

Casitas Municipal Water District

FINANCE COMMITTEE

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

**March 20, 2020**

**10:00 a.m.**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Appeal of Retiree John Johnson regarding the ACWA/JPIA requirement for his spouse to purchase Medicare Part B for retirement medical insurance.
5. Fiscal Year 2020-2021 Budget Review.
6. Discussion of Lake Casitas Recreation Area Camping Refunds.
7. Discussion of Casitas MWD Ordinance 12-01.
8. Review of the Financial Statements for January, 2020.
9. Review of the January, 2020 Consumption Report.

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

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

11 -GENERAL FUND  
FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>NON DEPARTMENTAL</u>					
WATER SALES	7,107,809	3,859,657	6,658,301	7,199,564	0
WATER SERVICES	2,887	17,785	5,604	5,604	0
WATER STANDBY	3,713,225	2,641,077	4,519,654	4,519,654	0
WATER DELINQUENCY	122,809	547,824	112,498	112,498	0
WATER REVENUE OTHER	4,514,113	187,140	72,070	288,271	0
CAPITAL FACILITIES	76,593	4,419	90,865	90,865	0
INTEREST	549,710	288,550	450,000	450,000	0
TAXES & ASSESSMENTS	4,917,746	1,379,438	2,375,549	2,375,549	0
OTHER GOVT. AGENCIES	0	8,653	3,953,851	3,953,851	0
MISCELLANEOUS REVENUES	<u>94,466</u>	<u>79,107</u>	<u>108,005</u>	<u>108,005</u>	<u>0</u>
TOTAL NON DEPARTMENTAL	21,099,358	9,013,650	18,346,397	19,103,861	0
<u>RECREATION - OPERATIONS</u>					
RECREATION PARK	3,040,609	1,950,988	3,457,855	3,457,355	0
RECREATION-CONCESSION	134,000	84,887	127,000	127,000	0
RECREATION OTHER	<u>0</u>	<u>1,160</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	3,174,609	2,037,036	3,584,855	3,584,355	0
<u>RECREATION - WATER PARK</u>					
RECREATION-CONCESSION	10,500	7,935	9,500	9,500	0
RECREATION-WATER PARK	964,940	607,012	967,310	967,310	0
RECREATION OTHER	<u>0</u>	<u>(144)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	<u>975,440</u>	<u>614,803</u>	<u>976,810</u>	<u>976,810</u>	<u>0</u>
TOTAL REVENUE	25,249,407	11,665,488	22,908,062	23,665,026	0

11 -GENERAL FUND  
FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>RETIREES</u>					
Benefits	542,655	386,883	544,397	544,397	0
TOTAL RETIREES	542,655	386,883	544,397	544,397	0
<u>BOARD OF DIRECTORS</u>					
Salaries	113,155	52,937	118,810	118,810	0
Benefits	90,509	79,138	125,847	125,847	0
Services & Supplies	11,300	4,667	29,300	29,300	0
TOTAL BOARD OF DIRECTORS	214,964	136,742	273,957	273,957	0
<u>MANAGEMENT</u>					
Salaries	756,391	454,752	739,583	739,583	0
Benefits	195,765	117,776	208,164	208,164	0
Services & Supplies	454,250	340,744	808,460	808,460	0
TOTAL MANAGEMENT	1,406,406	913,273	1,756,207	1,756,207	0
<u>INFORMATION TECHNOLOGY</u>					
Salaries	191,125	116,101	188,825	188,825	0
Benefits	52,943	42,184	56,340	56,340	0
Services & Supplies	34,600	49,058	38,510	38,510	0
Services & Supplies-W.O.	0	1,764	0	0	0
TOTAL INFORMATION TECHNOLOGY	278,668	209,108	283,675	283,675	0
<u>WATER CONSERVATION</u>					
Salaries	428,292	219,026	358,680	358,680	0
Benefits	132,183	102,135	143,330	143,330	0
Services & Supplies	176,267	126,988	329,125	329,125	0
TOTAL WATER CONSERVATION	736,742	448,150	831,135	831,135	0
<u>FISHERIES</u>					
Salaries	341,965	231,997	357,252	357,252	0
Benefits	101,930	88,879	108,611	108,611	0
Services & Supplies	39,475	51,262	48,750	49,050	0
Services & Supplies-W.O.	0	4,365	0	0	0
TOTAL FISHERIES	483,370	376,503	514,613	514,913	0
<u>ADMINISTRATION SERVICES</u>					
Salaries	705,890	397,617	695,023	695,023	0
Benefits	292,888	144,917	323,072	323,072	0
Services & Supplies	1,005,439	591,692	1,115,159	1,117,159	0
Other Operating Expenses	( 1,544,838)	( 146,853)	( 1,180,245)	( 524,236)	0
TOTAL ADMINISTRATION SERVICES	459,379	987,373	953,009	1,611,018	0

11 -GENERAL FUND  
FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>WAREHOUSE</b>					
Salaries	9,774	4,852	8,696	8,696	0
Benefits	1,585	1,146	1,472	1,472	0
Services & Supplies	<u>15,500</u>	<u>8,950</u>	<u>11,800</u>	<u>11,800</u>	<u>0</u>
TOTAL WAREHOUSE	26,859	14,948	21,968	21,968	0
<b>GARAGE</b>					
Salaries	22,720	7,839	24,934	24,934	0
Benefits	3,683	1,754	4,221	4,221	0
Services & Supplies	( 95,718)	26,883	( 132,687)	( 115,583)	0
Services & Supplies-W.O.	<u>141,500</u>	<u>127,387</u>	<u>134,878</u>	<u>103,500</u>	<u>0</u>
TOTAL GARAGE	72,185	163,863	31,346	17,072	0
<b>SAFETY</b>					
Salaries	108,749	73,647	117,894	117,894	0
Benefits	46,722	33,052	56,614	56,614	0
Services & Supplies	<u>15,480</u>	<u>12,010</u>	<u>41,720</u>	<u>41,720</u>	<u>0</u>
TOTAL SAFETY	170,951	118,709	216,228	216,228	0
<b>ENGINEERING</b>					
Salaries	808,209	484,476	896,947	829,173	0
Benefits	241,656	167,103	265,445	255,807	0
Services & Supplies	228,920	626,111	552,700	508,550	0
Salaries - Work Orders	0	80,362	0	0	0
Benefits - Work Orders	0	12,757	0	0	0
Services & Supplies-W.O.	<u>21,558,000</u>	<u>5,159,768</u>	<u>28,225,000</u>	<u>17,960,000</u>	<u>0</u>
TOTAL ENGINEERING	22,836,785	6,530,577	29,940,092	19,553,530	0
<b>WATER QUALITY - LAB</b>					
Salaries	338,477	198,597	325,321	325,321	0
Benefits	100,171	95,394	135,475	135,475	0
Services & Supplies	242,976	154,830	274,802	274,802	0
Services & Supplies-W.O.	<u>109,000</u>	<u>15,759</u>	<u>185,000</u>	<u>185,000</u>	<u>0</u>
TOTAL WATER QUALITY - LAB	790,624	464,580	920,598	920,598	0
<b>UTILITIES MAINTENANCE</b>					
Salaries	385,707	285,610	569,097	500,187	0
Benefits	132,699	113,796	184,304	172,636	0
Services & Supplies	142,380	80,579	158,145	158,145	0
Services & Supplies-W.O.	<u>100,000</u>	<u>39,093</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
TOTAL UTILITIES MAINTENANCE	760,786	519,079	971,546	890,968	0
<b>ELECTRICAL MECHANICAL</b>					
Salaries	622,643	375,740	622,963	622,963	0
Benefits	191,525	123,391	202,200	202,200	0
Services & Supplies	2,201,529	1,091,905	2,321,774	2,312,274	0
Salaries - Work Orders	0	696	0	0	0

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	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Benefits - Work Orders	0	104	0	0	0
Services & Supplies-W.O.	<u>1,318,700</u>	<u>108,243</u>	<u>342,750</u>	<u>256,000</u>	<u>0</u>
TOTAL ELECTRICAL MECHANICAL	4,334,397	1,700,078	3,489,687	3,393,437	0
<u>DIST MAINT - PIPELINE</u>					
Salaries	694,872	446,177	660,608	660,608	0
Benefits	250,345	185,701	252,885	252,885	0
Services & Supplies	948,215	391,958	869,482	792,182	0
Services & Supplies-W.O.	<u>40,000</u>	<u>7,131</u>	<u>20,000</u>	<u>38,000</u>	<u>0</u>
TOTAL DIST MAINT - PIPELINE	1,933,432	1,030,967	1,802,975	1,743,675	0
<u>WATER TREATMENT</u>					
Salaries	681,299	585,794	796,002	796,002	0
Benefits	325,015	246,036	317,021	317,021	0
Services & Supplies	969,120	386,754	866,297	857,297	0
Services & Supplies-W.O.	<u>387,500</u>	<u>124,603</u>	<u>1,215,000</u>	<u>595,000</u>	<u>0</u>
TOTAL WATER TREATMENT	2,362,934	1,343,186	3,194,320	2,565,320	0
<u>OPERATIONS - MAINTENANCE</u>					
Salaries	213,385	162,469	284,725	254,830	0
Benefits	132,776	77,229	119,240	114,180	0
Services & Supplies	189,530	116,578	227,310	227,310	0
Services & Supplies-W.O.	<u>0</u>	<u>352</u>	<u>73,500</u>	<u>73,500</u>	<u>0</u>
TOTAL OPERATIONS - MAINTENANCE	535,691	356,628	704,775	669,820	0
<u>RECREATION - OPERATIONS</u>					
Salaries	1,213,880	896,784	1,310,078	1,334,562	0
Benefits	369,280	303,063	436,079	440,225	0
Services & Supplies	343,140	170,749	309,885	309,885	0
Other Operating Expenses	756,865	0	199,423	524,236	0
Services & Supplies-W.O.	<u>0</u>	<u>0</u>	<u>82,000</u>	<u>2,000</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	2,683,165	1,370,597	2,337,465	2,610,908	0
<u>RECREATION - MAINTENANCE</u>					
Salaries	453,157	339,380	564,277	504,762	0
Benefits	129,584	108,751	144,791	140,885	0
Services & Supplies	360,155	277,102	404,390	404,390	0
Other Operating Expenses	306,171	0	448,840	0	0
Services & Supplies-W.O.	<u>250,000</u>	<u>34,651</u>	<u>357,500</u>	<u>82,500</u>	<u>0</u>
TOTAL RECREATION - MAINTENANCE	1,499,067	759,885	1,919,798	1,132,537	0
<u>RECREATION - PUBLIC REL</u>					
Salaries	300,000	83,530	181,404	183,105	0
Benefits	28,953	8,682	19,154	19,443	0
Services & Supplies	173,960	74,220	162,527	157,727	0
Other Operating Expenses	<u>172,832</u>	<u>0</u>	<u>126,954</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - PUBLIC REL	675,745	166,432	490,039	360,275	0

11 -GENERAL FUND  
FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - WATER PARK</u>					
Salaries	512,359	331,661	558,719	561,571	0
Benefits	75,707	60,763	81,136	81,619	0
Services & Supplies	184,530	96,508	172,934	172,934	0
Other Operating Expenses	308,970	146,853	405,028	0	0
Services & Supplies-W.O.	<u>0</u>	<u>3</u>	<u>146,400</u>	<u>146,400</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	1,081,566	635,787	1,364,217	962,524	0
TOTAL EXPENDITURES	43,886,371	18,633,347	52,562,047	40,874,162	0
REVENUE OVER/(UNDER) EXPENDITURES	( 18,636,964)	( 6,967,859)	( 29,653,985)	( 17,209,136)	0

11 -GENERAL FUND

REVENUES	BUDGET 2019-2020	REVENUES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>NON DEPARTMENTAL</u>					
<u>=====</u>					
<u>WATER SALES</u>					
Water Sales - Residential Grav	9,735	12,018	9,796	10,339	0
Water Sales - Residential Pump	1,401,647	962,595	1,411,285	1,639,919	0
Water Sales - Commercial Gr	620	228	776	786	0
Water Sales - Commercial Pump	684,139	394,811	642,365	766,936	0
Water Sales - Industrial Pumpe	10,398	12,994	13,176	12,737	0
Water Sales - Resale Gravity	1,147,947	616,741	1,083,900	1,079,998	0
Water Sales - Resale Pumped	379,893	58,153	440,140	555,624	0
Water Sales - Temporary Meter	18,985	14,356	18,571	58,094	0
Water Sales - Insitutional Gr	7,242	3,833	6,463	7,200	0
Water Sales - Institutional Pu	175,000	102,885	151,758	176,283	0
Water Sales - Ag Domestic - Gr	63,785	38,885	56,955	58,875	0
Water Sales - Ag Domestic - Pu	1,848,908	969,732	1,638,143	1,643,449	0
Water Sales - Agricultural - G	42,341	25,522	36,816	36,614	0
Water Sales - Agricultural - P	1,282,437	631,302	1,117,128	1,121,230	0
Water Sales - Recreation - Pu	<u>34,732</u>	<u>15,603</u>	<u>31,029</u>	<u>31,480</u>	<u>0</u>
TOTAL WATER SALES	7,107,809	3,859,657	6,658,301	7,199,564	0
<u>WATER SERVICES</u>					
Meter Tests & Installations	2,887	17,685	5,604	5,604	0
Temporary Installation	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SERVICES	2,887	17,785	5,604	5,604	0
<u>WATER STANDBY</u>					
Meter Chg - CMWD Residential	2,361,941	1,686,282	2,894,095	2,894,095	0
Meter Chg - CMWD Commercial	306,706	193,187	312,510	312,510	0
Meter Chg - CMWD Industrial	32,258	23,529	40,336	40,336	0
Meter Chg - CMWD Agriculture	187,826	132,189	232,198	232,198	0
Meter Chg - CMWD Institutional	73,594	57,716	100,061	100,061	0
Meter Chg - CMWD Temporary	26,805	15,335	25,021	25,021	0
Meter Chg - CMWD Ag Residentia	344,332	252,501	433,848	433,848	0
Meter Chg - CMWD Interdepartme	17,583	12,892	19,693	19,693	0
Meter Chg - CMWD Resale	285,845	256,174	440,270	440,270	0
Meter Chg - Fire Service	<u>76,337</u>	<u>11,271</u>	<u>21,622</u>	<u>21,622</u>	<u>0</u>
TOTAL WATER STANDBY	3,713,225	2,641,077	4,519,654	4,519,654	0
<u>WATER DELINOUNCY</u>					
Hang Tag Fee	37,020	18,120	35,400	35,400	0
Turn Off Fee	7,200	3,020	6,780	6,780	0
Turn On Fee	7,080	3,260	6,780	6,780	0
Late Fee - Residential	49,042	31,733	47,464	47,464	0
Alloc Penalty - Residential	0	570,818	0	0	0
Alloc Penalty - Business	0	( 50,650)	0	0	0

## 11 -GENERAL FUND

REVENUES	BUDGET 2019-2020	REVENUES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Late Fee - Business	7,441	1,735	5,276	5,276	0
Late Fee - Industrial	371	849	382	382	0
Late Fee - Resale	229	123	178	178	0
Late Fee - Other	1,315	1,929	1,450	1,450	0
Alloc Penalty - Other	0	( 39,585)	0	0	0
Late Fee - Agriculture Domesti	9,424	2,879	5,432	5,432	0
Late Fee - Agriculture	2,877	2,754	2,486	2,486	0
N.S.F. - Returned Check Fee	<u>810</u>	<u>840</u>	<u>870</u>	<u>870</u>	<u>0</u>
TOTAL WATER DELINQUENCY	122,809	547,824	112,498	112,498	0
<u>WATER REVENUE OTHER</u>					
Flexible Storage	4,472	4,472	4,472	4,472	0
Grant Revenue - Other	4,458,300	0	0	0	0
Miscellaneous Revenue - Other	33,799	69,151	33,799	33,799	0
Bad Debt Collection Recovery	0	1,356	0	0	0
Administration Fee	0	712	0	0	0
Energy Capacity Revenue	17,542	0	33,799	0	0
SWP - Sale of Water	<u>0</u>	<u>111,449</u>	<u>0</u>	<u>250,000</u>	<u>0</u>
TOTAL WATER REVENUE OTHER	4,514,113	187,140	72,070	288,271	0
<u>CAPITAL FACILITIES</u>					
Capital Facilities Charge	<u>76,593</u>	<u>4,419</u>	<u>90,865</u>	<u>90,865</u>	<u>0</u>
TOTAL CAPITAL FACILITIES	76,593	4,419	90,865	90,865	0
<u>INTEREST</u>					
1% Tax Allocation	0	3,144	0	0	0
Interest on BPC and Taormina	19,192	0	0	0	0
Interest on Time Deposits and	<u>530,518</u>	<u>285,405</u>	<u>450,000</u>	<u>450,000</u>	<u>0</u>
TOTAL INTEREST	549,710	288,550	450,000	450,000	0
<u>TAXES &amp; ASSESSMENTS</u>					
1 % - Secured Current General	2,259,862	1,293,075	2,375,549	2,375,549	0
1 % - Secured Prior Year Gener	0	16,003	0	0	0
1 % - Unsecured Current Genera	0	70,913	0	0	0
1 % - Unsecured Prior Year Gen	0	( 552)	0	0	0
CFD - 2013	<u>2,657,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TAXES & ASSESSMENTS	4,917,746	1,379,438	2,375,549	2,375,549	0
<u>OTHER GOVT. AGENCIES</u>					
Federal Disaster Assistance	0	0	128,851	128,851	0
Grant Revenue - Federal	0	0	3,825,000	3,825,000	0
State - Homeowners Property Ta	0	8,568	0	0	0
State - Other	<u>0</u>	<u>85</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER GOVT. AGENCIES	0	8,653	3,953,851	3,953,851	0
<u>MISCELLANEOUS REVENUES</u>					
RDA - Pass Through	<u>94,466</u>	<u>79,107</u>	<u>108,005</u>	<u>108,005</u>	<u>0</u>
TOTAL MISCELLANEOUS REVENUES	94,466	79,107	108,005	108,005	0



11 -GENERAL FUND

REVENUES	BUDGET 2019-2020	REVENUES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
TOTAL NON DEPARTMENTAL	21,099,358	9,013,650	18,346,397	19,103,861	0
RECREATION - OPERATIONS =====					
<u>RECREATION PARK</u>					
Animal Permit	14,500	11,387	31,920	31,920	0
Boat Fees - Annual	24,000	16,531	31,220	31,220	0
Boat Fees - Daily	8,500	3,608	7,490	7,490	0
Boat Inspection Fees - Quagga	2,000	1,133	1,989	1,989	0
Boat Fees - Overnight	800	180	1,000	1,000	0
Boat Lock Revenue - Quagga	500	1,188	1,404	1,404	0
Cafe Pass Fee	0	6,843	0	0	0
Camping Fees	1,835,000	1,181,220	2,185,000	2,185,000	0
Commercials - Recreation	1,200	1,250	1,500	1,500	0
Donation vouchers	( 2,000)	0	( 2,000)	( 2,500)	0
Events - Recreation	42,000	23,570	25,000	25,000	0
Event Reimbursement - Recreatio	0	2,410	2,500	2,500	0
Gift Cards and Certificates	500	116	1,200	1,200	0
Grants - Recreation	121,000	57,740	107,000	107,000	0
Guest Pass - Off Season	0	( 100)	0	0	0
Impound Fee	0	70	0	0	0
Kayak & Canoes Annual - Recrea	3,600	2,972	4,007	4,007	0
Kayak and Canoes Daily - Recrr	9	73	15	15	0
Miscellaneous Revenue	0	830	2,000	2,000	0
Rain Checks - Recreation	0	118	( 1,000)	( 1,000)	0
Refunds - Cash LCRA	0	521	0	0	0
Reservations	139,000	81,854	166,500	166,500	0
Shower Facility Fees	46,000	34,512	44,000	44,000	0
Snow Bird Pumping	0	4,868	0	0	0
Trailer Storage Fees	208,000	169,089	278,750	278,750	0
Vehicle Fees - Daily	455,000	245,400	410,000	410,000	0
Violation Ordinance Fees	3,000	2,125	2,840	2,840	0
Visitor Cards	<u>138,000</u>	<u>101,481</u>	<u>155,520</u>	<u>155,520</u>	<u>0</u>
TOTAL RECREATION PARK	3,040,609	1,950,988	3,457,855	3,457,355	0
<u>RECREATION-CONCESSION</u>					
Boat Rental - Concession	58,000	33,290	53,000	53,000	0
Park Store - Recreation	52,000	37,132	50,000	50,000	0
Cafe - Concession	<u>24,000</u>	<u>14,465</u>	<u>24,000</u>	<u>24,000</u>	<u>0</u>
TOTAL RECREATION-CONCESSION	134,000	84,887	127,000	127,000	0
<u>RECREATION OTHER</u>					
Over / Short - Recreation	<u>0</u>	<u>1,160</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION OTHER	0	1,160	0	0	0
TOTAL RECREATION - OPERATIONS	3,174,609	2,037,036	3,584,855	3,584,355	0

11 -GENERAL FUND

REVENUES	BUDGET 2019-2020	REVENUES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - WATER PARK</u>					
=====					
<u>RECREATION-CONCESSION</u>					
Water Park Snack Bar	10,500	7,935	9,500	9,500	0
TOTAL RECREATION-CONCESSION	10,500	7,935	9,500	9,500	0
<u>RECREATION-WATER PARK</u>					
Water Park - Late Day Pass Fee	110,000	80,275	110,740	110,740	0
Water Park - Group Pass Discou	( 1,360)	( 1,272)	( 3,700)	( 3,700)	0
Water Park - Guest Pass Hosts	0	( 153)	0	0	0
Water Park - Junior Lifeguard	6,000	2,250	10,000	10,000	0
Water Park - Lifeguard Trainin	700	588	0	0	0
Water Park - Locker Fee	1,400	906	1,000	1,000	0
Water Park - Next Day Pass Fee	( 700)	( 512)	( 814)	( 814)	0
Water Park - Promotion	500	( 208)	8,500	8,500	0
Water Park - Rain Checks	( 300)	( 622)	( 600)	( 600)	0
Water Park - Reservation Fee	54,000	33,671	55,500	55,500	0
Water Park - Season Pass Fee	25,000	4,445	17,934	17,934	0
Water Park - Shade Rental Fee	7,200	5,245	7,500	7,500	0
Water Park - Shower Facility F	0	14	0	0	0
Water Park - Single Splash Fee	750,000	477,386	753,250	753,250	0
Water Park - Special Event Fee	0	114	0	0	0
Water Park - Water Fitness - F	12,500	4,884	8,000	8,000	0
TOTAL RECREATION-WATER PARK	964,940	607,012	967,310	967,310	0
<u>RECREATION OTHER</u>					
Over / Short - Water Park	0	( 144)	0	0	0
TOTAL RECREATION OTHER	0	( 144)	0	0	0
TOTAL RECREATION - WATER PARK	975,440	614,803	976,810	976,810	0
TOTAL REVENUE	25,249,407	11,665,488	22,908,062	23,665,026	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RETIREES</u>					
=====					
<u>Benefits</u>					
Insurance - Employee Assistanc	0	8	0	0	0
Insurance - Group Life	0	171	0	0	0
Insurance - Group Health	512,542	364,107	510,659	510,659	0
Insurance - Group Dental	25,324	18,460	25,709	25,709	0
Insurance - Group Vision	<u>4,789</u>	<u>4,138</u>	<u>8,029</u>	<u>8,029</u>	<u>0</u>
TOTAL Benefits	542,655	386,883	544,397	544,397	0
<u>Services &amp; Supplies</u>					
-----					
TOTAL RETIREES	542,655	386,883	544,397	544,397	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>BOARD OF DIRECTORS</b>					
=====					
<u>Salaries</u>					
Regular Salaries	113,155	52,937	118,810	118,810	0
TOTAL Salaries	113,155	52,937	118,810	118,810	0
<u>Benefits</u>					
Social Security Expense	7,016	3,539	7,366	7,366	0
Medicare Expense	1,641	828	1,723	1,723	0
Insurance - Group Life	189	214	369	369	0
Insurance - Group Health	77,480	70,561	110,061	110,061	0
Insurance - Group Dental	3,657	3,345	4,952	4,952	0
Insurance - Group Vision	526	650	1,376	1,376	0
TOTAL Benefits	90,509	79,138	125,847	125,847	0
<u>Services &amp; Supplies</u>					
Service & Supplies	300	15	300	300	0
Computer Upgrades - Hardware	2,000	0	0	0	0
Communications - Radio & Telep	0	392	0	0	0
Office Supplies	0	442	0	0	0
Advertising & Legal Notices	0	191	0	0	0
Private Vehicle Mileage	3,500	2,172	3,500	3,500	0
Travel Expense	2,500	726	2,500	2,500	0
Directors Fee	0	0	20,000	20,000	0
Education & Training Seminars	3,000	730	3,000	3,000	0
TOTAL Services & Supplies	11,300	4,667	29,300	29,300	0
<hr/>					
TOTAL BOARD OF DIRECTORS	214,964	136,742	273,957	273,957	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>MANAGEMENT</u>					
=====					
<u>Salaries</u>					
Regular Salaries	582,897	368,575	686,503	686,503	0
Part Time - Temporary Wages	62,223	23,489	0	0	0
Vacation Pay	51,125	11,084	27,965	27,965	0
Jury Duty	3,007	488	304	304	0
Sick Pay	30,073	26,000	5,128	5,128	0
Holiday Pay	<u>27,066</u>	<u>25,115</u>	<u>19,683</u>	<u>19,683</u>	<u>0</u>
TOTAL Salaries	756,391	454,752	739,583	739,583	0
<u>Benefits</u>					
Insurance - Employee Assistanc	85	68	119	119	0
CalPERS Pension Exp - PEPR	0	5,531	0	0	0
CalPERS Pension Exp - Classic	59,442	37,154	68,641	68,641	0
Social Security Expense	46,896	21,076	45,854	45,854	0
Medicare Expense	10,967	6,808	10,724	10,724	0
Insurance - Group Life	2,582	2,000	3,560	3,560	0
Insurance - Group Health	70,749	42,750	75,008	75,008	0
Insurance - Group Dental	4,649	1,974	3,340	3,340	0
Insurance - Group Vision	<u>395</u>	<u>415</u>	<u>918</u>	<u>918</u>	<u>0</u>
TOTAL Benefits	195,765	117,776	208,164	208,164	0
<u>Services &amp; Supplies</u>					
District Equipment	0	40	100	100	0
Service & Supplies	0	14,591	13,500	13,500	0
Computer Upgrades - Hardware	2,000	0	2,500	2,500	0
Computer Upgrades - Software	0	17,668	23,000	23,000	0
Outside Contracts	0	356	40,000	40,000	0
Communications - Radio & Telep	0	1,838	2,600	2,600	0
Membership & Dues	79,450	85,106	98,500	98,500	0
Printing & Binding	0	261	500	500	0
Books & Publications	0	7,125	7,500	7,500	0
Office Supplies	0	808	1,000	1,000	0
Postage Expense	0	164	200	200	0
Other Professional Fees	360,000	204,411	600,000	600,000	0
Private Vehicle Mileage	0	129	6,060	6,060	0
Travel Expense	6,700	3,295	6,700	6,700	0
Education & Training Seminars	6,100	4,695	6,100	6,100	0
Pre-Employment Screening	0	137	0	0	0
Insurance - Aflac Service Fee	<u>0</u>	<u>123</u>	<u>200</u>	<u>200</u>	<u>0</u>
TOTAL Services & Supplies	454,250	340,744	808,460	808,460	0
<u>Other Operating Expenses</u>					

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL MANAGEMENT	1,406,406	913,273	1,756,207	1,756,207	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>INFORMATION TECHNOLOGY</u>					
=====					
<u>Salaries</u>					
Regular Salaries	110,397	92,197	114,369	114,369	0
Part Time - Temporary Wages	43,200	4,422	40,788	40,788	0
Overtime Pay	4,200	7,842	0	0	0
Vacation Pay	16,337	5,405	16,503	16,503	0
Jury Duty	317	553	321	321	0
Sick Pay	4,337	335	4,381	4,381	0
Holiday Pay	12,337	5,347	12,463	12,463	0
TOTAL Salaries	191,125	116,101	188,825	188,825	0
<u>Benefits</u>					
Insurance - Employee Assistanc	28	22	29	29	0
CalPERS Pension Exp - PEPR	0	15	0	0	0
CalPERS Pension Exp - Classic	12,645	14,813	13,716	13,716	0
Social Security Expense	11,850	6,036	11,707	11,707	0
Medicare Expense	2,771	1,764	2,738	2,738	0
Insurance - Group Life	492	368	501	501	0
Insurance - Group Health	23,646	18,043	26,108	26,108	0
Insurance - Group Dental	1,286	955	1,312	1,312	0
Insurance - Group Vision	225	167	229	229	0
TOTAL Benefits	52,943	42,184	56,340	56,340	0
<u>Services &amp; Supplies</u>					
District Equipment	2,500	409	2,500	2,500	0
Service & Supplies	2,000	5,070	3,000	3,000	0
Computer Upgrades - Hardware	3,500	4,765	6,500	6,500	0
Computer Upgrades - Software	4,750	1,675	4,750	4,750	0
Outside Contracts	17,650	33,661	17,560	17,560	0
Clothing & Personal Supplies	500	72	500	500	0
Communications - Radio & Telep	1,500	2,752	1,500	1,500	0
Office Equipment Maintenance	0	103	0	0	0
Printing & Binding	0	0	100	100	0
Books & Publications	100	0	0	0	0
Postage Expense	0	14	0	0	0
Small Tools	100	107	100	100	0
Private Vehicle Mileage	500	245	500	500	0
Education & Training Seminars	1,500	30	1,500	1,500	0
Pre-Employment Screening	0	32	0	0	0
Insurance - Aflac Service Fee	0	123	0	0	0
TOTAL Services & Supplies	34,600	49,058	38,510	38,510	0
<u>Salaries - Work Orders</u>					

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>					
Computer Upgrades - Hardware	_____0	_____1,764	_____0	_____0	_____0
TOTAL Services & Supplies-W.O.	_____0	_____1,764	_____0	_____0	_____0
TOTAL INFORMATION TECHNOLOGY	278,668	209,108	283,675	283,675	0



## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER CONSERVATION</u>					
=====					
<u>Salaries</u>					
Regular Salaries	309,588	133,927	216,633	216,633	0
Part Time - Temporary Wages	27,958	45,014	75,691	75,691	0
Overtime Pay	0	2,146	0	0	0
Vacation Pay	41,694	14,329	30,488	30,488	0
Jury Duty	2,453	0	1,793	1,793	0
Sick Pay	24,526	11,223	17,934	17,934	0
Holiday Pay	22,073	12,387	16,141	16,141	0
TOTAL Salaries	428,292	219,026	358,680	358,680	0
<u>Benefits</u>					
Insurance - Employee Assistanc	85	65	116	116	0
CalPERS Pension Exp - PEPR	0	9,857	0	0	0
CalPERS Pension Exp - Classic	30,922	13,619	26,264	26,264	0
Social Security Expense	26,554	14,194	22,238	22,238	0
Medicare Expense	6,210	3,320	5,201	5,201	0
Insurance - Group Life	1,415	556	1,124	1,124	0
Insurance - Group Health	63,053	45,946	83,463	83,463	0
Insurance - Group Dental	3,363	2,497	4,235	4,235	0
Insurance - Group Vision	581	408	688	688	0
Insurance - Unemployment	0	11,673	0	0	0
TOTAL Benefits	132,183	102,135	143,330	143,330	0
<u>Services &amp; Supplies</u>					
District Equipment	1,700	982	1,700	1,700	0
Service & Supplies	19,263	4,892	19,463	19,463	0
Computer Upgrades - Hardware	4,500	1,097	2,000	2,000	0
Outside Contracts	73,587	54,105	209,587	209,587	0
Clothing & Personal Supplies	0	280	500	500	0
Communications - Radio & Telep	0	1,021	1,600	1,600	0
Membership & Dues	14,305	5,200	14,305	14,305	0
Printing & Binding	22,500	50	22,500	22,500	0
Books & Publications	100	0	100	100	0
Office Supplies	5,000	312	1,000	1,000	0
Postage Expense	9,500	1,509	9,500	9,500	0
Licenses & Permits	0	370	0	0	0
Advertising & Legal Notices	19,470	1,745	39,470	39,470	0
Public Information Program	0	321	0	0	0
Private Vehicle Mileage	75	254	100	100	0
Travel Expense	2,850	0	3,400	3,400	0
Education & Training Seminars	3,417	1,826	3,900	3,900	0
Pre-Employment Screening	0	105	0	0	0
Insurance - Workers Compensati	0	52,917	0	0	0
TOTAL Services & Supplies	176,267	126,988	329,125	329,125	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	736,742	448,150	831,135	831,135	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>FISHERIES</u>					
=====					
<u>Salaries</u>					
Regular Salaries	244,858	184,018	296,345	296,345	0
Part Time - Temporary Wages	29,769	19,268	29,769	29,769	0
Overtime Pay	5,000	2,865	0	0	0
Vacation Pay	28,642	11,690	16,406	16,406	0
Jury Duty	1,685	0	179	179	0
Sick Pay	16,848	2,593	3,007	3,007	0
Holiday Pay	15,163	11,564	11,546	11,546	0
TOTAL Salaries	341,965	231,997	357,252	357,252	0
<u>Benefits</u>					
Insurance - Employee Assistanc	85	65	87	87	0
CalPERS Pension Exp - PEPR	0	2,776	0	0	0
CalPERS Pension Exp - Classic	25,676	24,814	29,012	29,012	0
Social Security Expense	21,202	14,406	22,150	22,150	0
Medicare Expense	4,959	3,544	5,181	5,181	0
Insurance - Group Life	1,305	4,749	1,368	1,368	0
Insurance - Group Health	46,018	30,184	47,980	47,980	0
Insurance - Group Dental	2,104	1,562	2,145	2,145	0
Insurance - Group Vision	581	566	688	688	0
Insurance - Unemployment	0	6,214	0	0	0
TOTAL Benefits	101,930	88,879	108,611	108,611	0
<u>Services &amp; Supplies</u>					
District Equipment	8,400	5,144	9,200	9,200	0
Service & Supplies	10,900	27,016	11,000	11,000	0
Computer Upgrades - Hardware	5,500	2,546	0	0	0
Computer Upgrades - Software	1,000	0	1,000	1,000	0
Outside Contracts	2,000	49	2,000	2,000	0
Clothing & Personal Supplies	1,500	170	1,500	1,500	0
Communications - Radio & Telep	2,325	1,745	2,500	2,500	0
Membership & Dues	250	105	250	250	0
Printing & Binding	250	0	250	250	0
Books & Publications	300	0	300	300	0
Postage Expense	500	807	500	500	0
Licenses & Permits	500	0	500	500	0
Private Vehicle Mileage	250	0	250	250	0
Travel Expense	1,300	10,562	15,000	15,000	0
Education & Training Seminars	4,500	2,174	4,500	4,800	0
Insurance - Workers Compensati	0	821	0	0	0
Insurance - Aflac Service Fee	0	123	0	0	0
TOTAL Services & Supplies	39,475	51,262	48,750	49,050	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>					
Outside Contracts	_____0	_____4,365	_____0	_____0	_____0
TOTAL Services & Supplies-W.O.	_____0	_____4,365	_____0	_____0	_____0
TOTAL FISHERIES	483,370	376,503	514,613	514,913	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ADMINISTRATION SERVICES</u>					
=====					
<u>Salaries</u>					
Regular Salaries	585,637	337,656	639,281	639,281	0
Overtime Pay	3,000	3,408	1,500	1,500	0
Vacation Pay	53,872	23,351	28,577	28,577	0
Jury Duty	3,170	0	311	311	0
Sick Pay	31,690	11,720	5,240	5,240	0
Holiday Pay	<u>28,521</u>	<u>21,481</u>	<u>20,114</u>	<u>20,114</u>	<u>0</u>
TOTAL Salaries	705,890	397,617	695,023	695,023	0
<u>Benefits</u>					
Insurance - Employee Assistanc	226	117	232	232	0
CalPERS Pension Exp - PEPR	0	9,373	0	0	0
CalPERS Pension Exp - Classic	60,188	42,846	64,367	64,367	0
Social Security Expense	43,765	22,680	43,092	43,092	0
Medicare Expense	10,237	6,088	10,077	10,077	0
Insurance - Group Life	3,094	1,542	3,105	3,105	0
Insurance - Group Health	166,259	58,748	193,956	193,956	0
Insurance - Group Dental	7,415	2,679	6,408	6,408	0
Insurance - Group Vision	<u>1,704</u>	<u>845</u>	<u>1,835</u>	<u>1,835</u>	<u>0</u>
TOTAL Benefits	292,888	144,917	323,072	323,072	0
<u>Services &amp; Supplies</u>					
District Equipment	4,500	2,127	4,000	4,000	0
Service & Supplies	25,350	20,170	21,170	23,170	0
Utilities	37,000	16,408	28,500	28,500	0
Computer Upgrades - Hardware	8,000	10,786	3,500	3,500	0
Computer Upgrades - Software	5,000	6,166	0	0	0
Bank Charges	15,000	10,298	18,000	18,000	0
Purchased Water	3,200	1,608	2,500	2,500	0
Bad Debt Expense	5,000	0	13,000	13,000	0
Outside Contracts	153,150	122,979	187,200	187,200	0
Clothing & Personal Supplies	0	170	200	200	0
Communications - Radio & Telep	45,000	50,894	51,000	51,000	0
Office Equipment Maintenance	5,400	4,608	8,500	8,500	0
Membership & Dues	745	620	760	760	0
Printing & Binding	4,600	1,272	5,600	5,600	0
Office Supplies	13,000	6,692	13,200	13,200	0
Postage Expense	4,700	3,759	5,500	5,500	0
Other Professional Fees	46,000	39,713	46,000	46,000	0
Safety Program	77,228	0	77,228	77,228	0
Private Vehicle Mileage	150	21	500	500	0
Travel Expense	2,500	0	2,500	2,500	0
Education & Training Seminars	2,300	307	2,300	2,300	0
Pre-Employment Screening	0	64	0	0	0
Interest / Penalty Expenses	279,416	25,652	309,001	309,001	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Credit Card Fees	36,500	27,539	40,000	40,000	0
Petty Cash Over / Short	0	3	0	0	0
Property Tax Collection Fee	5,700	3,418	6,000	6,000	0
Property Tax Administration Fe	26,000	870	26,000	26,000	0
Insurance - Liability Premium	65,000	70,697	75,000	75,000	0
Insurance - Workers Compensati	135,000	164,730	168,000	168,000	0
Insurance - Aflac Service Fee	<u>0</u>	<u>123</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	1,005,439	591,692	1,115,159	1,117,159	0
<u>Other Operating Expenses</u>					
Administration Overhead	( 1,544,838)	( 146,853)	( 1,180,245)	( 524,236)	0
TOTAL Other Operating Expenses	( 1,544,838)	( 146,853)	( 1,180,245)	( 524,236)	0
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	459,379	987,373	953,009	1,611,018	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WAREHOUSE</u>					
=====					
<u>Salaries</u>					
Regular Salaries	7,965	4,483	7,939	7,939	0
Overtime Pay	0	29	0	0	0
Vacation Pay	831	219	399	399	0
Jury Duty	49	0	4	4	0
Sick Pay	489	48	73	73	0
Holiday Pay	<u>440</u>	<u>73</u>	<u>281</u>	<u>281</u>	<u>0</u>
TOTAL Salaries	9,774	4,852	8,696	8,696	0
<u>Benefits</u>					
CalPERS Pension Exp - Classic	837	746	807	807	0
Social Security Expense	606	324	539	539	0
Medicare Expense	<u>142</u>	<u>76</u>	<u>126</u>	<u>126</u>	<u>0</u>
TOTAL Benefits	1,585	1,146	1,472	1,472	0
<u>Services &amp; Supplies</u>					
District Equipment	0	238	0	0	0
Service & Supplies	3,000	6,099	3,500	3,500	0
Utilities	2,500	2,598	3,000	3,000	0
Outside Contracts	0	16	0	0	0
Education & Training Seminars	0	0	300	300	0
Gains / Losses on Inventory	<u>10,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
TOTAL Services & Supplies	15,500	8,950	11,800	11,800	0
<u>Other Operating Expenses</u>					
_____					
<u>Salaries - Work Orders</u>					
_____					
<u>Benefits - Work Orders</u>					
_____					
<u>Services &amp; Supplies-W.O.</u>					
_____					
-----					
TOTAL WAREHOUSE	26,859	14,948	21,968	21,968	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>GARAGE</u>					
=====					
<u>Salaries</u>					
Regular Salaries	18,516	6,968	22,760	22,760	0
Vacation Pay	1,931	349	1,145	1,145	0
Jury Duty	114	0	13	13	0
Sick Pay	1,136	87	210	210	0
Holiday Pay	<u>1,023</u>	<u>435</u>	<u>806</u>	<u>806</u>	<u>0</u>
TOTAL Salaries	22,720	7,839	24,934	24,934	0
<u>Benefits</u>					
CalPERS Pension Exp - PEPR	0	579	0	0	0
CalPERS Pension Exp - Classic	1,945	544	2,314	2,314	0
Social Security Expense	1,408	511	1,546	1,546	0
Medicare Expense	<u>330</u>	<u>119</u>	<u>361</u>	<u>361</u>	<u>0</u>
TOTAL Benefits	3,683	1,754	4,221	4,221	0
<u>Services &amp; Supplies</u>					
District Equipment	9,835	2,736	23,350	3,004	0
Service & Supplies	39,685	1,634	5,335	33,685	0
Utilities	0	2,598	0	0	0
Cost Applied - Service & Suppl	( 370,920)	( 88,137)	( 374,704)	( 365,604)	0
Vehicle Costs Direct	183,350	88,160	175,000	175,000	0
Outside Contracts	36,132	17,767	32,132	32,132	0
Communications - Radio & Telep	0	157	0	0	0
Licenses & Permits	6,200	1,861	6,200	6,200	0
Gain / Losses on Inventory GAS	<u>0</u>	<u>107</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	( 95,718)	26,883	( 132,687)	( 115,583)	0
<u>Other Operating Expenses</u>					
_____					
<u>Salaries - Work Orders</u>					
_____					
<u>Benefits - Work Orders</u>					
_____					
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	<u>141,500</u>	<u>127,387</u>	<u>134,878</u>	<u>103,500</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	141,500	127,387	134,878	103,500	0
<hr/>					
TOTAL GARAGE	72,185	163,863	31,346	17,072	0



## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>SAFETY</u>					
=====					
<u>Salaries</u>					
Regular Salaries	88,630	65,462	107,618	107,618	0
Vacation Pay	9,244	3,282	5,414	5,414	0
Jury Duty	544	0	59	59	0
Sick Pay	5,437	820	993	993	0
Holiday Pay	<u>4,894</u>	<u>4,083</u>	<u>3,810</u>	<u>3,810</u>	<u>0</u>
TOTAL Salaries	108,749	73,647	117,894	117,894	0
<u>Benefits</u>					
Insurance - Employee Assistanc	28	22	29	29	0
CalPERS Pension Exp - PEPR	0	5,442	0	0	0
CalPERS Pension Exp - Classic	9,312	0	10,942	10,942	0
Social Security Expense	6,742	4,800	7,309	7,309	0
Medicare Expense	1,577	1,123	1,709	1,709	0
Insurance - Group Life	733	548	7,402	7,402	0
Insurance - Group Health	26,912	20,042	27,682	27,682	0
Insurance - Group Dental	1,286	955	1,312	1,312	0
Insurance - Group Vision	<u>132</u>	<u>121</u>	<u>229</u>	<u>229</u>	<u>0</u>
TOTAL Benefits	46,722	33,052	56,614	56,614	0
<u>Services &amp; Supplies</u>					
District Equipment	0	149	0	0	0
Services & Supplies	1,350	1,602	6,530	6,530	0
Computer Upgrades - Software	4,380	3,860	4,440	4,440	0
Outside Contracts	5,300	3,297	27,300	27,300	0
Clothing & Personal Supplies	0	81	0	0	0
Communications - Radio & Telep	0	426	0	0	0
Membership & Dues	250	230	250	250	0
Books & Publications	0	107	0	0	0
Safety Program	1,000	726	0	0	0
Private Vehicle Mileage	0	499	0	0	0
Travel Expense	1,800	873	1,800	1,800	0
Education & Training Seminars	1,400	36	1,400	1,400	0
Insurance - Aflac Service Fee	<u>0</u>	<u>123</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	15,480	12,010	41,720	41,720	0
<hr/>					
TOTAL SAFETY	170,951	118,709	216,228	216,228	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ENGINEERING</u>					
=====					
<u>Salaries</u>					
Regular Salaries	636,886	383,686	790,694	746,901	0
Part Time - Temporary Wages	24,300	10,032	19,800	0	0
Overtime Pay	2,000	3,814	10,000	10,000	0
Vacation Pay	66,632	32,844	40,279	38,076	0
Jury Duty	3,920	1,058	439	415	0
Sick Pay	39,195	12,732	7,386	6,982	0
Holiday Pay	35,276	30,158	28,349	26,799	0
Seasonal Pay	0	10,153	0	0	0
TOTAL Salaries	808,209	484,476	896,947	829,173	0
<u>Benefits</u>					
Insurance - Employee Assistanc	169	131	174	174	0
CalPERS Pension Exp - PEPPA	0	19,215	0	0	0
CalPERS Pension Exp - Classic	66,955	31,908	80,480	76,027	0
Social Security Expense	50,109	25,633	55,611	51,409	0
Medicare Expense	11,719	7,407	13,006	12,023	0
Insurance - Group Life	2,822	2,189	3,055	3,055	0
Insurance - Group Health	103,541	75,888	106,558	106,558	0
Insurance - Group Dental	5,085	3,776	5,185	5,185	0
Insurance - Group Vision	1,256	956	1,376	1,376	0
TOTAL Benefits	241,656	167,103	265,445	255,807	0
<u>Services &amp; Supplies</u>					
District Equipment	6,200	6,115	9,200	14,200	0
Service & Supplies	21,700	27,191	2,000	112,350	0
Gauging Stations Agreement	0	0	6,000	6,000	0
Computer Upgrades - Hardware	5,000	3,734	0	0	0
Computer Upgrades - Software	11,000	16,726	0	24,000	0
Outside Contracts	123,200	518,604	350,000	165,000	0
Clothing & Personal Supplies	0	968	1,000	1,000	0
Communications - Radio & Telep	0	3,877	0	0	0
Membership & Dues	6,000	11,316	0	0	0
Office Supplies	0	301	0	0	0
Postage Expense	0	385	0	0	0
Licenses & Permits	48,820	33,058	181,000	181,000	0
Small Tools	500	0	0	0	0
Safety Program	0	0	1,000	1,000	0
Private Vehicle Mileage	1,500	224	0	0	0
Travel Expense	0	1,162	0	0	0
Education & Training Seminars	5,000	2,238	2,500	4,000	0
Pre-Employment Screening	0	90	0	0	0
Insurance - Aflac Service Fee	0	123	0	0	0
TOTAL Services & Supplies	228,920	626,111	552,700	508,550	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>					
Regular Salaries	0	80,362	0	0	0
TOTAL Salaries - Work Orders	0	80,362	0	0	0
<u>Benefits - Work Orders</u>					
CalPERS Pension Exp - Classic	0	7,293	0	0	0
Social Security Expense	0	4,219	0	0	0
Medicare Expense	0	1,245	0	0	0
TOTAL Benefits - Work Orders	0	12,757	0	0	0
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	0	139,688	3,865,000	1,600,000	0
Outside Contracts	21,558,000	4,936,488	24,075,000	16,350,000	0
Licenses & Permits	0	83,591	285,000	10,000	0
TOTAL Services & Supplies-W.O.	21,558,000	5,159,768	28,225,000	17,960,000	0
TOTAL ENGINEERING	22,836,785	6,530,577	29,940,092	19,553,530	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER QUALITY - LAB</u>					
=====					
<u>Salaries</u>					
Regular Salaries	252,796	161,660	269,352	269,352	0
Part Time - Temporary Wages	21,375	0	19,125	19,125	0
Overtime Pay	6,925	9,719	11,125	11,125	0
Standby Pay	0	69	0	0	0
Vacation Pay	26,364	11,049	13,551	13,551	0
Jury Duty	1,551	0	147	147	0
Sick Pay	15,509	5,443	2,484	2,484	0
Holiday Pay	<u>13,957</u>	<u>10,657</u>	<u>9,537</u>	<u>9,537</u>	<u>0</u>
TOTAL Salaries	338,477	198,597	325,321	325,321	0
<u>Benefits</u>					
Insurance - Employee Assistanc	56	72	87	87	0
CalPERS Pension Exp - PEPPRA	0	7,565	0	0	0
CalPERS Pension Exp - Classic	28,790	17,339	29,264	29,264	0
Social Security Expense	20,988	12,571	20,169	20,169	0
Medicare Expense	4,908	3,009	4,717	4,717	0
Insurance - Group Life	996	862	801	801	0
Insurance - Group Health	42,001	50,900	75,814	75,814	0
Insurance - Group Dental	2,076	2,620	3,935	3,935	0
Insurance - Group Vision	<u>356</u>	<u>455</u>	<u>688</u>	<u>688</u>	<u>0</u>
TOTAL Benefits	100,171	95,394	135,475	135,475	0
<u>Services &amp; Supplies</u>					
District Equipment	8,500	5,003	8,600	8,600	0
Service & Supplies	46,601	19,483	45,672	45,672	0
Computer Upgrades - Hardware	2,050	2,505	3,275	3,275	0
Outside Contracts	141,886	89,206	164,245	164,245	0
Clothing & Personal Supplies	1,330	907	1,430	1,430	0
Communications - Radio & Telep	2,100	1,411	4,400	4,400	0
Membership & Dues	650	144	210	210	0
Printing & Binding	0	168	300	300	0
Books & Publications	221	0	150	150	0
Postage Expense	806	636	580	580	0
Licenses & Permits	33,227	35,020	39,067	39,067	0
Advertising & Legal Notices	1,234	0	324	324	0
Small Tools	0	0	750	750	0
Private Vehicle Mileage	515	0	515	515	0
Travel Expense	1,840	0	2,461	2,461	0
Education & Training Seminars	2,016	211	2,823	2,823	0
Pre-Employment Screening	<u>0</u>	<u>137</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	242,976	154,830	274,802	274,802	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>					
Services & Supplies	34,000	15,759	185,000	185,000	0
Outside Contracts	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	109,000	15,759	185,000	185,000	0
TOTAL WATER QUALITY - LAB	790,624	464,580	920,598	920,598	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>UTILITIES MAINTENANCE</u>					
=====					
<u>Salaries</u>					
Regular Salaries	298,376	221,249	497,000	434,098	0
Overtime Pay	20,543	25,380	15,000	15,000	0
Standby Pay	9,000	7,221	9,640	9,640	0
Vacation Pay	21,761	9,869	25,002	21,837	0
Jury Duty	7,095	229	274	238	0
Sick Pay	17,721	7,858	4,585	4,004	0
Holiday Pay	11,211	13,803	17,596	15,370	0
TOTAL Salaries	385,707	285,610	569,097	500,187	0
<u>Benefits</u>					
Insurance - Employee Assistanc	113	114	0	0	0
CalPERS Pension Exp - PEPR	0	12,716	0	0	0
CalPERS Pension Exp - Classic	32,257	12,524	51,924	45,527	0
Social Security Expense	24,473	17,806	35,882	31,609	0
Medicare Expense	5,723	4,336	8,391	7,393	0
Insurance - Group Life	829	904	1,231	1,231	0
Insurance - Group Health	65,510	61,719	84,498	84,498	0
Insurance Group - Dental	2,894	2,803	1,147	1,147	0
Insurance - Group Vision	900	872	1,231	1,231	0
TOTAL Benefits	132,699	113,796	184,304	172,636	0
<u>Services &amp; Supplies</u>					
District Equipment	35,670	22,147	32,000	32,000	0
Service & Supplies	77,500	37,857	86,010	86,010	0
Outside Contracts	8,000	4,699	8,500	8,500	0
Clothing & Personal Supplies	4,210	4,515	4,950	4,950	0
Communications - Radio & Telep	5,000	3,776	4,500	4,500	0
Licenses & Permits	1,000	340	1,000	1,000	0
Small Tools	3,800	866	14,600	14,600	0
Private Vehicle Mileage	0	68	0	0	0
Travel Expense	2,000	1,756	2,000	2,000	0
Education & Training Seminars	5,200	4,556	4,585	4,585	0
TOTAL Services & Supplies	142,380	80,579	158,145	158,145	0
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	60,000	39,093	60,000	60,000	0
Outside Contracts	40,000	0	0	0	0
TOTAL Services & Supplies-W.O.	100,000	39,093	60,000	60,000	0
<hr/>					
TOTAL UTILITIES MAINTENANCE	760,786	519,079	971,546	890,968	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ELECTRICAL MECHANICAL</u>					
=====					
<u>Salaries</u>					
Regular Salaries	459,205	269,235	474,332	474,332	0
Part Time - Temporary Wages	0	2,240	0	0	0
Overtime Pay	32,200	44,937	32,200	32,200	0
Standby Pay	27,000	14,954	24,100	24,100	0
Vacation Pay	47,893	16,226	26,021	26,021	0
Jury Duty	2,817	0	283	283	0
Sick Pay	28,173	11,095	47,713	47,713	0
Holiday Pay	<u>25,355</u>	<u>17,052</u>	<u>18,314</u>	<u>18,314</u>	<u>0</u>
TOTAL Salaries	622,643	375,740	622,963	622,963	0
<u>Benefits</u>					
Insurance - Employee Assistanc	113	73	119	119	0
CalPERS Pension Exp - PEPPRA	0	10,786	0	0	0
CalPERS Pension Exp - Classic	53,316	27,819	57,817	57,817	0
Social Security Expense	38,604	23,108	38,624	38,624	0
Medicare Expense	9,027	5,779	9,032	9,032	0
Insurance - Group Life	1,410	864	1,539	1,539	0
Insurance - Group Health	84,002	51,957	89,916	89,916	0
Insurance - Group Dental	4,153	2,447	4,235	4,235	0
Insurance - Group Vision	<u>900</u>	<u>557</u>	<u>918</u>	<u>918</u>	<u>0</u>
TOTAL Benefits	191,525	123,391	202,200	202,200	0
<u>Services &amp; Supplies</u>					
District Equipment	20,000	11,279	20,000	20,000	0
Service & Supplies	77,200	31,662	101,800	101,800	0
Utilities	0	15,666	0	0	0
Power Purchased for Pumping	1,860,000	854,929	1,860,000	1,860,000	0
Computer Upgrades - Hardware	2,500	5,670	8,000	8,000	0
Outside Contracts	160,420	101,264	233,600	233,600	0
Clothing & Personal Supplies	5,010	2,545	5,850	5,850	0
Communications - Radio & Telep	6,950	7,340	5,660	5,660	0
Books & Publications	600	0	600	600	0
Licenses & Permits	57,099	31,970	57,444	57,444	0
Small Tools	4,850	3,186	16,100	6,600	0
Private Vehicle Mileage	500	0	500	500	0
Travel Expense	3,000	306	2,000	2,000	0
Education & Training Seminars	3,400	579	10,220	10,220	0
Pre-Employment Screening	0	32	0	0	0
Insurance - Workers Compensati	<u>0</u>	<u>25,478</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	2,201,529	1,091,905	2,321,774	2,312,274	0
<u>Other Operating Expenses</u>					

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>					
Overtime Pay	0	696	0	0	0
TOTAL Salaries - Work Orders	0	696	0	0	0
<u>Benefits - Work Orders</u>					
PERS - Retirement Expense	0	51	0	0	0
Social Security Expense	0	43	0	0	0
Medicare Expense	0	10	0	0	0
TOTAL Benefits - Work Orders	0	104	0	0	0
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	89,700	93,919	255,500	237,500	0
Outside Contracts	1,229,000	14,324	87,250	18,500	0
TOTAL Services & Supplies-W.O.	1,318,700	108,243	342,750	256,000	0
TOTAL ELECTRICAL MECHANICAL	4,334,397	1,700,078	3,489,687	3,393,437	0



## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>DIST MAINT - PIPELINE</u>					
=====					
<u>Salaries</u>					
Regular Salaries	459,109	321,924	500,692	500,692	0
Overtime Pay	71,700	48,508	48,000	48,000	0
Standby Pay	59,850	14,619	64,106	64,106	0
Vacation Pay	47,882	22,800	25,189	25,189	0
Jury Duty	2,818	0	274	274	0
Sick Pay	28,166	16,323	4,620	4,620	0
Holiday Pay	25,347	22,003	17,727	17,727	0
TOTAL Salaries	694,872	446,177	660,608	660,608	0
<u>Benefits</u>					
Insurance - Employee Assistanc	169	121	0	0	0
CalPERS Pension Exp - PEPR	0	12,422	0	0	0
CalPERS Pension Exp - Classic	59,501	36,108	61,311	61,311	0
Social Security Expense	43,081	24,834	40,958	40,958	0
Medicare Expense	10,075	6,845	9,579	9,579	0
Insurance - Group Life	1,447	11,627	1,714	1,714	0
Insurance - Group Health	127,882	80,477	131,478	131,478	0
Insurance - Group Dental	6,840	4,689	6,469	6,469	0
Insurance - Group Vision	1,350	928	1,376	1,376	0
Insurance - Unemployment	0	7,650	0	0	0
TOTAL Benefits	250,345	185,701	252,885	252,885	0
<u>Services &amp; Supplies</u>					
District Equipment	56,005	33,169	56,000	56,000	0
Service & Supplies	363,270	245,996	448,870	440,870	0
Utilities	13,000	2,465	0	0	0
Computer Upgrades - Hardware	450	311	3,500	3,500	0
Outside Contracts	417,500	83,245	247,200	192,200	0
Clothing & Personal Supplies	8,190	7,087	5,890	5,890	0
Communications - Radio & Telep	4,130	4,527	12,500	3,200	0
Printing & Binding	0	367	0	0	0
Office Supplies	0	34	0	0	0
Licenses & Permits	3,400	1,433	2,050	2,050	0
Advertising & Legal Notices	0	449	0	0	0
Small Tools	56,800	5,860	71,200	66,200	0
Travel Expense	4,000	1,862	2,000	2,000	0
Education & Training Seminars	21,470	2,504	20,095	20,095	0
Property Losses for Operations	0	( 64)	0	0	0
Pre-Employment Screening	0	139	0	0	0
Insurance - Workers Compensati	0	2,450	0	0	0
Insurance - Aflac Service Fee	0	123	177	177	0
TOTAL Services & Supplies	948,215	391,958	869,482	792,182	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	0	5,571	20,000	38,000	0
Outside Contracts	<u>40,000</u>	<u>1,560</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	40,000	7,131	20,000	38,000	0
TOTAL DIST MAINT - PIPELINE	1,933,432	1,030,967	1,802,975	1,743,675	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER TREATMENT</u>					
=====					
<u>Salaries</u>					
Regular Salaries	475,552	418,707	636,472	636,472	0
Overtime Pay	84,300	72,256	84,300	84,300	0
Standby Pay	13,500	9,911	14,460	14,460	0
Vacation Pay	49,598	35,572	32,018	32,018	0
Jury Duty	2,918	0	348	348	0
Sick Pay	29,174	22,088	5,870	5,870	0
Holiday Pay	26,257	27,261	22,534	22,534	0
TOTAL Salaries	681,299	585,794	796,002	796,002	0
<u>Benefits</u>					
Insurance - Employee Assistanc	282	174	232	232	0
CalPERS Pension Exp - PEPRA	0	8,117	0	0	0
CalPERS Pension Exp - Classic	58,340	69,782	73,878	73,878	0
Social Security Expense	43,077	36,693	50,249	50,249	0
Medicare Expense	10,075	8,993	11,751	11,751	0
Insurance - Group Life	2,768	1,551	2,279	2,279	0
Insurance - Group Health	198,108	113,787	168,956	168,956	0
Insurance - Group Dental	10,115	5,601	7,804	7,804	0
Insurance - Group Vision	2,250	1,336	1,872	1,872	0
TOTAL Benefits	325,015	246,036	317,021	317,021	0
<u>Services &amp; Supplies</u>					
District Equipment	28,670	15,448	28,000	28,000	0
Service & Supplies	78,730	56,615	99,480	99,480	0
Utilities	134,400	76,853	114,900	114,900	0
Chlorine	120,200	46,518	108,670	108,670	0
Polymer	57,300	20,978	48,705	48,705	0
Ferric	17,120	5,622	14,552	14,552	0
Liquid Oxygen	165,000	85,882	165,000	165,000	0
Ammonia	38,500	7,300	32,725	32,725	0
Caustics	105,000	22,967	89,250	89,250	0
Computer Upgrades - Hardware	4,350	4,396	2,250	2,250	0
Outside Contracts	180,910	20,192	111,680	102,680	0
Clothing & Personal Supplies	6,110	3,909	6,250	6,250	0
Communications - Radio & Telep	6,840	6,660	18,360	18,360	0
Office Supplies	200	104	0	0	0
Postage Expense	0	513	0	0	0
Licenses & Permits	11,640	7,668	11,700	11,700	0
Small Tools	1,350	0	1,350	1,350	0
Private Vehicle Mileage	0	63	0	0	0
Travel Expense	4,200	2,177	4,200	4,200	0
Education & Training Seminars	8,600	1,288	9,225	9,225	0
Insurance - Workers Compensati	0	1,480	0	0	0
Insurance - Aflac Service Fee	0	123	0	0	0
TOTAL Services & Supplies	969,120	386,754	866,297	857,297	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	62,500	64,656	1,100,000	525,000	0
Outside Contracts	<u>325,000</u>	<u>59,947</u>	<u>115,000</u>	<u>70,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	387,500	124,603	1,215,000	595,000	0
TOTAL WATER TREATMENT	2,362,934	1,343,186	3,194,320	2,565,320	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>OPERATIONS - MAINTENANCE</u>					
<u>Salaries</u>					
Regular Salaries	165,026	117,028	259,909	232,618	0
Part Time - Temporary Wages	0	9,750	0	0	0
Overtime Pay	10,900	13,801	0	0	0
Standby Pay	0	2,113	0	0	0
Vacation Pay	17,211	8,466	13,074	11,702	0
Jury Duty	1,012	306	143	128	0
Sick Pay	10,124	3,381	2,397	2,146	0
Holiday Pay	<u>9,112</u>	<u>7,626</u>	<u>9,202</u>	<u>8,236</u>	<u>0</u>
TOTAL Salaries	213,385	162,469	284,725	254,830	0
<u>Benefits</u>					
Insurance - Employee Assistanc	113	65	87	87	0
CalPERS Pension Exp - PEPR	0	9,159	0	0	0
CalPERS Pension Exp - Classic	18,271	5,044	26,425	23,651	0
Social Security Expense	13,231	10,470	17,653	15,800	0
Medicare Expense	3,094	2,482	4,128	3,695	0
Insurance - Group Life	733	434	632	632	0
Insurance - Group Health	91,785	46,945	66,704	66,704	0
Insurance - Group Dental	4,649	2,129	2,923	2,923	0
Insurance - Group Vision	<u>900</u>	<u>501</u>	<u>688</u>	<u>688</u>	<u>0</u>
TOTAL Benefits	132,776	77,229	119,240	114,180	0
<u>Services &amp; Supplies</u>					
District Equipment	20,000	11,479	20,000	20,000	0
Service & Supplies	54,420	45,919	53,500	53,500	0
Outside Contracts	99,200	47,895	132,700	132,700	0
Clothing & Personal Supplies	4,760	3,135	6,060	6,060	0
Communications - Radio & Telep	1,500	1,162	1,200	1,200	0
Membership & Dues	200	0	200	200	0
Licenses & Permits	500	90	500	500	0
Small Tools	5,500	4,879	7,850	7,850	0
Private Vehicle Mileage	0	231	0	0	0
Travel Expense	0	483	0	0	0
Education & Training Seminars	3,450	1,227	5,300	5,300	0
Pre-Employment Screening	<u>0</u>	<u>77</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	189,530	116,578	227,310	227,310	0
<u>Other Operating Expenses</u>					
<u>Salaries - Work Orders</u>					
<u>Benefits - Work Orders</u>					

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	0	352	65,000	65,000	0
Outside Contracts	<u>0</u>	<u>0</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	0	352	73,500	73,500	0
<hr/>					
TOTAL OPERATIONS - MAINTENANCE	535,691	356,628	704,775	669,820	0

## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - OPERATIONS</u>					
=====					
<u>Salaries</u>					
Regular Salaries	759,484	581,346	877,915	900,265	0
Part Time - Temporary Wages	242,274	171,648	200,262	200,262	0
Overtime Pay	25,000	18,995	30,000	30,000	0
Shift Pay	12,000	8,167	12,000	12,000	0
Standby Pay	0	762	0	0	0
Vacation Pay	80,461	34,432	44,767	45,891	0
Jury Duty	4,734	1,614	487	499	0
Sick Pay	47,330	32,134	8,208	8,415	0
Holiday Pay	42,597	34,836	31,509	32,300	0
Seasonal Pay	<u>0</u>	<u>12,852</u>	<u>104,930</u>	<u>104,930</u>	<u>0</u>
TOTAL Salaries	1,213,880	896,784	1,310,078	1,334,562	0
<u>Benefits</u>					
Insurance - Employee Assistanc	310	254	320	320	0
CalPERS Pension Exp - PEPR	0	36,126	0	0	0
CalPERS Employer Paid for Emp	0	( 1,734)	0	0	0
CalPERS Pension Exp - Classic	83,198	33,935	93,264	95,535	0
Social Security Expense	75,260	57,214	81,224	82,743	0
Medicare Expense	17,602	13,767	18,995	19,351	0
Insurance - Group Life	3,637	3,181	4,325	4,325	0
Insurance - Group Health	178,310	150,660	224,307	224,307	0
Insurance - Group Dental	8,769	7,614	11,121	11,121	0
Insurance - Group Vision	2,194	1,810	2,523	2,523	0
Insurance - Unemployment	<u>0</u>	<u>234</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	369,280	303,063	436,079	440,225	0
<u>Services &amp; Supplies</u>					
District Equipment	97,670	25,271	85,000	85,000	0
Service & Supplies	46,150	5,029	42,450	42,450	0
Utilities	108,000	79,867	107,000	107,000	0
Computer Upgrades - Hardware	7,675	8,042	6,400	6,400	0
Computer Upgrades - Software	600	0	0	0	0
Outside Contracts	16,500	440	8,000	8,000	0
Clothing & Personal Supplies	6,800	766	3,800	3,800	0
Communications - Radio & Telep	11,000	13,751	11,000	11,000	0
Membership & Dues	825	548	665	665	0
Printing & Binding	500	25	5,600	5,600	0
Office Supplies	700	0	1,000	1,000	0
Postage Expense	0	13	200	200	0
Other Professional Fees	9,620	6,135	8,870	8,870	0
Licenses & Permits	0	0	250	250	0
Public Information Program	5,750	256	4,500	4,500	0
Private Vehicle Mileage	600	58	150	150	0
Travel Expense	8,000	196	6,000	6,000	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Education & Training Seminars	11,500	2,812	8,000	8,000	0
Credit Card Fees	11,250	9,652	11,000	11,000	0
Insurance - Workers Compensati	0	17,766	0	0	0
Insurance - Aflac Service Fee	0	123	0	0	0
<b>TOTAL Services &amp; Supplies</b>	<b>343,140</b>	<b>170,749</b>	<b>309,885</b>	<b>309,885</b>	<b>0</b>
<u>Other Operating Expenses</u>					
Administration Overhead	756,865	0	199,423	524,236	0
<b>TOTAL Other Operating Expenses</b>	<b>756,865</b>	<b>0</b>	<b>199,423</b>	<b>524,236</b>	<b>0</b>
<u>Salaries - Work Orders</u>					
<u>Benefits - Work Orders</u>					
<u>Services &amp; Supplies-W.O.</u>					
Services & Supplies	0	0	2,000	2,000	0
Outside Contracts	0	0	80,000	0	0
<b>TOTAL Services &amp; Supplies-W.O.</b>	<b>0</b>	<b>0</b>	<b>82,000</b>	<b>2,000</b>	<b>0</b>
<b>TOTAL RECREATION - OPERATIONS</b>	<b>2,683,165</b>	<b>1,370,597</b>	<b>2,337,465</b>	<b>2,610,908</b>	<b>0</b>



## 11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - MAINTENANCE</u>					
=====					
<u>Salaries</u>					
Regular Salaries	177,059	177,444	212,245	216,672	0
Part Time - Temporary Wages	230,407	120,609	326,266	261,900	0
Overtime Pay	5,500	4,591	5,500	5,500	0
Vacation Pay	18,466	14,232	10,677	10,900	0
Jury Duty	1,086	0	116	119	0
Sick Pay	10,863	11,389	1,958	1,999	0
Holiday Pay	9,776	11,117	7,515	7,672	0
TOTAL Salaries	453,157	339,380	564,277	504,762	0
<u>Benefits</u>					
Insurance - Employee Assistanc	113	87	116	116	0
CalPERS Pension Exp - PEPR	0	3,131	0	0	0
CalPERS Pension Exp - Classic	25,130	26,597	28,653	29,300	0
Social Security Expense	28,096	22,255	34,985	31,295	0
Medicare Expense	6,571	5,205	8,182	7,319	0
Insurance - Group Life	927	660	1,094	1,094	0
Insurance - Group Health	64,953	47,985	67,892	67,892	0
Insurance - Group Dental	2,894	2,149	2,951	2,951	0
Insurance - Group Vision	900	682	918	918	0
TOTAL Benefits	129,584	108,751	144,791	140,885	0
<u>Services &amp; Supplies</u>					
District Equipment	60,000	26,977	89,000	89,000	0
Service & Supplies	87,165	62,042	99,700	99,700	0
Utilities	3,500	2,129	1,500	1,500	0
Purchased Water	50,000	31,755	35,000	35,000	0
Outside Contracts	134,735	93,031	157,000	157,000	0
Clothing & Personal Supplies	3,500	2,698	3,000	3,000	0
Communications - Radio & Telep	500	367	3,000	3,000	0
Office Equipment Maintenance	500	0	2,000	2,000	0
Membership & Dues	300	0	90	90	0
Office Supplies	1,000	207	0	0	0
Other Professional Fees	1,500	0	0	0	0
Licenses & Permits	2,000	2,932	3,100	3,100	0
Small Tools	12,000	15,423	2,500	2,500	0
Safety Program	0	0	2,000	2,000	0
Travel Expense	1,000	0	2,000	2,000	0
Education & Training Seminars	2,455	1,761	4,500	4,500	0
Pre-Employment Screening	0	128	0	0	0
Insurance - Workers Compensati	0	37,652	0	0	0
TOTAL Services & Supplies	360,155	277,102	404,390	404,390	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>					
Administration Overhead	306,171	0	448,840	0	0
TOTAL Other Operating Expenses	306,171	0	448,840	0	0
<u>Salaries - Work Orders</u>					
<u>Benefits - Work Orders</u>					
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	0	34,326	25,000	25,000	0
Outside Contracts	0	325	332,500	57,500	0
Other Professional Fees	250,000	0	0	0	0
TOTAL Services & Supplies-W.O.	250,000	34,651	357,500	82,500	0
TOTAL RECREATION - MAINTENANCE	1,499,067	759,885	1,919,798	1,132,537	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - PUBLIC REL</u>					
=====					
<u>Salaries</u>					
Regular Salaries	56,322	20,386	51,903	53,456	0
Part Time - Temporary Wages	42,100	52,318	42,100	42,100	0
Overtime Pay	1,000	157	0	0	0
Vacation Pay	5,874	0	2,611	2,689	0
Jury Duty	346	0	28	29	0
Sick Pay	3,455	0	479	493	0
Holiday Pay	3,110	0	1,838	1,893	0
Seasonal Pay	<u>187,793</u>	<u>10,668</u>	<u>82,445</u>	<u>82,445</u>	<u>0</u>
TOTAL Salaries	300,000	83,530	181,404	183,105	0
<u>Benefits</u>					
CalPERS Pension Exp - PEPPRA	0	1,617	0	0	0
CalPERS Pension Exp - Classic	6,003	0	5,277	5,435	0
Social Security Expense	18,600	5,726	11,247	11,353	0
Medicare Expense	<u>4,350</u>	<u>1,339</u>	<u>2,630</u>	<u>2,655</u>	<u>0</u>
TOTAL Benefits	28,953	8,682	19,154	19,443	0
<u>Services &amp; Supplies</u>					
Service & Supplies	4,800	3,816	17,000	17,000	0
Computer Upgrades - Hardware	500	304	1,000	1,000	0
Computer Upgrades - Software	0	0	25,000	25,000	0
Fish Purchases	50,000	12,816	20,000	20,000	0
Outside Contracts	24,940	16,148	25,887	21,087	0
Clothing & Personal Supplies	0	0	4,500	4,500	0
Communications - Radio & Telep	0	203	400	400	0
Membership & Dues	0	0	340	340	0
Printing & Binding	8,650	4,962	8,000	8,000	0
Office Supplies	6,700	1,542	4,000	4,000	0
Postage Expense	0	1,182	0	0	0
Licenses & Permits	370	0	0	0	0
Advertising & Legal Notices	2,450	100	2,400	2,400	0
Public Information Program	14,050	2,059	6,000	6,000	0
Safety	300	0	0	0	0
Education & Training Seminars	400	0	0	0	0
Pre-Employment Screening	800	64	0	0	0
Credit Card Fees	<u>60,000</u>	<u>31,022</u>	<u>48,000</u>	<u>48,000</u>	<u>0</u>
TOTAL Services & Supplies	173,960	74,220	162,527	157,727	0
<u>Other Operating Expenses</u>					
Administration Overhead	<u>172,832</u>	<u>0</u>	<u>126,954</u>	<u>0</u>	<u>0</u>
TOTAL Other Operating Expenses	172,832	0	126,954	0	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL RECREATION - PUBLIC REL	675,745	166,432	490,039	360,275	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - WATER PARK</u>					
=====					
<u>Salaries</u>					
Regular Salaries	73,770	41,206	86,759	89,363	0
Part Time - Temporary Wages	404,219	87,915	436,294	436,294	0
Overtime Pay	500	294	400	400	0
Vacation Pay	7,694	7,149	4,364	4,495	0
Jury Duty	453	0	48	49	0
Sick Pay	4,526	15,495	800	824	0
Holiday Pay	4,073	4,217	3,072	3,164	0
Seasonal Pay	<u>17,124</u>	<u>175,386</u>	<u>26,982</u>	<u>26,982</u>	<u>0</u>
TOTAL Salaries	512,359	331,661	558,719	561,571	0
<u>Benefits</u>					
Insurance - Employee Assistanc	28	22	29	29	0
CalPERS Pension Exp - PEPR	0	13	0	0	0
CalPERS Pension Exp - Classic	7,794	9,874	8,858	9,123	0
Social Security Expense	31,766	23,900	34,641	34,817	0
Medicare Expense	7,429	5,590	8,101	8,143	0
Insurance - Group Life	267	201	284	284	0
Insurance - Group Health	26,912	20,042	27,682	27,682	0
Insurance - Group Dental	1,286	955	1,312	1,312	0
Insurance - Group Vision	<u>225</u>	<u>167</u>	<u>229</u>	<u>229</u>	<u>0</u>
TOTAL Benefits	75,707	60,763	81,136	81,619	0
<u>Services &amp; Supplies</u>					
District Equipment	600	346	1,600	1,600	0
Service & Supplies	41,000	11,946	36,200	36,200	0
Utilities	39,000	28,240	38,000	38,000	0
Chlorine	30,000	14,991	24,000	24,000	0
Chemicals - Water Playground	4,500	1,683	4,200	4,200	0
Concession Supplies - Archived	0	0	1,500	1,500	0
Computer Upgrades - Hardware	2,500	1,361	0	0	0
Outside Contracts	12,300	1,964	8,040	8,040	0
Clothing & Personal Supplies	15,300	6,815	9,500	9,500	0
Communications - Radio & Telep	800	358	3,500	3,500	0
Membership & Dues	600	0	574	574	0
Printing & Binding	0	0	800	800	0
Office Supplies	2,000	1,212	1,000	1,000	0
Other Professional Fees	2,000	2,593	0	0	0
Licenses & Permits	360	359	0	0	0
Advertising & Legal Notices	0	0	4,070	4,070	0
Small Tools	1,000	140	300	300	0
Public Information Program	8,400	5,868	12,850	12,850	0
Safety Program	0	0	600	600	0
Education & Training Seminars	3,370	493	1,500	1,500	0
Pre-Employment Screening	2,800	617	5,700	5,700	0

11 -GENERAL FUND

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Credit Card Fees	18,000	17,398	19,000	19,000	0
Insurance - Miscellaneous Prem	0	123	0	0	0
TOTAL Services & Supplies	184,530	96,508	172,934	172,934	0
<u>Other Operating Expenses</u>					
Administration Overhead	308,970	146,853	405,028	0	0
TOTAL Other Operating Expenses	308,970	146,853	405,028	0	0
<u>Salaries - Work Orders</u>					
<u>Benefits - Work Orders</u>					
<u>Services &amp; Supplies-W.O.</u>					
Service & Supplies	0	3	114,400	146,400	0
Outside Contracts	0	0	32,000	0	0
TOTAL Services & Supplies-W.O.	0	3	146,400	146,400	0
TOTAL RECREATION - WATER PARK	1,081,566	635,787	1,364,217	962,524	0
TOTAL EXPENDITURES	43,886,371	18,633,347	52,562,047	40,874,162	0
REVENUE OVER/(UNDER) EXPENDITURES	( 18,636,964)	( 6,967,859)	( 29,653,985)	( 17,209,136)	0

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2020/2021

29 -USBR & SWP BONDED INDEBT  
FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	0	434,496	0	0	0
TOTAL Non Departmental	0	434,496	0	0	0
TOTAL REVENUE	0	434,496	0	0	0

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE/EXPENDITURES STATEMENT  
 PROPOSED BUDGET FOR 2020/2021

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>PROPERTY TAX</u>					
Services & Supplies	0	1,405	0	0	0
TOTAL PROPERTY TAX	0	1,405	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	1,405	0	0	0
REVENUE OVER/ (UNDER) EXPENDITURES	0	433,091	0	0	0



29 -USBR & SWP BONDED INDEBT

REVENUES	BUDGET 2019-2020	REVENUES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental =====					
<u>WATER SALES</u>					
Bonded Debt - Tax Interest	0	960	0	0	0
Bonded Debt - Tax Interest	0	411,209	0	0	0
Bonded Debt - Tax Secured	0	5,506	0	0	0
Bonded Debt - Unsecured	0	14,883	0	0	0
Bonded Debt - PY Secured	0	( 45)	0	0	0
Bonded Debt - Redemption	<u>0</u>	<u>1,983</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	0	434,496	0	0	0
<hr/>					
TOTAL Non Departmental	0	434,496	0	0	0
<hr/>					
TOTAL REVENUE	0	434,496	0	0	0

29 -USBR & SWP BONDED INDEBT

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>PROPERTY TAX</u>					
=====					
<u>Services &amp; Supplies</u>					
Property Tax Collection Fee	0	1,064	0	0	0
Property Tax Administration Fe	<u>0</u>	<u>342</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	0	1,405	0	0	0
<hr/>					
TOTAL PROPERTY TAX	0	1,405	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	1,405	0	0	0
<hr/>					
REVENUE OVER/ (UNDER) EXPENDITURES	0	433,091	0	0	0

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2020/2021

69 -MIRA MONTE WATER ASSESSME  
FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	0	10,526	19,212	19,212	0
TOTAL Non Departmental	0	10,526	19,212	19,212	0
TOTAL REVENUE	0	10,526	19,212	19,212	0

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE/EXPENDITURES STATEMENT  
 PROPOSED BUDGET FOR 2020/2021

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>PROPERTY TAX</u>					
Services & Supplies	0	989	0	0	0
TOTAL PROPERTY TAX	0	989	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	989	0	0	0
REVENUE OVER/ (UNDER) EXPENDITURES	0	9,537	19,212	19,212	0

69 -MIRA MONTE WATER ASSESSME

REVENUES	BUDGET 2019-2020	REVENUES TO:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental =====					
<u>WATER SALES</u>					
MMWS - Tax Interest	0	23	0	0	0
MMWS - Tax Secured	0	10,345	19,212	19,212	0
MMWS - Tax PY Secured/Unsecure	<u>0</u>	<u>159</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	0	10,526	19,212	19,212	0
<hr/>					
TOTAL Non Departmental	0	10,526	19,212	19,212	0
<hr/>					
TOTAL REVENUE	0	10,526	19,212	19,212	0

69 -MIRA MONTE WATER ASSESME

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>PROPERTY TAX</u>					
=====					
<u>Services &amp; Supplies</u>					
Interest / Penalty Expenses	0	963	0	0	0
Property Tax Collection Fee	<u>0</u>	<u>26</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	0	989	0	0	0
<hr/>					
TOTAL PROPERTY TAX	0	989	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	989	0	0	0
REVENUE OVER/ (UNDER) EXPENDITURES	0	9,537	19,212	19,212	0

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2020/2021

75 -CFD -2013-1  
FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	0	1,590,472	2,713,976	2,713,976	0
TOTAL Non Departmental	0	1,590,472	2,713,976	2,713,976	0
TOTAL REVENUE	0	1,590,472	2,713,976	2,713,976	0

75 -CFD -2013-1  
 FINANCIAL SUMMARY

	BUDGET 2019-2020	REV./EXP. T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>Property Tax</u>					
Salaries	0	2,750	0	0	0
Services & Supplies	<u>2,057,488</u>	<u>377,488</u>	<u>2,765,688</u>	<u>2,765,688</u>	<u>0</u>
TOTAL Property Tax	2,057,488	380,238	2,765,688	2,765,688	0
TOTAL EXPENDITURES	2,057,488	380,238	2,765,688	2,765,688	0
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	1,210,234	( 51,712)	( 51,712)	0



75 -CFD -2013-1

REVENUES	BUDGET 2019-2020	REVENUES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
Non Departmental =====					
<u>WATER SALES</u>					
CFD 2013-1 Interest Investment	0	52,308	0	0	0
CFD 2013-1 - Tax Interest	0	3,219	0	0	0
CFD 2013-1 - Tax Secured	0	1,513,617	2,713,976	2,713,976	0
CFD 2013-1 Tax PY Secured/Unse	<u>0</u>	<u>21,328</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	0	1,590,472	2,713,976	2,713,976	0
<hr/>					
TOTAL Non Departmental	0	1,590,472	2,713,976	2,713,976	0
<hr/>					
TOTAL REVENUE	0	1,590,472	2,713,976	2,713,976	0

75 -CFD -2013-1

EXPENSES	BUDGET 2019-2020	EXPENDITURES T0:30Jun20	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Property Tax</u>					
=====					
<u>Salaries</u>					
CFD 2013-1 Acquisition Exp	0	2,750	0	0	0
TOTAL Salaries	0	2,750	0	0	0
<u>Services &amp; Supplies</u>					
Cost of Issuance	0	273,840	0	0	0
Other Professional Services	20,000	0	18,000	18,000	0
Interest / Penalty Expenses	2,030,988	99,811	2,740,688	2,740,688	0
Property Tax collection Fee	6,500	3,837	7,000	7,000	0
TOTAL Services & Supplies	2,057,488	377,488	2,765,688	2,765,688	0
<u>Other Operating Expenses</u>					
-----					
TOTAL Property Tax	2,057,488	380,238	2,765,688	2,765,688	0
-----					
TOTAL EXPENDITURES	2,057,488	380,238	2,765,688	2,765,688	0
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	1,210,234	( 51,712)	( 51,712)	0

# Casitas Municipal Water District

## Revenue 2020 / 2021

Manager Recommended

12% Rate Increase

9,845. AF - CMWD

1,534 AF - OJAI

### Revenue

<b>Water Sales - Residential</b>			
11-4-00	4000-00	Water Sales - Residential Gravity	10,339
11-4-00	4001-00	Water Sales - Residential Pumped	960,686
11-4-00	4001-85	Water Sales - Residential Pumped - Ojai	679,233
<b>Water Sales - Business</b>			
11-4-00	4010-00	Water Sales - Business Gravity	786
11-4-00	4011-00	Water Sales - Business Pumped	509,850
11-4-00	4011-85	Water Sales - Business Pumped - Ojai	257,086
<b>Water Sales Industrial</b>			
11-4-00	4020-00	Water Sales - Industrial Gravity	0
11-4-00	4021-00	Water Sales - Industrial Pumped	11,526
11-4-00	4021-85	Water Sales - Industrial Pumped - Ojai	1,211
<b>Water Sales - Resale</b>			
11-4-00	4030-00	Water Sales - Resale Gravity	1,079,998
11-4-00	4031-00	Water Sales - Resale Pumped	555,624
<b>Water Sales - Other</b>			
11-4-00	4040-00	Water Sales - Temporary Meter - Pumped	57,982
11-4-00	4040-85	Water Sales - Temporary Meter - Pumped - Ojai	112
11-4-00	4041-00	Water Sales - Other Water Sales - Gravity	7,200
11-4-00	4042-00	Water Sales - Other Water Sales - Pumped	125,383
11-4-00	4042-85	Water Sales - Other Water Sales - Pumped - Ojai	50,900
<b>Water Sales - Fire Prevention</b>			
11-4-00	4050-00	Fire Prevention - General	0
11-4-00	4051-00	Fire Prevention - Hydrants	0
<b>Water Sales - Agriculture Domestic</b>			
11-4-00	4060-00	Water Sales - Ag Domestic - Gravity	58,875
11-4-00	4061-00	Water Sales - Ag Domestic - Pumped	1,610,435
11-4-00	4061-85	Water Sales - Ag Domestic - Pumped - Ojai	33,014
<b>Water Sales - Agriculture</b>			
11-4-00	4070-00	Water Sales - Agricultural - Gravity	36,614
11-4-00	4071-00	Water Sales - Agricultural - Pumped	1,120,359
11-4-00	4071-85	Water Sales - Agricultural - Pumped - Ojai	871
<b>Water Sales - Interdepartmental</b>			
11-4-00	4080-00	Water Sales - Recreation - Gravity	0
11-4-00	4081-00	Water Sales - Recreation - Pumped	31,480
<b>Water Services - Other</b>			
11-4-00	4090-00	Capital Facilities Charge	90,865
11-4-00	4091-00	Energy Surcharge	0
11-4-00	4092-00	Forfeited Deposits / Penalties	0
11-4-00	4093-00	Meter Tests and Installations	5,604
11-4-00	4094-00	Sale of Plans or Bid Packets	0
11-4-00	4095-00	Temporary Installation	0
11-4-00	4096-00	Water Storage Valuation	0
11-4-00	4097-00	Work Order Close Revenue	0
11-4-00	4150-00	Meter Standby - CMWD Residential	1,570,640
11-4-00	4151-00	Meter Standby - CMWD Commercial	128,546

11-4-00	4152-00	Meter Standby - CMWD Industrial	38,492
11-4-00	4153-00	Meter Standby - CMWD Agriculture	232,198
11-4-00	4154-00	Meter Standby - CMWD Institutional	42,429
11-4-00	4155-00	Meter Standby - CMWD Temporary	25,021
11-4-00	4156-00	Meter Standby - CMWD Ag Residential	426,204
11-4-00	4157-00	Meter Standby - CMWD Interdepartmental	19,693
11-4-00	4158-00	Meter Standby - CMWD Resale	440,270
11-4-00	4150-85	Meter Standby - Ojai Residential	1,323,455
11-4-00	4151-85	Meter Standby - Ojai Commercial	183,964
11-4-00	4152-85	Meter Standby - Ojai Industrial	1,844
11-4-00	4153-85	Meter Standby - Ojai Agriculture	0
11-4-00	4154-85	Meter Standby - Ojai Institutional	57,632
11-4-00	4155-85	Meter Standby - Ojai Temporary	0
11-4-00	4156-85	Meter Standby - Ojai Ag Residential	7,644
11-4-00	4159-00	Meter Standby - Fire Service	21,622
11-4-00	4099-00	Pump Charges	0
<b>Revenue - Interest</b>			
11-4-00	4100-00	1% Tax Allocation	0
11-4-00	4105-00	Assessments - Oak View	0
11-4-00	4110-00	Interest on BPC and Taormina	0
11-4-00	4115-00	Interest on Time Deposits and Investments	450,000
11-4-00	4120-00	Protested Tax Apportionment	0

<b>Revenue - Taxes and Assessments</b>			
11-4-00	4200-00	1 % - Secured Current General Fund	2,375,549
11-4-00	4205-00	1 % - Redemption & In Lieu	0
11-4-00	4210-00	1 % - Secured Prior Year General Fund	0
11-4-00	4215-00	1 % - Unsecured Current General Fund	0
11-4-00	4220-00	1 % - Unsecured Prior Year General Fund	0
11-4-00	4225-00	Availability Charge Current - Oak View	0
11-4-00	4230-00	Availability Charge Prior Year - Oak View	0
69-4-00	4010-00	MMWS - Tax Secured	19,212
11-4-00	4235-00	RDA Pass Through	108,005
75-4-00	4010-00	CFD-2013	2,713,976

<b>Revenue - Other Governmental Agencies</b>			
11-4-00	4300-00	Federal Disaster Assistance	128,851
11-4-00	4305-00	Grant Revenue - Federal	3,825,000
11-4-00	4310-00	Local - City of Ventura USGS	0
11-4-00	4315-00	State - Homeowners Property Tax	0
11-4-00	4320-00	State - Other	0

<b>Revenue - Delinquency On-Off Fees / Water</b>			
11-4-00	4350-00	Hang Tag Fee	35,400
11-4-00	4351-00	Turn Off Fee	6,780
11-4-00	4352-00	Turn On Fee	6,780
11-4-00	4353-00	Late Fee - Residential	47,464
11-4-00	4357-00	Late Fee - Business	5,276
11-4-00	4361-00	Late Fee - Industrial	382
11-4-00	4365-00	Late Fee - Resale	178
11-4-00	4369-00	Late Fee - Other	1,450
11-4-00	4373-00	Late Fee - Fire Prevention	0
11-4-00	4377-00	Late Fee - Agriculture Domestic	5,432
11-4-00	4381-00	Late Fee - Agriculture	2,486
11-4-00	4385-00	Late Fee - Interdepartmental	0
11-4-00	4395-00	N.S.F. - Returned Check Fee	870

<b>Revenue - Other</b>			
11-4-00	4400-00	Flexible Storage	4,472
11-4-00	4405-00	Gain / Loss on Sale of Fixed Assets	0
11-4-00	4410-00	Grant Revenue - Other	0

11-4-00	4420-00	Miscellaneous Revenue	33,799
11-4-00	4415-00	Habitat Conservation Plan	0
11-4-00	4425-00	Sale of Fixed Assets	0
11-4-00	4430-00	Variation in Water Sales	0
11-4-00	4445-00	Energy Capacity	0
11-4-00	4450-00	SWP - Sale of Water	250,000

<b>Revenue - Park Entrance Fees and Permits / Recreation</b>			
11-4-62	4500-00	Animal Permit	31,920
11-4-62	4510-00	Boat Fees - Annual	31,220
11-4-62	4515-00	Boat Fees - Daily	7,490
11-4-62	4525-00	Boat Inspection Fees - Quagga	1,989
11-4-62	4530-00	Boat Fees - Overnight	1,000
11-4-62	4535-00	Boat Lock Revenue - Quagga	1,404
11-4-62	4540-00	Boating Grant - Launching Facility - Archived	0
11-4-62	4545-00	Camping Fees	2,185,000
11-4-62	4550-00	Camping Promotion	0
11-4-62	4555-00	Commercials - Recreation	1,500
11-4-62	4560-00	Deposit Forfeit	0
11-4-62	4565-00	Donation vouchers	-2,500
11-4-62	4570-00	Events - Recreation	25,000
11-4-62	4575-00	Event Reimbursement - Recreation	2,500
11-4-62	4580-00	Federal Disaster Assistance - Recreation	0
11-4-62	4585-00	Gift Cards and Certificates	1,200
11-4-62	4590-00	Grants - Recreation	107,000
11-4-62	4595-00	Guest Pass - Recreation	0
11-4-62	4600-00	Kayak & Canoes Annual - Recreation	4,007
11-4-62	4605-00	Kayak and Canoes Daily - Recreation	15
11-4-62	4610-00	Miscellaneous Revenue	2,000
11-4-62	4620-00	Rain Checks - Recreation	-1,000
11-4-62	4625-00	Reservations	166,500
11-4-62	4630-00	Shower Facility Fees	44,000
11-4-62	4635-00	Trailer Storage Fees	278,750
11-4-62	4640-00	Vehicle Fees - Daily	410,000
11-4-62	4645-00	Violation Ordinance Fees	2,840
11-4-62	4650-00	Visitor Cards	155,520

<b>Revenue - Concessions / Recreation</b>			
11-4-62	4705-00	Boat Rental - Concession	53,000
11-4-62	4720-00	Park Store - Recreation	50,000
11-4-62	4725-00	Snack Bar - Concession	24,000
11-4-62	4740-00	Water Park Snack Bar	9,500

<b>Revenue - Water Park</b>			
11-4-65	4805-00	Water Park - Late Day Pass	110,740
11-4-65	4810-00	Water Park - Group Pass Fee	-3,700
11-4-65	4815-00	Water Park - Junior Lifeguard Fee	10,000
11-4-66	4818-00	Water Park - Lifeguard Training Materials	0
11-4-65	4820-00	Water Park - Locker Fee	1,000
11-4-65	4825-00	Water Park - Next Day Pass Fee	-814
11-4-65	4830-00	Water Park - Gift Certificates	8,500
11-4-65	4835-00	Water Park - Rain Checks	-600
11-4-65	4840-00	Water Park - Reservation Fee	55,500
11-4-65	4845-00	Water Park - Season Pass Fee	17,934
11-4-65	4850-00	Water Park - Shade Rental Fee	7,500
11-4-65	4855-00	Water Park - Shower Facility Fees	0
11-4-65	4860-00	Water Park - Single Splash Fee	753,250
11-4-65	4865-00	Water Park - Special Event Fee	0

11-4-65	4870-00	Water Park - Water Fitness - Fee	8,000
<b>Revenue - Other / Recreation</b>			
11-4-62	4900-00	Collection Over / Short - Recreation OP	0
11-4-65	4900-00	Collection Over / Short - Recreation WP	0
<b>Total Revenue</b>			26,398,214

*Casitas Municipal Water District  
Budget Revenue, Expenses & Capital  
2020 / 2021*

*Manager Recommended*

	<b>2020 / 2021</b> 11,345. AF -CMWD 1,534 AF - OJAI	<b>2019 / 2020</b> 11,196 AF -CMWD 1,657 AF - OJAI
Revenue	26,398,214	25,249,404
<b>Expenses</b>		
Administration	4,398,674	2,535,725
Board of Directors	273,958	212,963
District Maintenance	596,321	542,691
Electrical Mechanical	3,137,437	3,013,197
Engineering	1,593,532	1,273,784
Fisheries	514,912	477,870
Information Technology	283,675	276,669
Management	1,756,206	1,337,422
Pipeline	1,721,164	1,946,900
Recreation - Operations / Maint. / PR / Water Pk	4,835,345	5,683,542
Retirees	544,397	542,656
Safety / Garage	114,311	47,721
Utilities Maintenance	830,969	660,785
Water Conservation - P/R	831,135	799,224
Water Quality, Lab	735,600	679,974
Water Treatment	1,970,320	1,971,083
Total Expenses	<u>24,137,958</u>	<u>22,002,208</u>
Net	<u><u>2,260,257</u></u>	<u><u>3,247,197</u></u>
<b>Capital</b>		
Administration	-	-
Board of Directors	-	-
District Maintenance	73,500	850,000
Electrical Mechanical	256,000	1,318,700
Engineering	17,960,000	20,708,000
Fisheries	-	-
Information Technology	-	46,750
Management	-	-
Pipeline	38,000	40,000
Recreation - Operations / Maint. / PR / Water Pk	230,900	250,000
Retirees	-	-
Safety / Garage	103,500	141,500
Utilities Maintenance	60,000	100,000
Water Conservation - P/R	-	-
Water Quality, Lab	185,000	109,000
Water Treatment	595,000	380,500
	<u>19,501,900</u>	<u>23,944,450</u>
Net assets, end of year	<u>(17,241,643)</u>	<u>(20,697,253)</u>
Funding Deficit from Variation of Water Sales	1,302,347	2,360,096
Funding Deficit from Available Storm Damage Reserves	0	850,000
Funding Deficit from Available Capital Imp Restricted Reserves	0	2,196,395
Funding Deficit from Available Capital Imp Un Restricted Reserves	0	3,860,762
Funding Deficit from Funds - CFD 2013-1 Improvement Fund	569,296	
Funding Deficit from Grant(s)	3,825,000	0
Funding Deficit from Bonding	800,000	0
Funding Deficit from CFD-2013-1 Bond Proceeds	<u>10,745,000</u>	<u>11,430,000</u>
Net assets, End of Year	<u><u>0</u></u>	<u><u>0</u></u>

# Casitas Municipal Water District

## Proposed Capital Projects

### Proposed for 2020 / 2021

*Manager Recommended*

Department:	Amount	Total
<b>01 - Retirees</b>		
Total Capital Projects Department - 01	<u>0.00</u>	0.00
<b>11 - Board of Directors</b>		
Total Capital Projects Department - 11	<u>0.00</u>	0.00
<b>21 - Management</b>		
Total Capital Projects Department - 21	<u>0.00</u>	0.00
<b>24 - Information Technology</b>		
Replacement of District computers/Printers	<u>0.00</u>	
Total Capital Projects Department - 24		0.00
<b>25 - Water Conservation</b>		
Total Capital Projects Department - 25	<u>0.00</u>	0.00
<b>28 - Fish Biologist</b>		
Total Capital Projects Department - 28	<u>0.00</u>	0.00
<b>30- Administrative Services</b>		
Total Capital Projects Department - 30	<u>0.00</u>	0.00
<b>32- Warehouse</b>		
Total Capital Projects Department - 32	<u>0.00</u>	0.00



**33-Garage & Safety**

CARB Required Diesel Particulate Filter	50,000.00	
CAT 420E Backhoe	25,000.00	
Replace pressure washer in the wash rack	3,500.00	
Skiploader	<u>25,000.00</u>	
Total Capital Projects Department - 33		103,500.00

**40- Engineering CMWD Projects**

Casitas Dam Fixed Cone Valve	100,000.00	
City of Ventura SWP Interconnection	500,000.00	
Emergency Generator at Rincon	5,100,000.00	
Robles Crane System	100,000.00	
Robles Forebay Restoration	435,000.00	
Transmission Pipeline Replacement	800,000.00	
Total Capital CMWD Projects		<u>7,035,000.00</u>

**40- Engineering CFD 2013-1 Projects Funding from Bond Proceeds**

Emily & Canada St. Replacement	500,000.00	
Mutual Well #7	500,000.00	
Mutual Wellfield & Grand Avenue pipeline improvements	1,000,000.00	
Pleasant & Daly pipeline replacement	650,000.00	
Running Ridge zone Hydraulic Improvements	2,900,000.00	
Wellfield to Montgomery 1,000 FT pipeline	500,000.00	
Wellfield VFD's	375,000.00	
West & East Ojai Avenue pipeline replacement	3,000,000.00	
West Ojai pipeline replacement	<u>1,500,000.00</u>	
Total Capital CDF 2013-1 Projects		<u>10,925,000.00</u>
Total Capital Projects Department - 40		17,960,000.00

**42 - Water Quality - Laboratory**

Tank Mixer	35,000.00	
Tank Residual Management System	<u>150,000.00</u>	
Total Capital Projects Department - 42		185,000.00

**50 - Utilities Maintenance**

AMI Tower	5,000.00	
Omni Meter replacements 2"	<u>55,000.00</u>	
Total Capital Projects Department - 55		60,000.00

**52 - Electrical Mechanical**

10" Jamesbury Control Valve	9,500.00	
Avenue 1 Low Flow Metering	55,000.00	
Awnings	20,000.00	
Building to protect new air compressor, supplies	10,000.00	
Emergency Generator	50,000.00	
OWS SCADA Migration (Phase 2)	42,000.00	
Pressure Transmitters	26,000.00	
Rincon Pump Plant Electrical Upgrade	25,000.00	
Upgrade Panel view on VFD at Rincon PP	<u>18,500.00</u>	
Total Capital Projects Department - 52		256,000.00

**53 - Pipeline**

Grizzly Rock Shaker	20,000.00	
Turn out improvements 4" or larger	<u>18,000.00</u>	
Total Capital Projects Department - 53		38,000.00

**54 - Water Treatment**

DBP Augmentation Phase 1	425,000.00	
Filter Media Cleaning Filter	70,000.00	
PLC Automation upgrades (Marion Walker Treatment)	50,000.00	
PLC Automation upgrades (San Antonio Plant)	30,000.00	
Valve & Actuator replacements	<u>20,000.00</u>	
Total Capital Projects Department - 54		595,000.00

**55- District Maintenance**

Fortress Reservoir Hillside Stability Assessment	8,500.00	
Mutual Wellfield Building Improvement	<u>65,000.00</u>	
Total Capital Projects Department - 55		73,500.00

**62/63/64/65 - Recreation**

Barge Repair	5,000.00	
Casitas Water Adventure - Major Repairs	71,400.00	
Lazy River Filtration Replacement	75,000.00	
LCRA Road Repairs	57,500.00	
Restroom refurbish Creekside and Bass	20,000.00	
Security Lighting and Cameras	2,000.00	
Total Capital Projects Department - 62/63/64/65		230,900.00

**Total Capital Projects / Budget 2020 / 2021****19,501,900.00**

CASITAS MUNICIPAL WATER DISTRICT

ORDINANCE #12-01

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

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

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

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

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

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

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

a. Unbudgeted obligations may be incurred within the limits of funds available for expenditures in the fiscal year if approved in advance by the Board of Directors or upon approval by the General Manager if necessary for protection of life or property.

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

2. Purchase of Materials, Supplies, and Services. The General Manager is hereby authorized to execute purchase orders and contracts not exceeding \$20,000.00 without prior Board approval, provided that this limitation shall not apply to replenish warehouse stores stock. Purchases for this purpose shall be made in an amount equal to but not exceeding an amount necessary to maintain the minimum quantities of stock on hand as determined by the General Manager to be economical and necessary for Casitas' needs. All purchases in excess of \$300 shall normally be supported by an executed purchase order or contract, and all proposed expenditures shall be verified to ascertain that provision has been included in the budget for the activity or expense intended. Exceptions might be an emergency situation, an order that does not arrive on time, the need for supplies that are not in the warehouse, or services that need to be performed in order to determine what needs to be replaced and/or repaired. In these instances, an invoice and

requisition will be furnished that fully explains the reason for not following normal procedures along with the approval of the supervisor who accepts responsibility for incurring the expenditures. The General Manager may delegate to the Accounting Manager authority to execute individual purchase orders up to \$1,000.

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

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

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

c. From time to time, by resolution, the Board of Directors shall adopt a statement of terms and conditions applicable to construction, alteration or repair of Casitas' facilities in the form prescribed by Casitas' attorney. The General Manager shall be authorized to approve change orders as recommended by the Engineer providing the total increased cost of all change orders does not exceed 5 percent of the total contract amount or \$20,000, whichever is greater.

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

3. Credit Cards. The General Manager may acquire business credit cards issued in the name of the District for designated use by the General Manager and/or the Assistant to the General Manager, and business credit cards authorized and controlled by the General Manager for purchases at vendors (i.e., Sears, Home Depot). The credit cards may be used at the sole discretion and approval of the General Manager and/or the Assistant to the General Manager only for the official business of the District, such as business travel, business expenditures and vendor payments, within the limits set forth by District ordinance or credit card limit, whichever is less.

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

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

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

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

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

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

g. Employees that are separating from service with the District must cancel and turn in the District-issued purchasing credit card prior to the last day of employment.

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

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

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

a. By a check signed by any combination of the following two electronic or actual signatures:

- The General Manager, Accounting Manager, Assistant to the General Manager and any member of the Board of Directors.

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

An audit of all claims against Casitas shall be made prior to presentation of the checks for signature. Such audit shall consist of a verification as to accuracy and completeness of all documents supporting payment; i.e., copy of purchase order, executed receiving and inspection report, and vendor's invoice or statement. Should a vendor not honor Casitas purchase orders but

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

A separate voucher authorization list covering disbursements made from the payables fund account showing check number, payee, description of materials or services purchased, and amount shall be prepared and accompany each general fund check presented for signature. Each list shall be certified correct by the Casitas Accounting Manager and submitted to the Board of Directors for ratification. Signatures of a majority of the Board members on the voucher list shall constitute Board approval.

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

c. Funds transferred to the payables fund account and all other withdrawals from the general fund account shall be authorized by the signatures of any two members of the Board of Directors.

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

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

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

- The General Manager, Accounting Manager, Assistant to the General Manager and any member of the Board of Directors.

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

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

The payroll register shall be used as the voucher authorization list for payroll disbursements. Each list shall be certified correct by the Casitas Accounting Manager and submitted to the Board of Directors for ratification. Signatures of a majority of the Board members on the voucher list shall constitute Board approval.

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

e. A separate voucher authorization list covering disbursements made from the general fund account showing check number, payee, description of the transaction, and amount shall be prepared and accompany each check presented for signature. The list shall be certified correct by the Casitas Accounting Manager and submitted to the Board of Directors for approval. Signature of a majority of the Board members on the voucher authorization list shall constitute approval of claims and authorization for the signatures of any two members of the Board of Directors in payment of same.

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

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

7. Bidding Requirements. The General Manager is directed to establish a bidding procedure for the District. For purchases up to \$75 no requisition is required. From \$76 to \$1,000 one informal written bid is required; from \$1,001 to \$34,999 three informal written bids are required; \$35,000 and over requires formal bids consisting of written specs of goods and services with written bid after appropriate public notice.

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

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

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

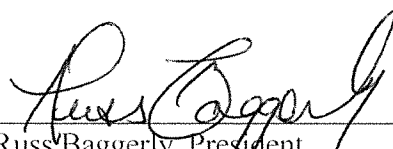
- Only one available supplier with no available competition.




- Equipment that was purchased with bidding competition but support, spare parts and repairs have to be provided by factory reps with protected territory.
- Services that have been bid out and results have been damaging to Casitas.
- Products used to maintain system standard when significant spare parts inventories need to be maintained and readily available.
- Utility Companies with which you have to work.
- Purchases that require significant staff time to get to the location to conduct the business in comparison to the cost of item.
- Agreements on Deposits
- Sources to Call in Emergencies

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

ADOPTED this 26<sup>th</sup> day of September, 2012.

  
\_\_\_\_\_  
Russ Baggerly, President  
Casitas Municipal Water District

ATTEST:

  
\_\_\_\_\_  
Bill Hicks, Secretary  
Casitas Municipal Water District

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	7,107,809	215,807.02	3,859,656.77	4,237,733.41	0.00	3,248,152.23	54.30
WATER SERVICES	2,887	500.00	17,585.00	5,940.77	0.00	( 14,698.00)	609.11
WATER STANDBY	3,713,225	377,579.92	2,641,076.84	2,351,426.24	0.00	1,072,148.27	71.13
WATER DELINQUENCY	122,809	46,515.96	547,830.99	505,630.95	0.00	( 425,021.99)	446.08
WATER REVENUE OTHER	4,514,113	935.59	74,841.93	94,580.84	0.00	4,439,271.07	1.66
CAPITAL FACILITIES	76,593	250.00	4,419.48	59,474.36	0.00	72,173.52	5.77
INTEREST	549,710	29,568.28	288,549.59	315,785.31	0.00	261,160.41	52.49
TAXES & ASSESSMENTS	4,917,746	23,058.25	1,370,016.32	1,300,392.69	0.00	3,547,729.68	27.86
OTHER GOVT. AGENCIES	0	5,997.35	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	700,212.37	8,891,651.58	9,280,758.59	0.00	12,207,706.53	42.14
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,040,609	266,112.04	1,628,803.09	1,489,076.48	0.00	1,411,805.91	53.57
RECREATION-CONCESSION	134,000	12,005.43	77,456.20	65,710.23	0.00	56,543.80	57.80
RECREATION OTHER	0	10.05	1,055.82	2,258.29	0.00	( 1,055.82)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	278,127.52	1,707,315.11	1,557,045.00	0.00	1,467,293.89	53.78
<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	0.00	606,424.25	628,070.00	0.00	358,515.75	62.85
RECREATION OTHER	0	0.00	( 144.45)	( 78.55)	0.00	144.45	0.00
TOTAL RECREATION - WATER PARK	975,440	0.00	614,214.80	635,582.32	0.00	361,225.20	62.97
TOTAL REVENUES	25,249,407	978,339.89	11,213,181.49	11,473,385.91	0.00	0.00	44.41

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	542,655	0.00	300,014.78	300,245.55	0.00	242,640.22	55.29
TOTAL RETIREES	542,655	0.00	300,014.78	300,245.55	0.00	242,640.22	55.29
<u>BOARD OF DIRECTORS</u>							
Salaries	113,155	8,316.84	44,224.40	40,358.26	0.00	68,930.60	39.08
Benefits	90,509	636.24	66,692.91	45,125.78	0.00	23,816.09	73.69
Services & Supplies	11,300	78.07	4,186.39	4,504.19	0.00	7,113.61	37.05
TOTAL BOARD OF DIRECTORS	214,964	9,031.15	115,103.70	89,988.23	0.00	99,860.30	53.55
<u>MANAGEMENT</u>							
Salaries	756,391	85,061.08	370,745.64	430,982.11	0.00	385,645.36	49.02
Benefits	195,765	12,450.90	76,718.20	87,755.43	0.00	119,046.80	39.19
Services & Supplies	454,250	59,123.64	336,885.01	257,924.28	61.18	117,303.81	74.18
TOTAL MANAGEMENT	1,406,406	156,635.62	784,348.85	776,661.82	61.18	621,995.97	55.77
<u>INFORMATION TECHNOLOGY</u>							
Salaries	191,125	18,126.14	94,618.72	92,934.76	0.00	96,506.28	49.51
Benefits	52,943	2,822.39	28,560.40	35,987.96	0.00	24,382.60	53.95
Services & Supplies	34,600	2,511.71	45,491.67	17,059.52	8,494.92	19,386.59	156.03
Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00	1,764.40	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	23,460.24	170,435.19	145,982.24	8,494.92	99,737.89	64.21
<u>WATER CONSERVATION</u>							
Salaries	428,292	39,785.87	193,618.58	106,169.82	0.00	234,673.42	45.21
Benefits	132,183	12,067.51	80,114.26	49,696.55	0.00	52,068.74	60.61
Services & Supplies	176,267	1,222.09	71,187.97	115,245.86	15,856.03	89,223.00	49.38
TOTAL WATER CONSERVATION	736,742	53,075.47	344,920.81	271,112.23	15,856.03	375,965.16	48.97
<u>FISHERIES</u>							
Salaries	341,965	37,413.03	192,067.31	172,754.57	0.00	149,897.69	56.17
Benefits	101,930	9,317.58	64,762.16	70,513.99	0.00	37,167.84	63.54
Services & Supplies	39,475	23,509.57	49,349.50	19,954.68	3,648.93	13,523.43	134.26
Services & Supplies-W.O.	0	0.00	4,365.11	1,297.33	5,408.38	9,773.49	0.00
TOTAL FISHERIES	483,370	70,240.18	310,544.08	264,520.57	9,057.31	163,768.61	66.12
<u>ADMINISTRATION SERVICES</u>							
Salaries	705,890	63,810.17	322,199.92	277,012.60	0.00	383,690.08	45.64
Benefits	292,888	9,894.91	97,705.10	125,486.35	0.00	195,182.90	33.36
Services & Supplies	1,005,439	46,592.13	541,051.41	488,286.53	4,241.34	460,146.25	54.23
Other Operating Expenses	( 1,544,838)	( 168,265.86)	( 1,237,394.25)	( 898,420.00)	0.00	( 307,443.75)	80.10
TOTAL ADMINISTRATION SERVICES	459,379	( 47,968.65)	( 276,437.82)	( 7,634.52)	4,241.34	731,575.48	59.25-
<u>WAREHOUSE</u>							
Salaries	9,774	0.00	4,851.86	5,392.11	0.00	4,922.14	49.64
Benefits	1,585	0.00	643.30	1,445.81	0.00	941.70	40.59
Services & Supplies	15,500	541.17	8,540.74	4,762.40	( 46.00)	7,005.26	54.80
TOTAL WAREHOUSE	26,859	541.17	14,035.90	11,600.32	( 46.00)	12,869.10	52.09

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>GARAGE</u>							
Salaries	22,720	1,309.99	6,529.15	6,021.19	0.00	16,190.85	28.74
Benefits	3,683	191.72	1,012.52	1,516.86	0.00	2,670.48	27.49
Services & Supplies	( 95,718)	2,996.90	21,301.72	( 32,310.93)	( 4,204.48)	( 112,815.24)	17.86-
Services & Supplies-W.O.	<u>141,500</u>	<u>42,212.67</u>	<u>90,463.70</u>	<u>34,564.08</u>	<u>36,883.42</u>	<u>14,152.88</u>	<u>90.00</u>
TOTAL GARAGE	72,185	46,711.28	119,307.09	9,791.20	32,678.94	( 79,801.03)	210.55
<u>SAFETY</u>							
Salaries	108,749	12,307.11	61,340.32	56,569.58	0.00	47,408.68	56.41
Benefits	46,722	1,801.15	26,342.19	25,988.14	0.00	20,379.81	56.38
Services & Supplies	<u>15,480</u>	<u>( 141.36)</u>	<u>10,503.82</u>	<u>9,275.30</u>	<u>260.00</u>	<u>4,716.18</u>	<u>69.53</u>
TOTAL SAFETY	170,951	13,966.90	98,186.33	91,833.02	260.00	72,504.67	57.59
<u>ENGINEERING</u>							
Salaries	808,209	82,877.86	404,742.66	369,148.00	0.00	403,466.34	50.08
Benefits	241,656	11,480.26	113,207.78	131,675.80	0.00	128,448.22	46.85
Services & Supplies	228,920	121,896.84	572,669.24	229,974.26	1,007,989.51	( 1,351,738.75)	690.49
Salaries - Work Orders	0	9,019.79	66,444.15	66,390.43	0.00	( 66,444.15)	0.00
Benefits - Work Orders	0	1,462.38	10,500.06	9,607.43	0.00	( 10,500.06)	0.00
Services & Supplies-W.O.	<u>21,558,000</u>	<u>1,312,008.19</u>	<u>4,727,999.50</u>	<u>1,029,247.82</u>	<u>3,331,343.72</u>	<u>13,498,656.78</u>	<u>37.38</u>
TOTAL ENGINEERING	22,836,785	1,538,745.32	5,895,563.39	1,836,043.74	4,339,333.23	12,601,888.38	44.82
<u>WATER QUALITY - LAB</u>							
Salaries	338,477	33,645.89	161,205.47	160,547.67	0.00	177,271.53	47.63
Benefits	100,171	5,097.54	66,941.59	61,996.17	0.00	33,229.41	66.83
Services & Supplies	242,976	11,452.85	127,690.16	84,858.27	36,986.79	78,299.05	67.77
Services & Supplies-W.O.	<u>109,000</u>	<u>0.00</u>	<u>15,758.50</u>	<u>0.00</u>	<u>18,009.68</u>	<u>75,231.82</u>	<u>30.98</u>
TOTAL WATER QUALITY - LAB	790,624	50,196.28	371,595.72	307,402.11	54,996.47	364,031.81	53.96
<u>UTILITIES MAINTENANCE</u>							
Salaries	385,707	44,813.44	220,684.19	185,934.04	0.00	165,022.81	57.22
Benefits	132,699	6,465.19	81,773.31	83,316.73	0.00	50,925.69	61.62
Services & Supplies	142,380	3,967.91	75,353.10	60,921.77	1,419.84	65,607.06	53.92
Services & Supplies-W.O.	<u>100,000</u>	<u>0.00</u>	<u>24,865.59</u>	<u>20,788.31</u>	<u>25,644.32</u>	<u>49,490.09</u>	<u>50.51</u>
TOTAL UTILITIES MAINTENANCE	760,786	55,246.54	402,676.19	350,960.85	27,064.16	331,045.65	56.49
<u>ELECTRICAL MECHANICAL</u>							
Salaries	622,643	55,170.69	317,109.38	222,365.21	0.00	305,533.62	50.93
Benefits	191,525	7,839.03	86,624.86	97,381.21	0.00	104,900.14	45.23
Services & Supplies	2,201,529	90,639.25	960,176.72	937,910.82	22,722.05	1,218,630.23	44.65
Services & Supplies-W.O.	<u>1,318,700</u>	<u>6,276.35</u>	<u>80,920.75</u>	<u>110,159.47</u>	<u>31,232.23</u>	<u>1,206,547.02</u>	<u>8.50</u>
TOTAL ELECTRICAL MECHANICAL	4,334,397	159,925.32	1,444,831.71	1,367,816.71	53,954.28	2,835,611.01	34.58
<u>DIST MAINT - PIPELINE</u>							
Salaries	694,872	79,211.68	370,625.73	351,510.01	0.00	324,246.27	53.34
Benefits	250,345	19,221.40	135,395.47	148,103.89	0.00	114,949.53	54.08
Services & Supplies	948,215	49,164.88	328,275.43	335,350.65	35,352.47	584,587.10	38.35
Other Operating Expenses	0	5,962.71	32,893.13	15,266.82	0.00	( 32,893.13)	0.00
Services & Supplies-W.O.	<u>40,000</u>	<u>0.00</u>	<u>7,131.34</u>	<u>43,568.01</u>	<u>0.00</u>	<u>32,868.66</u>	<u>17.83</u>
TOTAL DIST MAINT - PIPELINE	1,933,432	153,560.67	874,321.10	893,799.38	35,352.47	1,023,758.43	47.05

CASITAS MUNICIPAL WATER DISTRICT  
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11 -GENERAL FUND  
 FINANCIAL SUMMARY

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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WATER TREATMENT</u>							
Salaries	681,299	90,651.71	489,522.67	448,259.37	0.00	191,776.33	71.85
Benefits	325,015	13,693.22	169,019.88	189,392.34	0.00	155,995.12	52.00
Services & Supplies	969,120	22,778.16	350,409.75	368,286.28	338,562.43	280,147.82	71.09
Services & Supplies-W.O.	<u>387,500</u>	<u>38,694.45</u>	<u>122,972.70</u>	<u>83,033.56</u>	<u>2,141.36</u>	<u>262,385.94</u>	<u>32.29</u>
TOTAL WATER TREATMENT	2,362,934	165,817.54	1,131,925.00	1,088,971.55	340,703.79	890,305.21	62.32
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	213,385	27,063.86	132,010.95	94,141.11	0.00	81,374.05	61.87
Benefits	132,776	3,758.83	58,196.66	36,785.86	0.00	74,579.34	43.83
Services & Supplies	189,530	7,589.94	108,395.01	83,870.72	18,756.33	62,378.66	67.09
Services & Supplies-W.O.	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>2,929.91</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OPERATIONS - MAINTENANCE	535,691	38,412.63	298,602.62	217,727.60	18,756.33	218,332.05	59.24
<u>RECREATION - OPERATIONS</u>							
Salaries	1,213,880	148,033.05	746,948.38	717,985.60	0.00	466,931.62	61.53
Benefits	369,280	19,845.22	229,169.58	214,679.65	0.00	140,110.42	62.06
Services & Supplies	343,140	15,197.07	129,618.61	193,230.37	5,321.35	208,200.04	39.33
Other Operating Expenses	<u>756,865</u>	<u>98,594.74</u>	<u>577,403.34</u>	<u>467,506.93</u>	<u>0.00</u>	<u>179,461.66</u>	<u>76.29</u>
TOTAL RECREATION - OPERATIONS	2,683,165	281,670.08	1,683,139.91	1,593,402.55	5,321.35	994,703.74	62.93
<u>RECREATION - MAINTENANCE</u>							
Salaries	453,157	67,258.37	286,598.53	270,934.47	0.00	166,558.47	63.24
Benefits	129,584	8,246.22	78,304.37	85,948.92	0.00	51,279.63	60.43
Services & Supplies	360,155	26,399.83	261,526.02	241,012.28	7,982.82	90,646.16	74.83
Other Operating Expenses	306,171	47,482.72	229,284.56	186,888.01	0.00	76,886.44	74.89
Services & Supplies-W.O.	<u>250,000</u>	<u>2,669.46</u>	<u>32,730.56</u>	<u>18,932.96</u>	<u>766.73</u>	<u>216,502.71</u>	<u>13.40</u>
TOTAL RECREATION - MAINTENANCE	1,499,067	152,056.60	888,444.04	803,716.64	8,749.55	601,873.41	59.85
<u>RECREATION - PUBLIC REL</u>							
Salaries	300,000	8,051.08	76,407.76	92,592.39	0.00	223,592.24	25.47
Benefits	28,953	615.93	8,110.74	10,008.51	0.00	20,842.26	28.01
Services & Supplies	173,960	1,208.43	57,443.30	56,609.90	47,863.97	68,652.73	60.54
Other Operating Expenses	<u>172,832</u>	<u>5,486.22</u>	<u>52,493.81</u>	<u>52,708.02</u>	<u>0.00</u>	<u>120,338.19</u>	<u>30.37</u>
TOTAL RECREATION - PUBLIC REL	675,745	15,361.66	194,455.61	211,918.82	47,863.97	433,425.42	35.86
<u>RECREATION - WATER PARK</u>							
Salaries	512,359	23,638.31	315,832.66	310,655.35	0.00	196,526.34	61.64
Benefits	75,707	2,747.44	50,191.65	53,524.08	0.00	25,515.35	66.30
Services & Supplies	184,530	5,850.63	92,765.40	111,352.70	19,159.04	72,605.56	60.65
Other Operating Expenses	308,970	16,702.18	378,212.54	191,317.04	0.00	( 69,242.54)	122.41
Services & Supplies-W.O.	<u>0</u>	<u>0.00</u>	<u>2.53</u>	<u>2,247.16</u>	<u>0.00</u>	<u>( 2.53)</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	1,081,566	48,938.56	837,004.78	669,096.33	19,159.04	225,402.18	79.16
TOTAL EXPENDITURES	43,886,371	2,985,624.56	16,003,018.98	11,294,956.94	5,021,858.36	22,861,493.66	47.91
REVENUE OVER/(UNDER) EXPENDITURES	( 18,636,964)	( 2,007,284.67)	( 4,789,837.49)	178,428.97	( 5,021,858.36)	(22,861,493.66)	52.65

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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	924,943.59	4,604,455.50	4,222,001.93	0.00	4,092,676.50	52.94
BENEFITS	3,436,571	122,118.73	1,694,392.69	1,756,475.39	0.00	1,742,178.31	49.30
SERVICES & SUPPLIES	7,847,968	520,256.24	4,485,358.77	3,878,446.33	1,570,428.52	1,792,180.71	77.16
OTHER OPERATING EXPENSES	0	5,962.71	33,563.13	15,266.82	0.00	( 33,563.13)	0.00
SALARIES-WORK ORDERS	0	9,019.79	66,444.15	66,390.43	0.00	( 66,444.15)	0.00
BENEFITS-WORK ORDERS	0	1,462.38	10,500.06	9,607.43	0.00	( 10,500.06)	0.00
SERVICES & SUPPLIES - W.O.	<u>23,904,700</u>	<u>1,401,861.12</u>	<u>5,108,974.68</u>	<u>1,346,768.61</u>	<u>3,451,429.84</u>	<u>15,344,295.48</u>	<u>35.81</u>
TOTAL EXPENDITURES	43,886,371	2,985,624.56	16,003,688.98	11,294,956.94	5,021,858.36	22,860,823.66	47.91

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>NON DEPARTMENTAL</u>							
<u>=====</u>							
<u>WATER SALES</u>							
11-4-00-4000-00 Water Sales - Residential Grav	9,735	538.67	12,017.68	6,026.01	0.00 (	2,282.68)	123.45
11-4-00-4001-00 Water Sales - Residential Pump	744,732	33,907.98	483,808.36	444,991.92	0.00	260,923.64	64.96
11-4-00-4001-85 Water Sales - Residential Pump	656,915	31,531.12	478,786.70	438,798.59	0.00	178,128.30	72.88
11-4-00-4010-00 Water Sales - Commercial Gr	620	100.44	228.13	273.06	0.00	391.87	36.80
11-4-00-4011-00 Water Sales - Commercial Pump	406,786	8,326.00	244,756.80	243,874.19	0.00	162,029.20	60.17
11-4-00-4011-85 Water Sales - Commercial Pompe	277,353	15,156.08	150,053.94	133,814.84	0.00	127,299.06	54.10
11-4-00-4021-00 Water Sales - Industrial Pompe	9,216	910.80	11,996.80	6,533.76	0.00 (	2,780.80)	130.17
11-4-00-4021-85 Water Sales - Industrial Pompe	1,182	126.96	997.28	738.00	0.00	184.72	84.37
11-4-00-4030-00 Water Sales - Resale Gravity	1,147,947	63,303.24	616,741.28	757,286.40	0.00	531,205.72	53.73
11-4-00-4031-00 Water Sales - Resale Pumped	379,893	1,562.08	58,152.56	407,330.12	0.00	321,740.44	15.31
11-4-00-4040-00 Water Sales - Temporary Meter	18,829	624.00	14,356.00	10,063.34	0.00	4,473.00	76.24
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	295.12	3,832.84	2,553.00	0.00	3,409.16	52.93
11-4-00-4042-00 Water Sales - Institutional Pu	116,170	1,702.00	65,978.72	53,870.72	0.00	50,191.28	56.79
11-4-00-4042-85 Water Sales - Other Water Sale	58,830	1,725.92	36,906.22	25,145.82	0.00	21,923.78	62.73
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	63,785	255.85	38,884.72	33,482.29	0.00	24,900.28	60.96
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,826,913	31,556.51	940,686.58	944,139.94	0.00	886,226.42	51.49
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	21,995	454.05	29,045.28	29,094.68	0.00 (	7,050.28)	132.05
11-4-00-4070-00 Water Sales - Agricultural - G	42,341	25.41	25,521.65	20,762.10	0.00	16,819.35	60.28
11-4-00-4071-00 Water Sales - Agricultural - P	1,280,743	20,974.23	631,302.03	659,332.80	0.00	649,440.97	49.29
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	2,730.56	15,603.20	19,535.68	0.00	19,128.80	44.92
TOTAL WATER SALES	7,107,809	215,807.02	3,859,656.77	4,237,733.41	0.00	3,248,152.23	54.30
<u>WATER SERVICES</u>							
11-4-00-4093-00 Meter Tests & Installations	2,887	500.00	17,485.00	5,300.00	0.00 (	14,598.00)	605.65
11-4-00-4095-00 Temporary Installation	0	0.00	100.00	0.00	0.00 (	100.00)	0.00
11-4-00-4098-00 Meter Standby Fees	0	0.00	0.00	640.77	0.00	0.00	0.00
TOTAL WATER SERVICES	2,887	500.00	17,585.00	5,940.77	0.00 (	14,698.00)	609.11
<u>WATER STANDBY</u>							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,250,272	131,752.14	920,735.87	817,226.26	0.00	329,536.04	73.64
11-4-00-4150-85 Meter Chg - OJAI Residential	1,111,669	110,562.98	765,546.61	687,854.97	0.00	346,122.45	68.86
11-4-00-4151-00 Meter Chg - CMWD Commercial	104,644	11,380.85	79,665.43	67,330.63	0.00	24,978.78	76.13
11-4-00-4151-85 Meter Chg - OJAI Commercial	202,062	16,043.50	113,521.53	89,980.54	0.00	88,539.97	56.18
11-4-00-4152-00 Meter Chg - CMWD Industrial	30,685	3,207.66	22,453.62	20,047.86	0.00	8,231.82	73.17
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,572	153.66	1,075.62	960.40	0.00	496.66	68.41
11-4-00-4153-00 Meter Chg - CMWD Agriculture	185,105	18,883.51	132,189.36	120,936.34	0.00	52,915.41	71.41
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	25,116.06	21,832.86	0.00	14,815.74	62.90
11-4-00-4154-85 Meter Chg - OJAI Institutional	33,662	3,916.43	32,599.69	35,084.52	0.00	1,062.20	96.84
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,245	1,781.25	15,334.65	12,659.80	0.00	10,909.89	58.43
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	35,458.56	248,041.83	222,349.27	0.00	93,007.80	72.73

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11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	3,283	636.99	4,458.93	6,090.14	0.00	( 1,176.41)	135.84
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	17,583	1,863.80	12,892.04	10,256.96	0.00	4,691.32	73.32
11-4-00-4158-00 Meter Chg - CMWD Resale	285,845	36,596.32	256,174.24	228,811.92	0.00	29,670.26	89.62
11-4-00-4159-00 Meter Chg - Fire Service	<u>76,337</u>	<u>1,760.73</u>	<u>11,271.36</u>	<u>10,905.75</u>	<u>0.00</u>	<u>65,065.31</u>	<u>14.77</u>
TOTAL WATER STANDBY	3,713,225	377,579.92	2,641,076.84	2,351,426.24	0.00	1,072,148.27	71.13
<u>WATER DELINQUENCY</u>							
11-4-00-4350-00 Hang Tag Fee	37,020	220.00	17,960.00	20,800.00	0.00	19,060.00	48.51
11-4-00-4351-00 Turn Off Fee	7,200	( 60.00)	2,980.00	3,640.00	0.00	4,220.00	41.39
11-4-00-4352-00 Turn On Fee	7,080	( 60.00)	3,220.00	3,580.00	0.00	3,860.00	45.48
11-4-00-4353-00 Late Fee - Residential	49,042	4,425.45	31,878.74	29,770.73	0.00	17,163.26	65.00
11-4-00-4354-00 Alloc Penalty - Residential	0	40,715.00	570,872.50	495,370.00	0.00	( 570,872.50)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00	( 50,595.00)	( 1,300.00)	0.00	50,595.00	0.00
11-4-00-4357-00 Late Fee - Business	7,441	318.14	1,845.54	5,737.84	0.00	5,595.46	24.80
11-4-00-4361-00 Late Fee - Industrial	371	127.11	848.58	30.47	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	324.89	1,928.91	994.93	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	256.38	2,879.17	544.96	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	158.99	2,754.12	2,055.06	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	<u>810</u>	<u>90.00</u>	<u>720.00</u>	<u>690.00</u>	<u>0.00</u>	<u>90.00</u>	<u>88.89</u>
TOTAL WATER DELINQUENCY	122,809	46,515.96	547,830.99	505,630.95	0.00	( 425,021.99)	446.08
<u>WATER REVENUE OTHER</u>							
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	750.00	68,302.21	88,463.07	0.00	( 34,503.21)	202.08
11-4-00-4435-00 Bad Debt Collection Recovery	0	185.59	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	<u>17,542</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,542.00</u>	<u>0.00</u>
TOTAL WATER REVENUE OTHER	4,514,113	935.59	74,841.93	94,580.84	0.00	4,439,271.07	1.66
<u>CAPITAL FACILITIES</u>							
11-4-00-4090-00 Capital Facilities Charge	<u>76,593</u>	<u>250.00</u>	<u>4,419.48</u>	<u>59,474.36</u>	<u>0.00</u>	<u>72,173.52</u>	<u>5.77</u>
TOTAL CAPITAL FACILITIES	76,593	250.00	4,419.48	59,474.36	0.00	72,173.52	5.77
<u>INTEREST</u>							
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	<u>530,518</u>	<u>29,568.28</u>	<u>285,405.24</u>	<u>308,304.24</u>	<u>0.00</u>	<u>245,112.76</u>	<u>53.80</u>
TOTAL INTEREST	549,710	29,568.28	288,549.59	315,785.31	0.00	261,160.41	52.49
<u>TAXES &amp; ASSESSMENTS</u>							
11-4-00-4200-00 1 % - Secured Current General	2,259,862	1,231.00	1,283,810.85	1,224,797.47	0.00	976,051.15	56.81
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	8,041.83	16,003.17	8,962.88	0.00	( 16,003.17)	0.00
11-4-00-4215-00 1 % - Unsecured Current Genera	0	13,785.42	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	<u>2,657,884</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,657,884.00</u>	<u>0.00</u>
TOTAL TAXES & ASSESSMENTS	4,917,746	23,058.25	1,370,016.32	1,300,392.69	0.00	3,547,729.68	27.86



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

11 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>OTHER GOVT. AGENCIES</u>							
11-4-00-4315-00 State - Homeowners Property Ta	0	5,997.35	8,567.65	8,643.60	0.00	( 8,567.65)	0.00
11-4-00-4320-00 State - Other	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>320,658.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER GOVT. AGENCIES	0	5,997.35	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	<u>94,466</u>	<u>0.00</u>	<u>79,107.01</u>	<u>80,492.42</u>	<u>0.00</u>	<u>15,358.99</u>	<u>83.74</u>
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	700,212.37	8,891,651.58	9,280,758.59	0.00	12,207,706.53	42.14
<u>RECREATION - OPERATIONS</u>							
<u>RECREATION PARK</u>							
11-4-62-4500-00 Animal Permit	14,500	759.00	10,367.00	8,655.00	0.00	4,133.00	71.50
11-4-62-4510-00 Boat Fees - Annual	24,000	3,077.00	13,021.00	9,815.00	0.00	10,979.00	54.25
11-4-62-4515-00 Boat Fees - Daily	8,500	592.00	2,763.00	3,432.00	0.00	5,737.00	32.51
11-4-62-4525-00 Boat Inspection Fees - Quagga	2,000	235.73	878.97	991.46	0.00	1,121.03	43.95
11-4-62-4530-00 Boat Fees - Overnight	800	20.00	160.00	250.00	0.00	640.00	20.00
11-4-62-4535-00 Boat Lock Revenue - Quagga	500	288.00	864.00	612.00	0.00	( 364.00)	172.80
11-4-62-4545-00 Camping Fees	1,835,000	188,503.50	967,819.50	865,881.50	0.00	867,180.50	52.74
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 - Recreation	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	0.00	435.00	1,832.00	0.00	65.00	87.00
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	( 10.00)	( 40.00)	( 130.00)	0.00	40.00	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	350.00	2,899.16	2,712.50	0.00	700.84	80.53
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	9	0.00	70.00	9.00	0.00	( 61.00)	777.78
11-4-62-4610-00 Miscellaneous Revenue	0	100.00	730.00	1,408.47	0.00	( 730.00)	0.00
11-4-62-4620-00 Rain Checks - Recreation	0	0.00	178.00	( 363.50)	0.00	( 178.00)	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	12,782.00	65,720.00	61,707.00	0.00	73,280.00	47.28
11-4-62-4630-00 Shower Facility Fees	46,000	685.00	33,501.25	21,826.75	0.00	12,498.75	72.83
11-4-62-4632-00 Snow Bird Pumping	0	820.00	4,488.00	1,820.00	0.00	( 4,488.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	208,000	18,796.81	131,559.92	121,862.77	0.00	76,440.08	63.25
11-4-62-4640-00 Vehicle Fees - Daily	455,000	12,830.00	222,990.00	221,191.50	0.00	232,010.00	49.01
11-4-62-4645-00 Violation Ordinance Fees	3,000	0.00	2,125.00	2,065.00	0.00	875.00	70.83
11-4-62-4650-00 Visitor Cards	<u>138,000</u>	<u>26,283.00</u>	<u>82,712.50</u>	<u>58,200.00</u>	<u>0.00</u>	<u>55,287.50</u>	<u>59.94</u>
TOTAL RECREATION PARK	3,040,609	266,112.04	1,628,803.09	1,489,076.48	0.00	1,411,805.91	53.57
<u>RECREATION-CONCESSION</u>							
11-4-62-4705-00 Boat Rental - Concession	58,000	3,168.23	29,475.21	24,974.51	0.00	28,524.79	50.82
11-4-62-4720-00 Park Store - Recreation	52,000	6,100.38	35,199.24	28,734.25	0.00	16,800.76	67.69

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 58.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-62-4725-00 Cafe - Concession	24,000	2,736.82	12,781.75	12,001.47	0.00	11,218.25	53.26
TOTAL RECREATION-CONCESSION	134,000	12,005.43	77,456.20	65,710.23	0.00	56,543.80	57.80
<u>RECREATION OTHER</u>							
11-4-62-4900-00 Over / Short - Recreation	0	10.05	1,055.82	2,258.29	0.00	(1,055.82)	0.00
TOTAL RECREATION OTHER	0	10.05	1,055.82	2,258.29	0.00	(1,055.82)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	278,127.52	1,707,315.11	1,557,045.00	0.00	1,467,293.89	53.78
<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	0.00	0.00	290.00	0.00	700.00	0.00
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	477,386.00	487,342.00	0.00	272,614.00	63.65
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	0.00	606,424.25	628,070.00	0.00	358,515.75	62.85
<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	0.00	614,214.80	635,582.32	0.00	361,225.20	62.97
TOTAL REVENUES	25,249,407	978,339.89	11,213,181.49	11,473,385.91	0.00	14,036,225.62	44.41

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

11 -GENERAL FUND  
 RETIREES

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits</u>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	0.00	2.35 (	14.10)	0.00 (	2.35)	0.00
11-5-01-5084-00 Insurance - Group Life	0	0.00	61.15 (	262.20)	0.00 (	61.15)	0.00
11-5-01-5085-00 Insurance - Group Health	512,542	0.00	282,826.68	283,769.63	0.00	229,715.32	55.18
11-5-01-5086-00 Insurance - Group Dental	25,324	0.00	14,169.08	14,126.80	0.00	11,154.92	55.95
11-5-01-5087-00 Insurance - Group Vision	<u>4,789</u>	<u>0.00</u>	<u>2,955.52</u>	<u>2,625.42</u>	<u>0.00</u>	<u>1,833.48</u>	<u>61.71</u>
TOTAL Benefits	542,655	0.00	300,014.78	300,245.55	0.00	242,640.22	55.29
<u>Services &amp; Supplies</u>							
TOTAL RETIREES	542,655	0.00	300,014.78	300,245.55	0.00	242,640.22	55.29

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

11 -GENERAL FUND  
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-11-5001-00 Regular Salaries	113,155	8,316.84	44,224.40	40,358.26	0.00	68,930.60	39.08
TOTAL Salaries	113,155	8,316.84	44,224.40	40,358.26	0.00	68,930.60	39.08
<u>Benefits</u>							
11-5-11-5082-00 Social Security Expense	7,016	515.65	2,999.17	2,630.92	0.00	4,016.83	42.75
11-5-11-5083-00 Medicare Expense	1,641	120.59	701.32	615.15	0.00	939.68	42.74
11-5-11-5084-00 Insurance - Group Life	189	0.00	172.95	108.85	0.00	16.05	91.51
11-5-11-5085-00 Insurance - Group Health	77,480	0.00	59,513.03	39,355.02	0.00	17,966.97	76.81
11-5-11-5086-00 Insurance - Group Dental	3,657	0.00	2,804.48	2,112.04	0.00	852.52	76.69
11-5-11-5087-00 Insurance - Group Vision	526	0.00	501.96	303.80	0.00	24.04	95.43
TOTAL Benefits	90,509	636.24	66,692.91	45,125.78	0.00	23,816.09	73.69
<u>Services &amp; Supplies</u>							
11-5-11-5012-00 Service & Supplies	300	15.06	15.06	834.87	0.00	284.94	5.02
11-5-11-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	1,139.65	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	38.01	354.05	285.00	0.00	( 354.05)	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	0.00	1,763.78	1,497.70	0.00	1,736.22	50.39
11-5-11-5056-00 Travel Expense	2,500	0.00	726.16	0.00	0.00	1,773.84	29.05
11-5-11-5059-00 Education & Training Seminars	3,000	25.00	695.00	150.00	0.00	2,305.00	23.17
TOTAL Services & Supplies	11,300	78.07	4,186.39	4,504.19	0.00	7,113.61	37.05
TOTAL BOARD OF DIRECTORS	214,964	9,031.15	115,103.70	89,988.23	0.00	99,860.30	53.55

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

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-21-5001-00 Regular Salaries	582,897	67,936.23	292,695.10	386,026.13	0.00	290,201.90	50.21
11-5-21-5002-00 Part Time - Temporary Wages	62,223	2,622.17	23,489.34	0.00	0.00	38,733.66	37.75
11-5-21-5006-00 Vacation Pay	51,125	742.85	7,318.31	22,630.62	0.00	43,806.69	14.31
11-5-21-5007-00 Jury Duty	3,007	0.00	0.00	0.00	0.00	3,007.00	0.00
11-5-21-5008-00 Sick Pay	30,073	2,932.35	24,889.22	8,348.77	0.00	5,183.78	82.76
11-5-21-5009-00 Holiday Pay	27,066	10,827.48	22,353.67	13,976.59	0.00	4,712.33	82.59
TOTAL Salaries	756,391	85,061.08	370,745.64	430,982.11	0.00	385,645.36	49.02
<u>Benefits</u>							
11-5-21-5078-00 Insurance - Employee Assistanc	85	0.00	47.22	44.65	0.00	37.78	55.55
11-5-21-5079-00 CalPERS Pension Exp - PEPR	0	1,213.80	3,563.08	3,137.98	0.00	( 3,563.08)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	59,442	4,728.78	17,934.37	31,167.68	0.00	41,507.63	30.17
11-5-21-5082-00 Social Security Expense	46,896	5,274.72	15,865.91	8,669.67	0.00	31,030.09	33.83
11-5-21-5083-00 Medicare Expense	10,967	1,233.60	5,589.91	6,977.65	0.00	5,377.09	50.97
11-5-21-5084-00 Insurance - Group Life	2,582	0.00	1,424.00	1,349.00	0.00	1,158.00	55.15
11-5-21-5085-00 Insurance - Group Health	70,749	0.00	30,612.83	34,677.41	0.00	40,136.17	43.27
11-5-21-5086-00 Insurance - Group Dental	4,649	0.00	1,433.04	1,525.24	0.00	3,215.96	30.82
11-5-21-5087-00 Insurance - Group Vision	395	0.00	247.84	206.15	0.00	147.16	62.74
TOTAL Benefits	195,765	12,450.90	76,718.20	87,755.43	0.00	119,046.80	39.19
<u>Services &amp; Supplies</u>							
11-5-21-5011-00 District Equipment	0	13.61	40.41	13.09	0.00	( 40.41)	0.00
11-5-21-5012-00 Service & Supplies	0	3,418.85	12,920.54	7,781.09	61.18	( 12,981.72)	0.00
11-5-21-5028-00 Computer Upgrades - Hardware	2,000	0.00	569.30	0.00	0.00	1,430.70	28.47
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	355.80	355.80	0.00	0.00	( 355.80)	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	140.74	1,073.11	743.74	0.00	( 1,073.11)	0.00
11-5-21-5044-00 Membership & Dues	79,450	38,785.00	85,106.00	116,361.00	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	5,032.00	7,124.98	6,410.33	0.00	( 7,124.98)	0.00
11-5-21-5047-00 Office Supplies	0	0.00	682.81	0.00	0.00	( 682.81)	0.00
11-5-21-5048-00 Postage Expense	0	0.00	111.70	89.90	0.00	( 111.70)	0.00
11-5-21-5049-00 Other Professional Fees	360,000	10,000.38	204,410.95	124,425.62	0.00	155,589.05	56.78
11-5-21-5055-00 Private Vehicle Mileage	0	0.00	128.76	197.38	0.00	( 128.76)	0.00
11-5-21-5056-00 Travel Expense	6,700	1,229.76	3,294.58	0.00	0.00	3,405.42	49.17
11-5-21-5059-00 Education & Training Seminars	6,100	25.00	2,894.87	1,800.00	0.00	3,205.13	47.46
11-5-21-5062-00 Pre-Employment Screening	0	105.00	137.00	0.00	0.00	( 137.00)	0.00
11-5-21-5077-00 Insurance - Aflac Service Fee	0	17.50	105.00	102.13	0.00	( 105.00)	0.00
TOTAL Services & Supplies	454,250	59,123.64	336,885.01	257,924.28	61.18	117,303.81	74.18
<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: JANUARY 31ST, 2020

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies-W.O.</u>							
TOTAL MANAGEMENT	1,406,406	156,635.62	784,348.85	776,661.82	61.18	621,995.97	55.77

11 -GENERAL FUND  
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-24-5001-00 Regular Salaries	110,397	14,372.60	76,891.08	75,959.58	0.00	33,505.92	69.65
11-5-24-5002-00 Part Time - Temporary Wages	43,200	462.00	462.00	0.00	0.00	42,738.00	1.07
11-5-24-5003-00 Overtime Pay	4,200	1,080.38	6,903.50	8,246.79	0.00 (	2,703.50)	164.37
11-5-24-5006-00 Vacation Pay	16,337	0.00	5,232.73	4,007.59	0.00	11,104.27	32.03
11-5-24-5007-00 Jury Duty	317	0.00	0.00	0.00	0.00	317.00	0.00
11-5-24-5008-00 Sick Pay	4,337	0.00	335.43	0.00	0.00	4,001.57	7.73
11-5-24-5009-00 Holiday Pay	12,337	2,211.16	4,793.98	4,720.80	0.00	7,543.02	38.86
TOTAL Salaries	191,125	18,126.14	94,618.72	92,934.76	0.00	96,506.28	49.51
<u>Benefits</u>							
11-5-24-5078-00 Insurance - Employee Assistanc	28	0.00	16.45	16.45	0.00	11.55	58.75
11-5-24-5079-00 CalPERS Pension Exp - PEPRA	0	15.19	15.19	0.00	0.00 (	15.19)	0.00
11-5-24-5081-00 CalPERS Pension Exp - Classic	12,645	1,420.08	7,396.82	14,961.58	0.00	5,248.18	58.50
11-5-24-5082-00 Social Security Expense	11,850	1,124.20	4,703.29	4,726.03	0.00	7,146.71	39.69
11-5-24-5083-00 Medicare Expense	2,771	262.92	1,452.63	1,470.15	0.00	1,318.37	52.42
11-5-24-5084-00 Insurance - Group Life	492	0.00	284.85	283.85	0.00	207.15	57.90
11-5-24-5085-00 Insurance - Group Health	23,646	0.00	13,818.41	13,657.14	0.00	9,827.59	58.44
11-5-24-5086-00 Insurance - Group Dental	1,286	0.00	742.84	742.84	0.00	543.16	57.76
11-5-24-5087-00 Insurance - Group Vision	225	0.00	129.92	129.92	0.00	95.08	57.74
TOTAL Benefits	52,943	2,822.39	28,560.40	35,987.96	0.00	24,382.60	53.95
<u>Services &amp; Supplies</u>							
11-5-24-5011-00 District Equipment	2,500	136.10	409.28	648.50	0.00	2,090.72	16.37
11-5-24-5012-00 Service & Supplies	2,000	122.42	4,840.09	4,281.39	0.01 (	2,840.10)	242.01
11-5-24-5028-00 Computer Upgrades - Hardware	3,500	0.00	5,735.89	1,224.00	0.00 (	2,235.89)	163.88
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	1,440.00	30,781.12	7,978.08	8,413.72 (	21,544.84)	222.07
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	0.00	88.79	81.19	418.81	16.24
11-5-24-5042-00 Communications - Radio & Telep	1,500	795.69	1,446.00	2,063.51	0.00	54.00	96.40
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
11-5-24-5077-00 Insurance - Aflac Service Fee	0	17.50	105.00	102.13	0.00 (	105.00)	0.00
TOTAL Services & Supplies	34,600	2,511.71	45,491.67	17,059.52	8,494.92 (	19,386.59)	156.03
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; 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	23,460.24	170,435.19	145,982.24	8,494.92	99,737.89	64.21

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

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-25-5001-00 Regular Salaries	309,588	25,549.78	119,277.30	57,383.25	0.00	190,310.70	38.53
11-5-25-5002-00 Part Time - Temporary Wages	27,958	6,624.38	38,124.27	27,836.22	0.00	( 10,166.27)	136.36
11-5-25-5003-00 Overtime Pay	0	0.00	1,725.85	1,447.18	0.00	( 1,725.85)	0.00
11-5-25-5006-00 Vacation Pay	41,694	604.23	13,368.37	8,567.40	0.00	28,325.63	32.06
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	1,532.29	9,548.71	5,031.98	0.00	14,977.29	38.93
11-5-25-5009-00 Holiday Pay	22,073	5,475.19	11,574.08	5,903.79	0.00	10,498.92	52.44
TOTAL Salaries	428,292	39,785.87	193,618.58	106,169.82	0.00	234,673.42	45.21
<u>Benefits</u>							
11-5-25-5078-00 Insurance - Employee Assistanc	85	0.00	51.70	30.55	0.00	33.30	60.82
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	1,836.93	8,773.92	3,331.45	0.00	( 8,773.92)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	30,922	800.46	4,006.74	14,615.80	0.00	26,915.26	12.96
11-5-25-5082-00 Social Security Expense	26,554	2,536.84	12,618.82	7,079.67	0.00	13,935.18	47.52
11-5-25-5083-00 Medicare Expense	6,210	593.28	2,951.21	1,655.70	0.00	3,258.79	47.52
11-5-25-5084-00 Insurance - Group Life	1,415	0.00	455.45	249.25	0.00	959.55	32.19
11-5-25-5085-00 Insurance - Group Health	63,053	0.00	37,223.50	19,809.62	0.00	25,829.50	59.04
11-5-25-5086-00 Insurance - Group Dental	3,363	0.00	2,007.28	1,165.52	0.00	1,355.72	59.69
11-5-25-5087-00 Insurance - Group Vision	581	0.00	352.64	248.99	0.00	228.36	60.70
11-5-25-5088-00 Insurance - Unemployment	0	6,300.00	11,673.00	1,510.00	0.00	( 11,673.00)	0.00
TOTAL Benefits	132,183	12,067.51	80,114.26	49,696.55	0.00	52,068.74	60.61
<u>Services &amp; Supplies</u>							
11-5-25-5011-00 District Equipment	1,700	150.93	982.43	178.36	66.62	650.95	61.71
11-5-25-5012-00 Service & Supplies	19,263	257.31	4,810.80	15,678.27	294.80	14,157.40	26.50
11-5-25-5028-00 Computer Upgrades - Hardware	4,500	0.00	1,097.24	0.00	2,328.02	1,074.74	76.12
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	0.00	51,566.35	76,549.84	9,316.59	12,704.06	82.74
11-5-25-5041-00 Clothing & Personal Supplies	0	0.00	279.79	0.00	0.00	( 279.79)	0.00
11-5-25-5042-00 Communications - Radio & Telep	0	113.85	911.17	1,454.46	0.00	( 911.17)	0.00
11-5-25-5044-00 Membership & Dues	14,305	0.00	2,600.00	5,000.00	0.00	11,705.00	18.18
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	0.00	4,687.58	6.25
11-5-25-5048-00 Postage Expense	9,500	0.00	1,221.50	6,596.13	0.00	8,278.50	12.86
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	200.00	1,595.00	3,050.00	3,850.00	14,025.00	27.97
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	0.00	0.00	2,850.00	0.00
11-5-25-5059-00 Education & Training Seminars	3,417	0.00	1,826.32	30.00	0.00	1,590.68	53.45
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	500.00	2,884.50	2,905.54	0.00	( 2,884.50)	0.00
TOTAL Services & Supplies	176,267	1,222.09	71,187.97	115,245.86	15,856.03	89,223.00	49.38



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

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	736,742	53,075.47	344,920.81	271,112.23	15,856.03	375,965.16	48.97

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

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-28-5001-00 Regular Salaries	244,858	28,092.01	151,066.25	144,245.25	0.00	93,791.75	61.70
11-5-28-5002-00 Part Time - Temporary Wages	29,769	3,252.11	16,021.39	0.00	0.00	13,747.61	53.82
11-5-28-5003-00 Overtime Pay	5,000	42.17	1,484.09	4,381.00	0.00	3,515.91	29.68
11-5-28-5006-00 Vacation Pay	28,642	1,357.62	11,127.52	13,295.45	0.00	17,514.48	38.85
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	0.00	1,971.11	1,437.08	0.00	14,876.89	11.70
11-5-28-5009-00 Holiday Pay	15,163	4,669.12	10,396.95	9,395.79	0.00	4,766.05	68.57
TOTAL Salaries	341,965	37,413.03	192,067.31	172,754.57	0.00	149,897.69	56.17
<u>Benefits</u>							
11-5-28-5078-00 Insurance - Employee Assistanc	85	0.00	49.35	54.05	0.00	35.65	58.06
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	408.46	2,294.96	2,166.34	0.00	( 2,294.96)	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	25,676	2,420.85	12,694.57	24,805.84	0.00	12,981.43	49.44
11-5-28-5082-00 Social Security Expense	21,202	2,320.56	11,928.21	10,687.61	0.00	9,273.79	56.26
11-5-28-5083-00 Medicare Expense	4,959	542.71	2,964.09	2,661.52	0.00	1,994.91	59.77
11-5-28-5084-00 Insurance - Group Life	1,305	0.00	4,638.40	790.55	0.00	( 3,333.40)	355.43
11-5-28-5085-00 Insurance - Group Health	46,018	0.00	22,420.16	27,692.81	0.00	23,597.84	48.72
11-5-28-5086-00 Insurance - Group Dental	2,104	0.00	1,214.92	1,282.36	0.00	889.08	57.74
11-5-28-5087-00 Insurance - Group Vision	581	0.00	343.50	372.91	0.00	237.50	59.12
11-5-28-5088-00 Insurance - Unemployment	0	3,625.00	6,214.00	0.00	0.00	( 6,214.00)	0.00
TOTAL Benefits	101,930	9,317.58	64,762.16	70,513.99	0.00	37,167.84	63.54
<u>Services &amp; Supplies</u>							
11-5-28-5011-00 District Equipment	8,400	793.43	5,143.78	4,772.23	0.00	3,256.22	61.24
11-5-28-5012-00 Service & Supplies	10,900	19,446.29	25,350.77	2,969.81	1,474.69	( 15,925.46)	246.11
11-5-28-5028-00 Computer Upgrades - Hardware	5,500	2,546.12	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	301.23	1,515.34	1,224.34	0.00	809.66	65.18
11-5-28-5044-00 Membership & Dues	250	0.00	105.00	105.00	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	210.00	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	0.00	10,562.38	8,855.51	0.00	( 9,262.38)	812.49
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	195.00	820.92	0.00	0.00	( 820.92)	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	0	17.50	105.00	0.00	0.00	( 105.00)	0.00
TOTAL Services & Supplies	39,475	23,509.57	49,349.50	19,954.68	3,648.93	( 13,523.43)	134.26
<u>Other Operating Expenses</u>							

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

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
11-5-28-5940-00 Outside Contracts	0	0.00	4,365.11	1,297.33	5,408.38	( 9,773.49)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	4,365.11	1,297.33	5,408.38	( 9,773.49)	0.00
TOTAL FISHERIES	483,370	70,240.18	310,544.08	264,520.57	9,057.31	163,768.61	66.12

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

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-30-5001-00 Regular Salaries	585,637	47,680.56	273,885.87	218,133.73	0.00	311,751.13	46.77
11-5-30-5003-00 Overtime Pay	3,000	566.15	2,806.88	2,204.71	0.00	193.12	93.56
11-5-30-5006-00 Vacation Pay	53,872	5,910.36	18,060.85	25,897.06	0.00	35,811.15	33.53
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	1,119.78	8,587.45	14,165.54	0.00	23,102.55	27.10
11-5-30-5009-00 Holiday Pay	28,521	8,533.32	18,858.87	16,611.56	0.00	9,662.13	66.12
TOTAL Salaries	705,890	63,810.17	322,199.92	277,012.60	0.00	383,690.08	45.64
<u>Benefits</u>							
11-5-30-5078-00 Insurance - Employee Assistanc	226	0.00	84.60	86.95	0.00	141.40	37.43
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	1,790.55	7,213.52	3,857.84	0.00	( 7,213.52)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	60,188	3,220.26	18,674.65	41,296.28	0.00	41,513.35	31.03
11-5-30-5082-00 Social Security Expense	43,765	3,958.35	17,999.98	15,507.43	0.00	25,765.02	41.13
11-5-30-5083-00 Medicare Expense	10,237	925.75	4,993.83	4,296.55	0.00	5,243.17	48.78
11-5-30-5084-00 Insurance - Group Life	3,094	0.00	1,163.05	1,051.30	0.00	1,930.95	37.59
11-5-30-5085-00 Insurance - Group Health	166,259	0.00	44,886.57	56,055.29	0.00	121,372.43	27.00
11-5-30-5086-00 Insurance - Group Dental	7,415	0.00	2,067.00	2,701.96	0.00	5,348.00	27.88
11-5-30-5087-00 Insurance - Group Vision	1,704	0.00	621.90	632.75	0.00	1,082.10	36.50
TOTAL Benefits	292,888	9,894.91	97,705.10	125,486.35	0.00	195,182.90	33.36
<u>Services &amp; Supplies</u>							
11-5-30-5011-00 District Equipment	4,500	289.22	2,126.82	2,081.54	0.00	2,373.18	47.26
11-5-30-5012-00 Service & Supplies	25,350	11,922.44	17,811.07	12,219.79	61.17	7,477.76	70.50
11-5-30-5013-00 Utilities	37,000	1,894.12	15,954.83	16,621.50	0.00	21,045.17	43.12
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	6,462.52	9,815.40	2,981.52	0.00	( 1,815.40)	122.69
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	10,115.03	0.00	4,701.69	68.66
11-5-30-5037-00 Purchased Water	3,200	62.76	1,545.41	1,361.75	0.00	1,654.59	48.29
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	13,659.78	117,075.73	102,062.63	2,285.00	33,789.27	77.94
11-5-30-5042-00 Communications - Radio & Telep	45,000	6,790.24	45,237.53	28,222.29	0.00	( 237.53)	100.53
11-5-30-5043-00 Office Equipment Maintenance	5,400	1,437.91	4,608.28	3,485.09	225.22	566.50	89.51
11-5-30-5044-00 Membership & Dues	745	60.00	620.00	595.00	0.00	125.00	83.22
11-5-30-5045-00 Printing & Binding	4,600	240.93	1,271.81	1,406.17	0.00	3,328.19	27.65
11-5-30-5047-00 Office Supplies	13,000	391.30	5,871.33	6,624.72	169.95	6,958.72	46.47
11-5-30-5048-00 Postage Expense	4,700	10.37	2,299.85	2,026.72	0.00	2,400.15	48.93
11-5-30-5049-00 Other Professional Fees	46,000	3,296.00	32,712.78	40,601.87	1,500.00	11,787.22	74.38
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	0.00	0.00	64.00	0.00	0.00	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	25,012.61	0.00	8,960.67	75.45
11-5-30-5068-00 Petty Cash Over / Short	0	0.00	2.71	( 47.09)	0.00	( 2.71)	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,700	54.62	3,417.47	3,254.44	0.00	2,282.53	59.96

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

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-30-5070-00 Property Tax Administration Fe	26,000	2.42	406.61	299.90	0.00	25,593.39	1.56
11-5-30-5075-00 Insurance - Liability Premium	65,000	0.00	70,697.47	66,125.16	0.00	( 5,697.47)	108.77
11-5-30-5076-00 Insurance - Workers Compensati	135,000	0.00	151,189.53	143,526.94	0.00	( 16,189.53)	111.99
11-5-30-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>105.00</u>	<u>306.30</u>	<u>0.00</u>	( <u>105.00</u> )	<u>0.00</u>
TOTAL Services & Supplies	1,005,439	46,592.13	541,051.41	488,286.53	4,241.34	460,146.25	54.23
<u>Other Operating Expenses</u>							
11-5-30-5093-00 Administration Overhead	( <u>1,544,838</u> )	( <u>168,265.86</u> )	( <u>1,237,394.25</u> )	( <u>898,420.00</u> )	<u>0.00</u>	( <u>307,443.75</u> )	<u>80.10</u>
TOTAL Other Operating Expenses	( <u>1,544,838</u> )	( <u>168,265.86</u> )	( <u>1,237,394.25</u> )	( <u>898,420.00</u> )	<u>0.00</u>	( <u>307,443.75</u> )	<u>80.10</u>
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	459,379	( 47,968.65)	( 276,437.82)	( 7,634.52)	4,241.34	731,575.48	59.25-

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

11 -GENERAL FUND  
 WAREHOUSE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-32-5001-00 Regular Salaries	7,965	0.00	4,483.17	4,040.12	0.00	3,481.83	56.29
11-5-32-5003-00 Overtime Pay	0	0.00	29.34	53.59	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	320.54	0.00	367.12	16.56
TOTAL Salaries	9,774	0.00	4,851.86	5,392.11	0.00	4,922.14	49.64
<u>Benefits</u>							
11-5-32-5081-00 CalPERS Pension Exp - Classic	837	0.00	243.22	1,006.18	0.00	593.78	29.06
11-5-32-5082-00 Social Security Expense	606	0.00	324.23	356.29	0.00	281.77	53.50
11-5-32-5083-00 Medicare Expense	142	0.00	75.85	83.34	0.00	66.15	53.42
TOTAL Benefits	1,585	0.00	643.30	1,445.81	0.00	941.70	40.59
<u>Services &amp; Supplies</u>							
11-5-32-5011-00 District Equipment	0	60.70	237.55	253.22	0.00	( 237.55)	0.00
11-5-32-5012-00 Service & Supplies	3,000	0.00	6,098.54	3,023.12	( 46.00)	( 3,052.54)	201.75
11-5-32-5013-00 Utilities	2,500	480.47	2,188.30	1,645.67	0.00	311.70	87.53
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	541.17	8,540.74	4,762.40	( 46.00)	7,005.26	54.80
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
TOTAL WAREHOUSE	26,859	541.17	14,035.90	11,600.32	( 46.00)	12,869.10	52.09

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

11 -GENERAL FUND  
 GARAGE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-33-5001-00 Regular Salaries	18,516	1,047.97	5,701.50	5,060.93	0.00	12,814.50	30.79
11-5-33-5006-00 Vacation Pay	1,931	87.34	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	<u>1,023</u>	<u>174.68</u>	<u>390.95</u>	<u>359.71</u>	<u>0.00</u>	<u>632.05</u>	<u>38.22</u>
TOTAL Salaries	22,720	1,309.99	6,529.15	6,021.19	0.00	16,190.85	28.74
<u>Benefits</u>							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	91.50	482.31	442.14	0.00	( 482.31)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,945	0.00	0.00	584.57	0.00	1,945.00	0.00
11-5-33-5082-00 Social Security Expense	1,408	81.22	429.72	397.27	0.00	978.28	30.52
11-5-33-5083-00 Medicare Expense	<u>330</u>	<u>19.00</u>	<u>100.49</u>	<u>92.88</u>	<u>0.00</u>	<u>229.51</u>	<u>30.45</u>
TOTAL Benefits	3,683	191.72	1,012.52	1,516.86	0.00	2,670.48	27.49
<u>Services &amp; Supplies</u>							
11-5-33-5011-00 District Equipment	9,835	131.99	2,736.09	2,236.33	0.00	7,098.91	27.82
11-5-33-5012-00 Service & Supplies	39,685	847.42	1,606.95	2,277.18	0.00	38,078.05	4.05
11-5-33-5013-00 Utilities	0	480.46	2,188.24	1,645.63	0.00	( 2,188.24)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	( 370,920)	( 9,990.14)	( 88,136.79)	( 152,250.16)	0.00	( 282,783.21)	23.76
11-5-33-5033-00 Vehicle Costs Direct	183,350	11,047.48	83,494.77	86,109.06	( 2,510.88)	102,366.11	44.17
11-5-33-5040-00 Outside Contracts	36,132	460.00	17,307.23	21,912.53	2,460.00	16,364.77	54.71
11-5-33-5042-00 Communications - Radio & Telep	0	19.72	137.46	133.10	0.00	( 137.46)	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	<u>0</u>	<u>( 0.03)</u>	<u>106.77</u>	<u>( 0.14)</u>	<u>0.00</u>	<u>( 106.77)</u>	<u>0.00</u>
TOTAL Services & Supplies	( 95,718)	2,996.90	21,301.72	( 32,310.93)	( 4,204.48)	( 112,815.24)	17.86-
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-33-5912-00 Service & Supplies	<u>141,500</u>	<u>42,212.67</u>	<u>90,463.70</u>	<u>34,564.08</u>	<u>36,883.42</u>	<u>14,152.88</u>	<u>90.00</u>
TOTAL Services & Supplies-W.O.	141,500	42,212.67	90,463.70	34,564.08	36,883.42	14,152.88	90.00
TOTAL GARAGE	72,185	46,711.28	119,307.09	9,791.20	32,678.94	( 79,801.03)	210.55

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

11 -GENERAL FUND  
 SAFETY

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-35-5001-00 Regular Salaries	88,630	9,845.73	53,565.47	47,547.52	0.00	35,064.53	60.44
11-5-35-5006-00 Vacation Pay	9,244	820.46	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	<u>4,894</u>	<u>1,640.92</u>	<u>3,672.55</u>	<u>3,379.64</u>	<u>0.00</u>	<u>1,221.45</u>	<u>75.04</u>
TOTAL Salaries	108,749	12,307.11	61,340.32	56,569.58	0.00	47,408.68	56.41
<u>Benefits</u>							
11-5-35-5078-00 Insurance - Employee Assistanc	28	0.00	16.45	16.45	0.00	11.55	58.75
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	859.65	4,531.18	4,153.98	0.00	( 4,531.18)	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	763.04	4,036.89	3,732.12	0.00	2,705.11	59.88
11-5-35-5083-00 Medicare Expense	1,577	178.46	944.17	872.80	0.00	632.83	59.87
11-5-35-5084-00 Insurance - Group Life	733	0.00	424.50	423.50	0.00	308.50	57.91
11-5-35-5085-00 Insurance - Group Health	26,912	0.00	15,562.50	15,970.50	0.00	11,349.50	57.83
11-5-35-5086-00 Insurance - Group Dental	1,286	0.00	742.84	742.84	0.00	543.16	57.76
11-5-35-5087-00 Insurance - Group Vision	<u>132</u>	<u>0.00</u>	<u>83.66</u>	<u>75.95</u>	<u>0.00</u>	<u>48.34</u>	<u>63.38</u>
TOTAL Benefits	46,722	1,801.15	26,342.19	25,988.14	0.00	20,379.81	56.38
<u>Services &amp; Supplies</u>							
11-5-35-5011-00 District Equipment	0	27.22	149.20	40.98	0.00	( 149.20)	0.00
11-5-35-5012-00 Services & Supplies	1,350	( 213.03)	1,502.44	1,252.86	0.00	( 152.44)	111.29
11-5-35-5029-00 Computer Upgrades - Software	4,380	0.00	3,600.00	3,860.00	260.00	520.00	88.13
11-5-35-5040-00 Outside Contracts	5,300	0.00	3,133.07	1,139.90	0.00	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	26.95	399.59	0.00	0.00	( 399.59)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	230.00	220.00	0.00	20.00	92.00
11-5-35-5050-00 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	183.06	0.00	273.70	72.63
11-5-35-5055-00 Private Vehicle Mileage	0	0.00	58.00	0.00	0.00	( 58.00)	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	483.54	0.00	0.00	1,316.46	26.86
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	<u>0</u>	<u>17.50</u>	<u>105.00</u>	<u>0.00</u>	<u>0.00</u>	<u>( 105.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	15,480	( 141.36)	10,503.82	9,275.30	260.00	4,716.18	69.53
TOTAL SAFETY	170,951	13,966.90	98,186.33	91,833.02	260.00	72,504.67	57.59



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

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-40-5001-00 Regular Salaries	636,886	58,493.29	311,555.98	306,182.79	0.00	325,330.02	48.92
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	131.90	2,528.05	280.07	0.00	( 528.05)	126.40
11-5-40-5006-00 Vacation Pay	66,632	10,656.79	32,164.09	17,621.31	0.00	34,467.91	48.27
11-5-40-5007-00 Jury Duty	3,920	0.00	0.00	0.00	0.00	3,920.00	0.00
11-5-40-5008-00 Sick Pay	39,195	1,360.44	11,210.77	7,768.64	0.00	27,984.23	28.60
11-5-40-5009-00 Holiday Pay	35,276	12,235.44	27,098.77	23,508.49	0.00	8,177.23	76.82
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	82,877.86	404,742.66	369,148.00	0.00	403,466.34	50.08
<u>Benefits</u>							
11-5-40-5078-00 Insurance - Employee Assistanc	169	0.00	98.70	91.65	0.00	70.30	58.40
11-5-40-5079-00 CalPERS Pension Exp - PEPRA	0	3,323.63	14,856.32	15,084.34	0.00	( 14,856.32)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	66,955	1,815.82	7,303.05	32,143.99	0.00	59,651.95	10.91
11-5-40-5082-00 Social Security Expense	50,109	5,138.97	20,689.05	23,035.26	0.00	29,419.95	41.29
11-5-40-5083-00 Medicare Expense	11,719	1,201.84	6,250.69	5,610.14	0.00	5,468.31	53.34
11-5-40-5084-00 Insurance - Group Life	2,822	0.00	1,694.40	1,488.70	0.00	1,127.60	60.04
11-5-40-5085-00 Insurance - Group Health	103,541	0.00	58,645.67	51,150.77	0.00	44,895.33	56.64
11-5-40-5086-00 Insurance - Group Dental	5,085	0.00	2,936.64	2,401.08	0.00	2,148.36	57.75
11-5-40-5087-00 Insurance - Group Vision	1,256	0.00	733.26	669.87	0.00	522.74	58.38
TOTAL Benefits	241,656	11,480.26	113,207.78	131,675.80	0.00	128,448.22	46.85
<u>Services &amp; Supplies</u>							
11-5-40-5011-00 District Equipment	6,200	795.92	6,114.87	3,575.55	0.00	85.13	98.63
11-5-40-5012-00 Service & Supplies	21,700	3,296.39	8,836.91	9,761.33	18,710.94	( 5,847.85)	126.95
11-5-40-5028-00 Computer Upgrades - Hardware	5,000	3,711.68	4,067.11	3,561.29	169.45	763.44	84.73
11-5-40-5029-00 Computer Upgrades - Software	11,000	0.00	16,725.55	6,727.44	7,500.00	( 13,225.55)	220.23
11-5-40-5040-00 Outside Contracts	123,200	107,769.71	487,717.15	163,312.58	981,609.12	( 1,346,126.27)	1,192.63
11-5-40-5041-00 Clothing & Personal Supplies	0	0.00	117.88	234.05	0.00	( 117.88)	0.00
11-5-40-5042-00 Communications - Radio & Telep	0	808.21	3,143.24	4,073.23	0.00	( 3,143.24)	0.00
11-5-40-5044-00 Membership & Dues	6,000	1,160.66	10,460.21	1,625.95	0.00	( 4,460.21)	174.34
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	248.77	300.85	128.54	0.00	( 300.85)	0.00
11-5-40-5048-00 Postage Expense	0	0.00	354.10	157.71	0.00	( 354.10)	0.00
11-5-40-5050-00 Licenses & Permits	48,820	3,998.00	31,152.55	34,127.06	0.00	17,667.45	63.81
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	0.00	1,021.46	0.00	0.00	( 1,021.46)	0.00
11-5-40-5059-00 Education & Training Seminars	5,000	90.00	2,238.48	505.00	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	105.00	204.14	0.00	( 105.00)	0.00
TOTAL Services & Supplies	228,920	121,896.84	572,669.24	229,974.26	1,007,989.51	( 1,351,738.75)	690.49

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

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
11-5-40-5901-00 Regular Salaries	0	9,019.79	66,444.15	66,390.43	0.00	( 66,444.15)	0.00
TOTAL Salaries - Work Orders	0	9,019.79	66,444.15	66,390.43	0.00	( 66,444.15)	0.00
<u>Benefits - Work Orders</u>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	772.37	6,101.39	5,489.68	0.00	( 6,101.39)	0.00
11-5-40-5982-00 Social Security Expense	0	559.24	3,355.78	3,101.34	0.00	( 3,355.78)	0.00
11-5-40-5983-00 Medicare Expense	0	130.77	1,042.89	1,016.41	0.00	( 1,042.89)	0.00
TOTAL Benefits - Work Orders	0	1,462.38	10,500.06	9,607.43	0.00	( 10,500.06)	0.00
<u>Services &amp; Supplies-W.O.</u>							
11-5-40-5912-00 Service & Supplies	0	36,335.45	83,284.99	34,003.43	47,449.69	( 130,734.68)	0.00
11-5-40-5940-00 Outside Contracts	21,558,000	1,268,185.74	4,565,296.76	995,101.85	3,080,846.03	13,911,857.21	35.47
11-5-40-5950-00 Licenses & Permits	0	7,487.00	79,417.75	0.00	203,048.00	( 282,465.75)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	0	0.00	0.00	142.54	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	21,558,000	1,312,008.19	4,727,999.50	1,029,247.82	3,331,343.72	13,498,656.78	37.38
TOTAL ENGINEERING	22,836,785	1,538,745.32	5,895,563.39	1,836,043.74	4,339,333.23	12,601,888.38	44.82

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

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-42-5001-00 Regular Salaries	252,796	24,054.72	131,152.35	123,762.47	0.00	121,643.65	51.88
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	591.07	5,790.29	4,560.91	0.00	1,134.71	83.61
11-5-42-5006-00 Vacation Pay	26,364	2,305.44	9,713.27	15,130.45	0.00	16,650.73	36.84
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	2,287.46	5,006.11	6,773.94	0.00	10,502.89	32.28
11-5-42-5009-00 Holiday Pay	13,957	4,407.20	9,543.45	9,768.88	0.00	4,413.55	68.38
TOTAL Salaries	338,477	33,645.89	161,205.47	160,547.67	0.00	177,271.53	47.63
<u>Benefits</u>							
11-5-42-5078-00 Insurance - Employee Assistanc	56	0.00	56.40	32.90	0.00 (	0.40)	100.71
11-5-42-5079-00 CalPERS Pension Exp - PEPRA	0	1,325.24	6,216.04	2,278.44	0.00 (	6,216.04)	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	28,790	1,198.35	6,257.80	21,151.16	0.00	22,732.20	21.74
11-5-42-5082-00 Social Security Expense	20,988	2,086.06	10,252.99	10,214.02	0.00	10,735.01	48.85
11-5-42-5083-00 Medicare Expense	4,908	487.89	2,466.78	2,440.53	0.00	2,441.22	50.26
11-5-42-5084-00 Insurance - Group Life	996	0.00	732.60	575.05	0.00	263.40	73.55
11-5-42-5085-00 Insurance - Group Health	42,001	0.00	38,632.48	23,898.96	0.00	3,368.52	91.98
11-5-42-5086-00 Insurance - Group Dental	2,076	0.00	1,983.00	1,199.24	0.00	93.00	95.52
11-5-42-5087-00 Insurance - Group Vision	356	0.00	343.50	205.87	0.00	12.50	96.49
TOTAL Benefits	100,171	5,097.54	66,941.59	61,996.17	0.00	33,229.41	66.83
<u>Services &amp; Supplies</u>							
11-5-42-5011-00 District Equipment	8,500	845.55	5,003.00	5,132.66	0.00	3,497.00	58.86
11-5-42-5012-00 Service & Supplies	46,601	2,020.39	16,552.76	11,177.68	1,454.89	28,593.35	38.64
11-5-42-5028-00 Computer Upgrades - Hardware	2,050	1,441.84	2,725.50	1,031.97	0.00 (	675.50)	132.95
11-5-42-5040-00 Outside Contracts	141,886	6,737.86	65,654.71	32,388.00	35,531.90	40,699.39	71.32
11-5-42-5041-00 Clothing & Personal Supplies	1,330	0.00	397.26	168.72	0.00	932.74	29.87
11-5-42-5042-00 Communications - Radio & Telep	2,100	123.21	1,042.11	1,392.24	0.00	1,057.89	49.62
11-5-42-5044-00 Membership & Dues	650	144.00	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	0.00	635.67	692.96	0.00	170.33	78.87
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	35.00	210.87	1,160.00	0.00	1,805.13	10.46
11-5-42-5062-00 Pre-Employment Screening	0	105.00	137.00	0.00	0.00 (	137.00)	0.00
TOTAL Services & Supplies	242,976	11,452.85	127,690.16	84,858.27	36,986.79	78,299.05	67.77
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

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

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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<u>Services &amp; 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	<u>75,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	109,000	0.00	15,758.50	0.00	18,009.68	75,231.82	30.98
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TOTAL WATER QUALITY - LAB	790,624	50,196.28	371,595.72	307,402.11	54,996.47	364,031.81	53.96

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

11 -GENERAL FUND  
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-50-5001-00 Regular Salaries	298,376	30,654.56	173,541.42	150,983.11	0.00	124,834.58	58.16
11-5-50-5003-00 Overtime Pay	20,543	2,354.17	15,575.07	8,713.67	0.00	4,967.93	75.82
11-5-50-5005-00 Standby Pay	9,000	1,270.16	5,373.48	4,287.84	0.00	3,626.52	59.71
11-5-50-5006-00 Vacation Pay	21,761	3,161.69	7,499.76	7,905.39	0.00	14,261.24	34.46
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	1,880.98	6,437.69	3,741.88	0.00	11,283.31	36.33
11-5-50-5009-00 Holiday Pay	11,211	5,491.88	12,027.50	10,109.86	0.00	(816.50)	107.28
TOTAL Salaries	385,707	44,813.44	220,684.19	185,934.04	0.00	165,022.81	57.22
<u>Benefits</u>							
11-5-50-5078-00 Insurance - Employee Assistanc	113	0.00	79.90	79.90	0.00	33.10	70.71
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	2,086.38	10,523.59	9,445.64	0.00	(10,523.59)	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	32,257	950.53	4,973.20	9,780.47	0.00	27,283.80	15.42
11-5-50-5082-00 Social Security Expense	24,473	2,778.49	13,780.54	11,732.08	0.00	10,692.46	56.31
11-5-50-5083-00 Medicare Expense	5,723	649.79	3,394.86	2,873.08	0.00	2,328.14	59.32
11-5-50-5084-00 Insurance - Group Life	829	0.00	641.00	600.30	0.00	188.00	77.32
11-5-50-5085-00 Insurance - Group Health	65,510	0.00	45,655.18	45,866.18	0.00	19,854.82	69.69
11-5-50-5086-00 Insurance Group - Dental	2,894	0.00	2,094.00	2,308.04	0.00	800.00	72.36
11-5-50-5087-00 Insurance - Group Vision	900	0.00	631.04	631.04	0.00	268.96	70.12
TOTAL Benefits	132,699	6,465.19	81,773.31	83,316.73	0.00	50,925.69	61.62
<u>Services &amp; Supplies</u>							
11-5-50-5011-00 District Equipment	35,670	2,621.76	22,146.93	20,566.37	0.00	13,523.07	62.09
11-5-50-5012-00 Service & Supplies	77,500	464.90	34,172.88	27,098.92	776.58	42,550.54	45.10
11-5-50-5040-00 Outside Contracts	8,000	0.00	4,699.17	1,949.94	0.00	3,300.83	58.74
11-5-50-5041-00 Clothing & Personal Supplies	4,210	269.90	3,553.40	2,883.37	643.26	13.34	99.68
11-5-50-5042-00 Communications - Radio & Telep	5,000	411.35	3,421.53	3,951.95	0.00	1,578.47	68.43
11-5-50-5050-00 Licenses & Permits	1,000	200.00	340.00	90.00	0.00	660.00	34.00
11-5-50-5052-00 Small Tools	3,800	0.00	639.38	83.50	0.00	3,160.62	16.83
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	3,967.91	75,353.10	60,921.77	1,419.84	65,607.06	53.92
<u>Services &amp; Supplies-W.O.</u>							
11-5-50-5912-00 Service & Supplies	60,000	0.00	24,865.59	20,788.31	25,644.32	9,490.09	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	0.00	24,865.59	20,788.31	25,644.32	49,490.09	50.51
TOTAL UTILITIES MAINTENANCE	760,786	55,246.54	402,676.19	350,960.85	27,064.16	331,045.65	56.49

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

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-52-5001-00 Regular Salaries	459,205	32,338.42	224,906.62	172,698.72	0.00	234,298.38	48.98
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	5,928.54	36,512.62	12,945.41	0.00	( 4,312.62)	113.39
11-5-52-5005-00 Standby Pay	27,000	2,270.40	12,919.84	14,101.60	0.00	14,080.16	47.85
11-5-52-5006-00 Vacation Pay	47,893	6,157.09	16,035.69	7,646.97	0.00	31,857.31	33.48
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	2,213.32	9,007.85	3,854.72	0.00	19,165.15	31.97
11-5-52-5009-00 Holiday Pay	25,355	6,262.92	15,486.76	11,117.79	0.00	9,868.24	61.08
TOTAL Salaries	622,643	55,170.69	317,109.38	222,365.21	0.00	305,533.62	50.93
<u>Benefits</u>							
11-5-52-5078-00 Insurance - Employee Assistanc	113	0.00	51.92	65.80	0.00	61.08	45.95
11-5-52-5079-00 CalPERS Pension Exp - PEPRA	0	1,739.55	8,966.83	5,269.26	0.00	( 8,966.83)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	53,316	1,878.40	13,011.87	24,424.66	0.00	40,304.13	24.41
11-5-52-5082-00 Social Security Expense	38,604	3,420.97	19,472.07	14,053.52	0.00	19,131.93	50.44
11-5-52-5083-00 Medicare Expense	9,027	800.11	4,929.12	3,452.42	0.00	4,097.88	54.60
11-5-52-5084-00 Insurance - Group Life	1,410	0.00	615.05	814.45	0.00	794.95	43.62
11-5-52-5085-00 Insurance - Group Health	84,002	0.00	37,407.92	46,382.94	0.00	46,594.08	44.53
11-5-52-5086-00 Insurance - Group Dental	4,153	0.00	1,761.76	2,398.48	0.00	2,391.24	42.42
11-5-52-5087-00 Insurance - Group Vision	900	0.00	408.32	519.68	0.00	491.68	45.37
TOTAL Benefits	191,525	7,839.03	86,624.86	97,381.21	0.00	104,900.14	45.23
<u>Services &amp; Supplies</u>							
11-5-52-5011-00 District Equipment	20,000	1,356.44	11,279.42	12,074.33	0.00	8,720.58	56.40
11-5-52-5012-00 Service & Supplies	77,200	2,047.27	24,007.88	25,027.34	4,164.85	49,027.27	36.49
11-5-52-5013-00 Utilities	0	2,530.61	12,185.41	9,916.46	0.00	( 12,185.41)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	73,168.92	751,716.74	715,011.47	0.00	1,108,283.26	40.41
11-5-52-5028-00 Computer Upgrades - Hardware	2,500	2,664.28	5,672.75	3,321.56	0.00	( 3,172.75)	226.91
11-5-52-5040-00 Outside Contracts	160,420	3,004.15	95,876.39	121,089.08	14,270.02	50,273.59	68.66
11-5-52-5041-00 Clothing & Personal Supplies	5,010	0.00	1,865.09	280.33	37.18	3,107.73	37.97
11-5-52-5042-00 Communications - Radio & Telep	6,950	836.67	6,272.01	5,624.45	0.00	677.99	90.24
11-5-52-5046-00 Books & Publications	600	0.00	0.00	63.88	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	3,201.83	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	0.00	0.00	0.00	0.00	3,000.00	0.00
11-5-52-5059-00 Education & Training Seminars	3,400	0.00	579.34	1,209.43	4,250.00	( 1,429.34)	142.04
11-5-52-5076-00 Insurance - Workers Compensati	0	5,030.91	15,566.30	21,853.50	0.00	( 15,566.30)	0.00
TOTAL Services & Supplies	2,201,529	90,639.25	960,176.72	937,910.82	22,722.05	1,218,630.23	44.65
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

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

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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Benefits - Work Orders							
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Services & Supplies-W.O.							
11-5-52-5912-00 Service & Supplies	89,700	4,911.39	66,917.72	56,471.60	24,536.14 (	1,753.86)	101.96
11-5-52-5940-00 Outside Contracts	<u>1,229,000</u>	<u>1,364.96</u>	<u>14,003.03</u>	<u>53,687.87</u>	<u>6,696.09</u>	<u>1,208,300.88</u>	<u>1.68</u>
TOTAL Services & Supplies-W.O.	1,318,700	6,276.35	80,920.75	110,159.47	31,232.23	1,206,547.02	8.50
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TOTAL ELECTRICAL MECHANICAL	4,334,397	159,925.32	1,444,831.71	1,367,816.71	53,954.28	2,835,611.01	34.58

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

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-53-5001-00 Regular Salaries	459,109	52,229.35	268,464.08	251,901.87	0.00	190,644.92	58.48
11-5-53-5003-00 Overtime Pay	71,700	5,978.32	32,677.05	39,659.39	0.00	39,022.95	45.57
11-5-53-5004-00 Shift Pay	0	0.00	0.00	365.00	0.00	0.00	0.00
11-5-53-5005-00 Standby Pay	59,850	2,563.20	12,226.87	13,348.19	0.00	47,623.13	20.43
11-5-53-5006-00 Vacation Pay	47,882	7,060.17	21,396.72	18,095.33	0.00	26,485.28	44.69
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	1,981.40	15,751.56	8,503.18	0.00	12,414.44	55.92
11-5-53-5009-00 Holiday Pay	25,347	9,399.24	20,109.45	18,222.44	0.00	5,237.55	79.34
TOTAL Salaries	694,872	79,211.68	370,625.73	351,510.01	0.00	324,246.27	53.34
<u>Benefits</u>							
11-5-53-5078-00 Insurance - Employee Assistanc	169	0.00	89.52	103.40	0.00	79.48	52.97
11-5-53-5079-00 CalPERS Pension Exp - PEPRA	0	2,257.59	10,109.13	9,277.12	0.00	( 10,109.13)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	59,501	3,253.78	16,748.53	32,957.86	0.00	42,752.47	28.15
11-5-53-5082-00 Social Security Expense	43,081	4,911.36	20,149.65	21,372.18	0.00	22,931.35	46.77
11-5-53-5083-00 Medicare Expense	10,075	1,148.67	5,749.74	5,466.51	0.00	4,325.26	57.07
11-5-53-5084-00 Insurance - Group Life	1,447	0.00	11,349.21	868.60	0.00	( 9,902.21)	784.33
11-5-53-5085-00 Insurance - Group Health	127,882	0.00	59,202.17	73,223.90	0.00	68,679.83	46.29
11-5-53-5086-00 Insurance - Group Dental	6,840	0.00	3,642.24	4,017.68	0.00	3,197.76	53.25
11-5-53-5087-00 Insurance - Group Vision	1,350	0.00	705.28	816.64	0.00	644.72	52.24
11-5-53-5088-00 Insurance - Unemployment	0	7,650.00	7,650.00	0.00	0.00	( 7,650.00)	0.00
TOTAL Benefits	250,345	19,221.40	135,395.47	148,103.89	0.00	114,949.53	54.08
<u>Services &amp; Supplies</u>							
11-5-53-5011-00 District Equipment	56,005	4,781.66	33,169.35	42,636.99	0.00	22,835.65	59.23
11-5-53-5012-00 Service & Supplies	363,270	31,801.78	233,615.76	160,616.37	( 1,514.17)	131,168.41	63.89
11-5-53-5013-00 Utilities	13,000	276.19	2,249.21	1,295.02	0.00	10,750.79	17.30
11-5-53-5028-00 Computer Upgrades - Hardware	450	310.80	665.30	1,585.52	0.00	( 215.30)	147.84
11-5-53-5040-00 Outside Contracts	417,500	10,201.50	33,992.30	109,000.86	36,171.14	347,336.56	16.81
11-5-53-5041-00 Clothing & Personal Supplies	8,190	424.27	6,277.47	4,318.72	695.50	1,217.03	85.14
11-5-53-5042-00 Communications - Radio & Telep	4,130	460.89	3,614.37	3,921.49	0.00	515.63	87.52
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	34.31	34.31	0.00	0.00	( 34.31)	0.00
11-5-53-5050-00 Licenses & Permits	3,400	48.00	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	807.98	5,860.38	4,336.15	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	0.00	1,556.13	1,178.19	0.00	2,443.87	38.90
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	2,308.34	0.00	0.00	( 2,308.34)	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	17.50	105.00	102.06	0.00	( 105.00)	0.00
TOTAL Services & Supplies	948,215	49,164.88	328,275.43	335,350.65	35,352.47	584,587.10	38.35



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

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-53-5097-00 Costs Applied	0	5,962.71	32,893.13	15,266.82	0.00	( 32,893.13)	0.00
TOTAL Other Operating Expenses	0	5,962.71	32,893.13	15,266.82	0.00	( 32,893.13)	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; 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	153,560.67	874,321.10	893,799.38	35,352.47	1,023,758.43	47.05

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

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-54-5001-00 Regular Salaries	475,552	58,680.79	350,627.72	326,557.48	0.00	124,924.28	73.73
11-5-54-5003-00 Overtime Pay	84,300	11,423.02	55,674.27	49,645.55	0.00	28,625.73	66.04
11-5-54-5005-00 Standby Pay	13,500	1,655.88	8,402.26	9,909.12	0.00	5,097.74	62.24
11-5-54-5006-00 Vacation Pay	49,598	5,501.91	30,939.02	25,169.98	0.00	18,658.98	62.38
11-5-54-5007-00 Jury Duty	2,918	0.00	0.00	382.14	0.00	2,918.00	0.00
11-5-54-5008-00 Sick Pay	29,174	3,049.15	19,222.23	13,961.86	0.00	9,951.77	65.89
11-5-54-5009-00 Holiday Pay	26,257	10,340.96	24,657.17	22,633.24	0.00	1,599.83	93.91
TOTAL Salaries	681,299	90,651.71	489,522.67	448,259.37	0.00	191,776.33	71.85
<u>Benefits</u>							
11-5-54-5078-00 Insurance - Employee Assistanc	282	0.00	131.60	122.20	0.00	150.40	46.67
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	1,319.37	6,791.24	3,289.93	0.00	( 6,791.24)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	58,340	5,206.49	30,052.61	67,160.15	0.00	28,287.39	51.51
11-5-54-5082-00 Social Security Expense	43,077	5,808.84	30,724.04	28,461.26	0.00	12,352.96	71.32
11-5-54-5083-00 Medicare Expense	10,075	1,358.52	7,597.07	6,934.17	0.00	2,477.93	75.41
11-5-54-5084-00 Insurance - Group Life	2,768	0.00	1,195.90	1,070.50	0.00	1,572.10	43.20
11-5-54-5085-00 Insurance - Group Health	198,108	0.00	87,131.82	77,457.25	0.00	110,976.18	43.98
11-5-54-5086-00 Insurance - Group Dental	10,115	0.00	4,356.24	3,931.76	0.00	5,758.76	43.07
11-5-54-5087-00 Insurance - Group Vision	2,250	0.00	1,039.36	965.12	0.00	1,210.64	46.19
TOTAL Benefits	325,015	13,693.22	169,019.88	189,392.34	0.00	155,995.12	52.00
<u>Services &amp; Supplies</u>							
11-5-54-5011-00 District Equipment	28,670	1,883.32	15,447.57	14,765.15	0.00	13,222.43	53.88
11-5-54-5012-00 Service & Supplies	78,730	2,935.55	53,342.28	51,355.70	7,479.78	17,907.94	77.25
11-5-54-5013-00 Utilities	134,400	7,960.00	69,454.47	47,880.96	0.00	64,945.53	51.68
11-5-54-5014-00 Chlorine	120,200	1,076.34	38,000.09	53,148.38	83,699.91	( 1,500.00)	101.25
11-5-54-5015-00 Polymer	57,300	0.00	20,043.21	16,118.99	39,815.41	( 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	4,741.02	85,882.49	83,687.84	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	2,546.12	4,563.22	8,546.57	0.00	( 213.22)	104.90
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	299.91	11,184.83	42,373.77	793.00	168,932.17	6.62
11-5-54-5041-00 Clothing & Personal Supplies	6,110	143.92	2,575.06	2,261.23	442.97	3,091.97	49.39
11-5-54-5042-00 Communications - Radio & Telep	6,840	679.98	5,229.59	4,925.55	276.47	1,333.94	80.50
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	0.00	0.00	52.05	0.00	200.00	0.00
11-5-54-5048-00 Postage Expense	0	0.00	248.50	28.11	0.00	( 248.50)	0.00
11-5-54-5050-00 Licenses & Permits	11,640	165.00	5,708.31	1,443.47	0.00	5,931.69	49.04
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	0.00	916.83	0.00	0.00	3,283.17	21.83
11-5-54-5059-00 Education & Training Seminars	8,600	125.00	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	204.50	469.25	0.00	0.00	( 469.25)	0.00

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

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 58.33

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	<u>0</u>	<u>17.50</u>	<u>105.00</u>	<u>204.12</u>	<u>0.00</u>	<u>(105.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	969,120	22,778.16	350,409.75	368,286.28	338,562.43	280,147.82	71.09
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-54-5912-00 Service & Supplies	62,500	2,858.64	63,130.41	49,861.79	(2,858.64)	2,228.23	96.43
11-5-54-5940-00 Outside Contracts	<u>325,000</u>	<u>35,835.81</u>	<u>59,842.29</u>	<u>33,171.77</u>	<u>5,000.00</u>	<u>260,157.71</u>	<u>19.95</u>
TOTAL Services & Supplies-W.O.	387,500	38,694.45	122,972.70	83,033.56	2,141.36	262,385.94	32.29
TOTAL WATER TREATMENT	2,362,934	165,817.54	1,131,925.00	1,088,971.55	340,703.79	890,305.21	62.32

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

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-55-5001-00 Regular Salaries	165,026	18,158.33	97,014.54	67,450.73	0.00	68,011.46	58.79
11-5-55-5002-00 Part Time - Temporary Wages	0	2,535.00	7,245.00	0.00	0.00	( 7,245.00)	0.00
11-5-55-5003-00 Overtime Pay	10,900	1,067.96	9,620.82	8,108.53	0.00	1,279.18	88.26
11-5-55-5005-00 Standby Pay	0	206.08	1,735.42	423.01	0.00	( 1,735.42)	0.00
11-5-55-5006-00 Vacation Pay	17,211	1,593.15	6,652.28	4,182.09	0.00	10,558.72	38.65
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	402.66	2,586.16	1,440.55	0.00	7,537.84	25.54
11-5-55-5009-00 Holiday Pay	9,112	3,100.68	6,850.43	5,328.70	0.00	2,261.57	75.18
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	27,063.86	132,010.95	94,141.11	0.00	81,374.05	61.87
<u>Benefits</u>							
11-5-55-5078-00 Insurance - Employee Assistanc	113	0.00	49.35	23.50	0.00	63.65	43.67
11-5-55-5079-00 CalPERS Pension Exp - PEPR	0	1,451.03	7,647.18	5,136.44	0.00	( 7,647.18)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	18,271	237.43	1,349.77	4,568.89	0.00	16,921.23	7.39
11-5-55-5082-00 Social Security Expense	13,231	1,678.03	8,581.14	6,132.02	0.00	4,649.86	64.86
11-5-55-5083-00 Medicare Expense	3,094	392.34	2,040.80	1,460.01	0.00	1,053.20	65.96
11-5-55-5084-00 Insurance - Group Life	733	0.00	331.65	144.75	0.00	401.35	45.25
11-5-55-5085-00 Insurance - Group Health	91,785	0.00	36,151.37	16,049.89	0.00	55,633.63	39.39
11-5-55-5086-00 Insurance - Group Dental	4,649	0.00	1,655.64	774.76	0.00	2,993.36	35.61
11-5-55-5087-00 Insurance - Group Vision	900	0.00	389.76	185.60	0.00	510.24	43.31
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	3,758.83	58,196.66	36,785.86	0.00	74,579.34	43.83
<u>Services &amp; Supplies</u>							
11-5-55-5011-00 District Equipment	20,000	1,552.90	11,479.48	13,784.05	0.00	8,520.52	57.40
11-5-55-5012-00 Service & Supplies	54,420	1,764.11	43,626.26	31,082.04	9,348.06	1,445.68	97.34
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	172.04	645.73	0.00	( 172.04)	0.00
11-5-55-5040-00 Outside Contracts	99,200	4,046.50	42,731.98	31,186.33	8,763.27	47,704.75	51.91
11-5-55-5041-00 Clothing & Personal Supplies	4,760	108.00	2,517.43	2,797.71	645.00	1,597.57	66.44
11-5-55-5042-00 Communications - Radio & Telep	1,500	118.43	880.38	1,170.47	0.00	619.62	58.69
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	1,239.61	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	822.63	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	7,589.94	108,395.01	83,870.72	18,756.33	62,378.66	67.09
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

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

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-55-5912-00 Service & Supplies	0	0.00	0.00	2,274.14	0.00	0.00	0.00
11-5-55-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>655.77</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	0.00	0.00	2,929.91	0.00	0.00	0.00
TOTAL OPERATIONS - MAINTENANCE	535,691	38,412.63	298,602.62	217,727.60	18,756.33	218,332.05	59.24

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

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-62-5001-00 Regular Salaries	759,484	82,416.49	477,252.68	438,075.28	0.00	282,231.32	62.84
11-5-62-5002-00 Part Time - Temporary Wages	242,274	28,285.59	141,617.33	174,400.76	0.00	100,656.67	58.45
11-5-62-5003-00 Overtime Pay	25,000	6,108.95	17,696.50	17,132.90	0.00	7,303.50	70.79
11-5-62-5004-00 Shift Pay	12,000	1,103.86	7,203.23	7,250.83	0.00	4,796.77	60.03
11-5-62-5005-00 Standby Pay	0	0.00	761.56	673.68	0.00	( 761.56)	0.00
11-5-62-5006-00 Vacation Pay	80,461	6,494.95	30,632.99	29,075.44	0.00	49,828.01	38.07
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	8,758.05	26,428.41	18,607.89	0.00	20,901.59	55.84
11-5-62-5009-00 Holiday Pay	42,597	14,865.16	30,889.49	29,876.94	0.00	11,707.51	72.52
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	148,033.05	746,948.38	717,985.60	0.00	466,931.62	61.53
<u>Benefits</u>							
11-5-62-5078-00 Insurance - Employee Assistanc	310	0.00	195.05	176.25	0.00	114.95	62.92
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	5,862.69	29,682.09	27,614.76	0.00	( 29,682.09)	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	2,424.09	15,703.02	28,953.67	0.00	67,494.98	18.87
11-5-62-5082-00 Social Security Expense	75,260	9,178.02	47,924.57	45,946.31	0.00	27,335.43	63.68
11-5-62-5083-00 Medicare Expense	17,602	2,146.42	11,594.77	11,112.01	0.00	6,007.23	65.87
11-5-62-5084-00 Insurance - Group Life	3,637	0.00	2,481.00	2,063.70	0.00	1,156.00	68.22
11-5-62-5085-00 Insurance - Group Health	178,310	0.00	115,809.72	92,450.62	0.00	62,500.28	64.95
11-5-62-5086-00 Insurance - Group Dental	8,769	0.00	5,877.36	4,663.24	0.00	2,891.64	67.02
11-5-62-5087-00 Insurance - Group Vision	2,194	0.00	1,401.70	1,230.09	0.00	792.30	63.89
11-5-62-5088-00 Insurance - Unemployment	0	234.00	234.00	469.00	0.00	( 234.00)	0.00
TOTAL Benefits	369,280	19,845.22	229,169.58	214,679.65	0.00	140,110.42	62.06
<u>Services &amp; Supplies</u>							
11-5-62-5011-00 District Equipment	97,670	1,914.06	25,270.69	45,742.81	0.00	72,399.31	25.87
11-5-62-5012-00 Service & Supplies	46,150	517.92	5,018.16	18,511.31	5,284.70	35,847.14	22.32
11-5-62-5013-00 Utilities	108,000	9,992.66	74,548.20	74,155.24	0.00	33,451.80	69.03
11-5-62-5028-00 Computer Upgrades - Hardware	7,675	6,365.29	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	( 5,962.71)	( 32,893.13)	( 15,266.82)	0.00	32,893.13	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	7,850.15	0.00	16,060.24	2.67
11-5-62-5041-00 Clothing & Personal Supplies	6,800	171.60	765.92	2,102.31	( 35.35)	6,069.43	10.74
11-5-62-5042-00 Communications - Radio & Telep	11,000	996.75	12,774.27	8,103.38	0.00	( 1,774.27)	116.13
11-5-62-5044-00 Membership & Dues	825	110.00	329.00	825.00	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	457.02	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	134.00	196.00	0.00	0.00	7,804.00	2.45
11-5-62-5059-00 Education & Training Seminars	11,500	940.00	2,131.70	4,305.24	0.00	9,368.30	18.54
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: JANUARY 31ST, 2020

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 58.33

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	8,148.74	0.00	1,598.34	85.79
11-5-62-5076-00 Insurance - Workers Compensati	0	0.00	16,752.66	32,611.49	0.00	( 16,752.66)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>105.00</u>	<u>102.06</u>	<u>0.00</u>	( <u>105.00</u> )	<u>0.00</u>
TOTAL Services & Supplies	343,140	15,197.07	129,618.61	193,230.37	5,321.35	208,200.04	39.33
<u>Other Operating Expenses</u>							
11-5-62-5093-00 Administration Overhead	<u>756,865</u>	<u>98,594.74</u>	<u>577,403.34</u>	<u>467,506.93</u>	<u>0.00</u>	<u>179,461.66</u>	<u>76.29</u>
TOTAL Other Operating Expenses	756,865	98,594.74	577,403.34	467,506.93	0.00	179,461.66	76.29
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - OPERATIONS	2,683,165	281,670.08	1,683,139.91	1,593,402.55	5,321.35	994,703.74	62.93

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

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-63-5001-00 Regular Salaries	177,059	39,232.16	151,700.13	139,013.98	0.00	25,358.87	85.68
11-5-63-5002-00 Part Time - Temporary Wages	230,407	18,556.97	96,857.76	102,427.46	0.00	133,549.24	42.04
11-5-63-5003-00 Overtime Pay	5,500	455.11	4,238.48	2,693.89	0.00	1,261.52	77.06
11-5-63-5006-00 Vacation Pay	18,466	2,531.31	13,588.63	8,772.35	0.00	4,877.37	73.59
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	1,990.79	10,006.51	8,534.37	0.00	856.49	92.12
11-5-63-5009-00 Holiday Pay	9,776	4,492.03	10,207.02	9,492.42	0.00	(431.02)	104.41
TOTAL Salaries	453,157	67,258.37	286,598.53	270,934.47	0.00	166,558.47	63.24
<u>Benefits</u>							
11-5-63-5078-00 Insurance - Employee Assistanc	113	0.00	65.80	65.80	0.00	47.20	58.23
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	492.39	2,471.56	2,277.13	0.00	(2,471.56)	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	25,130	2,608.56	12,656.68	24,566.11	0.00	12,473.32	50.36
11-5-63-5082-00 Social Security Expense	28,096	4,170.03	18,982.89	17,861.49	0.00	9,113.11	67.56
11-5-63-5083-00 Medicare Expense	6,571	975.24	4,439.58	4,177.41	0.00	2,131.42	67.56
11-5-63-5084-00 Insurance - Group Life	927	0.00	571.35	535.15	0.00	355.65	61.63
11-5-63-5085-00 Insurance - Group Health	64,953	0.00	36,925.51	34,116.83	0.00	28,027.49	56.85
11-5-63-5086-00 Insurance - Group Dental	2,894	0.00	1,671.32	1,671.32	0.00	1,222.68	57.75
11-5-63-5087-00 Insurance - Group Vision	900	0.00	519.68	519.68	0.00	380.32	57.74
11-5-63-5088-00 Insurance - Unemployment	0	0.00	0.00	158.00	0.00	0.00	0.00
TOTAL Benefits	129,584	8,246.22	78,304.37	85,948.92	0.00	51,279.63	60.43
<u>Services &amp; Supplies</u>							
11-5-63-5011-00 District Equipment	60,000	2,853.98	26,976.70	53,631.42	0.00	33,023.30	44.96
11-5-63-5012-00 Service & Supplies	87,165	2,401.57	58,694.18	65,603.35	1,058.56	27,412.51	68.55
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	2,011.00	27,160.32	33,314.76	0.00	22,839.68	54.32
11-5-63-5040-00 Outside Contracts	134,735	11,548.25	88,698.19	70,516.77	6,924.26	39,112.30	70.97
11-5-63-5041-00 Clothing & Personal Supplies	3,500	23.41	1,965.08	2,286.70	0.00	1,534.92	56.15
11-5-63-5042-00 Communications - Radio & Telep	500	44.63	319.16	741.50	0.00	180.84	63.83
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	3,492.27	15,339.29	5,463.70	0.00	(3,339.29)	127.83
11-5-63-5054-00 Safety Program	0	0.00	0.00	76.78	0.00	0.00	0.00
11-5-63-5056-00 Travel Expense	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-63-5059-00 Education & Training Seminars	2,455	456.00	1,761.35	722.01	0.00	693.65	71.75
11-5-63-5062-00 Pre-Employment Screening	0	64.00	64.00	138.00	0.00	(64.00)	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	3,504.72	35,279.95	3,763.04	0.00	(35,279.95)	0.00
TOTAL Services & Supplies	360,155	26,399.83	261,526.02	241,012.28	7,982.82	90,646.16	74.83
<u>Other Operating Expenses</u>							
11-5-63-5093-00 Administration Overhead	306,171	47,482.72	229,284.56	186,888.01	0.00	76,886.44	74.89
TOTAL Other Operating Expenses	306,171	47,482.72	229,284.56	186,888.01	0.00	76,886.44	74.89



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

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>							
11-5-63-5912-00 Service & Supplies	0	2,669.46	32,405.56	18,932.96	766.73 (	33,172.29)	0.00
11-5-63-5940-00 Outside Contracts	0	0.00	325.00	0.00	0.00 (	325.00)	0.00
11-5-63-5949-00 Other Professional Fees	<u>250,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	250,000	2,669.46	32,730.56	18,932.96	766.73	216,502.71	13.40
TOTAL RECREATION - MAINTENANCE	1,499,067	152,056.60	888,444.04	803,716.64	8,749.55	601,873.41	59.85

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

11 -GENERAL FUND  
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-64-5001-00 Regular Salaries	56,322	0.00	20,386.42	30,602.39	0.00	35,935.58	36.20
11-5-64-5002-00 Part Time - Temporary Wages	42,100	8,051.08	45,195.65	59,779.41	0.00	( 3,095.65)	107.35
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	8,051.08	76,407.76	92,592.39	0.00	223,592.24	25.47
<u>Benefits</u>							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	1,589.89	2,281.10	0.00	( 1,589.89)	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	499.18	5,284.87	6,262.66	0.00	13,315.13	28.41
11-5-64-5083-00 Medicare Expense	4,350	116.75	1,235.98	1,464.75	0.00	3,114.02	28.41
TOTAL Benefits	28,953	615.93	8,110.74	10,008.51	0.00	20,842.26	28.01
<u>Services &amp; Supplies</u>							
11-5-64-5012-00 Service & Supplies	4,800	89.84	3,807.10	12,417.75	0.00	992.90	79.31
11-5-64-5028-00 Computer Upgrades - Hardware	500	38.01	266.07	469.15	0.00	233.93	53.21
11-5-64-5039-00 Fish Purchases	50,000	66.44	66.44	0.00	38,250.00	11,683.56	76.63
11-5-64-5040-00 Outside Contracts	24,940	988.99	12,962.78	8,523.90	7,730.14	4,247.08	82.97
11-5-64-5042-00 Communications - Radio & Telep	0	25.15	178.28	177.75	0.00	( 178.28)	0.00
11-5-64-5045-00 Printing & Binding	8,650	0.00	4,962.46	2,750.53	1,883.83	1,803.71	79.15
11-5-64-5047-00 Office Supplies	6,700	0.00	1,215.62	509.09	0.00	5,484.38	18.14
11-5-64-5048-00 Postage Expense	0	0.00	803.15	339.76	0.00	( 803.15)	0.00
11-5-64-5050-00 Licenses & Permits	370	0.00	0.00	0.00	0.00	370.00	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,450	0.00	100.00	845.00	0.00	2,350.00	4.08
11-5-64-5053-00 Public Information Program	14,050	0.00	2,059.45	1,425.00	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	0.00	0.00	0.00	0.00	800.00	0.00
11-5-64-5065-00 Credit Card Fees	60,000	0.00	31,021.95	29,151.97	0.00	28,978.05	51.70
TOTAL Services & Supplies	173,960	1,208.43	57,443.30	56,609.90	47,863.97	68,652.73	60.54
<u>Other Operating Expenses</u>							
11-5-64-5093-00 Administration Overhead	172,832	5,486.22	52,493.81	52,708.02	0.00	120,338.19	30.37
TOTAL Other Operating Expenses	172,832	5,486.22	52,493.81	52,708.02	0.00	120,338.19	30.37
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
TOTAL RECREATION - PUBLIC REL	675,745	15,361.66	194,455.61	211,918.82	47,863.97	433,425.42	35.86

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

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-65-5001-00 Regular Salaries	73,770	3,472.75	41,205.61	40,760.00	0.00	32,564.39	55.86
11-5-65-5002-00 Part Time - Temporary Wages	404,219	10,070.80	74,427.50	90,443.96	0.00	329,791.50	18.41
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	1,462.20	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	5,567.78	14,784.36	7,530.84	0.00	( 10,258.36)	326.65
11-5-65-5009-00 Holiday Pay	4,073	1,462.20	4,216.90	2,973.05	0.00	( 143.90)	103.53
11-5-65-5010-00 Seasonal Pay	<u>17,124</u>	<u>1,602.58</u>	<u>173,755.60</u>	<u>164,169.62</u>	<u>0.00</u>	<u>( 156,631.60)</u>	<u>1,014.69</u>
TOTAL Salaries	512,359	23,638.31	315,832.66	310,655.35	0.00	196,526.34	61.64
<u>Benefits</u>							
11-5-65-5078-00 Insurance - Employee Assistanc	28	0.00	16.45	16.45	0.00	11.55	58.75
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	11.88	43.45	0.00	( 11.88)	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	7,794	939.06	5,294.04	9,245.42	0.00	2,499.96	67.92
11-5-65-5082-00 Social Security Expense	31,766	1,465.62	22,919.05	22,061.83	0.00	8,846.95	72.15
11-5-65-5083-00 Medicare Expense	7,429	342.76	5,359.97	5,159.67	0.00	2,069.03	72.15
11-5-65-5084-00 Insurance - Group Life	267	0.00	155.00	154.00	0.00	112.00	58.05
11-5-65-5085-00 Insurance - Group Health	26,912	0.00	15,562.50	15,970.50	0.00	11,349.50	57.83
11-5-65-5086-00 Insurance - Group Dental	1,286	0.00	742.84	742.84	0.00	543.16	57.76
11-5-65-5087-00 Insurance - Group Vision	<u>225</u>	<u>0.00</u>	<u>129.92</u>	<u>129.92</u>	<u>0.00</u>	<u>95.08</u>	<u>57.74</u>
TOTAL Benefits	75,707	2,747.44	50,191.65	53,524.08	0.00	25,515.35	66.30
<u>Services &amp; Supplies</u>							
11-5-65-5011-00 District Equipment	600	96.72	346.05	749.57	0.00	253.95	57.68
11-5-65-5012-00 Service & Supplies	41,000	2,787.83	10,636.64	25,794.86	14.17	30,349.19	25.98
11-5-65-5013-00 Utilities	39,000	1,666.07	27,479.05	27,160.09	0.00	11,520.95	70.46
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	228.00	1,713.50	2,368.99	850.00	9,736.50	20.84
11-5-65-5041-00 Clothing & Personal Supplies	15,300	801.89	6,751.88	4,400.15	( 97.57)	8,645.69	43.49
11-5-65-5042-00 Communications - Radio & Telep	800	26.21	332.42	369.19	0.00	467.58	41.55
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	226.41	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	0.00	4,552.73	4,004.79	495.00	3,352.27	60.09
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	17,556.88	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	<u>0</u>	<u>17.50</u>	<u>105.00</u>	<u>102.06</u>	<u>0.00</u>	<u>( 105.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	184,530	5,850.63	92,765.40	111,352.70	19,159.04	72,605.56	60.65

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

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-65-5093-00 Administration Overhead	308,970	16,702.18	378,212.54	191,317.04	0.00	( 69,242.54)	122.41
TOTAL Other Operating Expenses	308,970	16,702.18	378,212.54	191,317.04	0.00	( 69,242.54)	122.41
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-65-5912-00 Service & Supplies	0	0.00	2.53	2,247.16	0.00	( 2.53)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	2.53	2,247.16	0.00	( 2.53)	0.00
TOTAL RECREATION - WATER PARK	1,081,566	48,938.56	837,004.78	669,096.33	19,159.04	225,402.18	79.16
TOTAL EXPENDITURES	43,886,371	2,985,624.56	16,003,018.98	11,294,956.94	5,021,858.36	22,861,493.66	47.91
REVENUE OVER/(UNDER) EXPENDITURES	( 18,636,964)	( 2,007,284.67)	( 4,789,837.49)	178,428.97	( 5,021,858.36)	( 8,825,268.04)	52.65

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

29 -USBR & SWP BONDED INDEBT  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

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

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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	14.63	1,195.26	1,067.93	0.00 (	1,195.26)	0.00
TOTAL PROPERTY TAX	0	14.63	1,195.26	1,067.93	0.00 (	1,195.26)	0.00
TOTAL EXPENDITURES	0	14.63	1,195.26	1,067.93	0.00 (	1,195.26)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	14.63) (	1,195.26) (	1,067.93)	0.00	1,195.26	0.00

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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>14.63</u>	<u>1,195.26</u>	<u>1,067.93</u>	<u>0.00</u>	<u>( 1,195.26)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	14.63	1,195.26	1,067.93	0.00	( 1,195.26)	0.00

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

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 58.33

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2020

29 -USBR & SWP BONDED INDEBT  
 PROPERTY TAX

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies</u>							
29-5-30-5069-00 Property Tax Collection Fee	0	14.12	1,063.38	989.35	0.00 (	1,063.38)	0.00
29-5-30-5070-00 Property Tax Administration Fe	<u>0</u>	<u>0.51</u>	<u>131.88</u>	<u>78.58</u>	<u>0.00</u> (	<u>131.88)</u>	<u>0.00</u>
TOTAL Services & Supplies	0	14.63	1,195.26	1,067.93	0.00 (	1,195.26)	0.00
<hr/>							
TOTAL PROPERTY TAX	0	14.63	1,195.26	1,067.93	0.00 (	1,195.26)	0.00
<hr/>							
TOTAL EXPENDITURES	0	14.63	1,195.26	1,067.93	0.00 (	1,195.26)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	14.63) (	1,195.26) (	1,067.93)	0.00	1,195.26	0.00

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

69 -MIRA MONTE WATER ASSESSME  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

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

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

69 -MIRA MONTE WATER ASSESME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	0.34	988.76	1,439.71	0.00 (	988.76)	0.00
TOTAL PROPERTY TAX	0	0.34	988.76	1,439.71	0.00 (	988.76)	0.00
TOTAL EXPENDITURES	0	0.34	988.76	1,439.71	0.00 (	988.76)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	0.34) (	988.76) (	1,439.71)	0.00	988.76	0.00

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

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>0.34</u>	<u>988.76</u>	<u>1,439.71</u>	<u>0.00</u>	<u>( 988.76)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	0.34	988.76	1,439.71	0.00	( 988.76)	0.00

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

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 58.33

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2020

69 -MIRA MONTE WATER ASSESSME  
 PROPERTY TAX

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; 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	<u>0</u>	<u>0.34</u>	<u>26.26</u>	<u>27.21</u>	<u>0.00</u> (	<u>26.26)</u>	<u>0.00</u>
TOTAL Services & Supplies	0	0.34	988.76	1,439.71	0.00 (	988.76)	0.00
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TOTAL PROPERTY TAX	0	0.34	988.76	1,439.71	0.00 (	988.76)	0.00
<hr/>							
TOTAL EXPENDITURES	0	0.34	988.76	1,439.71	0.00 (	988.76)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	0.34) (	988.76) (	1,439.71)	0.00	988.76	0.00

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

75 -CFD -2013-1  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

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

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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>Property Tax</u>							
Salaries	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
Services & Supplies	<u>2,057,488</u>	<u>10,516.50</u>	<u>379,710.86</u>	<u>1,129,245.72</u>	<u>0.00</u>	<u>1,677,777.14</u>	<u>18.46</u>
TOTAL Property Tax	2,057,488	10,516.50	382,460.86	1,129,245.72	0.00	1,675,027.14	18.59
TOTAL EXPENDITURES	2,057,488	10,516.50	382,460.86	1,129,245.72	0.00	1,675,027.14	18.59
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	( 10,516.50)	( 382,460.86)	( 1,129,245.72)	0.00	( 1,675,027.14)	18.59



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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
SERVICES & SUPPLIES	<u>2,057,488</u>	<u>10,516.50</u>	<u>379,710.86</u>	<u>1,129,245.72</u>	<u>0.00</u>	<u>1,677,777.14</u>	<u>18.46</u>
TOTAL EXPENDITURES	2,057,488	10,516.50	382,460.86	1,129,245.72	0.00	1,675,027.14	18.59

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

75 -CFD -2013-1

% OF YEAR COMPLETED: 58.33

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2020

75 -CFD -2013-1  
 Property Tax

% OF YEAR COMPLETED: 58.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,750.00	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 &amp; Supplies</u>							
75-5-30-5035-00 Cost of Issuance	0	10,500.00	276,062.66	0.00	0.00	( 276,062.66)	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	1,125,497.20	0.00	1,931,177.16	4.91
75-5-30-5069-00 Property Tax collection Fee	6,500	16.50	3,837.36	3,748.52	0.00	2,662.64	59.04
TOTAL Services & Supplies	2,057,488	10,516.50	379,710.86	1,129,245.72	0.00	1,677,777.14	18.46
<u>Other Operating Expenses</u>							
TOTAL Property Tax	2,057,488	10,516.50	382,460.86	1,129,245.72	0.00	1,675,027.14	18.59
TOTAL EXPENDITURES	2,057,488	10,516.50	382,460.86	1,129,245.72	0.00	1,675,027.14	18.59
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	( 10,516.50)	( 382,460.86)	( 1,129,245.72)	0.00	( 1,675,027.14)	18.59



**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
													<b>Total</b>	<b>Total</b>
AD Ag-Domestic	333	374	319	381	239	14	52						1,712	1,802
AG Ag	195	256	207	270	150	17	35						1,130	1,261
C Commercial	109	112	86	85	47	25	29						493	482
DI Interdepartmental	28	23	4	4	4	1	4						69	82
F fire	0	0	0	0	0	0	0						0	0
I Industrial	3	4	3	2	1	1	1						16	7
OT Other	24	28	24	29	16	5	5						130	105
R Residential	236	270	217	239	179	99	109						1,348	1,174
RS - P Resale Pumped	32	33	22	21	12	6	7						134	515
RS - G Resale Gravity	97	194	191	237	164	105	112						1,101	1,350
TE Temporary	1	1	1	2	3	0	0						8	8
<b>Total</b>	<b>1,058</b>	<b>1,294</b>	<b>1,074</b>	<b>1,272</b>	<b>815</b>	<b>274</b>	<b>355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,142</b>	<b>6,785</b>
<b>CMWD</b>	<b>893</b>	<b>1,110</b>	<b>921</b>	<b>1,092</b>	<b>694</b>	<b>208</b>	<b>267</b>							
<b>OJAI</b>	<b>165</b>	<b>183</b>	<b>153</b>	<b>180</b>	<b>121</b>	<b>66</b>	<b>78</b>							
<b>Total 2018 / 2019</b>	<b>1,686</b>	<b>1,495</b>	<b>1,282</b>	<b>1,302</b>	<b>1,019</b>	<b>418</b>	<b>334</b>	<b>224</b>	<b>247</b>	<b>678</b>	<b>526</b>	<b>695</b>	<b>N/A</b>	<b>9,905</b>