009-00 Holiday Pay	15,163	0.00	1,139.32	1,093.36	0.00	14,023.68	7.51
<b>TOTAL Salaries</b>	<b>341,965</b>	<b>37,456.23</b>	<b>49,880.99</b>	<b>43,734.13</b>	<b>0.00</b>	<b>292,084.01</b>	<b>14.59</b>
<b>Benefits</b>							
11-5-28-5078-00 Insurance - Employee Assistanc	85	7.05	14.10	18.80	0.00	70.90	16.59
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	286.87	708.38	654.39	0.00	708.38	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	25,676	1,595.06	3,842.10	7,338.87	0.00	21,833.90	14.96
11-5-28-5082-00 Social Security Expense	21,202	1,547.12	3,853.93	3,376.56	0.00	17,348.07	18.18
11-5-28-5083-00 Medicare Expense	4,959	361.83	901.31	789.66	0.00	4,057.69	18.18
11-5-28-5084-00 Insurance - Group Life	1,305	107.65	215.30	252.30	0.00	1,089.70	16.50
11-5-28-5085-00 Insurance - Group Health	46,018	3,642.13	7,387.42	8,993.32	0.00	38,630.58	16.05
11-5-28-5086-00 Insurance - Group Dental	2,104	173.56	347.12	414.56	0.00	1,756.88	16.50
11-5-28-5087-00 Insurance - Group Vision	581	47.97	95.94	133.06	0.00	485.06	16.51
<b>TOTAL Benefits</b>	<b>101,930</b>	<b>7,769.24</b>	<b>17,365.60</b>	<b>21,971.52</b>	<b>0.00</b>	<b>84,564.40</b>	<b>17.04</b>
<b>Services &amp; Supplies</b>							
11-5-28-5011-00 District Equipment	8,400	746.16	1,503.80	1,360.45	0.00	6,896.20	17.90
11-5-28-5012-00 Service & Supplies	10,900	243.61	359.41	152.04	0.00	10,540.59	3.30
11-5-28-5028-00 Computer Upgrades - Hardware	5,500	0.00	0.00	0.00	0.00	5,500.00	0.00
11-5-28-5029-00 Computer Upgrades - Software	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-28-5040-00 Outside Contracts	2,000	49.05	49.05	0.00	0.00	1,950.95	2.45
11-5-28-5041-00 Clothing & Personal Supplies	1,500	98.00	98.00	0.00	0.00	1,402.00	6.53
11-5-28-5042-00 Communications - Radio & Telep	2,325	201.23	447.54	279.16	0.00	1,877.46	19.25
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	0.00	500.00	0.00
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	1,300	3,027.30	3,027.30	0.00	0.00	1,727.30	232.87
11-5-28-5059-00 Education & Training Seminars	4,500	70.00	70.00	0.00	0.00	4,430.00	1.56
11-5-28-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	0.00	0.00	17.50	0.00
<b>TOTAL Services &amp; Supplies</b>	<b>39,475</b>	<b>4,452.85</b>	<b>5,572.60</b>	<b>1,791.65</b>	<b>2,174.24</b>	<b>31,728.16</b>	<b>19.62</b>
<b>Other Operating Expenses</b>							
<b>Salaries - Work Orders</b>							

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

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
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-28-5940-00 Outside Contracts	0	0.00	4,365.11	0.00	5,408.38 (	9,773.49)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	4,365.11	0.00	5,408.38 (	9,773.49)	0.00
TOTAL FISHERIES	483,370	49,678.32	77,184.30	67,497.30	7,582.62	398,603.08	17.54

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

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
<b>Salaries</b>							
11-5-30-5001-00 Regular Salaries	585,637	55,175.18	68,684.42	60,935.26	0.00	516,952.58	11.73
11-5-30-5003-00 Overtime Pay	3,000	126.52	152.93	465.09	0.00	2,847.07	5.10
11-5-30-5006-00 Vacation Pay	53,872	1,702.93	3,828.98	10,617.58	0.00	50,043.02	7.11
11-5-30-5007-00 Jury Duty	3,170	0.00	0.00	0.00	0.00	3,170.00	0.00
11-5-30-5008-00 Sick Pay	31,690	4,256.15	4,256.15	5,203.66	0.00	27,433.85	13.43
11-5-30-5009-00 Holiday Pay	28,521	0.00	2,302.71	1,936.82	0.00	26,218.29	8.07
TOTAL Salaries	705,890	61,260.78	79,225.19	79,158.41	0.00	626,664.81	11.22
<b>Benefits</b>							
11-5-30-5078-00 Insurance - Employee Assistanc	226	11.75	23.50	28.20	0.00	202.50	10.40
11-5-30-5079-00 CalPERS Pension Exp - PEPR	0	700.60	1,715.46	1,612.95	0.00	( 1,715.46)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	60,188	2,344.60	6,272.66	12,093.58	0.00	53,915.34	10.42
11-5-30-5082-00 Social Security Expense	43,765	2,327.28	6,277.28	6,093.13	0.00	37,487.72	14.34
11-5-30-5083-00 Medicare Expense	10,237	544.29	1,468.08	1,425.01	0.00	8,768.92	14.34
11-5-30-5084-00 Insurance - Group Life	3,094	155.85	311.70	326.30	0.00	2,782.30	10.07
11-5-30-5085-00 Insurance - Group Health	166,259	6,336.25	13,020.46	17,106.82	0.00	153,238.54	7.83
11-5-30-5086-00 Insurance - Group Dental	7,415	303.96	607.92	820.16	0.00	6,807.08	8.20
11-5-30-5087-00 Insurance - Group Vision	1,704	85.09	170.18	207.30	0.00	1,533.82	9.99
TOTAL Benefits	292,888	12,809.67	29,867.24	39,713.45	0.00	263,020.76	10.20
<b>Services &amp; Supplies</b>							
11-5-30-5011-00 District Equipment	4,500	289.69	593.99	605.72	0.00	3,906.01	13.20
11-5-30-5012-00 Service & Supplies	25,350	1,194.09	1,773.28	6,331.28	0.00	23,576.72	7.00
11-5-30-5013-00 Utilities	37,000	2,605.11	5,132.55	6,516.59	0.00	31,867.45	13.87
11-5-30-5026-00 Project Close	0	0.00	0.00	( 818.05)	0.00	0.00	0.00
11-5-30-5028-00 Computer Upgrades - Hardware	8,000	0.00	0.00	443.63	1,063.38	6,936.62	13.29
11-5-30-5029-00 Computer Upgrades - Software	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-30-5034-00 Bank Charges	15,000	0.00	0.00	3,127.29	0.00	15,000.00	0.00
11-5-30-5037-00 Purchased Water	3,200	284.48	565.31	702.41	0.00	2,634.69	17.67
11-5-30-5038-00 Bad Debt Expense	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-30-5040-00 Outside Contracts	153,150	3,541.34	17,643.12	16,287.25	7,120.00	128,386.88	16.17
11-5-30-5042-00 Communications - Radio & Telep	45,000	5,026.80	11,502.59	6,326.36	0.00	33,497.41	25.56
11-5-30-5043-00 Office Equipment Maintenance	5,400	503.79	942.81	819.39	0.00	4,457.19	17.46
11-5-30-5044-00 Membership & Dues	745	0.00	0.00	0.00	0.00	745.00	0.00
11-5-30-5045-00 Printing & Binding	4,600	0.00	488.30	486.94	0.00	4,111.70	10.62
11-5-30-5047-00 Office Supplies	13,000	247.73	909.45	3,380.18	0.00	12,090.55	7.00
11-5-30-5048-00 Postage Expense	4,700	0.00	1,331.01	219.48	0.00	3,368.99	28.32
11-5-30-5049-00 Other Professional Fees	46,000	3,671.56	10,828.00	21,357.59	12,000.00	23,172.00	49.63
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	150	0.00	0.00	9.27	0.00	150.00	0.00
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	76.39	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	0.00	0.00	0.00	0.00	2,300.00	0.00
11-5-30-5064-00 Interest / Penalty Expenses	279,416	0.00	0.00	1,656.22	0.00	279,416.00	0.00
11-5-30-5065-00 Credit Card Fees	36,500	0.00	0.00	5,540.32	0.00	36,500.00	0.00
11-5-30-5068-00 Petty Cash Over / Short	0	0.00	0.26	0.00	0.00	( 0.26)	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,700	0.00	0.00	0.00	0.00	5,700.00	0.00
11-5-30-5070-00 Property Tax Administration Fe	26,000	544.60	0.00	0.00	0.00	26,000.00	0.00

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

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
11-5-30-5075-00 Insurance - Liability Premium	65,000	0.00	0.00	0.00	0.00	65,000.00	0.00
11-5-30-5076-00 Insurance - Workers Compensati	135,000	0.00	141,354.00	130,220.00	0.00 (	6,354.00)	104.71
11-5-30-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	87.50	0.00 (	17.50)	0.00
TOTAL Services & Supplies	1,005,439	17,926.69	193,082.17	203,375.76	20,183.38	792,173.45	21.21
Other Operating Expenses							
11-5-30-5093-00 Administration Overhead	( 1,544,838) (	213,918.63) (	314,748.56) (	359,742.87)	0.00 (	1,230,089.44)	20.37
TOTAL Other Operating Expenses	( 1,544,838) (	213,918.63) (	314,748.56) (	359,742.87)	0.00 (	1,230,089.44)	20.37
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	459,379 (	121,921.49) (	12,573.96) (	37,495.25)	20,183.38	451,769.58	1.66

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

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
<b>Salaries</b>							
11-5-32-5001-00 Regular Salaries	7,965	1,045.34	1,227.53	778.29	0.00	6,737.47	15.41
11-5-32-5003-00 Overtime Pay	0	17.26	20.71	13.40	0.00	( 20.71)	0.00
11-5-32-5006-00 Vacation Pay	831	0.00	145.76	530.70	0.00	685.24	17.54
11-5-32-5007-00 Jury Duty	49	0.00	0.00	0.00	0.00	49.00	0.00
11-5-32-5008-00 Sick Pay	489	47.83	47.83	70.76	0.00	441.17	9.78
11-5-32-5009-00 Holiday Pay	440	0.00	36.44	35.38	0.00	403.56	8.28
TOTAL Salaries	9,774	1,110.43	1,478.27	1,428.53	0.00	8,295.73	15.12
<b>Benefits</b>							
11-5-32-5081-00 CalPERS Pension Exp - Classic	837	62.40	150.94	297.78	0.00	686.06	18.03
11-5-32-5082-00 Social Security Expense	606	46.26	115.05	110.45	0.00	490.95	18.99
11-5-32-5083-00 Medicare Expense	142	10.82	26.91	25.83	0.00	115.09	18.95
TOTAL Benefits	1,585	119.48	292.90	434.06	0.00	1,292.10	18.48
<b>Services &amp; Supplies</b>							
11-5-32-5011-00 District Equipment	0	0.00	55.43	0.00	0.00	( 55.43)	0.00
11-5-32-5012-00 Service & Supplies	3,000	2,092.77	2,092.77	1,883.89	2,755.92	( 1,848.69)	161.62
11-5-32-5013-00 Utilities	2,500	255.88	505.28	404.33	0.00	1,994.72	20.21
11-5-32-5040-00 Outside Contracts	0	16.35	16.35	0.00	0.00	( 16.35)	0.00
11-5-32-5061-00 Gains / Losses on Inventory	10,000	0.00	0.00	0.00	0.00	10,000.00	0.00
TOTAL Services & Supplies	15,500	2,365.00	2,669.83	2,288.22	2,755.92	10,074.25	35.00
<b>Other Operating Expenses</b>							
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
<b>TOTAL WAREHOUSE</b>	<b>26,859</b>	<b>3,594.91</b>	<b>4,441.00</b>	<b>4,150.81</b>	<b>2,755.92</b>	<b>19,662.08</b>	<b>26.80</b>

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

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
<b>Salaries</b>							
11-5-33-5001-00 Regular Salaries	18,516	1,091.65	1,465.93	1,448.20	0.00	17,050.07	7.92
11-5-33-5006-00 Vacation Pay	1,931	218.35	218.35	118.87	0.00	1,712.65	11.31
11-5-33-5007-00 Jury Duty	114	0.00	0.00	0.00	0.00	114.00	0.00
11-5-33-5008-00 Sick Pay	1,136	0.00	0.00	0.00	0.00	1,136.00	0.00
11-5-33-5009-00 Holiday Pay	1,023	0.00	41.59	38.59	0.00	981.41	4.07
TOTAL Salaries	22,720	1,310.00	1,725.87	1,605.66	0.00	20,994.13	7.60
<b>Benefits</b>							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	61.00	146.81	136.48	0.00	( 146.81)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,945	0.00	0.00	167.02	0.00	1,945.00	0.00
11-5-33-5082-00 Social Security Expense	1,408	54.15	131.90	123.48	0.00	1,276.10	9.37
11-5-33-5083-00 Medicare Expense	330	12.67	30.85	28.88	0.00	299.15	9.35
TOTAL Benefits	3,683	127.82	309.56	455.86	0.00	3,373.44	8.41
<b>Services &amp; Supplies</b>							
11-5-33-5011-00 District Equipment	9,835	612.57	1,655.78	26.45	0.00	8,179.22	16.84
11-5-33-5012-00 Service & Supplies	39,685	300.30	343.09	1,140.43	59.73	39,282.18	1.02
11-5-33-5013-00 Utilities	0	255.87	505.27	404.33	0.00	( 505.27)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	( 370,920)	( 18,252.35)	( 39,300.11)	( 44,794.01)	0.00	( 331,619.89)	10.60
11-5-33-5033-00 Vehicle Costs Direct	183,350	10,274.32	22,661.18	26,395.61	197.93	160,490.89	12.47
11-5-33-5040-00 Outside Contracts	36,132	1,085.00	2,560.00	2,404.50	5,635.00	27,937.00	22.68
11-5-33-5042-00 Communications - Radio & Telep	0	20.07	39.04	37.89	0.00	( 39.04)	0.00
11-5-33-5050-00 Licenses & Permits	6,200	1,238.00	1,238.00	4,113.54	( 4,153.60)	9,115.60	47.03
11-5-33-5061-00 Gain / Losses on Inventory GAS	0	106.98	106.94	0.03	0.00	( 106.94)	0.00
TOTAL Services & Supplies	( 95,718)	( 4,359.24)	( 10,190.81)	( 10,271.23)	1,739.06	( 87,266.25)	8.83
<b>Other Operating Expenses</b>							
Salaries - Work Orders							
Benefits - Work Orders							
<b>Services &amp; Supplies-W.O.</b>							
11-5-33-5912-00 Service & Supplies	141,500	2,769.00	15,200.86	0.00	27,986.89	98,312.25	30.52
TOTAL Services & Supplies-W.O.	141,500	2,769.00	15,200.86	0.00	27,986.89	98,312.25	30.52
TOTAL GARAGE	72,185	( 152.42)	7,045.48	( 8,209.71)	29,725.95	35,413.57	50.94

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

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
<b>Salaries</b>							
11-5-35-5001-00 Regular Salaries	88,630	10,255.95	13,772.33	13,605.76	0.00	74,857.67	15.54
11-5-35-5006-00 Vacation Pay	9,244	2,051.15	2,051.15	1,116.86	0.00	7,192.85	22.19
11-5-35-5007-00 Jury Duty	544	0.00	0.00	0.00	0.00	544.00	0.00
11-5-35-5008-00 Sick Pay	5,437	0.00	0.00	0.00	0.00	5,437.00	0.00
11-5-35-5009-00 Holiday Pay	4,894	0.00	390.71	362.60	0.00	4,503.29	7.98
TOTAL Salaries	108,749	12,307.10	16,214.19	15,085.22	0.00	92,534.81	14.91
<b>Benefits</b>							
11-5-35-5078-00 Insurance - Employee Assistanc	28	2.35	4.70	4.70	0.00	23.30	16.79
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	573.10	1,379.13	1,282.34	0.00	1,379.13	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	9,312	0.00	0.00	0.00	0.00	9,312.00	0.00
11-5-35-5082-00 Social Security Expense	6,742	508.69	1,239.09	1,160.10	0.00	5,502.91	18.38
11-5-35-5083-00 Medicare Expense	1,577	118.97	289.79	271.30	0.00	1,287.21	18.38
11-5-35-5084-00 Insurance - Group Life	733	60.50	121.00	121.00	0.00	612.00	16.51
11-5-35-5085-00 Insurance - Group Health	26,912	2,220.48	4,440.96	4,583.34	0.00	22,471.04	16.50
11-5-35-5086-00 Insurance - Group Dental	1,286	106.12	212.24	212.24	0.00	1,073.76	16.50
11-5-35-5087-00 Insurance - Group Vision	132	10.85	21.70	21.70	0.00	110.30	16.44
TOTAL Benefits	46,722	3,601.06	7,708.61	7,656.72	0.00	39,013.39	16.50
<b>Services &amp; Supplies</b>							
11-5-35-5011-00 District Equipment	0	40.20	40.20	14.10	0.00	40.20	0.00
11-5-35-5012-00 Services & Supplies	1,350	144.39	231.39	470.64	0.00	1,118.61	17.14
11-5-35-5029-00 Computer Upgrades - Software	4,380	0.00	0.00	0.00	0.00	4,380.00	0.00
11-5-35-5040-00 Outside Contracts	5,300	2,446.77	2,654.27	827.90	0.00	2,645.73	50.08
11-5-35-5042-00 Communications - Radio & Telep	0	26.38	26.38	0.00	0.00	26.38	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	1,000	210.39	644.05	0.00	0.00	355.95	64.41
11-5-35-5055-00 Private Vehicle Mileage	0	58.00	58.00	0.00	0.00	58.00	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	31.32	0.00	0.00	1,768.68	1.74
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	0.00	0.00	0.00	1,400.00	0.00
11-5-35-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	0.00	0.00	17.50	0.00
TOTAL Services & Supplies	15,480	2,943.63	3,703.11	1,312.64	0.00	11,776.89	23.92
<b>TOTAL SAFETY</b>	<b>170,951</b>	<b>18,851.79</b>	<b>27,625.91</b>	<b>24,054.58</b>	<b>0.00</b>	<b>143,325.09</b>	<b>16.16</b>



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

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
<b>Salaries</b>							
11-5-40-5001-00 Regular Salaries	636,886	59,005.50	80,085.79	106,508.92	0.00	556,800.21	12.57
11-5-40-5002-00 Part Time - Temporary Wages	24,300	4,224.00	5,808.00	0.00	0.00	18,492.00	23.90
11-5-40-5003-00 Overtime Pay	2,000	87.12	232.31	0.00	0.00	1,767.69	11.62
11-5-40-5006-00 Vacation Pay	66,632	12,285.62	12,908.88	12,408.49	0.00	53,723.12	19.37
11-5-40-5007-00 Jury Duty	3,920	0.00	0.00	0.00	0.00	3,920.00	0.00
11-5-40-5008-00 Sick Pay	39,195	5,837.88	5,837.88	2,392.57	0.00	33,357.12	14.89
11-5-40-5009-00 Holiday Pay	35,276	0.00	2,959.97	1,870.70	0.00	32,316.03	8.39
11-5-40-5010-00 Seasonal Pay	0	4,543.00	6,039.00	6,842.00	0.00	( 6,039.00)	0.00
TOTAL Salaries	808,209	85,983.12	113,871.83	130,022.68	0.00	694,337.17	14.09
<b>Benefits</b>							
11-5-40-5078-00 Insurance - Employee Assistanc	169	14.10	28.20	23.50	0.00	140.80	16.69
11-5-40-5079-00 CalPERS Pension Exp - PEPRA	0	2,308.09	6,333.16	4,268.43	0.00	( 6,333.16)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	66,955	831.96	2,218.04	9,837.48	0.00	64,736.96	3.31
11-5-40-5082-00 Social Security Expense	50,109	3,396.05	8,691.51	9,160.62	0.00	41,417.49	17.35
11-5-40-5083-00 Medicare Expense	11,719	794.22	2,032.64	2,142.37	0.00	9,686.36	17.34
11-5-40-5084-00 Insurance - Group Life	2,822	241.20	482.40	356.50	0.00	2,339.60	17.09
11-5-40-5085-00 Insurance - Group Health	103,541	8,337.41	16,674.82	13,505.04	0.00	86,866.18	16.10
11-5-40-5086-00 Insurance - Group Dental	5,085	419.52	839.04	626.80	0.00	4,245.96	16.50
11-5-40-5087-00 Insurance - Group Vision	1,256	103.65	207.30	170.18	0.00	1,048.70	16.50
TOTAL Benefits	241,656	16,446.20	37,507.11	40,090.92	0.00	204,148.89	15.52
<b>Services &amp; Supplies</b>							
11-5-40-5011-00 District Equipment	6,200	905.68	1,808.89	858.83	0.00	4,391.11	29.18
11-5-40-5012-00 Service & Supplies	21,700	267.75	568.10	1,082.79	3,300.99	17,830.91	17.83
11-5-40-5028-00 Computer Upgrades - Hardware	5,000	332.91	332.91	2,654.06	169.45	4,497.64	10.05
11-5-40-5029-00 Computer Upgrades - Software	11,000	0.00	6,725.55	6,727.44	0.00	4,274.45	61.14
11-5-40-5040-00 Outside Contracts	123,200	65,493.45	65,493.45	47,273.50	1,305,447.83	( 1,247,741.28)	1,112.78
11-5-40-5042-00 Communications - Radio & Telep	0	339.42	672.19	1,708.04	0.00	( 672.19)	0.00
11-5-40-5044-00 Membership & Dues	6,000	862.86	1,862.67	506.75	0.00	4,137.33	31.04
11-5-40-5045-00 Printing & Binding	0	0.00	0.00	164.46	0.00	0.00	0.00
11-5-40-5046-00 Books & Publications	0	0.00	0.00	767.00	0.00	0.00	0.00
11-5-40-5047-00 Office Supplies	0	35.38	35.38	0.00	0.00	( 35.38)	0.00
11-5-40-5048-00 Postage Expense	0	0.00	74.05	17.57	0.00	( 74.05)	0.00
11-5-40-5050-00 Licenses & Permits	48,820	155.00	3,347.00	5,688.00	0.00	45,473.00	6.86
11-5-40-5052-00 Small Tools	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	0.00	223.88	0.00	0.00	1,276.12	14.93
11-5-40-5056-00 Travel Expense	0	0.00	1,021.46	0.00	0.00	( 1,021.46)	0.00
11-5-40-5059-00 Education & Training Seminars	5,000	105.00	105.00	0.00	0.00	4,895.00	2.10
11-5-40-5062-00 Pre-Employment Screening	0	90.00	90.00	0.00	0.00	( 90.00)	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	58.34	0.00	( 17.50)	0.00
TOTAL Services & Supplies	228,920	68,604.95	82,378.03	67,506.78	1,308,918.27	( 1,162,376.30)	607.77
<b>Salaries - Work Orders</b>							
11-5-40-5901-00 Regular Salaries	0	11,670.47	16,606.77	14,140.54	0.00	( 16,606.77)	0.00
TOTAL Salaries - Work Orders	0	11,670.47	16,606.77	14,140.54	0.00	( 16,606.77)	0.00

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

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
<b>Benefits - Work Orders</b>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	843.24	1,833.82	1,351.70	0.00 (	1,833.82)	0.00
11-5-40-5982-00 Social Security Expense	0	610.55	1,369.18	1,106.09	0.00 (	1,369.18)	0.00
11-5-40-5983-00 Medicare Expense	0	142.78	320.20	258.70	0.00 (	320.20)	0.00
TOTAL Benefits - Work Orders	0	1,596.57	3,523.20	2,716.49	0.00 (	3,523.20)	0.00
<b>Services &amp; Supplies-W.O.</b>							
11-5-40-5912-00 Service & Supplies	0	582.50	582.50	3,607.50	5,880.95 (	6,463.45)	0.00
11-5-40-5940-00 Outside Contracts	20,708,000	97,716.62	221,955.75	52,564.89	3,534,896.28	16,951,147.97	18.14
11-5-40-5950-00 Licenses & Permits	0	0.00	5,574.75	0.00	0.00 (	5,574.75)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	0	0.00	0.00	64.59	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	20,708,000	98,299.12	228,113.00	56,236.98	3,540,777.23	16,939,109.77	18.20
<b>TOTAL ENGINEERING</b>	<b>21,986,785</b>	<b>282,600.43</b>	<b>481,999.94</b>	<b>310,714.39</b>	<b>4,849,695.50</b>	<b>16,655,089.56</b>	<b>24.25</b>

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

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
<b>Salaries</b>							
11-5-42-5001-00 Regular Salaries	252,796	24,723.57	31,594.08	25,598.10	0.00	221,201.92	12.50
11-5-42-5002-00 Part Time - Temporary Wages	21,375	0.00	0.00	0.00	0.00	21,375.00	0.00
11-5-42-5003-00 Overtime Pay	6,925	373.33	499.73	546.58	0.00	6,425.27	7.22
11-5-42-5006-00 Vacation Pay	26,364	2,159.79	2,701.84	4,602.99	0.00	23,662.16	10.25
11-5-42-5007-00 Jury Duty	1,551	0.00	0.00	0.00	0.00	1,551.00	0.00
11-5-42-5008-00 Sick Pay	15,509	154.60	386.50	845.06	0.00	15,122.50	2.49
11-5-42-5009-00 Holiday Pay	13,957	0.00	849.37	746.48	0.00	13,107.63	6.09
<b>TOTAL Salaries</b>	<b>338,477</b>	<b>27,411.29</b>	<b>36,031.52</b>	<b>32,339.21</b>	<b>0.00</b>	<b>302,445.48</b>	<b>10.65</b>
<b>Benefits</b>							
11-5-42-5078-00 Insurance - Employee Assistanc	56	7.05	14.10	9.40	0.00	41.90	25.18
11-5-42-5079-00 CalPERS Pension Exp - PEPRA	0	655.86	1,459.76	0.16	0.00	( 1,459.76)	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	28,790	781.77	1,886.65	6,200.60	0.00	26,903.35	6.55
11-5-42-5082-00 Social Security Expense	20,988	1,172.36	2,786.23	2,477.59	0.00	18,201.77	13.28
11-5-42-5083-00 Medicare Expense	4,908	274.21	651.68	579.44	0.00	4,256.32	13.28
11-5-42-5084-00 Insurance - Group Life	996	100.65	201.30	164.30	0.00	794.70	20.21
11-5-42-5085-00 Insurance - Group Health	42,001	5,416.44	10,832.88	6,811.18	0.00	31,168.12	25.79
11-5-42-5086-00 Insurance - Group Dental	2,076	277.44	554.88	342.64	0.00	1,521.12	26.73
11-5-42-5087-00 Insurance - Group Vision	356	47.97	95.94	58.82	0.00	260.06	26.95
<b>TOTAL Benefits</b>	<b>100,171</b>	<b>8,733.75</b>	<b>18,483.42</b>	<b>16,644.13</b>	<b>0.00</b>	<b>81,687.58</b>	<b>18.45</b>
<b>Services &amp; Supplies</b>							
11-5-42-5011-00 District Equipment	8,500	676.30	1,293.74	1,481.98	0.00	7,206.26	15.22
11-5-42-5012-00 Service & Supplies	46,601	1,703.07	5,341.36	2,548.01	3,470.09	37,789.55	18.91
11-5-42-5028-00 Computer Upgrades - Hardware	2,050	0.00	0.00	105.60	1,063.36	986.64	51.87
11-5-42-5040-00 Outside Contracts	141,886	8,105.58	19,525.83	2,973.00	66,741.56	55,618.61	60.80
11-5-42-5041-00 Clothing & Personal Supplies	1,330	297.73	297.73	0.00	26.63	1,005.64	24.39
11-5-42-5042-00 Communications - Radio & Telep	2,100	153.16	306.17	267.26	0.00	1,793.83	14.58
11-5-42-5044-00 Membership & Dues	650	0.00	0.00	0.00	0.00	650.00	0.00
11-5-42-5045-00 Printing & Binding	0	0.00	167.63	0.00	0.00	( 167.63)	0.00
11-5-42-5046-00 Books & Publications	221	0.00	0.00	0.00	0.00	221.00	0.00
11-5-42-5048-00 Postage Expense	806	103.50	181.67	164.73	0.00	624.33	22.54
11-5-42-5050-00 Licenses & Permits	33,227	0.00	60.00	0.00	0.00	33,167.00	0.18
11-5-42-5051-00 Advertising & Legal Notices	1,234	0.00	0.00	107.04	0.00	1,234.00	0.00
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	0.00	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	1,840	0.00	0.00	0.00	0.00	1,840.00	0.00
11-5-42-5059-00 Education & Training Seminars	2,016	0.00	70.00	185.00	0.00	1,946.00	3.47
<b>TOTAL Services &amp; Supplies</b>	<b>242,976</b>	<b>11,039.34</b>	<b>27,244.13</b>	<b>7,832.62</b>	<b>71,301.64</b>	<b>144,430.23</b>	<b>40.56</b>
<b>Other Operating Expenses</b>							
Salaries - Work Orders							
Benefits - Work Orders							

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

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
Services & Supplies-W.O.							
11-5-42-5912-00 Services & Supplies	34,000	7,929.25	7,929.25	0.00	0.00	26,070.75	23.32
11-5-42-5940-00 Outside Contracts	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
TOTAL Services & Supplies-W.O.	109,000	7,929.25	7,929.25	0.00	0.00	101,070.75	7.27
TOTAL WATER QUALITY - LAB	790,624	55,113.63	89,688.32	56,815.96	71,301.64	629,634.04	20.36

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

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
<b>Salaries</b>							
11-5-50-5001-00 Regular Salaries	298,376	37,329.04	48,259.51	39,451.45	0.00	250,116.49	16.17
11-5-50-5003-00 Overtime Pay	20,543	2,524.52	2,865.52	1,918.29	0.00	17,677.48	13.95
11-5-50-5005-00 Standby Pay	9,000	984.56	1,326.80	1,434.48	0.00	7,673.20	14.74
11-5-50-5006-00 Vacation Pay	21,761	1,080.53	1,662.69	4,135.24	0.00	20,098.31	7.64
11-5-50-5007-00 Jury Duty	7,095	0.00	0.00	0.00	0.00	7,095.00	0.00
11-5-50-5008-00 Sick Pay	17,721	712.65	827.29	670.98	0.00	16,893.71	4.67
11-5-50-5009-00 Holiday Pay	11,211	0.00	1,291.92	1,139.35	0.00	9,919.08	11.52
<b>TOTAL Salaries</b>	<b>385,707</b>	<b>42,631.30</b>	<b>56,233.73</b>	<b>48,749.79</b>	<b>0.00</b>	<b>329,473.27</b>	<b>14.58</b>
<b>Benefits</b>							
11-5-50-5078-00 Insurance - EAP	113	9.40	18.80	23.50	0.00	94.20	16.64
11-5-50-5079-00 CalPERS Pension Exp - PEPR	0	1,287.19	3,151.73	3,091.58	0.00	3,151.73	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	32,257	630.60	1,514.63	2,642.08	0.00	30,742.37	4.70
11-5-50-5082-00 Social Security Expense	24,473	1,751.41	4,319.76	3,779.25	0.00	20,153.24	17.65
11-5-50-5083-00 Medicare Expense	5,723	409.61	1,010.27	883.84	0.00	4,712.73	17.65
11-5-50-5084-00 Insurance - Group Life	829	68.40	136.80	177.30	0.00	692.20	16.50
11-5-50-5085-00 Insurance - Group Health	65,510	5,542.00	11,328.80	13,733.80	0.00	54,181.20	17.29
11-5-50-5086-00 Insurance Group - Dental	2,894	270.24	540.48	689.76	0.00	2,353.52	18.68
11-5-50-5087-00 Insurance - Group Vision	900	74.24	148.48	185.60	0.00	751.52	16.50
<b>TOTAL Benefits</b>	<b>132,699</b>	<b>10,043.09</b>	<b>22,169.75</b>	<b>25,206.71</b>	<b>0.00</b>	<b>110,529.25</b>	<b>16.71</b>
<b>Services &amp; Supplies</b>							
11-5-50-5011-00 District Equipment	35,670	3,848.74	8,339.72	5,325.98	0.00	27,330.28	23.38
11-5-50-5012-00 Service & Supplies	77,500	11,650.41	14,493.12	11,606.92	113.58	62,893.30	18.85
11-5-50-5040-00 Outside Contracts	8,000	0.00	1,949.94	1,949.94	0.00	6,050.06	24.37
11-5-50-5041-00 Clothing & Personal Supplies	4,210	2,251.10	2,251.10	1,525.91	0.00	1,958.90	53.47
11-5-50-5042-00 Communications - Radio & Telep	5,000	515.41	1,049.86	411.95	0.00	3,950.14	21.00
11-5-50-5050-00 Licenses & Permits	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-50-5052-00 Small Tools	3,800	63.45	224.52	0.00	87.65	3,487.83	8.22
11-5-50-5056-00 Travel Expense	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-50-5059-00 Education & Training Seminars	5,200	590.00	1,175.00	928.72	0.00	4,025.00	22.60
<b>TOTAL Services &amp; Supplies</b>	<b>142,380</b>	<b>18,919.11</b>	<b>29,483.26</b>	<b>21,749.42</b>	<b>201.23</b>	<b>112,695.51</b>	<b>20.85</b>
<b>Services &amp; Supplies-W.O.</b>							
11-5-50-5912-00 Service & Supplies	60,000	4,028.50	4,028.50	2,205.81	11,415.69	44,555.81	25.74
11-5-50-5940-00 Outside Contracts	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00
<b>TOTAL Services &amp; Supplies-W.O.</b>	<b>100,000</b>	<b>4,028.50</b>	<b>4,028.50</b>	<b>2,205.81</b>	<b>11,415.69</b>	<b>84,555.81</b>	<b>15.44</b>
<b>TOTAL UTILITIES MAINTENANCE</b>	<b>760,786</b>	<b>75,622.00</b>	<b>111,915.24</b>	<b>97,911.73</b>	<b>11,616.92</b>	<b>637,253.84</b>	<b>16.24</b>

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

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
<b>Salaries</b>							
11-5-52-5001-00 Regular Salaries	459,205	49,653.40	64,074.91	55,798.08	0.00	395,130.09	13.95
11-5-52-5002-00 Part Time - Temporary Wages	0	1,760.00	2,240.00	0.00	0.00	( 2,240.00)	0.00
11-5-52-5003-00 Overtime Pay	32,200	11,275.44	14,237.07	7,867.18	0.00	17,962.93	44.21
11-5-52-5005-00 Standby Pay	27,000	2,533.12	3,080.24	3,443.92	0.00	23,919.76	11.41
11-5-52-5006-00 Vacation Pay	47,893	4,103.58	5,363.69	2,835.50	0.00	42,529.31	11.20
11-5-52-5007-00 Jury Duty	2,817	0.00	0.00	0.00	0.00	2,817.00	0.00
11-5-52-5008-00 Sick Pay	28,173	1,157.55	1,975.28	1,082.99	0.00	26,197.72	7.01
11-5-52-5009-00 Holiday Pay	25,355	0.00	1,830.48	1,419.60	0.00	23,524.52	7.22
TOTAL Salaries	622,643	70,483.09	92,801.67	72,447.27	0.00	529,841.33	14.90
<b>Benefits</b>							
11-5-52-5078-00 Insurance - Employee Assistanc	113	7.05	14.10	18.80	0.00	98.90	12.48
11-5-52-5079-00 CalPERS Pension Exp - PEPRA	0	1,100.96	2,718.62	2,393.84	0.00	( 2,718.62)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	53,316	1,816.59	4,338.37	6,953.34	0.00	48,977.63	8.14
11-5-52-5082-00 Social Security Expense	38,604	2,895.15	7,166.63	5,465.52	0.00	31,437.37	18.56
11-5-52-5083-00 Medicare Expense	9,027	677.11	1,676.08	1,278.21	0.00	7,350.92	18.57
11-5-52-5084-00 Insurance - Group Life	1,410	81.75	163.50	232.70	0.00	1,246.50	11.60
11-5-52-5085-00 Insurance - Group Health	84,002	4,695.79	9,758.78	13,307.92	0.00	74,243.22	11.62
11-5-52-5086-00 Insurance - Group Dental	4,153	236.52	473.04	685.28	0.00	3,679.96	11.39
11-5-52-5087-00 Insurance - Group Vision	900	55.68	111.36	148.48	0.00	788.64	12.37
TOTAL Benefits	191,525	11,566.60	26,420.48	30,484.09	0.00	165,104.52	13.79
<b>Services &amp; Supplies</b>							
11-5-52-5011-00 District Equipment	20,000	1,865.86	3,656.54	4,166.94	0.00	16,343.46	18.28
11-5-52-5012-00 Service & Supplies	77,200	2,688.89	9,289.34	4,896.58	2,998.72	64,911.94	15.92
11-5-52-5013-00 Utilities	0	3,411.79	5,003.48	4,139.52	0.00	( 5,003.48)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	158,022.88	242,295.95	234,624.32	0.00	1,617,704.05	13.03
11-5-52-5028-00 Computer Upgrades - Hardware	2,500	756.15	2,037.50	2,561.95	0.00	462.50	81.50
11-5-52-5040-00 Outside Contracts	160,420	13,768.20	27,492.50	29,846.45	17,622.75	115,304.75	28.12
11-5-52-5041-00 Clothing & Personal Supplies	5,010	323.25	425.56	164.75	0.00	4,584.44	8.49
11-5-52-5042-00 Communications - Radio & Telep	6,950	878.62	1,670.62	1,294.29	0.00	5,279.38	24.04
11-5-52-5046-00 Books & Publications	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-52-5048-00 Postage Expense	0	0.00	0.00	113.16	0.00	0.00	0.00
11-5-52-5050-00 Licenses & Permits	57,099	0.00	8,577.01	1,204.00	0.00	48,521.99	15.02
11-5-52-5052-00 Small Tools	4,850	0.00	2,104.52	778.48	0.00	2,745.48	43.39
11-5-52-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-52-5056-00 Travel Expense	3,000	0.00	0.00	0.00	0.00	3,000.00	0.00
11-5-52-5059-00 Education & Training Seminars	3,400	70.00	70.00	111.43	0.00	3,330.00	2.06
11-5-52-5076-00 Insurance - Workers Compensati	0	1,513.94	3,013.45	6,573.17	0.00	( 3,013.45)	0.00
TOTAL Services & Supplies	2,201,529	183,299.58	305,636.47	290,475.04	20,621.47	1,875,271.06	14.82
<b>Other Operating Expenses</b>							
<b>Salaries - Work Orders</b>							

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

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
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-52-5912-00 Service & Supplies	89,700	5,770.30	12,195.59	1,932.38	18,578.44	58,925.97	34.31
11-5-52-5940-00 Outside Contracts	1,229,000	8,775.00	12,187.50	0.00	6,375.00	1,210,437.50	1.51
TOTAL Services & Supplies-W.O.	1,318,700	14,545.30	24,383.09	1,932.38	24,953.44	1,269,363.47	3.74
TOTAL ELECTRICAL MECHANICAL	4,334,397	279,894.57	449,241.71	395,338.78	45,574.91	3,839,580.38	11.42

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

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
<b>Salaries</b>							
11-5-53-5001-00 Regular Salaries	459,109	57,300.10	70,142.44	63,548.14	0.00	388,966.56	15.28
11-5-53-5003-00 Overtime Pay	71,700	3,271.89	4,542.71	5,448.44	0.00	67,157.29	6.34
11-5-53-5004-00 Shift Pay	0	0.00	0.00	365.00	0.00	0.00	0.00
11-5-53-5005-00 Standby Pay	59,850	2,551.20	3,230.88	3,310.04	0.00	56,619.12	5.40
11-5-53-5006-00 Vacation Pay	47,882	6,142.75	7,797.62	6,014.32	0.00	40,084.38	16.29
11-5-53-5007-00 Jury Duty	2,818	0.00	0.00	0.00	0.00	2,818.00	0.00
11-5-53-5008-00 Sick Pay	28,166	3,892.88	8,698.85	2,782.76	0.00	19,467.15	30.88
11-5-53-5009-00 Holiday Pay	25,347	0.00	2,167.74	1,689.29	0.00	23,179.26	8.55
TOTAL Salaries	694,872	73,158.82	96,580.24	83,157.99	0.00	598,291.76	13.90
<b>Benefits</b>							
11-5-53-5078-00 Insurance - Employee Assistanc	169	14.10	28.20	37.60	0.00	140.80	16.69
11-5-53-5079-00 CalPERS Pension Exp - PEPRA	0	1,335.28	3,282.68	2,549.33	0.00 (	3,282.68)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	59,501	2,076.09	5,085.34	9,690.01	0.00	54,415.66	8.55
11-5-53-5082-00 Social Security Expense	43,081	2,854.77	7,467.51	6,735.49	0.00	35,613.49	17.33
11-5-53-5083-00 Medicare Expense	10,075	696.97	1,775.79	1,575.22	0.00	8,299.21	17.63
11-5-53-5084-00 Insurance - Group Life	1,447	119.40	238.80	319.80	0.00	1,208.20	16.50
11-5-53-5085-00 Insurance - Group Health	127,882	10,551.31	21,102.62	25,893.70	0.00	106,779.38	16.50
11-5-53-5086-00 Insurance - Group Dental	6,840	564.32	1,128.64	1,408.32	0.00	5,711.36	16.50
11-5-53-5087-00 Insurance - Group Vision	1,350	111.36	222.72	296.96	0.00	1,127.28	16.50
TOTAL Benefits	250,345	18,323.60	40,332.30	48,506.43	0.00	210,012.70	16.11
<b>Services &amp; Supplies</b>							
11-5-53-5011-00 District Equipment	56,005	4,849.73	10,162.38	10,467.74	0.00	45,842.62	18.15
11-5-53-5012-00 Service & Supplies	363,270	19,033.76	29,826.68	45,866.90	745.28	332,698.04	8.42
11-5-53-5013-00 Utilities	13,000	307.78	523.53	323.05	0.00	12,476.47	4.03
11-5-53-5028-00 Computer Upgrades - Hardware	450	220.30	220.30	0.00	0.00	229.70	48.96
11-5-53-5040-00 Outside Contracts	417,500	8,628.91	16,387.22	15,024.94	0.00	401,112.78	3.93
11-5-53-5041-00 Clothing & Personal Supplies	8,190	1,135.58	1,135.58	3,234.82	1,859.78	5,194.64	36.57
11-5-53-5042-00 Communications - Radio & Telep	4,130	484.07	1,064.18	582.87	0.00	3,065.82	25.77
11-5-53-5050-00 Licenses & Permits	3,400	0.00	1,348.56	738.70	0.00	2,051.44	39.66
11-5-53-5052-00 Small Tools	56,800	0.00	4,126.83	1,020.26	0.00	52,673.17	7.27
11-5-53-5056-00 Travel Expense	4,000	0.00	225.00	0.00	0.00	3,775.00	5.63
11-5-53-5059-00 Education & Training Seminars	21,470	50.00	470.00	1,373.74	0.00	21,000.00	2.19
11-5-53-5060-00 Property Losses for Operations	0 (	200.00) (	200.00)	0.00	0.00	200.00	0.00
11-5-53-5062-00 Pre-Employment Screening	0	90.00	90.00	0.00	0.00 (	90.00)	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	118.16	193.69	0.00	0.00 (	193.69)	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	29.16	0.00 (	17.50)	0.00
TOTAL Services & Supplies	948,215	34,735.79	65,591.45	78,662.18	2,605.06	880,018.49	7.19
<b>Other Operating Expenses</b>							
11-5-53-5097-00 Costs Applied	0	6,752.19	9,240.31	1,111.00	0.00 (	9,240.31)	0.00
TOTAL Other Operating Expenses	0	6,752.19	9,240.31	1,111.00	0.00 (	9,240.31)	0.00
<b>Salaries - Work Orders</b>							



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

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
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-53-5912-00 Service & Supplies	0	158.77	5,571.34	0.00	0.00 (	5,571.34)	0.00
11-5-53-5940-00 Outside Contracts	40,000	0.00	1,560.00	0.00	0.00	38,440.00	3.90
TOTAL Services & Supplies-W.O.	40,000	158.77	7,131.34	0.00	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	133,129.17	218,875.64	211,437.60	2,605.06	1,711,951.30	11.46

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

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
<b>Salaries</b>							
11-5-54-5001-00 Regular Salaries	475,552	76,913.22	98,452.89	89,945.79	0.00	377,099.11	20.70
11-5-54-5003-00 Overtime Pay	84,300	12,477.13	15,556.89	12,485.54	0.00	68,743.11	18.45
11-5-54-5005-00 Standby Pay	13,500	2,119.84	2,381.36	2,491.08	0.00	11,118.64	17.64
11-5-54-5006-00 Vacation Pay	49,598	5,590.08	8,845.77	9,605.53	0.00	40,752.23	17.83
11-5-54-5007-00 Jury Duty	2,918	0.00	0.00	382.14	0.00	2,918.00	0.00
11-5-54-5008-00 Sick Pay	29,174	2,950.32	3,931.20	2,868.85	0.00	25,242.80	13.48
11-5-54-5009-00 Holiday Pay	26,257	0.00	2,848.47	2,654.79	0.00	23,408.53	10.85
TOTAL Salaries	681,299	100,050.59	132,016.58	120,433.72	0.00	549,282.42	19.38
<b>Benefits</b>							
11-5-54-5078-00 Insurance - Employee Assistanc	282	18.80	37.60	32.90	0.00	244.40	13.33
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	846.45	2,106.17	804.67	0.00	( 2,106.17)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	58,340	3,855.32	9,337.91	20,340.12	0.00	49,002.09	16.01
11-5-54-5082-00 Social Security Expense	43,077	4,107.85	10,317.60	9,323.47	0.00	32,759.40	23.95
11-5-54-5083-00 Medicare Expense	10,075	960.72	2,413.02	2,180.44	0.00	7,661.98	23.95
11-5-54-5084-00 Insurance - Group Life	2,768	169.70	339.40	280.70	0.00	2,428.60	12.26
11-5-54-5085-00 Insurance - Group Health	198,108	12,076.27	24,397.34	20,492.98	0.00	173,710.66	12.32
11-5-54-5086-00 Insurance - Group Dental	10,115	622.32	1,244.64	1,032.40	0.00	8,870.36	12.30
11-5-54-5087-00 Insurance - Group Vision	2,250	148.48	296.96	259.84	0.00	1,953.04	13.20
TOTAL Benefits	325,015	22,805.91	50,490.64	54,747.52	0.00	274,524.36	15.53
<b>Services &amp; Supplies</b>							
11-5-54-5011-00 District Equipment	28,670	3,066.60	5,664.14	8,271.50	0.00	23,005.86	19.76
11-5-54-5012-00 Service & Supplies	78,730	11,719.78	20,371.74	19,228.11	12,662.56	45,695.70	41.96
11-5-54-5013-00 Utilities	134,400	344.21	12,028.83	18,874.87	0.00	122,371.17	8.95
11-5-54-5014-00 Chlorine	120,200	8,143.28	14,634.84	20,359.41	107,065.16	( 1,500.00)	101.25
11-5-54-5015-00 Polymer	57,300	0.00	0.00	0.00	59,800.00	( 2,500.00)	104.36
11-5-54-5016-00 Ferric	17,120	0.00	0.00	4,797.76	19,326.00	( 2,206.00)	112.89
11-5-54-5017-00 Liquid Oxygen	165,000	18,131.67	34,516.90	51,137.12	130,483.10	0.00	100.00
11-5-54-5023-00 Ammonia	38,500	2,301.47	2,301.47	4,589.35	36,198.53	0.00	100.00
11-5-54-5024-00 Caustics	105,000	22,966.84	22,966.84	0.00	82,033.16	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	4,350	1,690.47	1,693.47	0.00	0.00	2,656.53	38.93
11-5-54-5029-00 Computer Upgrades - Software	0	0.00	0.00	99.99	0.00	0.00	0.00
11-5-54-5040-00 Outside Contracts	180,910	926.04	2,325.04	8,037.20	1,500.00	177,084.96	2.11
11-5-54-5041-00 Clothing & Personal Supplies	6,110	360.83	521.63	769.07	1,410.56	4,177.81	31.62
11-5-54-5042-00 Communications - Radio & Telep	6,840	671.38	1,379.57	1,577.36	553.50	4,906.93	28.26
11-5-54-5047-00 Office Supplies	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-54-5048-00 Postage Expense	0	0.00	248.50	0.00	0.00	( 248.50)	0.00
11-5-54-5050-00 Licenses & Permits	11,640	424.23	4,461.01	581.47	0.00	7,178.99	38.32
11-5-54-5052-00 Small Tools	1,350	0.00	0.00	0.00	0.00	1,350.00	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	0.00	0.00	0.00	4,200.00	0.00
11-5-54-5059-00 Education & Training Seminars	8,600	140.00	210.00	638.45	0.00	8,390.00	2.44
11-5-54-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	58.32	0.00	( 17.50)	0.00
TOTAL Services & Supplies	969,120	70,904.30	123,341.48	139,019.98	451,032.57	394,745.95	59.27

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

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
Other Operating Expenses	_____	_____	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-54-5912-00 Service & Supplies	62,500	14,720.00	31,617.31	410.20	18,035.77	12,846.92	79.44
11-5-54-5940-00 Outside Contracts	325,000	17.70	767.70	0.00	23,691.16	300,541.14	7.53
TOTAL Services & Supplies-W.O.	387,500	14,737.70	32,385.01	410.20	41,726.93	313,388.06	19.13
TOTAL WATER TREATMENT	2,362,934	208,498.50	338,233.71	314,611.42	492,759.50	1,531,940.79	35.17

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

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
<b>Salaries</b>							
11-5-55-5001-00 Regular Salaries	165,026	20,006.87	25,614.25	11,285.78	0.00	139,411.75	15.52
11-5-55-5003-00 Overtime Pay	10,900	1,233.08	1,940.54	1,979.16	0.00	8,959.46	17.80
11-5-55-5005-00 Standby Pay	0	149.44	467.60	0.00	0.00	( 467.60)	0.00
11-5-55-5006-00 Vacation Pay	17,211	1,614.18	2,400.84	1,514.81	0.00	14,810.16	13.95
11-5-55-5007-00 Jury Duty	1,012	0.00	306.30	0.00	0.00	705.70	30.27
11-5-55-5008-00 Sick Pay	10,124	713.43	713.43	381.99	0.00	9,410.57	7.05
11-5-55-5009-00 Holiday Pay	9,112	0.00	744.49	470.24	0.00	8,367.51	8.17
11-5-55-5010-00 Seasonal Pay	0	0.00	0.00	4,477.50	0.00	0.00	0.00
TOTAL Salaries	213,385	23,717.00	32,187.45	20,109.48	0.00	181,197.55	15.08
<b>Benefits</b>							
11-5-55-5078-00 Insurance - Employee Assistanc	113	7.05	14.10	4.70	0.00	98.90	12.48
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	944.47	2,352.00	1,101.09	0.00	( 2,352.00)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	18,271	143.85	385.85	1,269.99	0.00	17,885.15	2.11
11-5-55-5082-00 Social Security Expense	13,231	984.86	2,538.94	1,652.63	0.00	10,692.06	19.19
11-5-55-5083-00 Medicare Expense	3,094	230.26	593.61	386.52	0.00	2,500.39	19.19
11-5-55-5084-00 Insurance - Group Life	733	45.35	90.70	27.90	0.00	642.30	12.37
11-5-55-5085-00 Insurance - Group Health	91,785	5,125.77	10,251.54	2,948.02	0.00	81,533.46	11.17
11-5-55-5086-00 Insurance - Group Dental	4,649	236.52	473.04	130.40	0.00	4,175.96	10.18
11-5-55-5087-00 Insurance - Group Vision	900	55.68	111.36	37.12	0.00	788.64	12.37
TOTAL Benefits	132,776	7,773.81	16,811.14	7,558.37	0.00	115,964.86	12.66
<b>Services &amp; Supplies</b>							
11-5-55-5011-00 District Equipment	20,000	1,765.36	3,504.87	3,647.53	0.00	16,495.13	17.52
11-5-55-5012-00 Service & Supplies	54,420	7,088.86	12,741.63	4,279.91	10,795.39	30,882.98	43.25
11-5-55-5013-00 Utilities	0	0.00	0.00	176.82	0.00	0.00	0.00
11-5-55-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	296.01	0.00	0.00	0.00
11-5-55-5040-00 Outside Contracts	99,200	5,466.19	9,431.05	8,381.58	12,394.25	77,374.70	22.00
11-5-55-5041-00 Clothing & Personal Supplies	4,760	970.79	970.79	419.50	193.73	3,595.48	24.46
11-5-55-5042-00 Communications - Radio & Telep	1,500	84.86	171.58	120.66	0.00	1,328.42	11.44
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-55-5052-00 Small Tools	5,500	2,525.43	3,695.78	667.10	0.00	1,804.22	67.20
11-5-55-5055-00 Private Vehicle Mileage	0	230.84	230.84	0.00	0.00	( 230.84)	0.00
11-5-55-5056-00 Travel Expense	0	236.93	236.93	0.00	0.00	( 236.93)	0.00
11-5-55-5059-00 Education & Training Seminars	3,450	140.00	140.00	0.00	0.00	3,310.00	4.06
11-5-55-5062-00 Pre-Employment Screening	0	0.00	0.00	45.00	0.00	0.00	0.00
TOTAL Services & Supplies	189,530	18,509.26	31,123.47	18,034.11	23,383.37	135,023.16	28.76
<b>Other Operating Expenses</b>							
Salaries - Work Orders							
Benefits - Work Orders							

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

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
Services & Supplies-W.O.							
11-5-55-5912-00 Service & Supplies	0	0.00	0.00	2,274.14	0.00	0.00	0.00
11-5-55-5940-00 Outside Contracts	850,000	0.00	0.00	655.77	0.00	850,000.00	0.00
TOTAL Services & Supplies-W.O.	850,000	0.00	0.00	2,929.91	0.00	850,000.00	0.00
TOTAL OPERATIONS - MAINTENANCE	1,385,691	50,000.07	80,122.06	48,631.87	23,383.37	1,282,185.57	7.47

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

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
<b>Salaries</b>							
11-5-62-5001-00 Regular Salaries	759,484	93,362.29	121,546.35	117,382.66	0.00	637,937.65	16.00
11-5-62-5002-00 Part Time - Temporary Wages	242,274	27,879.01	37,624.89	50,959.43	0.00	204,649.11	15.53
11-5-62-5003-00 Overtime Pay	25,000	( 56.01)	2,560.83	3,418.12	0.00	22,439.17	10.24
11-5-62-5004-00 Shift Pay	12,000	1,502.20	2,067.61	2,253.43	0.00	9,932.39	17.23
11-5-62-5005-00 Standby Pay	0	530.20	568.76	288.00	0.00	( 568.76)	0.00
11-5-62-5006-00 Vacation Pay	80,461	6,957.94	7,835.06	6,002.86	0.00	72,625.94	9.74
11-5-62-5007-00 Jury Duty	4,734	0.00	623.46	0.00	0.00	4,110.54	13.17
11-5-62-5008-00 Sick Pay	47,330	3,438.88	5,338.26	5,429.86	0.00	41,991.74	11.28
11-5-62-5009-00 Holiday Pay	42,597	142.38	3,956.75	3,366.98	0.00	38,640.25	9.29
11-5-62-5010-00 Seasonal Pay	0	6,884.79	8,794.23	2,891.88	0.00	( 8,794.23)	0.00
TOTAL Salaries	1,213,880	140,641.68	190,916.20	191,993.22	0.00	1,022,963.80	15.73
<b>Benefits</b>							
11-5-62-5078-00 Insurance - Employee Assistanc	310	28.20	56.40	47.00	0.00	253.60	18.19
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	3,436.90	8,942.78	8,013.46	0.00	( 8,942.78)	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	83,198	1,616.13	3,949.63	8,644.50	0.00	79,248.37	4.75
11-5-62-5082-00 Social Security Expense	75,260	5,629.32	15,103.73	14,901.87	0.00	60,156.27	20.07
11-5-62-5083-00 Medicare Expense	17,602	1,316.54	3,532.34	3,485.14	0.00	14,069.66	20.07
11-5-62-5084-00 Insurance - Group Life	3,637	353.60	707.20	558.30	0.00	2,929.80	19.44
11-5-62-5085-00 Insurance - Group Health	178,310	15,993.29	32,296.06	23,132.74	0.00	146,013.94	18.11
11-5-62-5086-00 Insurance - Group Dental	8,769	829.60	1,659.20	1,171.76	0.00	7,109.80	18.92
11-5-62-5087-00 Insurance - Group Vision	2,194	199.59	399.18	324.94	0.00	1,794.82	18.19
11-5-62-5088-00 Insurance - Unemployment	0	0.00	0.00	469.00	0.00	0.00	0.00
TOTAL Benefits	369,280	29,403.17	66,646.52	60,748.71	0.00	302,633.48	18.05
<b>Services &amp; Supplies</b>							
11-5-62-5011-00 District Equipment	97,670	5,482.50	12,174.12	15,672.82	0.00	85,495.88	12.46
11-5-62-5012-00 Service & Supplies	46,150	97.33	1,821.12	6,816.02	0.00	44,328.88	3.95
11-5-62-5013-00 Utilities	108,000	15,344.05	29,227.45	34,678.38	0.00	78,772.55	27.06
11-5-62-5028-00 Computer Upgrades - Hardware	7,675	225.23	225.23	17.22	0.00	7,449.77	2.93
11-5-62-5029-00 Computer Upgrades - Software	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-62-5031-00 Cost Applied - Salaries and Be	0	( 6,752.19)	( 9,240.31)	( 1,111.00)	0.00	9,240.31	0.00
11-5-62-5038-00 Bad Debt Expense	0	0.00	0.00	238.20	0.00	0.00	0.00
11-5-62-5040-00 Outside Contracts	16,500	425.13	425.13	5,310.17	0.00	16,074.87	2.58
11-5-62-5041-00 Clothing & Personal Supplies	6,800	0.00	0.00	0.00	0.00	6,800.00	0.00
11-5-62-5042-00 Communications - Radio & Telep	11,000	2,515.04	4,427.73	1,687.58	0.00	6,572.27	40.25
11-5-62-5044-00 Membership & Dues	825	0.00	0.00	480.00	0.00	825.00	0.00
11-5-62-5045-00 Printing & Binding	500	0.00	24.88	0.00	72.00	403.12	19.38
11-5-62-5047-00 Office Supplies	700	0.00	0.00	0.00	0.00	700.00	0.00
11-5-62-5048-00 Postage Expense	0	0.00	12.75	0.00	0.00	( 12.75)	0.00
11-5-62-5049-00 Other Professional Fees	9,620	0.00	0.00	450.00	0.00	9,620.00	0.00
11-5-62-5053-00 Public Information Program	5,750	0.00	255.67	328.22	0.00	5,494.33	4.45
11-5-62-5055-00 Private Vehicle Mileage	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-62-5056-00 Travel Expense	8,000	0.00	0.00	0.00	0.00	8,000.00	0.00
11-5-62-5059-00 Education & Training Seminars	11,500	0.00	0.00	0.00	0.00	11,500.00	0.00
11-5-62-5062-00 Pre-Employment Screening	0	0.00	0.00	122.00	0.00	0.00	0.00
11-5-62-5065-00 Credit Card Fees	11,250	0.00	0.00	3,258.99	0.00	11,250.00	0.00

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

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
11-5-62-5076-00 Insurance - Workers Compensati	0	10,258.41	12,492.30	724.30	0.00 (	12,492.30)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	0	17.50	17.50	29.16	0.00 (	17.50)	0.00
TOTAL Services & Supplies	343,140	27,613.00	51,863.57	68,702.06	72.00	291,204.43	15.14
Other Operating Expenses							
11-5-62-5093-00 Administration Overhead	756,865	83,695.69	125,440.99	149,135.67	0.00	631,424.01	16.57
TOTAL Other Operating Expenses	756,865	83,695.69	125,440.99	149,135.67	0.00	631,424.01	16.57
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
<b>TOTAL RECREATION - OPERATIONS</b>	<b>2,683,165</b>	<b>281,353.54</b>	<b>434,867.28</b>	<b>470,579.66</b>	<b>72.00</b>	<b>2,248,225.72</b>	<b>16.21</b>

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

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
<b>Salaries</b>							
11-5-63-5001-00 Regular Salaries	177,059	30,616.22	39,972.01	38,224.24	0.00	137,086.99	22.58
11-5-63-5002-00 Part Time - Temporary Wages	230,407	21,696.59	29,071.36	27,264.84	0.00	201,335.64	12.62
11-5-63-5003-00 Overtime Pay	5,500	122.20	1,346.89	766.16	0.00	4,153.11	24.49
11-5-63-5006-00 Vacation Pay	18,466	1,518.46	1,909.52	2,465.37	0.00	16,556.48	10.34
11-5-63-5007-00 Jury Duty	1,086	0.00	0.00	0.00	0.00	1,086.00	0.00
11-5-63-5008-00 Sick Pay	10,863	2,109.65	2,156.45	1,813.85	0.00	8,706.55	19.85
11-5-63-5009-00 Holiday Pay	9,776	0.00	1,136.47	807.06	0.00	8,639.53	11.63
<b>TOTAL Salaries</b>	<b>453,157</b>	<b>56,063.12</b>	<b>75,592.70</b>	<b>71,341.52</b>	<b>0.00</b>	<b>377,564.30</b>	<b>16.68</b>
<b>Benefits</b>							
11-5-63-5078-00 Insurance - Employee Assistanc	113	9.40	18.80	18.80	0.00	94.20	16.64
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	303.50	749.42	666.45	0.00	749.42)	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	25,130	1,452.69	3,722.57	7,283.02	0.00	21,407.43	14.81
11-5-63-5082-00 Social Security Expense	28,096	2,235.65	5,900.47	5,486.67	0.00	22,195.53	21.00
11-5-63-5083-00 Medicare Expense	6,571	522.86	1,379.96	1,283.21	0.00	5,191.04	21.00
11-5-63-5084-00 Insurance - Group Life	927	76.45	152.90	152.90	0.00	774.10	16.49
11-5-63-5085-00 Insurance - Group Health	64,953	5,049.65	10,305.62	9,811.46	0.00	54,647.38	15.87
11-5-63-5086-00 Insurance - Group Dental	2,894	238.76	477.52	477.52	0.00	2,416.48	16.50
11-5-63-5087-00 Insurance - Group Vision	900	74.24	148.48	148.48	0.00	751.52	16.50
11-5-63-5088-00 Insurance - Unemployment	0	0.00	0.00	158.00	0.00	0.00	0.00
<b>TOTAL Benefits</b>	<b>129,584</b>	<b>9,963.20</b>	<b>22,855.74</b>	<b>25,486.51</b>	<b>0.00</b>	<b>106,728.26</b>	<b>17.64</b>
<b>Services &amp; Supplies</b>							
11-5-63-5011-00 District Equipment	60,000	6,394.05	13,338.33	13,958.42	0.00	46,661.67	22.23
11-5-63-5012-00 Service & Supplies	87,165	8,188.25	26,700.34	28,178.53	14,098.19	46,366.72	46.81
11-5-63-5013-00 Utilities	3,500	0.00	0.00	923.14	0.00	3,500.00	0.00
11-5-63-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	96.51	0.00	0.00	0.00
11-5-63-5037-00 Purchased Water	50,000	4,605.40	7,864.84	11,808.92	0.00	42,135.16	15.73
11-5-63-5040-00 Outside Contracts	134,735	14,183.70	28,257.48	25,135.81	8,322.26	98,155.01	27.15
11-5-63-5041-00 Clothing & Personal Supplies	3,500	0.00	165.91	0.00	0.00	3,334.09	4.74
11-5-63-5042-00 Communications - Radio & Telep	500	45.92	92.86	503.99	0.00	407.14	18.57
11-5-63-5043-00 Office Equipment Maintenance	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-63-5044-00 Membership & Dues	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-63-5047-00 Office Supplies	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-63-5049-00 Other Professional Fees	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-63-5050-00 Licenses & Permits	2,000	0.00	0.00	45.00	0.00	2,000.00	0.00
11-5-63-5052-00 Small Tools	12,000	10,494.47	11,227.09	233.43	0.00	772.91	93.56
11-5-63-5054-00 Safety Program	0	0.00	0.00	76.78	0.00	0.00	0.00
11-5-63-5056-00 Travel Expense	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-63-5059-00 Education & Training Seminars	2,455	0.00	0.00	0.00	0.00	2,455.00	0.00
11-5-63-5062-00 Pre-Employment Screening	0	0.00	0.00	32.00	0.00	0.00	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	0.00	195.00	412.31	0.00	195.00)	0.00
<b>TOTAL Services &amp; Supplies</b>	<b>360,155</b>	<b>43,911.79</b>	<b>87,841.85</b>	<b>81,404.84</b>	<b>22,420.45</b>	<b>249,892.70</b>	<b>30.62</b>
<b>Other Operating Expenses</b>							
11-5-63-5093-00 Administration Overhead	306,171	34,530.77	51,310.84	59,320.38	0.00	254,860.16	16.76
<b>TOTAL Other Operating Expenses</b>	<b>306,171</b>	<b>34,530.77</b>	<b>51,310.84</b>	<b>59,320.38</b>	<b>0.00</b>	<b>254,860.16</b>	<b>16.76</b>



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

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
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-63-5912-00 Service & Supplies	0	0.00	16,876.00	1,745.45	5,125.00 (	22,001.00)	0.00
11-5-63-5949-00 Other Professional Fees	250,000	0.00	0.00	0.00	0.00	250,000.00	0.00
TOTAL Services & Supplies-W.O.	250,000	0.00	16,876.00	1,745.45	5,125.00	227,999.00	8.80
TOTAL RECREATION - MAINTENANCE	1,499,067	144,468.88	254,477.13	239,298.70	27,545.45	1,217,044.42	18.81

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

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
<b>Salaries</b>							
11-5-64-5001-00 Regular Salaries	56,322	7,580.39	9,741.61	8,690.47	0.00	46,580.39	17.30
11-5-64-5002-00 Part Time - Temporary Wages	42,100	9,788.38	12,903.49	19,056.30	0.00	29,196.51	30.65
11-5-64-5003-00 Overtime Pay	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-64-5006-00 Vacation Pay	5,874	0.00	0.00	0.00	0.00	5,874.00	0.00
11-5-64-5007-00 Jury Duty	346	0.00	0.00	0.00	0.00	346.00	0.00
11-5-64-5008-00 Sick Pay	3,455	0.00	0.00	0.00	0.00	3,455.00	0.00
11-5-64-5009-00 Holiday Pay	3,110	0.00	0.00	0.00	0.00	3,110.00	0.00
11-5-64-5010-00 Seasonal Pay	187,793	6,311.04	9,125.14	2,090.41	0.00	178,667.86	4.86
TOTAL Salaries	300,000	23,679.81	31,770.24	29,837.18	0.00	268,229.76	10.59
<b>Benefits</b>							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	351.49	846.95	764.44	0.00	( 846.95)	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	6,003	0.00	0.00	0.00	0.00	6,003.00	0.00
11-5-64-5082-00 Social Security Expense	18,600	918.14	2,517.33	2,371.85	0.00	16,082.67	13.53
11-5-64-5083-00 Medicare Expense	4,350	214.71	588.72	554.71	0.00	3,761.28	13.53
TOTAL Benefits	28,953	1,484.34	3,953.00	3,691.00	0.00	25,000.00	13.65
<b>Services &amp; Supplies</b>							
11-5-64-5012-00 Service & Supplies	4,800	309.93	1,041.76	8,741.38	2,017.00	1,741.24	63.72
11-5-64-5028-00 Computer Upgrades - Hardware	500	38.01	76.02	279.10	0.00	423.98	15.20
11-5-64-5039-00 Fish Purchases	50,000	0.00	0.00	0.00	0.00	50,000.00	0.00
11-5-64-5040-00 Outside Contracts	24,940	1,134.70	6,766.55	5,813.15	12,423.04	5,750.41	76.94
11-5-64-5042-00 Communications - Radio & Telep	0	25.14	50.31	50.88	0.00	( 50.31)	0.00
11-5-64-5045-00 Printing & Binding	8,650	1,074.92	4,024.30	2,246.35	0.00	4,625.70	46.52
11-5-64-5047-00 Office Supplies	6,700	539.50	889.24	256.11	0.00	5,810.76	13.27
11-5-64-5048-00 Postage Expense	0	0.00	453.75	0.00	0.00	( 453.75)	0.00
11-5-64-5050-00 Licenses & Permits	370	0.00	0.00	0.00	0.00	370.00	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,450	0.00	0.00	0.00	0.00	2,450.00	0.00
11-5-64-5053-00 Public Information Program	14,050	0.00	2,024.00	0.00	0.00	12,026.00	14.41
11-5-64-5054-00 Safety	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-64-5059-00 Education & Training Seminars	400	0.00	0.00	0.00	0.00	400.00	0.00
11-5-64-5062-00 Pre-Employment Screening	800	0.00	0.00	0.00	0.00	800.00	0.00
11-5-64-5065-00 Credit Card Fees	60,000	0.00	0.00	11,633.79	0.00	60,000.00	0.00
TOTAL Services & Supplies	173,960	3,122.20	15,325.93	29,020.76	14,440.04	144,194.03	17.11
<b>Other Operating Expenses</b>							
11-5-64-5093-00 Administration Overhead	172,832	13,036.57	18,324.00	20,035.03	0.00	154,508.00	10.60
TOTAL Other Operating Expenses	172,832	13,036.57	18,324.00	20,035.03	0.00	154,508.00	10.60
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
<b>TOTAL RECREATION - PUBLIC REL</b>	<b>675,745</b>	<b>41,322.92</b>	<b>69,373.17</b>	<b>82,583.97</b>	<b>14,440.04</b>	<b>591,931.79</b>	<b>12.40</b>

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

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
<b>Salaries</b>							
11-5-65-5001-00 Regular Salaries	73,770	9,025.65	11,703.65	11,666.80	0.00	62,066.35	15.87
11-5-65-5002-00 Part Time - Temporary Wages	404,219	24,652.31	33,107.39	35,104.02	0.00	371,111.61	8.19
11-5-65-5003-00 Overtime Pay	500	510.76	0.00	0.00	0.00	500.00	0.00
11-5-65-5006-00 Vacation Pay	7,694	2,366.00	2,704.00	1,148.53	0.00	4,990.00	35.14
11-5-65-5007-00 Jury Duty	453	0.00	0.00	0.00	0.00	453.00	0.00
11-5-65-5008-00 Sick Pay	4,526	3,660.32	4,576.45	2,752.92	0.00	50.45	101.11
11-5-65-5009-00 Holiday Pay	4,073	0.00	338.00	328.15	0.00	3,735.00	8.30
11-5-65-5010-00 Seasonal Pay	17,124	107,936.25	149,482.38	138,056.38	0.00	132,358.38	872.94
TOTAL Salaries	512,359	147,129.77	201,911.87	189,056.80	0.00	310,447.13	39.41
<b>Benefits</b>							
11-5-65-5078-00 Insurance - Employee Assistanc	28	2.35	4.70	4.70	0.00	23.30	16.79
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	11.88	11.88	0.18	0.00	11.88	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	7,794	713.30	1,559.82	2,781.91	0.00	6,234.18	20.01
11-5-65-5082-00 Social Security Expense	31,766	5,759.82	15,855.70	14,522.52	0.00	15,910.30	49.91
11-5-65-5083-00 Medicare Expense	7,429	1,346.99	3,708.11	3,396.43	0.00	3,720.89	49.91
11-5-65-5084-00 Insurance - Group Life	267	22.00	44.00	44.00	0.00	223.00	16.48
11-5-65-5085-00 Insurance - Group Health	26,912	2,220.48	4,440.96	4,583.34	0.00	22,471.04	16.50
11-5-65-5086-00 Insurance - Group Dental	1,286	106.12	212.24	212.24	0.00	1,073.76	16.50
11-5-65-5087-00 Insurance - Group Vision	225	18.56	37.12	37.12	0.00	187.88	16.50
TOTAL Benefits	75,707	10,201.50	25,874.53	25,582.44	0.00	49,832.47	34.18
<b>Services &amp; Supplies</b>							
11-5-65-5011-00 District Equipment	600	77.95	142.12	183.65	0.00	457.88	23.69
11-5-65-5012-00 Service & Supplies	41,000	833.47	1,592.95	8,336.87	580.67	38,826.38	5.30
11-5-65-5013-00 Utilities	39,000	7,622.37	15,840.46	16,258.38	0.00	23,159.54	40.62
11-5-65-5014-00 Chlorine	30,000	4,611.82	13,086.41	14,419.00	16,913.59	0.00	100.00
11-5-65-5018-00 Chemicals - Water Playground	4,500	0.00	1,007.44	3,427.98	3,492.56	0.00	100.00
11-5-65-5028-00 Computer Upgrades - Hardware	2,500	0.00	0.00	160.88	0.00	2,500.00	0.00
11-5-65-5040-00 Outside Contracts	12,300	300.81	805.50	1,518.99	1,700.00	9,794.50	20.37
11-5-65-5041-00 Clothing & Personal Supplies	15,300	82.58	4,979.87	0.00	97.57	10,417.70	31.91
11-5-65-5042-00 Communications - Radio & Telep	800	27.46	201.14	110.02	0.00	598.86	25.14
11-5-65-5044-00 Membership & Dues	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-65-5047-00 Office Supplies	2,000	986.05	986.05	99.21	72.22	941.73	52.91
11-5-65-5049-00 Other Professional Fees	2,000	0.00	1,276.25	1,227.50	0.00	723.75	63.81
11-5-65-5050-00 Licenses & Permits	360	0.00	359.40	195.00	0.00	0.60	99.83
11-5-65-5051-00 Advertising & Legal Notices	0	0.00	0.00	2,410.00	0.00	0.00	0.00
11-5-65-5052-00 Small Tools	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-65-5053-00 Public Information Program	8,400	1,535.15	4,164.15	793.31	240.10	3,995.75	52.43
11-5-65-5059-00 Education & Training Seminars	3,370	70.00	170.00	76.43	0.00	3,200.00	5.04
11-5-65-5062-00 Pre-Employment Screening	2,800	617.00	617.00	180.00	0.00	2,183.00	22.04
11-5-65-5065-00 Credit Card Fees	18,000	0.00	0.00	10,890.87	0.00	18,000.00	0.00
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	0.00	2,326.32	0.00	0.00	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	0	17.50	17.50	29.16	0.00	17.50	0.00
TOTAL Services & Supplies	184,530	16,782.16	45,246.24	62,643.57	22,901.57	116,382.19	36.93

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

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
Other Operating Expenses							
11-5-65-5093-00 Administration Overhead	308,970	82,655.60	119,672.73	131,251.79	0.00	189,297.27	38.73
TOTAL Other Operating Expenses	308,970	82,655.60	119,672.73	131,251.79	0.00	189,297.27	38.73
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - WATER PARK	1,081,566	256,769.03	392,705.37	408,534.60	22,901.57	665,959.06	38.43
TOTAL EXPENDITURES	43,886,371	1,992,586.11	3,457,821.10	3,320,545.65	5,667,919.86	34,760,630.04	20.79
REVENUE OVER/ (UNDER) EXPENDITURES	( 18,636,964)	( 203,885.74)	174,039.29	1,352,596.30	( 5,667,919.86)	(13,143,083.32)	29.48

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

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
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REVENUE SUMMARY

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

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
EXPENDITURE SUMMARY							
PROPERTY TAX							
Services & Supplies	0	151.89	0.00	0.00	0.00	0.00	0.00
TOTAL PROPERTY TAX	0	151.89	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	151.89	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	151.89)	0.00	0.00	0.00	0.00	0.00

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

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
SUMMARY OF EXPENSES							
SERVICES & SUPPLIES	0	151.89	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	151.89	0.00	0.00	0.00	0.00	0.00

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

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

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
Services & Supplies							
29-5-30-5070-00 Property Tax Administration Fe	0	151.89	0.00	0.00	0.00	0.00	0.00
TOTAL Services & Supplies	0	151.89	0.00	0.00	0.00	0.00	0.00
TOTAL PROPERTY TAX	0	151.89	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	151.89	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	151.89)	0.00	0.00	0.00	0.00	0.00

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

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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REVENUE SUMMARY

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

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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EXPENDITURE SUMMARY

PROPERTY TAX

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

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
SUMMARY OF EXPENSES							

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

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 16.67

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

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
Services & Supplies	_____	_____	_____	_____	_____	_____	_____

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

75 -CFD -2013-1  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

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

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

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
<b>EXPENDITURE SUMMARY</b>							
Property Tax							
Salaries	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
Services & Supplies	2,057,488 (	2,024,806.58) (	978,484.01) (	421,340.65)	0.00	3,035,972.01	47.56-
TOTAL Property Tax	2,057,488 (	2,024,806.58) (	975,734.01) (	421,340.65)	0.00	3,033,222.01	47.42-
<b>TOTAL EXPENDITURES</b>	<b>2,057,488 (</b>	<b>2,024,806.58) (</b>	<b>975,734.01) (</b>	<b>421,340.65)</b>	<b>0.00</b>	<b>3,033,222.01</b>	<b>47.42-</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 2,057,488)</b>	<b>2,024,806.58</b>	<b>975,734.01</b>	<b>421,340.65</b>	<b>0.00 (</b>	<b>3,033,222.01)</b>	<b>47.42-</b>



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

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
SUMMARY OF EXPENSES							
SALARIES	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
SERVICES & SUPPLIES	2,057,488 (	2,024,806.58) (	978,484.01) (	421,340.65)	0.00	3,035,972.01	47.56-
TOTAL EXPENDITURES	2,057,488 (	2,024,806.58) (	975,734.01) (	421,340.65)	0.00	3,033,222.01	47.42-

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

75 -CFD -2013-1

% OF YEAR COMPLETED: 16.67

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

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
Salaries							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
TOTAL Salaries	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
Services & Supplies							
75-5-30-5049-00 Other Professional Services	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
75-5-30-5064-00 Interest / Penalty Expenses	2,030,988	( 2,024,806.58)	( 978,484.01)	( 421,340.65)	0.00	3,009,472.01	48.18-
75-5-30-5069-00 Property Tax collection Fee	6,500	0.00	0.00	0.00	0.00	6,500.00	0.00
TOTAL Services & Supplies	2,057,488	( 2,024,806.58)	( 978,484.01)	( 421,340.65)	0.00	3,035,972.01	47.56-
Other Operating Expenses							
TOTAL Property Tax	2,057,488	( 2,024,806.58)	( 975,734.01)	( 421,340.65)	0.00	3,033,222.01	47.42-
TOTAL EXPENDITURES	2,057,488	( 2,024,806.58)	( 975,734.01)	( 421,340.65)	0.00	3,033,222.01	47.42-
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	2,024,806.58	975,734.01	421,340.65	0.00	( 3,033,222.01)	47.42-



**Consumption Report**

**Water Sales FY 2019-2020 (Acre-Feet)**

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2019 / 2020	2018 / 2019	
													Total	Total	
AD Ag-Domestic	333	374												707	855
AG Ag	195	256												450	630
C Commercial	110	112												221	237
DI Interdepartmental	28	23												51	65
F fire	0	0												0	0
I Industrial	3	4												7	3
OT Other	24	28												52	50
R Residential	235	270												505	518
RS - P Resale Pumped	32	33												65	228
RS - G Resale Gravity	97	194												291	591
TE Temporary	1	1												2	4
<b>Total</b>	<b>1,058</b>	<b>1,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,352</b>	<b>3,182</b>
<b>CMWD</b>	<b>893</b>	<b>1,110</b>													
<b>OJAI</b>	<b>165</b>	<b>207</b>													
<b>Total 2018 / 2019</b>	<b>1,686</b>	<b>1,495</b>	<b>1,282</b>	<b>1,302</b>	<b>1,019</b>	<b>418</b>	<b>334</b>	<b>224</b>	<b>247</b>	<b>678</b>	<b>526</b>	<b>695</b>		<b>N/A</b>	<b>9,905</b>