

Casitas Municipal Water District

FINANCE COMMITTEE
Kaiser/Spandrio

The meeting will be held via teleconference.

To attend the meeting, please call
877 853 5247 or 888 788 0099 US Toll-free
and enter Meeting ID: 971 4012 3626#

April 23, 2020

10:00 a.m.

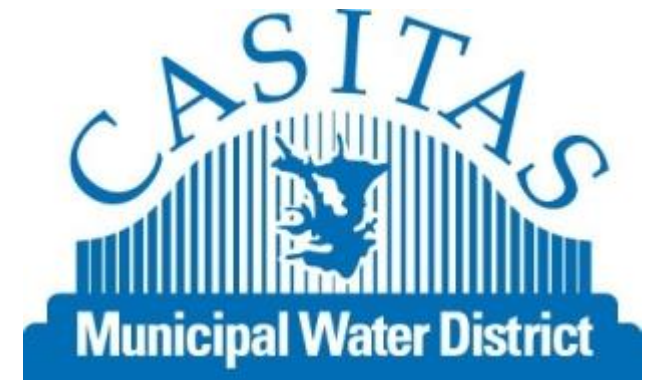
Special Meeting

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Discussion of Fiscal Year 2020-2021 City of Ventura Groundwater Adjudication Billing Surcharge.
5. Review of the purchase of alternative replacement fish screens for the Robles Fish Passage Facility in the amount of \$170,100.00 (plus tax and shipping) from Elgin Separation Solutions/Norris Screen & Mfg.
6. Review of the proposals for auditor services.
7. Review of the Financial Statements for February 2020
8. Review of the Consumption Report for February 2020.

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).



Proposed Adjudication Charge

City of Ventura Adjudication History

In 2014, the Santa Barbara Channelkeepers sued the City of Ventura over the city's pumping of water near Foster Park by Casitas Springs. The lawsuit seeks to ensure that enough water remains in the lower Ventura River for riparian and aquatic species, including the federally designated endangered Southern California steelhead.

The City of Ventura then sought to bring in other users of the river, including the Casitas Municipal Water District which was served in September of 2018.

Casitas has been engaged in legal proceedings and mediation efforts since it was served by the City of Ventura in September of 2018 that have incurred attorney costs in excess of \$300 thousand.

Despite Casitas' call for dismissal of the case by the City of Ventura, the City appears to intend the pursuit of its complaint against Casitas. In order to properly defend its ability to serve its customers as it has in the past, Casitas will need to continue to engage a legal team as well as contract with groundwater experts. While the future costs are yet unknown, the District estimates that costs in the 2021 fiscal year could be as high as \$600 thousand per year to engage not only attorneys but also technical experts.

Financial Requirements

The cost of this lawsuit was not contemplated by the District's last financial plan and rate study, which was completed in 2016. While the District is currently engaged in developing a new financial plan, the new rates are not expected to be adopted in the near term.

The following recommends an "Adjudication Pass-through Charge" which would fund the District's costs for attorneys and experts.

The charge assumes a cost of \$600 thousand per year, however the Board would reserve the right to lower the charge if the actual costs were lower.

Charge Structure Options

- 1) **Meter Size** - Allocate all costs to individual customers based on their respective meter size
- 2) **Customer Class by Meter Size** – First allocate costs to each *customer class* based on recent historical water usage, then allocate costs within each customer class based on their respective meter size
- 3) **Customer Class by Account** - First allocate costs to each *customer class* based on recent historical water usage, then allocate costs evenly within each customer class to each account.
- 4) **Water Usage** - Allocate costs to individual customers based on their respective water usage

Charge Structure Options

METHOD:	Meter Size	Customer Class by Meter Size	Customer Class by Account	Water Usage
Advantages	<ul style="list-style-type: none"> - Stable - Consistent with how legal costs are currently recovered 	<ul style="list-style-type: none"> - Stable - Relatively equitable 	<ul style="list-style-type: none"> - Stable 	<ul style="list-style-type: none"> - Arguably more equitable - Simplest, easy to explain
Disadvantages	<ul style="list-style-type: none"> - Arguably less equitable 	<ul style="list-style-type: none"> - Harder to explain 	<ul style="list-style-type: none"> - Less equitable 	<ul style="list-style-type: none"> - Volatile

Meter Size

Meter Size	Charge
5/8"-3/4"	\$51.26 per year
1"	\$85.44 per year
1-1/2"	\$170.88 per year
2"	\$273.41 per year
2-1/2"	\$455.68 per year
3"	\$598.07 per year
4"	\$1,076.53 per year
6"	\$2,221.42 per year
12"	\$13,123.46 per year
18"	\$24,396.30 per year

78% of residential accounts



Costs borne by customer class

Customer Class	% of costs
Ag-Domestic	11.7%
Ag	5.0%
Commercial	8.2%
Interdepartmental	1.9%
Industrial	1.1%
Other	2.8%
Residential	58.0%
Resale	11.3%

Customer Class by Meter Size

78% of residential accounts

Customer Class	Charge
Ag-Domestic	\$113.71 per equiv. meter
Ag	\$181.24 per equiv. meter
Commercial	\$45.76 per equiv. meter
Interdepartmental	\$35.09 per equiv. meter
Industrial	\$9.30 per equiv. meter
Other	\$34.62 per equiv. meter
Residential	\$18.15 per equiv. meter
Resale	\$113.28 per equiv. meter

SAMPLE SCHEDULE OF COMPLETE CHARGES (per year)

Meter Size	Ag	Residential	Resale
5/8"-3/4"	\$181.24	\$18.15	\$113.28
1"	\$302.07	\$30.25	\$188.80
1-1/2"	\$604.14	\$60.51	\$377.60
2"	\$966.63	\$96.81	\$604.16
3"	\$2,114.50	\$211.77	\$1,321.61
4"	\$3,806.10	\$381.19	\$2,378.89
6"	\$7,853.86	(na)	\$4,908.82
12"	(na)	(na)	\$28,999.83
18"	(na)	(na)	\$53,910.22

Costs borne by customer class

Customer Class	% of costs
Ag-Domestic	25.9%
Ag	17.8%
Commercial	7.3%
Interdepartmental	1.3%
Industrial	0.2%
Other	1.9%
Residential	20.5%
Resale	25.0%

Customer Class by Account

Customer Class	Charge	
Ag-Domestic	\$850.26	per meter per year
Ag	\$1,619.29	per meter per year
Commercial	\$112.27	per meter per year
Interdepartmental	\$313.95	per meter per year
Industrial	\$76.66	per meter per year
Other	\$126.69	per meter per year
Residential	\$23.26	per meter per year
Resale	\$4,549.19	per meter per year

100% of residential accounts

Costs borne by customer class

Customer Class	% of costs
Ag-Domestic	25.9%
Ag	17.8%
Commercial	7.3%
Interdepartmental	1.3%
Industrial	0.2%
Other	1.9%
Residential	20.5%
Resale	25.0%

Volumetric (Per HCF)

↙
The average residential account uses approximately 33 HCF per month therefore the monthly charge would be about \$2.00

\$0.06 per hundred cubic feet (HCF)

Current rates are \$1.21 per HCF, therefore this would represent a 5% increase on volumetric rates

Costs borne by customer class

Customer Class	% of costs
Ag-Domestic	25.9%
Ag	17.8%
Commercial	7.3%
Interdepartmental	1.3%
Industrial	0.2%
Other	1.9%
Residential	20.5%
Resale	25.0%

MEMORANDUM

TO: Finance Committee

From: Michael L. Flood, General Manager

RE: **Review of the purchase of alternative replacement fish screens for the Robles Fish Passage Facility in the amount of \$170,100.00 (plus tax and shipping) from Elgin Separation Solutions/Norris Screen & Mfg.**

Date: April 21, 2020

RECOMMENDATION:

Finance Committee recommend the Board of Directors approve purchase of alternative replacement fish screens for the Robles Fish Passage Facility in the amount of \$170,100.00 (plus tax & shipping) from Elgin Separation Solutions/Norris Screen & Mfg.

BACKGROUND:

On April 24, 2019, the Board of Directors approved a task order to MKN & Associates for the study and implementation of the prototyping of improvements to the fish screens at the Robles Fish Passage.

In November 2019, Casitas received approval of the implementation of the fish screen prototyping at Robles from regulating agencies.

At the December 12, 2019 Board Meeting, the Board awarded two contracts for the backspray prototyping project at the Robles Fish Passage Facility in the amount of \$315,154.89.

In March 2020, both contracts for the Robles Fish Passage Facility backspray prototyping project were cancelled due to inadequate flows in the Ventura River during the 2020-2021 wet season.

DISCUSSION:

This alternative screen prototyping project involved purchase of new fish screens with an orientation that is rotated 90 degrees from the screens currently in place.

In January 2020, two of the existing twenty screen panels were replaced with the reoriented screens and monitored for effectiveness.

While the flows in the Ventura River were lower than typical during the wet season this year, there was enough flow to show that the reoriented panels have increased effectiveness in allowing more flow and increased dislodgment of collected debris when the existing brush system passed over them in comparison to the original screens.

Staff is recommending that the budget originally intended for the backspray prototyping project be used to purchase reoriented screens in order to replace the remainder of the original fish screens.

Staff will continue to review the various aspects of the other Robles Fish Passage prototyping projects and bring them forward to the Board of Directors when appropriate.

CASITAS MUNICIPAL WATER DISTRICT

PROFESSIONAL AUDITING SERVICES PROPOSAL

WHITE NELSON DIEHL EVANS LLP

2875 MICHELLE DRIVE | SUITE 300 | IRVINE | CA | 92606

TITLE PAGE

Date

March 31, 2020

RFP Subject

Professional Auditing Services for the Casitas Municipal Water District for the Five Years
Ending June 30, 2024

Name of Proposer

White Nelson Diehl Evans LLP
Certified Public Accountants and Consultants

Proposer Address

2875 Michelle Drive, Suite 300
Irvine, CA 92606-5165
Telephone: (714) 978-1300
Fax: (714) 978-7893

Federal Identification Number

33-0686301

California CPA License Number

PAR 6123

Contact Persons

Kassie Radermacher, CPA, CFE
Engagement Partner
kradermacher@wndecpa.com

Nitin P. Patel, CPA
Technical Review Partner
npatel@wndecpa.com

Website

www.wndecpa.com



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March 31, 2020

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

Dear Ms. Collin:

White Nelson Diehl Evans LLP (WNDE) is pleased to present our proposal to serve as independent auditors for Casitas Municipal Water District (the District). We have prepared this information in accordance with the guidelines set forth in your request for proposal.

Who We Are

WNDE is a California certified public accounting (CPA) and consulting firm with offices in Irvine and Carlsbad. Our firm has specialized in providing services to the governmental industry for over 90 years, and we have no intention of discontinuing these services.

Why We Are the Best Qualified Firm

We consider ourselves to be the best qualified firm to perform auditing and accounting services for Casitas Municipal Water District. Please consider these qualifications:

A significant part of our practice is devoted to providing professional services to the governmental industry, and, over the past year, the firm provided services to approximately 100 governmental organizations. On an annual basis, our firm issues over 150 reports on audits of local governmental agencies, including special districts, cities, the successor agency to redevelopment agencies, and joint power authorities.

Our firm has devoted a substantial amount of time and resources in order to provide governmental agencies with quality audits. Our knowledge of the industry is best demonstrated by the fact that our clients who apply for the "Certificate of Achievement in Financial Reporting," issued by the Government Finance Officers Association (GFOA), consistently receive that award. A list of these clients is presented on page 6 of this proposal.

We are a full-service CPA firm. Our firm provides our clients with a variety of services, including investment policy compliance reviews and agreed-upon procedures reviews and consulting on a wide array of governmental issues.

Every year, WNDE presents a complimentary Governmental Accounting Update seminar for our clients at no additional cost.

Scope of Work Performed by WNDE

The scope of our services would be as follows:

- A financial audit of the basic financial statements of the District in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the State Controller's Minimum Audit Requirements for California Special Districts, and preparation of the Comprehensive Annual Financial Report (CAFR)
- Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* (management letter)
- A report communicating information related to the audit to those in charge of governance at the conclusion of the audits
- Preparation of the District's State Controller's Report

We make a commitment to deliver all necessary reports based on the timetable presented herein on page 16. Also, a more detailed discussion of our understanding of the work to be performed is set forth on pages 18 through 25.

Our goal is to provide the District with the highest quality of service, including a CAFR, which meets all required reporting standards. We are confident that our service and experience will be of benefit to the District and will provide added value over and above the performance of the audit itself. Throughout the year, you should feel comfortable calling us for advice regarding accounting and auditing matters, as we are never too busy to meet the needs of our clients.

We thank Casitas Municipal Water District for the opportunity to present our proposal. Please feel free to contact me or Mr. Nitin P. Patel at (714) 978-1300 if you have any questions. This proposal constitutes a firm and irrevocable offer for 90 days from the date of this letter. We are authorized to represent our firm and bind the firm to contract.

Very truly yours,



Kassie Radermacher, CPA, CFE
Engagement Partner

LICENSING AND INDEPENDENCE

Our firm and all of our certified personnel are properly licensed to practice public accounting in California. In addition, we meet the independence requirements of *Government Auditing Standards*, as published by the US General Accountability Office (GAO).

We have no conflict of interest with the District and will provide written notice to the District of any professional relationships contemplated with the District during our term as auditors, which might affect the firm's independence.

SIZE AND LOCATION OF THE FIRM

WNDE is a local California accounting firm with offices in Irvine and Carlsbad.

Our firm has approximately 150 employees, which includes 23 partners with separate assurance and tax departments. The District would be served by the assurance department from our Irvine office, which has approximately 50 professional staff members, including 11 partners and 13 managers and supervisors. The Irvine office assurance department staff with governmental experience consists of 5 partners, 6 managers, 3 supervisors, and 32 seniors and associates.

WNDE has extensive experience in providing auditing, accounting, and consulting services in the governmental sector. Over 20,000 hours per year are devoted to this area of our practice for over 100 governmental units, including special districts, cities, successor agencies, nonprofit corporations, and joint power authorities.

RANGE OF ACTIVITIES

WNDE is a full-service CPA firm. We offer a broad range of services, which include the following:

- Certified Audits
- Financial Services
- Agreed-Upon Procedure Reviews
- Compilations and Reviews
- Consulting Services
- Litigation Support Services
- Bookkeeping Services
- Income Tax Preparation and Representation
- Tax Planning and Consulting

Our specific services available to governmental agencies are more fully set forth in this proposal.

Additionally, we are in a professional alliance with BDO USA, LLP (BDO), a national accounting firm, and a network of accounting firms thereby allowing us the ability to provide quality attestation services. The BDO alliance provides us access to BDO's personnel and technical resources, which allows WNDE to deliver the range of services and capabilities of a large national firm, including the use of specialists to support the needs of our clients.



AICPA GOVERNMENTAL AUDIT QUALITY CENTER

WNDE is a member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center (the Center). The Center is a firm-based voluntary membership center whose primary purpose is to promote the importance of quality governmental audits to purchasers of governmental audit services. The Center provides members with an online forum tool for sharing best practices, as well as discussions on audit, accounting, and regulatory issues. As a member of the Center, the firm receives updates on changes in auditing and accounting standards that affect governmental audits. The quality control partner is required to attend an annual webcast to discuss auditing and reporting issues affecting governmental audits. Our firm uses the resources of the Center to maintain the quality of our governmental audits.

PARTICIPATION IN QUALITY REVIEW PROGRAMS

In July 2018, our firm underwent a quality review by an independent CPA firm under the provisions of the AICPA Quality Review Program. This review is required every three years and covers our audits of governmental agencies. A final report dated August 15, 2018, with a pass rating on our systems and procedures, was received. A copy of the independent CPA firm's report is included on page 5. Accordingly, we are confident that our current auditing standards and techniques meet all existing requirements. We had no significant deficiencies noted in any federal or state desk reviews, and no disciplinary action has been taken against the firm over the past five years.

PARTICIPATION IN PROFESSIONAL ORGANIZATIONS

Our partners and staff are actively involved in professional organizations in the governmental accounting field. Noted below is a summary of our participation in various national and California governmental organizations.

GFOA, GASB, AND FASB

Our firm is an associate member of the Government Finance Officers Association of the United States and Canada (GFOA). We also have web-based access to the latest pronouncements issued by the GASB and the Financial Accounting Standards Board (FASB), including interpretations, technical pronouncements, and newsletters. We regularly analyze these pronouncements and advise our governmental clients of changes in accounting rules.

CSCPA

Several partners and principals of the firm have been members of the Governmental Accounting and Auditing (GAA) Committee of the Orange County Chapter of the California Society of Certified Public Accountants (CSCPA). Mr. Nitin P. Patel has served as chairman of this committee. Firm personnel have been involved over the years in preparing position papers issued for professional organizations on governmental accounting matters. Currently, Mr. Patel and Mr. Robert J. Callanan are members of the State Governmental Accounting and Auditing Committee. Mr. Callanan is also a member of the California Committee on Municipal Accounting.

CSMFO

Our Irvine office partners are associate members of the California Society of Municipal Finance Officers (CSMFO). Our personnel regularly attend local CSMFO chapter meetings throughout Southern California and the annual statewide conference. We often provide public speakers for these meetings.

Report on the Firm's System of Quality Control

August 15, 2018

To the Owners of
White Nelson Diehl Evans LLP
and the Peer Review Committee of the CA Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of White Nelson Diehl Evans LLP (the firm) in effect for the year ended March 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of White Nelson Diehl Evans LLP in effect for the year ended March 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. White Nelson Diehl Evans LLP has received a peer review rating of *pass*.

Heidenreich & Heidenreich CPAs PLLC

Heidenreich & Heidenreich, CPAs, PLLC

GFOA AWARD PROGRAM

The partner and manager will be involved in all phases of report preparation and review. Reporting checklists will be used to assure compliance with all reporting requirements. In addition, another member of the firm, not associated with the audit, and with extensive governmental auditing and accounting experience, will review each financial statement audited and related reports. Based on the high quality of our review process, we have been able to assist various clients in obtaining the GFOA “Certificate of Achievement for Excellence in Financial Reporting.”

Recent special districts that have received the award are as follows:

Chino Basin Desalter Authority
Coachella Valley Water District
Inland Empire Utilities Agency
Las Virgenes Municipal Water District
Olivenhain Municipal Water District
Orange County Water District
Otay Water District
Rancho California Water District
Santa Ana Watershed Project Authority
Vista Irrigation District
Western Municipal Water District
Yorba Linda Water District

Recent cities that have received the award are as follows:

Alhambra	Hawaiian Gardens	Palos Verdes Estates
Bellflower	Hesperia	Pico Rivera
Beverly Hills	Highland	Rancho Santa Margarita
Burbank	Irvine	San Buenaventura
Camarillo	Laguna Beach	San Gabriel
Campbell	Laguna Hills	San Juan Capistrano
Chino	Laguna Woods	Santa Ana
Colton	La Habra	Santa Barbara
Costa Mesa	Lake Forest	Stanton
Del Mar	Lancaster	Torrance
Fillmore	Newport Beach	Tustin
Fountain Valley	Norco	West Hollywood
Gilroy	Norwalk	Westminster
Goleta	Orange	

SPECIAL DISTRICT ENGAGEMENTS

We have listed below the special districts which were under contract with us during the past fiscal year.

Client Name	From	To
Calleguas Municipal Water District	2015	2019
Coachella Valley Water District	2019	Present
Grossmont Healthcare District	2011	Present
Heber Public Utilities District	2014	Present
La Habra Heights County Water District	2002	2019
Laguna Beach County Water District	2002	Present
Mesa Water District	2016	Present
Midway City Sanitary District	2012	Present
Monterey Peninsula Regional Park District	2015	2019
Orange County Mosquito and Vector Control District	2013	Present
Orange County Water District	2017	Present
Padre Dam Municipal Water District	2009	Present
Placentia Library District	2015	Present
Pomona-Walnut-Rowland Joint Water Line Commission	2002	Present
Rainbow Municipal Water District	2017	Present
Rancho Santa Fe Community Service District	2011	Present
Rincon del Diablo Municipal Water District	2015	Present
Rowland Water District	2007	Present
Serrano Water District	2017	2019
South Coast Water District	2017	Present
South County Regional Wastewater Authority	2013	2019
Sunset Beach Sanitary District	1986	Present
Surfside Colony Stormwater Protection District	2010	Present
Surfside Colony Community Services District	2010	Present
Valley Wide Recreation and Park District	1986	Present
Ventura Port District	2011	Present
Vista Irrigation District	2016	Present
Western Municipal Water District	2016	Present
Western Riverside County Regional Water Authority	2016	Present
Whispering Palms Community Service District	2011	Present
Yorba Linda Water District	2008	Present

AUDIT TEAM

The audit team assembled consists of individuals who have extensive experience auditing governmental agencies and who are familiar with municipal accounting. In addition, each team member's skill and experience, developed while working in other industries our firm serves, can be applied to the individual requirements of the District.

The personnel assigned to the engagement team are as follows:

The engagement partner will be Ms. Kassie Radermacher, CPA, CFE. Ms. Radermacher has 15 years of experience with audits of local governments and will be the primary contact for the District and related audits. She will be involved with all phases of the audit including (a) the planning phase of the audit to assess risks related to the audit, (b) the final review of all the work papers and financial reports, and (c) attendance at any meetings with District's management and Board of Directors at the conclusion of the audit. Ms. Radermacher will be responsible for assuring that all work for the District is performed in a complete and timely manner.

Mr. Nitin P. Patel, CPA, will be the technical review partner and will perform a quality review of all reports issued in connection with the audit. Mr. Patel has 34 years of experience with audits of local governments. He will also consult on the accounting treatment of any unusual transactions or audit issues.

Ms. Tiffany Fung, CPA, will serve as the senior audit manager. Ms. Fung has 9 years of experience with audits of local governments. She will (a) perform the initial review of the work papers, including a review of the work completed related to internal controls, (b) supervise the completion of the financial reports and management letter, and (c) assist in the audit of any complex or unusual audit areas.

Resumes for the above partners and personnel are included at pages 11- 13.

COMMITMENT RELATED TO PERSONNEL

We make a commitment to retain the same personnel for the District from year to year, except where such personnel leave the firm or where the change is approved by the District. If a staff member is replaced, we make a commitment to replace that person with staff of at least equal experience.

NONDISCRIMINATION POLICY

Our firm has a policy to provide equal employment opportunities to all qualified persons without regard to race, color, age, sex, religion, national origin, or disability.

EDUCATION PROGRAMS

WNDE has a formal continuing education program. All firm auditors are required to obtain 80 hours of continuing education every two years in the accounting and auditing area as required by *Government Auditing Standards*, and at least 24 hours of government-related continuing education courses. Our staff is continually expanding their knowledge of the governmental industry through our in-house training programs, programs offered by the AICPA, Government Finance Officers Association, the California Society of Certified Public Accountants, and other professional organizations and through on-the-job training.

Noted below is a description of certain in-house education courses taken by our partners and staff to meet the governmental continuing education requirements. All personnel involved with governmental auditing are required to attend these courses.

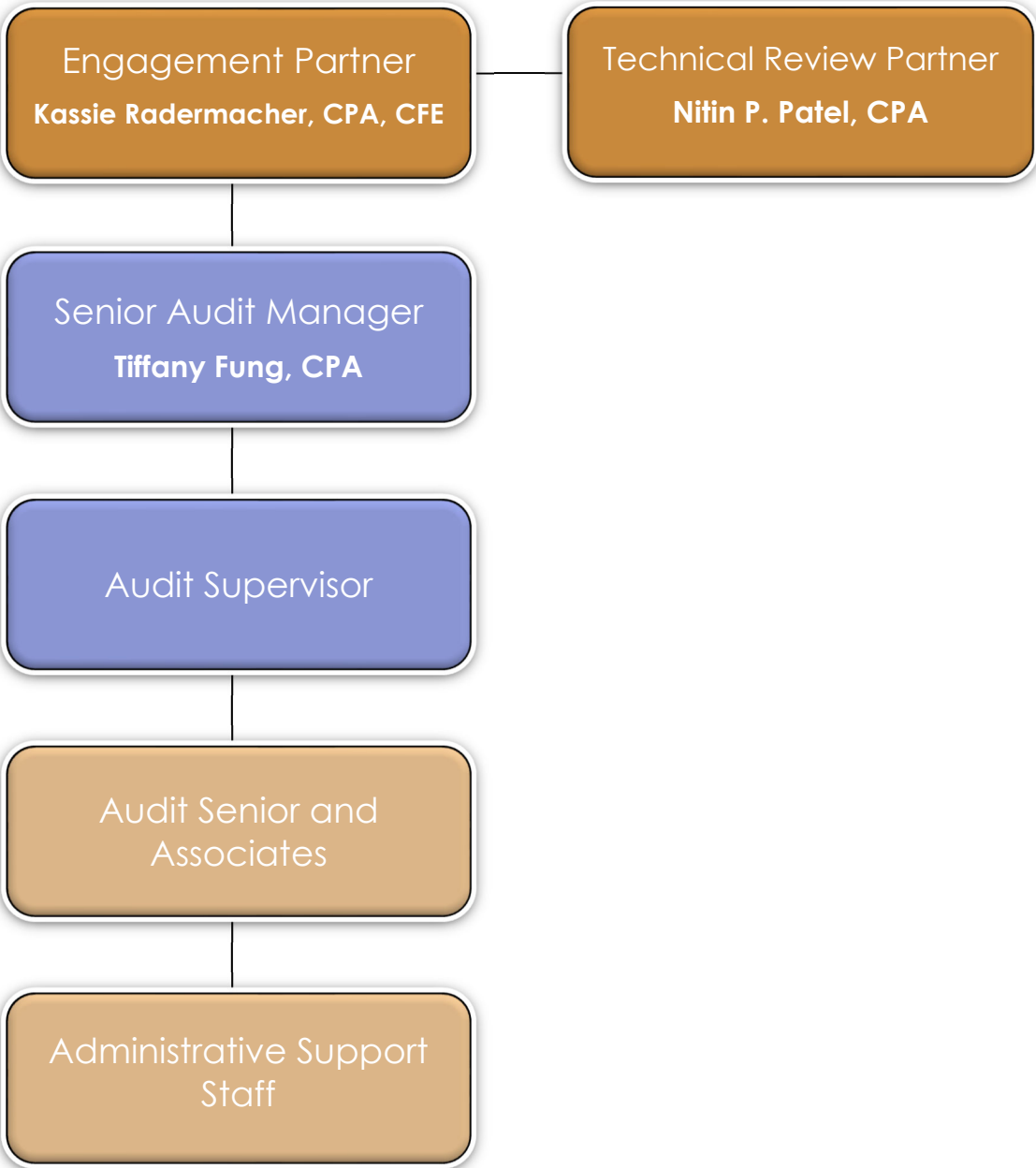
- Understanding the Risk Assessment Standards
- Understanding and Auditing Deposits and Investments of California Governmental Units
- Reviews of Internal Controls in Accordance with Statements on Auditing Standards
- Assessing Audit Risk and Materiality in Conducting an Audit
- Consideration of Fraud in a Financial Statement Audit
- Computer Auditing in the Governmental Environment
- Laws and Regulations in the Government Sector
- Pension and Other Postemployment Benefit Standards

GASB PRONOUNCEMENT IMPLEMENTATION ASSISTANCE

Annually, the Governmental Accounting Standards Board (GASB) issues new and updated guidance to assist local and state governments in applying generally accepted accounting principles (GAAP) to specific facts and circumstances that they encounter. Listed below are relevant GASB pronouncements that our auditors can provide assistance with throughout the year.

- GASB Statement No. 68, *Accounting and Financial Reporting for Pensions, an Amendment of GASB Statement No. 27*
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- GASB Statement No. 84, *Fiduciary Activities*
- GASB Statement No. 87, *Leases*
- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- GASB Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*
- GASB Statement No. 91, *Conduit Debt Obligations*

WNDE AUDIT TEAM ORGANIZATION CHART



KASSIE RADERMACHER, CPA, CFE
Engagement Partner



Licensing:

Certified Fraud Examiner since 2019
Certified Public Accountant in California since 2010
Certified Public Accountant in Virginia since 2006

Range of Experience:

Ms. Radermacher has been with the firm since June 2009 and holds five years of prior audit experience.

She has performed all phases of local governmental audits, including special districts, cities, successor agencies/redevelopment agencies, single audit of federal grants, compliance audits, and agreed-upon procedures engagements.

Ms. Radermacher served on the following local government audits in 2019:

Special Districts:

- Coachella Valley Water District
- Mesa Water District
- Orange County Mosquito & Vector Control District
- Orange County Water District
- Serrano Water District
- South Coast Water District
- Western Municipal Water District
- Western Riverside County Regional Wastewater Authority

Cities:

- La Cañada Flintridge
- Laguna Beach
- San Juan Capistrano
- Victorville
- Laguna Hills
- Norwalk
- Santa Ana
- West Hollywood

Professional Organizations:

California Society of Certified Public Accountants
California Society of Municipal Finance Officers
Association of Certified Fraud Examiners

Education:

West Virginia University
Masters of Professional Accountancy, 2005
Bachelor of Science, 2003

Continuing Professional Education:

Total hours were 189 in the last three years, of which 169 hours were for meeting the requirements of the *Government Auditing Standards*.

NITIN P. PATEL, CPA
Technical Review Partner



Licensing:

Certified Public Accountant in California since 1988

Range of Experience:

Mr. Patel has been with the firm since 1986 with emphasis in governmental accounting and financial reporting and is responsible for firm's in-house governmental accounting and auditing training programs.

Experience includes supervision of over one hundred audits of governmental agencies including special districts, cities, successor agencies/redevelopment agencies, nonprofit corporations, and joint powers authorities.

Other experience includes providing consulting services for governmental agencies including special internal control reviews, cost allocation plans, cable television rate reviews, reviews of City Treasurer operations, and transient occupancy tax reviews of city hotels/motels.

GFOA Report Reviewer for Award Program - Certificate of Achievement for Excellence in Financial Reporting.

Mr. Patel was the engagement partner on the following local government audits in 2019:

Special Districts:

- Calleguas Municipal Water District
- Coachella Valley Water District
- Laguna Beach County Water District
- La Habra Heights County Water District
- Mesa Water District
- Orange County Water District
- Serrano Water District
- South Coast Water District
- Western Municipal Water District

Cities:

- Colton
- Covina
- El Segundo
- Gilroy
- La Habra
- Laguna Hills
- Norwalk
- Orange
- San Gabriel
- San Juan Capistrano
- Santa Ana
- Santa Barbara
- Tustin
- Victorville
- West Hollywood
- Westminster

Professional Organizations:

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

California Society of Municipal Finance Officers - Associate Member

Governmental Accounting and Auditing Committee of Orange County - Committee Chairman (2001-2002)

California Governmental Accounting and Auditing Committee Member

Education:

University of California at Irvine, Bachelor of Arts in Economics

California State University at Long Beach Masters of Accounting Program

Continuing Professional Education:

Total hours were 198 in the last three years, of which 154 hours were for meeting the requirements of the *Government Auditing Standards*.

TIFFANY FUNG, CPA
Senior Audit Manager



Licensing:

Certified Public Accountant in California since July 2013

Range of Experience:

Ms. Fung has been with the firm since March 2011. Ms. Fung has performed all phases of local governmental audits including special districts, cities, successor agencies/ redevelopment agencies, single audit of federal grants, and agreed-upon procedures engagements. As a senior audit manager, she is involved with planning the audit, performing fieldwork for all aspects of the audit, supervising staff accountants, and preparation of financial statements.

Ms. Fung worked on the following local government audits in 2019:

Special Districts:

- Coachella Valley Water District
- Laguna Beach County Water District
- Orange County Water District
- South Coast Water District
- Western Municipal Water District
- Western Riverside County Regional Wastewater Authority

Cities:

- El Segundo
- Lake Forest
- La Habra
- Norwalk
- San Gabriel
- Santa Ana
- Tustin
- West Hollywood
- Westminster

In recent years, Ms. Fung has also been involved with the following governmental clients:

Special Districts:

- Chino Basin Desalter Authority
- Costa Mesa Sanitary District
- El Toro Water District
- Inland Empire Utilities Agency
- Mesa Water District
- Rancho California Water District
- Santa Ana Watershed Project Authority
- Walnut Valley Water District

Cities:

- Avalon
- Colton
- Costa Mesa
- Downey
- Newport Beach
- Palm Desert
- San Juan Capistrano
- West Covina

Education:

University of California, Irvine

Bachelor of Economics with a minor in Accounting, 2010

Continuing Professional Education:

Total hours were 154 in the last three years, of which 136 hours were for meeting the requirements of the *Government Auditing Standards*.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

Your request for proposal called for a list of engagements that are similar to the engagement to be performed for Casitas Municipal Water District. These are set forth below:

SPECIAL DISTRICT	DATES OF SERVICE	ENGAGEMENT PARTNER	TOTAL HOURS	SCOPE OF WORK
Western Municipal Water District *	2016 – Present	Kassie Radermacher	470	Financial Statement Audit; Medical Plan Audit; Community Facilities Districts Audits
Coachella Valley Water District *	2019 – Present	Nitin P. Patel	440	Financial Statement Audit; Single Audit; State Controller’s Report
Mesa Water District*	2016 – Present	Kassie Radermacher	220	Financial Statement Audit
Yorba Linda Water District*	2008 – Present	Daphnie Munoz	206	Financial Statement Audit; Public Financing Authority Audit
Calleguas Municipal Water District	2015 – 2019	Nitin P. Patel	151	Financial Statement Audit, State Controllers Report

* Certified audits were performed on the financial statements to comply with GASB Statement No. 34 and the GFOA Award Program of these special districts for the past year.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES (Cont.)

Client references for these five engagements are included below:

Western Municipal Water District

Ms. Veronica Yun Zheng
Accounting Manager
(909) 854-3679
vzheng@wmwd.com

Coachella Valley Water District

Ms. Karrie Swaine
Controller
(760) 398-2661
kswaine@cvwd.org

Mesa Water District

Mr. Marwan Khalifa
Chief Financial Officer
(949) 207-5456
marwank@mesawater.org

Yorba Linda Water District

Ms. Delia Lugo
Finance Manager
(714) 701-3042
dlugo@ylwd.com

Calleguas Municipal Water District

Mr. Dan Smith
Manager of Finance & Human
Resources
(805) 579-7132
dsmith@calleguas.com

REPORTS TO BE ISSUED AND DUE DATES

Listed below is a timetable for reports to be issued as stated in the scope of work for the District.

Reports for Casitas Municipal Water District	Draft Report Due Date	Final Report Due Date
Comprehensive Annual Financial Report	October 21	December 15
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> (Management Letter)	October 21	December 15
Communication to Those in Charge of Governance (Audit Committee Letter)	October 21	December 15
State Controller's Report		As required by SCO

SCOPE OF WORK

AUDIT TIMING

Assuming that the District's books are closed and ready for examination and that all necessary schedules and documents are available for our use by the first week of September each year, the suggested time schedule for the various phases of the audit would be approximately as follows:

	Completed By
Entrance conference with key District staff; discussion of any prior audit concerns and the performance of interim work	June 30
Entrance conference with Finance Committee	June 30
Interim audit fieldwork and management review	June 30
Final audit fieldwork and management review	September 30
Exit conference to summarize the results of the fieldwork and to review significant findings	September 30
Draft financial statements	October 21
Finance Committee meeting	November 20
Final financial statements (date can be amended depending on date of Board meeting)	December 15
Presentation of audit results	Board Meeting in December

COMMITMENT TO DELIVER REPORTS ON A TIMELY BASIS

If all books and records, schedules, and documents are made available to us by the first week of October, we make a commitment to have audit team members available and to provide all reports by the due dates specified above.

AUDIT APPROACH

Our audit approach is tailored to meet the technical requirements while maintaining professional skepticism without forgetting that we provide a service. The following aspects of our audit approach will add additional value to the audit services and minimize the amount of time spent by the District's staff in dealing with the audit.

- We will assign experienced staff auditors, including the in-charge field auditor having at least three years of experience. You will not spend time training our auditors.
- Whenever possible, we will use same format for audit supporting schedules used in prior years for the current-year audit. This will reduce time spent by the District staff in dealing with the audit when a different audit firm is chosen.
- Throughout the year, we are available as a resource to our clients in researching technical questions, dealing with new pronouncements, reviewing complex financial entries, and helping with any other issues as they arise.
- The work papers will be reviewed by the manager or partner as fieldwork is being completed to minimize additional questions after the fieldwork is completed.

Our firm uses a governmental audit program that will be modified to the District's operations to accommodate specific client circumstances. Our audit programs are organized by the financial statement approach and general procedures. The requirements by the standards for assessing risk are utilized to modify the audit programs to focus on the higher risk areas of the financial statements.

1. AUDIT PLANNING PROCEDURES

- Hold a preaudit conference with the District to establish process of communication between the audit team and District staff
- Discuss any new accounting pronouncements being implemented in the current year
- Establish scope of work and timing of fieldwork

2. INTERIM FIELDWORK

- Gather information about the District and its environment, including internal control
- Evaluate the design of internal controls that are relevant to the audit and determine whether the control, either individually or in combination is capable of affecting, preventing, or detecting and correcting material misstatements
- Determine that the controls have been implemented (i.e., the controls exist and the District is using them)

2. INTERIM FIELDWORK (cont.)

- Specific areas to review include:
 - Accounts payable/cash disbursements
 - Accounts receivable/cash receipts
 - Payroll disbursements
 - Investment compliance
 - Property and equipment
- Review of minutes of District meetings
- Review of important contracts and debt agreements
- Perform interim exit conference with the District to review results of interim fieldwork, including any findings

3. FINAL AUDIT WORK

During the final audit work, we will assess “risk” of material misstatement based on an understanding of the District’s audit environment, including its internal control, to identify account balances. Our audit programs will be specifically tailored to address any significant risks identified.

The Prepared by Client list will be provided at least one month in advance of fieldwork. Our work may include the following:

- Confirm cash and investment balances and testing of bank reconciliations
- Confirm significant receivable balances or review subsequent cash receipts to verify receivable balance
- Search for unrecorded liabilities
- Test interfund balances and transfers
- Test capital asset additions and depreciation expense
- Confirm long-term debt balances and review the accounting treatment of debt issued or refunded
- Test support for other significant assets or liabilities
- Perform analytical procedures on the balance sheet and revenue and expenditure accounts to evaluate and explain unusual fluctuations from prior-year balances or current-year budgeted amounts
- Review attorney letters for significant legal matters affecting the District’s financial position
- Conduct an exit conference to review any significant adjustments or findings

The audit work papers will be reviewed by our management team as the work is being performed in the field so that at the conclusion of the fieldwork we are able to report any adjustments or findings.

AUDITS TO BE IN ACCORDANCE WITH GAAS AND OTHER REQUIREMENTS

We will audit the financial statements of the District as stated in the scope of work. The financial statements of all entities where the District exercises oversight will be combined with the District's financial statements in accordance with GASB requirements. Our audit will be in accordance with auditing standards generally accepted in the United States of America (GAAS), as set forth by the AICPA, and will include such auditing procedures as we consider necessary under the circumstances. We will apply certain limited procedures, which consist principally of inquiries of management regarding methods of measurement and presentation of required supplementary information. However, we do not audit such information and do not express an opinion on it. Any supplemental financial statements will be subjected to auditing procedures as we consider necessary in relation to the financial statements taken as a whole. The scope of our audit will not include any statistical information, and we will not express an opinion concerning it.

Our audits will conform to the guidelines set forth in the AICPA's Industry Audit Guide, *Audits of State and Local Governmental Units*. Also, each examination will comply with the standards for financial and compliance audits contained in the *Government Auditing Standards*, issued by the US General Accounting Office, the provisions of the Single Audit Act, and the provisions of Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance).

APPROACH TO INTERNAL CONTROL

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Our understanding of internal controls will be completed by completing narratives and checklists for various processes related to internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, and accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls, and accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control-related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

SINGLE AUDIT APPROACH

The single audit will be performed in accordance with all the requirements of the Single Audit Act, the Uniform Guidance, and *Government Auditing Standards* issued by the GAO (the Yellow Book) for cities that expend greater than \$750,000 in federal awards.

- We will identify the major and nonmajor federal programs of the District through the risk-based approach required by the Uniform Guidance. This approach includes consideration of current and prior audit experience, oversight by federal agencies and pass-through entities, and the inherent risk of the federal program.
- Our audit will include tests of transactions related to major federal award programs for compliance with applicable compliance requirements and certain provisions of laws, regulations, contracts, and grant agreements.
- We will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material non-compliance with applicable compliance requirements. If weaknesses in the internal controls are noted, we will modify our audit program as needed.

- Our procedures will consist of the applicable procedures described in the Uniform Guidance for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to major programs in our report on compliance issued pursuant to the Uniform Guidance.
- We will review all federal and industry-specific publications and guidance and inform the District of any recent changes.
- We will assist the District in completing and filing the Data Collection Form.

DETERMINING LAWS AND REGULATIONS SUBJECT TO AUDIT

Under provisions of AICPA auditing standards, management of the District is responsible for identifying to its outside auditors any laws and regulations that could have a significant effect on the audit. This would include federal laws (such as federal grant regulations), state laws (such as permitted investments under the California Government Code), and local laws (such as restrictions on special revenues levied by the District). After our selection as auditors, we will consult with District officials regarding these matters to determine what laws and regulations need to be evaluated in connection with our audit. If the District is not able to identify specific laws and regulations that affect it, we have references (California Government Code and Health and Safety Code) to the more common laws, rules, and regulations in our standard audit programs for the usual activities of a California city or successor agency to the redevelopment agency that will assist us in identifying laws and regulations to review in the audit.

COMPUTER AUDITING CAPABILITIES

WNDE uses technology to make the audit process more effective. We utilize a paperless audit software, ProSystem *fx* Engagement, which allows us to manage our audit documentation electronically. Some of the benefits of a paperless audit are as follows:

- We can receive the District's schedules in either hard copy or electronic format.
- We can import and integrate trial balance data from virtually any accounting system. We avoid the time and expense of keying in account numbers, descriptions, and account balances; we simply take your electronic trial balance and import it directly into our audit software.
- We create our own lead sheets, which can include prior-year balances. This helps us to easily identify significant fluctuations between fiscal years.
- The CAFR is prepared using Word and Excel documents that are linked to our trial balance software. The CAFR is updated automatically for any last minute journal entries, if any.

WNDE has partnered with MindBridge Ai to incorporate the powerful tool of artificial intelligence into the audit process. For some clients who are able to provide the financial data in the format required, MindBridge Ai uses a suite of techniques, including business rules, statistical methods, machine learning, and cross-correlation, that analyzes the financial data to provide a risk-based scoring on one hundred percent of transactions. This new method for identifying risks enhances the audit process in a manner not previously available.

Also, our approach includes using Interactive Data Extraction and Analysis (IDEA), which is a data analysis software that can be used to analyze large amounts of information. It allows the firm to extract data from the District's accounting records to tailor specific audit tests based on risk assessments. Some audit procedures that IDEA can be utilized for are as follows:

- Mechanical accuracy of worksheets or general ledgers
- Exception and gap/completeness testing for missing check numbers
- Cross checking different databases for common information such as employee names
- Duplicate testing of invoice numbers
- Completeness of general ledger balances

In addition, the firm has document management software that allows our clients to access our web portal. We utilize the web portal to transfer data files that are confidential or too large to be sent by email.

MANAGEMENT LETTERS

In connection with each audit, a complete review of internal controls will be made of all significant accounting procedures. Our firm uses an internal control questionnaire, computer systems questionnaire, and narration to gain an understanding of the internal control process as part of our audit. We will identify weaknesses, and after discussion with the appropriate District staff, we will submit a management letter that will identify weaknesses observed during these reviews and throughout the audit. The management letter will also assess the effect of the management letter comments on the financial reporting process and recommend steps toward eliminating the weaknesses.

ANALYTICAL PROCEDURES

Analytical procedures are used in the planning and final stages of the audit. In the planning phase, we use analytical procedures to identify unusual financial transactions and compare relationships to expected results. We compare current-year information to the prior years for balance sheet items, revenues, and expenditures. In addition, revenues and expenditures are compared to budgets to identify unexpected results. In the final stages of the audit, the financial statements are reviewed to identify expected relationships, such as comparing debt paid to expenditures recorded on governmental funds, transfers between funds, depreciation expense, etc. For all significant relationships identified, explanations are obtained as to why the situation occurred and additional audit procedures are applied to resolve any concerns.

METHOD OF SAMPLING

Our approach is to utilize random sampling based on our testing of the internal control systems related to cash receipts, cash disbursements, payroll, and utility billings. Based on a statistical conclusion used by the firm, our sample sizes can range from 25 to 60 transactions for each system. A random sample selection allows each item in the population an equal chance of being selected. In addition, for disbursements, we may select a stratified sample of all transactions over a specified dollar amount for review.

IRREGULARITIES AND ILLEGAL ACTS

We will make an immediate written report of all irregularities, illegal acts, or indications of illegal acts of which we become aware to the following parties: General Manager, District Attorney, District Legal Counsel, and Chief Financial Officer.

RETENTION OF AND ACCESS TO AUDIT WORK PAPERS

In accordance with provisions of the Uniform Guidance, GAO requirements, and the California Board of Accountancy, our audit work papers will be maintained for at least seven years after the date of the report. These work papers will be made available as necessary to your cognizant audit agency (or its designee), to GAO representatives, or to any other federal or state agency needing access to the work papers. Also, our firm will respond to any reasonable inquiries of successor auditors, and we will allow any successor auditors to review our work papers.

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

We do not anticipate any significant potential audit problems. If any potential audit problems are identified, we will immediately discuss them with the District's management. Our approach is to coordinate the resolution of any problems with the District's management. Considering our experience with auditing governmental entities and resources, we expect minimal disruption to the District's management in resolving any identified audit problems.

OTHER PROFESSIONAL SERVICES

We will be available for any other professional assistance you require to research and answer accounting and reporting problems raised by the District, regardless of the time of year. We will provide other attestation engagements in the form of agreed-upon procedures as required by the District for a separate fee. We also will keep the District informed of new developments affecting municipal finance and reporting, changes in grant rules, and regulations, etc.

WORK REQUIRED BY SPECIAL DISTRICT STAFF

Our fixed annual fees contemplate that conditions satisfactory to the normal progress and completion of the examination will be encountered and that the District’s accounting personnel will furnish the agreed-upon assistance in connection with the audit. However, if unusual circumstances are encountered that make it necessary for us to do additional work, we shall report such conditions to the responsible officials and provide the District with an estimate of the additional accounting fees involved.

Noted below is a listing of work required by District staff to assist in the audit.

- Preparation of trial balances for all funds after posting of all year-end journal entries
- Preparation of schedules supporting all major balance sheet accounts and selected revenue and expenditure accounts
- Typing of all confirmation requests
- Assistance with the preparation of the financial statements and notes to the financial statements
- Preparation of management’s discussion and analysis, transmittal letter, and all statistical tables for the financial statements

INSURANCE

Should our firm be selected for this engagement, we will carry all required insurance for the entire term of the engagement. We will provide the District with a fully compliant Insurance Certificate to the District’s Risk Management Department before the execution of the audit contract.

The firm has the following insurance coverage:

Insurance Type	Each Occurrence Limit	Aggregate Limit	Deductible
Umbrella Policy	\$4,000,000	\$4,000,000	\$10,000
General Liability	1,000,000	2,000,000	-
Auto Liability - Hired and Nonowned	1,000,000	1,000,000	-
Workers’ Compensation	1,000,000	1,000,000	-
Professional Liability	5,000,000	10,000,000	100,000

We will request that the District accepts the above deductible amounts for the insurance coverage.

SCOPE OF WORK

SEGMENTATION OF THE AUDIT HOURS BY PARTNER AND STAFF LEVEL

Scope of Work	Partners	Audit Manager	Supervisory Staff	Associates	Support Staff	Total
Financial Audit and Preparation of CAFR	16	30	80	80	8	214
State Controller's Report	-	2	6	-	-	8
Total Hours	16	32	86	80	8	222

SEGMENTATION OF THE AUDIT HOURS BY PHASES OF THE AUDIT

Scope of Work	Partners	Audit Manager	Supervisory Staff	Associates	Support Staff	Total
Planning	2	4	4	-	-	10
Interim Fieldwork	2	6	24	24	-	56
Final Fieldwork and Review	12	22	58	56	8	156
Total Hours	16	32	86	80	8	222

AUDIT FEES

SCHEDULE OF MAXIMUM FEES

<u>Reports to Be Issued</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Financial Audit and Preparation of CAFR	\$26,630	\$ 26,630	\$ 27,430	\$ 28,250	\$ 29,100
State Controller's Report	1,080	1,080	1,110	1,140	1,170
Total	\$27,710	\$ 27,710	\$ 28,540	\$ 29,390	\$ 30,270

HOURLY RATES FOR SPECIAL SERVICES

If the District wishes us to perform consulting or other significant services outside the scope of the services described herein, a separate written request from the District will be required. Our hourly rates for these services during each year under the basic contract will be as follows:

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Engagement Partner	\$ 225	\$ 225	\$ 232	\$ 239	\$ 246
Technical Review Partner	225	225	232	239	246
Audit Manager	165	165	170	175	180
Supervisory Staff	125	125	129	133	137
Associates	95	95	98	101	104
Administrative Support Staff	60	60	62	64	66



Fechter & Company
Certified Public Accountants

3445 American River Drive, Suite A
Sacramento, Ca 95864
(T) 916.333.5360 (F) 916.333-5370

cfechter@gmail.com
www.fechtercpa.com

Company Representative: Craig R. Fechter, CPA MST

Casitas Municipal Water District March 31, 2020

Proposal for Fiscal Auditing Services

For the Years Ending
June 30, 2020 through June 30, 2024

Statement of Confidentiality

This proposal and supporting materials contain confidential and proprietary business information of Fechter & Company. These materials may be printed or photocopied for use in evaluating the proposed project but are not to be shared with other parties.

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March 31, 2020

Denise Collin
Chief Financial Officer

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

(805) 649-2251, ext. 103

dcollin@casitaswater.com

Dear Ms. Collin:

Fechter & Company, Certified Public Accountants, is pleased to present our proposal to provide audit services to Casitas Municipal Water District (the District). The credentials listed in the resumes of our team will demonstrate our qualifications, competence, and capacity to perform the audit services requested within the time frame required by the District.

We believe we are best qualified to perform this engagement because we maintain a small staff of experienced auditors and accountants. We are able to promise the staff on your engagement will have experience that is directly applicable to your entity.

We commit to completing the audit within the time frame requested by the district and have included a timeline on page 22.

This proposal is an irrevocable offer valid for 60 days after the date of the proposal. I am authorized to represent and to obligate the firm contractually to the District. I am located at 3445 American River Drive, Suite A, Sacramento, CA 95864, and you can contact me by telephone at (916) 333-5360.

Thank you for considering our proposal. We look forward to a long and successful working relationship with you and your management team.

Very Truly Yours,



Craig R. Fechter, CPA, President
Fechter & Company, Certified Public Accountants
3445 American River Drive, Suite A
Sacramento, CA 95864
(T) 916.333.5360 (F) 916.333.5370
cfechter@gmail.com



Experience References



THERMALITO WATER & SEWER DISTRICT

Oroville, CA

Contact information:

Jayne Boucher,
General Manager

530-533-0740

jboucher@twsd.info

Scope of audit work:

Audit of the GASB 34 financial statements, management letter and report on internal control structure.



NORTH COAST COUNTY WATER DISTRICT

Pacifica, CA

Contact information:

Connie Hsu,
Accountant

650-355-3462

chsu@nccwd.com

Scope of audit work:

Audit of the GASB 34 financial statements, management letter and report on internal control structure, and preparation of annual report of financial transactions of special districts.



EAST CONTRA COSTA IRRIGATION DISTRICT

Brentwood, CA

Contact information:

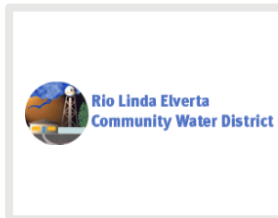
Denise Shaffer,
Finance Manager

925-634-3544

patcorey@cwo.com

Scope of audit work:

Audit of the GASB 34 financial statements, management letter and report on internal control structure, and preparation of annual report of financial transactions of special districts.



OLIVEHURST PUBLIC UTILITY DISTRICT

Olivehurst, CA

Contact information:

Karen Helvey, Finance
Manager

530-746-4657

khelvey@opud.org

Scope of audit work:

Audit of the GASB 34 financial statements, single audit, management letter and report on internal control structure.

Extended List of Similar Auditing Services to Public Agencies

This is a comprehensive list representing California governmental agencies our firm has served by conducting audits over the last three (3) years. Contacts and email addresses will promptly be provided upon request. Approximately 50% of our audit clients are government entities.

MUNICIPAL UTILITY AGENCIES

- Banta-Carbona Irrigation District
- Bayshore Sanitary District proposal
- East Contra Costa Irrigation District
- Emerald Bay Services District
- Fox Canyon Groundwater Mgmt Agency
- Georgetown Divide Public Utility District
- Granada Community Services District
- Markleeville Public Utility District
- North Coast County Water District
- Olivehurst Public Utility District
- Rio Linda-Elverta Community Water District
- Sewerage Commission - Oroville Region
- Sites Project Authority
- Thermalito Water and Sewer District
- Washington County Water District
- Goleta Sanitary District

OTHER SPECIAL DISTRICTS AND AGENCIES

- Eastside Mosquito Abatement District
- Solano County Mosquito Abatement District
- Turlock Mosquito Abatement District
- E. Stanislaus Resource Conservation District
- W. Stanislaus Resource Conservation District
- Fair Oaks Cemetery District
- Roseville Cemetery District
- Sylvan Cemetery District
- Los Medanos Community Healthcare District
- Eastern Sierra Transit Authority
- Mono County Local Transportation District
- Dixon Public Library
- Nevada County LAFCo
- Colusa Basin Drainage District

Extended List of Similar Auditing Services to Public Agencies

This is a comprehensive list representing California governmental agencies our firm has served by conducting audits over the last three (3) years. Contacts and email addresses will promptly be provided upon request. Approximately 50% of our audit clients are government entities.

SPECIAL DISTRICTS – FIRE PROTECTION

- Alpine Fire Protection District
- Bonita-Sunnyside Fire Protection District
- Borrego Springs Fire Protection District
- Bridgeport Fire Protection District
- Carpinteria Fire Protection District
- Courtland Fire Protection District
- El Dorado Fire Protection District
- Garden Valley Fire Protection District
- Greenfield Fire Protection District
- Julian-Cuyamaca Fire Protection District
- Kensington Fire Protection District
- Lakeside Fire Protection District
- Mokelumne Fire Protection District
- Montecito Fire Protection District
- North County Fire Protection District
- North County Fire Protection District
- North Tahoe Fire Protection District
- Pioneer Fire Protection District
- Pioneer Fire Protection District
- South Lake County Fire Protection District
- Springlake Fire Protection District
- Stanislaus Consolidated Fire
- Truckee Fire Protection District
- Woodland Avenue Fire Protection District

SPECIAL DISTRICTS – RECREATION AND PARK

- Ambrose Recreation and Park District
- Arden Manor Recreation and Park District
- Boulder Creek Recreation and Park District
- Carmichael Recreation and Park District
- Fair Oaks Recreation and Park District
- Fulton El Camino Rec and Park District
- Greater Vallejo Recreation District
- Mission Oaks Recreation and Park District
- North County Recreation and Park District
- Pleasant Hill Recreation and Park District

Experience, Cont.

Engagement Team Qualifications and Experience

Craig Fechter, CPA

Classification: President

Years of Experience: 18

Master of Science in Taxation at Golden Gate University, 2012

BS in Business Administration, Accountancy at CSUS, 2001



PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

Certified Public Accountant
Member California Society of Certified Public Accountants
Member American Institute of Certified Public Accountants
Adjunct Professor of Accounting, University of California, Davis Extension
Executive Committee, Big Brothers Big Sisters of the Greater Sacramento Area
Scoutmaster, Boy Scouts of America, Troop 320
Facilities, Transportation & Finance Committee, San Juan Unified School District
Past Finance Committee Chair, San Juan Education Foundation

RELEVANT EXPERIENCE

During college, Mr. Fechter worked for a local sole practitioner. Following graduation from Sacramento State in 2001, he gained valuable experience at two regional CPA firms. In 2005, he struck out on his own and Fechter & Company was born.

Throughout his professional career, Mr. Fechter has performed financial statement audits of numerous counties, local government agencies, and non-profit agencies.

In 2012, Mr. Fechter earned his Masters of Science in Taxation from Golden Gate University.

Mr. Fechter oversees the Firms Tax and Audit practice, providing tax and business consulting to a wide range of professional corporations, not-for-profits, and small businesses.

Craig Fechter, CPA

Classification: President

Years of Experience: 18

Master of Science in Taxation at Golden Gate University, 2012

BS in Business Administration, Accountancy at CSUS, 2001



FINANCIAL STATEMENT AUDITS: Participated as Engagement Partner

Olivehurst Public Utility District
Goleta Sanitary District
North Coast County Water District
Bayshore Sanitary District
Granada Community Services District
Carpinteria-Summerland Fire Protection District
South Lake County Fire Protection District
Stanislaus Consolidated Fire Protection

CONTINUING PROFESSIONAL EDUCATION

Mr. Fechter takes annual courses on the Governmental Accounting & Audit Update. He has recently completed a course in the implementation of the new Auditing Standards (SAS 108-114). He also serves on the accounting advisory board for UC Davis Extension and teaches a course, which serves as a source of CPE for Mr. Fechter.

Mr. Fechter is an accomplished public speaker and published author. He has taught CPE courses for the American Society of Women Accountants (Sacramento chapter). He is also the author of accounting-related articles published by Comstock's Magazine and The Nugget, the journal of the Sacramento District Dental Society.

References for the above clients, who worked exclusively with Mr. Fechter, are available upon request.

FINANCIAL STATEMENT AUDITS: Participated as Lead Auditor

Marin County, MAAP, Inc., San Joaquin County, Stanislaus County, Sierra County, San Luis Obispo County, Lassen County

Scott German, CPA

Classification: Independent Reviewer
 Years of Experience: 34
 BS California State University,
 Sacramento



RELEVANT EXPERIENCE

Following his graduation from California State University, Sacramento, Mr. German began his career at Main Hurdman, a predecessor form of KPMG. While there he was responsible for providing audit to large not-for-profit organizations, construction, auto dealers and healthcare.

Following KPMG, he moved into the private sector with a large trade association in Sacramento where he served as the Director of Finance for 5 years. He was responsible for managing the entities investment in a for profit subsidiary, information systems and budgeting.

Mr. German continued his career with the California subsidiary of the international drilling company, Major Drilling, Inc. In his capacity as controller he was responsible for cash management, insurance, bonding and financial reporting.

Volunteer

St Francis High School, Patron's of the Arts

Sacramento Theatre Company

Mr. German develops and oversees the Firm's Quality Control program acting as the Independent Review "Partner" on all engagement he does not manage. His extensive experience in the private sector is a great resource for our clients and allows us to focus appropriately on audit risk.

Scott German, CPA

Classification: Independent Reviewer
Years of Experience: 34
BS California State University,
Sacramento



FINANCIAL STATEMENT AUDITS:

Fechter & Company

E. Claire Raley Center for the Performing Arts	Marys Gone Crackers
EMSTA College	Creative Solutions 4 Autism.
Sylvan Cemetery District	North Coast County Water District
Fair Oaks Cemetery District	Sunrise Recreation & Park District
Syngen	Olivehurst Public Utility District

FINANCIAL STATEMENT AUDITS:

With former firms

California Dental Association	Teichert Construction
California Manufacturers Association	American Red Cross, Sacramento
United Way Sacramento	The Dentists Company, Insurance Services

INDUSTRY EXPERIENCE

California Optometric Association Director of Finance
PC Exploration, Inc. Controller

Sandy Sup, CPA, MBA

Classification: Audit Manager

Years of Experience: 25

BS University of New Hampshire

MBA at CSUS



RELEVANT EXPERIENCE

Sandy has been auditing government entities for more than 25 years. She has audited 28 of the 58 counties in California as well as numerous cities and districts in California and Nevada. This work included primary responsibility for the preparation of Comprehensive Annual Financial Reports as well as many other financial reports, including single audit reports. All the Comprehensive Annual Financial Reports for which Sandy served as the primary preparer were considered for, and awarded, the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. Sandy served as a reviewer on the Special Review Committee of the Government Finance Officers Association that is responsible for awarding the Certificate of Achievement for Excellence in Financial Reporting for more than four years.

PROFESSIONAL ASSOCIATIONS

American Institute of Certified Public Accountants (AICPA)

California Society of Certified Public Accountants (CalCPA)

Government Finance Officers Association (GFOA)

Sandy meets the continuing professional education requirements for performing audits in accordance with Government Auditing Standards, which require that she receive 80 credit hours of continuing professional education every two years with at least 24 of those hours being specifically related to governmental accounting and auditing.

Sandy Sup, CPA, MBA

Classification: Audit Manager

Years of Experience: 25

BS University of New Hampshire

MBA at CSUS



FINANCIAL STATEMENT AUDITS:

With Fechter & Company

Granada Community Services District	East Stanislaus Resource Conservation District
Rio Linda/Elverta Water District	Amador Air District
East Stanislaus RCD	North Coast County Water District
Thermalito Water and Sewer District	Markleeville Public Utility District
Sewage Commission Oroville Region	Olivehurst Public Utility District
Banta-Carbona Irrigation District	Nevada LAFCO

FINANCIAL STATEMENT AUDITS:

With former firm

Amador County	Napa Sanitation District
Butte County	Nevada County
El Dorado County	City of Porterville, CA
Inyo County	Citrus Heights Water District
Lake County	Sierra County
Marin County	Siskiyou County
Mono County	Sutter County
Monterey County	City of Reno, Nevada

Joanne Berry, CPA

Classification: Audit Manager

Years of Experience: 16

BS in Business Administration, Accounting from California

Polytechnic Institution, 1997



RELEVANT EXPERIENCE

Mrs. Berry began working in public accounting in 1998 with the international accounting firm Ernst & Young, LLP. Mrs. Berry has held successful financial management positions with biotech and energy organizations. Her experience includes the following:

- Month end close and reporting
- Construction and development
- Compliance with regulatory requirements
- Project management of various accounting projects including software implementations and internal control rework

As Audit Manager at Fechter & Company, Joanne has conducted a variety of audits in accordance with the Yellow Book and governmental auditing standards.

FINANCIAL STATEMENT AUDITS: **With Fechter & Company**

Olivehurst Public Utility District
Rio Linda/Elverta Community Water District
Progressive Employment Concepts
Bradshaw Christian School
California Society of Health-System Pharmacists
Community Living Options
Sacramento Ballet
International Christian Adoptions
Greater Yosemite Council – Boy Scouts of America

Licensing, Independence, and Insurance

LICENSING

- Since 2005, our firm has been licensed as a certified public accounting firm by the California State Board of Accountancy.
- All key professional staff are properly licensed in California.
- Our firm has had no disciplinary action taken or pending since its inception in 2005.
- We have no prior substandard audit work or unsatisfactory performance pending with the State board of Accountancy or other related professional organizations.
- We received an unmodified opinion in our 2017 peer review which has been submitted to the state society of CPAs for approval.

INDEPENDENCE

- Our firm is independent of the Soquel Creek Water District as defined by generally accepted auditing standards and the US General Accounting Office's Government Auditing Standards.
- All professional staff in our firm meet the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Our firm has no history or professional relationships with the District or its personnel.

INSURANCE

- We carry the insurance coverage required by the District.
- A copy of our current Liability Insurance Certificate is included as Attachment A.

CONTINUING EDUCATION

All of our staff are required to maintain their continuing education at levels necessary to provide services to government clients.

Firm Qualifications and Experience

Fechter & Company, Certified Public Accountants is a professional corporation based in Sacramento, California. We are a local firm who completes our work at our Sacramento office. Since April 2005 we have built a practice providing audit, tax, and business consulting to government agencies, non-profit organizations, and small business with annual budgets of less than \$25 million.



EXPERIENCED AUDITORS

From our staff of 4 CPA's and 5 seasoned staff, 3-4 will be assigned to perform all audit procedures. From initial planning through fieldwork to financial statement preparation, our depth of experience will be evident.



PERSONAL SERVICE

You receive a high level of personal service with easy access to professionals who can answer your questions and facilitate the audit process.



STEADFAST TURNAROUND

The professional staff is highly focused on assuring that all financial statements are issued as soon as the audit is complete. Our standard issue time is 10 days from the date we receive the final information from our clients.



EFFICIENT PROCESSES

Our staff turnover is very low. As a result, you will have the same staff from year to year, resulting in a more efficient and effective use of your staff.

Firm Qualifications and Experience, continued

TECHNOLOGY AND SECURITY

- **Microsoft Office:** Since most of our clients use Microsoft applications, we likewise use the programs, which enable us to collaborate on projects.
- **Engagement Processing:** We use Thomson Reuter's Engagement CS paperless auditing software to provide for an efficient audit process. Your staff will not be required to provide mass amounts of copies, only access to the document and we will scan what we need.
- All laptop computers are secured with passwords, changed frequently.
- Our firm subscribes to approximately a dozen industry periodicals and newsletters to help us proactively inform our clients about potential changes in accounting legislation and standards
- We offer an annual Government Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) update course to our clients at no additional charge.
- We also offer a free class to our clients that covers internal controls at local agencies. The class is offered in the months of May and June and is 3 hours long.

OTHER AFFIRMATIONS

- We know of no conflicts of interest with the District or any of its personnel.
- We will notify you with any changes that occur with our peer review or license status.

ENGAGEMENT PARTNER AND STAFF FOR THIS ASSIGNMENT

Mr. Craig Fechter will lead the audit while Ms. Sandy Sup and Ms. Joanne Berry will assist with the fieldwork. Complete resumes are attached to this proposal.

We have recognized the District's need for staff consistency. You will deal with the same principal each year on the audit – Mr. Craig Fechter, CPA.

Mr. Craig Fechter, CPA is authorized to answer questions and to bind our firm.

Craig R. Fechter, CPA, President
3445 American River Drive, Suite A
Sacramento, CA 95864
(T) 916.333.5360
(F) 916.333.5370
cfechter@gmail.com

Quality Control

Our peer review, including a review of a specific governmental engagement, is provided below. Fechter & Company has never failed a peer review and has fully implemented all required quality control procedures, our next peer review is due in 2020.

Contact information:

Grant Bennett Associates
David C. Wilson, CPA, CVA
1375 Exposition Boulevard
Suite 230
Sacramento, California
95815

916-922-5109

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

September 27, 2018

To the Owner of Fechter & Company and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Fechter & Company (the firm) in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Fechter & Company in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Fechter & Company has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

Scope of Work

OUR UNDERSTANDING OF SERVICES TO BE PROVIDED:

A summary of the audit scope is as follows;

The audit will be performed in accordance with generally accepted principles as set forth by the Governmental Accounting Standards Board (GASB) and issued by the Comptroller General of the United States. This includes addressing GASB 34 (basic financial statements), GASB 68 (pension) and GASB 75 (other post-employment benefits) requirements. We will also assist with the implementation of all future GASB statements that may apply to the Authority.

The audit will include a written report consisting of the audited financial statements, notes to the financial statements, and required supplementary information. The audit will also include a management letter addressing the firm's evaluation of the adequacy of the internal control system. The management letter shall identify whether any material weaknesses have been identified and outline any related recommendations. If required, we will also perform a single audit under the provisions of the OMB Circular A-133.

Our firm shall also be available to present the report to the Budget/Audit Committee of the Board.

A CAFR will be prepared as requested.

Our reports are prepared using Microsoft Word and Excel integrated with our accounting software. Each report goes through a rigorous review process prior to issuance, which includes both a technical review by Scott German, CPA and proofreading by two staff members. In addition, Karen Radogna, a senior auditor with our firm, previously worked for over 20 years at a national accounting firm where she was responsible for the typing, formatting, and proofreading of the CAFRs prepared for the firm's governmental clients. She will oversee the formatting of the CAFR to ensure that all GFOA formatting requirements are met. The final report will be color printed on high-quality paper and spiral bound. In addition, electronic PDF copies will be available via our secure portal for 7 years after issuance.

Audit Team Structure

- Craig Fechter, CPA – Partner
- Sandy Sup, CPA – Audit Manager
- Joanne Berry, CPA - Audit Manager
- Scott German, CPA – Independent Reviewer

Mr. Craig Fechter will lead the audit while Ms. Sandy Sup and Ms. Joanne Berry will assist with the fieldwork. Mr. Scott German will serve as the independent reviewer for this engagement. Complete resumes are attached in the pages following.

Work Plan and Time Frame

We will perform an onsite interim audit, we use electronic paperless audit software, and will facilitate the collection of source documents through an electronic portal.

The District requests that the auditor express an opinion on the District presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America.

We propose that the engagement be divided into the following segments:

PHASE I
Initial planning and preparation
Preliminary analysis, report preparation, cash and other confirmation
Information gathering
Evaluating internal controls
PHASE II
Fieldwork
Post-field-work activities (e.g., follow-up on pending items, collection of confirmation letters, etc.)
PHASE III
Report finalization and final analysis
Report delivery and Board of Directors presentation

ESTIMATED STAFF HOURS BY PHASE	Phase I Hours	Phase II Hours	Phase III Hours	Total Hours
Partners	8	10	7	25
Managers	30	55	25	110
Professional Staff	55	62	41	158
Clerical/Support Staff	9	13	10	32
Total	102	140	83	325

Work Plan and Time Frame, Cont.

Phase I

INITIAL PLANNING AND PREPARATION

As the first step in our planning and preparation phase, we will meet with the staff of your company to establish a working relationship. We expect this meeting will involve the District's finance committee and key personnel.

We will deliver a Prepared-by-Client list (PBC), which details the items we will need to perform the audit. We will resolve any ambiguities or questions we or the District might have about the services we are to perform. A sample PBC is included as an attachment to this proposal.

We will gather contact information for the District's bankers, attorneys, prior accountant, and other relevant parties, and make inquiries as required by Government Auditing Standards.

We will examine prior year's financial statements to develop audit plans for each significant balance sheet and income statement account.

PRELIMINARY ANALYSIS

The primary focus of an audit is to develop expectations and compare actual financial results against those expectations. We will compare the current year's results with budgetary expectations to identify any areas of material misstatement.

REPORT PREPARATION

Unlike other firms, we prepare financial statements prior to field work. Doing so allows us to focus on the overall financial position of the organization and limits our testing of clearly insignificant areas.

CASH AND OTHER CONFIRMATIONS

We will confirm cash with the bank, any material year-end accounts or grants receivable, grants or donations received during the year, debt outstanding at the end of the year, and any other financial transaction that we consider material to the financial statements as a whole. The decision to confirm a statement item depends on the materiality of the item, the susceptibility of the item to misstatement, or the likelihood of fraud.

Work Plan and Time Frame, Cont.

Phase I

INFORMATION GATHERING:

We will obtain the information requested in the PBC along with any associated report required.

1. Testing statistical samples

During sample selection we consider three questions: (1) purpose of the test—attribute or balance testing, (2) susceptibility of the population or process to fraud or misstatement, and (3) size of transactions—small and numerous, or large and infrequent.

2. Testing revenues and disbursements

In testing revenues and disbursements, we determine that the attribute being tested is applied to the transaction as approved by the District's Management and Board. We will select 20 to 30 items based on the results of a random number generator, and select another 20 to 30 items by scanning the detailed general ledger. The result is an overall sample of 40 to 60 invoices to confirm compliance with board-approved procedures. We determine sample sizes in accordance with the objective of the test, the population to be sampled, and the risk associated with that population. The sample size also depends on the size of the population and whether or not we will be able to properly stratify populations into individually significant and individually insignificant items.

3. Type and extent of analytical procedures

We will use analytical procedures in all areas of the audit. Initially, we will perform analytical procedures to assist us in identifying areas of risk for which substantive procedures will be performed. For certain areas, especially revenues and expenses, we will also utilize analytical procedures as part of our substantive testing. In the final stages of the audit, we will use analytical procedures as part of our final review of the audit.

Work Plan and Time Frame, Cont.

Phase I

INFORMATION GATHERING:

We will obtain the information requested in the PBC along with any associated report required.

4. Examining the District's internal control structure

Among the items included in the PBC is a questionnaire regarding internal controls. We will review the completed questionnaires and compare them with procedures the District has established for actions such as purchasing, cash and check collections, inventorying fixed assets, billing, payroll disbursement, and budgeting. We will then audit each area of internal control that will materially affect the audit.

5. Determining pertinent laws and regulations

We will examine items such as grant agreements to determine their effect on the District, and audit them if necessary. We will also examine pertinent ordinances to determine whether the District is complying.

6. Assessing risk

Generally accepted auditing standards require that we assess the risks of material misstatement and fraud. After analyzing internal controls and evaluating potential weaknesses, we will determine which areas of the audit carry the risk of material misstatement and take steps to mitigate that risk.

7. Testing for functionality of internal controls

We will conduct random tests on a year-to-year basis to determine the functionality of the District's internal controls. We will randomly select customers and trace each step of each payment into the system over the course of a year. We will audit any area of potential weakness with a specifically designed test.

Work Plan and Time Frame, Cont

Phase 2

FIELDWORK

With the assistance of District personnel, we will test the balances resulting from the following procedures:

- Cash deposits
- Internal control of disbursements
- Payroll
- Revenues
- Inventory control
- Billing and collections
- Unrecorded liabilities

We will also discuss with the Board any specific concerns or procedures they want performed.

POST-FIELDWORK ACTIVITIES

Once we complete our fieldwork, we will resolve any pending items and ensure that all requested third-party confirmations have been received. After the District has reviewed the financial statements and any proposed adjusting journal entries, we will obtain signed representation letters from the District and from its counsel that confirm or explain any pending litigation against the District and its effect on the audited financial statements.

Phase 3

**REPORT FINALIZATION AND
FINAL ANALYSIS**

Prior to finalizing the financial statements, we will perform a second comparison of current year results with prior year results, and budgetary expectations to actual results. Performing these tests subsequent to the audit work provides additional assurance that the financial statements are free of material misstatement.

**REPORT DELIVERY AND
BOARD OF DIRECTORS
PRESENTATION**

We will deliver our report in person to the Board of Directors. We will also attend a board meeting to answer questions that the Board may have. Our aim is to create an open line of communication between our firm and your organization so the Board feels comfortable asking for help with any questions or issues that may arise during the year.

Audit Timeline

Because the firm president performs and supervises on-site fieldwork, the turnaround time from the end of our fieldwork to the report draft is typically only 10 days. Completion of the final audit report depends on how promptly the District's staff is able to provide needed reports and confirmations. The typical turnaround is within 3 weeks. The following table shows our timeline for completing the major tasks of the audit.

Phase	Audit Task	Estimated Timeline	Phase Budget
I	Entrance conference: Introductory meeting with the District's Finance Committee and key personnel.	Tentatively June 30, 2020	Staff Hours: 102
	Initial planning and audit planning: Prepared-by-Client list, Information from bankers, attorney's Prior year's statements	July 2020	Budget: \$9,000
	Preliminary analysis: Report preparation, Cash and other confirmations, Internal controls Information gathering: Statistical sampling and testing, Revenues and disbursements, Internal controls, Laws and regulations, Risk assessment, Functionality testing	July 2020	
II	Fieldwork (3-4 days): Cash deposits, Internal control of disbursements, Payroll, Revenues, Inventory control, Billing and collections, Unrecorded liabilities, Progress Conference	Completed by October 31, 2020	Staff Hours: 140
	Post-fieldwork activities: Third-party confirmations	November 2020	Budget: \$14,000
III	Report finalization and final analysis	November 2020	Staff Hours: 83
	Final analysis	November 2020	
	Audit report and management letter draft delivery Final report delivery, Exit Conference	November 15, 2020 (management review), November 20, 2020 (finance committee review) December 2020 at District's appointed Board Meeting	Budget: \$7,000

Lump Sum Fee



PROPOSED FEE SCHEDULE

	Total Hours	Hourly Rate	Total FY 2020					
			Phase I		Phase II		Phase III	
			Hours	Rate	Hours	Rate	Hours	Rate
Partner	25	\$225	8	\$1,800	10	\$2,250	7	\$1,575
Manager	110	150	30	\$4,500	55	\$8,250	25	\$3,750
Professional Staff	167	75	55	\$4,125	62	\$4,650	41	\$3,075
Clerical/Support Staff	23	50	9	\$450	13	\$650	10	\$500
Sub-total	325		10,875		15,800		8,900	
Less professional discount			(1,875)		(1,800)		(1,900)	
Discounted fee			9,000		14,000		7,000	
Combined phase totals			30,000					
Direct expenses (travel, printing, etc.)			2,000					
Lump sum fee			\$32,000					

We propose a fee increase of 2.5% for subsequent audits.

The above fee quote is a fixed price to be charged for all services rendered in connection with the audit. Our best understanding is that the following must be performed – performing auditing standards under GAAP standards, preparing the financial statements, and annual tax returns as requested.

STANDARD BILLING RATES FOR CLASSES OF PROFESSIONAL PERSONNEL EXPECTED TO WORK ON THE ENGAGEMENT:

	Hourly Rate FY 2020
Partner	\$225
Manager	150
Professional Staff	75
Clerical/Support Staff	50

Conflicts

IDENTIFICATION OF POTENTIAL PROBLEMS

At the present moment we do not anticipate any major audit problems that will cause delays in issuance of the audit report as evidenced by the District's timely audits in the past several years. We recognize that timeliness is important to the District and we commit to issuing the audits in a timely manner.

Based on prior experiences, the following difficulties may cause delays:

- New accounting or GASB standards.
- Confirmations* that we repeatedly send to confirmation sources, such as long-term debt, cash, or grant confirmations.
- Failure of client personnel to respond to our questions and needs in a timely manner.
- Books that are not appropriately closed and require numerous adjustments.

STEPS TO ADDRESS ANTICIPATED ISSUES

In order to address these frequent issues, the below are

steps that we attempt to take with each client:

- Proactively inform you of major GASB standard changes that will take place in a future year – a prime example of a GASB standard that will impact nearly every governmental agency is that of GASB 87 which require capitalization of leases and should be effective for the fiscal year ended June 30, 2021.
- We attempt to tackle confirmations as early as we can in the audit process. Confirmations are an integral part of every audit and must be proactively managed. We attempt to start this process early on and then we automatically follow up with each confirmation source every couple of weeks. If we do not hear back from a source after a couple of attempts, we will follow up with you.
- While we understand that nearly every audit may result in open Items. We also understand that client staff can get busy with day to day jobs. We attempt to follow up on open items every couple of weeks to make sure requests are fulfilled.
- If we encountered serious delays in prior years, we will follow up with District staff well before an audit is scheduled to make sure we are able to assist where necessary to assure proper closing of the books.

Attachment A: Certificate of Liability Coverage

ACORD FECHT-1 OP ID: RG
CERTIFICATE OF LIABILITY INSURANCE DATE (MM/DD/YYYY)
10/09/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Coastal Valley Insurance Serv. Lic. OB84546 2440 Gold River Rd. Ste. 290 Gold River, CA 95670 Anthony R. Telford	CONTACT NAME: Anthony R. Telford PHONE (A/C, No. Ext): 916-436-2600 FAX (A/C, No): 916-436-2610 E-MAIL ADDRESS: <table style="width: 100%; border: none;"> <tr> <td style="width: 70%; border: none;">INSURER(S) AFFORDING COVERAGE</td> <td style="width: 30%; border: none;">NAIC #</td> </tr> <tr> <td style="border: none;">INSURER A : Travelers Property Casualty</td> <td style="border: none;">25674</td> </tr> <tr> <td style="border: none;">INSURER B : Allied Insurance Company</td> <td style="border: none;">42579</td> </tr> <tr> <td style="border: none;">INSURER C : Indian Harbor Insurance Co.</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER D :</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER E :</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER F :</td> <td style="border: none;"></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Travelers Property Casualty	25674	INSURER B : Allied Insurance Company	42579	INSURER C : Indian Harbor Insurance Co.		INSURER D :		INSURER E :		INSURER F :	
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INSURER D :															
INSURER E :															
INSURER F :															
INSURED Fechter & Company Certified Public Accountants Craig Fechter 3445 American River Dr #A Sacramento, CA 95864															

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ACP7884583667	07/06/2018	07/06/2019	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 1,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ 2,000,000 \$
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			ACP7884583667	07/06/2018	07/06/2019	COMBINED SINGLE LIMIT (Ea accident) \$ Included BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y <input checked="" type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	UB3J0730801842G	07/10/2018	07/10/2019	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Prof Liability			ACP9035110 01 2,000,000 AGG/1,000,000 O	05/24/2018	05/24/2019	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 30 days notice of cancellation. Cancellation exception: 10 days notice of cancellation for non payment of premiums.

CERTIFICATE HOLDER FORVE-1 For Verification Purposes Only	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Prepared By:

Davis Farr LLP
2301 Dupont Drive, Suite 200
Irvine, CA 92612

March 31, 2020

Contact Person:

Jonathan Foster, CPA | Partner
Office: 949.474.2020 | Direct: 949.783.1744
Email: jfoster@davisfarr.com

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

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APPENDIX

Peer Review Documentation

March 31, 2020

Casitas Municipal Water District
Denise Collin
1055 Ventura Ave
Oak View, CA 93022

Dear Ms. Collin,

We are pleased to provide our proposal to perform audit services to Casitas Municipal Water District (the "District") for the fiscal years ending June 30, 2020 through 2024.

Our service philosophy is one of open and constant communication, a proactive approach and responsive, value-added services. We will listen to your ideas and concerns and will bring creative solutions to you in both financial and other operational areas. We are aware that while the District has solicited numerous proposals, Davis Farr LLP would be your best selection for the following reasons which are set forth in greater detail in our proposal:

- We take a proactive leadership role in local government accounting and auditing issues. We serve on the Government Accounting and Audit Committee of the Cal CPA Society, the CSMFO Professional Standards Committee and are frequent speakers on technical topics at conferences and training events throughout California.
- Our Partners have been providing audit services to governmental special districts for over 30 years. Davis Farr currently provides audit services to many water districts and agencies such as Placer County Water Agency, Irvine Ranch Water District and Cucamonga Valley Water District to name a few.
- We utilize data mining software to evaluate anomalies in your accounting data. This helps focus our auditors' attention on potential errors in the accounting records and transactions that could be more susceptible to fraud.

We appreciate the opportunity to share our credentials and look forward to developing our professional relationship. Our proposal remains a firm and irrevocable offer for 90 days. I certify that I am authorized to make representations for the firm. I look forward to you contacting me so that I may answer further any questions which you may have. You may contact me at (949) 783-1744.

Very truly yours,



Jonathan Foster, CPA
Partner

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section A – About Davis Farr LLP

Background Information – Davis Farr LLP is a full-service regional accounting firm that specializes in providing attest and advisory services to federal, state, and local governments as well as non-profit entities out of our Orange County and San Diego offices. This engagement would be serviced by our Orange County office located in Irvine. Our personnel have served governmental and non-profit entities for over 30 years. A breakdown of our government audit personnel by classification is as follows:

Classification	Employees
<i>Partners</i>	7
<i>Managers</i>	8
<i>Supervisors</i>	4
<i>Seniors</i>	17
<i>Staff</i>	13
<i>Administrative</i>	3
Total Personnel	52

License to Practice in California – Davis Farr LLP and all key personnel are licensed with the California State Board of Accountancy to practice as independent certified public accountants.

Independence – Davis Farr LLP is independent with respect to Casitas Municipal Water District as defined by U.S. General Accounting Office’s *Government Auditing Standards* and Generally Accepted Auditing Standards.

Insurance – Davis Farr LLP has sufficient insurance coverage to meet or exceed the Agency’s requirements and will provide insurance certificates to the Agency prior to entering a contract.

Quality Control – Davis Farr LLP and its Partners are members of the American Institute of Certified Public Accountants (AICPA) and is a member of the AICPA’s Government Audit Quality Center. Our firm is a voluntary participant in the AICPA Peer Review Program. Included in the appendix is our most recent Peer Review report where our firm received a *Pass*. A *Pass* demonstrates the highest level of quality control in a Peer Review. The Peer Review included a review of government engagements. Davis Farr LLP has not had any federal or state desk reviews or field reviews during the past three years apart from a review performed by the Department of Transportation (DOT). The report concluded that our audit work complied with the requirements of the single audit act, the uniform guidance, and DOT’s major programs and included a recommendation related to documentation. There has been no disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

Training – Every professional of the firm must enroll in continuing professional education courses. Each person is required to take at least 80 hours of training over a two-year period including 24 hours a year specific to government accounting and audit topics. Courses cover a wide spectrum of professional and technical subjects, and include Fraud Auditing, Professional Ethics and Governmental Accounting and Auditing topics to help the practitioner maintain his/her professional expertise.

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Professional Affiliations

Government Audit Quality Center – Davis Farr LLP is a member of the Government Audit Quality Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

National Registry of CPE Sponsors – Davis Farr LLP is registered to provide continuing professional education through the National Association of State Board of Accountancy (NASBA). NASBA recognizes CPE program sponsors who provide continuing professional education programs in accordance with nationally recognized standards.

Cal CPA – Many of the CPAs employed by Davis Farr LLP are members of Cal CPA and regularly participate in chapter meetings, education, and events. Cal CPA recognized one of Davis Farr LLP’s Partners with their **Women to Watch** award in the Experienced Leader category. Davis Farr LLP partners are also members of the **Governmental Accounting and Auditing Committee** of the CalCPA.

American Institute of CPAs – Davis Farr LLP and the firm’s Partners are members of the American Institute of CPAs (AICPA). The AICPA develops standards for audits, provides educational guidance materials to its members, and monitors and enforces compliance with the profession’s technical and ethical standards.

CSMFO – The Partners of Davis Farr LLP are members of the California Society of Municipal Finance Officers (CSMFO), the statewide organization serving all California municipal finance professionals. Firm personnel regularly attend CSMFO Chapter Meetings and Conferences. The Partners of Davis Farr LLP are frequent presenters on accounting and auditing technical topics at Chapter Meetings and Conferences.

GFOA – The Government Finance Officers Association (GFOA) enhances and promotes the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. The Partners of Davis Farr LLP are members of the Certificate of Achievement Program’s Special Review Committee. The Committee reviews Comprehensive Annual Financial Reports submitted to GFOA for the CAFR Award Program.

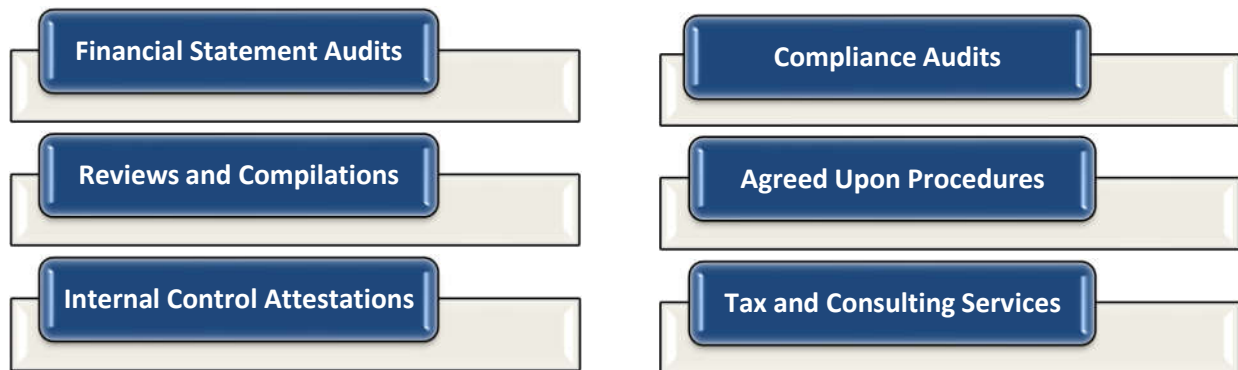


Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section B – Our Prior Experience Auditing Government Agencies

Davis Farr LLP is a leader in the local government sector throughout the Southern California Area. Currently, we service approximately 60 local, state, and federal government entities. Davis Farr LLP services routinely provided to our clients include, but are not limited to:



Our government expertise includes Cities, Special Districts, and other Governmental entities. Some of the government agencies that the professionals of Davis Farr LLP have served recently are the following:

City of Avalon	Cucamonga Valley Water District
City of Carlsbad	Eastern Municipal Water District
City of Commerce	Hass Avocado Board
City of Coronado	Irvine Ranch Water District
City of Costa Mesa	Leucadia Wastewater District
City of Dana Point	Metropolitan Water District of Southern CA
City of Delano	Municipal Water District of Orange County
City of Encinitas	Orange County LAFCO
City of Fontana	Oxnard Housing Authority
City of Fountain Valley	Placer County Water Agency
City of Garden Grove	Salton Sea Authority
City of Huntington Beach	San Diego County Water Authority
City of Laguna Niguel	San Diego Association of Governments
City of Mission Viejo	San Diego LAFCO
City of Poway	San Dieguito Riverpark Authority
City of Rancho Santa Margarita	Sweetwater Authority
City of Santee	Tahoe Regional Planning Agency
City of Victorville	Tahoe Transportation District
County of Woodland	Vallecitos Water District
County of Fresno Housing Authority	Walnut Valley Water District
County of San Diego	West Basin Municipal Water District

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section C – Client References

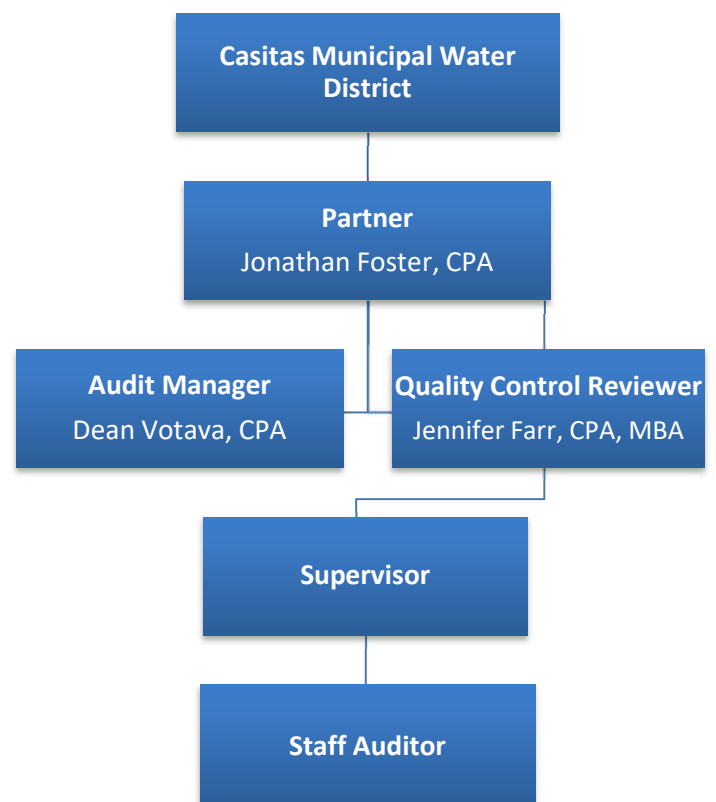
For your convenience, we have listed below references for audit work currently being performed by Davis Farr LLP personnel for several clients. For each of the references, we currently serve as independent auditors and have served these clients for a number of years.

	Client	Client Contact	Telephone/Email
1.	Placer County Water Agency 144 Ferguson Road Auburn, CA 95604	Carrie Parks <i>Deputy Director of Financial Services</i>	530.823.4840 cparks@pcwa.net
2.	Irvine Ranch Water District 15600 Sand Canyon Ave Irvine, CA 92618	Eileen Lin <i>Controller</i>	949.453.5345 lin@irwd.com
3.	Cucamonga Valley Water District 10440 Ashford Street Rancho Cucamonga, CA 91730	Jennifer Fillinger <i>Accounting Supervisor</i>	909.483.7453 jenniferf@cvwdwater.com

Section D – Partner, Supervisory and Staff Qualifications and Experience

The successful outcome of any audit requires personnel with the managerial and technical skills to perform the work required. The engagement team who will serve Casitas Municipal Water District have served together as a team of professionals on numerous financial audit examinations of local government entities. While not anticipated, any personnel substitutions will be of equally qualified personnel.

We believe that efficient administrative management and supervision of the audits is an extremely critical factor in achieving the desired results Casitas Municipal Water District. In that regard, our proposed organizational structure for providing independent auditing services is as illustrated to the right.



Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

JONATHAN FOSTER, CPA

PARTNER

California CPA Certificate No. 117853

Mr. Foster has excess of 12 years of audit experience with government agencies. The types of audits Mr. Foster is involved in includes financial audits of cities and special districts and Single Audits in accordance with the Uniform Guidance. Mr. Foster is also a CAFR and Budget reviewer for the CSMFO award and is a regular presenter at firm wide training and external training events as requested. He was a featured speaker at the 2019 CSMFO conference in Palm Springs where he presented on *Capital Assets: Bridging the GAAP between Engineering and Finance*.



PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Member of Cal CPA Government Audit & Accounting Committee

California Society of Municipal Finance Officers (*CAFR and Budget Award Reviewer*)

EDUCATION

Bachelor of Accountancy, *University of San Diego*

CURRENT AUDITS OF WATER AGENCIES

- Chino Basin Water Planning Authority
- Cucamonga Valley Water District
- East Orange County Water District
- Irvine Ranch Water District
- Placer County Water Agency
- Rancho California Water District
- Santiago Aqueduct Commission
- Trabuco Canyon Water District
- West Basin Municipal Water District
- West Orange County Water Board

ADDITIONAL SERVICES

Irvine Ranch Water District – Proposition 218 Agreed Upon Procedures

Irvine Ranch Water District/Orange County Sanitation District – Fund Specific Audit

Metropolitan Water District of Southern California (Local Resource Program Audits)

Municipal Water District of Orange County (Consulting)

In addition to the water agencies served above, Mr. Foster audits various cities and special districts throughout California.

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

JENNIFER FARR, CPA, MBA
QUALITY CONTROL REVIEWER

California CPA Certificate No. 76292

Ms. Farr will serve as the Quality Control Reviewer on this audit. She will provide technical assistance to the audit team, ensure audit quality and review the final reports before they are released. Ms. Farr is a Certified Public Accountant with over 20 years of experience in local government auditing. Ms. Farr is a frequent speaker on matters pertaining to technical issues and new GASB pronouncements. Ms. Farr is also responsible for training in the area of local governmental accounting and auditing.



PROFESSIONAL AFFILIATIONS & AWARDS

- California Society of Certified Public Accountants
 - Government Accounting & Auditing Committee
- California Society of Municipal Finance Officers
- American Institute of Certified Public Accountants
- GFOA CAFR Reviewer
- Recipient of the Cal CPA Women to Watch award in the Experienced Leader category

EDUCATION

- Bachelor of Arts - Business Administration/Accounting (*California State University, Fullerton*)
- Bachelor of Arts - English (*California State University, Fullerton*)
- Master of Business Administration (*California State University, Fullerton*)

AUDITS OF SPECIAL DISTRICTS

- Coachella Valley Assoc of Govts
- Eastern Municipal Water District
- Irvine Ranch Water District
- Orange County Sanitation District
- Placer County Water District
- Mesa Water District
- South Montebello Irrigation District
- San Diego Association of Governments
- South Coast Water District
- Southern California Assoc of Governments
- Sweetwater Authority
- Walnut Valley Water District
- Cucamonga Valley Water District
- Inland Empire Utilities District
- Leucadia Wastewater District
- Orange County Water District
- Puente Basin Water Agency
- Moulton Niguel Water District
- Los Angeles Homeless Services Authority
- Salton Sea Authority
- So. Orange County Wastewater Authority
- San Diego County Water Authority
- Vista Irrigation District
- West Basin Municipal Water District

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

**DEAN VOTAVA, CPA
MANAGER**

California CPA Certificate No. 64413

Mr. Votava has 30 years of government audit experience. Mr. Votava has performed financial statement audits of cities and special districts; grant specific audits of funds awarded by Federal, state, and county governments; Single Audits in accordance with the Uniform Guidance, and compliance audits. As manager, Mr. Votava will be involved in approving the audit plan, reviewing key audit workpapers, reviewing all reports, and acting as a second technical resource to the District.



PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

EDUCATION

Bachelor of Business Administration – Accounting

University of North Dakota, Grand Forks

AUDITS OF CALIFORNIA GOVERNMENTS

Mr. Votava has managed numerous financial statement audits, redevelopment agency audits and OMB Circular A-133 Single Audits for several significant local government entities. Some of the audit engagements managed by Mr. Votava include the following:

- Orange County Water District
- Coachella Valley Water District
- West Basin Municipal Water District
- Fresno Housing Authority
- City of Los Angeles Housing Authority
- Walnut Valley Water Authority
- Coachella Valley Parks District
- City of Carlsbad
- City of Riverside
- Los Angeles Homeless Services Authority
- Irvine Ranch Water District
- San Diego Association of Governments
- Santa Margarita Water District
- Orange County Fire Authority
- Tahoe Transportation District
- Coachella Valley Parks District
- Tahoe Regional Planning Agency
- City of Upland
- City of Torrance
- City of Garden Grove

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section E – Audit Approach

Davis Farr plans and conducts our engagements in the most efficient manner possible, and our audit approach is unique with regard to the following:

- Our firm is sensitive to the priorities and work requirements of our clients. We work around the schedules of our clients when scheduling segments of the audit or requesting documentation in order to minimize disruption of District staff and to complete the audit in a timely manner.
- Whenever possible, we use accounting support already prepared by the District staff to avoid duplication or unnecessary requests for audit supporting schedules. Typically, we request support for balance sheet items, the year ending trial balance and cash and long-term debt confirmations.
- Our firm's expertise is in governmental auditing. Our auditors are GASB experts and skilled at addressing audit issues that are specific to local governments. You will not spend time training our personnel.
- When formulating internal control recommendations, we obtain a thorough understanding of the specific circumstances at your District to provide a tailored, practical recommendation.
- Throughout the year we are a resource to our clients in providing accounting advice, researching technical questions, dealing with tax problems, and helping with other problems as they arise.

Audit Software - We utilize CaseWare audit software for the electronic workpapers. We have the ability to accept audit documentation in either hard copy or electronic format. CaseWare allows us the ability to import trial balances that can be provided in either excel or a text document. Some of the benefits of using CaseWare trial balance software are as follows:

- We create our own lead sheets (i.e., analytical review comparison schedules). This limits the amount of time finance staff spends creating audit schedules. Our software automatically generates analytical review reports by account number for ease of analyzing significant fluctuations between fiscal years.
- We can link the financial statement schedules directly to the CaseWare trial balances. As a result, we can provide the District with financial statements almost immediately after receiving the trial balance from the District. Additionally, journal entries are easy to post to the financial statement schedules and the risk of data entry error is minimized.
- We can provide the District with reports showing the coding of the financial statement schedules for ease of review by District staff. These reports show each account coded to a specific financial statement line item as well as journal entries that are posted during the audit.

Data Mining Software

We have a dedicated team of personnel trained to use special data mining software, IDEA. Our software uses source data from your accounting system to search for anomalies, such as duplicate or voided checks,

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

cross-referencing vendor addresses with employee addresses, detecting accounting transactions recorded on the weekend, reviewing journal entry postings for unauthorized individuals. The IDEA software identifies specific transactions for the auditors to review for potential fraud or error.

Internal Control Evaluation

Our approach to evaluating internal controls involves observation and inquiry. We spend time with the personnel responsible for the accounting cycles to gain an understanding of the processes. We also carefully evaluate your policies and procedures. After our initial evaluation, we identify key controls in your processes and design test to evaluate the effectiveness of those processes. In the initial year of the audit, we will focus on the following accounting cycles:

- Billing and cash receipting
- Capital assets
- Purchase and disbursements
- Payroll
- Investment and cash controls
- Information systems

In future years, we will review the accounting cycles noted above but also look at other processes such as credit card transactions, petty cash, inventory controls, offsite cash receipting, employee reimbursements, contract compliance, and other areas. Our goal is to modify our audit approach every year to further evaluate your internal controls.

Audit Stage	Procedures Performed
<i>Planning and inquiry</i>	During the planning phase of the audit, we plan to perform the following procedures: <ul style="list-style-type: none">• Meet with finance personnel to obtain an understanding of significant transactions during the year.• Communicate with the Board of Directors regarding fraud, compliance with laws, and any concerns they have regarding the finances of the District.• Perform internal control evaluations as noted on the previous page.• Determine materiality levels that will be used in selecting audit transactions.• Perform a risk assessment to develop the audit plan for the year.• Review minutes of Board of Directors meetings.• Review important new contracts, bond documents, and agreements.• Evaluate compliance with investments.• Test purchase orders and contract management.• Test a sample of cash disbursements to determine adherence to policies and internal controls.• Perform a review of the District’s information systems and controls.

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

	<ul style="list-style-type: none"> • Perform compliance testing of federal grants, as necessary. • Review the prior audited financial statements and provide feedback to District staff regarding best practices for financial reporting. • Provide a GASB Update and templates for implementing new accounting standards as necessary.
<p>Year-End Testing</p>	<p>After the books are closed and ready for audit, we will perform our year-end procedures which include the following:</p> <ul style="list-style-type: none"> • We will confirm 100% of all cash and investment balances and test market values provided by your investment custodians. • We will test for proper cutoffs of accounts receivable and grants receivable. • We will confirm and test material notes and loans receivable. • We will test additions and deletions to capital assets. We will review depreciation expense for reasonableness. • We will test current liabilities and perform a search for unrecorded liabilities. • We will review unearned revenue balances for proper cutoffs. • We will test the balances of accrued payroll and employee related liabilities. • We will confirm long-term debt with independent parties. • In years of new debt issuances, we will review the journal entry to record the debt to ensure the accuracy of the accounting. • We will test actuarial valuations and calculations related to OPEB obligations and disclosures under GASB 75. • We will test actuarial valuations and calculations related to pension obligations and disclosures under GASB 68. • We will test reasonableness of claims and judgments payable. • We will test restrictions and classifications of net position. • We will analyze grant revenues and expenses to ensure proper matching within the fiscal year. • We will test the reasonableness of interest income, realized, and unrealized gains/losses on investments. • We will analytically and substantively test revenues and expenses reported in the financial statements. • We will incorporate an element of unpredictability every year that will focus on an audit area that is not typically considered a high or significant risk area such as petty cash, credit card purchases, new vendors, travel expenses, etc. <p>The aforementioned tests are only a few of the tests performed during the examination and by no means is it meant to be all inclusive. During the final stage of the audit we will meet with Finance staff to review our audit findings and any adjusting journal entries.</p>

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Completion of the Audit and Preparation of Financial Statements	<p>The nature and extent of the work required is dependent on our assessment of the likelihood of misstatements in the financial statements together with our conclusions from the planning and testing stages of the audit. All of the audit information is then used to reach a conclusion on whether the financial statements taken as a whole conform with generally accepted accounting principles.</p> <ul style="list-style-type: none"> • We will review significant events after year end • We will review attorney letters for significant legal matters • We will prepare and review the Comprehensive Annual Financial Report (CAFR) • We will ensure accurate and complete disclosures in the notes to the financial statements. • We will meet with the Board of Directors to present the results of the audit.
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Section F – Implementation of New GASB Pronouncements

The District will be required to implement the following accounting standards during the upcoming fiscal years. Part of our service to you includes consulting on these new auditing standards. A sampling of significant new GASB pronouncements planned or proposed for local governments that may impact the Casitas Municipal Water District are listed below:

GASB	Description
<i>GASB 84: Fiduciary Activities</i>	This statement establishes criteria for identifying fiduciary activities of all state and local governments. The statement describes four fiduciary funds that should be reported, if applicable: (1) pension trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. We will work with the District to identify the activities required to be reported in these four fund types and provide transition guidance for the fiscal year ending June 30, 2020.
<i>GASB 87: Leases</i>	The objective of this statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for leases by governments. The standard will be effective for the fiscal year ending June 30, 2021.
<i>GASB 90: Majority Equity Interests</i>	This statement is intended to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The standard will be effective for the fiscal year ending June 30, 2020.
<i>GASB 91: Conduit Debt Obligations</i>	The primary objectives of this Statement are to eliminate diversity in practice associated with conduit debt obligations. The standard will be effective for the fiscal year ending June 30, 2021.

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section G – Scope of Work

Our understanding of the objectives and scope of the work to be performed is as follows:

- We will perform an audit examination of the financial statements of the Casitas Municipal Water District for the fiscal years ending June 30, 2020 through 2024. Our examination will be conducted in accordance with generally accepted auditing standards, the AICPA Audit and Accounting Guide, Audits of State and Local Government Units, and the Government Auditing Standards issued by the Comptroller General of the United States. We will ensure that the report is prepared in conformity with the most recent edition of the GAAFR, the GAAFR Update, and subsequent GASB pronouncements.
- We will prepare and submit the District’s Financial Transaction Report to the State Controller.
- We will prepare a letter to the Board of Directors summarizing the audit results in accordance with the Codification of Auditing Standards Section 260.
- We will prepare a letter to the Board of Directors reporting matters dealing with internal control that meet the threshold of being a significant deficiency or material weakness, as defined by the Codification of Auditing Standards Section 265. We will immediately report any irregularities or illegal acts that come to our attention to management and/or those charged with governance.
- We will attend two Finance Committee meetings and present the results of the audit to the Board.
- Finally, we perceive the scope of our work as being advisors to the District regarding generally accepted accounting principles. Throughout the year, the management and other finance personnel of the District will have access to us to seek advice in the application of generally accepted accounting principles, advice regarding debt issuance, financial statement preparation and content, tax and any other matters relating to the District. Each year, we will go over upcoming accounting standards in a meeting with District staff.

Identification of Anticipated Potential Audit Problems

We do not believe there will be any anticipated potential audit problems.

Casitas Municipal Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section H – Proposed Timing of the Audit for FY 19/20

The following proposed timing is subject to the District’s revision and approval:

Task	Fiscal Year Ending June 30, 2020
<i>Audit Planning Meeting</i>	Week of interim
<i>Interim Audit Procedures</i>	May 2020
<i>Final Audit Request List Provided</i>	Final day of interim
<i>Final Audit Fieldwork</i>	October as scheduled by the District
<i>Exit Meeting</i>	Final day of fieldwork
<i>Draft Audit Reports</i>	No later than November 15
<i>Finalization of Audit Reports</i>	Within 5 working days of receiving District’s approval to finalize

Section I – Cost Proposal

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Financial Statement Audit and Related Reports	\$ 22,500	\$ 22,500	\$ 22,500	\$ 23,175	\$ 23,870
State Controller Report	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,545</u>	<u>1,591</u>
Total	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 24,720</u>	<u>\$ 25,461</u>

No price increases until FY 2023 and 2024 (3% thereafter)

APPENDIX



Report on the Firm's System of Quality Control

Davis Farr LLP

Irvine, California;

and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Davis Farr LLP (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and examination of a service organization (SOC 1, Type 2 Report).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

CPAs ■ Advisors

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 gyl@gylcpa.com
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Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Davis Farr LLP in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Davis Farr LLP has received a peer review rating of *pass*.

GYL LLP

Ontario, California
September 23, 2019

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	7,107,809	384,598.02	4,244,254.79	4,355,830.95	0.00	2,863,554.21	59.71
WATER SERVICES	2,887	200.00	17,785.00	5,825.00	0.00 (	14,898.00)	616.04
WATER STANDBY	3,713,225	377,901.02	3,018,977.86	2,688,744.12	0.00	694,247.25	81.30
WATER DELINQUENCY	122,809 (	204.04)	547,626.95	527,263.02	0.00 (	424,817.95)	445.92
WATER REVENUE OTHER	4,514,113	410.16	186,700.84	844,403.85	0.00	4,327,412.16	4.14
CAPITAL FACILITIES	76,593	0.00	4,419.48	59,474.36	0.00	72,173.52	5.77
INTEREST	549,710	0.00	288,549.59	350,281.25	0.00	261,160.41	52.49
TAXES & ASSESSMENTS	4,917,746	9,263.66	1,379,279.98	1,311,249.24	0.00	3,538,466.02	28.05
OTHER GOVT. AGENCIES	0	0.00	8,567.65	329,301.60	0.00 (	8,567.65)	0.00
MISCELLANEOUS REVENUES	94,466	0.00	79,107.01	80,492.42	0.00	15,358.99	83.74
TOTAL NON DEPARTMENTAL	21,099,358	772,168.82	9,775,269.15	10,552,865.81	0.00	11,324,088.96	46.33
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,040,609	244,724.05	1,873,527.14	1,679,413.40	0.00	1,167,081.86	61.62
RECREATION-CONCESSION	134,000	7,431.28	84,887.48	69,701.44	0.00	49,112.52	63.35
RECREATION OTHER	0	103.50	184.32	2,278.84	0.00 (	184.32)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	252,258.83	1,958,598.94	1,751,393.68	0.00	1,216,010.06	61.70
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
RECREATION-WATER PARK	964,940	588.00	607,987.25	628,070.00	0.00	356,952.75	63.01
RECREATION OTHER	0	0.00 (	144.45)	78.55)	0.00	144.45	0.00
TOTAL RECREATION - WATER PARK	975,440	588.00	615,777.80	635,582.32	0.00	359,662.20	63.13
TOTAL REVENUES	25,249,407	1,025,015.65	12,349,645.89	12,939,841.81	0.00	0.00	48.91

CASITAS MUNICIPAL WATER DISTRICT
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<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	542,655	41,610.90	341,625.68	345,019.15	0.00	201,029.32	62.95
TOTAL RETIREES	542,655	41,610.90	341,625.68	345,019.15	0.00	201,029.32	62.95
<u>BOARD OF DIRECTORS</u>							
Salaries	113,155	7,128.72	51,353.12	45,261.60	0.00	61,801.88	45.38
Benefits	90,509	8,213.37	74,906.28	53,974.79	0.00	15,602.72	82.76
Services & Supplies	11,300	262.76	4,667.27	9,742.76	0.00	6,632.73	41.30
TOTAL BOARD OF DIRECTORS	214,964	15,604.85	130,926.67	108,979.15	0.00	84,037.33	60.91
<u>MANAGEMENT</u>							
Salaries	756,391	55,411.70	426,157.34	460,308.82	0.00	330,233.66	56.34
Benefits	195,765	19,027.43	121,039.99	98,964.84	0.00	74,725.01	61.83
Services & Supplies	454,250	83,036.22	421,272.23	309,896.45	(1,289.82)	34,267.59	92.46
TOTAL MANAGEMENT	1,406,406	157,475.35	968,469.56	869,170.11	(1,289.82)	439,226.26	68.77
<u>INFORMATION TECHNOLOGY</u>							
Salaries	191,125	14,478.07	109,096.79	104,579.72	0.00	82,028.21	57.08
Benefits	52,943	5,835.20	44,889.44	41,028.33	0.00	8,053.56	84.79
Services & Supplies	34,600	4,159.51	50,025.88	18,996.12	4,676.28	(20,102.16)	158.10
Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00	(1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	24,472.78	205,776.51	164,604.17	4,676.28	68,215.21	75.52
<u>WATER CONSERVATION</u>							
Salaries	428,292	16,858.09	210,476.67	125,009.01	0.00	217,815.33	49.14
Benefits	132,183	12,026.34	107,528.14	57,105.58	0.00	24,654.86	81.35
Services & Supplies	176,267	56,944.49	128,132.46	125,733.49	17,514.61	30,619.93	82.63
TOTAL WATER CONSERVATION	736,742	85,828.92	446,137.27	307,848.08	17,514.61	273,090.12	62.93
<u>FISHERIES</u>							
Salaries	341,965	26,842.82	218,910.13	197,930.10	0.00	123,054.87	64.02
Benefits	101,930	10,639.83	92,390.99	80,100.69	0.00	9,539.01	90.64
Services & Supplies	39,475	4,061.75	57,488.51	24,463.30	2,174.24	(20,187.75)	151.14
Services & Supplies-W.O.	0	0.00	4,365.11	36,659.69	5,408.38	(9,773.49)	0.00
TOTAL FISHERIES	483,370	41,544.40	373,154.74	339,153.78	7,582.62	102,632.64	78.77
<u>ADMINISTRATION SERVICES</u>							
Salaries	705,890	49,005.33	371,205.25	317,147.96	0.00	334,684.75	52.59
Benefits	292,888	19,242.58	145,503.55	142,845.74	0.00	147,384.45	49.68
Services & Supplies	1,005,439	42,512.79	583,869.76	525,462.24	11,191.28	410,377.96	59.18
Other Operating Expenses	(1,544,838)	1,090,541.23	(146,853.02)	(983,649.95)	0.00	(1,397,984.98)	9.51
TOTAL ADMINISTRATION SERVICES	459,379	1,201,301.93	953,725.54	1,805.99	11,191.28	(505,537.82)	210.05
<u>WAREHOUSE</u>							
Salaries	9,774	0.00	4,851.86	6,122.61	0.00	4,922.14	49.64
Benefits	1,585	100.50	1,447.30	1,638.87	0.00	137.70	91.31
Services & Supplies	15,500	458.86	8,999.60	5,263.98	(46.00)	6,546.40	57.77
TOTAL WAREHOUSE	26,859	559.36	15,298.76	13,025.46	(46.00)	11,606.24	56.79

CASITAS MUNICIPAL WATER DISTRICT
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11 -GENERAL FUND
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<u>GARAGE</u>							
Salaries	22,720	873.32	7,402.47	6,824.02	0.00	15,317.53	32.58
Benefits	3,683	237.75	2,019.85	1,717.43	0.00	1,663.15	54.84
Services & Supplies	(95,718)	6,608.90	28,353.23	(41,318.96)	(12,293.55)	(111,777.68)	16.78-
Services & Supplies-W.O.	141,500	36,922.94	127,386.64	59,492.37	0.00	14,113.36	90.03
TOTAL GARAGE	72,185	44,642.91	165,162.19	26,714.86	(12,293.55)	(80,683.64)	211.77
<u>SAFETY</u>							
Salaries	108,749	8,204.76	69,545.08	64,112.19	0.00	39,203.92	63.95
Benefits	46,722	3,639.62	30,053.63	29,488.16	0.00	16,668.37	64.32
Services & Supplies	15,480	1,369.00	12,036.82	9,401.41	(164.00)	3,607.18	76.70
TOTAL SAFETY	170,951	13,213.38	111,635.53	103,001.76	(164.00)	59,479.47	65.21
<u>ENGINEERING</u>							
Salaries	808,209	53,634.07	458,376.73	416,868.13	0.00	349,832.27	56.72
Benefits	241,656	22,108.37	167,820.02	151,562.71	0.00	73,835.98	69.45
Services & Supplies	228,920	28,046.02	606,050.26	243,428.00	994,706.52	(1,371,836.78)	699.26
Salaries - Work Orders	0	7,543.07	73,987.22	77,361.39	0.00	(73,987.22)	0.00
Benefits - Work Orders	0	1,222.95	11,723.01	11,307.23	0.00	(11,723.01)	0.00
Services & Supplies-W.O.	21,558,000	737,090.50	5,507,129.33	1,090,834.75	3,783,271.14	12,267,599.53	43.09
TOTAL ENGINEERING	22,836,785	849,644.98	6,825,086.57	1,991,362.21	4,777,977.66	11,233,720.77	50.81
<u>WATER QUALITY - LAB</u>							
Salaries	338,477	23,185.27	184,390.74	185,387.93	0.00	154,086.26	54.48
Benefits	100,171	12,018.44	92,796.30	70,978.51	0.00	7,374.70	92.64
Services & Supplies	242,976	26,393.14	154,083.30	105,653.61	43,547.82	45,344.88	81.34
Services & Supplies-W.O.	109,000	0.00	15,758.50	0.00	18,009.68	75,231.82	30.98
TOTAL WATER QUALITY - LAB	790,624	61,596.85	447,028.84	362,020.05	61,557.50	282,037.66	64.33
<u>UTILITIES MAINTENANCE</u>							
Salaries	385,707	38,582.24	259,266.43	214,071.75	0.00	126,440.57	67.22
Benefits	132,699	15,854.21	105,632.16	95,016.74	0.00	27,066.84	79.60
Services & Supplies	142,380	8,849.60	84,222.18	66,694.77	907.19	57,250.63	59.79
Services & Supplies-W.O.	100,000	14,227.79	39,093.38	20,788.31	11,415.69	49,490.93	50.51
TOTAL UTILITIES MAINTENANCE	760,786	77,513.84	488,214.15	396,571.57	12,322.88	260,248.97	65.79
<u>ELECTRICAL MECHANICAL</u>							
Salaries	622,643	36,631.12	353,740.50	249,142.22	0.00	268,902.50	56.81
Benefits	191,525	15,734.19	120,497.59	101,184.94	0.00	71,027.41	62.91
Services & Supplies	2,201,529	94,944.83	1,064,510.21	1,075,710.79	28,691.20	1,108,327.59	49.66
Services & Supplies-W.O.	1,318,700	27,001.07	108,242.91	110,159.47	6,956.50	1,203,500.59	8.74
TOTAL ELECTRICAL MECHANICAL	4,334,397	174,311.21	1,646,991.21	1,536,197.42	35,647.70	2,651,758.09	38.82
<u>DIST MAINT - PIPELINE</u>							
Salaries	694,872	45,665.87	416,291.60	429,712.43	0.00	278,580.40	59.91
Benefits	250,345	21,307.66	180,916.55	173,080.77	0.00	69,428.45	72.27
Services & Supplies	948,215	88,769.26	418,037.00	492,142.22	(12,150.75)	542,328.75	42.81
Other Operating Expenses	0	(32,893.13)	0.00	19,115.76	0.00	0.00	0.00
Services & Supplies-W.O.	40,000	0.00	7,131.34	43,568.01	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	122,849.66	1,022,376.49	1,157,619.19	(12,150.75)	923,206.26	52.25

CASITAS MUNICIPAL WATER DISTRICT
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<u>WATER TREATMENT</u>							
Salaries	681,299	59,991.18	549,513.85	509,527.20	0.00	131,785.15	80.66
Benefits	325,015	30,084.41	247,648.80	216,616.86	0.00	77,366.20	76.20
Services & Supplies	969,120	37,342.18	387,761.43	434,227.32	321,489.87	259,868.70	73.19
Services & Supplies-W.O.	387,500	475.50	124,497.94	114,086.03	10,980.18	252,021.88	34.96
TOTAL WATER TREATMENT	2,362,934	127,893.27	1,309,422.02	1,274,457.41	332,470.05	721,041.93	69.49
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	213,385	19,450.83	151,461.78	111,731.66	0.00	61,923.22	70.98
Benefits	132,776	9,093.60	72,148.96	45,716.60	0.00	60,627.04	54.34
Services & Supplies	189,530	7,321.04	115,716.05	94,100.82	18,923.84	54,890.11	71.04
Services & Supplies-W.O.	0	351.56	351.56	2,929.91	36,249.00	36,600.56	0.00
TOTAL OPERATIONS - MAINTENANCE	535,691	36,217.03	339,678.35	254,478.99	55,172.84	140,839.81	73.71
<u>RECREATION - OPERATIONS</u>							
Salaries	1,213,880	99,785.57	846,733.95	810,445.13	0.00	367,146.05	69.75
Benefits	369,280	35,418.60	287,065.95	248,529.26	0.00	82,214.05	77.74
Services & Supplies	343,140	44,164.77	176,493.48	204,445.68	5,546.23	161,100.29	53.05
Other Operating Expenses	756,865	(577,403.34)	0.00	530,142.30	0.00	756,865.00	0.00
TOTAL RECREATION - OPERATIONS	2,683,165	(398,034.40)	1,310,293.38	1,793,562.37	5,546.23	1,367,325.39	49.04
<u>RECREATION - MAINTENANCE</u>							
Salaries	453,157	34,123.33	320,721.86	307,440.87	0.00	132,435.14	70.77
Benefits	129,584	12,446.34	107,876.21	97,695.33	0.00	21,707.79	83.25
Services & Supplies	360,155	15,655.30	286,439.69	256,454.57	7,873.35	65,841.96	81.72
Other Operating Expenses	306,171	(229,284.56)	0.00	211,937.12	0.00	306,171.00	0.00
Services & Supplies-W.O.	250,000	2,928.06	35,658.62	72,719.66	59,571.91	154,769.47	38.09
TOTAL RECREATION - MAINTENANCE	1,499,067	(164,131.53)	750,696.38	946,247.55	67,445.26	680,925.36	54.58
<u>RECREATION - PUBLIC REL</u>							
Salaries	300,000	4,467.49	80,875.25	104,136.26	0.00	219,124.75	26.96
Benefits	28,953	347.14	8,495.40	11,091.54	0.00	20,457.60	29.34
Services & Supplies	173,960	15,070.35	72,969.97	63,633.27	34,258.98	66,731.05	61.64
Other Operating Expenses	172,832	(52,493.81)	0.00	59,237.17	0.00	172,832.00	0.00
TOTAL RECREATION - PUBLIC REL	675,745	(32,608.83)	162,340.62	238,098.24	34,258.98	479,145.40	29.09
<u>RECREATION - WATER PARK</u>							
Salaries	512,359	10,468.85	326,301.51	330,700.33	0.00	186,057.49	63.69
Benefits	75,707	4,119.65	60,702.30	58,691.13	0.00	15,004.70	80.18
Services & Supplies	184,530	3,183.15	95,952.54	114,970.02	30,667.79	57,909.67	68.62
Other Operating Expenses	308,970	(231,359.52)	146,853.02	182,333.36	0.00	162,116.98	47.53
Services & Supplies-W.O.	0	0.00	2.53	2,726.36	0.00	(2.53)	0.00
TOTAL RECREATION - WATER PARK	1,081,566	(213,587.87)	629,811.90	689,421.20	30,667.79	421,086.31	61.07
TOTAL EXPENDITURES	43,886,371	2,267,918.99	18,643,852.36	12,919,358.71	5,428,087.56	19,814,431.08	54.85
REVENUE OVER/(UNDER) EXPENDITURES	(18,636,964)	(1,242,903.34)	(6,294,206.47)	20,483.10	(5,428,087.56)	(19,814,431.08)	62.90

CASITAS MUNICIPAL WATER DISTRICT
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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	8,697,132	603,792.67	5,208,248.17	4,804,906.91	0.00	3,488,883.83	59.88
BENEFITS	3,436,571	280,383.63	2,267,900.76	2,007,844.51	0.00	1,168,670.24	65.99
SERVICES & SUPPLIES	7,847,968	588,872.38	5,110,610.94	4,444,858.35	1,496,225.08	1,241,131.98	84.19
OTHER OPERATING EXPENSES	0	(32,893.13)	670.00	19,165.76	0.00	(670.00)	0.00
SALARIES-WORK ORDERS	0	7,543.07	73,987.22	77,361.39	0.00	(73,987.22)	0.00
BENEFITS-WORK ORDERS	0	1,222.95	11,723.01	11,307.23	0.00	(11,723.01)	0.00
SERVICES & SUPPLIES - W.O.	<u>23,904,700</u>	<u>818,997.42</u>	<u>5,971,382.26</u>	<u>1,553,964.56</u>	<u>3,931,862.48</u>	<u>14,001,455.26</u>	<u>41.43</u>
TOTAL EXPENDITURES	43,886,371	2,267,918.99	18,644,522.36	12,919,408.71	5,428,087.56	19,813,761.08	54.85

CASITAS MUNICIPAL WATER DISTRICT
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11 -GENERAL FUND

% OF YEAR COMPLETED: 66.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
NON DEPARTMENTAL							
=====							
WATER SALES							
11-4-00-4000-00 Water Sales - Residential Grav	9,735	530.72	12,548.40	6,333.43	0.00 (	2,813.40)	128.90
11-4-00-4001-00 Water Sales - Residential Pump	744,732	39,758.01	523,566.37	465,193.28	0.00	221,165.63	70.30
11-4-00-4001-85 Water Sales - Residential Pump	656,915	40,747.58	519,534.28	457,949.39	0.00	137,380.72	79.09
11-4-00-4010-00 Water Sales - Commercial Gr	620	75.64	303.77	274.17	0.00	316.23	49.00
11-4-00-4011-00 Water Sales - Commercial Pump	406,786	12,270.96	257,027.76	248,416.99	0.00	149,758.24	63.19
11-4-00-4011-85 Water Sales - Commercial Pumpe	277,353	16,315.28	166,369.22	144,381.36	0.00	110,983.78	59.98
11-4-00-4021-00 Water Sales - Industrial Pumpe	9,216	574.08	12,570.88	8,557.52	0.00 (	3,354.88)	136.40
11-4-00-4021-85 Water Sales - Industrial Pumpe	1,182	114.08	1,111.36	754.40	0.00	70.64	94.02
11-4-00-4030-00 Water Sales - Resale Gravity	1,147,947	81,935.48	698,676.76	800,251.17	0.00	449,270.24	60.86
11-4-00-4031-00 Water Sales - Resale Pumped	379,893	1,508.80	59,661.36	410,413.28	0.00	320,231.64	15.70
11-4-00-4040-00 Water Sales - Temporary Meter	18,829	1,092.00	15,448.00	10,271.34	0.00	3,381.00	82.04
11-4-00-4040-85 Water Sales - Temporary Meter	156	0.00	0.00	42.86	0.00	156.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	7,242	303.80	4,136.64	3,104.67	0.00	3,105.36	57.12
11-4-00-4042-00 Water Sales - Institutional Pu	116,170	3,310.16	69,288.88	55,200.76	0.00	46,881.12	59.64
11-4-00-4042-85 Water Sales - Other Water Sale	58,830	2,303.68	39,209.90	26,574.26	0.00	19,620.10	66.65
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	63,785	3,492.99	42,377.71	33,499.34	0.00	21,407.29	66.44
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,826,913	95,842.86	1,036,529.44	951,915.12	0.00	790,383.56	56.74
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	21,995	4,120.01	33,165.29	29,223.00	0.00 (	11,170.29)	150.79
11-4-00-4070-00 Water Sales - Agricultural - G	42,341	2,184.49	27,706.14	20,793.84	0.00	14,634.86	65.44
11-4-00-4071-00 Water Sales - Agricultural - P	1,280,743	68,225.56	699,527.59	662,932.88	0.00	581,215.41	54.62
11-4-00-4071-85 Water Sales - Agricultural - P	1,694	0.00	0.00	43.29	0.00	1,694.00	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	34,732	9,891.84	25,495.04	19,704.60	0.00	9,236.96	73.41
TOTAL WATER SALES	7,107,809	384,598.02	4,244,254.79	4,355,830.95	0.00	2,863,554.21	59.71
WATER SERVICES							
11-4-00-4093-00 Meter Tests & Installations	2,887	200.00	17,685.00	5,825.00	0.00 (	14,798.00)	612.57
11-4-00-4095-00 Temporary Installation	0	0.00	100.00	0.00	0.00 (	100.00)	0.00
TOTAL WATER SERVICES	2,887	200.00	17,785.00	5,825.00	0.00	(14,898.00)	616.04
WATER STANDBY							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,250,272	131,793.92	1,052,529.79	933,999.29	0.00	197,742.12	84.18
11-4-00-4150-85 Meter Chg - OJAI Residential	1,111,669	110,597.36	876,143.97	786,193.54	0.00	235,525.09	78.81
11-4-00-4151-00 Meter Chg - CMWD Commercial	104,644	11,380.85	91,046.28	76,986.18	0.00	13,597.93	87.01
11-4-00-4151-85 Meter Chg - OJAI Commercial	202,062	16,048.90	129,570.43	104,627.75	0.00	72,491.07	64.12
11-4-00-4152-00 Meter Chg - CMWD Industrial	30,685	3,207.66	25,661.28	22,911.84	0.00	5,024.16	83.63
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,572	153.66	1,229.28	1,097.60	0.00	343.00	78.18
11-4-00-4153-00 Meter Chg - CMWD Agriculture	185,105	18,883.51	151,072.87	138,212.96	0.00	34,031.90	81.61
11-4-00-4153-85 Meter Chg - OJAI Agriculture	2,721	0.00	0.00	901.98)	0.00	2,720.84	0.00
11-4-00-4154-00 Meter Chg - CMWD Institutional	39,932	3,581.54	28,697.60	25,000.04	0.00	11,234.20	71.87
11-4-00-4154-85 Meter Chg - OJAI Institutional	33,662	3,916.43	36,516.12	38,359.02	0.00 (	2,854.23)	108.48
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,245	2,062.53	17,397.18	14,631.24	0.00	8,847.36	66.29
11-4-00-4155-85 Meter Chg - OJAI Temporary	560	0.00	0.00	0.00	0.00	560.19	0.00
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	341,050	35,416.82	283,458.65	254,114.37	0.00	57,590.98	83.11
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	3,283	636.99	5,095.92	7,108.20	0.00 (1,813.40)	155.24

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11-4-00-4157-00 Meter Chg - CMWD Interdepartme	17,583	1,863.80	14,755.84	11,722.24	0.00	2,827.52	83.92
11-4-00-4158-00 Meter Chg - CMWD Resale	285,845	36,596.32	292,770.56	261,669.16	0.00 (	6,926.06)	102.42
11-4-00-4159-00 Meter Chg - Fire Service	76,337	1,760.73	13,032.09	13,012.67	0.00	63,304.58	17.07
TOTAL WATER STANDBY	3,713,225	377,901.02	3,018,977.86	2,688,744.12	0.00	694,247.25	81.30
WATER DELINQUENCY							
11-4-00-4350-00 Hang Tag Fee	37,020	60.00	18,020.00	23,260.00	0.00	19,000.00	48.68
11-4-00-4351-00 Turn Off Fee	7,200	20.00	3,000.00	4,280.00	0.00	4,200.00	41.67
11-4-00-4352-00 Turn On Fee	7,080	20.00	3,240.00	4,280.00	0.00	3,840.00	45.76
11-4-00-4353-00 Late Fee - Residential	49,042 (	113.33)	31,765.41	33,007.16	0.00	17,276.59	64.77
11-4-00-4354-00 Alloc Penalty - Residential	0 (	55.00)	570,817.50	513,055.00	0.00 (	570,817.50)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0 (	55.00) (	50,650.00) (	1,300.00)	0.00	50,650.00	0.00
11-4-00-4357-00 Late Fee - Business	7,441 (	110.71)	1,734.83	2,552.27	0.00	5,706.17	23.31
11-4-00-4361-00 Late Fee - Industrial	371	0.00	848.58	53.27	0.00 (	477.58)	228.73
11-4-00-4365-00 Late Fee - Resale	229	0.00	123.43	101.96	0.00	105.57	53.90
11-4-00-4369-00 Late Fee - Other	1,315	0.00	1,928.91	1,178.06	0.00 (	613.91)	146.69
11-4-00-4370-00 Alloc Penalty - Other	0	0.00 (	39,585.00) (	6,920.00)	0.00	39,585.00	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	9,424	0.00	2,879.17	719.74	0.00	6,544.83	30.55
11-4-00-4378-00 Alloc Penalty - Ag Domestic	0	0.00	0.00 (	24,325.00)	0.00	0.00	0.00
11-4-00-4381-00 Late Fee - Agriculture	2,877	0.00	2,754.12	1,800.56	0.00	122.88	95.73
11-4-00-4382-00 Alloc Penalty - Agriculture	0	0.00	0.00 (	25,140.00)	0.00	0.00	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	810	30.00	750.00	660.00	0.00	60.00	92.59
TOTAL WATER DELINQUENCY	122,809 (	204.04)	547,626.95	527,263.02	0.00 (	424,817.95)	445.92
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	4,458,300	0.00	0.00	0.00	0.00	4,458,300.00	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	33,799	410.16	68,712.37	88,463.58	0.00 (	34,913.37)	203.30
11-4-00-4435-00 Bad Debt Collection Recovery	0	0.00	1,356.01	952.66	0.00 (	1,356.01)	0.00
11-4-00-4440-00 Administration Fee	0	0.00	711.71	693.11	0.00 (	711.71)	0.00
11-4-00-4445-00 Energy Capacity Revenue	17,542	0.00	0.00	0.00	0.00	17,542.00	0.00
11-4-00-4450-00 SWP - Sale of Water	0	0.00	111,448.75	749,822.50	0.00 (	111,448.75)	0.00
TOTAL WATER REVENUE OTHER	4,514,113	410.16	186,700.84	844,403.85	0.00	4,327,412.16	4.14
CAPITAL FACILITIES							
11-4-00-4090-00 Capital Facilities Charge	76,593	0.00	4,419.48	59,474.36	0.00	72,173.52	5.77
TOTAL CAPITAL FACILITIES	76,593	0.00	4,419.48	59,474.36	0.00	72,173.52	5.77
INTEREST							
11-4-00-4100-00 1% Tax Allocation	0	0.00	3,144.35	7,481.07	0.00 (	3,144.35)	0.00
11-4-00-4110-00 Interest on BPC and Taormina	19,192	0.00	0.00	0.00	0.00	19,192.00	0.00
11-4-00-4115-00 Interest on Time Deposits and	530,518	0.00	285,405.24	342,800.18	0.00	245,112.76	53.80
TOTAL INTEREST	549,710	0.00	288,549.59	350,281.25	0.00	261,160.41	52.49
TAXES & ASSESSMENTS							
11-4-00-4200-00 1 % - Secured Current General	2,259,862	9,263.66	1,293,074.51	1,235,654.02	0.00	966,787.49	57.22
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	0.00	16,003.17	8,962.88	0.00 (	16,003.17)	0.00
11-4-00-4215-00 1 % - Unsecured Current Genera	0	0.00	70,912.58	66,630.87	0.00 (	70,912.58)	0.00
11-4-00-4220-00 1 % - Unsecured Prior Year Gen	0	0.00 (	710.28)	1.47	0.00	710.28	0.00
11-4-00-4233-00 CFD - 2013	2,657,884	0.00	0.00	0.00	0.00	2,657,884.00	0.00
TOTAL TAXES & ASSESSMENTS	4,917,746	9,263.66	1,379,279.98	1,311,249.24	0.00	3,538,466.02	28.05

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<u>OTHER GOVT. AGENCIES</u>							
11-4-00-4315-00 State - Homeowners Property Ta	0	0.00	8,567.65	8,643.60	0.00 (8,567.65)	0.00
11-4-00-4320-00 State - Other	0	0.00	0.00	320,658.00	0.00	0.00	0.00
TOTAL OTHER GOVT. AGENCIES	0	0.00	8,567.65	329,301.60	0.00 (	8,567.65)	0.00
<u>MISCELLANEOUS REVENUES</u>							
11-4-00-4235-00 RDA - Pass Through	94,466	0.00	79,107.01	80,492.42	0.00	15,358.99	83.74
TOTAL MISCELLANEOUS REVENUES	94,466	0.00	79,107.01	80,492.42	0.00	15,358.99	83.74
TOTAL NON DEPARTMENTAL	21,099,358	772,168.82	9,775,269.15	10,552,865.81	0.00	11,324,088.96	46.33

RECREATION - OPERATIONS

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RECREATION PARK

11-4-62-4500-00 Animal Permit	14,500	769.00	11,136.00	9,180.00	0.00	3,364.00	76.80
11-4-62-4510-00 Boat Fees - Annual	24,000	2,340.00	15,361.00	12,025.00	0.00	8,639.00	64.00
11-4-62-4515-00 Boat Fees - Daily	8,500	572.00	3,335.00	3,874.00	0.00	5,165.00	39.24
11-4-62-4525-00 Boat Inspection Fees - Quagga	2,000	254.51	1,133.48	1,109.02	0.00	866.52	56.67
11-4-62-4530-00 Boat Fees - Overnight	800	20.00	180.00	250.00	0.00	620.00	22.50
11-4-62-4535-00 Boat Lock Revenue - Quagga	500	324.00	1,188.00	756.00	0.00 (	688.00)	237.60
11-4-62-4542-00 Cafe Pass Fee	0	6,842.50	6,842.50	0.00	0.00 (	6,842.50)	0.00
11-4-62-4545-00 Camping Fees	1,835,000	171,730.50	1,139,550.00	1,002,852.00	0.00	695,450.00	62.10
11-4-62-4555-00 Commercials - Recreation	1,200	0.00	1,250.00	150.00	0.00 (	50.00)	104.17
11-4-62-4565-00 Donation vouchers	(2,000)	0.00	0.00	0.00	0.00 (	2,000.00)	0.00
11-4-62-4570-00 Events - Recreation	42,000	0.00	23,569.96	31,720.84	0.00	18,430.04	56.12
11-4-62-4575-00 Event Reimbursement - Recreatio	0	0.00	2,410.06	0.00	0.00 (	2,410.06)	0.00
11-4-62-4580-00 Federal Disaster Assistance -	0	0.00	0.00	7,561.70	0.00	0.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	500 (	190.00)	245.00	1,424.00	0.00	255.00	49.00
11-4-62-4590-00 Grants - Recreation	121,000	0.00	57,739.77	65,815.49	0.00	63,260.23	47.72
11-4-62-4595-00 Guest Pass - Off Season	0 (	60.00) (	100.00) (	180.00)	0.00	100.00	0.00
11-4-62-4597-00 Impound Fee	0	0.00	70.00	50.00	0.00 (	70.00)	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,600	38.00	2,937.16	2,922.50	0.00	662.84	81.59
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	9	3.00	73.00	9.00	0.00 (	64.00)	811.11
11-4-62-4610-00 Miscellaneous Revenue	0	100.00	830.00	1,558.47	0.00 (	830.00)	0.00
11-4-62-4620-00 Rain Checks - Recreation	0 (	60.00)	118.00 (	363.50)	0.00 (	118.00)	0.00
11-4-62-4621-00 Refunds - Cash LCRA	0	0.00	521.00	0.00	0.00 (	521.00)	0.00
11-4-62-4625-00 Reservations	139,000	12,957.00	78,677.00	73,164.00	0.00	60,323.00	56.60
11-4-62-4630-00 Shower Facility Fees	46,000	958.00	34,459.25	22,525.75	0.00	11,540.75	74.91
11-4-62-4632-00 Snow Bird Pumping	0	320.00	4,808.00	2,100.00	0.00 (	4,808.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	208,000	18,723.54	150,283.46	140,257.63	0.00	57,716.54	72.25
11-4-62-4640-00 Vehicle Fees - Daily	455,000	17,040.00	240,030.00	230,651.50	0.00	214,970.00	52.75
11-4-62-4645-00 Violation Ordinance Fees	3,000	0.00	2,125.00	2,215.00	0.00	875.00	70.83
11-4-62-4650-00 Visitor Cards	138,000	12,042.00	94,754.50	67,785.00	0.00	43,245.50	68.66
TOTAL RECREATION PARK	3,040,609	244,724.05	1,873,527.14	1,679,413.40	0.00	1,167,081.86	61.62

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<u>RECREATION-CONCESSION</u>							
11-4-62-4705-00 Boat Rental - Concession	58,000	3,814.97	33,290.18	26,292.10	0.00	24,709.82	57.40
11-4-62-4720-00 Park Store - Recreation	52,000	1,933.05	37,132.29	29,649.08	0.00	14,867.71	71.41
11-4-62-4725-00 Cafe - Concession	24,000	1,683.26	14,465.01	13,760.26	0.00	9,534.99	60.27
TOTAL RECREATION-CONCESSION	134,000	7,431.28	84,887.48	69,701.44	0.00	49,112.52	63.35
<u>RECREATION OTHER</u>							
11-4-62-4900-00 Over / Short - Recreation	0	103.50	184.32	2,278.84	0.00	(184.32)	0.00
TOTAL RECREATION OTHER	0	103.50	184.32	2,278.84	0.00	(184.32)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	252,258.83	1,958,598.94	1,751,393.68	0.00	1,216,010.06	61.70
<u>RECREATION - WATER PARK</u> =====							
<u>RECREATION-CONCESSION</u>							
11-4-65-4740-00 Water Park Snack Bar	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
TOTAL RECREATION-CONCESSION	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
<u>RECREATION-WATER PARK</u>							
11-4-65-4805-00 Water Park - Late Day Pass Fee	110,000	0.00	80,275.00	81,407.50	0.00	29,725.00	72.98
11-4-65-4810-00 Water Park - Group Pass Discou	(1,360)	0.00	(1,272.00)	(1,360.00)	0.00	(88.00)	93.53
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00	(153.00)	(514.00)	0.00	153.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,000	0.00	2,250.00	3,640.00	0.00	3,750.00	37.50
11-4-65-4818-00 Water Park - Lifeguard Trainin	700	588.00	588.00	290.00	0.00	112.00	84.00
11-4-65-4820-00 Water Park - Locker Fee	1,400	0.00	906.00	819.00	0.00	494.00	64.71
11-4-65-4825-00 Water Park - Next Day Pass Fee	(700)	0.00	(512.00)	(690.00)	0.00	(188.00)	73.14
11-4-65-4830-00 Water Park - Promotion	500	0.00	(207.50)	(282.00)	0.00	707.50	41.50-
11-4-65-4835-00 Water Park - Rain Checks	(300)	0.00	(621.50)	(823.50)	0.00	321.50	207.17
11-4-65-4840-00 Water Park - Reservation Fee	54,000	0.00	33,671.00	35,281.00	0.00	20,329.00	62.35
11-4-65-4845-00 Water Park - Season Pass Fee	25,000	0.00	4,445.00	5,040.00	0.00	20,555.00	17.78
11-4-65-4850-00 Water Park - Shade Rental Fee	7,200	0.00	5,245.00	3,825.00	0.00	1,955.00	72.85
11-4-65-4855-00 Water Park - Shower Facility F	0	0.00	14.25	6,043.00	0.00	(14.25)	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	750,000	0.00	478,361.00	487,342.00	0.00	271,639.00	63.78
11-4-65-4865-00 Water Park - Special Event Fee	0	0.00	114.00	0.00	0.00	(114.00)	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	12,500	0.00	4,884.00	8,052.00	0.00	7,616.00	39.07
TOTAL RECREATION-WATER PARK	964,940	588.00	607,987.25	628,070.00	0.00	356,952.75	63.01
<u>RECREATION OTHER</u>							
11-4-65-4900-00 Over / Short - Water Park	0	0.00	(144.45)	(78.55)	0.00	144.45	0.00
TOTAL RECREATION OTHER	0	0.00	(144.45)	(78.55)	0.00	144.45	0.00
TOTAL RECREATION - WATER PARK	975,440	588.00	615,777.80	635,582.32	0.00	359,662.20	63.13
TOTAL REVENUES	25,249,407	1,025,015.65	12,349,645.89	12,939,841.81	0.00	12,899,761.22	48.91

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 RETIREES

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits</u>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	2.79	5.14 (	14.10)	0.00 (	5.14)	0.00
11-5-01-5084-00 Insurance - Group Life	0	48.75	109.90 (	262.20)	0.00 (	109.90)	0.00
11-5-01-5085-00 Insurance - Group Health	512,542	38,823.06	321,649.74	326,058.58	0.00	190,892.26	62.76
11-5-01-5086-00 Insurance - Group Dental	25,324	2,145.24	16,314.32	16,216.28	0.00	9,009.68	64.42
11-5-01-5087-00 Insurance - Group Vision	4,789	591.06	3,546.58	3,020.59	0.00	1,242.42	74.06
TOTAL Benefits	542,655	41,610.90	341,625.68	345,019.15	0.00	201,029.32	62.95
<u>Services & Supplies</u>							
TOTAL RETIREES	542,655	41,610.90	341,625.68	345,019.15	0.00	201,029.32	62.95

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-11-5001-00 Regular Salaries	113,155	7,128.72	51,353.12	45,261.60	0.00	61,801.88	45.38
TOTAL Salaries	113,155	7,128.72	51,353.12	45,261.60	0.00	61,801.88	45.38
<u>Benefits</u>							
11-5-11-5082-00 Social Security Expense	7,016	441.99	3,441.16	2,934.95	0.00	3,574.84	49.05
11-5-11-5083-00 Medicare Expense	1,641	103.38	804.70	686.25	0.00	836.30	49.04
11-5-11-5084-00 Insurance - Group Life	189	25.40	198.35	132.70	0.00 (	9.35)	104.95
11-5-11-5085-00 Insurance - Group Health	77,480	7,214.36	66,727.39	47,339.31	0.00	10,752.61	86.12
11-5-11-5086-00 Insurance - Group Dental	3,657	335.44	3,139.92	2,512.68	0.00	517.08	85.86
11-5-11-5087-00 Insurance - Group Vision	526	92.80	594.76	368.90	0.00 (	68.76)	113.07
TOTAL Benefits	90,509	8,213.37	74,906.28	53,974.79	0.00	15,602.72	82.76
<u>Services & Supplies</u>							
11-5-11-5012-00 Service & Supplies	300	0.00	15.06	834.87	0.00	284.94	5.02
11-5-11-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	1,499.15	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	38.01	392.06	285.00	0.00 (	392.06)	0.00
11-5-11-5047-00 Office Supplies	0	0.00	441.74	450.21	0.00 (	441.74)	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	0.00	190.60	146.76	0.00 (	190.60)	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	189.75	2,171.65	1,620.59	0.00	1,328.35	62.05
11-5-11-5056-00 Travel Expense	2,500	0.00	726.16	0.00	0.00	1,773.84	29.05
11-5-11-5058-00 Directors Election Fees	0	0.00	0.00	4,706.18	0.00	0.00	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	35.00	730.00	200.00	0.00	2,270.00	24.33
TOTAL Services & Supplies	11,300	262.76	4,667.27	9,742.76	0.00	6,632.73	41.30
TOTAL BOARD OF DIRECTORS	214,964	15,604.85	130,926.67	108,979.15	0.00	84,037.33	60.91

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-21-5001-00 Regular Salaries	582,897	49,588.39	342,283.49	412,081.14	0.00	240,613.51	58.72
11-5-21-5002-00 Part Time - Temporary Wages	62,223	0.00	23,489.34	0.00	0.00	38,733.66	37.75
11-5-21-5006-00 Vacation Pay	51,125	1,950.52	9,268.83	24,435.99	0.00	41,856.17	18.13
11-5-21-5007-00 Jury Duty	3,007	487.63	487.63	0.00	0.00	2,519.37	16.22
11-5-21-5008-00 Sick Pay	30,073	623.46	25,512.68	8,348.77	0.00	4,560.32	84.84
11-5-21-5009-00 Holiday Pay	27,066	2,761.70	25,115.37	15,442.92	0.00	1,950.63	92.79
TOTAL Salaries	756,391	55,411.70	426,157.34	460,308.82	0.00	330,233.66	56.34
<u>Benefits</u>							
11-5-21-5078-00 Insurance - Employee Assistanc	85	10.94	58.16	49.35	0.00	26.84	68.42
11-5-21-5079-00 CalPERS Pension Exp - PEPRA	0	1,284.56	4,962.58	4,331.69	0.00 (	4,962.58)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	59,442	6,772.12	49,885.91	34,923.75	0.00	9,556.09	83.92
11-5-21-5082-00 Social Security Expense	46,896	3,436.45	19,302.36	10,488.86	0.00	27,593.64	41.16
11-5-21-5083-00 Medicare Expense	10,967	803.69	6,393.60	7,403.11	0.00	4,573.40	58.30
11-5-21-5084-00 Insurance - Group Life	2,582	288.00	1,712.00	1,491.00	0.00	870.00	66.31
11-5-21-5085-00 Insurance - Group Health	70,749	6,068.63	36,681.46	38,352.67	0.00	34,067.54	51.85
11-5-21-5086-00 Insurance - Group Dental	4,649	270.24	1,703.28	1,696.56	0.00	2,945.72	36.64
11-5-21-5087-00 Insurance - Group Vision	395	92.80	340.64	227.85	0.00	54.36	86.24
TOTAL Benefits	195,765	19,027.43	121,039.99	98,964.84	0.00	74,725.01	61.83
<u>Services & Supplies</u>							
11-5-21-5011-00 District Equipment	0	67.55	107.96	13.09	0.00 (	107.96)	0.00
11-5-21-5012-00 Service & Supplies	0	1,670.00	15,941.54	7,867.49 (	1,289.82)	14,651.72)	0.00
11-5-21-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-21-5029-00 Computer Upgrades - Software	0	0.00	17,667.84	0.00	0.00 (	17,667.84)	0.00
11-5-21-5040-00 Outside Contracts	0	0.00	355.80	0.00	0.00 (	355.80)	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	195.16	1,837.57	1,049.98	0.00 (	1,837.57)	0.00
11-5-21-5044-00 Membership & Dues	79,450	0.00	85,106.00	141,361.00	0.00 (	5,656.00)	107.12
11-5-21-5045-00 Printing & Binding	0	0.00	261.36	0.00	0.00 (	261.36)	0.00
11-5-21-5046-00 Books & Publications	0	0.00	7,124.98	7,469.71	0.00 (	7,124.98)	0.00
11-5-21-5047-00 Office Supplies	0	124.80	807.61	0.00	0.00 (	807.61)	0.00
11-5-21-5048-00 Postage Expense	0	51.85	163.55	89.90	0.00 (	163.55)	0.00
11-5-21-5049-00 Other Professional Fees	360,000	80,874.28	285,285.23	149,521.31	0.00	74,714.77	79.25
11-5-21-5055-00 Private Vehicle Mileage	0	35.08	163.84	197.38	0.00 (	163.84)	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	3,294.58	111.96	0.00	3,405.42	49.17
11-5-21-5059-00 Education & Training Seminars	6,100	0.00	2,894.87	2,095.00	0.00	3,205.13	47.46
11-5-21-5062-00 Pre-Employment Screening	0	0.00	137.00	0.00	0.00 (	137.00)	0.00
11-5-21-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	119.63	0.00 (	122.50)	0.00
TOTAL Services & Supplies	454,250	83,036.22	421,272.23	309,896.45 (	1,289.82)	34,267.59	92.46
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
MANAGEMENT

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies-W.O.</u>							
TOTAL MANAGEMENT	1,406,406	157,475.35	968,469.56	869,170.11 (	1,289.82)	439,226.26	68.77

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-24-5001-00 Regular Salaries	110,397	9,915.71	86,806.79	85,351.62	0.00	23,590.21	78.63
11-5-24-5002-00 Part Time - Temporary Wages	43,200	2,640.00	3,102.00	0.00	0.00	40,098.00	7.18
11-5-24-5003-00 Overtime Pay	4,200	782.23	7,685.73	9,157.98	0.00 (	3,485.73)	182.99
11-5-24-5006-00 Vacation Pay	16,337	34.55	5,267.28	4,812.63	0.00	11,069.72	32.24
11-5-24-5007-00 Jury Duty	317	552.79	552.79	0.00	0.00 (	235.79)	174.38
11-5-24-5008-00 Sick Pay	4,337	0.00	335.43	0.00	0.00	4,001.57	7.73
11-5-24-5009-00 Holiday Pay	12,337	552.79	5,346.77	5,257.49	0.00	6,990.23	43.34
TOTAL Salaries	191,125	14,478.07	109,096.79	104,579.72	0.00	82,028.21	57.08
<u>Benefits</u>							
11-5-24-5078-00 Insurance - Employee Assistanc	28	2.79	19.24	18.80	0.00	8.76	68.71
11-5-24-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	15.19	0.00	0.00 (	15.19)	0.00
11-5-24-5081-00 CalPERS Pension Exp - Classic	12,645	2,445.84	20,336.50	16,992.04	0.00 (	7,691.50)	160.83
11-5-24-5082-00 Social Security Expense	11,850	898.03	5,601.32	5,448.40	0.00	6,248.68	47.27
11-5-24-5083-00 Medicare Expense	2,771	210.02	1,662.65	1,639.09	0.00	1,108.35	60.00
11-5-24-5084-00 Insurance - Group Life	492	41.55	326.40	324.40	0.00	165.60	66.34
11-5-24-5085-00 Insurance - Group Health	23,646	2,112.29	15,930.70	15,608.16	0.00	7,715.30	67.37
11-5-24-5086-00 Insurance - Group Dental	1,286	106.12	848.96	848.96	0.00	437.04	66.02
11-5-24-5087-00 Insurance - Group Vision	225	18.56	148.48	148.48	0.00	76.52	65.99
TOTAL Benefits	52,943	5,835.20	44,889.44	41,028.33	0.00	8,053.56	84.79
<u>Services & Supplies</u>							
11-5-24-5011-00 District Equipment	2,500	81.06	490.34	726.62	0.00	2,009.66	19.61
11-5-24-5012-00 Service & Supplies	2,000	1,654.47	6,869.26	4,297.54 (	1,770.44)	3,098.82)	254.94
11-5-24-5028-00 Computer Upgrades - Hardware	3,500	0.00	4,765.13	1,224.00	0.00 (	1,265.13)	136.15
11-5-24-5029-00 Computer Upgrades - Software	4,750	0.00	1,674.90	573.75	0.00	3,075.10	35.26
11-5-24-5040-00 Outside Contracts	17,650	1,967.00	32,748.12	9,088.08	6,446.72 (	21,544.84)	222.07
11-5-24-5041-00 Clothing & Personal Supplies	500	72.19	72.19	242.94	0.00	427.81	14.44
11-5-24-5042-00 Communications - Radio & Telep	1,500	335.29	2,752.05	2,624.19	0.00 (	1,252.05)	183.47
11-5-24-5043-00 Office Equipment Maintenance	0	0.00	103.20	0.00	0.00 (	103.20)	0.00
11-5-24-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5048-00 Postage Expense	0	0.00	13.99	0.00	0.00 (	13.99)	0.00
11-5-24-5052-00 Small Tools	100	0.00	107.44	55.77	0.00 (	7.44)	107.44
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	244.76	43.60	0.00	255.24	48.95
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	30.00	0.00	0.00	1,470.00	2.00
11-5-24-5062-00 Pre-Employment Screening	0	32.00	32.00	0.00	0.00 (	32.00)	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	119.63	0.00 (	122.50)	0.00
TOTAL Services & Supplies	34,600	4,159.51	50,025.88	18,996.12	4,676.28 (	20,102.16)	158.10
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-24-5928-00 Computer Upgrades - Hardware	0	0.00	1,764.40	0.00	0.00 (	1,764.40)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00 (	1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	24,472.78	205,776.51	164,604.17	4,676.28	68,215.21	75.52

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-25-5001-00 Regular Salaries	309,588	9,604.75	128,882.05	69,127.95	0.00	180,705.95	41.63
11-5-25-5002-00 Part Time - Temporary Wages	27,958	5,334.84	43,459.11	32,275.44	0.00 (	15,501.11)	155.44
11-5-25-5003-00 Overtime Pay	0	0.00	1,725.85	1,537.32	0.00 (	1,725.85)	0.00
11-5-25-5006-00 Vacation Pay	41,694	35.34	13,403.71	9,234.46	0.00	28,290.29	32.15
11-5-25-5007-00 Jury Duty	2,453	0.00	0.00	0.00	0.00	2,453.00	0.00
11-5-25-5008-00 Sick Pay	24,526	1,070.26	10,618.97	6,088.36	0.00	13,907.03	43.30
11-5-25-5009-00 Holiday Pay	22,073	812.90	12,386.98	6,745.48	0.00	9,686.02	56.12
TOTAL Salaries	428,292	16,858.09	210,476.67	125,009.01	0.00	217,815.33	49.14
Benefits							
11-5-25-5078-00 Insurance - Employee Assistanc	85	11.16	62.86	35.25	0.00	22.14	73.95
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	708.48	9,539.52	4,032.11	0.00 (	9,539.52)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	30,922	2,775.07	22,112.23	16,642.20	0.00	8,809.77	71.51
11-5-25-5082-00 Social Security Expense	26,554	1,045.22	13,664.04	8,247.71	0.00	12,889.96	51.46
11-5-25-5083-00 Medicare Expense	6,210	244.44	3,195.65	1,928.86	0.00	3,014.35	51.46
11-5-25-5084-00 Insurance - Group Life	1,415	90.95	546.40	295.00	0.00	868.60	38.61
11-5-25-5085-00 Insurance - Group Health	63,053	6,752.70	43,976.20	22,791.50	0.00	19,076.80	69.74
11-5-25-5086-00 Insurance - Group Dental	3,363	342.64	2,349.92	1,336.84	0.00	1,013.08	69.88
11-5-25-5087-00 Insurance - Group Vision	581	55.68	408.32	286.11	0.00	172.68	70.28
11-5-25-5088-00 Insurance - Unemployment	0	0.00	11,673.00	1,510.00	0.00 (	11,673.00)	0.00
TOTAL Benefits	132,183	12,026.34	107,528.14	57,105.58	0.00	24,654.86	81.35
Services & Supplies							
11-5-25-5011-00 District Equipment	1,700	125.05	1,107.48	216.65	66.62	525.90	69.06
11-5-25-5012-00 Service & Supplies	19,263	80.88	4,891.68	19,180.36	750.31	13,621.01	29.29
11-5-25-5028-00 Computer Upgrades - Hardware	4,500	0.00	1,097.24	0.00	2,785.98	616.78	86.29
11-5-25-5029-00 Computer Upgrades - Software	0	0.00	0.00	348.00	0.00	0.00	0.00
11-5-25-5040-00 Outside Contracts	73,587	2,459.95	54,026.30	76,877.84	7,037.59	12,523.11	82.98
11-5-25-5041-00 Clothing & Personal Supplies	0	0.00	279.79	170.00	0.00 (	279.79)	0.00
11-5-25-5042-00 Communications - Radio & Telep	0	110.07	1,021.24	1,609.84	0.00 (	1,021.24)	0.00
11-5-25-5044-00 Membership & Dues	14,305	2,600.00	5,200.00	5,000.00	0.00	9,105.00	36.35
11-5-25-5045-00 Printing & Binding	22,500	0.00	50.40	3,408.86	0.00	22,449.60	0.22
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	5,000	0.00	312.42	0.00	2,770.79	1,916.79	61.66
11-5-25-5048-00 Postage Expense	9,500	287.65	1,509.15	6,596.13	0.00	7,990.85	15.89
11-5-25-5050-00 Licenses & Permits	0	0.00	370.00	0.00	0.00 (	370.00)	0.00
11-5-25-5051-00 Advertising & Legal Notices	19,470	150.00	1,745.00	3,050.00	4,103.32	13,621.68	30.04
11-5-25-5053-00 Public Information Program	0	0.00	321.01	0.00	0.00 (	321.01)	0.00
11-5-25-5055-00 Private Vehicle Mileage	75	0.00	254.04	46.40	0.00 (	179.04)	338.72
11-5-25-5056-00 Travel Expense	2,850	0.00	0.00	111.96	0.00	2,850.00	0.00
11-5-25-5059-00 Education & Training Seminars	3,417	1,098.00	2,924.32	300.00	0.00	492.68	85.58
11-5-25-5062-00 Pre-Employment Screening	0	0.00	105.00	0.00	0.00 (	105.00)	0.00
11-5-25-5076-00 Insurance - Workers Compensati	0	50,032.89	52,917.39	8,817.45	0.00 (	52,917.39)	0.00
TOTAL Services & Supplies	176,267	56,944.49	128,132.46	125,733.49	17,514.61	30,619.93	82.63

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
WATER CONSERVATION

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	736,742	85,828.92	446,137.27	307,848.08	17,514.61	273,090.12	62.93

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
FISHERIES

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-28-5001-00 Regular Salaries	244,858	21,278.67	172,344.92	164,636.53	0.00	72,513.08	70.39
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,002.31	18,023.70	0.00	0.00	11,745.30	60.55
11-5-28-5003-00 Overtime Pay	5,000	1,210.84	2,694.93	7,266.59	0.00	2,305.07	53.90
11-5-28-5006-00 Vacation Pay	28,642	562.28	11,689.80	13,295.45	0.00	16,952.20	40.81
11-5-28-5007-00 Jury Duty	1,685	0.00	0.00	0.00	0.00	1,685.00	0.00
11-5-28-5008-00 Sick Pay	16,848	621.44	2,592.55	2,216.04	0.00	14,255.45	15.39
11-5-28-5009-00 Holiday Pay	15,163	1,167.28	11,564.23	10,515.49	0.00	3,598.77	76.27
TOTAL Salaries	341,965	26,842.82	218,910.13	197,930.10	0.00	123,054.87	64.02
<u>Benefits</u>							
11-5-28-5078-00 Insurance - Employee Assistanc	85	8.37	57.72	61.10	0.00	27.28	67.91
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	316.64	2,628.68	2,445.37	0.00 (	2,628.68)	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	25,676	4,038.46	33,704.95	28,156.48	0.00 (	8,028.95)	131.27
11-5-28-5082-00 Social Security Expense	21,202	1,665.19	13,593.40	12,249.43	0.00	7,608.60	64.11
11-5-28-5083-00 Medicare Expense	4,959	389.43	3,353.52	3,026.79	0.00	1,605.48	67.62
11-5-28-5084-00 Insurance - Group Life	1,305	0.00	4,638.40	898.20	0.00 (	3,333.40)	355.43
11-5-28-5085-00 Insurance - Group Health	46,018	3,881.85	26,302.01	31,386.52	0.00	19,715.99	57.16
11-5-28-5086-00 Insurance - Group Dental	2,104	173.56	1,388.48	1,455.92	0.00	715.52	65.99
11-5-28-5087-00 Insurance - Group Vision	581	166.33	509.83	420.88	0.00	71.17	87.75
11-5-28-5088-00 Insurance - Unemployment	0	0.00	6,214.00	0.00	0.00 (	6,214.00)	0.00
TOTAL Benefits	101,930	10,639.83	92,390.99	80,100.69	0.00	9,539.01	90.64
<u>Services & Supplies</u>							
11-5-28-5011-00 District Equipment	8,400	747.32	5,891.10	5,477.32	0.00	2,508.90	70.13
11-5-28-5012-00 Service & Supplies	10,900	300.26	27,791.67	3,193.85	0.00 (	16,891.67)	254.97
11-5-28-5028-00 Computer Upgrades - Hardware	5,500	0.00	2,546.12	0.00	0.00	2,953.88	46.29
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	49.05	0.00	0.00	1,950.95	2.45
11-5-28-5041-00 Clothing & Personal Supplies	1,500	0.00	170.28	78.82	0.00	1,329.72	11.35
11-5-28-5042-00 Communications - Radio & Telep	2,325	299.97	1,885.57	1,419.08	0.00	439.43	81.10
11-5-28-5044-00 Membership & Dues	250	0.00	105.00	220.00	0.00	145.00	42.00
11-5-28-5045-00 Printing & Binding	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5046-00 Books & Publications	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-28-5048-00 Postage Expense	500	0.00	807.26	20.00	0.00 (	307.26)	161.45
11-5-28-5049-00 Other Professional Fees	0	0.00	0.00	0.00	2,174.24 (	2,174.24)	0.00
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5056-00 Travel Expense	1,300	2,696.70	15,125.44	12,107.76	0.00 (	13,825.44)	1,163.50
11-5-28-5059-00 Education & Training Seminars	4,500	0.00	2,173.60	1,928.97	0.00	2,326.40	48.30
11-5-28-5076-00 Insurance - Workers Compensati	0	0.00	820.92	0.00	0.00 (	820.92)	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	17.50	0.00 (	122.50)	0.00
TOTAL Services & Supplies	39,475	4,061.75	57,488.51	24,463.30	2,174.24 (	20,187.75)	151.14
<u>Other Operating Expenses</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-28-5940-00 Outside Contracts	0	0.00	4,365.11	36,659.69	5,408.38	(9,773.49)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	4,365.11	36,659.69	5,408.38	(9,773.49)	0.00
TOTAL FISHERIES	483,370	41,544.40	373,154.74	339,153.78	7,582.62	102,632.64	78.77

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 66.67

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	585,637	40,700.57	314,586.44	253,277.16	0.00	271,050.56	53.72
11-5-30-5003-00 Overtime Pay	3,000	412.12	3,219.00	2,363.77	0.00	(219.00)	107.30
11-5-30-5006-00 Vacation Pay	53,872	4,938.53	22,999.38	28,127.10	0.00	30,872.62	42.69
11-5-30-5007-00 Jury Duty	3,170	0.00	0.00	0.00	0.00	3,170.00	0.00
11-5-30-5008-00 Sick Pay	31,690	331.93	8,919.38	14,780.09	0.00	22,770.62	28.15
11-5-30-5009-00 Holiday Pay	28,521	2,622.18	21,481.05	18,599.84	0.00	7,039.95	75.32
TOTAL Salaries	705,890	49,005.33	371,205.25	317,147.96	0.00	334,684.75	52.59
Benefits							
11-5-30-5078-00 Insurance - Employee Assistanc	226	16.74	101.34	98.70	0.00	124.66	44.84
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	1,356.43	8,663.47	3,772.85	0.00	(8,663.47)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	60,188	6,580.25	53,717.25	47,211.17	0.00	6,470.75	89.25
11-5-30-5082-00 Social Security Expense	43,765	3,040.47	21,040.45	17,998.14	0.00	22,724.55	48.08
11-5-30-5083-00 Medicare Expense	10,237	711.09	5,704.92	4,879.04	0.00	4,532.08	55.73
11-5-30-5084-00 Insurance - Group Life	3,094	189.45	1,352.50	1,196.30	0.00	1,741.50	43.71
11-5-30-5085-00 Insurance - Group Health	166,259	6,930.59	51,817.16	63,893.38	0.00	114,441.84	31.17
11-5-30-5086-00 Insurance - Group Dental	7,415	306.20	2,373.20	3,078.32	0.00	5,041.80	32.01
11-5-30-5087-00 Insurance - Group Vision	1,704	111.36	733.26	717.84	0.00	970.74	43.03
TOTAL Benefits	292,888	19,242.58	145,503.55	142,845.74	0.00	147,384.45	49.68
Services & Supplies							
11-5-30-5011-00 District Equipment	4,500	318.81	2,445.63	2,349.32	0.00	2,054.37	54.35
11-5-30-5012-00 Service & Supplies	25,350	2,242.22	20,358.85	16,071.79	947.19	4,043.96	84.05
11-5-30-5013-00 Utilities	37,000	453.33	16,408.16	18,754.61	0.00	20,591.84	44.35
11-5-30-5026-00 Project Close	0	0.00	0.00	(818.05)	0.00	0.00	0.00
11-5-30-5028-00 Computer Upgrades - Hardware	8,000	1,431.04	11,052.95	3,018.23	246.51	(3,299.46)	141.24
11-5-30-5029-00 Computer Upgrades - Software	5,000	0.00	6,165.80	0.00	0.00	(1,165.80)	123.32
11-5-30-5034-00 Bank Charges	15,000	0.00	10,298.31	11,342.00	0.00	4,701.69	68.66
11-5-30-5037-00 Purchased Water	3,200	62.76	1,608.17	1,409.24	0.00	1,591.83	50.26
11-5-30-5038-00 Bad Debt Expense	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-30-5040-00 Outside Contracts	153,150	7,005.04	124,080.77	114,434.79	7,607.00	21,462.23	85.99
11-5-30-5041-00 Clothing & Personal Supplies	0	170.00	170.00	170.00	0.00	(170.00)	0.00
11-5-30-5042-00 Communications - Radio & Telep	45,000	4,417.92	49,848.94	32,650.31	0.00	(4,848.94)	110.78
11-5-30-5043-00 Office Equipment Maintenance	5,400	0.00	4,608.28	4,905.98	225.22	566.50	89.51
11-5-30-5044-00 Membership & Dues	745	0.00	620.00	725.00	0.00	125.00	83.22
11-5-30-5045-00 Printing & Binding	4,600	0.00	1,271.81	1,621.99	0.00	3,328.19	27.65
11-5-30-5047-00 Office Supplies	13,000	831.02	6,702.35	7,006.27	1,165.36	5,132.29	60.52
11-5-30-5048-00 Postage Expense	4,700	1,458.85	3,758.70	2,133.52	0.00	941.30	79.97
11-5-30-5049-00 Other Professional Fees	46,000	9,935.50	42,648.28	45,491.65	1,000.00	2,351.72	94.89
11-5-30-5050-00 Licenses & Permits	0	0.00	0.00	799.99	0.00	0.00	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	21.46	61.92	0.00	128.54	14.31
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	100.39	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	0.00	306.61	90.00	0.00	1,993.39	13.33
11-5-30-5062-00 Pre-Employment Screening	0	32.00	32.00	64.00	0.00	(32.00)	0.00
11-5-30-5064-00 Interest / Penalty Expenses	279,416	0.00	13,950.27	19,904.39	0.00	265,465.73	4.99
11-5-30-5065-00 Credit Card Fees	36,500	0.00	27,539.33	28,774.60	0.00	8,960.67	75.45

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	
11-5-30-5068-00 Petty Cash Over / Short	0	133.61	136.32	(47.15)	0.00	(
11-5-30-5069-00 Property Tax Collection Fee	5,700	0.00	3,417.47	3,254.44	0.00	
11-5-30-5070-00 Property Tax Administration Fe	26,000	463.19	869.80	843.71	0.00	
11-5-30-5075-00 Insurance - Liability Premium	65,000	0.00	70,697.47	66,125.16	0.00	(
11-5-30-5076-00 Insurance - Workers Compensati	135,000	13,540.00	164,729.53	143,900.34	0.00	(
11-5-30-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	323.80	0.00	(
TOTAL Services & Supplies	1,005,439	42,512.79	583,869.76	525,462.24	11,191.28	4
<u>Other Operating Expenses</u>						
11-5-30-5093-00 Administration Overhead	(1,544,838)	1,090,541.23	(146,853.02)	(983,649.95)	0.00	(1,
TOTAL Other Operating Expenses	(1,544,838)	1,090,541.23	(146,853.02)	(983,649.95)	0.00	(1,3
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	459,379	1,201,301.93	953,725.54	1,805.99	11,191.28	(5

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 WAREHOUSE

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-32-5001-00 Regular Salaries	7,965	0.00	4,483.17	4,732.46	0.00	3,481.83	56.29
11-5-32-5003-00 Overtime Pay	0	0.00	29.34	55.31	0.00 (	29.34)	0.00
11-5-32-5006-00 Vacation Pay	831	0.00	218.64	566.08	0.00	612.36	26.31
11-5-32-5007-00 Jury Duty	49	0.00	0.00	0.00	0.00	49.00	0.00
11-5-32-5008-00 Sick Pay	489	0.00	47.83	411.78	0.00	441.17	9.78
11-5-32-5009-00 Holiday Pay	440	0.00	72.88	356.98	0.00	367.12	16.56
TOTAL Salaries	9,774	0.00	4,851.86	6,122.61	0.00	4,922.14	49.64
<u>Benefits</u>							
11-5-32-5081-00 CalPERS Pension Exp - Classic	837	100.50	1,047.22	1,143.34	0.00 (	210.22)	125.12
11-5-32-5082-00 Social Security Expense	606	0.00	324.23	401.59	0.00	281.77	53.50
11-5-32-5083-00 Medicare Expense	142	0.00	75.85	93.94	0.00	66.15	53.42
TOTAL Benefits	1,585	100.50	1,447.30	1,638.87	0.00	137.70	91.31
<u>Services & Supplies</u>							
11-5-32-5011-00 District Equipment	0	49.43	286.98	318.98	0.00 (	286.98)	0.00
11-5-32-5012-00 Service & Supplies	3,000	0.00	6,098.54	3,036.39 (	46.00) (	3,052.54)	201.75
11-5-32-5013-00 Utilities	2,500	409.43	2,597.73	2,068.22	0.00 (	97.73)	103.91
11-5-32-5040-00 Outside Contracts	0	0.00	16.35	0.00	0.00 (	16.35)	0.00
11-5-32-5061-00 Gains / Losses on Inventory	10,000	0.00	0.00 (	159.61)	0.00	10,000.00	0.00
TOTAL Services & Supplies	15,500	458.86	8,999.60	5,263.98 (	46.00)	6,546.40	57.77
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
TOTAL WAREHOUSE	26,859	559.36	15,298.76	13,025.46 (	46.00)	11,606.24	56.79

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
GARAGE

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-33-5001-00 Regular Salaries	18,516	829.65	6,531.15	5,823.62	0.00	11,984.85	35.27
11-5-33-5006-00 Vacation Pay	1,931	0.00	349.36	480.13	0.00	1,581.64	18.09
11-5-33-5007-00 Jury Duty	114	0.00	0.00	0.00	0.00	114.00	0.00
11-5-33-5008-00 Sick Pay	1,136	0.00	87.34	120.42	0.00	1,048.66	7.69
11-5-33-5009-00 Holiday Pay	1,023	43.67	434.62	399.85	0.00	588.38	42.48
TOTAL Salaries	22,720	873.32	7,402.47	6,824.02	0.00	15,317.53	32.58
<u>Benefits</u>							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	62.07	551.87	497.78	0.00 (	551.87)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,945	108.87	870.96	668.08	0.00	1,074.04	44.78
11-5-33-5082-00 Social Security Expense	1,408	54.15	483.87	447.05	0.00	924.13	34.37
11-5-33-5083-00 Medicare Expense	330	12.66	113.15	104.52	0.00	216.85	34.29
TOTAL Benefits	3,683	237.75	2,019.85	1,717.43	0.00	1,663.15	54.84
<u>Services & Supplies</u>							
11-5-33-5011-00 District Equipment	9,835	247.83	2,983.92	2,382.66	0.00	6,851.08	30.34
11-5-33-5012-00 Service & Supplies	39,685	260.13	1,867.08	2,738.20 (	232.78)	38,050.70	4.12
11-5-33-5013-00 Utilities	0	409.43	2,597.67	2,068.17	0.00 (	2,597.67)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	(370,920)	(10,042.68)	(98,179.47)	(172,587.16)	0.00 (	272,740.53)	26.47
11-5-33-5033-00 Vehicle Costs Direct	183,350	15,255.13	99,192.51	95,604.33 (	10,207.17)	94,364.66	48.53
11-5-33-5040-00 Outside Contracts	36,132	460.00	17,767.23	22,697.36	2,300.00	16,064.77	55.54
11-5-33-5042-00 Communications - Radio & Telep	0	19.07	156.53	152.16	0.00 (	156.53)	0.00
11-5-33-5050-00 Licenses & Permits	6,200	0.00	1,861.00	5,625.54 (	4,153.60)	8,492.60	36.98-
11-5-33-5061-00 Gain / Losses on Inventory GAS	0	(0.01)	106.76	(0.22)	0.00 (	106.76)	0.00
TOTAL Services & Supplies	(95,718)	6,608.90	28,353.23	(41,318.96)	(12,293.55)	(111,777.68)	16.78-
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-33-5912-00 Service & Supplies	141,500	36,922.94	127,386.64	59,492.37	0.00	14,113.36	90.03
TOTAL Services & Supplies-W.O.	141,500	36,922.94	127,386.64	59,492.37	0.00	14,113.36	90.03
TOTAL GARAGE	72,185	44,642.91	165,162.19	26,714.86 (	12,293.55)	(80,683.64)	211.77

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 SAFETY

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-35-5001-00 Regular Salaries	88,630	7,794.53	61,360.00	54,713.00	0.00	27,270.00	69.23
11-5-35-5006-00 Vacation Pay	9,244	0.00	3,281.84	4,511.03	0.00	5,962.16	35.50
11-5-35-5007-00 Jury Duty	544	0.00	0.00	0.00	0.00	544.00	0.00
11-5-35-5008-00 Sick Pay	5,437	0.00	820.46	1,131.39	0.00	4,616.54	15.09
11-5-35-5009-00 Holiday Pay	4,894	410.23	4,082.78	3,756.77	0.00	811.22	83.42
TOTAL Salaries	108,749	8,204.76	69,545.08	64,112.19	0.00	39,203.92	63.95
<u>Benefits</u>							
11-5-35-5078-00 Insurance - Employee Assistanc	28	2.79	19.24	18.80	0.00	8.76	68.71
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	583.36	5,186.36	4,676.70	0.00 (	5,186.36)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	9,312	0.00	0.00	0.00	0.00	9,312.00	0.00
11-5-35-5082-00 Social Security Expense	6,742	508.69	4,545.58	4,199.76	0.00	2,196.42	67.42
11-5-35-5083-00 Medicare Expense	1,577	118.98	1,063.15	982.16	0.00	513.85	67.42
11-5-35-5084-00 Insurance - Group Life	733	61.50	486.00	484.00	0.00	247.00	66.30
11-5-35-5085-00 Insurance - Group Health	26,912	2,239.62	17,802.12	15,970.50	0.00	9,109.88	66.15
11-5-35-5086-00 Insurance - Group Dental	1,286	106.12	848.96	3,069.44	0.00	437.04	66.02
11-5-35-5087-00 Insurance - Group Vision	132	18.56	102.22	86.80	0.00	29.78	77.44
TOTAL Benefits	46,722	3,639.62	30,053.63	29,488.16	0.00	16,668.37	64.32
<u>Services & Supplies</u>							
11-5-35-5011-00 District Equipment	0	27.02	176.22	80.04	0.00 (	176.22)	0.00
11-5-35-5012-00 Services & Supplies	1,350	99.72	1,602.16	1,260.16	0.00 (	252.16)	118.68
11-5-35-5029-00 Computer Upgrades - Software	4,380	260.00	3,860.00	3,860.00	0.00	520.00	88.13
11-5-35-5040-00 Outside Contracts	5,300	0.00	3,297.07	1,139.90 (	164.00)	2,166.93	59.11
11-5-35-5041-00 Clothing & Personal Supplies	0	0.00	80.81	0.00	0.00 (	80.81)	0.00
11-5-35-5042-00 Communications - Radio & Telep	0	26.89	426.48	0.00	0.00 (	426.48)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	230.00	220.00	0.00	20.00	92.00
11-5-35-5046-00 Books & Publications	0	107.00	107.00	0.00	0.00 (	107.00)	0.00
11-5-35-5050-00 Licenses & Permits	0	0.00	0.00	1,833.50	0.00	0.00	0.00
11-5-35-5054-00 Safety Program	1,000	0.00	726.30	245.31	0.00	273.70	72.63
11-5-35-5055-00 Private Vehicle Mileage	0	441.03	499.03	0.00	0.00 (	499.03)	0.00
11-5-35-5056-00 Travel Expense	1,800	389.84	873.38	0.00	0.00	926.62	48.52
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	35.87	745.00	0.00	1,364.13	2.56
11-5-35-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	17.50	0.00 (	122.50)	0.00
TOTAL Services & Supplies	15,480	1,369.00	12,036.82	9,401.41 (	164.00)	3,607.18	76.70
TOTAL SAFETY	170,951	13,213.38	111,635.53	103,001.76 (	164.00)	59,479.47	65.21

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 66.67

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	636,886	47,316.34	358,872.32	349,697.16	0.00	278,013.68	56.35
11-5-40-5002-00 Part Time - Temporary Wages	24,300	0.00	10,032.00	0.00	0.00	14,268.00	41.28
11-5-40-5003-00 Overtime Pay	2,000	0.00	2,528.05	319.58	0.00	(528.05)	126.40
11-5-40-5006-00 Vacation Pay	66,632	679.94	32,844.03	18,244.57	0.00	33,787.97	49.29
11-5-40-5007-00 Jury Duty	3,920	1,057.66	1,057.66	0.00	0.00	2,862.34	26.98
11-5-40-5008-00 Sick Pay	39,195	1,521.27	12,732.04	8,391.90	0.00	26,462.96	32.48
11-5-40-5009-00 Holiday Pay	35,276	3,058.86	30,157.63	26,428.22	0.00	5,118.37	85.49
11-5-40-5010-00 Seasonal Pay	0	0.00	10,153.00	13,786.70	0.00	(10,153.00)	0.00
TOTAL Salaries	808,209	53,634.07	458,376.73	416,868.13	0.00	349,832.27	56.72
Benefits							
11-5-40-5078-00 Insurance - Employee Assistanc	169	16.74	115.44	105.75	0.00	53.56	68.31
11-5-40-5079-00 CalPERS Pension Exp - PEPRA	0	2,877.76	17,818.36	17,700.15	0.00	(17,818.36)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	66,955	5,710.92	45,433.56	36,451.05	0.00	21,521.44	67.86
11-5-40-5082-00 Social Security Expense	50,109	3,325.86	24,014.91	25,994.24	0.00	26,094.09	47.93
11-5-40-5083-00 Medicare Expense	11,719	777.80	7,028.49	6,302.15	0.00	4,690.51	59.98
11-5-40-5084-00 Insurance - Group Life	2,822	247.20	1,941.60	1,721.50	0.00	880.40	68.80
11-5-40-5085-00 Insurance - Group Health	103,541	8,621.21	67,266.88	59,693.75	0.00	36,274.12	64.97
11-5-40-5086-00 Insurance - Group Dental	5,085	419.52	3,356.16	2,820.60	0.00	1,728.84	66.00
11-5-40-5087-00 Insurance - Group Vision	1,256	111.36	844.62	773.52	0.00	411.38	67.25
TOTAL Benefits	241,656	22,108.37	167,820.02	151,562.71	0.00	73,835.98	69.45
Services & Supplies							
11-5-40-5011-00 District Equipment	6,200	762.45	6,877.32	4,243.61	0.00	(677.32)	110.92
11-5-40-5012-00 Service & Supplies	21,700	137.50	8,974.41	14,858.02	18,663.39	(5,937.80)	127.36
11-5-40-5028-00 Computer Upgrades - Hardware	5,000	0.00	3,734.20	3,561.29	169.45	1,096.35	78.07
11-5-40-5029-00 Computer Upgrades - Software	11,000	0.00	16,725.55	11,727.44	7,500.00	(13,225.55)	220.23
11-5-40-5040-00 Outside Contracts	123,200	23,348.07	516,400.22	163,312.58	968,373.68	(1,361,573.90)	1,205.17
11-5-40-5041-00 Clothing & Personal Supplies	0	850.00	967.88	1,084.05	0.00	(967.88)	0.00
11-5-40-5042-00 Communications - Radio & Telep	0	401.25	3,877.40	4,366.75	0.00	(3,877.40)	0.00
11-5-40-5044-00 Membership & Dues	6,000	467.54	10,927.75	1,947.61	0.00	(4,927.75)	182.13
11-5-40-5045-00 Printing & Binding	0	0.00	0.00	336.38	0.00	0.00	0.00
11-5-40-5046-00 Books & Publications	0	0.00	0.00	767.00	0.00	0.00	0.00
11-5-40-5047-00 Office Supplies	0	0.00	300.85	128.54	0.00	(300.85)	0.00
11-5-40-5048-00 Postage Expense	0	16.65	370.75	157.71	0.00	(370.75)	0.00
11-5-40-5050-00 Licenses & Permits	48,820	1,905.00	33,057.55	34,929.43	0.00	15,762.45	67.71
11-5-40-5052-00 Small Tools	500	0.00	0.00	29.73	0.00	500.00	0.00
11-5-40-5054-00 Safety Program	0	0.00	0.00	847.28	0.00	0.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	0.00	223.88	0.00	0.00	1,276.12	14.93
11-5-40-5056-00 Travel Expense	0	140.06	1,161.52	103.94	0.00	(1,161.52)	0.00
11-5-40-5059-00 Education & Training Seminars	5,000	0.00	2,238.48	805.00	0.00	2,761.52	44.77
11-5-40-5062-00 Pre-Employment Screening	0	0.00	90.00	0.00	0.00	(90.00)	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	221.64	0.00	(122.50)	0.00
TOTAL Services & Supplies	228,920	28,046.02	606,050.26	243,428.00	994,706.52	(1,371,836.78)	699.26

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
11-5-40-5901-00 Regular Salaries	0	7,543.07	73,987.22	77,361.39	0.00 (	73,987.22)	0.00
TOTAL Salaries - Work Orders	0	7,543.07	73,987.22	77,361.39	0.00 (	73,987.22)	0.00
<u>Benefits - Work Orders</u>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	645.91	6,747.30	6,349.99	0.00 (	6,747.30)	0.00
11-5-40-5982-00 Social Security Expense	0	467.67	3,823.45	3,781.72	0.00 (	3,823.45)	0.00
11-5-40-5983-00 Medicare Expense	0	109.37	1,152.26	1,175.52	0.00 (	1,152.26)	0.00
TOTAL Benefits - Work Orders	0	1,222.95	11,723.01	11,307.23	0.00 (	11,723.01)	0.00
<u>Services & Supplies-W.O.</u>							
11-5-40-5912-00 Service & Supplies	0	46,677.74	129,962.73	34,574.00	157,305.19 (	287,267.92)	0.00
11-5-40-5940-00 Outside Contracts	21,558,000	687,245.46	5,293,575.55	1,056,094.36	3,425,965.95	12,838,458.50	40.45
11-5-40-5950-00 Licenses & Permits	0	3,167.30	83,591.05	0.00	200,000.00 (	283,591.05)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	0	0.00	0.00	166.39	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	21,558,000	737,090.50	5,507,129.33	1,090,834.75	3,783,271.14	12,267,599.53	43.09
TOTAL ENGINEERING	22,836,785	849,644.98	6,825,086.57	1,991,362.21	4,777,977.66	11,233,720.77	50.81

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-42-5001-00 Regular Salaries	252,796	19,705.94	150,858.29	144,694.49	0.00	101,937.71	59.68
11-5-42-5002-00 Part Time - Temporary Wages	21,375	0.00	0.00	0.00	0.00	21,375.00	0.00
11-5-42-5003-00 Overtime Pay	6,925	1,065.69	6,855.98	5,995.36	0.00	69.02	99.00
11-5-42-5005-00 Standby Pay	0	0.00	0.00	241.01	0.00	0.00	0.00
11-5-42-5006-00 Vacation Pay	26,364	1,044.29	10,757.56	15,684.30	0.00	15,606.44	40.80
11-5-42-5007-00 Jury Duty	1,551	0.00	0.00	551.02	0.00	1,551.00	0.00
11-5-42-5008-00 Sick Pay	15,509	256.11	5,262.22	7,294.64	0.00	10,246.78	33.93
11-5-42-5009-00 Holiday Pay	13,957	1,113.24	10,656.69	10,927.11	0.00	3,300.31	76.35
TOTAL Salaries	338,477	23,185.27	184,390.74	185,387.93	0.00	154,086.26	54.48
<u>Benefits</u>							
11-5-42-5078-00 Insurance - Employee Assistanc	56	8.37	64.77	37.60	0.00 (	8.77)	115.66
11-5-42-5079-00 CalPERS Pension Exp - PEPRA	0	889.40	7,106.21	2,701.64	0.00 (	7,106.21)	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	28,790	2,774.27	22,867.57	24,054.89	0.00	5,922.43	79.43
11-5-42-5082-00 Social Security Expense	20,988	1,437.51	11,690.50	11,755.85	0.00	9,297.50	55.70
11-5-42-5083-00 Medicare Expense	4,908	336.21	2,802.99	2,801.11	0.00	2,105.01	57.11
11-5-42-5084-00 Insurance - Group Life	996	64.80	797.40	657.20	0.00	198.60	80.06
11-5-42-5085-00 Insurance - Group Health	42,001	6,133.84	44,766.32	27,364.38	0.00 (	2,765.32)	106.58
11-5-42-5086-00 Insurance - Group Dental	2,076	318.36	2,301.36	1,370.56	0.00 (	225.36)	110.86
11-5-42-5087-00 Insurance - Group Vision	356	55.68	399.18	235.28	0.00 (	43.18)	112.13
TOTAL Benefits	100,171	12,018.44	92,796.30	70,978.51	0.00	7,374.70	92.64
<u>Services & Supplies</u>							
11-5-42-5011-00 District Equipment	8,500	791.43	5,794.43	5,815.50	0.00	2,705.57	68.17
11-5-42-5012-00 Service & Supplies	46,601	2,260.49	18,813.25	12,413.34	1,077.42	26,710.33	42.68
11-5-42-5028-00 Computer Upgrades - Hardware	2,050	0.00	2,505.20	1,031.97	0.00 (	455.20)	122.20
11-5-42-5040-00 Outside Contracts	141,886	22,609.00	88,263.71	50,399.79	42,470.40	11,151.89	92.14
11-5-42-5041-00 Clothing & Personal Supplies	1,330	510.00	907.26	678.72	0.00	422.74	68.22
11-5-42-5042-00 Communications - Radio & Telep	2,100	148.36	1,410.77	1,567.93	0.00	689.23	67.18
11-5-42-5044-00 Membership & Dues	650	0.00	144.00	144.00	0.00	506.00	22.15
11-5-42-5045-00 Printing & Binding	0	0.00	167.63	0.00	0.00 (	167.63)	0.00
11-5-42-5046-00 Books & Publications	221	0.00	0.00	0.00	0.00	221.00	0.00
11-5-42-5048-00 Postage Expense	806	73.86	709.53	872.32	0.00	96.47	88.03
11-5-42-5050-00 Licenses & Permits	33,227	0.00	35,019.65	31,463.00	0.00 (	1,792.65)	105.40
11-5-42-5051-00 Advertising & Legal Notices	1,234	0.00	0.00	107.04	0.00	1,234.00	0.00
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	0.00	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	1,840	0.00	0.00	0.00	0.00	1,840.00	0.00
11-5-42-5059-00 Education & Training Seminars	2,016	0.00	210.87	1,160.00	0.00	1,805.13	10.46
11-5-42-5062-00 Pre-Employment Screening	0	0.00	137.00	0.00	0.00 (	137.00)	0.00
TOTAL Services & Supplies	242,976	26,393.14	154,083.30	105,653.61	43,547.82	45,344.88	81.34
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-42-5912-00 Services & Supplies	34,000	0.00	15,758.50	0.00	18,009.68	231.82	99.32
11-5-42-5940-00 Outside Contracts	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
TOTAL Services & Supplies-W.O.	109,000	0.00	15,758.50	0.00	18,009.68	75,231.82	30.98
TOTAL WATER QUALITY - LAB	790,624	61,596.85	447,028.84	362,020.05	61,557.50	282,037.66	64.33

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-50-5001-00 Regular Salaries	298,376	31,247.77	204,789.19	172,720.97	0.00	93,586.81	68.63
11-5-50-5003-00 Overtime Pay	20,543	2,118.78	17,693.85	11,953.94	0.00	2,849.15	86.13
11-5-50-5005-00 Standby Pay	9,000	948.40	6,321.88	4,931.36	0.00	2,678.12	70.24
11-5-50-5006-00 Vacation Pay	21,761	1,813.78	9,313.54	8,662.52	0.00	12,447.46	42.80
11-5-50-5007-00 Jury Duty	7,095	0.00	229.27	192.29	0.00	6,865.73	3.23
11-5-50-5008-00 Sick Pay	17,721	677.76	7,115.45	4,277.26	0.00	10,605.55	40.15
11-5-50-5009-00 Holiday Pay	11,211	1,775.75	13,803.25	11,333.41	0.00	(2,592.25)	123.12
TOTAL Salaries	385,707	38,582.24	259,266.43	214,071.75	0.00	126,440.57	67.22
<u>Benefits</u>							
11-5-50-5078-00 Insurance - Employee Assistanc	113	19.09	98.99	89.30	0.00	14.01	87.60
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,412.19	12,084.67	10,662.40	0.00	(12,084.67)	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	32,257	2,397.25	15,226.20	11,233.45	0.00	17,030.80	47.20
11-5-50-5082-00 Social Security Expense	24,473	2,392.20	16,172.74	13,476.67	0.00	8,300.26	66.08
11-5-50-5083-00 Medicare Expense	5,723	559.45	3,954.31	3,281.11	0.00	1,768.69	69.10
11-5-50-5084-00 Insurance - Group Life	829	142.10	783.10	668.70	0.00	45.90	94.46
11-5-50-5085-00 Insurance - Group Health	65,510	8,430.61	54,085.79	52,258.59	0.00	11,424.21	82.56
11-5-50-5086-00 Insurance Group - Dental	2,894	371.40	2,465.40	2,641.24	0.00	428.60	85.19
11-5-50-5087-00 Insurance - Group Vision	900	129.92	760.96	705.28	0.00	139.04	84.55
TOTAL Benefits	132,699	15,854.21	105,632.16	95,016.74	0.00	27,066.84	79.60
<u>Services & Supplies</u>							
11-5-50-5011-00 District Equipment	35,670	3,003.58	25,150.51	23,032.10	0.00	10,519.49	70.51
11-5-50-5012-00 Service & Supplies	77,500	4,304.03	38,496.39	28,529.85	303.97	38,699.64	50.06
11-5-50-5040-00 Outside Contracts	8,000	0.00	4,699.17	2,050.44	0.00	3,300.83	58.74
11-5-50-5041-00 Clothing & Personal Supplies	4,210	961.16	4,514.56	3,668.94	603.22	(907.78)	121.56
11-5-50-5042-00 Communications - Radio & Telep	5,000	354.00	3,775.53	4,806.20	0.00	1,224.47	75.51
11-5-50-5050-00 Licenses & Permits	1,000	0.00	340.00	90.00	0.00	660.00	34.00
11-5-50-5052-00 Small Tools	3,800	226.83	866.21	219.52	0.00	2,933.79	22.80
11-5-50-5055-00 Private Vehicle Mileage	0	0.00	68.44	0.00	0.00	(68.44)	0.00
11-5-50-5056-00 Travel Expense	2,000	0.00	1,755.66	1,144.00	0.00	244.34	87.78
11-5-50-5059-00 Education & Training Seminars	5,200	0.00	4,555.71	3,068.72	0.00	644.29	87.61
11-5-50-5062-00 Pre-Employment Screening	0	0.00	0.00	85.00	0.00	0.00	0.00
TOTAL Services & Supplies	142,380	8,849.60	84,222.18	66,694.77	907.19	57,250.63	59.79
<u>Services & Supplies-W.O.</u>							
11-5-50-5912-00 Service & Supplies	60,000	14,227.79	39,093.38	20,788.31	11,415.69	9,490.93	84.18
11-5-50-5940-00 Outside Contracts	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00
TOTAL Services & Supplies-W.O.	100,000	14,227.79	39,093.38	20,788.31	11,415.69	49,490.93	50.51
TOTAL UTILITIES MAINTENANCE	760,786	77,513.84	488,214.15	396,571.57	12,322.88	260,248.97	65.79

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-52-5001-00 Regular Salaries	459,205	29,413.42	254,320.04	193,429.81	0.00	204,884.96	55.38
11-5-52-5002-00 Part Time - Temporary Wages	0	0.00	2,240.00	0.00	0.00 (	2,240.00)	0.00
11-5-52-5003-00 Overtime Pay	32,200	2,697.05	39,209.67	14,144.44	0.00 (	7,009.67)	121.77
11-5-52-5005-00 Standby Pay	27,000	1,419.60	14,339.44	16,163.52	0.00	12,660.56	53.11
11-5-52-5006-00 Vacation Pay	47,893	163.95	16,199.64	9,346.16	0.00	31,693.36	33.82
11-5-52-5007-00 Jury Duty	2,817	0.00	0.00	0.00	0.00	2,817.00	0.00
11-5-52-5008-00 Sick Pay	28,173	1,371.37	10,379.22	3,854.72	0.00	17,793.78	36.84
11-5-52-5009-00 Holiday Pay	25,355	1,565.73	17,052.49	12,203.57	0.00	8,302.51	67.25
TOTAL Salaries	622,643	36,631.12	353,740.50	249,142.22	0.00	268,902.50	56.81
<u>Benefits</u>							
11-5-52-5078-00 Insurance - Employee Assistanc	113	10.94	62.86	65.80	0.00	50.14	55.63
11-5-52-5079-00 CalPERS Pension Exp - PEPRA	0	1,175.61	10,253.81	5,793.14	0.00 (	10,253.81)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	53,316	3,928.64	34,967.68	25,721.34	0.00	18,348.32	65.59
11-5-52-5082-00 Social Security Expense	38,604	2,271.53	21,743.60	15,714.08	0.00	16,860.40	56.32
11-5-52-5083-00 Medicare Expense	9,027	531.26	5,460.38	3,840.78	0.00	3,566.62	60.49
11-5-52-5084-00 Insurance - Group Life	1,410	124.55	739.60	792.40	0.00	670.40	52.45
11-5-52-5085-00 Insurance - Group Health	84,002	7,274.78	44,682.70	46,421.08	0.00	39,319.30	53.19
11-5-52-5086-00 Insurance - Group Dental	4,153	342.64	2,104.40	2,316.64	0.00	2,048.60	50.67
11-5-52-5087-00 Insurance - Group Vision	900	74.24	482.56	519.68	0.00	417.44	53.62
TOTAL Benefits	191,525	15,734.19	120,497.59	101,184.94	0.00	71,027.41	62.91
<u>Services & Supplies</u>							
11-5-52-5011-00 District Equipment	20,000	1,338.51	12,617.93	13,041.63	0.00	7,382.07	63.09
11-5-52-5012-00 Service & Supplies	77,200	7,994.74	32,002.62	43,551.49	16,529.74	28,667.64	62.87
11-5-52-5013-00 Utilities	0	1,684.37	13,869.78	9,944.71	0.00 (	13,869.78)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	65,682.29	817,399.03	772,512.59	0.00	1,042,600.97	43.95
11-5-52-5028-00 Computer Upgrades - Hardware	2,500	118.16	5,669.58	3,441.59	0.00 (	3,169.58)	226.78
11-5-52-5040-00 Outside Contracts	160,420	7,489.89	103,366.28	141,226.14	12,124.28	44,929.44	71.99
11-5-52-5041-00 Clothing & Personal Supplies	5,010	680.00	2,545.09	1,095.16	37.18	2,427.73	51.54
11-5-52-5042-00 Communications - Radio & Telep	6,950	946.38	7,339.72	6,371.89	0.00 (	389.72)	105.61
11-5-52-5046-00 Books & Publications	600	0.00	0.00	208.67	0.00	600.00	0.00
11-5-52-5048-00 Postage Expense	0	0.00	0.00	113.16	0.00	0.00	0.00
11-5-52-5050-00 Licenses & Permits	57,099	0.00	31,969.51	19,124.00	0.00	25,129.49	55.99
11-5-52-5052-00 Small Tools	4,850	0.00	3,185.88	7,960.18	0.00	1,664.12	65.69
11-5-52-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-52-5056-00 Travel Expense	3,000	306.16	306.16	0.00	0.00	2,693.84	10.21
11-5-52-5059-00 Education & Training Seminars	3,400	0.00	4,829.34	1,209.43	0.00 (	1,429.34)	142.04
11-5-52-5062-00 Pre-Employment Screening	0	0.00	0.00	137.00	0.00	0.00	0.00
11-5-52-5076-00 Insurance - Workers Compensati	0	8,704.33	29,409.29	55,773.15	0.00 (	29,409.29)	0.00
TOTAL Services & Supplies	2,201,529	94,944.83	1,064,510.21	1,075,710.79	28,691.20	1,108,327.59	49.66
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-52-5912-00 Service & Supplies	89,700	27,001.07	93,918.79	56,471.60	581.50 (	4,800.29)	105.35
11-5-52-5940-00 Outside Contracts	1,229,000	0.00	14,324.12	53,687.87	6,375.00	1,208,300.88	1.68
TOTAL Services & Supplies-W.O.	1,318,700	27,001.07	108,242.91	110,159.47	6,956.50	1,203,500.59	8.74
TOTAL ELECTRICAL MECHANICAL	4,334,397	174,311.21	1,646,991.21	1,536,197.42	35,647.70	2,651,758.09	38.82

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 66.67

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	459,109	34,857.46	303,321.54	290,582.89	0.00	155,787.46	66.07
11-5-53-5003-00 Overtime Pay	71,700	5,890.05	38,567.10	72,830.21	0.00	33,132.90	53.79
11-5-53-5004-00 Shift Pay	0	0.00	0.00	365.00	0.00	0.00	0.00
11-5-53-5005-00 Standby Pay	59,850	1,777.52	14,004.39	15,164.27	0.00	45,845.61	23.40
11-5-53-5006-00 Vacation Pay	47,882	734.02	22,130.74	19,663.73	0.00	25,751.26	46.22
11-5-53-5007-00 Jury Duty	2,818	0.00	0.00	1,414.61	0.00	2,818.00	0.00
11-5-53-5008-00 Sick Pay	28,166	513.19	16,264.75	9,321.05	0.00	11,901.25	57.75
11-5-53-5009-00 Holiday Pay	25,347	1,893.63	22,003.08	20,370.67	0.00	3,343.92	86.81
TOTAL Salaries	694,872	45,665.87	416,291.60	429,712.43	0.00	278,580.40	59.91
Benefits							
11-5-53-5078-00 Insurance - Employee Assistanc	169	16.52	106.04	117.50	0.00	62.96	62.75
11-5-53-5079-00 CalPERS Pension Exp - PEPRA	0	1,508.91	11,707.29	10,598.41	0.00	11,707.29	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	59,501	4,877.64	45,750.34	39,518.90	0.00	13,750.66	76.89
11-5-53-5082-00 Social Security Expense	43,081	2,831.50	22,981.15	26,220.97	0.00	20,099.85	53.34
11-5-53-5083-00 Medicare Expense	10,075	662.23	6,411.97	6,600.52	0.00	3,663.03	63.64
11-5-53-5084-00 Insurance - Group Life	1,447	138.70	11,487.91	988.00	0.00	10,040.91	793.91
11-5-53-5085-00 Insurance - Group Health	127,882	10,637.40	69,839.57	83,526.47	0.00	58,042.43	54.61
11-5-53-5086-00 Insurance - Group Dental	6,840	523.40	4,165.64	4,582.00	0.00	2,674.36	60.90
11-5-53-5087-00 Insurance - Group Vision	1,350	111.36	816.64	928.00	0.00	533.36	60.49
11-5-53-5088-00 Insurance - Unemployment	0	0.00	7,650.00	0.00	0.00	7,650.00	0.00
TOTAL Benefits	250,345	21,307.66	180,916.55	173,080.77	0.00	69,428.45	72.27
Services & Supplies							
11-5-53-5011-00 District Equipment	56,005	4,758.91	37,928.26	50,281.36	0.00	18,076.74	67.72
11-5-53-5012-00 Service & Supplies	363,270	17,245.98	250,887.57	193,960.90	(615.48)	112,997.91	68.89
11-5-53-5013-00 Utilities	13,000	215.77	2,464.98	2,059.75	0.00	10,535.02	18.96
11-5-53-5028-00 Computer Upgrades - Hardware	450	0.00	310.80	1,585.52	0.00	139.20	69.07
11-5-53-5040-00 Outside Contracts	417,500	64,856.47	99,673.77	221,276.71	(12,207.44)	330,033.67	20.95
11-5-53-5041-00 Clothing & Personal Supplies	8,190	810.00	7,087.47	5,338.72	672.17	430.36	94.75
11-5-53-5042-00 Communications - Radio & Telep	4,130	558.47	4,527.34	4,510.29	0.00	397.34	109.62
11-5-53-5045-00 Printing & Binding	0	0.00	367.02	0.00	0.00	367.02	0.00
11-5-53-5047-00 Office Supplies	0	0.00	34.31	0.00	0.00	34.31	0.00
11-5-53-5050-00 Licenses & Permits	3,400	0.00	1,432.56	2,814.70	0.00	1,967.44	42.13
11-5-53-5051-00 Advertising & Legal Notices	0	0.00	449.00	0.00	0.00	449.00	0.00
11-5-53-5052-00 Small Tools	56,800	0.00	5,860.38	4,694.97	0.00	50,939.62	10.32
11-5-53-5055-00 Private Vehicle Mileage	0	0.00	0.00	115.54	0.00	0.00	0.00
11-5-53-5056-00 Travel Expense	4,000	306.16	1,862.29	1,955.16	0.00	2,137.71	46.56
11-5-53-5059-00 Education & Training Seminars	21,470	0.00	2,503.92	3,259.04	0.00	18,966.08	11.66
11-5-53-5060-00 Property Losses for Operations	0	0.00	(63.99)	170.00	0.00	63.99	0.00
11-5-53-5062-00 Pre-Employment Screening	0	0.00	139.00	0.00	0.00	139.00	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	0.00	2,449.82	0.00	0.00	2,449.82	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	119.56	0.00	122.50	0.00
TOTAL Services & Supplies	948,215	88,769.26	418,037.00	492,142.22	(12,150.75)	542,328.75	42.81

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-53-5097-00 Costs Applied	0	(32,893.13)	0.00	19,115.76	0.00	0.00	0.00
TOTAL Other Operating Expenses	0	(32,893.13)	0.00	19,115.76	0.00	0.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-53-5912-00 Service & Supplies	0	0.00	5,571.34	43,568.01	0.00	(5,571.34)	0.00
11-5-53-5940-00 Outside Contracts	40,000	0.00	1,560.00	0.00	0.00	38,440.00	3.90
TOTAL Services & Supplies-W.O.	40,000	0.00	7,131.34	43,568.01	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	122,849.66	1,022,376.49	1,157,619.19	(12,150.75)	923,206.26	52.25

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 66.67

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	475,552	44,644.02	395,271.74	368,539.39	0.00	80,280.26	83.12
11-5-54-5003-00 Overtime Pay	84,300	6,916.57	62,590.84	58,802.52	0.00	21,709.16	74.25
11-5-54-5005-00 Standby Pay	13,500	929.18	9,331.44	11,184.16	0.00	4,168.56	69.12
11-5-54-5006-00 Vacation Pay	49,598	3,143.38	34,082.40	29,266.31	0.00	15,515.60	68.72
11-5-54-5007-00 Jury Duty	2,918	0.00	0.00	715.67	0.00	2,918.00	0.00
11-5-54-5008-00 Sick Pay	29,174	1,754.41	20,976.64	15,844.10	0.00	8,197.36	71.90
11-5-54-5009-00 Holiday Pay	26,257	2,603.62	27,260.79	25,175.05	0.00	1,003.79	103.82
TOTAL Salaries	681,299	59,991.18	549,513.85	509,527.20	0.00	131,785.15	80.66
Benefits							
11-5-54-5078-00 Insurance - Employee Assistanc	282	22.32	153.92	141.00	0.00	128.08	54.58
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	882.94	7,677.26	3,763.70	0.00	7,677.26	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	58,340	10,313.30	88,907.34	76,065.70	0.00	30,567.34	152.40
11-5-54-5082-00 Social Security Expense	43,077	3,719.63	34,443.67	32,260.05	0.00	8,633.33	79.96
11-5-54-5083-00 Medicare Expense	10,075	869.92	8,466.99	7,822.61	0.00	1,608.01	84.04
11-5-54-5084-00 Insurance - Group Life	2,768	177.70	1,373.60	1,240.20	0.00	1,394.40	49.62
11-5-54-5085-00 Insurance - Group Health	198,108	13,327.80	100,459.62	89,655.92	0.00	97,648.38	50.71
11-5-54-5086-00 Insurance - Group Dental	10,115	622.32	4,978.56	4,554.08	0.00	5,136.44	49.22
11-5-54-5087-00 Insurance - Group Vision	2,250	148.48	1,187.84	1,113.60	0.00	1,062.16	52.79
TOTAL Benefits	325,015	30,084.41	247,648.80	216,616.86	0.00	77,366.20	76.20
Services & Supplies							
11-5-54-5011-00 District Equipment	28,670	1,852.47	17,300.04	16,488.18	0.00	11,369.96	60.34
11-5-54-5012-00 Service & Supplies	78,730	1,591.12	54,933.40	64,774.39	8,696.06	15,100.54	80.82
11-5-54-5013-00 Utilities	134,400	7,773.10	77,227.57	60,976.46	0.00	57,172.43	57.46
11-5-54-5014-00 Chlorine	120,200	8,518.14	46,518.23	53,580.71	75,181.77	1,500.00	101.25
11-5-54-5015-00 Polymer	57,300	935.06	20,978.27	16,118.99	38,880.35	2,558.62	104.47
11-5-54-5016-00 Ferric	17,120	0.00	5,622.12	4,797.76	13,703.88	2,206.00	112.89
11-5-54-5017-00 Liquid Oxygen	165,000	0.00	85,882.49	85,857.48	79,117.51	0.00	100.00
11-5-54-5023-00 Ammonia	38,500	0.00	7,299.66	11,155.82	31,200.34	0.00	100.00
11-5-54-5024-00 Caustics	105,000	0.00	22,966.84	22,529.10	82,033.16	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	4,350	0.00	4,395.60	8,717.89	0.00	45.60	101.05
11-5-54-5029-00 Computer Upgrades - Software	0	0.00	0.00	99.99	0.00	0.00	0.00
11-5-54-5040-00 Outside Contracts	180,910	9,469.60	20,654.43	74,186.74	7,972.00	168,227.57	7.01
11-5-54-5041-00 Clothing & Personal Supplies	6,110	1,333.92	3,908.98	3,606.27	427.13	1,773.89	70.97
11-5-54-5042-00 Communications - Radio & Telep	6,840	1,262.30	6,659.51	6,575.57	221.67	41.18	100.60
11-5-54-5045-00 Printing & Binding	0	0.00	0.00	161.63	0.00	0.00	0.00
11-5-54-5047-00 Office Supplies	200	103.83	103.83	52.05	0.00	96.17	51.92
11-5-54-5048-00 Postage Expense	0	264.01	512.51	28.11	0.00	512.51	0.00
11-5-54-5050-00 Licenses & Permits	11,640	1,959.74	7,668.05	1,548.47	0.00	3,971.95	65.88
11-5-54-5052-00 Small Tools	1,350	0.00	0.00	463.04	0.00	1,350.00	0.00
11-5-54-5054-00 Safety Program	0	0.00	0.00	417.20	0.00	0.00	0.00
11-5-54-5055-00 Private Vehicle Mileage	0	0.00	62.64	22.89	0.00	62.64	0.00
11-5-54-5056-00 Travel Expense	4,200	1,260.51	2,177.34	0.00	0.00	2,022.66	51.84
11-5-54-5059-00 Education & Training Seminars	8,600	0.00	1,287.79	1,756.96	0.00	7,312.21	14.97
11-5-54-5062-00 Pre-Employment Screening	0	0.00	0.00	90.00	0.00	0.00	0.00
11-5-54-5076-00 Insurance - Workers Compensati	0	1,000.88	1,479.63	0.00	0.00	1,479.63	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-54-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	221.62	0.00	(122.50)	0.00
TOTAL Services & Supplies	969,120	37,342.18	387,761.43	434,227.32	321,489.87	259,868.70	73.19
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-54-5912-00 Service & Supplies	62,500	475.50	64,655.65	80,914.26	0.00	(2,155.65)	103.45
11-5-54-5940-00 Outside Contracts	325,000	0.00	59,842.29	33,171.77	10,980.18	254,177.53	21.79
TOTAL Services & Supplies-W.O.	387,500	475.50	124,497.94	114,086.03	10,980.18	252,021.88	34.96
TOTAL WATER TREATMENT	2,362,934	127,893.27	1,309,422.02	1,274,457.41	332,470.05	721,041.93	69.49

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-55-5001-00 Regular Salaries	165,026	12,482.95	109,497.49	79,497.40	0.00	55,528.51	66.35
11-5-55-5002-00 Part Time - Temporary Wages	0	1,635.00	8,880.00	0.00	0.00	8,880.00	0.00
11-5-55-5003-00 Overtime Pay	10,900	2,058.22	11,679.04	12,241.48	0.00	779.04	107.15
11-5-55-5005-00 Standby Pay	0	149.44	1,884.86	591.73	0.00	1,884.86	0.00
11-5-55-5006-00 Vacation Pay	17,211	1,570.34	8,222.62	4,529.22	0.00	8,988.38	47.78
11-5-55-5007-00 Jury Duty	1,012	0.00	306.30	0.00	0.00	705.70	30.27
11-5-55-5008-00 Sick Pay	10,124	779.71	3,365.87	1,671.18	0.00	6,758.13	33.25
11-5-55-5009-00 Holiday Pay	9,112	775.17	7,625.60	5,993.15	0.00	1,486.40	83.69
11-5-55-5010-00 Seasonal Pay	0	0.00	0.00	7,207.50	0.00	0.00	0.00
TOTAL Salaries	213,385	19,450.83	151,461.78	111,731.66	0.00	61,923.22	70.98
<u>Benefits</u>							
11-5-55-5078-00 Insurance - Employee Assistanc	113	8.37	57.72	35.25	0.00	55.28	51.08
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	993.73	8,692.36	5,970.60	0.00	8,692.36	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	18,271	863.46	7,020.48	5,242.85	0.00	11,250.52	38.42
11-5-55-5082-00 Social Security Expense	13,231	1,205.95	9,787.09	7,222.66	0.00	3,443.91	73.97
11-5-55-5083-00 Medicare Expense	3,094	281.99	2,322.79	1,715.06	0.00	771.21	75.07
11-5-55-5084-00 Insurance - Group Life	733	51.15	382.80	221.50	0.00	350.20	52.22
11-5-55-5085-00 Insurance - Group Health	91,785	5,396.75	41,548.12	21,673.04	0.00	50,236.88	45.27
11-5-55-5086-00 Insurance - Group Dental	4,649	236.52	1,892.16	1,047.24	0.00	2,756.84	40.70
11-5-55-5087-00 Insurance - Group Vision	900	55.68	445.44	278.40	0.00	454.56	49.49
11-5-55-5088-00 Insurance - Unemployment	0	0.00	0.00	2,310.00	0.00	0.00	0.00
TOTAL Benefits	132,776	9,093.60	72,148.96	45,716.60	0.00	60,627.04	54.34
<u>Services & Supplies</u>							
11-5-55-5011-00 District Equipment	20,000	0.00	11,479.48	15,466.78	0.00	8,520.52	57.40
11-5-55-5012-00 Service & Supplies	54,420	2,611.75	46,238.01	37,117.32	25,665.09	17,483.10	132.13
11-5-55-5013-00 Utilities	0	0.00	0.00	384.15	0.00	0.00	0.00
11-5-55-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	1,009.31	0.00	0.00	0.00
11-5-55-5040-00 Outside Contracts	99,200	3,981.50	46,713.48	32,333.83	7,278.25	59,764.77	39.75
11-5-55-5041-00 Clothing & Personal Supplies	4,760	618.00	3,135.43	3,307.71	537.00	1,087.57	77.15
11-5-55-5042-00 Communications - Radio & Telep	1,500	109.79	1,162.21	1,255.98	0.00	337.79	77.48
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5050-00 Licenses & Permits	500	0.00	90.00	152.00	0.00	410.00	18.00
11-5-55-5052-00 Small Tools	5,500	0.00	4,878.82	1,575.11	0.00	621.18	88.71
11-5-55-5055-00 Private Vehicle Mileage	0	0.00	230.84	0.00	0.00	230.84	0.00
11-5-55-5056-00 Travel Expense	0	0.00	483.41	0.00	0.00	483.41	0.00
11-5-55-5059-00 Education & Training Seminars	3,450	0.00	1,227.37	892.63	0.00	2,222.63	35.58
11-5-55-5062-00 Pre-Employment Screening	0	0.00	77.00	606.00	0.00	77.00	0.00
TOTAL Services & Supplies	189,530	7,321.04	115,716.05	94,100.82	18,923.84	54,890.11	71.04
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-55-5912-00 Service & Supplies	0	351.56	351.56	2,274.14	36,249.00 (	36,600.56)	0.00
11-5-55-5940-00 Outside Contracts	0	0.00	0.00	655.77	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	351.56	351.56	2,929.91	36,249.00 (	36,600.56)	0.00
TOTAL OPERATIONS - MAINTENANCE	535,691	36,217.03	339,678.35	254,478.99	55,172.84	140,839.81	73.71

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-62-5001-00 Regular Salaries	759,484	67,882.45	545,135.13	492,647.15	0.00	214,348.87	71.78
11-5-62-5002-00 Part Time - Temporary Wages	242,274	20,082.99	161,700.32	196,131.94	0.00	80,573.68	66.74
11-5-62-5003-00 Overtime Pay	25,000	1,298.08	18,994.58	20,479.99	0.00	6,005.42	75.98
11-5-62-5004-00 Shift Pay	12,000	681.26	7,884.49	7,958.06	0.00	4,115.51	65.70
11-5-62-5005-00 Standby Pay	0	0.00	761.56	847.20	0.00	(761.56)	0.00
11-5-62-5006-00 Vacation Pay	80,461	2,649.81	33,282.80	35,665.93	0.00	47,178.20	41.37
11-5-62-5007-00 Jury Duty	4,734	0.00	1,614.45	0.00	0.00	3,119.55	34.10
11-5-62-5008-00 Sick Pay	47,330	3,244.55	29,672.96	20,473.12	0.00	17,657.04	62.69
11-5-62-5009-00 Holiday Pay	42,597	3,946.43	34,835.92	33,349.86	0.00	7,761.08	81.78
11-5-62-5010-00 Seasonal Pay	0	0.00	12,851.74	2,891.88	0.00	(12,851.74)	0.00
TOTAL Salaries	1,213,880	99,785.57	846,733.95	810,445.13	0.00	367,146.05	69.75
<u>Benefits</u>							
11-5-62-5078-00 Insurance - Employee Assistanc	310	30.69	225.74	206.80	0.00	84.26	72.82
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	4,128.89	34,157.83	30,982.99	0.00	(34,157.83)	0.00
11-5-62-5080-00 CalPERS Employer Paid for Emp	0	0.00	(1,733.70)	0.00	0.00	1,733.70	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	83,198	4,777.62	42,611.56	32,876.87	0.00	40,586.44	51.22
11-5-62-5082-00 Social Security Expense	75,260	6,186.73	54,111.30	51,678.83	0.00	21,148.70	71.90
11-5-62-5083-00 Medicare Expense	17,602	1,446.90	13,041.67	12,452.67	0.00	4,560.33	74.09
11-5-62-5084-00 Insurance - Group Life	3,637	349.95	2,830.95	2,470.80	0.00	806.05	77.84
11-5-62-5085-00 Insurance - Group Health	178,310	17,425.38	133,235.10	110,344.10	0.00	45,074.90	74.72
11-5-62-5086-00 Insurance - Group Dental	8,769	868.28	6,745.64	5,598.96	0.00	2,023.36	76.93
11-5-62-5087-00 Insurance - Group Vision	2,194	204.16	1,605.86	1,448.24	0.00	588.14	73.19
11-5-62-5088-00 Insurance - Unemployment	0	0.00	234.00	469.00	0.00	(234.00)	0.00
TOTAL Benefits	369,280	35,418.60	287,065.95	248,529.26	0.00	82,214.05	77.74
<u>Services & Supplies</u>							
11-5-62-5011-00 District Equipment	97,670	3,394.99	28,665.68	53,492.97	0.00	69,004.32	29.35
11-5-62-5012-00 Service & Supplies	46,150	809.98	5,828.14	19,873.14	5,509.58	34,812.28	24.57
11-5-62-5013-00 Utilities	108,000	5,319.16	79,867.36	74,329.40	0.00	28,132.64	73.95
11-5-62-5028-00 Computer Upgrades - Hardware	7,675	0.00	8,042.42	1,327.09	0.00	(367.42)	104.79
11-5-62-5029-00 Computer Upgrades - Software	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-62-5031-00 Cost Applied - Salaries and Be	0	32,893.13	0.00	(19,115.76)	0.00	0.00	0.00
11-5-62-5038-00 Bad Debt Expense	0	0.00	0.00	238.20	0.00	0.00	0.00
11-5-62-5040-00 Outside Contracts	16,500	0.00	439.76	8,255.13	0.00	16,060.24	2.67
11-5-62-5041-00 Clothing & Personal Supplies	6,800	0.00	765.92	2,102.31	(35.35)	6,069.43	10.74
11-5-62-5042-00 Communications - Radio & Telep	11,000	977.22	13,751.49	9,052.13	0.00	(2,751.49)	125.01
11-5-62-5044-00 Membership & Dues	825	0.00	329.00	925.00	0.00	496.00	39.88
11-5-62-5045-00 Printing & Binding	500	0.00	24.88	1,056.49	72.00	403.12	19.38
11-5-62-5047-00 Office Supplies	700	0.00	0.00	502.88	0.00	700.00	0.00
11-5-62-5048-00 Postage Expense	0	0.00	12.75	92.44	0.00	(12.75)	0.00
11-5-62-5049-00 Other Professional Fees	9,620	0.00	6,135.00	450.00	0.00	3,485.00	63.77
11-5-62-5053-00 Public Information Program	5,750	0.00	255.67	2,078.22	0.00	5,494.33	4.45
11-5-62-5055-00 Private Vehicle Mileage	600	0.00	58.00	0.00	0.00	542.00	9.67
11-5-62-5056-00 Travel Expense	8,000	0.00	196.00	0.00	0.00	7,804.00	2.45
11-5-62-5059-00 Education & Training Seminars	11,500	739.00	2,870.70	4,305.24	0.00	8,629.30	24.96
11-5-62-5062-00 Pre-Employment Screening	0	0.00	0.00	340.00	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-62-5065-00 Credit Card Fees	11,250	0.00	9,651.66	8,715.07	0.00	1,598.34	85.79
11-5-62-5076-00 Insurance - Workers Compensati	0	13.79	19,476.55	36,306.17	0.00	(19,476.55)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	0	17.50	122.50	119.56	0.00	(122.50)	0.00
TOTAL Services & Supplies	343,140	44,164.77	176,493.48	204,445.68	5,546.23	161,100.29	53.05
<u>Other Operating Expenses</u>							
11-5-62-5093-00 Administration Overhead	756,865	(577,403.34)	0.00	530,142.30	0.00	756,865.00	0.00
TOTAL Other Operating Expenses	756,865	(577,403.34)	0.00	530,142.30	0.00	756,865.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
TOTAL RECREATION - OPERATIONS	2,683,165	(398,034.40)	1,310,293.38	1,793,562.37	5,546.23	1,367,325.39	49.04

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-63-5001-00 Regular Salaries	177,059	16,092.69	167,792.82	157,851.92	0.00	9,266.18	94.77
11-5-63-5002-00 Part Time - Temporary Wages	230,407	15,464.46	112,322.22	115,226.53	0.00	118,084.78	48.75
11-5-63-5003-00 Overtime Pay	5,500	352.46	4,590.94	3,157.22	0.00	909.06	83.47
11-5-63-5006-00 Vacation Pay	18,466	234.97	13,823.60	10,009.94	0.00	4,642.40	74.86
11-5-63-5007-00 Jury Duty	1,086	0.00	0.00	0.00	0.00	1,086.00	0.00
11-5-63-5008-00 Sick Pay	10,863	1,069.00	11,075.51	10,590.86	0.00	(212.51)	101.96
11-5-63-5009-00 Holiday Pay	9,776	909.75	11,116.77	10,604.40	0.00	(1,340.77)	113.71
TOTAL Salaries	453,157	34,123.33	320,721.86	307,440.87	0.00	132,435.14	70.77
<u>Benefits</u>							
11-5-63-5078-00 Insurance - Employee Assistanc	113	11.16	76.96	75.20	0.00	36.04	68.11
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	333.46	2,841.42	2,577.79	0.00	(2,841.42)	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	25,130	3,596.92	33,342.70	27,912.24	0.00	(8,212.70)	132.68
11-5-63-5082-00 Social Security Expense	28,096	2,115.64	21,098.53	20,124.91	0.00	6,997.47	75.09
11-5-63-5083-00 Medicare Expense	6,571	494.81	4,934.39	4,706.75	0.00	1,636.61	75.09
11-5-63-5084-00 Insurance - Group Life	927	0.00	571.35	611.60	0.00	355.65	61.63
11-5-63-5085-00 Insurance - Group Health	64,953	5,492.85	42,418.36	39,024.84	0.00	22,534.64	65.31
11-5-63-5086-00 Insurance - Group Dental	2,894	238.76	1,910.08	1,910.08	0.00	983.92	66.00
11-5-63-5087-00 Insurance - Group Vision	900	162.74	682.42	593.92	0.00	217.58	75.82
11-5-63-5088-00 Insurance - Unemployment	0	0.00	0.00	158.00	0.00	0.00	0.00
TOTAL Benefits	129,584	12,446.34	107,876.21	97,695.33	0.00	21,707.79	83.25
<u>Services & Supplies</u>							
11-5-63-5011-00 District Equipment	60,000	2,804.79	29,781.49	57,043.58	0.00	30,218.51	49.64
11-5-63-5012-00 Service & Supplies	87,165	3,281.02	61,975.20	69,582.04	867.65	24,322.40	72.10
11-5-63-5013-00 Utilities	3,500	0.00	2,129.38	923.14	0.00	1,370.62	60.84
11-5-63-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	96.51	0.00	0.00	0.00
11-5-63-5037-00 Purchased Water	50,000	4,594.36	31,754.68	34,934.20	0.00	18,245.32	63.51
11-5-63-5040-00 Outside Contracts	134,735	3,600.29	93,172.63	75,928.33	6,782.51	34,779.61	74.19
11-5-63-5041-00 Clothing & Personal Supplies	3,500	510.00	2,475.08	2,966.70	223.19	801.73	77.09
11-5-63-5042-00 Communications - Radio & Telep	500	48.24	367.40	781.94	0.00	132.60	73.48
11-5-63-5043-00 Office Equipment Maintenance	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-63-5044-00 Membership & Dues	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-63-5047-00 Office Supplies	1,000	0.00	206.52	210.18	0.00	793.48	20.65
11-5-63-5049-00 Other Professional Fees	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-63-5050-00 Licenses & Permits	2,000	0.00	2,931.90	3,524.42	0.00	(931.90)	146.60
11-5-63-5052-00 Small Tools	12,000	83.80	15,423.09	5,463.70	0.00	(3,423.09)	128.53
11-5-63-5054-00 Safety Program	0	0.00	0.00	376.78	0.00	0.00	0.00
11-5-63-5056-00 Travel Expense	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-63-5059-00 Education & Training Seminars	2,455	0.00	1,761.35	722.01	0.00	693.65	71.75
11-5-63-5062-00 Pre-Employment Screening	0	0.00	64.00	138.00	0.00	(64.00)	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	732.80	44,396.97	3,763.04	0.00	(44,396.97)	0.00
TOTAL Services & Supplies	360,155	15,655.30	286,439.69	256,454.57	7,873.35	65,841.96	81.72
<u>Other Operating Expenses</u>							
11-5-63-5093-00 Administration Overhead	306,171	(229,284.56)	0.00	211,937.12	0.00	306,171.00	0.00
TOTAL Other Operating Expenses	306,171	(229,284.56)	0.00	211,937.12	0.00	306,171.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-63-5912-00 Service & Supplies	0	2,928.06	35,333.62	21,671.26 (	442.09) (	34,891.53)	0.00
11-5-63-5940-00 Outside Contracts	0	0.00	325.00	51,048.40	60,014.00 (	60,339.00)	0.00
11-5-63-5949-00 Other Professional Fees	250,000	0.00	0.00	0.00	0.00	250,000.00	0.00
TOTAL Services & Supplies-W.O.	250,000	2,928.06	35,658.62	72,719.66	59,571.91	154,769.47	38.09
TOTAL RECREATION - MAINTENANCE	1,499,067 (	164,131.53)	750,696.38	946,247.55	67,445.26	680,925.36	54.58

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-64-5001-00 Regular Salaries	56,322	0.00	20,386.42	33,473.27	0.00	35,935.58	36.20
11-5-64-5002-00 Part Time - Temporary Wages	42,100	4,467.49	49,663.14	68,452.40	0.00	7,563.14	117.96
11-5-64-5003-00 Overtime Pay	1,000	0.00	157.25	0.00	0.00	842.75	15.73
11-5-64-5006-00 Vacation Pay	5,874	0.00	0.00	0.00	0.00	5,874.00	0.00
11-5-64-5007-00 Jury Duty	346	0.00	0.00	0.00	0.00	346.00	0.00
11-5-64-5008-00 Sick Pay	3,455	0.00	0.00	0.00	0.00	3,455.00	0.00
11-5-64-5009-00 Holiday Pay	3,110	0.00	0.00	0.00	0.00	3,110.00	0.00
11-5-64-5010-00 Seasonal Pay	187,793	0.00	10,668.44	2,210.59	0.00	177,124.56	5.68
TOTAL Salaries	300,000	4,467.49	80,875.25	104,136.26	0.00	219,124.75	26.96
<u>Benefits</u>							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	5.36	1,632.77	2,481.00	0.00	1,632.77	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	6,003	0.00	0.00	0.00	0.00	6,003.00	0.00
11-5-64-5082-00 Social Security Expense	18,600	276.99	5,561.86	6,978.38	0.00	13,038.14	29.90
11-5-64-5083-00 Medicare Expense	4,350	64.79	1,300.77	1,632.16	0.00	3,049.23	29.90
TOTAL Benefits	28,953	347.14	8,495.40	11,091.54	0.00	20,457.60	29.34
<u>Services & Supplies</u>							
11-5-64-5012-00 Service & Supplies	4,800	0.00	3,815.72	13,047.23	0.00	984.28	79.49
11-5-64-5028-00 Computer Upgrades - Hardware	500	38.01	304.08	507.16	0.00	195.92	60.82
11-5-64-5039-00 Fish Purchases	50,000	12,750.00	12,816.44	0.00	25,500.00	11,683.56	76.63
11-5-64-5040-00 Outside Contracts	24,940	1,467.92	14,878.40	9,691.05	6,907.99	3,153.61	87.36
11-5-64-5042-00 Communications - Radio & Telep	0	25.15	203.43	202.92	0.00	203.43	0.00
11-5-64-5045-00 Printing & Binding	8,650	0.00	4,962.46	2,750.53	1,850.99	1,836.55	78.77
11-5-64-5047-00 Office Supplies	6,700	326.02	1,541.64	509.09	0.00	5,158.36	23.01
11-5-64-5048-00 Postage Expense	0	379.25	1,182.40	339.76	0.00	1,182.40	0.00
11-5-64-5050-00 Licenses & Permits	370	0.00	0.00	0.00	0.00	370.00	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,450	20.00	120.00	845.00	0.00	2,330.00	4.90
11-5-64-5053-00 Public Information Program	14,050	0.00	2,059.45	1,489.89	0.00	11,990.55	14.66
11-5-64-5054-00 Safety	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-64-5059-00 Education & Training Seminars	400	0.00	0.00	0.00	0.00	400.00	0.00
11-5-64-5062-00 Pre-Employment Screening	800	64.00	64.00	0.00	0.00	736.00	8.00
11-5-64-5065-00 Credit Card Fees	60,000	0.00	31,021.95	34,250.64	0.00	28,978.05	51.70
TOTAL Services & Supplies	173,960	15,070.35	72,969.97	63,633.27	34,258.98	66,731.05	61.64
<u>Other Operating Expenses</u>							
11-5-64-5093-00 Administration Overhead	172,832	(52,493.81)	0.00	59,237.17	0.00	172,832.00	0.00
TOTAL Other Operating Expenses	172,832	(52,493.81)	0.00	59,237.17	0.00	172,832.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
TOTAL RECREATION - PUBLIC REL	675,745	(32,608.83)	162,340.62	238,098.24	34,258.98	479,145.40	29.09

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 66.67

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	73,770	0.00	41,205.61	47,000.48	0.00	32,564.39	55.86
11-5-65-5002-00 Part Time - Temporary Wages	404,219	8,762.31	83,189.81	101,529.82	0.00	321,029.19	20.58
11-5-65-5003-00 Overtime Pay	500	0.00	293.64	0.00	0.00	206.36	58.73
11-5-65-5006-00 Vacation Pay	7,694	0.00	7,149.05	4,777.88	0.00	544.95	92.92
11-5-65-5007-00 Jury Duty	453	0.00	0.00	0.00	0.00	453.00	0.00
11-5-65-5008-00 Sick Pay	4,526	710.58	15,494.94	8,624.74	0.00	10,968.94	342.35
11-5-65-5009-00 Holiday Pay	4,073	0.00	4,216.90	3,311.05	0.00	143.90	103.53
11-5-65-5010-00 Seasonal Pay	17,124	995.96	174,751.56	165,456.36	0.00	157,627.56	1,020.51
TOTAL Salaries	512,359	10,468.85	326,301.51	330,700.33	0.00	186,057.49	63.69
Benefits							
11-5-65-5078-00 Insurance - Employee Assistanc	28	2.79	19.24	18.80	0.00	8.76	68.71
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.14	13.00	54.24	0.00	13.00	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	7,794	928.51	12,612.57	10,498.69	0.00	4,818.57	161.82
11-5-65-5082-00 Social Security Expense	31,766	649.10	23,568.15	23,304.65	0.00	8,197.85	74.19
11-5-65-5083-00 Medicare Expense	7,429	151.81	5,511.78	5,450.33	0.00	1,917.22	74.19
11-5-65-5084-00 Insurance - Group Life	267	23.00	178.00	176.00	0.00	89.00	66.67
11-5-65-5085-00 Insurance - Group Health	26,912	2,239.62	17,802.12	18,190.98	0.00	9,109.88	66.15
11-5-65-5086-00 Insurance - Group Dental	1,286	106.12	848.96	848.96	0.00	437.04	66.02
11-5-65-5087-00 Insurance - Group Vision	225	18.56	148.48	148.48	0.00	76.52	65.99
TOTAL Benefits	75,707	4,119.65	60,702.30	58,691.13	0.00	15,004.70	80.18
Services & Supplies							
11-5-65-5011-00 District Equipment	600	59.43	405.48	801.39	0.00	194.52	67.58
11-5-65-5012-00 Service & Supplies	41,000	685.85	11,326.48	28,026.43	5,934.17	23,739.35	42.10
11-5-65-5013-00 Utilities	39,000	761.36	28,240.41	27,682.56	0.00	10,759.59	72.41
11-5-65-5014-00 Chlorine	30,000	0.00	14,991.34	14,419.00	15,008.66	0.00	100.00
11-5-65-5018-00 Chemicals - Water Playground	4,500	0.00	1,683.44	4,059.58	2,816.56	0.00	100.00
11-5-65-5028-00 Computer Upgrades - Hardware	2,500	0.00	1,360.93	132.16	0.00	1,139.07	54.44
11-5-65-5040-00 Outside Contracts	12,300	318.00	2,031.50	2,538.99	6,438.75	3,829.75	68.86
11-5-65-5041-00 Clothing & Personal Supplies	15,300	0.00	6,751.88	4,570.15	97.57	8,645.69	43.49
11-5-65-5042-00 Communications - Radio & Telep	800	26.01	358.43	428.84	0.00	441.57	44.80
11-5-65-5044-00 Membership & Dues	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-65-5047-00 Office Supplies	2,000	0.00	1,212.46	676.05	72.22	715.32	64.23
11-5-65-5049-00 Other Professional Fees	2,000	0.00	2,592.50	1,715.00	0.00	592.50	129.63
11-5-65-5050-00 Licenses & Permits	360	0.00	359.40	195.00	0.00	0.60	99.83
11-5-65-5051-00 Advertising & Legal Notices	0	0.00	0.00	2,410.00	0.00	0.00	0.00
11-5-65-5052-00 Small Tools	1,000	0.00	139.81	160.06	0.00	860.19	13.98
11-5-65-5053-00 Public Information Program	8,400	1,315.00	5,867.73	4,090.20	495.00	2,037.27	75.75
11-5-65-5054-00 Safety Program	0	0.00	0.00	566.79	0.00	0.00	0.00
11-5-65-5059-00 Education & Training Seminars	3,370	0.00	492.83	76.43	0.00	2,877.17	14.62
11-5-65-5062-00 Pre-Employment Screening	2,800	0.00	617.00	135.00	0.00	2,183.00	22.04
11-5-65-5065-00 Credit Card Fees	18,000	0.00	17,398.42	17,865.78	0.00	601.58	96.66
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	0.00	4,301.05	0.00	0.00	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	0	17.50	122.50	119.56	0.00	122.50	0.00
TOTAL Services & Supplies	184,530	3,183.15	95,952.54	114,970.02	30,667.79	57,909.67	68.62

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-65-5093-00 Administration Overhead	308,970	(231,359.52)	146,853.02	182,333.36	0.00	162,116.98	47.53
TOTAL Other Operating Expenses	308,970	(231,359.52)	146,853.02	182,333.36	0.00	162,116.98	47.53
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services & Supplies-W.O.</u>							
11-5-65-5912-00 Service & Supplies	0	0.00	2.53	2,726.36	0.00	(2.53)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	2.53	2,726.36	0.00	(2.53)	0.00
TOTAL RECREATION - WATER PARK	1,081,566	(213,587.87)	629,811.90	689,421.20	30,667.79	421,086.31	61.07
TOTAL EXPENDITURES	43,886,371	2,267,918.99	18,643,852.36	12,919,358.71	5,428,087.56	19,814,431.08	54.85
REVENUE OVER/ (UNDER) EXPENDITURES	(18,636,964)	(1,242,903.34)	(6,294,206.47)	20,483.10	(5,428,087.56)	(6,914,669.86)	62.90

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	0	4,198.65	434,442.86	401,988.88	0.00	(434,442.86)	0.00
TOTAL Non Departmental	0	4,198.65	434,442.86	401,988.88	0.00	(434,442.86)	0.00
TOTAL REVENUES	0	4,198.65	434,442.86	401,988.88	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	209.95	1,405.21	1,189.91	0.00 (	1,405.21)	0.00
TOTAL PROPERTY TAX	0	209.95	1,405.21	1,189.91	0.00 (	1,405.21)	0.00
TOTAL EXPENDITURES	0	209.95	1,405.21	1,189.91	0.00 (	1,405.21)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	3,988.70	433,037.65	400,798.97	0.00	1,405.21	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	0	209.95	1,405.21	1,189.91	0.00 (	1,405.21)	0.00
TOTAL EXPENDITURES	0	209.95	1,405.21	1,189.91	0.00 (	1,405.21)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 66.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
29-4-00-4000-00 Bonded Debt - Tax Interest	0	0.00	960.39	372.87	0.00 (	960.39)	0.00
29-4-00-4005-00 Bonded Debt - Tax Interest	0	4,198.65	411,209.23	389,372.70	0.00 (	411,209.23)	0.00
29-4-00-4010-00 Bonded Debt - Tax Secured	0	0.00	5,505.79	2,299.29	0.00 (	5,505.79)	0.00
29-4-00-4015-00 Bonded Debt - Unsecured	0	0.00	14,883.39	7,886.54	0.00 (	14,883.39)	0.00
29-4-00-4020-00 Bonded Debt - PY Secured	0	0.00 (	98.50)	0.00	0.00	98.50	0.00
29-4-00-4030-00 Bonded Debt - Redemption	0	0.00	1,982.56	2,057.48	0.00 (	1,982.56)	0.00
TOTAL WATER SALES	0	4,198.65	434,442.86	401,988.88	0.00 (	434,442.86)	0.00
TOTAL Non Departmental	0	4,198.65	434,442.86	401,988.88	0.00 (	434,442.86)	0.00
TOTAL REVENUES	0	4,198.65	434,442.86	401,988.88	0.00 (	434,442.86)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

29 -USBR & SWP BONDED INDEBT
 PROPERTY TAX

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
29-5-30-5069-00 Property Tax Collection Fee	0	0.00	1,063.38	989.35	0.00 (	1,063.38)	0.00
29-5-30-5070-00 Property Tax Administration Fe	0	209.95	341.83	200.56	0.00 (341.83)	0.00
TOTAL Services & Supplies	0	209.95	1,405.21	1,189.91	0.00 (1,405.21)	0.00
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TOTAL PROPERTY TAX	0	209.95	1,405.21	1,189.91	0.00 (1,405.21)	0.00
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TOTAL EXPENDITURES	0	209.95	1,405.21	1,189.91	0.00 (1,405.21)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	3,988.70	433,037.65	400,798.97	0.00 (433,037.65)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	0	0.00	10,525.81	10,903.40	0.00	(10,525.81)	0.00
TOTAL Non Departmental	0	0.00	10,525.81	10,903.40	0.00	(10,525.81)	0.00
TOTAL REVENUES	0	0.00	10,525.81	10,903.40	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	0.00	988.76	1,439.71	0.00 (	988.76)	0.00
TOTAL PROPERTY TAX	0	0.00	988.76	1,439.71	0.00 (	988.76)	0.00
TOTAL EXPENDITURES	0	0.00	988.76	1,439.71	0.00 (	988.76)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0.00	9,537.05	9,463.69	0.00	988.76	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	0	0.00	988.76	1,439.71	0.00 (	988.76)	0.00
TOTAL EXPENDITURES	0	0.00	988.76	1,439.71	0.00 (	988.76)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 66.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
69-4-00-4005-00 MMWS - Tax Interest	0	0.00	22.57	18.23	0.00 (	22.57)	0.00
69-4-00-4010-00 MMWS - Tax Secured	0	0.00	10,344.61	10,735.75	0.00 (	10,344.61)	0.00
69-4-00-4015-00 MMWS - Tax PY Secured/Unsecure	0	0.00	158.63	149.42	0.00 (	158.63)	0.00
TOTAL WATER SALES	0	0.00	10,525.81	10,903.40	0.00 (	10,525.81)	0.00
TOTAL Non Departmental	0	0.00	10,525.81	10,903.40	0.00 (	10,525.81)	0.00
TOTAL REVENUES	0	0.00	10,525.81	10,903.40	0.00 (	10,525.81)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

69 -MIRA MONTE WATER ASSESSME
 PROPERTY TAX

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services & Supplies</u>							
69-5-30-5064-00 Interest / Penalty Expenses	0	0.00	962.50	1,412.50	0.00 (	962.50)	0.00
69-5-30-5069-00 Property Tax Collection Fee	0	0.00	26.26	27.21	0.00 (26.26)	0.00
TOTAL Services & Supplies	0	0.00	988.76	1,439.71	0.00 (988.76)	0.00
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TOTAL PROPERTY TAX	0	0.00	988.76	1,439.71	0.00 (988.76)	0.00
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TOTAL EXPENDITURES	0	0.00	988.76	1,439.71	0.00 (988.76)	0.00
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REVENUE OVER/ (UNDER) EXPENDITURES	0	0.00	9,537.05	9,463.69	0.00 (9,537.05)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 29TH, 2020

75 -CFD -2013-1
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	0	6.19	1,590,472.33	1,503,145.70	0.00	(1,590,472.33)	0.00
TOTAL Non Departmental	0	6.19	1,590,472.33	1,503,145.70	0.00	(1,590,472.33)	0.00
TOTAL REVENUES	0	6.19	1,590,472.33	1,503,145.70	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>Property Tax</u>							
Salaries	0	0.00	2,750.00	0.00	0.00	(2,750.00)	0.00
Services & Supplies	2,057,488	(2,222.61)	377,488.25	1,254,374.54	0.00	1,679,999.75	18.35
TOTAL Property Tax	2,057,488	(2,222.61)	380,238.25	1,254,374.54	0.00	1,677,249.75	18.48
TOTAL EXPENDITURES	2,057,488	(2,222.61)	380,238.25	1,254,374.54	0.00	1,677,249.75	18.48
REVENUE OVER/(UNDER) EXPENDITURES	(2,057,488)	2,228.80	1,210,234.08	248,771.16	0.00	(1,677,249.75)	58.82-

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	0	0.00	2,750.00	0.00	0.00	(2,750.00)	0.00
SERVICES & SUPPLIES	2,057,488	(2,222.61)	377,488.25	1,254,374.54	0.00	1,679,999.75	18.35
TOTAL EXPENDITURES	2,057,488	(2,222.61)	380,238.25	1,254,374.54	0.00	1,677,249.75	18.48

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

75 -CFD -2013-1

% OF YEAR COMPLETED: 66.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental							
=====							
<u>WATER SALES</u>							
75-4-00-4000-00 CFD 2013-1 Interest Investment	0	6.19	52,307.95	1,321.79	0.00 (	52,307.95)	0.00
75-4-00-4005-00 CFD 2013-1 - Tax Interest	0	0.00	3,218.73	2,410.64	0.00 (	3,218.73)	0.00
75-4-00-4010-00 CFD 2013-1 - Tax Secured	0	0.00	1,513,617.27	1,486,785.97	0.00 (	1,513,617.27)	0.00
75-4-00-4015-00 CFD 2013-1 Tax PY Secured/Unse	0	0.00	21,328.38	12,627.30	0.00 (	21,328.38)	0.00
TOTAL WATER SALES	0	6.19	1,590,472.33	1,503,145.70	0.00 (	1,590,472.33)	0.00
TOTAL Non Departmental	0	6.19	1,590,472.33	1,503,145.70	0.00 (	1,590,472.33)	0.00
TOTAL REVENUES	0	6.19	1,590,472.33	1,503,145.70	0.00 (	1,590,472.33)	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

75 -CFD -2013-1
 Property Tax

% OF YEAR COMPLETED: 66.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,750.00	0.00	0.00	(2,750.00)	0.00
TOTAL Salaries	0	0.00	2,750.00	0.00	0.00	(2,750.00)	0.00
<u>Services & Supplies</u>							
75-5-30-5035-00 Cost of Issuance	0	(2,222.61)	273,840.05	0.00	0.00	(273,840.05)	0.00
75-5-30-5049-00 Other Professional Services	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
75-5-30-5064-00 Interest / Penalty Expenses	2,030,988	0.00	99,810.84	1,250,626.02	0.00	1,931,177.16	4.91
75-5-30-5069-00 Property Tax collection Fee	6,500	0.00	3,837.36	3,748.52	0.00	2,662.64	59.04
TOTAL Services & Supplies	2,057,488	(2,222.61)	377,488.25	1,254,374.54	0.00	1,679,999.75	18.35
<u>Other Operating Expenses</u>							
TOTAL Property Tax	2,057,488	(2,222.61)	380,238.25	1,254,374.54	0.00	1,677,249.75	18.48
TOTAL EXPENDITURES	2,057,488	(2,222.61)	380,238.25	1,254,374.54	0.00	1,677,249.75	18.48
REVENUE OVER/(UNDER) EXPENDITURES	(2,057,488)	2,228.80	1,210,234.08	248,771.16	0.00	(3,267,722.08)	58.82-



Consumption Report

Water Sales FY 2019-2020 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2019 / 2020	2018 / 2019	
													Total	Total	
AD Ag-Domestic	333	374	319	381	239	14	52	174						1,886	1,919
AG Ag	195	256	207	270	150	17	35	120						1,250	1,342
C Commercial	109	112	86	85	47	25	29	36						529	563
DI Interdepartmental	28	23	4	4	4	1	4	14						83	88
F fire	0	0	0	0	0	0	0	0						0	0
I Industrial	3	4	3	2	1	1	1	1						17	13
OT Other	24	28	24	29	16	5	5	8						138	118
R Residential	236	270	217	239	179	99	109	149						1,497	1,458
RS - P Resale Pumped	32	33	22	21	12	6	7	7						141	625
RS - G Resale Gravity	97	194	191	237	164	105	112	147						1,247	1,624
TE Temporary	1	1	1	2	3	0	0	1						9	8
Total	1,058	1,294	1,074	1,272	815	274	355	655	0	0	0	0		6,797	7,760
CMWD	893	1,110	921	1,092	694	208	267	562							
OJAI	165	183	153	180	121	66	78	93							
Total 2018 / 2019	1,686	1,495	1,282	1,302	1,019	418	334	224	247	678	526	695		N/A	9,905