

Casitas Municipal Water District

FINANCE COMMITTEE

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

August 16, 2019

10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of the Financial Statements for June, 2019.
5. Review of the June, 2019 Consumption Report.
6. Request by the General Manager of the City of Ventura to waive late fees of \$4,100.46.

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

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

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	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	7,320,810	394,932.29	5,555,365.64	6,346,256.75	0.00	1,765,444.36	75.88
WATER SERVICES	4,421	300.00	11,925.00	73,088.94	0.00 (	7,504.00)	269.74
WATER STANDBY	4,037,332	337,365.35	4,039,628.95	3,706,980.91	0.00 (	2,296.93)	100.06
WATER DELINQUENCY	137,524	366,613.47	1,030,248.83	715,448.49	0.00 (	892,724.83)	749.14
WATER REVENUE OTHER	230,072	697.47	836,157.23	49,992.78	0.00 (	606,085.23)	363.43
CAPITAL FACILITIES	73,423	0.00	130,016.48	81,232.76	0.00 (	56,593.48)	177.08
INTEREST	522,870	61,916.46	558,749.77	546,165.72	0.00 (	35,879.77)	106.86
TAXES & ASSESSMENTS	2,205,992	12,916.44	2,303,397.24	2,284,534.12	0.00 (	97,405.24)	104.42
OTHER GOVT. AGENCIES	405,000	0.00	335,352.12	28,019.01	0.00	69,647.88	82.80
MISCELLANEOUS REVENUES	94,000	22,669.58	134,017.74	95,729.31	0.00 (	40,017.74)	142.57
TOTAL NON DEPARTMENTAL	15,031,444	1,197,411.06	14,934,859.00	13,927,448.79	0.00	96,585.02	99.36
RECREATION - OPERATIONS							
RECREATION PARK	3,438,013	368,688.72	3,058,534.57	3,050,249.53	0.00	379,478.43	88.96
RECREATION-CONCESSION	145,700	18,710.95	126,466.62	129,717.83	0.00	19,233.38	86.80
RECREATION OTHER	0 (	44.30)	2,500.04 (	1,761.83)	0.00 (	2,500.04)	0.00
TOTAL RECREATION - OPERATIONS	3,583,713	387,355.37	3,187,501.23	3,178,205.53	0.00	396,211.77	88.94
RECREATION - WATER PARK							
RECREATION-CONCESSION	7,000	1,646.14	9,348.19	9,244.61	0.00 (	2,348.19)	133.55
RECREATION-WATER PARK	1,007,200	174,169.50	860,459.00	923,108.75	0.00	146,741.00	85.43
RECREATION OTHER	0	32.50 (	25.80)	113.05	0.00	25.80	0.00
TOTAL RECREATION - WATER PARK	1,014,200	175,848.14	869,781.39	932,466.41	0.00	144,418.61	85.76
TOTAL REVENUES	19,629,357	1,760,614.57	18,992,141.62	18,038,120.73	0.00	0.00	96.75

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EXPENDITURE SUMMARY							
RETIREES							
Benefits	574,814	42,208.22	517,369.89	0.00	0.00	57,444.11	90.01
Services & Supplies	0	0.00	0.00	269,211.41	0.00	0.00	0.00
TOTAL RETIREES	574,814	42,208.22	517,369.89	269,211.41	0.00	57,444.11	90.01
BOARD OF DIRECTORS							
Salaries	64,497	8,863.73	76,944.72	61,166.09	0.00 (	12,447.72)	119.30
Benefits	90,539	8,587.80	92,678.33	72,972.89	0.00 (	2,139.33)	102.36
Services & Supplies	31,900	434.90	13,947.25	37,664.89	0.00	17,952.75	43.72
TOTAL BOARD OF DIRECTORS	186,936	17,886.43	183,570.30	171,803.87	0.00	3,365.70	98.20
MANAGEMENT							
Salaries	673,896	43,990.05	593,029.02	628,557.83	0.00	80,866.98	88.00
Benefits	212,251	11,208.37	143,916.40	158,564.03	0.00	68,334.60	67.80
Services & Supplies	522,000	15,278.03	522,927.74	324,791.69 (	530.89) (	396.85)	100.08
TOTAL MANAGEMENT	1,408,147	70,476.45	1,259,873.16	1,111,913.55 (	530.89)	148,804.73	89.43
INFORMATION TECHNOLOGY							
Salaries	135,475	17,669.90	156,121.39	150,382.83	0.00 (	20,646.39)	115.24
Benefits	46,075	5,079.10	61,147.23	53,032.54	0.00 (	15,072.23)	132.71
Services & Supplies	52,850	2,139.74	32,880.93	64,278.90	194.98	19,774.09	62.58
TOTAL INFORMATION TECHNOLOGY	234,400	24,888.74	250,149.55	267,694.27	194.98 (	15,944.53)	106.80
WATER CONSERVATION							
Salaries	380,110	33,817.58	224,107.61	320,875.24	0.00	156,002.39	58.96
Benefits	58,547	10,452.87	99,042.73	102,153.45	0.00 (	40,495.73)	169.17
Services & Supplies	170,801	14,195.20	195,389.60	245,864.52	10,903.79 (	35,492.39)	120.78
Services & Supplies-W.O.	0	0.00	0.00	19,938.80	0.00	0.00	0.00
TOTAL WATER CONSERVATION	609,458	58,465.65	518,539.94	688,832.01	10,903.79	80,014.27	86.87
FISHERIES							
Salaries	299,915	38,046.05	315,136.49	282,792.00	0.00 (	15,221.49)	105.08
Benefits	87,230	9,539.07	118,744.68	90,966.40	0.00 (	31,514.68)	136.13
Services & Supplies	76,675	2,687.54	61,034.04	56,307.43	2,174.24	13,466.72	82.44
Services & Supplies-W.O.	150,000	12,140.26	109,643.51	0.00	9,773.49	30,583.00	79.61
TOTAL FISHERIES	613,820	62,412.92	604,558.72	430,065.83	11,947.73 (	2,686.45)	100.44
ADMINISTRATION SERVICES							
Salaries	505,641	63,854.66	497,316.89	508,267.37	0.00	8,324.11	98.35
Benefits	199,787	16,121.10	210,634.76	199,147.54	0.00 (	10,847.76)	105.43
Services & Supplies	967,914	30,290.50	837,584.43	703,127.75	14,646.58	115,682.99	88.05
Other Operating Expenses	(1,709,241) (	200,401.15) (	1,542,300.96)	2,459,495.12	0.00 (	166,940.04)	90.23
Services & Supplies-W.O.	0	0.00	0.00	1,333.85	0.00	0.00	0.00
TOTAL ADMINISTRATION SERVICES	(35,899) (90,134.89)	3,235.12	3,871,371.63	14,646.58 (53,780.70)	49.81-

CASITAS MUNICIPAL WATER DISTRICT
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WAREHOUSE							
Salaries	9,213	1,105.25	9,520.55	9,625.65	0.00 (307.55)	103.34
Benefits	1,451	192.94	2,426.52	1,942.75	0.00 (975.52)	167.23
Services & Supplies	16,200	3,329.61	13,049.80 (	19,513.55) (	46.00)	3,196.20	80.27
TOTAL WAREHOUSE	26,864	4,627.80	24,996.87 (	7,945.15) (	46.00)	1,913.13	92.88
GARAGE							
Salaries	21,517	1,204.24	10,436.77	10,272.66	0.00	11,080.23	48.50
Benefits	34,530	200.57	2,519.71	2,599.10	0.00	32,010.29	7.30
Services & Supplies	(53,333) (	8,718.75) (	59,873.23) (	63,358.29) (	3,501.20)	10,041.43	118.83
Services & Supplies-W.O.	77,000	0.00	145,928.78	725.01	12,184.63 (	81,113.41)	205.34
TOTAL GARAGE	79,714 (	7,313.94)	99,012.03 (	49,761.52)	8,683.43 (	27,981.46)	135.10
SAFETY							
Salaries	103,544	11,313.91	98,053.91	97,608.34	0.00	5,490.09	94.70
Benefits	16,307	3,500.02	43,488.24	41,205.76	0.00 (	27,181.24)	266.68
Services & Supplies	16,600	1,240.68	11,494.84	37,633.87	150.00	4,955.16	70.15
TOTAL SAFETY	136,451	16,054.61	153,036.99	176,447.97	150.00 (	16,735.99)	112.27
ENGINEERING							
Salaries	719,346	80,114.21	646,312.54	391,594.10	0.00	73,033.46	89.85
Benefits	273,908	20,534.64	236,265.47	166,208.52	0.00	37,642.53	86.26
Services & Supplies	298,217	278,253.44	715,588.48	155,752.06	1,425,574.57 (	1,842,946.05)	717.99
Salaries - Work Orders	0	11,782.48	116,040.20	60,658.85	0.00 (	116,040.20)	0.00
Benefits - Work Orders	0	993.83	16,518.22	9,163.35	0.00 (	16,518.22)	0.00
Services & Supplies-W.O.	3,366,000	292,270.93	1,812,370.42	350,916.49	2,165,866.05 (	612,236.47)	118.19
TOTAL ENGINEERING	4,657,471	683,949.53	3,543,095.33	1,134,293.37	3,591,440.62 (	2,477,064.95)	153.18
WATER QUALITY - LAB							
Salaries	194,409	25,863.73	332,028.54	195,307.86	0.00 (	137,619.54)	170.79
Benefits	61,963	9,886.47	115,661.96	83,638.47	0.00 (	53,698.96)	186.66
Services & Supplies	193,984	35,875.34	194,867.34	180,542.55	50,106.50 (	50,989.84)	126.29
TOTAL WATER QUALITY - LAB	450,356	71,625.54	642,557.84	459,488.88	50,106.50 (	242,308.34)	153.80
UTILITIES MAINTENANCE							
Salaries	315,421	39,552.80	319,460.05	255,663.24	0.00 (	4,039.05)	101.28
Benefits	139,874	10,500.51	135,389.13	112,668.32	0.00	4,484.87	96.79
Services & Supplies	103,283	10,688.58	93,930.61	217,192.70	430.20	8,922.19	91.36
Services & Supplies-W.O.	50,000	0.00	30,357.33	0.00	0.00	19,642.67	60.71
TOTAL UTILITIES MAINTENANCE	608,578	60,741.89	579,137.12	585,524.26	430.20	29,010.68	95.23
ELECTRICAL MECHANICAL							
Salaries	479,540	64,491.08	435,820.29	427,872.05	0.00	43,719.71	90.88
Benefits	183,625	12,880.74	152,807.63	127,574.86	0.00	30,817.37	83.22
Services & Supplies	2,019,050	84,434.02	1,428,115.92	1,959,723.57	22,373.66	568,560.42	71.84
Services & Supplies-W.O.	745,500	406.06	180,460.33	3,891.03	6,686.23	558,353.44	25.10
TOTAL ELECTRICAL MECHANICAL	3,427,715	162,211.90	2,197,204.17	2,519,061.51	29,059.89	1,201,450.94	64.95

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DIST MAINT - PIPELINE							
Salaries	567,338	83,130.55	665,767.88	538,431.59	0.00 (98,429.88)	117.35
Benefits	252,415	21,659.41	257,641.79	199,804.33	0.00 (	5,226.79)	102.07
Services & Supplies	696,780	179,626.85	843,046.83	598,877.90 (	38,003.98) (	108,262.85)	115.54
Other Operating Expenses	0	6,351.60	34,600.48	16,188.95	0.00 (	34,600.48)	0.00
Services & Supplies-W.O.	0	135,586.69	179,154.70	17,814.64 (	1,494.82) (	177,659.88)	0.00
TOTAL DIST MAINT - PIPELINE	1,516,533	426,355.10	1,980,211.68	1,371,117.41 (	39,498.80) (	424,179.88)	127.97
WATER TREATMENT							
Salaries	765,049	104,490.14	813,827.95	785,715.16	0.00 (	48,778.95)	106.38
Benefits	293,890	28,237.54	328,651.02	269,876.61	0.00 (	34,761.02)	111.83
Services & Supplies	821,733	43,685.91	608,348.11	729,471.89	174,371.09	39,013.80	95.25
Services & Supplies-W.O.	368,400	0.00	244,318.78	59,356.02	22,314.69	101,766.53	72.38
TOTAL WATER TREATMENT	2,249,072	176,413.59	1,995,145.86	1,844,419.68	196,685.78	57,240.36	97.45
OPERATIONS - MAINTENANCE							
Salaries	188,943	25,408.94	184,586.18	120,413.77	0.00	4,356.82	97.69
Benefits	80,668	8,375.09	80,804.80	47,898.04	0.00 (	136.80)	100.17
Services & Supplies	119,300	6,787.75	137,424.98	2,032,880.41	2,909.24 (	21,034.22)	117.63
Services & Supplies-W.O.	0	0.00	2,929.91	0.00	0.00 (	2,929.91)	0.00
TOTAL OPERATIONS - MAINTENANCE	388,911	40,571.78	405,745.87	2,201,192.22	2,909.24 (	19,744.11)	105.08
RECREATION - OPERATIONS							
Salaries	1,003,462	152,572.47	1,247,267.75	1,147,219.60	0.00 (	243,805.75)	124.30
Benefits	385,899	32,858.02	378,376.41	315,896.01	0.00	7,522.59	98.05
Services & Supplies	287,427	27,713.42	295,867.46	377,387.41	223.12 (	8,663.58)	103.01
Other Operating Expenses	849,594	91,791.66	811,087.45	1,161,669.77	0.00	38,506.55	95.47
Services & Supplies-W.O.	30,000	0.00	33,085.00	0.00	0.00 (	3,085.00)	110.28
TOTAL RECREATION - OPERATIONS	2,556,382	304,935.57	2,765,684.07	3,002,172.79	223.12 (	209,525.19)	108.20
RECREATION - MAINTENANCE							
Salaries	406,900	56,243.99	477,006.71	437,826.47	0.00 (	70,106.71)	117.23
Benefits	118,098	11,997.20	145,196.63	133,812.61	0.00 (	27,098.63)	122.95
Services & Supplies	334,225	22,830.29	450,317.61	314,493.66	7,941.71 (	124,034.32)	137.11
Other Operating Expenses	321,037	35,567.55	323,730.71	348,163.96	0.00 (	2,693.71)	100.84
Services & Supplies-W.O.	75,000	0.00	74,153.33	0.00	0.00	846.67	98.87
TOTAL RECREATION - MAINTENANCE	1,255,260	126,639.03	1,470,404.99	1,234,296.70	7,941.71 (	223,086.70)	117.77
RECREATION - PUBLIC REL							
Salaries	306,629	20,003.90	163,042.99	137,480.87	0.00	143,586.01	53.17
Benefits	28,733	1,056.23	16,053.08	12,502.63	0.00	12,679.92	55.87
Services & Supplies	111,768	3,575.51	88,465.47	91,486.71 (	798.00)	24,100.53	78.44
Other Operating Expenses	205,074	10,959.09	92,199.40	90,107.09	0.00	112,874.60	44.96
TOTAL RECREATION - PUBLIC REL	652,204	35,594.73	359,760.94	331,577.30 (	798.00)	293,241.06	55.04
RECREATION - WATER PARK							
Salaries	500,259	110,225.54	516,832.87	507,658.51	0.00 (	16,573.87)	103.31
Benefits	45,180	7,937.56	83,326.82	48,605.03	0.00 (	38,146.82)	184.43
Services & Supplies	175,042	22,295.30	163,905.99	210,083.21	4,897.92	6,238.09	96.44

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Other Operating Expenses	333,536	62,082.85	315,283.40	341,101.85	0.00	18,252.60	94.53
Services & Supplies-W.O.	34,500	4,307.41	19,045.09	0.00	0.00	15,454.91	55.20
TOTAL RECREATION - WATER PARK	1,088,517	206,848.66	1,098,394.17	1,107,448.60	4,897.92 (	14,775.09)	101.36
TOTAL EXPENDITURES	22,685,704	2,495,459.31	20,651,684.61	22,720,226.59	3,889,347.80 (	1,855,328.41)	108.18
REVENUE OVER/(UNDER) EXPENDITURES	(3,056,347) (734,844.74) (1,659,542.99) (4,682,105.86) (3,889,347.80)	1,855,328.41	181.55

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SUMMARY OF EXPENSES							
SALARIES	7,332,080	904,251.71	7,496,355.87	6,734,894.45	0.00 (164,275.87)	102.24
BENEFITS	3,183,860	256,745.23	3,044,057.40	2,082,536.54	0.00	139,802.60	95.61
SERVICES & SUPPLIES	7,273,364	870,623.11	7,112,665.26	8,962,270.82	1,674,017.53 (	1,513,318.79)	120.81
OTHER OPERATING EXPENSES	0	6,351.60	34,650.48	4,435,907.04	0.00 (	34,650.48)	0.00
SALARIES-WORK ORDERS	0	11,782.48	116,040.20	60,658.85	0.00 (	116,040.20)	0.00
BENEFITS-WORK ORDERS	0	993.83	16,518.22	9,163.35	0.00 (	16,518.22)	0.00
SERVICES & SUPPLIES - W.O.	4,896,400	444,711.35	2,831,447.18	453,975.84	2,215,330.27 (	150,377.45)	103.07
TOTAL EXPENDITURES	22,685,704	2,495,459.31	20,651,734.61	22,739,406.89	3,889,347.80 (1,855,378.41)	108.18

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NON DEPARTMENTAL							
=====							
WATER SALES							
11-4-00-4000-00 Water Sales - Residential Grav	11,912	602.29	8,801.89	8,691.77	0.00	3,110.11	73.89
11-4-00-4001-00 Water Sales - Residential Pump	1,385,843	52,838.68	642,297.32	664,939.22	0.00	743,545.68	46.35
11-4-00-4001-85 Water Sales - Residential Pump	0	52,619.40	626,385.79	586,530.99	0.00 (	626,385.79)	0.00
11-4-00-4010-00 Water Sales - Commercial Gr	803	41.07	512.82	553.41	0.00	290.18	63.86
11-4-00-4011-00 Water Sales - Commercial Pump	739,661	37,049.24	336,911.39	363,201.74	0.00	402,749.61	45.55
11-4-00-4011-85 Water Sales - Commercial Pumpe	0	17,923.56	211,446.26	247,636.64	0.00 (	211,446.26)	0.00
11-4-00-4021-00 Water Sales - Industrial Pumpe	11,082	987.28	13,138.04	8,228.56	0.00 (	2,056.04)	118.55
11-4-00-4021-85 Water Sales - Industrial Pumpe	0	126.28	1,107.00	1,055.58	0.00 (	1,107.00)	0.00
11-4-00-4030-00 Water Sales - Resale Gravity	1,133,146	26,290.35	910,582.95	1,024,952.94	0.00	222,563.05	80.36
11-4-00-4031-00 Water Sales - Resale Pumped	783,378	7,408.24	446,774.36	339,190.34	0.00	336,603.64	57.03
11-4-00-4040-00 Water Sales - Temporary Meter	128,818	1,520.00	16,151.34	16,811.44	0.00	112,666.66	12.54
11-4-00-4040-85 Water Sales - Temporary Meter	0	7.14	60.72	139.27	0.00 (	60.72)	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	8,916	352.98	5,074.92	6,465.69	0.00	3,841.08	56.92
11-4-00-4042-00 Water Sales - Institutional Pu	170,248	7,286.52	76,381.36	103,722.78	0.00	93,866.64	44.86
11-4-00-4042-85 Water Sales - Other Water Sale	0	3,675.24	38,365.86	52,526.42	0.00 (	38,365.86)	0.00
11-4-00-4050-00 Water Sales - Fire Prev Genera	359	0.00	0.00	0.00	0.00	359.00	0.00
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	64,474	5,842.50	44,753.99	56,951.29	0.00	19,720.01	69.41
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,649,426	105,721.82	1,235,128.91	1,631,172.24	0.00	414,297.09	74.88
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	0	4,271.66	39,315.58	19,638.17	0.00 (	39,315.58)	0.00
11-4-00-4070-00 Water Sales - Agricultural - G	37,459	4,131.72	27,938.79	37,804.50	0.00	9,520.21	74.58
11-4-00-4071-00 Water Sales - Agricultural - P	1,162,626	64,442.16	849,794.78	1,143,520.44	0.00	312,831.22	73.09
11-4-00-4071-85 Water Sales - Agricultural - P	0	0.00	43.29	1,512.92	0.00 (	43.29)	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	32,659	1,794.16	24,398.28	31,010.40	0.00	8,260.72	74.71
TOTAL WATER SALES	7,320,810	394,932.29	5,555,365.64	6,346,256.75	0.00	1,765,444.36	75.88
WATER SERVICES							
11-4-00-4093-00 Meter Tests & Installations	4,421	300.00	11,925.00	72,972.24	0.00 (	7,504.00)	269.74
11-4-00-4098-00 Meter Standby Fees	0	0.00	0.00	116.70	0.00	0.00	0.00
TOTAL WATER SERVICES	4,421	300.00	11,925.00	73,088.94	0.00 (	7,504.00)	269.74
WATER STANDBY							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,340,306	117,073.14	1,402,356.88	1,250,271.91	0.00 (	62,050.53)	104.63
11-4-00-4150-85 Meter Chg - OJAI Residential	1,228,543	98,933.04	1,181,656.49	1,111,621.15	0.00	46,886.64	96.18
11-4-00-4151-00 Meter Chg - CMWD Commercial	108,905	9,646.98	115,543.12	104,644.21	0.00 (	6,638.49)	106.10
11-4-00-4151-85 Meter Chg - OJAI Commercial	241,800	14,579.28	164,253.49	195,865.21	0.00	77,546.74	67.93
11-4-00-4152-00 Meter Chg - CMWD Industrial	32,880	2,863.98	34,367.76	30,685.44	0.00 (	1,487.44)	104.52
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,764	137.20	1,646.40	1,572.28	0.00	118.09	93.31
11-4-00-4153-00 Meter Chg - CMWD Agriculture	198,346	17,276.62	207,319.44	185,104.77	0.00 (	8,972.99)	104.52
11-4-00-4153-85 Meter Chg - OJAI Agriculture	3,217	0.00 (	901.98)	2,720.84	0.00	4,119.03	28.04-
11-4-00-4154-00 Meter Chg - CMWD Institutional	42,788	3,217.58	37,883.02	39,931.80	0.00	4,905.03	88.54
11-4-00-4154-85 Meter Chg - OJAI Institutional	37,296	3,274.50	51,457.02	33,661.89	0.00 (	14,161.48)	137.97
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,552	1,944.67	22,340.08	26,244.54	0.00	4,212.34	84.14
11-4-00-4155-85 Meter Chg - OJAI Temporary	1,029	0.00	0.00	560.19	0.00	1,029.02	0.00
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	366,208	31,495.00	380,539.59	341,049.63	0.00 (	14,331.10)	103.91

11 -GENERAL FUND

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	2,281	1,018.06	11,180.44	3,282.52	0.00 (	8,899.00)	490.06
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	18,841	1,465.28	17,583.36	17,583.36	0.00 (	1,257.71)	93.32
11-4-00-4158-00 Meter Chg - CMWD Resale	259,721	32,857.24	393,098.12	285,844.50	0.00 (	133,377.11)	151.35
11-4-00-4159-00 Meter Chg - Fire Service	126,852	1,582.78	19,305.72	76,336.67	0.00 (	107,546.61)	15.22
TOTAL WATER STANDBY	4,037,332	337,365.35	4,039,628.95	3,706,980.91	0.00 (	2,296.93)	100.06
WATER DELINQUENCY							
11-4-00-4350-00 Hang Tag Fee	27,760	3,060.00	33,780.00	37,020.00	0.00 (	6,020.00)	121.69
11-4-00-4351-00 Turn Off Fee	5,640	640.00	6,360.00	7,200.00	0.00 (	720.00)	112.77
11-4-00-4352-00 Turn On Fee	5,640	640.00	6,360.00	7,080.00	0.00 (	720.00)	112.77
11-4-00-4353-00 Late Fee - Residential	39,279	3,155.16	45,945.38	49,041.86	0.00 (	6,666.38)	116.97
11-4-00-4354-00 Alloc Penalty - Residential	0	40,455.00	664,140.00	368,225.00	0.00 (	664,140.00)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	160,050.00	158,750.00	76,810.00	0.00 (	158,750.00)	0.00
11-4-00-4357-00 Late Fee - Business	2,400	795.12	3,110.89	7,440.76	0.00 (	710.89)	129.62
11-4-00-4361-00 Late Fee - Industrial	488	6.56	393.75	370.70	0.00 (	94.25)	80.69
11-4-00-4362-00 Alloc Penalty -Industrial	0	15,165.00	15,165.00	5,635.00	0.00 (	15,165.00)	0.00
11-4-00-4365-00 Late Fee - Resale	32,661	25.32	4,223.50	228.70	0.00 (	28,437.50)	12.93
11-4-00-4369-00 Late Fee - Other	2,349	35.08	1,589.55	1,315.05	0.00 (	759.45)	67.67
11-4-00-4370-00 Alloc Penalty - Other	0	47,570.00	40,650.00	25,870.00	0.00 (	40,650.00)	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	12,064	206.23	1,439.93	9,424.35	0.00 (	10,624.07)	11.94
11-4-00-4378-00 Alloc Penalty - Ag Domestic	0	70,815.00	46,490.00	185,800.00	0.00 (	46,490.00)	0.00
11-4-00-4381-00 Late Fee - Agriculture	7,983	0.00	2,095.83	2,877.07	0.00 (	5,887.17)	26.25
11-4-00-4382-00 Alloc Penalty - Agriculture	0	23,965.00 (	1,175.00) (	69,700.00)	0.00 (	1,175.00)	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	1,260	30.00	930.00	810.00	0.00 (	330.00)	73.81
TOTAL WATER DELINQUENCY	137,524	366,613.47	1,030,248.83	715,448.49	0.00 (	892,724.83)	749.14
WATER REVENUE OTHER							
11-4-00-4400-00 Flexible Storage	4,472	0.00	4,472.00	4,472.00	0.00 (	0.00)	100.00
11-4-00-4410-00 Grant Revenue - Other	150,000	0.00	0.00	0.00	0.00 (	150,000.00)	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	60,000	697.47	829,982.26	26,655.79	0.00 (	769,982.26)	1,383.30
11-4-00-4435-00 Bad Debt Collection Recovery	0	0.00	1,009.86	580.34	0.00 (	1,009.86)	0.00
11-4-00-4440-00 Administration Fee	0	0.00	693.11	201.16	0.00 (	693.11)	0.00
11-4-00-4445-00 Energy Capacity Revenue	15,600	0.00	0.00	18,083.49	0.00 (	15,600.00)	0.00
TOTAL WATER REVENUE OTHER	230,072	697.47	836,157.23	49,992.78	0.00 (	606,085.23)	363.43
CAPITAL FACILITIES							
11-4-00-4090-00 Capital Facilities Charge	73,423	0.00	130,016.48	81,232.76	0.00 (	56,593.48)	177.08
TOTAL CAPITAL FACILITIES	73,423	0.00	130,016.48	81,232.76	0.00 (	56,593.48)	177.08
INTEREST							
11-4-00-4100-00 1% Tax Allocation	0	5,584.63	13,065.70	10,861.25	0.00 (	13,065.70)	0.00
11-4-00-4105-00 Assessments - Oak View	0	0.00	0.00	0.05	0.00 (	0.00)	0.00
11-4-00-4110-00 Interest on BPC and Taormina	0	0.00	0.00	231.30	0.00 (	0.00)	0.00
11-4-00-4115-00 Interest on Time Deposits and	522,870	56,331.83	545,684.07	535,073.12	0.00 (	22,814.07)	104.36
TOTAL INTEREST	522,870	61,916.46	558,749.77	546,165.72	0.00 (	35,879.77)	106.86
TAXES & ASSESSMENTS							
11-4-00-4200-00 1 % - Secured Current General	2,186,972	12,914.86	2,227,800.36	2,163,560.52	0.00 (	40,828.36)	101.87
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	0.00	8,962.88	56,976.64	0.00 (	8,962.88)	0.00
11-4-00-4215-00 1 % - Unsecured Current Genera	0	0.00	66,630.87	63,921.62	0.00 (	66,630.87)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4220-00 1 % - Unsecured Prior Year Gen	0	1.58	3.13	75.34	0.00 (	3.13)	0.00
11-4-00-4225-00 Miramonte Tax Secured	19,020	0.00	0.00	0.00	0.00	19,020.00	0.00
TOTAL TAXES & ASSESSMENTS	2,205,992	12,916.44	2,303,397.24	2,284,534.12	0.00 (	97,405.24)	104.42
OTHER GOVT. AGENCIES							
11-4-00-4300-00 Federal Disaster Assistance	325,000	0.00	0.00	0.00	0.00	325,000.00	0.00
11-4-00-4305-00 Grant Revenue - Federal	0	0.00	0.00	10,203.72	0.00	0.00	0.00
11-4-00-4315-00 State - Homeowners Property Ta	0	0.00	14,694.12	17,815.29	0.00 (	14,694.12)	0.00
11-4-00-4320-00 State - Other	80,000	0.00	320,658.00	0.00	0.00 (	240,658.00)	400.82
TOTAL OTHER GOVT. AGENCIES	405,000	0.00	335,352.12	28,019.01	0.00	69,647.88	82.80
MISCELLANEOUS REVENUES							
11-4-00-4235-00 RDA - Pass Through	94,000	22,669.58	134,017.74	95,729.31	0.00 (	40,017.74)	142.57
TOTAL MISCELLANEOUS REVENUES	94,000	22,669.58	134,017.74	95,729.31	0.00 (40,017.74)	142.57
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TOTAL NON DEPARTMENTAL	15,031,444	1,197,411.06	14,934,859.00	13,927,448.79	0.00	96,585.02	99.36
RECREATION - OPERATIONS							
=====							
RECREATION PARK							
11-4-62-4500-00 Animal Permit	15,000	1,957.00	17,149.00	13,808.00	0.00 (	2,149.00)	114.33
11-4-62-4510-00 Boat Fees - Annual	33,000	2,631.00	27,513.00	30,340.00	0.00	5,487.00	83.37
11-4-62-4515-00 Boat Fees - Daily	9,800	780.00	7,488.00	8,398.00	0.00	2,312.00	76.41
11-4-62-4520-00 Boat Fees Annual - Refund Quag	3,000	0.00	0.00	0.00	0.00	3,000.00	0.00
11-4-62-4525-00 Boat Inspection Fees - Quagga	0	243.56	1,706.48	2,560.35	0.00 (	1,706.48)	0.00
11-4-62-4530-00 Boat Fees - Overnight	800	40.00	440.00	810.00	0.00	360.00	55.00
11-4-62-4535-00 Boat Lock Revenue - Quagga	3,000	216.00	1,440.00	2,592.00	0.00	1,560.00	48.00
11-4-62-4545-00 Camping Fees	1,995,000	231,859.00	1,839,931.00	1,825,933.00	0.00	155,069.00	92.23
11-4-62-4550-00 Camping Promotion	0	0.00	5,883.00	0.00	0.00 (	5,883.00)	0.00
11-4-62-4555-00 Commercials - Recreation	1,500	0.00	150.00	0.00	0.00	1,350.00	10.00
11-4-62-4557-00 Bad Debt Collection Recovery	0	0.00	0.00	31.00	0.00	0.00	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	20,000	3,707.00	37,727.84	33,813.72	0.00 (	17,727.84)	188.64
11-4-62-4575-00 Event Reimbursment - Recreatio	2,500	0.00	0.00	2,246.28	0.00	2,500.00	0.00
11-4-62-4580-00 Federal Disaster Assistance -	30,000	0.00	7,561.70	0.00	0.00	22,438.30	25.21
11-4-62-4585-00 Gift Cards and Certificates	1,200	390.00	1,144.00	470.00	0.00	56.00	95.33
11-4-62-4590-00 Grants - Recreation	311,000	18,673.65	158,196.96	205,588.67	0.00	152,803.04	50.87
11-4-62-4595-00 Guest Pass - Off Season	0	0.00 (	200.00) (	240.00)	0.00	200.00	0.00
11-4-62-4597-00 Impound Fee	0	0.00	50.00	500.00	0.00 (	50.00)	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,000	154.58	3,532.08	3,552.48	0.00 (	532.08)	117.74
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	35	3.00	12.00	0.00	0.00	23.00	34.29
11-4-62-4610-00 Miscellaneous Revenue	12,228	136.00	2,356.47	1,942.22	0.00	9,871.53	19.27
11-4-62-4620-00 Rain Checks - Recreation	(250) (	84.00) (	674.50) (	349.00)	0.00	424.50	269.80
11-4-62-4625-00 Reservations	155,000	19,206.00	143,634.00	137,998.50	0.00	11,366.00	92.67
11-4-62-4630-00 Shower Facility Fees	24,000	7,333.00	38,549.75	20,992.25	0.00 (	14,549.75)	160.62
11-4-62-4632-00 Snow Bird Pumping	0	0.00	2,340.00	2,680.00	0.00 (	2,340.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	190,000	18,735.93	214,839.29	168,374.56	0.00 (	24,839.29)	113.07
11-4-62-4640-00 Vehicle Fees - Daily	485,000	49,730.00	405,271.50	452,240.00	0.00	79,728.50	83.56

CASITAS MUNICIPAL WATER DISTRICT
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 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-62-4645-00 Violation Ordinance Fees	1,200	575.00	2,840.00	865.00	0.00 (	1,640.00)	236.67
11-4-62-4650-00 Visitor Cards	144,000	12,402.00	139,653.00	135,102.50	0.00	4,347.00	96.98
TOTAL RECREATION PARK	3,438,013	368,688.72	3,058,534.57	3,050,249.53	0.00	379,478.43	88.96
RECREATION-CONCESSION							
11-4-62-4705-00 Boat Rental - Concession	65,000	7,507.57	52,233.44	56,892.96	0.00	12,766.56	80.36
11-4-62-4720-00 Park Store - Recreation	53,000	8,040.74	50,101.23	49,687.86	0.00	2,898.77	94.53
11-4-62-4725-00 Cafe - Concession	27,700	3,162.64	24,131.95	23,053.01	0.00	3,568.05	87.12
11-4-62-4735-00 Trailer Rental Concession	0	0.00	0.00	84.00	0.00	0.00	0.00
TOTAL RECREATION-CONCESSION	145,700	18,710.95	126,466.62	129,717.83	0.00	19,233.38	86.80
RECREATION OTHER							
11-4-62-4900-00 Over / Short - Recreation	0 (44.30)	2,500.04 (1,761.83)	0.00 (2,500.04)	0.00
TOTAL RECREATION OTHER	0 (44.30)	2,500.04 (1,761.83)	0.00 (2,500.04)	0.00
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TOTAL RECREATION - OPERATIONS	3,583,713	387,355.37	3,187,501.23	3,178,205.53	0.00	396,211.77	88.94
RECREATION - WATER PARK							
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RECREATION-CONCESSION							
11-4-65-4740-00 Water Park Snack Bar	7,000	1,646.14	9,348.19	9,244.61	0.00 (2,348.19)	133.55
TOTAL RECREATION-CONCESSION	7,000	1,646.14	9,348.19	9,244.61	0.00 (	2,348.19)	133.55
RECREATION-WATER PARK							
11-4-65-4805-00 Water Park - Late Day Pass Fee	116,000	15,082.50	97,397.50	100,064.50	0.00	18,602.50	83.96
11-4-65-4810-00 Water Park - Group Pass Discou (	4,500) (	1,198.00) (	3,704.00) (	4,392.00)	0.00 (	796.00)	82.31
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00 (	514.00) (	186.00)	0.00	514.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	7,000	2,700.00	7,070.00	5,220.00	0.00 (	70.00)	101.00
11-4-65-4818-00 Water Park - Lifeguard Trainin	800	0.00	290.00	632.00	0.00	510.00	36.25
11-4-65-4820-00 Water Park - Locker Fee	1,200	174.00	1,002.00	1,314.00	0.00	198.00	83.50
11-4-65-4825-00 Water Park - Next Day Pass Fee (	1,200) (	114.00) (	814.00) (	1,094.00)	0.00 (	386.00)	67.83
11-4-65-4830-00 Water Park - Promotion (	600) (	375.00) (	167.00) (	556.00)	0.00 (	433.00)	27.83
11-4-65-4835-00 Water Park - Rain Checks (	1,000) (	45.00) (	868.50) (	535.00)	0.00 (	131.50)	86.85
11-4-65-4840-00 Water Park - Reservation Fee	60,000	10,044.00	49,156.00	51,793.00	0.00	10,844.00	81.93
11-4-65-4845-00 Water Park - Season Pass Fee	28,000	8,775.00	16,721.00	26,472.00	0.00	11,279.00	59.72
11-4-65-4850-00 Water Park - Shade Rental Fee	10,000	1,495.00	6,520.00	7,200.00	0.00	3,480.00	65.20
11-4-65-4855-00 Water Park - Shower Facility F	17,000	2,598.00	8,641.00	16,317.25	0.00	8,359.00	50.83
11-4-65-4860-00 Water Park - Single Splash Fee	762,000	132,843.00	669,367.00	711,173.00	0.00	92,633.00	87.84
11-4-65-4865-00 Water Park - Special Event Fee	1,500	0.00	0.00	1,250.00	0.00	1,500.00	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	11,000	2,190.00	10,362.00	8,436.00	0.00	638.00	94.20
TOTAL RECREATION-WATER PARK	1,007,200	174,169.50	860,459.00	923,108.75	0.00	146,741.00	85.43
RECREATION OTHER							
11-4-65-4900-00 Over / Short - Water Park	0	32.50 (25.80)	113.05	0.00	25.80	0.00
TOTAL RECREATION OTHER	0	32.50 (25.80)	113.05	0.00	25.80	0.00
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TOTAL RECREATION - WATER PARK	1,014,200	175,848.14	869,781.39	932,466.41	0.00	144,418.61	85.76

CASITAS MUNICIPAL WATER DISTRICT
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AS OF: JUNE 30TH, 2019

11 -GENERAL FUND

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
TOTAL REVENUES	19,629,357	1,760,614.57	18,992,141.62	18,038,120.73	0.00	637,215.40	96.75

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 RETIREES

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits							
11-5-01-5078-00 Insurance - Employee Assistanc	0	0.00 (	14.10)	0.00	0.00	14.10	0.00
11-5-01-5084-00 Insurance - Group Life	0	0.00 (	262.20)	0.00	0.00	262.20	0.00
11-5-01-5085-00 Insurance - Group Health	542,670	39,809.06	488,853.60	0.00	0.00	53,816.40	90.08
11-5-01-5086-00 Insurance - Group Dental	27,359	2,014.84	24,234.72	0.00	0.00	3,124.28	88.58
11-5-01-5087-00 Insurance - Group Vision	4,785	384.32	4,557.87	0.00	0.00	227.13	95.25
TOTAL Benefits	574,814	42,208.22	517,369.89	0.00	0.00	57,444.11	90.01
Services & Supplies							
11-5-01-5066-00 OPEB Accrual Expense	0	0.00	0.00	269,211.41	0.00	0.00	0.00
TOTAL Services & Supplies	0	0.00	0.00	269,211.41	0.00	0.00	0.00
TOTAL RETIREES	574,814	42,208.22	517,369.89	269,211.41	0.00	57,444.11	90.01

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-11-5001-00 Regular Salaries	64,497	8,863.73	76,944.72	61,166.09	0.00 (	12,447.72)	119.30
TOTAL Salaries	64,497	8,863.73	76,944.72	61,166.09	0.00 (	12,447.72)	119.30
Benefits							
11-5-11-5082-00 Social Security Expense	3,999	292.33	4,642.11	3,663.78	0.00 (	643.11)	116.08
11-5-11-5083-00 Medicare Expense	935	68.36	1,085.47	856.71	0.00 (	150.47)	116.09
11-5-11-5084-00 Insurance - Group Life	196	23.85	236.40	174.00	0.00 (	40.40)	120.61
11-5-11-5085-00 Insurance - Group Health	81,060	7,737.52	81,849.19	64,136.96	0.00 (	789.19)	100.97
11-5-11-5086-00 Insurance - Group Dental	3,802	400.64	4,214.16	3,620.64	0.00 (	412.16)	110.84
11-5-11-5087-00 Insurance - Group Vision	547	65.10	651.00	520.80	0.00 (	104.00)	119.01
TOTAL Benefits	90,539	8,587.80	92,678.33	72,972.89	0.00 (	2,139.33)	102.36
Services & Supplies							
11-5-11-5012-00 Service & Supplies	500	36.00	1,009.22	19.99	0.00 (	509.22)	201.84
11-5-11-5028-00 Computer Upgrades - Hardware	7,500	0.00	1,499.15	0.00	0.00	6,000.85	19.99
11-5-11-5029-00 Computer Upgrades - Software	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	0.00	285.00	0.00	0.00 (	285.00)	0.00
11-5-11-5045-00 Printing & Binding	0	0.00	176.22	0.00	0.00 (	176.22)	0.00
11-5-11-5047-00 Office Supplies	0	0.00	450.21	0.00	0.00 (	450.21)	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	172.10	491.36	479.66	0.00 (	491.36)	0.00
11-5-11-5055-00 Private Vehicle Mileage	2,500	156.80	3,176.93	2,056.25	0.00 (	676.93)	127.08
11-5-11-5056-00 Travel Expense	1,500	0.00	0.00	52.00	0.00	1,500.00	0.00
11-5-11-5058-00 Directors Election Fees	15,000	0.00	4,706.18	0.00	0.00	10,293.82	31.37
11-5-11-5059-00 Education & Training Seminars	2,900	70.00	2,152.98	350.00	0.00	747.02	74.24
11-5-11-5066-00 OPEB Accrual Expense	0	0.00	0.00	34,706.99	0.00	0.00	0.00
TOTAL Services & Supplies	31,900	434.90	13,947.25	37,664.89	0.00	17,952.75	43.72
TOTAL BOARD OF DIRECTORS	186,936	17,886.43	183,570.30	171,803.87	0.00	3,365.70	98.20

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-21-5001-00 Regular Salaries	566,209	35,361.59	530,646.60	514,721.29	0.00	35,562.40	93.72
11-5-21-5006-00 Vacation Pay	49,478	2,669.91	29,699.52	54,427.54	0.00	19,778.48	60.03
11-5-21-5007-00 Jury Duty	2,910	0.00	0.00	2,209.87	0.00	2,910.00	0.00
11-5-21-5008-00 Sick Pay	29,105	4,492.22	15,773.65	33,352.36	0.00	13,331.35	54.20
11-5-21-5009-00 Holiday Pay	26,194	1,466.33	16,909.25	23,846.77	0.00	9,284.75	64.55
TOTAL Salaries	673,896	43,990.05	593,029.02	628,557.83	0.00	80,866.98	88.00
Benefits							
11-5-21-5078-00 Insurance - Employee Assistanc	118	4.70	68.15	84.60	0.00	49.85	57.75
11-5-21-5079-00 CalPERS Pension Exp - PEPRA	0	1,193.71	9,106.53	9,853.41	0.00	(9,106.53)	0.00
11-5-21-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	854.44	0.00	0.00	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	54,579	3,755.03	50,004.58	41,148.26	0.00	4,574.42	91.62
11-5-21-5082-00 Social Security Expense	41,782	1,819.19	17,812.12	28,036.64	0.00	23,969.88	42.63
11-5-21-5083-00 Medicare Expense	9,771	425.46	9,115.82	8,371.14	0.00	655.18	93.29
11-5-21-5084-00 Insurance - Group Life	3,578	142.00	2,059.00	2,556.00	0.00	1,519.00	57.55
11-5-21-5085-00 Insurance - Group Health	97,559	3,675.26	53,053.71	64,389.78	0.00	44,505.29	54.38
11-5-21-5086-00 Insurance - Group Dental	4,317	171.32	2,381.84	2,879.16	0.00	1,935.16	55.17
11-5-21-5087-00 Insurance - Group Vision	547	21.70	314.65	390.60	0.00	232.35	57.52
TOTAL Benefits	212,251	11,208.37	143,916.40	158,564.03	0.00	68,334.60	67.80
Services & Supplies							
11-5-21-5011-00 District Equipment	0	0.00	26.30	0.00	0.00	(26.30)	0.00
11-5-21-5012-00 Service & Supplies	12,000	183.94	11,561.49	11,114.00	0.00	438.51	96.35
11-5-21-5028-00 Computer Upgrades - Hardware	3,000	530.89	4,542.84	1,169.11	(530.89)	(1,011.95)	133.73
11-5-21-5029-00 Computer Upgrades - Software	10,000	0.00	430.00	0.00	0.00	9,570.00	4.30
11-5-21-5040-00 Outside Contracts	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-21-5041-00 Clothing & Personal Supplies	0	0.00	0.00	88.08	0.00	0.00	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	136.69	1,436.47	1,282.71	0.00	(1,436.47)	0.00
11-5-21-5044-00 Membership & Dues	162,600	0.00	141,561.00	119,269.53	0.00	21,039.00	87.06
11-5-21-5045-00 Printing & Binding	0	0.00	0.00	52.50	0.00	0.00	0.00
11-5-21-5046-00 Books & Publications	0	0.00	8,130.45	6,400.23	0.00	(8,130.45)	0.00
11-5-21-5047-00 Office Supplies	0	0.00	41.36	178.79	0.00	(41.36)	0.00
11-5-21-5048-00 Postage Expense	0	0.00	149.48	118.23	0.00	(149.48)	0.00
11-5-21-5049-00 Other Professional Fees	319,500	13,341.51	350,868.91	142,820.26	0.00	(31,368.91)	109.82
11-5-21-5051-00 Advertising & Legal Notices	0	1,025.00	1,474.00	1,201.54	0.00	(1,474.00)	0.00
11-5-21-5055-00 Private Vehicle Mileage	0	0.00	235.08	1,811.53	0.00	(235.08)	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	135.73	1,382.67	0.00	6,564.27	2.03
11-5-21-5059-00 Education & Training Seminars	6,200	25.00	2,145.00	2,100.34	0.00	4,055.00	34.60
11-5-21-5066-00 OPEB Accrual Expense	0	0.00	0.00	35,635.89	0.00	0.00	0.00
11-5-21-5077-00 Insurance - Aflac Service Fee	0	35.00	189.63	166.28	0.00	(189.63)	0.00
TOTAL Services & Supplies	522,000	15,278.03	522,927.74	324,791.69	(530.89)	(396.85)	100.08
Other Operating Expenses							
Salaries - Work Orders							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL MANAGEMENT	1,408,147	70,476.45	1,259,873.16	1,111,913.55 (	530.89)	148,804.73	89.43

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-24-5001-00 Regular Salaries	111,320	14,255.77	131,674.50	126,101.51	0.00 (	20,354.50)	118.28
11-5-24-5003-00 Overtime Pay	0	1,569.26	12,397.73	7,954.39	0.00 (	12,397.73)	0.00
11-5-24-5006-00 Vacation Pay	11,841	1,308.18	6,254.98	5,648.09	0.00	5,586.02	52.82
11-5-24-5007-00 Jury Duty	230	0.00	0.00	0.00	0.00	230.00	0.00
11-5-24-5008-00 Sick Pay	3,143	0.00	0.00	5,286.35	0.00	3,143.00	0.00
11-5-24-5009-00 Holiday Pay	8,941	536.69	5,794.18	5,392.49	0.00	3,146.82	64.80
TOTAL Salaries	135,475	17,669.90	156,121.39	150,382.83	0.00 (	20,646.39)	115.24
Benefits							
11-5-24-5078-00 Insurance - Employee Assistanc	30	2.35	28.20	28.20	0.00	1.80	94.00
11-5-24-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	2,449.22	0.00	0.00	0.00
11-5-24-5081-00 CalPERS Pension Exp - Classic	9,016	2,030.46	25,113.88	15,839.18	0.00 (	16,097.88)	278.55
11-5-24-5082-00 Social Security Expense	8,400	753.76	8,303.37	8,138.18	0.00	96.63	98.85
11-5-24-5083-00 Medicare Expense	1,964	176.28	2,306.78	2,071.36	0.00 (	342.78)	117.45
11-5-24-5084-00 Insurance - Group Life	511	40.55	486.60	486.60	0.00	24.40	95.23
11-5-24-5085-00 Insurance - Group Health	24,583	1,951.02	23,412.24	22,523.64	0.00	1,170.76	95.24
11-5-24-5086-00 Insurance - Group Dental	1,337	106.12	1,273.44	1,273.44	0.00	63.56	95.25
11-5-24-5087-00 Insurance - Group Vision	234	18.56	222.72	222.72	0.00	11.28	95.18
TOTAL Benefits	46,075	5,079.10	61,147.23	53,032.54	0.00 (	15,072.23)	132.71
Services & Supplies							
11-5-24-5011-00 District Equipment	2,500	39.09	1,028.81	1,324.59	0.00	1,471.19	41.15
11-5-24-5012-00 Service & Supplies	4,500	281.34	5,052.46	4,855.53	0.00 (	552.46)	112.28
11-5-24-5028-00 Computer Upgrades - Hardware	11,000	3.00	1,387.55	10,830.32	194.98	9,417.47	14.39
11-5-24-5029-00 Computer Upgrades - Software	7,250	0.00	2,465.25	270.00	0.00	4,784.75	34.00
11-5-24-5040-00 Outside Contracts	21,600	1,380.00	18,152.97	19,440.96	0.00	3,447.03	84.04
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	242.94	244.44	0.00	257.06	48.59
11-5-24-5042-00 Communications - Radio & Telep	1,500	354.91	4,046.77	14,192.38	0.00 (	2,546.77)	269.78
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	55.77	209.71	0.00	44.23	55.77
11-5-24-5055-00 Private Vehicle Mileage	300	46.40	258.78	262.14	0.00	41.22	86.26
11-5-24-5059-00 Education & Training Seminars	3,500	0.00	0.00	31.17	0.00	3,500.00	0.00
11-5-24-5066-00 OPEB Accrual Expense	0	0.00	0.00	12,413.45	0.00	0.00	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	35.00	189.63	204.21	0.00 (	189.63)	0.00
TOTAL Services & Supplies	52,850	2,139.74	32,880.93	64,278.90	194.98	19,774.09	62.58
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL INFORMATION TECHNOLOGY	234,400	24,888.74	250,149.55	267,694.27	194.98 (	15,944.53)	106.80

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-25-5001-00 Regular Salaries	293,523	20,188.18	136,216.72	281,251.21	0.00	157,306.28	46.41
11-5-25-5002-00 Part Time - Temporary Wages	16,266	11,578.85	59,552.43	39,243.26	0.00 (	43,286.43)	366.12
11-5-25-5003-00 Overtime Pay	0	0.00	1,537.32	929.31	0.00 (	1,537.32)	0.00
11-5-25-5006-00 Vacation Pay	32,309	500.29	11,808.29	6,430.25	0.00	20,500.71	36.55
11-5-25-5007-00 Jury Duty	1,901	0.00	0.00	0.00	0.00	1,901.00	0.00
11-5-25-5008-00 Sick Pay	19,006	708.57	7,405.68 (	19,359.14)	0.00	11,600.32	38.96
11-5-25-5009-00 Holiday Pay	17,105	841.69	7,587.17	12,380.35	0.00	9,517.83	44.36
TOTAL Salaries	380,110	33,817.58	224,107.61	320,875.24	0.00	156,002.39	58.96
Benefits							
11-5-25-5078-00 Insurance - Employee Assistanc	0	7.05	61.10	84.60	0.00 (	61.10)	0.00
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	700.66	6,834.75	4,893.88	0.00 (	6,834.75)	0.00
11-5-25-5080-00 CalPERS Employer Paid for Emp	0	0.00	2.56	1,490.18	0.00 (	2.56)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	29,468	2,395.76	25,669.36	24,299.41	0.00	3,798.64	87.11
11-5-25-5082-00 Social Security Expense	23,567	1,642.10	13,977.72	21,813.74	0.00	9,589.28	59.31
11-5-25-5083-00 Medicare Expense	5,512	384.03	3,268.91	5,388.54	0.00	2,243.09	59.31
11-5-25-5084-00 Insurance - Group Life	0	57.25	512.50	1,401.00	0.00 (	512.50)	0.00
11-5-25-5085-00 Insurance - Group Health	0	4,932.90	40,572.08	39,745.98	0.00 (	40,572.08)	0.00
11-5-25-5086-00 Insurance - Group Dental	0	277.44	2,340.48	2,460.48	0.00 (	2,340.48)	0.00
11-5-25-5087-00 Insurance - Group Vision	0	55.68	490.27	575.64	0.00 (	490.27)	0.00
11-5-25-5088-00 Insurance - Unemployment	0	0.00	5,313.00	0.00	0.00 (	5,313.00)	0.00
TOTAL Benefits	58,547	10,452.87	99,042.73	102,153.45	0.00 (	40,495.73)	169.17
Services & Supplies							
11-5-25-5011-00 District Equipment	1,700	174.40	609.92	632.54	66.62	1,023.46	39.80
11-5-25-5012-00 Service & Supplies	17,889	1,770.10	24,635.37	10,374.80	213.92 (	6,960.29)	138.91
11-5-25-5028-00 Computer Upgrades - Hardware	0	0.00	2,255.19	6,111.72	0.00 (	2,255.19)	0.00
11-5-25-5029-00 Computer Upgrades - Software	0	1,596.00	1,944.00	0.00 (	1,596.00)	348.00)	0.00
11-5-25-5040-00 Outside Contracts	91,087	79.00	107,313.45	151,732.17 (	9,619.25 (	25,845.70)	128.37
11-5-25-5041-00 Clothing & Personal Supplies	0	677.31	847.31	274.22	0.00 (	847.31)	0.00
11-5-25-5042-00 Communications - Radio & Telep	1,008	510.14	2,572.93	1,570.98	0.00 (	1,564.93)	255.25
11-5-25-5044-00 Membership & Dues	11,205	0.00	7,906.96	7,563.76	2,600.00	698.04	93.77
11-5-25-5045-00 Printing & Binding	12,500	7,345.11	13,751.61	16,905.62	0.00 (	1,251.61)	110.01
11-5-25-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-25-5047-00 Office Supplies	0	0.00	18.01	0.00	0.00 (	18.01)	0.00
11-5-25-5048-00 Postage Expense	9,500	1,616.14	14,386.22	6,663.79	0.00 (	4,886.22)	151.43
11-5-25-5050-00 Licenses & Permits	0	0.00	0.00	60.00	0.00	0.00	0.00
11-5-25-5051-00 Advertising & Legal Notices	19,470	350.00	3,750.00	6,935.00	0.00	15,720.00	19.26
11-5-25-5053-00 Public Information Program	0	0.00	0.00	190.00	0.00	0.00	0.00
11-5-25-5055-00 Private Vehicle Mileage	75	0.00	153.70	101.65	0.00 (	78.70)	204.93
11-5-25-5056-00 Travel Expense	2,850	0.00	656.19	974.06	0.00	2,193.81	23.02
11-5-25-5059-00 Education & Training Seminars	3,417	0.00	4,566.85	11,218.81	0.00 (	1,149.85)	133.65
11-5-25-5062-00 Pre-Employment Screening	0	77.00	77.00	0.00	0.00 (	77.00)	0.00
11-5-25-5066-00 OBEB Accrual Expense	0	0.00	0.00	22,377.99	0.00	0.00	0.00
11-5-25-5076-00 Insurance - Workers Compensati	0	0.00	9,944.89	2,107.45	0.00 (	9,944.89)	0.00
11-5-25-5077-00 Insurance - Aflac Service Fee	0	0.00	0.00	69.96	0.00	0.00	0.00
TOTAL Services & Supplies	170,801	14,195.20	195,389.60	245,864.52	10,903.79 (	35,492.39)	120.78

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 100.00

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.							
11-5-25-5912-00 Services & Supplies	0	0.00	0.00	19,938.80	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	19,938.80	0.00	0.00	0.00
TOTAL WATER CONSERVATION	609,458	58,465.65	518,539.94	688,832.01	10,903.79	80,014.27	86.87

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-28-5001-00 Regular Salaries	211,402	26,756.76	256,847.30	221,736.73	0.00 (	45,445.30)	121.50
11-5-28-5002-00 Part Time - Temporary Wages	29,769	4,500.89	8,657.59	14,886.77	0.00	21,111.41	29.08
11-5-28-5003-00 Overtime Pay	4,000	498.07	14,882.92	4,360.13	0.00 (	10,882.92)	372.07
11-5-28-5006-00 Vacation Pay	25,152	4,569.40	19,449.78	19,250.51	0.00	5,702.22	77.33
11-5-28-5007-00 Jury Duty	1,480	0.00	0.00	342.14	0.00	1,480.00	0.00
11-5-28-5008-00 Sick Pay	14,796	601.23	3,663.71	12,763.29	0.00	11,132.29	24.76
11-5-28-5009-00 Holiday Pay	13,316	1,119.70	11,635.19	9,452.43	0.00	1,680.81	87.38
TOTAL Salaries	299,915	38,046.05	315,136.49	282,792.00	0.00 (	15,221.49)	105.08
Benefits							
11-5-28-5078-00 Insurance - Employee Assistanc	59	7.05	89.30	61.10	0.00 (	30.30)	151.36
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	235.45	3,532.12	1,456.47	0.00 (	3,532.12)	0.00
11-5-28-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,992.45	0.00	0.00	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	21,555	3,350.64	41,611.68	27,265.36	0.00 (	20,056.68)	193.05
11-5-28-5082-00 Social Security Expense	18,595	1,600.34	18,760.53	16,682.29	0.00 (	165.53)	100.89
11-5-28-5083-00 Medicare Expense	4,349	374.28	4,549.55	3,951.23	0.00 (	200.55)	104.61
11-5-28-5084-00 Insurance - Group Life	1,123	107.65	1,328.80	1,108.90	0.00 (	205.80)	118.33
11-5-28-5085-00 Insurance - Group Health	39,416	3,642.13	46,109.78	36,396.42	0.00 (	6,693.78)	116.98
11-5-28-5086-00 Insurance - Group Dental	1,762	173.56	2,150.16	1,745.52	0.00 (	388.16)	122.03
11-5-28-5087-00 Insurance - Group Vision	371	47.97	612.76	306.66	0.00 (	241.76)	165.16
TOTAL Benefits	87,230	9,539.07	118,744.68	90,966.40	0.00 (	31,514.68)	136.13
Services & Supplies							
11-5-28-5011-00 District Equipment	8,400	786.08	8,747.90	10,105.69	0.00 (	347.90)	104.14
11-5-28-5012-00 Service & Supplies	10,900	452.75	5,947.04	5,560.35	0.00	4,952.96	54.56
11-5-28-5028-00 Computer Upgrades - Hardware	1,000	0.00	0.00	0.00	0.00	1,000.00	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	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-28-5041-00 Clothing & Personal Supplies	1,500	185.05	1,036.59	677.12	0.00	463.41	69.11
11-5-28-5042-00 Communications - Radio & Telep	2,325	198.01	2,636.35	2,294.74	0.00 (	311.35)	113.39
11-5-28-5044-00 Membership & Dues	250	0.00	220.00	105.00	0.00	30.00	88.00
11-5-28-5045-00 Printing & Binding	250	0.00	0.00	17.16	0.00	250.00	0.00
11-5-28-5046-00 Books & Publications	300	0.00	0.00	73.45	0.00	300.00	0.00
11-5-28-5048-00 Postage Expense	500	0.00	42.70	33.43	0.00	457.30	8.54
11-5-28-5049-00 Other Professional Fees	30,000	0.00	11,475.76	0.00	2,174.24	16,350.00	45.50
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	13,000	1,030.65	27,795.20	14,026.35	0.00 (	14,795.20)	213.81
11-5-28-5059-00 Education & Training Seminars	4,500	0.00	3,000.00	3,316.17	0.00	1,500.00	66.67
11-5-28-5062-00 Pre-Employment Screening	0	0.00	45.00	0.00	0.00 (	45.00)	0.00
11-5-28-5066-00 OPEB Accrual Expense	0	0.00	0.00	20,097.97	0.00	0.00	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	0	35.00	87.50	0.00	0.00 (	87.50)	0.00
TOTAL Services & Supplies	76,675	2,687.54	61,034.04	56,307.43	2,174.24	13,466.72	82.44
Other Operating Expenses							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-28-5940-00 Outside Contracts	150,000	12,140.26	109,643.51	0.00	9,773.49	30,583.00	79.61
TOTAL Services & Supplies-W.O.	150,000	12,140.26	109,643.51	0.00	9,773.49	30,583.00	79.61
TOTAL FISHERIES	613,820	62,412.92	604,558.72	430,065.83	11,947.73 (	2,686.45)	100.44

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-30-5001-00 Regular Salaries	418,543	56,020.63	416,241.98	413,264.47	0.00	2,301.02	99.45
11-5-30-5003-00 Overtime Pay	5,500	354.42	3,014.82	12,016.36	0.00	2,485.18	54.81
11-5-30-5006-00 Vacation Pay	37,491	2,635.88	34,310.13	35,635.96	0.00	3,180.87	91.52
11-5-30-5007-00 Jury Duty	2,205	0.00	0.00	494.24	0.00	2,205.00	0.00
11-5-30-5008-00 Sick Pay	22,054	2,608.57	22,914.96	26,611.25	0.00 (	860.96)	103.90
11-5-30-5009-00 Holiday Pay	19,848	2,235.16	20,835.00	20,245.09	0.00 (	987.00)	104.97
TOTAL Salaries	505,641	63,854.66	497,316.89	508,267.37	0.00	8,324.11	98.35
Benefits							
11-5-30-5078-00 Insurance - Employee Assistanc	178	11.75	150.40	169.20	0.00	27.60	84.49
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	680.42	6,499.91	8,018.71	0.00 (	6,499.91)	0.00
11-5-30-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	3,925.04	0.00	0.00	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	40,506	5,536.23	69,521.81	44,180.01	0.00 (	29,015.81)	171.63
11-5-30-5082-00 Social Security Expense	31,350	2,440.73	27,616.74	28,922.74	0.00	3,733.26	88.09
11-5-30-5083-00 Medicare Expense	7,333	570.82	7,128.53	7,289.42	0.00	204.47	97.21
11-5-30-5084-00 Insurance - Group Life	2,056	155.85	1,853.55	1,957.80	0.00	202.45	90.15
11-5-30-5085-00 Insurance - Group Health	111,892	6,336.25	92,334.50	98,612.38	0.00	19,557.50	82.52
11-5-30-5086-00 Insurance - Group Dental	5,166	303.96	4,434.00	4,920.96	0.00	732.00	85.83
11-5-30-5087-00 Insurance - Group Vision	1,306	85.09	1,095.32	1,151.28	0.00	210.68	83.87
TOTAL Benefits	199,787	16,121.10	210,634.76	199,147.54	0.00 (	10,847.76)	105.43
Services & Supplies							
11-5-30-5011-00 District Equipment	3,600	238.14	3,533.09	4,033.98	0.00	66.91	98.14
11-5-30-5012-00 Service & Supplies	19,500	422.97	31,768.54	35,711.79	0.00 (	12,268.54)	162.92
11-5-30-5013-00 Utilities	35,000	1,494.62	25,420.08	31,700.44	0.00	9,579.92	72.63
11-5-30-5026-00 Project Close	0	0.00 (	818.05)	0.00	0.00	818.05	0.00
11-5-30-5028-00 Computer Upgrades - Hardware	3,600	0.00	3,478.54	2,803.68	0.00	121.46	96.63
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	16,000	0.00	15,250.73	14,616.78	0.00	749.27	95.32
11-5-30-5037-00 Purchased Water	3,200	62.76	1,706.08	2,597.83	0.00	1,493.92	53.32
11-5-30-5038-00 Bad Debt Expense	8,500	3,888.45	3,888.45	5,669.10	0.00	4,611.55	45.75
11-5-30-5040-00 Outside Contracts	139,046	5,868.73	161,129.11	146,003.40	2,646.58 (	24,729.69)	117.79
11-5-30-5041-00 Clothing & Personal Supplies	0	0.00	170.00	0.00	0.00 (	170.00)	0.00
11-5-30-5042-00 Communications - Radio & Telep	38,600	4,441.86	49,460.74	43,585.73	0.00 (	10,860.74)	128.14
11-5-30-5043-00 Office Equipment Maintenance	7,250	649.31	8,112.29	5,133.87	0.00 (	862.29)	111.89
11-5-30-5044-00 Membership & Dues	745	0.00	725.00	725.00	0.00	20.00	97.32
11-5-30-5045-00 Printing & Binding	4,300	0.00	3,302.76	3,377.26	0.00	997.24	76.81
11-5-30-5047-00 Office Supplies	11,500	142.64	15,500.32	11,966.23	0.00 (	4,000.32)	134.79
11-5-30-5048-00 Postage Expense	4,500	0.00	3,750.22	4,297.81	0.00	749.78	83.34
11-5-30-5049-00 Other Professional Fees	53,200	12,400.22	72,065.43	30,356.22	12,000.00 (	30,865.43)	158.02
11-5-30-5050-00 Licenses & Permits	0	0.00	799.99	0.00	0.00 (	799.99)	0.00
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	150	0.00	111.10	78.11	0.00	38.90	74.07
11-5-30-5056-00 Travel Expense	2,500	0.00	100.39	50.78	0.00	2,399.61	4.02
11-5-30-5059-00 Education & Training Seminars	3,800	0.00	90.00	1,683.80	0.00	3,710.00	2.37
11-5-30-5062-00 Pre-Employment Screening	0	0.00	64.00	0.00	0.00 (	64.00)	0.00
11-5-30-5064-00 Interest / Penalty Expenses	270,695	0.00	110,151.84	40,754.38	0.00	160,543.16	40.69

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-30-5065-00 Credit Card Fees	32,000	0.00	36,929.09	35,472.14	0.00 (	4,929.09)	115.40
11-5-30-5066-00 OPEB Accrual Expense	0	0.00	0.00	54,129.39	0.00	0.00	0.00
11-5-30-5068-00 Petty Cash Over / Short	0 (	0.40) (	47.55) (	53.35)	0.00	47.55	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,500	0.00	5,704.06	5,641.79	0.00 (	204.06)	103.71
11-5-30-5070-00 Property Tax Administration Fe	22,500	646.20	23,898.88	24,649.45	0.00 (	1,398.88)	106.22
11-5-30-5075-00 Insurance - Liability Premium	65,000	0.00	66,125.16	63,241.47	0.00 (	1,125.16)	101.73
11-5-30-5076-00 Insurance - Workers Compensati	135,000	0.00	194,820.34	134,323.15	0.00 (	59,820.34)	144.31
11-5-30-5077-00 Insurance - Aflac Service Fee	0	35.00	393.80	577.52	0.00 (	393.80)	0.00
TOTAL Services & Supplies	967,914	30,290.50	837,584.43	703,127.75	14,646.58	115,682.99	88.05
Other Operating Expenses							
11-5-30-5092-00 Amortization Expense	0	0.00	0.00	205,000.00	0.00	0.00	0.00
11-5-30-5093-00 Administration Overhead	(1,709,241) (	200,401.15) (	1,542,300.96) (	1,619,402.86)	0.00 (	166,940.04)	90.23
11-5-30-5094-00 Depreciation Expense - Water	0	0.00	0.00	3,871,094.98	0.00	0.00	0.00
11-5-30-5097-00 Costs Applied	0	0.00	0.00	2,803.00	0.00	0.00	0.00
TOTAL Other Operating Expenses	(1,709,241) (	200,401.15) (	1,542,300.96) (	2,459,495.12	0.00 (	166,940.04)	90.23
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-30-5912-00 Services & Supplies	0	0.00	0.00	1,333.85	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	1,333.85	0.00	0.00	0.00
TOTAL ADMINISTRATION SERVICES	(35,899) (	90,134.89)	3,235.12	3,871,371.63	14,646.58 (	53,780.70)	49.81-

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 WAREHOUSE

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-32-5001-00 Regular Salaries	7,508	1,056.73	7,826.70	8,167.34	0.00 (	318.70)	104.24
11-5-32-5003-00 Overtime Pay	0	12.08	77.74	149.44	0.00 (	77.74)	0.00
11-5-32-5006-00 Vacation Pay	783	0.00	748.28	650.77	0.00	34.72	95.57
11-5-32-5007-00 Jury Duty	46	0.00	0.00	34.01	0.00	46.00	0.00
11-5-32-5008-00 Sick Pay	461	0.00	474.41	245.22	0.00 (	13.41)	102.91
11-5-32-5009-00 Holiday Pay	415	36.44	393.42	378.87	0.00	21.58	94.80
TOTAL Salaries	9,213	1,105.25	9,520.55	9,625.65	0.00 (	307.55)	103.34
Benefits							
11-5-32-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	162.83	0.00	0.00	0.00
11-5-32-5081-00 CalPERS Pension Exp - Classic	746	137.14	1,699.69	1,070.16	0.00 (	953.69)	227.84
11-5-32-5082-00 Social Security Expense	571	45.22	589.04	575.18	0.00 (	18.04)	103.16
11-5-32-5083-00 Medicare Expense	134	10.58	137.79	134.58	0.00 (	3.79)	102.83
TOTAL Benefits	1,451	192.94	2,426.52	1,942.75	0.00 (	975.52)	167.23
Services & Supplies							
11-5-32-5011-00 District Equipment	0	0.00	318.98	0.00	0.00 (	318.98)	0.00
11-5-32-5012-00 Service & Supplies	3,000	3,180.13	9,921.04	4,181.15 (	46.00) (	6,875.04)	329.17
11-5-32-5013-00 Utilities	2,500	149.48	2,969.39	2,237.12	0.00 (	469.39)	118.78
11-5-32-5040-00 Outside Contracts	700	0.00	0.00	0.00	0.00	700.00	0.00
11-5-32-5061-00 Gains / Losses on Inventory	10,000	0.00 (	159.61) (	25,931.82)	0.00	10,159.61	1.60-
TOTAL Services & Supplies	16,200	3,329.61	13,049.80 (	19,513.55) (	46.00)	3,196.20	80.27
Other Operating Expenses							
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL WAREHOUSE	26,864	4,627.80	24,996.87 (	7,945.15) (	46.00)	1,913.13	92.88

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 GARAGE

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-33-5001-00 Regular Salaries	17,537	1,003.54	9,195.53	9,303.25	0.00	8,341.47	52.44
11-5-33-5006-00 Vacation Pay	1,829	160.56	680.83	415.34	0.00	1,148.17	37.22
11-5-33-5007-00 Jury Duty	107	0.00	0.00	0.00	0.00	107.00	0.00
11-5-33-5008-00 Sick Pay	1,076	0.00	120.42	133.24	0.00	955.58	11.19
11-5-33-5009-00 Holiday Pay	968	40.14	439.99	420.83	0.00	528.01	45.45
TOTAL Salaries	21,517	1,204.24	10,436.77	10,272.66	0.00	11,080.23	48.50
Benefits							
11-5-33-5078-00 Insurance - Employee Assistanc	30	0.00	0.00	0.00	0.00	30.00	0.00
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	55.64	720.34	648.58	0.00 (	720.34)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,743	83.51	1,002.12	1,194.12	0.00	740.88	57.49
11-5-33-5082-00 Social Security Expense	1,334	49.78	646.17	612.99	0.00	687.83	48.44
11-5-33-5083-00 Medicare Expense	312	11.64	151.08	143.41	0.00	160.92	48.42
11-5-33-5084-00 Insurance - Group Life	762	0.00	0.00	0.00	0.00	762.00	0.00
11-5-33-5085-00 Insurance - Group Health	28,875	0.00	0.00	0.00	0.00	28,875.00	0.00
11-5-33-5086-00 Insurance - Group Dental	1,337	0.00	0.00	0.00	0.00	1,337.00	0.00
11-5-33-5087-00 Insurance - Group Vision	137	0.00	0.00	0.00	0.00	137.00	0.00
TOTAL Benefits	34,530	200.57	2,519.71	2,599.10	0.00	32,010.29	7.30
Services & Supplies							
11-5-33-5011-00 District Equipment	0	243.47	3,191.18	3,085.13	0.00 (	3,191.18)	0.00
11-5-33-5012-00 Service & Supplies	4,350	321.99	3,613.30	2,641.35	0.00	736.70	83.06
11-5-33-5013-00 Utilities	0	149.49	2,969.32	2,237.10	0.00 (	2,969.32)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	(200,000)	(26,655.99)	(261,463.74)	(213,002.87)	0.00	61,463.74	130.73
11-5-33-5033-00 Vehicle Costs Direct	100,000	16,006.94	145,958.22	106,070.39	652.40 (	46,610.62)	146.61
11-5-33-5040-00 Outside Contracts	35,480	1,196.41	36,928.97	27,004.89	0.00 (	1,448.97)	104.08
11-5-33-5042-00 Communications - Radio & Telep	200	18.97	228.15	222.84	0.00 (	28.15)	114.08
11-5-33-5050-00 Licenses & Permits	6,637	0.00	8,701.69	4,378.44 (	4,153.60)	2,088.91	68.53
11-5-33-5059-00 Education & Training Seminars	0	0.00	0.00	4,004.46	0.00	0.00	0.00
11-5-33-5061-00 Gain / Losses on Inventory GAS	0 (	0.03)	0.32)	0.02)	0.00	0.32	0.00
TOTAL Services & Supplies	(53,333)	(8,718.75)	(59,873.23)	(63,358.29)	(3,501.20)	10,041.43	118.83
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-33-5912-00 Service & Supplies	77,000	0.00	145,928.78	725.01	12,184.63 (	81,113.41)	205.34
TOTAL Services & Supplies-W.O.	77,000	0.00	145,928.78	725.01	12,184.63 (	81,113.41)	205.34
TOTAL GARAGE	79,714 (	7,313.94)	99,012.03 (	49,761.52)	8,683.43 (	27,981.46)	135.10

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 SAFETY

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-35-5001-00 Regular Salaries	84,389	9,428.26	86,391.94	83,916.72	0.00 (	2,002.94)	102.37
11-5-35-5006-00 Vacation Pay	8,801	1,508.52	6,396.68	8,485.73	0.00	2,404.32	72.68
11-5-35-5007-00 Jury Duty	518	0.00	0.00	0.00	0.00	518.00	0.00
11-5-35-5008-00 Sick Pay	5,177	0.00	1,131.39	1,251.83	0.00	4,045.61	21.85
11-5-35-5009-00 Holiday Pay	4,659	377.13	4,133.90	3,954.06	0.00	525.10	88.73
TOTAL Salaries	103,544	11,313.91	98,053.91	97,608.34	0.00	5,490.09	94.70
Benefits							
11-5-35-5078-00 Insurance - Employee Assistanc	0	2.35	28.20	28.20	0.00 (	28.20)	0.00
11-5-35-5079-00 CalPERS Pension Exp - PEPR	0	522.72	6,767.58	6,147.32	0.00 (	6,767.58)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	8,386	0.00	0.00 (	1,115.53)	0.00	8,386.00	0.00
11-5-35-5082-00 Social Security Expense	6,420	467.64	6,070.32	5,758.93	0.00	349.68	94.55
11-5-35-5083-00 Medicare Expense	1,501	109.36	1,419.60	1,346.72	0.00	81.40	94.58
11-5-35-5084-00 Insurance - Group Life	0	60.50	726.00	726.00	0.00 (	726.00)	0.00
11-5-35-5085-00 Insurance - Group Health	0	2,220.48	24,852.42	26,910.48	0.00 (	24,852.42)	0.00
11-5-35-5086-00 Insurance - Group Dental	0	106.12	3,493.92	1,273.44	0.00 (	3,493.92)	0.00
11-5-35-5087-00 Insurance - Group Vision	0	10.85	130.20	130.20	0.00 (	130.20)	0.00
TOTAL Benefits	16,307	3,500.02	43,488.24	41,205.76	0.00 (	27,181.24)	266.68
Services & Supplies							
11-5-35-5011-00 District Equipment	0	0.00	93.25	501.92	0.00 (	93.25)	0.00
11-5-35-5012-00 Services & Supplies	1,350	0.00	1,420.18	6,204.33	0.00 (	70.18)	105.20
11-5-35-5028-00 Computer Upgrades - Hardware	600	0.00	0.00	1,514.66	0.00	600.00	0.00
11-5-35-5029-00 Computer Upgrades - Software	4,260	0.00	3,860.00	0.00	0.00	400.00	90.61
11-5-35-5040-00 Outside Contracts	2,900	0.00	1,603.90	2,229.73	150.00	1,146.10	60.48
11-5-35-5041-00 Clothing & Personal Supplies	0	0.00	0.00	12.05	0.00	0.00	0.00
11-5-35-5044-00 Membership & Dues	240	0.00	220.00	240.00	0.00	20.00	91.67
11-5-35-5050-00 Licenses & Permits	3,000	0.00	1,833.50	1,198.23	0.00	1,166.50	61.12
11-5-35-5054-00 Safety Program	1,000	95.60	370.91	8,935.42	0.00	629.09	37.09
11-5-35-5055-00 Private Vehicle Mileage	200	90.48	145.00	119.31	0.00	55.00	72.50
11-5-35-5056-00 Travel Expense	1,800	1,019.60	1,019.60	454.94	0.00	780.40	56.64
11-5-35-5059-00 Education & Training Seminars	1,250	0.00	841.00	1,529.81	0.00	409.00	67.28
11-5-35-5066-00 OPEB Accrual Expense	0	0.00	0.00	14,693.47	0.00	0.00	0.00
11-5-35-5077-00 Insurance - Aflac Service Fee	0	35.00	87.50	0.00	0.00 (	87.50)	0.00
TOTAL Services & Supplies	16,600	1,240.68	11,494.84	37,633.87	150.00	4,955.16	70.15
TOTAL SAFETY	136,451	16,054.61	153,036.99	176,447.97	150.00 (	16,735.99)	112.27

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-40-5001-00 Regular Salaries	586,266	65,964.61	557,293.41	368,502.72	0.00	28,972.59	95.06
11-5-40-5002-00 Part Time - Temporary Wages	0	2,640.00	2,640.00	616.00	0.00	(2,640.00)	0.00
11-5-40-5003-00 Overtime Pay	0	362.98	682.56	679.01	0.00	(682.56)	0.00
11-5-40-5006-00 Vacation Pay	61,145	5,037.50	29,206.75	29,130.59	0.00	31,938.25	47.77
11-5-40-5007-00 Jury Duty	3,597	0.00	0.00	1,488.57	0.00	3,597.00	0.00
11-5-40-5008-00 Sick Pay	35,968	2,295.35	12,461.13	(31,846.32)	0.00	23,506.87	34.65
11-5-40-5009-00 Holiday Pay	32,370	2,933.77	29,361.99	21,439.53	0.00	3,008.01	90.71
11-5-40-5010-00 Seasonal Pay	0	880.00	14,666.70	1,584.00	0.00	(14,666.70)	0.00
TOTAL Salaries	719,346	80,114.21	646,312.54	391,594.10	0.00	73,033.46	89.85
Benefits							
11-5-40-5078-00 Insurance - Employee Assistanc	237	14.10	166.85	138.65	0.00	70.15	70.40
11-5-40-5079-00 CalPERS Pension Exp - PEPRA	0	2,708.80	28,420.78	7,061.28	0.00	(28,420.78)	0.00
11-5-40-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	3,635.09	0.00	0.00	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	58,260	4,592.70	54,430.91	41,572.48	0.00	3,829.09	93.43
11-5-40-5082-00 Social Security Expense	44,600	3,336.87	38,591.07	24,625.56	0.00	6,008.93	86.53
11-5-40-5083-00 Medicare Expense	10,430	780.39	9,248.14	6,503.17	0.00	1,181.86	88.67
11-5-40-5084-00 Insurance - Group Life	3,391	241.20	2,731.70	1,926.00	0.00	659.30	80.56
11-5-40-5085-00 Insurance - Group Health	149,081	8,337.41	96,739.86	76,110.53	0.00	52,341.14	64.89
11-5-40-5086-00 Insurance - Group Dental	6,136	419.52	4,710.92	3,732.04	0.00	1,425.08	76.78
11-5-40-5087-00 Insurance - Group Vision	1,773	103.65	1,225.24	903.72	0.00	547.76	69.11
TOTAL Benefits	273,908	20,534.64	236,265.47	166,208.52	0.00	37,642.53	86.26
Services & Supplies							
11-5-40-5011-00 District Equipment	6,000	818.65	7,386.09	6,081.35	0.00	(1,386.09)	123.10
11-5-40-5012-00 Service & Supplies	13,600	624.57	17,192.28	5,745.38	13.94	(3,606.22)	126.52
11-5-40-5028-00 Computer Upgrades - Hardware	16,700	3,250.02	9,346.68	15,111.14	169.45	7,183.87	56.98
11-5-40-5029-00 Computer Upgrades - Software	21,852	1,955.00	13,710.41	15,161.43	(955.00)	9,096.59	58.37
11-5-40-5040-00 Outside Contracts	196,700	269,188.66	603,663.18	25,700.00	1,426,346.18	(1,833,309.36)	1,032.03
11-5-40-5041-00 Clothing & Personal Supplies	0	145.46	2,202.16	331.63	0.00	(2,202.16)	0.00
11-5-40-5042-00 Communications - Radio & Telep	3,600	361.28	5,725.02	485.19	0.00	(2,125.02)	159.03
11-5-40-5044-00 Membership & Dues	1,800	541.11	3,623.65	2,759.60	0.00	(1,823.65)	201.31
11-5-40-5045-00 Printing & Binding	0	0.00	503.49	157.50	0.00	(503.49)	0.00
11-5-40-5046-00 Books & Publications	0	790.00	1,557.00	225.00	0.00	(1,557.00)	0.00
11-5-40-5047-00 Office Supplies	1,500	0.00	128.54	0.00	0.00	1,371.46	8.57
11-5-40-5048-00 Postage Expense	150	0.00	200.37	38.13	0.00	(80.37)	153.58
11-5-40-5050-00 Licenses & Permits	30,615	420.00	47,003.42	39,635.20	0.00	(16,388.42)	153.53
11-5-40-5051-00 Advertising & Legal Notices	0	0.00	0.00	200.00	0.00	0.00	0.00
11-5-40-5052-00 Small Tools	0	19.00	48.73	0.00	0.00	(48.73)	0.00
11-5-40-5054-00 Safety Program	0	72.69	919.97	45.00	0.00	(919.97)	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	0.00	46.69	793.45	0.00	1,453.31	3.11
11-5-40-5056-00 Travel Expense	500	0.00	103.94	0.00	0.00	396.06	20.79
11-5-40-5059-00 Education & Training Seminars	3,700	0.00	1,873.22	687.42	0.00	1,826.78	50.63
11-5-40-5062-00 Pre-Employment Screening	0	32.00	32.00	287.00	0.00	(32.00)	0.00
11-5-40-5066-00 OPEB Accrual Expense	0	0.00	0.00	41,969.28	0.00	0.00	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	0	35.00	291.64	338.36	0.00	(291.64)	0.00
TOTAL Services & Supplies	298,217	278,253.44	715,588.48	155,752.06	1,425,574.57	(1,842,946.05)	717.99

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders							
11-5-40-5901-00 Regular Salaries	0	11,782.48	116,040.20	60,607.22	0.00 (	116,040.20)	0.00
11-5-40-5903-00 Overtime Pay	0	0.00	0.00	51.63	0.00	0.00	0.00
TOTAL Salaries - Work Orders	0	11,782.48	116,040.20	60,658.85	0.00 (	116,040.20)	0.00
Benefits - Work Orders							
11-5-40-5980-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,041.48	0.00	0.00	0.00
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	511.08	9,020.56	4,231.90	0.00 (	9,020.56)	0.00
11-5-40-5982-00 Social Security Expense	0	391.26	5,840.64	3,031.95	0.00 (	5,840.64)	0.00
11-5-40-5983-00 Medicare Expense	0	91.49	1,657.02	858.02	0.00 (	1,657.02)	0.00
TOTAL Benefits - Work Orders	0	993.83	16,518.22	9,163.35	0.00 (	16,518.22)	0.00
Services & Supplies-W.O.							
11-5-40-5912-00 Service & Supplies	150,000	1,775.00	40,818.72	72,529.92	43.75	109,137.53	27.24
11-5-40-5940-00 Outside Contracts	3,216,000	290,495.93	1,771,369.41	277,910.80	2,165,822.30 (	721,191.71)	122.43
11-5-40-5945-00 Printing & Binding	0	0.00	0.00	278.86	0.00	0.00	0.00
11-5-40-5950-00 Licenses & Permits	0	0.00	0.00 (	50.00)	0.00	0.00	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	0	0.00	182.29	246.91	0.00 (	182.29)	0.00
TOTAL Services & Supplies-W.O.	3,366,000	292,270.93	1,812,370.42	350,916.49	2,165,866.05 (	612,236.47)	118.19
TOTAL ENGINEERING	4,657,471	683,949.53	3,543,095.33	1,134,293.37	3,591,440.62 (	2,477,064.95)	153.18

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-42-5001-00 Regular Salaries	158,445	21,945.82	277,925.97	158,081.05	0.00 (	119,480.97)	175.41
11-5-42-5003-00 Overtime Pay	0	1,243.02	8,497.21	5,412.53	0.00 (	8,497.21)	0.00
11-5-42-5005-00 Standby Pay	0	0.00	241.01	142.88	0.00 (	241.01)	0.00
11-5-42-5006-00 Vacation Pay	16,525	845.03	21,966.37	15,533.45	0.00 (	5,441.37)	132.93
11-5-42-5007-00 Jury Duty	971	0.00	617.35	101.19	0.00	353.65	63.58
11-5-42-5008-00 Sick Pay	9,720	1,075.29	11,098.95	8,397.00	0.00 (	1,378.95)	114.19
11-5-42-5009-00 Holiday Pay	8,748	754.57	11,681.68	7,639.76	0.00 (	2,933.68)	133.54
TOTAL Salaries	194,409	25,863.73	332,028.54	195,307.86	0.00 (	137,619.54)	170.79
Benefits							
11-5-42-5078-00 Insurance - Employee Assistanc	59	7.05	63.45	51.70	0.00 (	4.45)	107.54
11-5-42-5079-00 CalPERS Pension Exp - PEPRA	0	490.19	4,522.79	69.02	0.00 (	4,522.79)	0.00
11-5-42-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	3,229.94	0.00	0.00	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	15,745	2,249.57	35,072.57	20,839.76	0.00 (	19,327.57)	222.75
11-5-42-5082-00 Social Security Expense	12,052	1,051.30	20,300.48	11,658.62	0.00 (	8,248.48)	168.44
11-5-42-5083-00 Medicare Expense	2,819	245.86	4,799.45	2,726.71	0.00 (	1,980.45)	170.25
11-5-42-5084-00 Insurance - Group Life	1,035	100.65	1,041.30	985.80	0.00 (	6.30)	100.61
11-5-42-5085-00 Insurance - Group Health	28,755	5,416.44	47,079.12	41,504.48	0.00 (	18,324.12)	163.72
11-5-42-5086-00 Insurance - Group Dental	1,127	277.44	2,374.20	2,219.52	0.00 (	1,247.20)	210.67
11-5-42-5087-00 Insurance - Group Vision	371	47.97	408.60	352.92	0.00 (	37.60)	110.13
TOTAL Benefits	61,963	9,886.47	115,661.96	83,638.47	0.00 (	53,698.96)	186.66
Services & Supplies							
11-5-42-5011-00 District Equipment	8,500	745.81	8,675.94	11,602.62	0.00 (	175.94)	102.07
11-5-42-5012-00 Service & Supplies	19,927	908.62	18,825.19	25,221.41	357.17	744.64	96.26
11-5-42-5028-00 Computer Upgrades - Hardware	0	0.00	1,031.97	2,198.10	0.00 (	1,031.97)	0.00
11-5-42-5029-00 Computer Upgrades - Software	0	0.00	0.00	23.88	0.00	0.00	0.00
11-5-42-5040-00 Outside Contracts	114,853	33,405.82	126,817.10	82,081.44	49,581.69 (	61,545.79)	153.59
11-5-42-5041-00 Clothing & Personal Supplies	315	0.00	678.72	143.57	0.00 (	363.72)	215.47
11-5-42-5042-00 Communications - Radio & Telep	105	155.87	2,636.51	2,319.72	0.00 (	2,531.51)	2,510.96
11-5-42-5044-00 Membership & Dues	150	0.00	144.00	84.00	0.00	6.00	96.00
11-5-42-5045-00 Printing & Binding	0	0.00	0.00	52.45	167.64 (	167.64)	0.00
11-5-42-5046-00 Books & Publications	221	0.00	0.00	169.00	0.00	221.00	0.00
11-5-42-5048-00 Postage Expense	806	83.31	1,199.45	756.36	0.00 (	393.45)	148.82
11-5-42-5050-00 Licenses & Permits	44,616	185.00	31,648.00	31,439.50	0.00	12,968.00	70.93
11-5-42-5051-00 Advertising & Legal Notices	210	192.38	299.42	411.84	0.00 (	89.42)	142.58
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	69.83	624.83	0.00	445.17	13.56
11-5-42-5056-00 Travel Expense	1,840	0.00	206.19	0.00	0.00	1,633.81	11.21
11-5-42-5059-00 Education & Training Seminars	1,926	198.53	2,635.02	529.17	0.00 (	709.02)	136.81
11-5-42-5066-00 OPEB Accrual Expense	0	0.00	0.00	22,884.66	0.00	0.00	0.00
TOTAL Services & Supplies	193,984	35,875.34	194,867.34	180,542.55	50,106.50 (	50,989.84)	126.29
Other Operating Expenses							
Salaries - Work Orders							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL WATER QUALITY - LAB	450,356	71,625.54	642,557.84	459,488.88	50,106.50 (	242,308.34)	153.80

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-50-5001-00 Regular Salaries	257,069	32,513.19	264,944.02	206,569.83	0.00 (	7,875.02)	103.06
11-5-50-5003-00 Overtime Pay	0	3,596.08	18,184.75	11,570.94	0.00 (	18,184.75)	0.00
11-5-50-5005-00 Standby Pay	0	62.66	5,278.42	8,140.11	0.00 (	5,278.42)	0.00
11-5-50-5006-00 Vacation Pay	26,810	2,024.15	12,479.39	13,069.19	0.00	14,330.61	46.55
11-5-50-5007-00 Jury Duty	1,577	0.00	358.17	487.14	0.00	1,218.83	22.71
11-5-50-5008-00 Sick Pay	15,771	357.10	5,882.27	6,510.81	0.00	9,888.73	37.30
11-5-50-5009-00 Holiday Pay	14,194	999.62	12,333.03	9,315.22	0.00	1,860.97	86.89
TOTAL Salaries	315,421	39,552.80	319,460.05	255,663.24	0.00 (	4,039.05)	101.28
Benefits							
11-5-50-5078-00 Insurance - EAP	118	9.40	126.90	122.20	0.00 (	8.90)	107.54
11-5-50-5079-00 CalPERS Pension Exp - PEPR	0	1,066.81	14,566.06	12,767.22	0.00 (	14,566.06)	0.00
11-5-50-5080-00 CalPERS-Employer Paid for Emp	0	0.00	0.00	383.42	0.00	0.00	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	25,546	1,471.57	17,065.18	2,078.93	0.00	8,480.82	66.80
11-5-50-5082-00 Social Security Expense	19,556	1,619.17	19,177.83	15,402.56	0.00	378.17	98.07
11-5-50-5083-00 Medicare Expense	4,574	378.68	4,614.48	3,602.21	0.00 (	40.48)	100.89
11-5-50-5084-00 Insurance - Group Life	1,060	68.40	942.30	1,027.80	0.00	117.70	88.90
11-5-50-5085-00 Insurance - Group Health	84,164	5,542.00	74,171.94	72,496.32	0.00	9,992.06	88.13
11-5-50-5086-00 Insurance Group - Dental	3,921	270.24	3,722.20	3,868.80	0.00	198.80	94.93
11-5-50-5087-00 Insurance - Group Vision	935	74.24	1,002.24	918.86	0.00 (	67.24)	107.19
TOTAL Benefits	139,874	10,500.51	135,389.13	112,668.32	0.00	4,484.87	96.79
Services & Supplies							
11-5-50-5011-00 District Equipment	25,000	3,577.31	34,112.25	31,240.29	0.00 (	9,112.25)	136.45
11-5-50-5012-00 Service & Supplies	49,000	5,286.99	35,988.49	128,252.42	168.33	12,843.18	73.79
11-5-50-5028-00 Computer Upgrades - Hardware	600	0.00	0.00	2,228.22	0.00	600.00	0.00
11-5-50-5040-00 Outside Contracts	5,500	0.00	2,050.44	2,022.30	0.00	3,449.56	37.28
11-5-50-5041-00 Clothing & Personal Supplies	4,500	562.16	4,361.18	2,652.13	0.00	138.82	96.92
11-5-50-5042-00 Communications - Radio & Telep	1,510	818.59	6,978.70	3,009.24	0.00 (	5,468.70)	462.17
11-5-50-5045-00 Printing & Binding	0	0.00	70.90	0.00	0.00 (	70.90)	0.00
11-5-50-5050-00 Licenses & Permits	1,000	210.00	300.00	315.00	0.00	700.00	30.00
11-5-50-5052-00 Small Tools	3,500	96.53	2,877.62	1,372.00	126.87	495.51	85.84
11-5-50-5055-00 Private Vehicle Mileage	0	0.00	0.00	123.17	0.00	0.00	0.00
11-5-50-5056-00 Travel Expense	3,000	0.00	2,630.34	1,710.66	0.00	369.66	87.68
11-5-50-5059-00 Education & Training Seminars	9,673	0.00	4,338.69	4,388.55	135.00	5,199.31	46.25
11-5-50-5062-00 Pre-Employment Screening	0	137.00	222.00	105.00	0.00 (	222.00)	0.00
11-5-50-5066-00 OPEB Accrual Expense	0	0.00	0.00	39,773.72	0.00	0.00	0.00
TOTAL Services & Supplies	103,283	10,688.58	93,930.61	217,192.70	430.20	8,922.19	91.36
Services & Supplies-W.O.							
11-5-50-5912-00 Service & Supplies	50,000	0.00	30,357.33	0.00	0.00	19,642.67	60.71
TOTAL Services & Supplies-W.O.	50,000	0.00	30,357.33	0.00	0.00	19,642.67	60.71
TOTAL UTILITIES MAINTENANCE	608,578	60,741.89	579,137.12	585,524.26	430.20	29,010.68	95.23

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-52-5001-00 Regular Salaries	377,582	41,629.95	320,640.64	317,497.60	0.00	56,941.36	84.92
11-5-52-5002-00 Part Time - Temporary Wages	0	2,400.00	2,400.00	0.00	0.00	(2,400.00)	0.00
11-5-52-5003-00 Overtime Pay	0	11,201.11	51,731.26	35,194.52	0.00	(51,731.26)	0.00
11-5-52-5005-00 Standby Pay	27,000	2,349.92	24,244.88	24,806.23	0.00	2,755.12	89.80
11-5-52-5006-00 Vacation Pay	34,441	1,524.35	14,257.29	24,993.56	0.00	20,183.71	41.40
11-5-52-5007-00 Jury Duty	2,027	0.00	99.53	547.61	0.00	1,927.47	4.91
11-5-52-5008-00 Sick Pay	20,259	3,884.07	8,741.44	10,608.64	0.00	11,517.56	43.15
11-5-52-5009-00 Holiday Pay	18,231	1,501.68	13,705.25	14,223.89	0.00	4,525.75	75.18
TOTAL Salaries	479,540	64,491.08	435,820.29	427,872.05	0.00	43,719.71	90.88
Benefits							
11-5-52-5078-00 Insurance - Employee Assistanc	118	7.05	94.00	91.65	0.00	24.00	79.66
11-5-52-5079-00 CalPERS Pension Exp - PEPRA	0	1,088.78	10,148.26	9,545.70	0.00	(10,148.26)	0.00
11-5-52-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	3,853.51	0.00	0.00	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	38,838	3,156.32	38,305.40	11,782.20	0.00	532.60	98.63
11-5-52-5082-00 Social Security Expense	29,731	2,586.69	25,877.48	25,434.70	0.00	3,853.52	87.04
11-5-52-5083-00 Medicare Expense	6,954	604.96	6,217.73	6,077.21	0.00	736.27	89.41
11-5-52-5084-00 Insurance - Group Life	1,555	81.75	1,119.40	1,103.70	0.00	435.60	71.99
11-5-52-5085-00 Insurance - Group Health	100,661	5,062.99	67,040.24	65,437.47	0.00	33,620.76	66.60
11-5-52-5086-00 Insurance - Group Dental	4,833	236.52	3,262.72	3,524.88	0.00	1,570.28	67.51
11-5-52-5087-00 Insurance - Group Vision	935	55.68	742.40	723.84	0.00	192.60	79.40
TOTAL Benefits	183,625	12,880.74	152,807.63	127,574.86	0.00	30,817.37	83.22
Services & Supplies							
11-5-52-5011-00 District Equipment	16,000	2,233.25	20,985.95	18,310.59	0.00	(4,985.95)	131.16
11-5-52-5012-00 Service & Supplies	80,800	4,599.06	65,363.92	172,817.14	538.38	14,897.70	81.56
11-5-52-5013-00 Utilities	0	1,354.42	19,971.53	22,753.14	0.00	(19,971.53)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,725,000	50,089.84	997,286.68	1,479,265.93	0.00	727,713.32	57.81
11-5-52-5028-00 Computer Upgrades - Hardware	2,000	120.03	3,921.71	5,509.93	0.00	(1,921.71)	196.09
11-5-52-5029-00 Computer Upgrades - Software	0	0.00	0.00	8,404.75	0.00	0.00	0.00
11-5-52-5040-00 Outside Contracts	123,400	12,870.85	182,064.57	132,077.28	20,109.93	(78,774.50)	163.84
11-5-52-5041-00 Clothing & Personal Supplies	3,500	0.00	1,695.26	4,861.10	0.00	1,804.74	48.44
11-5-52-5042-00 Communications - Radio & Telep	3,800	795.88	9,692.14	8,669.17	0.00	(5,892.14)	255.06
11-5-52-5046-00 Books & Publications	600	0.00	208.67	293.66	0.00	391.33	34.78
11-5-52-5047-00 Office Supplies	0	0.00	0.00	40.42	0.00	0.00	0.00
11-5-52-5048-00 Postage Expense	0	0.00	212.07	164.38	0.00	(212.07)	0.00
11-5-52-5050-00 Licenses & Permits	46,600	10,752.50	36,808.50	40,852.50	0.00	9,791.50	78.99
11-5-52-5052-00 Small Tools	10,000	388.28	9,276.67	13,781.70	1,725.35	(1,002.02)	110.02
11-5-52-5054-00 Safety Program	0	0.00	0.00	170.00	0.00	0.00	0.00
11-5-52-5055-00 Private Vehicle Mileage	0	0.00	0.00	593.51	0.00	0.00	0.00
11-5-52-5056-00 Travel Expense	0	30.00	30.00	184.00	0.00	(30.00)	0.00
11-5-52-5059-00 Education & Training Seminars	7,350	140.00	1,848.16	1,590.33	0.00	5,501.84	25.15
11-5-52-5062-00 Pre-Employment Screening	0	0.00	137.00	105.00	0.00	(137.00)	0.00
11-5-52-5066-00 OPEB Accrual Expense	0	0.00	0.00	35,889.20	0.00	0.00	0.00
11-5-52-5076-00 Insurance - Workers Compensati	0	1,059.91	78,613.09	13,389.84	0.00	(78,613.09)	0.00
TOTAL Services & Supplies	2,019,050	84,434.02	1,428,115.92	1,959,723.57	22,373.66	568,560.42	71.84

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 100.00

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.							
11-5-52-5912-00 Service & Supplies	70,500	406.06	92,352.46	3,891.03	311.23 (	22,163.69)	131.44
11-5-52-5940-00 Outside Contracts	675,000	0.00	88,107.87	0.00	6,375.00	580,517.13	14.00
TOTAL Services & Supplies-W.O.	745,500	406.06	180,460.33	3,891.03	6,686.23	558,353.44	25.10
TOTAL ELECTRICAL MECHANICAL	3,427,715	162,211.90	2,197,204.17	2,519,061.51	29,059.89	1,201,450.94	64.95

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-53-5001-00 Regular Salaries	413,602	52,426.57	459,167.32	380,078.50	0.00 (	45,565.32)	111.02
11-5-53-5003-00 Overtime Pay	0	14,515.57	103,253.43	67,866.30	0.00 (	103,253.43)	0.00
11-5-53-5004-00 Shift Pay	0	0.00	365.00	0.00	0.00 (	365.00)	0.00
11-5-53-5005-00 Standby Pay	59,850	3,229.66	25,312.41	21,833.66	0.00	34,537.59	42.29
11-5-53-5006-00 Vacation Pay	43,135	5,284.00	33,131.72	28,333.17	0.00	10,003.28	76.81
11-5-53-5007-00 Jury Duty	2,539	0.00	1,547.31	202.35	0.00	991.69	60.94
11-5-53-5008-00 Sick Pay	25,374	5,511.79	20,457.06	21,496.75	0.00	4,916.94	80.62
11-5-53-5009-00 Holiday Pay	22,838	2,162.96	22,533.63	18,620.86	0.00	304.37	98.67
TOTAL Salaries	567,338	83,130.55	665,767.88	538,431.59	0.00 (	98,429.88)	117.35
Benefits							
11-5-53-5078-00 Insurance - Employee Assistanc	178	14.10	173.90	131.60	0.00	4.10	97.70
11-5-53-5079-00 CalPERS Pension Exp - PEPRA	0	1,317.34	15,883.19	7,644.93	0.00 (	15,883.19)	0.00
11-5-53-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	5,654.58	0.00	0.00	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	45,948	4,601.58	57,895.37	34,955.48	0.00 (	11,947.37)	126.00
11-5-53-5082-00 Social Security Expense	35,177	3,549.80	39,252.85	31,373.23	0.00 (	4,075.85)	111.59
11-5-53-5083-00 Medicare Expense	8,225	830.20	9,648.30	7,666.34	0.00 (	1,423.30)	117.30
11-5-53-5084-00 Insurance - Group Life	1,672	119.40	1,465.60	1,229.20	0.00	206.40	87.66
11-5-53-5085-00 Insurance - Group Health	151,789	10,551.31	125,109.86	104,294.89	0.00	26,679.14	82.42
11-5-53-5086-00 Insurance - Group Dental	8,023	564.32	6,839.28	5,942.72	0.00	1,183.72	85.25
11-5-53-5087-00 Insurance - Group Vision	1,403	111.36	1,373.44	1,039.36	0.00	29.56	97.89
11-5-53-5088-00 Insurance - Unemployment	0	0.00	0.00 (	128.00)	0.00	0.00	0.00
TOTAL Benefits	252,415	21,659.41	257,641.79	199,804.33	0.00 (	5,226.79)	102.07
Services & Supplies							
11-5-53-5011-00 District Equipment	36,000	5,808.51	77,535.58	52,323.88	0.00 (	41,535.58)	215.38
11-5-53-5012-00 Service & Supplies	230,400	45,922.64	280,668.82	184,352.33 (	9,811.63)	40,457.19)	117.56
11-5-53-5013-00 Utilities	1,500	198.10	3,802.93	1,708.45	0.00 (	2,302.93)	253.53
11-5-53-5028-00 Computer Upgrades - Hardware	1,800	0.00	1,585.52	3,394.58	0.00	214.48	88.08
11-5-53-5040-00 Outside Contracts	389,550	125,768.91	448,976.20	271,531.29 (	32,205.09)	27,221.11)	106.99
11-5-53-5041-00 Clothing & Personal Supplies	5,450	135.98	5,474.70	3,534.60	0.00 (	24.70)	100.45
11-5-53-5042-00 Communications - Radio & Telep	480	529.95	6,991.75	4,646.36	0.00 (	6,511.75)	1,456.61
11-5-53-5045-00 Printing & Binding	0	0.00	430.12	85.53	0.00 (	430.12)	0.00
11-5-53-5046-00 Books & Publications	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-53-5050-00 Licenses & Permits	1,900	0.00	3,727.70	375.00	200.00 (	2,027.70)	206.72
11-5-53-5052-00 Small Tools	12,000	514.82	5,680.69	10,839.66	3,812.74	2,506.57	79.11
11-5-53-5055-00 Private Vehicle Mileage	0	0.00	115.54	145.52	0.00 (	115.54)	0.00
11-5-53-5056-00 Travel Expense	2,500	427.56	2,472.61	1,581.49	0.00	27.39	98.90
11-5-53-5059-00 Education & Training Seminars	14,950	285.38	5,025.11	5,722.73	0.00	9,924.89	33.61
11-5-53-5060-00 Property Losses for Operations	0	0.00	370.00	940.68	0.00 (	370.00)	0.00
11-5-53-5062-00 Pre-Employment Screening	0	0.00	0.00	430.00	0.00	0.00	0.00
11-5-53-5066-00 OPEB Accrual Expense	0	0.00	0.00	57,084.98	0.00	0.00	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	35.00	189.56	180.82	0.00 (	189.56)	0.00
TOTAL Services & Supplies	696,780	179,626.85	843,046.83	598,877.90 (	38,003.98)	108,262.85)	115.54

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Other Operating Expenses							
11-5-53-5097-00 Costs Applied	0	6,351.60	34,600.48	15,806.87	0.00 (	34,600.48)	0.00
11-5-53-5098-00 Cost Charged for Service & Sup	0	0.00	0.00	382.08	0.00	0.00	0.00
TOTAL Other Operating Expenses	0	6,351.60	34,600.48	16,188.95	0.00 (	34,600.48)	0.00
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-53-5912-00 Service & Supplies	0	20,771.64	64,339.65	17,814.64 (	20,531.02) (	43,808.63)	0.00
11-5-53-5940-00 Outside Contracts	0	114,815.05	114,815.05	0.00	19,036.20 (	133,851.25)	0.00
TOTAL Services & Supplies-W.O.	0	135,586.69	179,154.70	17,814.64 (	1,494.82) (	177,659.88)	0.00
TOTAL DIST MAINT - PIPELINE	1,516,533	426,355.10	1,980,211.68	1,371,117.41 (	39,498.80) (	424,179.88)	127.97

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND

WATER TREATMENT

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-54-5001-00 Regular Salaries	613,140	72,221.33	592,548.41	551,779.52	0.00	20,591.59	96.64
11-5-54-5003-00 Overtime Pay	0	16,294.83	104,770.84	108,743.66	0.00 (	104,770.84)	0.00
11-5-54-5004-00 Shift Pay	0	0.00	0.00	8.15	0.00	0.00	0.00
11-5-54-5005-00 Standby Pay	12,729	2,258.40	17,235.12	17,877.47	0.00 (	4,506.12)	135.40
11-5-54-5006-00 Vacation Pay	63,948	8,288.71	46,514.29	40,673.92	0.00	17,433.71	72.74
11-5-54-5007-00 Jury Duty	3,762	0.00	881.55	202.35	0.00	2,880.45	23.43
11-5-54-5008-00 Sick Pay	37,616	2,584.37	23,860.19	40,115.63	0.00	13,755.81	63.43
11-5-54-5009-00 Holiday Pay	33,854	2,842.50	28,017.55	26,314.46	0.00	5,836.45	82.76
TOTAL Salaries	765,049	104,490.14	813,827.95	785,715.16	0.00 (	48,778.95)	106.38
Benefits							
11-5-54-5078-00 Insurance - Employee Assistanc	237	18.80	216.20	192.70	0.00	20.80	91.22
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	816.25	6,778.69	263.85	0.00 (	6,778.69)	0.00
11-5-54-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	11,116.45	0.00	0.00	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	61,962	9,022.83	111,926.31	73,373.62	0.00 (	49,964.31)	180.64
11-5-54-5082-00 Social Security Expense	47,433	4,346.39	48,995.22	45,748.54	0.00 (	1,562.22)	103.29
11-5-54-5083-00 Medicare Expense	11,093	1,016.50	11,736.52	11,130.95	0.00 (	643.52)	105.80
11-5-54-5084-00 Insurance - Group Life	2,663	169.70	1,919.00	1,888.70	0.00	744.00	72.06
11-5-54-5085-00 Insurance - Group Health	160,887	12,076.27	138,328.20	118,535.56	0.00	22,558.80	85.98
11-5-54-5086-00 Insurance - Group Dental	7,841	622.32	7,043.36	6,227.68	0.00	797.64	89.83
11-5-54-5087-00 Insurance - Group Vision	1,774	148.48	1,707.52	1,398.56	0.00	66.48	96.25
TOTAL Benefits	293,890	28,237.54	328,651.02	269,876.61	0.00 (	34,761.02)	111.83
Services & Supplies							
11-5-54-5011-00 District Equipment	15,000	2,739.66	25,165.61	14,452.15	0.00 (	10,165.61)	167.77
11-5-54-5012-00 Service & Supplies	90,915	3,732.38	95,548.69	98,573.53	2,256.45 (	6,890.14)	107.58
11-5-54-5013-00 Utilities	134,200	6,886.98	81,363.47	100,386.96	0.00	52,836.53	60.63
11-5-54-5014-00 Chlorine	120,200	4,380.29	72,534.05	81,993.79	47,665.95	0.00	100.00
11-5-54-5015-00 Polymer	38,500	0.00	17,008.58	31,236.63	21,491.42	0.00	100.00
11-5-54-5016-00 Ferric	16,000	0.00	10,221.16	8,670.20	7,984.84 (	2,206.00)	113.79
11-5-54-5017-00 Liquid Oxygen	185,000	11,457.10	124,572.51	146,798.16	0.00	60,427.49	67.34
11-5-54-5023-00 Ammonia	38,500	0.00	13,401.47	16,393.89	25,098.53	0.00	100.00
11-5-54-5024-00 Caustics	92,400	0.00	22,529.10	61,552.62	69,870.90	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	7,050	539.04	9,708.50	1,951.59	3.00 (	2,661.50)	137.75
11-5-54-5029-00 Computer Upgrades - Software	0	0.00	99.99	1,323.43	0.00 (	99.99)	0.00
11-5-54-5040-00 Outside Contracts	42,810	12,701.59	108,335.01	76,797.06	0.00 (	65,525.01)	253.06
11-5-54-5041-00 Clothing & Personal Supplies	4,400	276.64	4,309.79	2,330.17	0.00	90.21	97.95
11-5-54-5042-00 Communications - Radio & Telep	9,830	670.29	11,217.14	6,412.83	0.00 (	1,387.14)	114.11
11-5-54-5045-00 Printing & Binding	0	0.00	161.63	138.05	0.00 (	161.63)	0.00
11-5-54-5047-00 Office Supplies	0	0.00	52.05	0.00	0.00 (	52.05)	0.00
11-5-54-5048-00 Postage Expense	0	81.94	150.45	185.95	0.00 (	150.45)	0.00
11-5-54-5050-00 Licenses & Permits	11,948	185.00	5,997.92	6,399.70	0.00	5,950.08	50.20
11-5-54-5051-00 Advertising & Legal Notices	0	0.00	0.00	200.00	0.00	0.00	0.00
11-5-54-5052-00 Small Tools	2,100	0.00	568.27	1,669.81	0.00	1,531.73	27.06
11-5-54-5054-00 Safety Program	0	0.00	417.20	0.00	0.00 (	417.20)	0.00
11-5-54-5055-00 Private Vehicle Mileage	1,000	0.00	22.89	355.34	0.00	977.11	2.29
11-5-54-5056-00 Travel Expense	2,650	0.00	60.00	1,685.74	0.00	2,590.00	2.26

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-54-5059-00 Education & Training Seminars	9,230	0.00	4,521.01	4,527.27	0.00	4,708.99	48.98
11-5-54-5062-00 Pre-Employment Screening	0	0.00	90.00	137.00	0.00 (	90.00)	0.00
11-5-54-5066-00 OPEB Accrual Expense	0	0.00	0.00	64,938.38	0.00	0.00	0.00
11-5-54-5077-00 Insurance - Aflac Service Fee	0	35.00	291.62	361.64	0.00 (	291.62)	0.00
TOTAL Services & Supplies	821,733	43,685.91	608,348.11	729,471.89	174,371.09	39,013.80	95.25
Other Operating Expenses	_____	_____	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-54-5912-00 Service & Supplies	138,400	0.00	138,684.00	2,430.46	16,897.31 (	17,181.31)	112.41
11-5-54-5940-00 Outside Contracts	230,000	0.00	105,634.78	56,925.56	5,417.38	118,947.84	48.28
TOTAL Services & Supplies-W.O.	368,400	0.00	244,318.78	59,356.02	22,314.69	101,766.53	72.38
TOTAL WATER TREATMENT	2,249,072	176,413.59	1,995,145.86	1,844,419.68	196,685.78	57,240.36	97.45

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-55-5001-00 Regular Salaries	132,797	20,025.12	139,161.33	96,806.87	0.00 (	6,364.33)	104.79
11-5-55-5002-00 Part Time - Temporary Wages	22,500	0.00	0.00	835.56	0.00	22,500.00	0.00
11-5-55-5003-00 Overtime Pay	3,500	2,616.65	19,880.56	11,187.06	0.00 (	16,380.56)	568.02
11-5-55-5005-00 Standby Pay	0	388.06	1,692.05	667.19	0.00 (	1,692.05)	0.00
11-5-55-5006-00 Vacation Pay	13,851	625.90	6,141.91	3,367.20	0.00	7,709.09	44.34
11-5-55-5007-00 Jury Duty	815	0.00	33.18	50.58	0.00	781.82	4.07
11-5-55-5008-00 Sick Pay	8,147	1,009.91	3,733.20	835.43	0.00	4,413.80	45.82
11-5-55-5009-00 Holiday Pay	7,333	743.30	6,736.45	4,263.88	0.00	596.55	91.86
11-5-55-5010-00 Seasonal Pay	0	0.00	7,207.50	2,400.00	0.00 (	7,207.50)	0.00
TOTAL Salaries	188,943	25,408.94	184,586.18	120,413.77	0.00	4,356.82	97.69
Benefits							
11-5-55-5078-00 Insurance - Employee Assistanc	59	7.05	63.45	42.30	0.00 (	4.45)	107.54
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	923.13	9,462.68	4,404.67	0.00 (	9,462.68)	0.00
11-5-55-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,266.11	0.00	0.00	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	15,019	708.05	8,097.28	6,303.87	0.00	6,921.72	53.91
11-5-55-5082-00 Social Security Expense	11,714	1,032.15	11,196.58	7,493.81	0.00	517.42	95.58
11-5-55-5083-00 Medicare Expense	2,740	241.39	2,644.35	1,752.42	0.00	95.65	96.51
11-5-55-5084-00 Insurance - Group Life	1,070	45.35	402.90	246.90	0.00	667.10	37.65
11-5-55-5085-00 Insurance - Group Health	47,955	5,125.77	41,564.12	24,880.28	0.00	6,390.88	86.67
11-5-55-5086-00 Insurance - Group Dental	1,643	236.52	1,993.32	1,173.60	0.00 (	350.32)	121.32
11-5-55-5087-00 Insurance - Group Vision	468	55.68	501.12	334.08	0.00 (	33.12)	107.08
11-5-55-5088-00 Insurance - Unemployment	0	0.00	4,879.00	0.00	0.00 (	4,879.00)	0.00
TOTAL Benefits	80,668	8,375.09	80,804.80	47,898.04	0.00 (	136.80)	100.17
Services & Supplies							
11-5-55-5011-00 District Equipment	20,000	2,504.04	23,088.12	22,630.12	0.00 (	3,088.12)	115.44
11-5-55-5012-00 Service & Supplies	43,200	705.19	43,107.35	32,129.50	3,029.24 (	2,936.59)	106.80
11-5-55-5013-00 Utilities	1,000	0.00	384.15	621.48	0.00	615.85	38.42
11-5-55-5028-00 Computer Upgrades - Hardware	600	0.00	1,009.31	1,002.56	0.00 (	409.31)	168.22
11-5-55-5036-00 SWP - CMWD Share of Expense	0	0.00	0.00	616,152.04	0.00	0.00	0.00
11-5-55-5040-00 Outside Contracts	46,700	3,492.11	59,597.55	57,917.43 (	120.00) (	12,777.55)	127.36
11-5-55-5041-00 Clothing & Personal Supplies	2,400	0.00	3,307.71	1,226.06	0.00 (	907.71)	137.82
11-5-55-5042-00 Communications - Radio & Telep	400	86.41	1,610.30	1,266.93	0.00 (	1,210.30)	402.58
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5045-00 Printing & Binding	0	0.00	70.89	0.00	0.00 (	70.89)	0.00
11-5-55-5050-00 Licenses & Permits	400	0.00	217.00	0.00	0.00	183.00	54.25
11-5-55-5052-00 Small Tools	2,300	0.00	2,247.75	3,395.88	0.00	52.25	97.73
11-5-55-5054-00 Safety Program	0	0.00	0.00	118.09	0.00	0.00	0.00
11-5-55-5055-00 Private Vehicle Mileage	0	0.00	0.00	54.57	0.00	0.00	0.00
11-5-55-5056-00 Travel Expense	0	0.00	0.00	878.80	0.00	0.00	0.00
11-5-55-5059-00 Education & Training Seminars	2,100	0.00	2,178.85	2,790.71	0.00 (	78.85)	103.75
11-5-55-5062-00 Pre-Employment Screening	0	0.00	606.00	180.00	0.00 (	606.00)	0.00
11-5-55-5063-00 Water Storage Fluctuation	0	0.00	0.00	1,279,005.00	0.00	0.00	0.00
11-5-55-5066-00 OPEB Accrual Expense	0	0.00	0.00	13,511.24	0.00	0.00	0.00
TOTAL Services & Supplies	119,300	6,787.75	137,424.98	2,032,880.41	2,909.24 (	21,034.22)	117.63

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 100.00

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.							
11-5-55-5912-00 Service & Supplies	0	0.00	2,274.14	0.00	0.00 (	2,274.14)	0.00
11-5-55-5940-00 Outside Contracts	0	0.00	655.77	0.00	0.00 (	655.77)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	2,929.91	0.00	0.00 (	2,929.91)	0.00
TOTAL OPERATIONS - MAINTENANCE	388,911	40,571.78	405,745.87	2,201,192.22	2,909.24 (	19,744.11)	105.08

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-62-5001-00 Regular Salaries	659,847	89,668.29	768,299.14	609,761.86	0.00 (	108,452.14)	116.44
11-5-62-5002-00 Part Time - Temporary Wages	166,295	35,782.69	295,602.50	323,998.63	0.00 (	129,307.50)	177.76
11-5-62-5003-00 Overtime Pay	3,000	1,751.74	29,466.24	25,354.64	0.00 (	26,466.24)	982.21
11-5-62-5004-00 Shift Pay	20,000	1,420.49	11,491.63	9,916.45	0.00	8,508.37	57.46
11-5-62-5005-00 Standby Pay	0	530.20	1,589.48	1,365.75	0.00 (	1,589.48)	0.00
11-5-62-5006-00 Vacation Pay	70,904	11,823.42	58,724.73	53,216.83	0.00	12,179.27	82.82
11-5-62-5007-00 Jury Duty	4,171	0.00	0.00	659.83	0.00	4,171.00	0.00
11-5-62-5008-00 Sick Pay	41,708	4,725.04	36,244.69	74,842.13	0.00	5,463.31	86.90
11-5-62-5009-00 Holiday Pay	37,537	3,776.93	39,863.79	30,483.90	0.00 (	2,326.79)	106.20
11-5-62-5010-00 Seasonal Pay	0	3,093.67	5,985.55	17,619.58	0.00 (	5,985.55)	0.00
TOTAL Salaries	1,003,462	152,572.47	1,247,267.75	1,147,219.60	0.00 (	243,805.75)	124.30
Benefits							
11-5-62-5078-00 Insurance - Employee Assistanc	385	28.20	319.60	282.00	0.00	65.40	83.01
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	3,813.29	45,593.61	29,724.83	0.00 (	45,593.61)	0.00
11-5-62-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	2,430.88	0.00	0.00	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	67,559	3,923.20	48,569.67	44,680.78	0.00	18,989.33	71.89
11-5-62-5082-00 Social Security Expense	62,215	6,192.53	75,494.89	67,373.75	0.00 (	13,279.89)	121.35
11-5-62-5083-00 Medicare Expense	14,550	1,448.27	18,022.55	15,998.47	0.00 (	3,472.55)	123.87
11-5-62-5084-00 Insurance - Group Life	4,164	430.05	3,961.65	3,258.80	0.00	202.35	95.14
11-5-62-5085-00 Insurance - Group Health	223,796	15,993.29	174,781.48	133,264.97	0.00	49,014.52	78.10
11-5-62-5086-00 Insurance - Group Dental	10,481	829.60	8,917.36	6,522.67	0.00	1,563.64	85.08
11-5-62-5087-00 Insurance - Group Vision	2,749	199.59	2,246.60	1,810.86	0.00	502.40	81.72
11-5-62-5088-00 Insurance - Unemployment	0	0.00	469.00	10,548.00	0.00 (	469.00)	0.00
TOTAL Benefits	385,899	32,858.02	378,376.41	315,896.01	0.00	7,522.59	98.05
Services & Supplies							
11-5-62-5011-00 District Equipment	70,000	8,785.89	82,195.30	87,635.18	0.00 (	12,195.30)	117.42
11-5-62-5012-00 Service & Supplies	26,400	5,419.89	26,672.18	30,049.84	0.00 (	272.18)	101.03
11-5-62-5013-00 Utilities	105,000	9,014.59	106,458.45	108,149.55	0.00 (	1,458.45)	101.39
11-5-62-5028-00 Computer Upgrades - Hardware	2,400	0.00	2,011.75	1,978.25	0.00	388.25	83.82
11-5-62-5031-00 Cost Applied - Salaries and Be	0 (	6,351.60) (	34,600.48) (	15,806.87)	0.00	34,600.48	0.00
11-5-62-5032-00 Cost Applies - Service & Suppl	0	0.00	0.00	382.08)	0.00	0.00	0.00
11-5-62-5038-00 Bad Debt Expense	0	0.00	238.20	498.20	0.00 (	238.20)	0.00
11-5-62-5040-00 Outside Contracts	8,000	4,643.06	13,877.19	17,832.26	231.02 (	6,108.21)	176.35
11-5-62-5041-00 Clothing & Personal Supplies	9,900	746.28	5,806.94	1,371.83	0.00	4,093.06	58.66
11-5-62-5042-00 Communications - Radio & Telep	13,000	1,347.53	18,997.96	10,369.49	0.00 (	5,997.96)	146.14
11-5-62-5043-00 Office Equipment Maintenance	3,400	0.00	436.02	0.00	0.00	2,963.98	12.82
11-5-62-5044-00 Membership & Dues	480	0.00	925.00	825.00	0.00 (	445.00)	192.71
11-5-62-5045-00 Printing & Binding	5,150	0.00	1,935.94	2,531.97 (	7.90)	3,221.96	37.44
11-5-62-5047-00 Office Supplies	1,000	0.00	1,157.87	716.60	0.00 (	157.87)	115.79
11-5-62-5048-00 Postage Expense	0	0.00	105.72	78.85	0.00 (	105.72)	0.00
11-5-62-5049-00 Other Professional Fees	4,800	0.00	450.00	31,080.00	0.00	4,350.00	9.38
11-5-62-5050-00 Licenses & Permits	250	0.00	0.00	480.00	0.00	250.00	0.00
11-5-62-5051-00 Advertising & Legal Notices	450	0.00	0.00	532.04	0.00	450.00	0.00
11-5-62-5052-00 Small Tools	0	0.00	28.00	1.16	0.00 (	28.00)	0.00
11-5-62-5053-00 Public Information Program	7,670	0.00	4,179.27	401.48	0.00	3,490.73	54.49

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-62-5054-00 Safety Program	1,927	0.00	0.00	161.97	0.00	1,927.00	0.00
11-5-62-5055-00 Private Vehicle Mileage	500	0.00	0.00	467.07	0.00	500.00	0.00
11-5-62-5056-00 Travel Expense	4,600	0.00	8.00	3,679.32	0.00	4,592.00	0.17
11-5-62-5059-00 Education & Training Seminars	10,000	41.00	4,929.24	1,574.91	0.00	5,070.76	49.29
11-5-62-5062-00 Pre-Employment Screening	500	443.00	815.00	645.00	0.00 (	315.00)	163.00
11-5-62-5065-00 Credit Card Fees	12,000	0.00	10,481.42	12,783.37	0.00	1,518.58	87.35
11-5-62-5066-00 OPEB Accrual Expense	0	0.00	0.00	73,551.80	0.00	0.00	0.00
11-5-62-5073-00 Uninsured Losses - Injuries &	0	0.00	0.00	4,703.63	0.00	0.00	0.00
11-5-62-5076-00 Insurance - Workers Compensati	0	3,588.78	48,568.93	1,296.78	0.00 (	48,568.93)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	0	35.00	189.56	180.81	0.00 (	189.56)	0.00
TOTAL Services & Supplies	287,427	27,713.42	295,867.46	377,387.41	223.12 (	8,663.58)	103.01
Other Operating Expenses							
11-5-62-5093-00 Administration Overhead	849,594	91,791.66	811,087.45	840,029.96	0.00	38,506.55	95.47
11-5-62-5094-00 Depreciation Expense - Water	0	0.00	0.00	321,639.81	0.00	0.00	0.00
TOTAL Other Operating Expenses	849,594	91,791.66	811,087.45	1,161,669.77	0.00	38,506.55	95.47
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-62-5940-00 Outside Contracts	30,000	0.00	33,085.00	0.00	0.00 (	3,085.00)	110.28
TOTAL Services & Supplies-W.O.	30,000	0.00	33,085.00	0.00	0.00 (	3,085.00)	110.28
TOTAL RECREATION - OPERATIONS	2,556,382	304,935.57	2,765,684.07	3,002,172.79	223.12 (	209,525.19)	108.20

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-63-5001-00 Regular Salaries	171,017	30,818.00	246,509.87	232,544.99	0.00 (	75,492.87)	144.14
11-5-63-5002-00 Part Time - Temporary Wages	196,063	20,553.64	179,074.81	155,872.62	0.00	16,988.19	91.34
11-5-63-5003-00 Overtime Pay	1,000	640.60	5,842.78	7,280.50	0.00 (	4,842.78)	584.28
11-5-63-5006-00 Vacation Pay	17,836	1,124.28	17,964.63	15,075.43	0.00 (	128.63)	100.72
11-5-63-5007-00 Jury Duty	1,049	0.00	264.08	255.12	0.00	784.92	25.17
11-5-63-5008-00 Sick Pay	10,492	1,971.00	15,609.67	16,622.82	0.00 (	5,117.67)	148.78
11-5-63-5009-00 Holiday Pay	9,443	1,136.47	11,740.87	11,348.14	0.00 (	2,297.87)	124.33
11-5-63-5010-00 Seasonal Pay	0	0.00	0.00	1,173.15)	0.00	0.00	0.00
TOTAL Salaries	406,900	56,243.99	477,006.71	437,826.47	0.00 (	70,106.71)	117.23
Benefits							
11-5-63-5078-00 Insurance - Employee Assistanc	118	9.40	112.80	112.80	0.00	5.20	95.59
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	300.66	3,780.43	3,121.22	0.00 (	3,780.43)	0.00
11-5-63-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	4,011.81	0.00	0.00	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	22,394	3,396.98	41,321.66	25,173.22	0.00 (	18,927.66)	184.52
11-5-63-5082-00 Social Security Expense	25,228	2,273.43	29,424.30	27,087.37	0.00 (	4,196.30)	116.63
11-5-63-5083-00 Medicare Expense	5,900	531.68	6,881.57	6,335.08	0.00 (	981.57)	116.64
11-5-63-5084-00 Insurance - Group Life	963	0.00	840.95	917.40	0.00	122.05	87.33
11-5-63-5085-00 Insurance - Group Health	60,067	5,172.05	58,920.92	58,258.63	0.00	1,146.08	98.09
11-5-63-5086-00 Insurance - Group Dental	2,493	238.76	2,865.12	3,069.72	0.00 (	372.12)	114.93
11-5-63-5087-00 Insurance - Group Vision	935	74.24	890.88	798.36	0.00	44.12	95.28
11-5-63-5088-00 Insurance - Unemployment	0	0.00	158.00	4,927.00	0.00 (	158.00)	0.00
TOTAL Benefits	118,098	11,997.20	145,196.63	133,812.61	0.00 (	27,098.63)	122.95
Services & Supplies							
11-5-63-5011-00 District Equipment	45,000	9,528.43	88,715.45	59,805.86	0.00 (	43,715.45)	197.15
11-5-63-5012-00 Service & Supplies	79,150	5,361.85	90,596.69	83,897.39	7,931.45 (	19,378.14)	124.48
11-5-63-5013-00 Utilities	2,500	0.00	1,003.14	3,374.09	0.00	1,496.86	40.13
11-5-63-5028-00 Computer Upgrades - Hardware	1,200	0.00	262.31	241.34	0.00	937.69	21.86
11-5-63-5037-00 Purchased Water	44,000	3,618.60	43,863.76	49,108.87	0.00	136.24	99.69
11-5-63-5040-00 Outside Contracts	148,720	3,945.67	206,136.26	66,572.20	10.26 (	57,426.52)	138.61
11-5-63-5041-00 Clothing & Personal Supplies	2,800	0.00	3,046.06	791.57	0.00 (	246.06)	108.79
11-5-63-5042-00 Communications - Radio & Telep	500	35.78	951.75	431.63	0.00 (	451.75)	190.35
11-5-63-5044-00 Membership & Dues	160	0.00	0.00	0.00	0.00	160.00	0.00
11-5-63-5047-00 Office Supplies	200	0.00	210.18	261.52	0.00 (	10.18)	105.09
11-5-63-5050-00 Licenses & Permits	3,689	85.00	3,861.42	4,440.69	0.00 (	172.42)	104.67
11-5-63-5052-00 Small Tools	2,000	0.00	5,545.58	1,465.86	0.00 (	3,545.58)	277.28
11-5-63-5054-00 Safety Program	2,256	209.96	586.74	529.38	0.00	1,669.26	26.01
11-5-63-5056-00 Travel Expense	950	0.00	0.00	0.00	0.00	950.00	0.00
11-5-63-5059-00 Education & Training Seminars	950	0.00	1,560.23	1,343.87	0.00 (	610.23)	164.23
11-5-63-5062-00 Pre-Employment Screening	150	45.00	215.00	399.00	0.00 (	65.00)	143.33
11-5-63-5066-00 OPEB Accrual Expense	0	0.00	0.00	31,582.52	0.00	0.00	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	0.00	3,763.04	10,247.87	0.00 (	3,763.04)	0.00
TOTAL Services & Supplies	334,225	22,830.29	450,317.61	314,493.66	7,941.71 (	124,034.32)	137.11

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Other Operating Expenses							
11-5-63-5093-00 Administration Overhead	321,037	35,567.55	323,730.71	348,163.96	0.00 (	2,693.71)	100.84
TOTAL Other Operating Expenses	321,037	35,567.55	323,730.71	348,163.96	0.00 (	2,693.71)	100.84
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-63-5912-00 Service & Supplies	25,000	0.00	25,782.64	0.00	0.00 (	782.64)	103.13
11-5-63-5940-00 Outside Contracts	50,000	0.00	48,370.69	0.00	0.00	1,629.31	96.74
TOTAL Services & Supplies-W.O.	75,000	0.00	74,153.33	0.00	0.00	846.67	98.87
TOTAL RECREATION - MAINTENANCE	1,255,260	126,639.03	1,470,404.99	1,234,296.70	7,941.71 (	223,086.70)	117.77

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-64-5001-00 Regular Salaries	53,088	5,427.23	52,271.03	51,458.34	0.00	816.97	98.46
11-5-64-5002-00 Part Time - Temporary Wages	185,510	11,522.06	104,732.58	83,572.35	0.00	80,777.42	56.46
11-5-64-5003-00 Overtime Pay	300	0.00	774.18	1,222.17	0.00 (	474.18)	258.06
11-5-64-5006-00 Vacation Pay	5,537	0.00	0.00	0.00	0.00	5,537.00	0.00
11-5-64-5007-00 Jury Duty	326	0.00	0.00	0.00	0.00	326.00	0.00
11-5-64-5008-00 Sick Pay	3,257	0.00	0.00	0.00	0.00	3,257.00	0.00
11-5-64-5009-00 Holiday Pay	2,931	0.00	0.00	0.00	0.00	2,931.00	0.00
11-5-64-5010-00 Seasonal Pay	55,680	3,054.61	5,265.20	1,228.01	0.00	50,414.80	9.46
TOTAL Salaries	306,629	20,003.90	163,042.99	137,480.87	0.00	143,586.01	53.17
Benefits							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	201.55	3,611.86	3,213.02	0.00 (	3,611.86)	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	5,276	0.00	0.00 (	583.71)	0.00	5,276.00	0.00
11-5-64-5082-00 Social Security Expense	19,011	692.68	10,082.99	8,001.95	0.00	8,928.01	53.04
11-5-64-5083-00 Medicare Expense	4,446	162.00	2,358.23	1,871.37	0.00	2,087.77	53.04
TOTAL Benefits	28,733	1,056.23	16,053.08	12,502.63	0.00	12,679.92	55.87
Services & Supplies							
11-5-64-5012-00 Service & Supplies	10,800	324.56	15,955.30	10,505.44	0.00 (	5,155.30)	147.73
11-5-64-5028-00 Computer Upgrades - Hardware	2,300	38.01	765.88	2,533.84	0.00	1,534.12	33.30
11-5-64-5029-00 Computer Upgrades - Software	0	798.00	798.00	185.00 (	798.00)	0.00	0.00
11-5-64-5039-00 Fish Purchases	10,228	0.00	0.00	0.00	0.00	10,228.00	0.00
11-5-64-5040-00 Outside Contracts	20,040	1,519.00	14,471.20	6,853.80	0.00	5,568.80	72.21
11-5-64-5041-00 Clothing & Personal Supplies	400	0.00	0.00	1,251.95	0.00	400.00	0.00
11-5-64-5042-00 Communications - Radio & Telep	0	25.44	304.27	541.20	0.00 (	304.27)	0.00
11-5-64-5044-00 Membership & Dues	0	0.00	0.00	350.00	0.00	0.00	0.00
11-5-64-5045-00 Printing & Binding	4,000	120.50	3,779.47	1,637.71	0.00	220.53	94.49
11-5-64-5047-00 Office Supplies	400	0.00	509.09	193.53	0.00 (	109.09)	127.27
11-5-64-5048-00 Postage Expense	0	0.00	934.51	1,206.49	0.00 (	934.51)	0.00
11-5-64-5051-00 Advertising & Legal Notices	500	750.00	1,595.00	1,045.00	0.00 (	1,095.00)	319.00
11-5-64-5053-00 Public Information Program	3,100	0.00	2,225.36	5,355.42	0.00	874.64	71.79
11-5-64-5055-00 Private Vehicle Mileage	0	0.00	0.00	150.33	0.00	0.00	0.00
11-5-64-5056-00 Travel Expense	0	0.00	0.00	1,386.46	0.00	0.00	0.00
11-5-64-5065-00 Credit Card Fees	60,000	0.00	47,127.39	58,290.54	0.00	12,872.61	78.55
TOTAL Services & Supplies	111,768	3,575.51	88,465.47	91,486.71 (	798.00)	24,100.53	78.44
Other Operating Expenses							
11-5-64-5093-00 Administration Overhead	205,074	10,959.09	92,199.40	90,107.09	0.00	112,874.60	44.96
TOTAL Other Operating Expenses	205,074	10,959.09	92,199.40	90,107.09	0.00	112,874.60	44.96
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - PUBLIC REL	652,204	35,594.73	359,760.94	331,577.30 (	798.00)	293,241.06	55.04

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-65-5001-00 Regular Salaries	69,536	9,126.00	75,383.08	75,482.96	0.00 (	5,847.08)	108.41
11-5-65-5002-00 Part Time - Temporary Wages	161,595	27,547.75	166,136.12	154,301.78	0.00 (	4,541.12)	102.81
11-5-65-5003-00 Overtime Pay	0	170.15	170.15	326.23	0.00 (	170.15)	0.00
11-5-65-5006-00 Vacation Pay	7,252	338.00	5,791.88	7,260.98	0.00	1,460.12	79.87
11-5-65-5007-00 Jury Duty	427	0.00	0.00	0.00	0.00	427.00	0.00
11-5-65-5008-00 Sick Pay	4,266	2,022.91	12,562.31	8,619.13	0.00 (	8,296.31)	294.48
11-5-65-5009-00 Holiday Pay	3,839	338.00	3,649.05	3,489.09	0.00	189.95	95.05
11-5-65-5010-00 Seasonal Pay	253,344	70,682.73	253,140.28	258,178.34	0.00	203.72	99.92
TOTAL Salaries	500,259	110,225.54	516,832.87	507,658.51	0.00 (	16,573.87)	103.31
Benefits							
11-5-65-5078-00 Insurance - Employee Assistanc	0	2.35	28.20	0.00	0.00 (	28.20)	0.00
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.09	77.09	85.64	0.00 (	77.09)	0.00
11-5-65-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,536.15	0.00	0.00	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	6,910	1,253.27	15,511.77	9,599.14	0.00 (	8,601.77)	224.48
11-5-65-5082-00 Social Security Expense	31,016	3,496.94	31,507.99	30,891.33	0.00 (	491.99)	101.59
11-5-65-5083-00 Medicare Expense	7,254	817.75	7,368.71	7,224.69	0.00 (	114.71)	101.58
11-5-65-5084-00 Insurance - Group Life	0	22.00	264.00	0.00	0.00 (	264.00)	0.00
11-5-65-5085-00 Insurance - Group Health	0	2,220.48	27,072.90 (	720.92)	0.00 (	27,072.90)	0.00
11-5-65-5086-00 Insurance - Group Dental	0	106.12	1,273.44	0.00	0.00 (	1,273.44)	0.00
11-5-65-5087-00 Insurance - Group Vision	0	18.56	222.72	0.00	0.00 (	222.72)	0.00
11-5-65-5088-00 Insurance - Unemployment	0	0.00	0.00 (	11.00)	0.00	0.00	0.00
TOTAL Benefits	45,180	7,937.56	83,326.82	48,605.03	0.00 (	38,146.82)	184.43
Services & Supplies							
11-5-65-5011-00 District Equipment	0	489.37	1,577.62	596.77	0.00 (	1,577.62)	0.00
11-5-65-5012-00 Service & Supplies	45,550	1,158.66	35,673.34	66,089.13	6,250.49	3,626.17	92.04
11-5-65-5013-00 Utilities	36,000	8,938.09	38,126.74	38,720.94	0.00 (	2,126.74)	105.91
11-5-65-5014-00 Chlorine	23,000	4,440.39	23,760.22	29,501.91	0.00 (	760.22)	103.31
11-5-65-5018-00 Chemicals - Water Playground	4,200	0.00	4,201.59	4,500.31	0.00 (	1.59)	100.04
11-5-65-5028-00 Computer Upgrades - Hardware	1,000	0.00	330.04	438.25	0.00	669.96	33.00
11-5-65-5029-00 Computer Upgrades - Software	500	399.00	399.00	0.00 (	399.00)	500.00	0.00
11-5-65-5040-00 Outside Contracts	20,840	170.00	8,294.31	18,635.47	0.00	12,545.69	39.80
11-5-65-5041-00 Clothing & Personal Supplies	7,000	1,050.51	5,787.48	12,914.28 (	97.57)	1,310.09	81.28
11-5-65-5042-00 Communications - Radio & Telep	1,500	5.28	1,723.01	2,252.98	0.00 (	223.01)	114.87
11-5-65-5044-00 Membership & Dues	700	0.00	429.00	479.00	0.00	271.00	61.29
11-5-65-5045-00 Printing & Binding	700	0.00	0.00	0.00	0.00	700.00	0.00
11-5-65-5047-00 Office Supplies	700	0.00	832.96	90.73	0.00 (	132.96)	118.99
11-5-65-5049-00 Other Professional Fees	900	0.00	1,715.00	390.28	0.00 (	815.00)	190.56
11-5-65-5050-00 Licenses & Permits	360	0.00	195.00	0.00	0.00	165.00	54.17
11-5-65-5051-00 Advertising & Legal Notices	700	0.00	2,410.00	2,536.22	0.00 (	1,710.00)	344.29
11-5-65-5052-00 Small Tools	250	0.00	160.06	0.00	0.00	89.94	64.02
11-5-65-5053-00 Public Information Program	4,000	2,881.00	7,509.20	3,737.57 (	856.00)	2,653.20)	166.33
11-5-65-5054-00 Safety Program	852	0.00	566.79	785.05	0.00	285.21	66.52
11-5-65-5056-00 Travel Expense	800	0.00	0.00	0.00	0.00	800.00	0.00
11-5-65-5059-00 Education & Training Seminars	490	41.00	1,391.40	1,599.29	0.00 (	901.40)	283.96
11-5-65-5062-00 Pre-Employment Screening	7,000	2,687.00	5,612.00	5,840.00	0.00	1,388.00	80.17

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-65-5065-00 Credit Card Fees	18,000	0.00	18,720.62	19,083.95	0.00 (	720.62)	104.00
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	4,301.05	1,710.27	0.00 (	4,301.05)	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	0	35.00	189.56	180.81	0.00 (	189.56)	0.00
TOTAL Services & Supplies	175,042	22,295.30	163,905.99	210,083.21	4,897.92	6,238.09	96.44
Other Operating Expenses							
11-5-65-5093-00 Administration Overhead	333,536	62,082.85	315,283.40	341,101.85	0.00	18,252.60	94.53
TOTAL Other Operating Expenses	333,536	62,082.85	315,283.40	341,101.85	0.00	18,252.60	94.53
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-65-5912-00 Services & Supplies	34,500	4,307.41	19,045.09	0.00	0.00	15,454.91	55.20
TOTAL Services & Supplies-W.O.	34,500	4,307.41	19,045.09	0.00	0.00	15,454.91	55.20
TOTAL RECREATION - WATER PARK	1,088,517	206,848.66	1,098,394.17	1,107,448.60	4,897.92 (	14,775.09)	101.36
TOTAL EXPENDITURES	22,685,704	2,495,459.31	20,651,684.61	22,720,226.59	3,889,347.80 (	1,855,328.41)	108.18
REVENUE OVER/(UNDER) EXPENDITURES	(3,056,347)	(734,844.74)	(1,659,542.99)	(4,682,105.86)	(3,889,347.80)	2,492,543.81	181.55

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

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: JUNE 30TH, 2019

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	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	177.66	2,220.00	1,220.06	0.00 (	2,220.00)	0.00
TOTAL PROPERTY TAX	0	177.66	2,220.00	1,220.06	0.00 (	2,220.00)	0.00
TOTAL EXPENDITURES	0	177.66	2,220.00	1,220.06	0.00 (	2,220.00)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	177.66) (	2,220.00) (	1,220.06)	0.00	2,220.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	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	177.66	2,220.00	1,220.06	0.00 (	2,220.00)	0.00
TOTAL EXPENDITURES	0	177.66	2,220.00	1,220.06	0.00 (	2,220.00)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 100.00

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: JUNE 30TH, 2019

29 -USBR & SWP BONDED INDEBT
 PROPERTY TAX

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies							
29-5-30-5069-00 Property Tax Collection Fee	0	0.00	1,738.07	901.14	0.00 (	1,738.07)	0.00
29-5-30-5070-00 Property Tax Administration Fe	0	177.66	481.93	318.92	0.00 (	481.93)	0.00
TOTAL Services & Supplies	0	177.66	2,220.00	1,220.06	0.00 (	2,220.00)	0.00
TOTAL PROPERTY TAX	0	177.66	2,220.00	1,220.06	0.00 (	2,220.00)	0.00
TOTAL EXPENDITURES	0	177.66	2,220.00	1,220.06	0.00 (	2,220.00)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	177.66) (	2,220.00) (	1,220.06)	0.00	2,220.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

69 -MIRA MONTE WATER ASSESSME
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

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: JUNE 30TH, 2019

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	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	0.00	2,871.70	3,722.57	0.00 (	2,871.70)	0.00
TOTAL PROPERTY TAX	0	0.00	2,871.70	3,722.57	0.00 (	2,871.70)	0.00
TOTAL EXPENDITURES	0	0.00	2,871.70	3,722.57	0.00 (	2,871.70)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00 (	2,871.70) (	3,722.57)	0.00	2,871.70	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	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	0.00	2,871.70	3,722.57	0.00 (	2,871.70)	0.00
TOTAL EXPENDITURES	0	0.00	2,871.70	3,722.57	0.00 (	2,871.70)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 100.00

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: JUNE 30TH, 2019

69 -MIRA MONTE WATER ASSESSME
 PROPERTY TAX

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies							
69-5-30-5064-00 Interest / Penalty Expenses	0	0.00	2,825.00	3,675.00	0.00 (	2,825.00)	0.00
69-5-30-5069-00 Property Tax Collection Fee	0	0.00	46.70	47.57	0.00 (	46.70)	0.00
TOTAL Services & Supplies	0	0.00	2,871.70	3,722.57	0.00 (	2,871.70)	0.00
TOTAL PROPERTY TAX	0	0.00	2,871.70	3,722.57	0.00 (	2,871.70)	0.00
TOTAL EXPENDITURES	0	0.00	2,871.70	3,722.57	0.00 (	2,871.70)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0.00 (	2,871.70) (	3,722.57)	0.00	2,871.70	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

75 -CFD -2013-1
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

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: JUNE 30TH, 2019

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	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	1,995,838	0.00	506,292.00	1,743,900.53	0.00	1,489,546.00	25.37
Other Operating Expenses	0	0.00	0.00	(124,122.00)	0.00	0.00	0.00
TOTAL Property Tax	1,995,838	0.00	506,292.00	1,619,778.53	0.00	1,489,546.00	25.37
TOTAL EXPENDITURES	1,995,838	0.00	506,292.00	1,619,778.53	0.00	1,489,546.00	25.37
REVENUE OVER/(UNDER) EXPENDITURES	(1,995,838)	0.00	(506,292.00)	(1,619,778.53)	0.00	(1,489,546.00)	25.37

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2019

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SERVICES & SUPPLIES	1,995,838	0.00	506,292.00	1,743,900.53	0.00	1,489,546.00	25.37
OTHER OPERATING EXPENSES	0	0.00	0.00 (	124,122.00)	0.00	0.00	0.00
TOTAL EXPENDITURES	1,995,838	0.00	506,292.00	1,619,778.53	0.00	1,489,546.00	25.37

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

75 -CFD -2013-1

% OF YEAR COMPLETED: 100.00

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: JUNE 30TH, 2019

75 -CFD -2013-1
 Property Tax

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
Services & Supplies							
75-5-30-5064-00 Interest / Penalty Expenses	1,988,838	0.00	499,853.10	1,734,551.39	0.00	1,488,984.90	25.13
75-5-30-5069-00 Property Tax collection Fee	7,000	0.00	6,438.90	6,477.85	0.00	561.10	91.98
75-5-30-5070-00 Property Tax Administration Fe	0	0.00	0.00	1.29	0.00	0.00	0.00
75-5-30-5075-00 Bond Administration Fee's	0	0.00	0.00	2,870.00	0.00	0.00	0.00
TOTAL Services & Supplies	1,995,838	0.00	506,292.00	1,743,900.53	0.00	1,489,546.00	25.37
Other Operating Expenses							
75-5-30-5091-00 STB Premium Amortization	0	0.00	0.00 (	139,737.00)	0.00	0.00	0.00
75-5-30-5092-00 STB Insurance Amoritazation	0	0.00	0.00	15,615.00	0.00	0.00	0.00
TOTAL Other Operating Expenses	0	0.00	0.00 (	124,122.00)	0.00	0.00	0.00
TOTAL Property Tax	1,995,838	0.00	506,292.00	1,619,778.53	0.00	1,489,546.00	25.37
TOTAL EXPENDITURES	1,995,838	0.00	506,292.00	1,619,778.53	0.00	1,489,546.00	25.37
REVENUE OVER/(UNDER) EXPENDITURES	(1,995,838)	0.00 (	506,292.00)	(1,619,778.53)	0.00 (	1,489,546.00)	25.37



Consumption Report

Water Sales FY 2018-2019 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date	
													2018 / 2019	2017 / 2018
AD Ag-Domestic	445	411	363	355	228	67	36	14	22	202	128	222	2,493	3,652
AG Ag	341	290	229	236	166	41	32	9	17	150	75	135	1,719	2,601
C Commercial	120	118	103	82	60	36	24	21	28	60	53	60	764	921
DI Interdepartmental	40	25	9	5	3	1	2	3	2	23	15	21	149	119
F fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0
I Industrial	2	1	1	2	1	1	2	3	2	2	1	2	20	14
OT Other	26	23	23	18	13	5	4	5	7	13	14	16	168	262
R Residential	258	260	244	220	192	112	95	78	97	162	156	173	2,046	2,361
RS - P Resale Pumped	113	115	109	99	79	44	61	6	9	31	17	16	698	592
RS - G Resale Gravity	341	250	199	283	276	110	79	86	61	34	67	50	1,837	2,309
TE Temporary	2	2	2	1	1	0	0	0	1	1	0	1	12	22
Total	1,686	1,495	1,282	1,302	1,019	418	334	224	247	678	526	695	9,905	12,853
CMWD	1,512	1,320	1,115	1,146	885	341	271	170	180	564	419	572		
OJAI	174	175	167	156	134	77	63	54	67	114	107	123		
Total 2017 / 2018	1,355	1,185	1,608	1,628	1,026	1,085	592	898	384	815	1,078	1,200	N/A	12,853

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: FINANCE COMMITTEE
FROM: MICHAEL FLOOD – GENERAL MANAGER
SUBJECT: CITY OF VENTURA – LETTER OF PROTEST REGARDING DELINQUENCY FEES ASSESSED.
DATE: 08/05/2019

RECOMMENDATION:

Direction from the Finance Committee.

BACKGROUND AND OVERVIEW:

On June 28, 2019 the City of Ventura incurred Delinquent Fees of \$4,100.46, their payment was received on June 29, 2019, one day late. The City of Ventura paid the late fees under protest and has requested the District consider reversing a portion of, or all of the Delinquent Fees.

\$ 1,567.18
\$ 122.65
\$ 867.46
\$ 4.72
\$ 122.65
\$ 1,411.56
<u>\$ 4.24</u>

Total: \$ 4,100.46

The City of Ventura had requested in January 2011 that \$ 45,179.60 be waived and the Board granted 50% of the request with the understanding this was a one-time courtesy and all future bills be paid by the delinquency date or delinquency charges will be assessed.

Trusted life source for generations



July 10, 2019

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

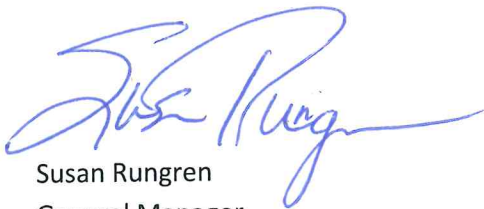
Dear Ms. Collins,

The purpose of this letter is to request removal and reimbursement for late fees incurred in June 2019.

Enclosed you will find a copy of check # 304240, in the amount of \$41,004.61 dated 6/27/19 for the seven (7) City Resale Accounts. This covered the time period from April 1, 2019 to May 1, 2019 and was due on 6/27/19. Unfortunately, Casitas received this check on 6/28/19, which was a day late. This caused the City to incur late fees in the amount of \$4,100.46. Various circumstances caused the payment to be delayed.

The City will continue to keep our accounts current and pay the late fee with the current account statement due July 30, 2019. However, the City is requesting Casitas to consider removal and reimbursement of these late fees, incurred in June, to the City Resale Accounts. Your consideration is appreciated.

Sincerely,



Susan Rungren
General Manager
Ventura Water
(805) 652-4523
srungren@ci.ventura.ca.us