

Casitas Municipal Water District

FINANCE COMMITTEE  
Kaiser/Spandrio

The meeting will be held via teleconference.  
To attend the meeting please call Toll Free  
(877) 853-5247 or (888)788-0099  
Enter Meeting ID 893 495 3060#

**September 18, 2020**

**10:00 a.m.**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of Financial Statements for July, 2020.
5. Review of Consumption Report for July, 2020.
6. Discussion of a Resolution establishing a new bank account with Mechanics Bank for the City of Ventura Adjudication Charge.
7. Review Casitas MWD Investment Policy.
8. Review of Casitas MWD System of Business Administration Ordinance 12-01.
9. Review Non-Budgeted Items Worksheet.

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

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

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

|  | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2021 | Prior Year to Date Balance FY2020 | Total Encumbered (c) | Budget Remaining (a)-(b)-(c) | % YTD Budget |
|--|--------------------|------------------------|---------------------------------|-----------------------------------|----------------------|------------------------------|--------------|
| Water (Sales, Service, Standby, Delinquency) | 11,291,107         | 1,567,364              | 1,567,364                       | 1,027,529                         | -                    | 9,723,743                    | 13.88%       |
| Taxes & Assessments                          | 5,089,525          | (15,607)               | (15,607)                        | (13,288)                          | -                    | 5,105,132                    | -0.31%       |
| Miscellaneous                                | 4,621,933          | 1,446                  | 1,446                           | 54,617                            | -                    | 4,620,487                    | 0.03%        |
| Water Rev Other (Grant)                      | 888,271            | 41,420                 | 41,420                          | 53,552                            | -                    | 846,851                      | 4.66%        |
| Recreation- Operations                       | 3,584,355          | 202,585                | 202,585                         | 419,436                           | -                    | 3,381,770                    | 5.65%        |
| Recreation- Water Park                       | 240,079            | -                      | -                               | 333,074                           | -                    | 240,079                      | 0.00%        |
| <b>Total Revenue</b>                         | <b>25,715,270</b>  | <b>1,797,207</b>       | <b>1,797,207</b>                | <b>1,874,921</b>                  | <b>-</b>             | <b>23,918,063</b>            |              |

**Expenses**

|  |                   |                  |                  |                  |                  |                   |        |
|--|-------------------|------------------|------------------|------------------|------------------|-------------------|--------|
| Administration                                   | 4,398,674         | 1,207,708        | 1,207,708        | 1,168,459        | 31,602           | 3,159,364         | 27.46% |
| Board of Directors                               | 273,957           | 12,993           | 12,993           | 12,554           | -                | 260,964           | 4.74%  |
| District Maintenance                             | 596,320           | 47,233           | 47,233           | 30,816           | 46,929           | 502,157           | 7.92%  |
| Electrical Mechanical                            | 3,137,437         | 87,730           | 87,730           | 162,101          | 21,143           | 3,028,564         | 2.80%  |
| Engineering                                      | 1,593,530         | 74,108           | 74,108           | 67,430           | 832,395          | 687,027           | 4.65%  |
| Fisheries  | 514,913           | 35,766           | 35,766           | 25,568           | 3,015            | 476,132           | 6.95%  |
| Information Technology                           | 283,675           | 20,216           | 20,216           | 13,568           | -                | 263,459           | 7.13%  |
| Management                                       | 1,756,207         | 144,692          | 144,692          | 104,599          | 28,727           | 1,582,788         | 8.24%  |
| Pipeline   | 1,705,675         | 142,501          | 142,501          | 82,365           | -                | 1,563,174         | 8.35%  |
| Recreation - Operations / Maint. / PR / Water Pk | 4,588,785         | 299,446          | 299,446          | 430,505          | 64,435           | 4,224,904         | 6.53%  |
| Retirees   | 544,397           | 42,411           | 42,411           | 43,302           | -                | 501,986           | 7.79%  |
| Safety / Garage                                  | 129,800           | 35,266           | 35,266           | 3,660            | -                | 94,534            | 27.17% |
| Utilities Maintenance                            | 830,968           | 64,773           | 64,773           | 37,437           | 35,055           | 731,140           | 7.79%  |
| Water Conservation - P/R                         | 831,134           | 67,294           | 67,294           | 32,142           | 138,914          | 624,926           | 8.10%  |
| Water Quality- Lab                               | 735,598           | 52,151           | 52,151           | 36,551           | 52,962           | 630,485           | 7.09%  |
| Water Treatment                                  | 1,970,320         | 142,292          | 142,292          | 119,023          | 498,030          | 1,329,998         | 7.22%  |
| <b>Total Expenses</b>                            | <b>23,891,390</b> | <b>2,476,582</b> | <b>2,476,582</b> | <b>2,370,080</b> | <b>1,753,206</b> | <b>19,661,602</b> |        |

**Net**                      **1,823,880**                      **(679,375)**                      **(679,375)**                      **(495,159)**

| Debt Service              | Current Budget (a) | Current Period Balance | Year to Date Balance (b) | Prior Year to Date Balance | Total Encumbered (c) | Budget Remaining (a)-(b)-(c) | % YTD Budget |
|---------------------------|--------------------|------------------------|--------------------------|----------------------------|----------------------|------------------------------|--------------|
| CFD 2013-1                | -                  | -                      | -                        | -                          | -                    | -                            | 0.00%        |
| Mira Monte                | -                  | -                      | -                        | -                          | -                    | -                            | 0.00%        |
| State Water Bonds         | -                  | (493)                  | (493)                    | (152)                      | -                    | 493                          | 0.00%        |
| <b>Total Debt Service</b> | <b>-</b>           | <b>(493)</b>           | <b>(493)</b>             | <b>(152)</b>               | <b>-</b>             | <b>493</b>                   |              |

| Capital  | Current Budget    | Current Period Balance | Year to Date Balance | Prior Year to Date Balance | Budget               |                       |              |
|--|-------------------|------------------------|----------------------|----------------------------|----------------------|-----------------------|--------------|
|  |                   |                        |                      |                            | Total Encumbered (c) | Remaining (a)-(b)-(c) | % YTD Budget |
| Administration                                   | -                 | -                      | -                    | -                          | -                    | -                     | 0.00%        |
| Board of Directors                               | -                 | -                      | -                    | -                          | -                    | -                     | 0.00%        |
| District Maintenance                             | 8,500             | -                      | -                    | -                          | -                    | 8,500                 | 0.00%        |
| Electrical Mechanical                            | 217,500           | -                      | -                    | 9,838                      | 6,686                | 210,814               | 0.00%        |
| Engineering                                      | 17,675,000        | 570,525                | 570,525              | 136,677                    | 2,294,089            | 14,810,386            | 3.23%        |
| Fisheries  | -                 | -                      | -                    | 4,365                      | 5,408                | (5,408)               | 0.00%        |
| Information Technology                           | -                 | -                      | -                    | -                          | -                    | -                     | 0.00%        |
| Management                                       | -                 | -                      | -                    | -                          | -                    | -                     | 0.00%        |
| Pipeline   | 38,000            | -                      | -                    | 6,973                      | -                    | 38,000                | 0.00%        |
| Recreation - Operations / Maint. / PR / Water Pk | 7,000             | -                      | -                    | 16,876                     | -                    | 7,000                 | 0.00%        |
| Retirees   | -                 | -                      | -                    | -                          | -                    | -                     | 0.00%        |
| Safety / Garage                                  | 103,500           | -                      | -                    | 12,432                     | 28,353               | 75,147                | 0.00%        |
| Utilities Maintenance                            | 60,000            | -                      | -                    | -                          | 11,416               | 48,584                | 0.00%        |
| Water Conservation - P/R                         | -                 | -                      | -                    | -                          | -                    | -                     | 0.00%        |
| Water Quality- Lab                               | 150,000           | 17,662                 | 17,662               | -                          | -                    | 132,338               | 11.77%       |
| Water Treatment                                  | 170,000           | 27,362                 | 27,362               | 17,647                     | -                    | 142,638               | 16.10%       |
| <b>Total Capital</b>                             | <b>18,429,500</b> | <b>615,549</b>         | <b>615,549</b>       | <b>204,807</b>             |                      |                       |              |

|  |                |   |   |
|--|----------------|---|---|
| Rincon Pipeline Repair at Ayers Creek Materials (8/26) | 100,000        |   |   |
| Rincon Pipeline Repair at Ayers Creek (9/2)            | 260,000        |   |   |
| CPI Solutions- Boardroom Audio-Visual Upgrade (9/9)    | 43,000         |   |   |
| <b>Board Approved unbudgeted items</b>                 | <b>403,000</b> | - | - |

|                                |                     |                    |                    |                  |
|--------------------------------|---------------------|--------------------|--------------------|------------------|
| <b>Net assets, End of year</b> | <b>(17,008,620)</b> | <b>(1,294,430)</b> | <b>(1,294,430)</b> | <b>(699,815)</b> |
|--------------------------------|---------------------|--------------------|--------------------|------------------|

|                                     | Beginning of Year Balance | Year to Date Balance |
|-------------------------------------|---------------------------|----------------------|
| General Fund Balance                | 2,876,089                 | 3,568,980            |
| U.S Bank Investments                | 14,312,132                | 12,111,665           |
| LAIF                                | 478                       | 479                  |
| County of Ventura Investment (COVI) | 3,003                     | 3,022                |
| CFD-2013-1 Improvement Bond         | 14,134,551                | 13,729,559           |
| <b>Total Reserves</b>               | <b>31,326,254</b>         | <b>29,413,705</b>    |

July Summary

- Water Sales are up month over month. July we started reassessing delinquent fees (had stopped due to COVID). Overall approx. \$475k increase in revenue year over year (excluding recreation)

- Overall recreation revenue (excluding water park) is about half as what it was compared to prior year. However, we are seeing positive revenue and month over month is slightly higher.

- Expenses are up year over year due to capital projects primarily related to CFD 2013-1 (Emily & Canada Pipeline, Mutual Well #7, & Running Ridge Zone Improvement)

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                                | 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                    | 6,658,301      | 1,036,911.76     | 1,036,911.76         | 670,115.85              | 0.00             | 5,621,389.24      | 15.57        |
| WATER SERVICES                 | 5,604          | 525.00           | 525.00               | 4,675.00                | 0.00             | 5,079.00          | 9.37         |
| WATER STANDBY                  | 4,519,654      | 423,938.67       | 423,938.67           | 372,908.16              | 0.00             | 4,095,715.33      | 9.38         |
| WATER DELINQUENCY              | 107,548        | 105,988.14       | 105,988.14           | ( 20,169.87)            | 0.00             | 1,559.86          | 98.55        |
| WATER REVENUE OTHER            | 888,271        | 41,419.52        | 41,419.52            | 53,552.32               | 0.00             | 846,851.48        | 4.66         |
| CAPITAL FACILITIES             | 90,865         | 250.00           | 250.00               | 250.00                  | 0.00             | 90,615.00         | 0.28         |
| INTEREST                       | 450,000        | 0.00             | 0.00                 | 52,060.44               | 0.00             | 450,000.00        | 0.00         |
| TAXES & ASSESSMENTS            | 2,375,549      | ( 11,922.24)     | ( 11,922.24)         | ( 10,632.68)            | 0.00             | 2,387,471.24      | 0.50-        |
| OTHER GOVT. AGENCIES           | 3,953,851      | 0.00             | 0.00                 | 0.00                    | 0.00             | 3,953,851.00      | 0.00         |
| MISCELLANEOUS REVENUES         | <u>108,005</u> | <u>0.00</u>      | <u>0.00</u>          | <u>0.00</u>             | <u>0.00</u>      | <u>108,005.00</u> | <u>0.00</u>  |
| TOTAL NON DEPARTMENTAL         | 19,157,648     | 1,597,110.85     | 1,597,110.85         | 1,122,759.22            | 0.00             | 17,560,537.15     | 8.34         |
| <u>RECREATION - OPERATIONS</u> |                |                  |                      |                         |                  |                   |              |
| RECREATION PARK                | 3,457,355      | 170,563.74       | 170,563.74           | 397,356.61              | 0.00             | 3,286,791.26      | 4.93         |
| RECREATION-CONCESSION          | 127,000        | 20,872.73        | 20,872.73            | 22,109.31               | 0.00             | 106,127.27        | 16.44        |
| RECREATION OTHER               | <u>0</u>       | <u>11,148.30</u> | <u>11,148.30</u>     | ( 29.95)                | <u>0.00</u>      | ( 11,148.30)      | <u>0.00</u>  |
| TOTAL RECREATION - OPERATIONS  | 3,584,355      | 202,584.77       | 202,584.77           | 419,435.97              | 0.00             | 3,381,770.23      | 5.65         |
| <u>RECREATION - WATER PARK</u> |                |                  |                      |                         |                  |                   |              |
| RECREATION-CONCESSION          | 1,500          | 0.00             | 0.00                 | 4,086.41                | 0.00             | 1,500.00          | 0.00         |
| RECREATION-WATER PARK          | 238,579        | 0.00             | 0.00                 | 329,079.50              | 0.00             | 238,579.00        | 0.00         |
| RECREATION OTHER               | <u>0</u>       | <u>0.00</u>      | <u>0.00</u>          | ( 91.75)                | <u>0.00</u>      | <u>0.00</u>       | <u>0.00</u>  |
| TOTAL RECREATION - WATER PARK  | <u>240,079</u> | <u>0.00</u>      | <u>0.00</u>          | <u>333,074.16</u>       | <u>0.00</u>      | <u>240,079.00</u> | <u>0.00</u>  |
| TOTAL REVENUES                 | 22,982,082     | 1,799,695.62     | 1,799,695.62         | 1,875,269.35            | 0.00             | 0.00              | 7.83         |

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                                | 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                       | 544,397        | 42,410.61      | 42,410.61            | 43,301.82               | 0.00             | 501,986.39    | 7.79         |
| TOTAL RETIREES                 | 544,397        | 42,410.61      | 42,410.61            | 43,301.82               | 0.00             | 501,986.39    | 7.79         |
| <u>BOARD OF DIRECTORS</u>      |                |                |                      |                         |                  |               |              |
| Salaries                       | 118,810        | 6,336.64       | 6,336.64             | 2,451.67                | 0.00             | 112,473.36    | 5.33         |
| Benefits                       | 125,847        | 6,248.56       | 6,248.56             | 9,686.81                | 0.00             | 119,598.44    | 4.97         |
| Services & Supplies            | 29,300         | 408.01         | 408.01               | 415.58                  | 0.00             | 28,891.99     | 1.39         |
| TOTAL BOARD OF DIRECTORS       | 273,957        | 12,993.21      | 12,993.21            | 12,554.06               | 0.00             | 260,963.79    | 4.74         |
| <u>MANAGEMENT</u>              |                |                |                      |                         |                  |               |              |
| Salaries                       | 739,583        | 51,682.48      | 51,682.48            | 19,497.62               | 0.00             | 687,900.52    | 6.99         |
| Benefits                       | 208,164        | 23,479.94      | 23,479.94            | 15,429.58               | 0.00             | 184,684.06    | 11.28        |
| Services & Supplies            | 808,460        | 69,529.55      | 69,529.55            | 69,671.82               | 28,726.88        | 710,203.57    | 12.15        |
| TOTAL MANAGEMENT               | 1,756,207      | 144,691.97     | 144,691.97           | 104,599.02              | 28,726.88        | 1,582,788.15  | 9.87         |
| <u>INFORMATION TECHNOLOGY</u>  |                |                |                      |                         |                  |               |              |
| Salaries                       | 188,825        | 12,003.71      | 12,003.71            | 5,619.99                | 0.00             | 176,821.29    | 6.36         |
| Benefits                       | 56,340         | 6,331.66       | 6,331.66             | 6,227.94                | 0.00             | 50,008.34     | 11.24        |
| Services & Supplies            | 38,510         | 1,880.76       | 1,880.76             | 1,719.88                | (1,043.64)       | 37,672.88     | 2.17         |
| TOTAL INFORMATION TECHNOLOGY   | 283,675        | 20,216.13      | 20,216.13            | 13,567.81               | (1,043.64)       | 264,502.51    | 6.76         |
| <u>WATER CONSERVATION</u>      |                |                |                      |                         |                  |               |              |
| Salaries                       | 358,680        | 25,459.67      | 25,459.67            | 12,960.49               | 0.00             | 333,220.33    | 7.10         |
| Benefits                       | 143,330        | 14,569.38      | 14,569.38            | 11,606.67               | 0.00             | 128,760.13    | 10.16        |
| Services & Supplies            | 329,125        | 27,264.89      | 27,264.89            | 7,574.90                | 138,914.32       | 162,945.79    | 50.49        |
| TOTAL WATER CONSERVATION       | 831,135        | 67,293.94      | 67,293.94            | 32,142.06               | 138,914.32       | 624,926.25    | 24.81        |
| <u>FISHERIES</u>               |                |                |                      |                         |                  |               |              |
| Salaries                       | 357,252        | 23,302.78      | 23,302.78            | 12,424.76               | 0.00             | 333,949.22    | 6.52         |
| Benefits                       | 108,611        | 12,012.02      | 12,012.02            | 12,023.36               | 0.00             | 96,598.98     | 11.06        |
| Services & Supplies            | 49,050         | 451.37         | 451.37               | 1,119.75                | 3,014.94         | 45,583.69     | 7.07         |
| Services & Supplies-W.O.       | 0              | 0.00           | 0.00                 | 4,365.11                | 5,408.38         | (5,408.38)    | 0.00         |
| TOTAL FISHERIES                | 514,913        | 35,766.17      | 35,766.17            | 29,932.98               | 8,423.32         | 470,723.51    | 8.58         |
| <u>ADMINISTRATION SERVICES</u> |                |                |                      |                         |                  |               |              |
| Salaries                       | 695,023        | 93,732.21      | 93,732.21            | 17,964.41               | 0.00             | 601,290.79    | 13.49        |
| Benefits                       | 323,072        | 28,964.85      | 28,964.85            | 21,136.98               | 0.00             | 294,107.15    | 8.97         |
| Services & Supplies            | 1,117,159      | 163,113.85     | 163,113.85           | 180,168.85              | 31,207.96        | 922,837.19    | 17.39        |
| Other Operating Expenses       | (524,236)      | 0.00           | 0.00                 | (100,829.93)            | 0.00             | (524,235.86)  | 0.00         |
| TOTAL ADMINISTRATION SERVICES  | 1,611,018      | 285,810.91     | 285,810.91           | 118,440.31              | 31,207.96        | 1,293,999.27  | 19.68        |
| <u>WAREHOUSE</u>               |                |                |                      |                         |                  |               |              |
| Salaries                       | 8,696          | 0.00           | 0.00                 | 367.84                  | 0.00             | 8,696.00      | 0.00         |
| Benefits                       | 1,472          | 24.56          | 24.56                | 273.92                  | 0.00             | 1,447.44      | 1.67         |
| Services & Supplies            | 11,800         | 759.23         | 759.23               | 304.83                  | 393.62           | 10,647.15     | 9.77         |
| TOTAL WAREHOUSE                | 21,968         | 783.79         | 783.79               | 946.59                  | 393.62           | 20,790.59     | 5.36         |

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                              | CURRENT BUDGET    | CURRENT PERIOD    | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED    | TOTAL BALANCE        | % YTD BUDGET |
|------------------------------|-------------------|-------------------|----------------------|-------------------------|---------------------|----------------------|--------------|
| <b>GARAGE</b>                |                   |                   |                      |                         |                     |                      |              |
| Salaries                     | 24,934            | 892.93            | 892.93               | 415.87                  | 0.00                | 24,041.07            | 3.58         |
| Benefits                     | 4,221             | 273.71            | 273.71               | 291.68                  | 0.00                | 3,947.29             | 6.48         |
| Services & Supplies          | ( 115,583)        | 17,034.05         | 17,034.05            | ( 5,831.57)             | ( 708.57)           | ( 131,908.48)        | 14.12-       |
| Services & Supplies-W.O.     | <u>103,500</u>    | <u>0.00</u>       | <u>0.00</u>          | <u>12,431.86</u>        | <u>28,353.29</u>    | <u>75,146.71</u>     | <u>27.39</u> |
| TOTAL GARAGE                 | 17,072            | 18,200.69         | 18,200.69            | 7,307.84                | 27,644.72           | ( 28,773.41)         | 268.54       |
| <b>SAFETY</b>                |                   |                   |                      |                         |                     |                      |              |
| Salaries                     | 117,894           | 7,436.25          | 7,436.25             | 3,907.09                | 0.00                | 110,457.75           | 6.31         |
| Benefits                     | 56,614            | 5,283.21          | 5,283.21             | 4,117.81                | 0.00                | 51,330.79            | 9.33         |
| Services & Supplies          | <u>41,720</u>     | <u>4,345.99</u>   | <u>4,345.99</u>      | <u>759.48</u>           | <u>318.10</u>       | <u>37,055.91</u>     | <u>11.18</u> |
| TOTAL SAFETY                 | 216,228           | 17,065.45         | 17,065.45            | 8,784.38                | 318.10              | 198,844.45           | 8.04         |
| <b>ENGINEERING</b>           |                   |                   |                      |                         |                     |                      |              |
| Salaries                     | 829,173           | 45,856.55         | 45,856.55            | 27,888.71               | 0.00                | 783,316.45           | 5.53         |
| Benefits                     | 255,807           | 25,930.80         | 25,930.80            | 25,767.91               | 0.00                | 229,876.20           | 10.14        |
| Services & Supplies          | 508,550           | 2,321.07          | 2,321.07             | 13,773.08               | 832,394.57          | ( 326,165.64)        | 164.14       |
| Salaries - Work Orders       | 0                 | 11,117.06         | 11,117.06            | 4,936.30                | 0.00                | ( 11,117.06)         | 0.00         |
| Benefits - Work Orders       | 0                 | 2,563.04          | 2,563.04             | 1,926.63                | 0.00                | ( 2,563.04)          | 0.00         |
| Services & Supplies-W.O.     | <u>17,675,000</u> | <u>556,845.23</u> | <u>556,845.23</u>    | <u>129,813.88</u>       | <u>2,294,088.86</u> | <u>14,824,065.91</u> | <u>16.13</u> |
| TOTAL ENGINEERING            | 19,268,530        | 644,633.75        | 644,633.75           | 204,106.51              | 3,126,483.43        | 15,497,412.82        | 19.57        |
| <b>WATER QUALITY - LAB</b>   |                   |                   |                      |                         |                     |                      |              |
| Salaries                     | 325,321           | 22,807.83         | 22,807.83            | 8,620.23                | 0.00                | 302,513.17           | 7.01         |
| Benefits                     | 135,475           | 14,306.71         | 14,306.71            | 11,726.28               | 0.00                | 121,168.29           | 10.56        |
| Services & Supplies          | 274,802           | 15,036.26         | 15,036.26            | 16,204.79               | 52,962.01           | 206,803.73           | 24.74        |
| Services & Supplies-W.O.     | <u>150,000</u>    | <u>17,662.08</u>  | <u>17,662.08</u>     | <u>0.00</u>             | <u>0.00</u>         | <u>132,337.92</u>    | <u>11.77</u> |
| TOTAL WATER QUALITY - LAB    | 885,598           | 69,812.88         | 69,812.88            | 36,551.30               | 52,962.01           | 762,823.11           | 13.86        |
| <b>UTILITIES MAINTENANCE</b> |                   |                   |                      |                         |                     |                      |              |
| Salaries                     | 500,187           | 37,633.64         | 37,633.64            | 13,602.43               | 0.00                | 462,553.36           | 7.52         |
| Benefits                     | 172,636           | 20,032.72         | 20,032.72            | 13,270.18               | 0.00                | 152,603.28           | 11.60        |
| Services & Supplies          | 158,145           | 7,106.90          | 7,106.90             | 10,564.15               | 35,054.92           | 115,983.18           | 26.66        |
| Services & Supplies-W.O.     | <u>60,000</u>     | <u>0.00</u>       | <u>0.00</u>          | <u>0.00</u>             | <u>11,415.69</u>    | <u>48,584.31</u>     | <u>19.03</u> |
| TOTAL UTILITIES MAINTENANCE  | 890,968           | 64,773.26         | 64,773.26            | 37,436.76               | 46,470.61           | 779,724.13           | 12.49        |
| <b>ELECTRICAL MECHANICAL</b> |                   |                   |                      |                         |                     |                      |              |
| Salaries                     | 622,963           | 38,972.37         | 38,972.37            | 22,318.58               | 0.00                | 583,990.63           | 6.26         |
| Benefits                     | 202,200           | 26,708.37         | 26,708.37            | 17,445.10               | 0.00                | 175,491.63           | 13.21        |
| Services & Supplies          | 2,312,274         | 22,049.48         | 22,049.48            | 122,336.89              | 21,143.26           | 2,269,081.26         | 1.87         |
| Services & Supplies-W.O.     | <u>217,500</u>    | <u>0.00</u>       | <u>0.00</u>          | <u>9,837.79</u>         | <u>6,686.23</u>     | <u>210,813.77</u>    | <u>3.07</u>  |
| TOTAL ELECTRICAL MECHANICAL  | 3,354,937         | 87,730.22         | 87,730.22            | 171,938.36              | 27,829.49           | 3,239,377.29         | 3.44         |
| <b>DIST MAINT - PIPELINE</b> |                   |                   |                      |                         |                     |                      |              |
| Salaries                     | 660,608           | 50,454.73         | 50,454.73            | 23,421.42               | 0.00                | 610,153.27           | 7.64         |
| Benefits                     | 252,885           | 26,971.46         | 26,971.46            | 25,467.76               | 0.00                | 225,913.54           | 10.67        |
| Services & Supplies          | 792,182           | 65,074.86         | 65,074.86            | 30,987.64               | ( 7,479.12)         | 734,586.26           | 7.27         |
| Other Operating Expenses     | 0                 | 0.00              | 0.00                 | 2,488.12                | 0.00                | 0.00                 | 0.00         |
| Services & Supplies-W.O.     | <u>38,000</u>     | <u>0.00</u>       | <u>0.00</u>          | <u>6,972.57</u>         | <u>0.00</u>         | <u>38,000.00</u>     | <u>0.00</u>  |
| TOTAL DIST MAINT - PIPELINE  | 1,743,675         | 142,501.05        | 142,501.05           | 89,337.51               | ( 7,479.12)         | 1,608,653.07         | 7.74         |

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                                   | CURRENT BUDGET | CURRENT PERIOD   | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE     | % YTD BUDGET |
|-----------------------------------|----------------|------------------|----------------------|-------------------------|------------------|-------------------|--------------|
| <u>WATER TREATMENT</u>            |                |                  |                      |                         |                  |                   |              |
| Salaries                          | 796,002        | 51,311.54        | 51,311.54            | 31,965.99               | 0.00             | 744,690.46        | 6.45         |
| Benefits                          | 317,021        | 33,409.08        | 33,409.08            | 34,619.66               | 0.00             | 283,611.92        | 10.54        |
| Services & Supplies               | 857,297        | 57,571.64        | 57,571.64            | 52,437.18               | 498,029.86       | 301,695.50        | 64.81        |
| Services & Supplies-W.O.          | <u>170,000</u> | <u>27,361.60</u> | <u>27,361.60</u>     | <u>17,647.31</u>        | <u>0.00</u>      | <u>142,638.40</u> | <u>16.10</u> |
| TOTAL WATER TREATMENT             | 2,140,320      | 169,653.86       | 169,653.86           | 136,670.14              | 498,029.86       | 1,472,636.28      | 31.20        |
| <u>OPERATIONS - MAINTENANCE</u>   |                |                  |                      |                         |                  |                   |              |
| Salaries                          | 254,830        | 17,245.06        | 17,245.06            | 8,470.45                | 0.00             | 237,584.94        | 6.77         |
| Benefits                          | 114,180        | 11,741.39        | 11,741.39            | 9,731.43                | 0.00             | 102,438.61        | 10.28        |
| Services & Supplies               | 227,310        | 18,246.70        | 18,246.70            | 12,614.21               | 46,929.46        | 162,133.84        | 28.67        |
| Services & Supplies-W.O.          | <u>8,500</u>   | <u>0.00</u>      | <u>0.00</u>          | <u>0.00</u>             | <u>0.00</u>      | <u>8,500.00</u>   | <u>0.00</u>  |
| TOTAL OPERATIONS - MAINTENANCE    | 604,820        | 47,233.15        | 47,233.15            | 30,816.09               | 46,929.46        | 510,657.39        | 15.57        |
| <u>RECREATION - OPERATIONS</u>    |                |                  |                      |                         |                  |                   |              |
| Salaries                          | 1,334,562      | 97,618.23        | 97,618.23            | 50,274.52               | 0.00             | 1,236,943.77      | 7.31         |
| Benefits                          | 440,225        | 53,661.23        | 53,661.23            | 40,454.46               | 0.00             | 386,563.77        | 12.19        |
| Services & Supplies               | 309,885        | 10,189.48        | 10,189.48            | 26,002.08               | 4,870.70         | 294,824.82        | 4.86         |
| Other Operating Expenses          | 524,236        | 0.00             | 0.00                 | 41,745.30               | 0.00             | 524,235.86        | 0.00         |
| Services & Supplies-W.O.          | <u>2,000</u>   | <u>0.00</u>      | <u>0.00</u>          | <u>0.00</u>             | <u>0.00</u>      | <u>2,000.00</u>   | <u>0.00</u>  |
| TOTAL RECREATION - OPERATIONS     | 2,610,908      | 161,468.94       | 161,468.94           | 158,476.36              | 4,870.70         | 2,444,568.22      | 6.37         |
| <u>RECREATION - MAINTENANCE</u>   |                |                  |                      |                         |                  |                   |              |
| Salaries                          | 504,762        | 34,397.64        | 34,397.64            | 19,529.58               | 0.00             | 470,364.36        | 6.81         |
| Benefits                          | 140,885        | 15,395.78        | 15,395.78            | 15,339.04               | 0.00             | 125,489.22        | 10.93        |
| Services & Supplies               | 404,390        | 45,647.08        | 45,647.08            | 43,930.06               | 29,529.42        | 329,213.50        | 18.59        |
| Other Operating Expenses          | 0              | 0.00             | 0.00                 | 16,780.07               | 0.00             | 0.00              | 0.00         |
| Services & Supplies-W.O.          | <u>5,000</u>   | <u>0.00</u>      | <u>0.00</u>          | <u>16,876.00</u>        | <u>0.00</u>      | <u>5,000.00</u>   | <u>0.00</u>  |
| TOTAL RECREATION - MAINTENANCE    | 1,055,037      | 95,440.50        | 95,440.50            | 112,454.75              | 29,529.42        | 930,067.08        | 11.85        |
| <u>RECREATION - PUBLIC REL</u>    |                |                  |                      |                         |                  |                   |              |
| Salaries                          | 183,105        | 5,364.14         | 5,364.14             | 8,090.43                | 0.00             | 177,740.86        | 2.93         |
| Benefits                          | 19,443         | 927.10           | 927.10               | 2,474.02                | 0.00             | 18,515.90         | 4.77         |
| Services & Supplies               | 157,727        | 3,662.94         | 3,662.94             | 20,253.09               | 26,613.70        | 127,450.36        | 19.20        |
| Other Operating Expenses          | <u>0</u>       | <u>0.00</u>      | <u>0.00</u>          | <u>5,287.43</u>         | <u>0.00</u>      | <u>0.00</u>       | <u>0.00</u>  |
| TOTAL RECREATION - PUBLIC REL     | 360,275        | 9,954.18         | 9,954.18             | 36,104.97               | 26,613.70        | 323,707.12        | 10.15        |
| <u>RECREATION - WATER PARK</u>    |                |                  |                      |                         |                  |                   |              |
| Salaries                          | 374,196        | 19,228.24        | 19,228.24            | 54,782.10               | 0.00             | 354,967.76        | 5.14         |
| Benefits                          | 67,285         | 7,053.29         | 7,053.29             | 16,586.03               | 0.00             | 60,231.71         | 10.48        |
| Services & Supplies               | 128,084        | 6,300.84         | 6,300.84             | 31,959.63               | 3,420.83         | 118,362.33        | 7.59         |
| Other Operating Expenses          | <u>0</u>       | <u>0.00</u>      | <u>0.00</u>          | <u>37,017.13</u>        | <u>0.00</u>      | <u>0.00</u>       | <u>0.00</u>  |
| TOTAL RECREATION - WATER PARK     | 569,565        | 32,582.37        | 32,582.37            | 140,344.89              | 3,420.83         | 533,561.80        | 6.32         |
| TOTAL EXPENDITURES                | 39,555,203     | 2,171,017.03     | 2,171,017.03         | 1,525,814.51            | 4,090,245.67     | 33,293,939.81     | 15.83        |
| REVENUE OVER/(UNDER) EXPENDITURES | ( 16,573,121)  | ( 371,321.41)    | ( 371,321.41)        | 349,454.84              | ( 4,090,245.67)  | (33,293,939.81)   | 26.92        |

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                            | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE     | % YTD<br>BUDGET |
|----------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|----------------------|-----------------|
| <u>SUMMARY OF EXPENSES</u> |                   |                   |                         |                            |                     |                      |                 |
| SALARIES                   | 8,781,049         | 641,736.64        | 641,736.64              | 296,808.51                 | 0.00                | 8,139,312.36         | 7.31            |
| BENEFITS                   | 3,688,334         | 340,731.52        | 340,731.52              | 311,826.91                 | 0.00                | 3,347,601.99         | 9.24            |
| SERVICES & SUPPLIES        | 8,656,320         | 572,999.86        | 572,999.86              | 709,883.52                 | 1,744,293.22        | 6,339,026.92         | 26.77           |
| OTHER OPERATING EXPENSES   | 0                 | 0.00              | 0.00                    | 2,488.12                   | 0.00                | 0.00                 | 0.00            |
| SALARIES-WORK ORDERS       | 0                 | 11,117.06         | 11,117.06               | 4,936.30                   | 0.00                | ( 11,117.06)         | 0.00            |
| BENEFITS-WORK ORDERS       | 0                 | 2,563.04          | 2,563.04                | 1,926.63                   | 0.00                | ( 2,563.04)          | 0.00            |
| SERVICES & SUPPLIES - W.O. | <u>18,429,500</u> | <u>601,868.91</u> | <u>601,868.91</u>       | <u>197,944.52</u>          | <u>2,345,952.45</u> | <u>15,481,678.64</u> | <u>16.00</u>    |
| TOTAL EXPENDITURES         | 39,555,203        | 2,171,017.03      | 2,171,017.03            | 1,525,814.51               | 4,090,245.67        | 33,293,939.81        | 15.83           |



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

11 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

| REVENUES                                       | CURRENT BUDGET | CURRENT PERIOD   | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE    | % YTD BUDGET |
|--|----------------|------------------|----------------------|-------------------------|------------------|------------------|--------------|
| NON DEPARTMENTAL                               |                |                  |                      |                         |                  |                  |              |
| =====  |                |                  |                      |                         |                  |                  |              |
| <u>WATER SALES</u>                             |                |                  |                      |                         |                  |                  |              |
| 11-4-00-4000-00 Water Sales - Residential Grav | 9,796          | 1,495.95         | 1,495.95             | 823.03                  | 0.00             | 8,300.05         | 15.27        |
| 11-4-00-4001-00 Water Sales - Residential Pump | 732,052        | 129,761.91       | 129,761.91           | 88,730.82               | 0.00             | 602,290.09       | 17.73        |
| 11-4-00-4001-85 Water Sales - Residential Pump | 679,233        | 118,005.02       | 118,005.02           | 82,864.37               | 0.00             | 561,227.98       | 17.37        |
| 11-4-00-4010-00 Water Sales - Commercial Gr    | 776            | 183.48           | 183.48               | 271.59                  | 0.00             | 592.52           | 23.64        |
| 11-4-00-4011-00 Water Sales - Commercial Pump  | 385,279        | 80,041.30        | 80,041.30            | 62,107.36               | 0.00             | 305,237.70       | 20.77        |
| 11-4-00-4011-85 Water Sales - Commercial Pumpe | 257,086        | 27,579.28        | 27,579.28            | 24,702.10               | 0.00             | 229,506.72       | 10.73        |
| 11-4-00-4021-00 Water Sales - Industrial Pumpe | 11,965         | 904.34           | 904.34               | 1,985.36                | 0.00             | 11,060.66        | 7.56         |
| 11-4-00-4021-85 Water Sales - Industrial Pumpe | 1,211          | 368.74           | 368.74               | 147.20                  | 0.00             | 842.26           | 30.45        |
| 11-4-00-4030-00 Water Sales - Resale Gravity   | 1,083,900      | 180,387.25       | 180,387.25           | 55,184.96               | 0.00             | 903,512.75       | 16.64        |
| 11-4-00-4031-00 Water Sales - Resale Pumped    | 440,140        | 28,825.87        | 28,825.87            | 16,911.28               | 0.00             | 411,314.13       | 6.55         |
| 11-4-00-4040-00 Water Sales - Temporary Meter  | 18,459         | 2,360.00         | 2,360.00             | 1,724.00                | 0.00             | 16,099.00        | 12.79        |
| 11-4-00-4040-85 Water Sales - Temporary Meter  | 112            | 0.00             | 0.00                 | 0.00                    | 0.00             | 112.00           | 0.00         |
| 11-4-00-4041-00 Water Sales - Insitutional Gr  | 6,463          | 571.29           | 571.29               | 574.12                  | 0.00             | 5,891.71         | 8.84         |
| 11-4-00-4042-00 Water Sales - Institutional Pu | 100,858        | 14,681.62        | 14,681.62            | 12,788.00               | 0.00             | 86,176.38        | 14.56        |
| 11-4-00-4042-85 Water Sales - Other Water Sale | 50,900         | 7,446.90         | 7,446.90             | 10,047.74               | 0.00             | 43,453.10        | 14.63        |
| 11-4-00-4060-00 Water Sales - Ag Domestic - Gr | 56,955         | 9,678.59         | 9,678.59             | 7,500.06                | 0.00             | 47,276.41        | 16.99        |
| 11-4-00-4061-00 Water Sales - Ag Domestic - Pu | 1,605,129      | 240,351.60       | 240,351.60           | 181,736.39              | 0.00             | 1,364,777.40     | 14.97        |
| 11-4-00-4061-85 Water Sales - Ag Domestic - Pu | 33,014         | 8,799.36         | 8,799.36             | 6,823.81                | 0.00             | 24,214.64        | 26.65        |
| 11-4-00-4070-00 Water Sales - Agricultural - G | 36,816         | 6,593.62         | 6,593.62             | 4,827.90                | 0.00             | 30,222.38        | 17.91        |
| 11-4-00-4071-00 Water Sales - Agricultural - P | 1,116,257      | 162,138.14       | 162,138.14           | 108,141.58              | 0.00             | 954,118.86       | 14.53        |
| 11-4-00-4071-85 Water Sales - Agricultural - P | 871            | 0.00             | 0.00                 | 0.00                    | 0.00             | 871.00           | 0.00         |
| 11-4-00-4081-00 Water Sales - Recreation - Pu  | <u>31,029</u>  | <u>16,737.50</u> | <u>16,737.50</u>     | <u>2,767.36</u>         | <u>0.00</u>      | <u>14,291.50</u> | <u>53.94</u> |
| TOTAL WATER SALES                              | 6,658,301      | 1,036,911.76     | 1,036,911.76         | 670,115.85              | 0.00             | 5,621,389.24     | 15.57        |
| <u>WATER SERVICES</u>                          |                |                  |                      |                         |                  |                  |              |
| 11-4-00-4093-00 Meter Tests & Installations    | <u>5,604</u>   | <u>525.00</u>    | <u>525.00</u>        | <u>4,675.00</u>         | <u>0.00</u>      | <u>5,079.00</u>  | <u>9.37</u>  |
| TOTAL WATER SERVICES                           | 5,604          | 525.00           | 525.00               | 4,675.00                | 0.00             | 5,079.00         | 9.37         |
| <u>WATER STANDBY</u>                           |                |                  |                      |                         |                  |                  |              |
| 11-4-00-4150-00 Meter Chg - CMWD Residential   | 1,570,640      | 146,952.34       | 146,952.34           | 130,102.19              | 0.00             | 1,423,687.66     | 9.36         |
| 11-4-00-4150-85 Meter Chg - OJAI Residential   | 1,323,455      | 123,841.00       | 123,841.00           | 102,129.94              | 0.00             | 1,199,614.00     | 9.36         |
| 11-4-00-4151-00 Meter Chg - CMWD Commercial    | 128,546        | 12,537.36        | 12,537.36            | 11,380.85               | 0.00             | 116,008.64       | 9.75         |
| 11-4-00-4151-85 Meter Chg - OJAI Commercial    | 183,964        | 17,974.98        | 17,974.98            | 16,948.31               | 0.00             | 165,989.02       | 9.77         |
| 11-4-00-4152-00 Meter Chg - CMWD Industrial    | 38,492         | 3,592.56         | 3,592.56             | 3,207.66                | 0.00             | 34,899.44        | 9.33         |
| 11-4-00-4152-85 Meter Chg - OJAI Industrial    | 1,844          | 172.10           | 172.10               | 153.66                  | 0.00             | 1,671.90         | 9.33         |
| 11-4-00-4153-00 Meter Chg - CMWD Agriculture   | 232,198        | 20,893.40        | 20,893.40            | 18,883.51               | 0.00             | 211,304.60       | 9.00         |
| 11-4-00-4154-00 Meter Chg - CMWD Institutional | 42,429         | 4,905.84         | 4,905.84             | 3,607.30                | 0.00             | 37,523.16        | 11.56        |
| 11-4-00-4154-85 Meter Chg - OJAI Institutional | 57,632         | 4,386.34         | 4,386.34             | 9,101.11                | 0.00             | 53,245.66        | 7.61         |
| 11-4-00-4155-00 Meter Chg - CMWD Temporary     | 25,021         | 2,304.56         | 2,304.56             | 1,954.85                | 0.00             | 22,716.44        | 9.21         |
| 11-4-00-4156-00 Meter Chg - CMWD Ag Residentia | 426,204        | 40,438.35        | 40,438.35            | 35,277.20               | 0.00             | 385,765.65       | 9.49         |
| 11-4-00-4156-85 Meter Chg - OJAI Ag Residentia | 7,644          | 713.40           | 713.40               | 636.99                  | 0.00             | 6,930.60         | 9.33         |
| 11-4-00-4157-00 Meter Chg - CMWD Interdepartme | 19,693         | 2,087.43         | 2,087.43             | 1,838.04                | 0.00             | 17,605.57        | 10.60        |
| 11-4-00-4158-00 Meter Chg - CMWD Resale        | 440,270        | 41,335.10        | 41,335.10            | 36,596.32               | 0.00             | 398,934.90       | 9.39         |
| 11-4-00-4159-00 Meter Chg - Fire Service       | <u>21,622</u>  | <u>1,803.91</u>  | <u>1,803.91</u>      | <u>1,090.23</u>         | <u>0.00</u>      | <u>19,818.09</u> | <u>8.34</u>  |
| TOTAL WATER STANDBY                            | 4,519,654      | 423,938.67       | 423,938.67           | 372,908.16              | 0.00             | 4,095,715.33     | 9.38         |

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

| REVENUES                                       | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|--|----------------|----------------|----------------------|-------------------------|------------------|---------------|--------------|
| <u>WATER DELINQUENCY</u>                       |                |                |                      |                         |                  |               |              |
| 11-4-00-4350-00 Hang Tag Fee                   | 31,860         | 0.00           | 0.00                 | 2,120.00                | 0.00             | 31,860.00     | 0.00         |
| 11-4-00-4351-00 Turn Off Fee                   | 6,102          | 0.00           | 0.00                 | 280.00                  | 0.00             | 6,102.00      | 0.00         |
| 11-4-00-4352-00 Turn On Fee                    | 6,048          | 0.00           | 0.00                 | 280.00                  | 0.00             | 6,048.00      | 0.00         |
| 11-4-00-4353-00 Late Fee - Residential         | 47,464         | 5,639.78       | 5,639.78             | 3,607.88                | 0.00             | 41,824.22     | 11.88        |
| 11-4-00-4354-00 Alloc Penalty - Residential    | 0              | 97,055.00      | 97,055.00            | 62,940.00               | 0.00             | ( 97,055.00)  | 0.00         |
| 11-4-00-4356-00 Alloc Penalty - Business       | 0              | 0.00           | 0.00                 | ( 50,595.00)            | 0.00             | 0.00          | 0.00         |
| 11-4-00-4357-00 Late Fee - Business            | 5,276          | 325.12         | 325.12               | ( 402.86)               | 0.00             | 4,950.88      | 6.16         |
| 11-4-00-4361-00 Late Fee - Industrial          | 382            | 160.64         | 160.64               | 42.57                   | 0.00             | 221.36        | 42.05        |
| 11-4-00-4365-00 Late Fee - Resale              | 178            | 33.82          | 33.82                | 0.00                    | 0.00             | 144.18        | 19.00        |
| 11-4-00-4369-00 Late Fee - Other               | 1,450          | 399.60         | 399.60               | 26.53                   | 0.00             | 1,050.40      | 27.56        |
| 11-4-00-4370-00 Alloc Penalty - Other          | 0              | 0.00           | 0.00                 | ( 39,585.00)            | 0.00             | 0.00          | 0.00         |
| 11-4-00-4377-00 Late Fee - Agriculture Domesti | 5,432          | 814.37         | 814.37               | 254.81                  | 0.00             | 4,617.63      | 14.99        |
| 11-4-00-4381-00 Late Fee - Agriculture         | 2,486          | 1,469.81       | 1,469.81             | 741.20                  | 0.00             | 1,016.19      | 59.12        |
| 11-4-00-4395-00 N.S.F. - Returned Check Fee    | 870            | 90.00          | 90.00                | 120.00                  | 0.00             | 780.00        | 10.34        |
| TOTAL WATER DELINQUENCY                        | 107,548        | 105,988.14     | 105,988.14           | ( 20,169.87)            | 0.00             | 1,559.86      | 98.55        |
| <u>WATER REVENUE OTHER</u>                     |                |                |                      |                         |                  |               |              |
| 11-4-00-4400-00 Flexible Storage               | 4,472          | 0.00           | 0.00                 | 0.00                    | 0.00             | 4,472.00      | 0.00         |
| 11-4-00-4420-00 Miscellaneous Revenue - Other  | 633,799        | 41,292.51      | 41,292.51            | 53,552.32               | 0.00             | 592,506.49    | 6.52         |
| 11-4-00-4435-00 Bad Debt Collection Recovery   | 0              | 127.01         | 127.01               | 0.00                    | 0.00             | ( 127.01)     | 0.00         |
| 11-4-00-4450-00 SWP - Sale of Water            | 250,000        | 0.00           | 0.00                 | 0.00                    | 0.00             | 250,000.00    | 0.00         |
| TOTAL WATER REVENUE OTHER                      | 888,271        | 41,419.52      | 41,419.52            | 53,552.32               | 0.00             | 846,851.48    | 4.66         |
| <u>CAPITAL FACILITIES</u>                      |                |                |                      |                         |                  |               |              |
| 11-4-00-4090-00 Capital Facilities Charge      | 90,865         | 250.00         | 250.00               | 250.00                  | 0.00             | 90,615.00     | 0.28         |
| TOTAL CAPITAL FACILITIES                       | 90,865         | 250.00         | 250.00               | 250.00                  | 0.00             | 90,615.00     | 0.28         |
| <u>INTEREST</u>                                |                |                |                      |                         |                  |               |              |
| 11-4-00-4115-00 Interest on Time Deposits and  | 450,000        | 0.00           | 0.00                 | 52,060.44               | 0.00             | 450,000.00    | 0.00         |
| TOTAL INTEREST                                 | 450,000        | 0.00           | 0.00                 | 52,060.44               | 0.00             | 450,000.00    | 0.00         |
| <u>TAXES &amp; ASSESSMENTS</u>                 |                |                |                      |                         |                  |               |              |
| 11-4-00-4200-00 1 % - Secured Current General  | 2,375,549      | ( 11,922.24)   | ( 11,922.24)         | 0.00                    | 0.00             | 2,387,471.24  | 0.50-        |
| 11-4-00-4210-00 1 % - Secured Prior Year Gener | 0              | 0.00           | 0.00                 | ( 10,632.68)            | 0.00             | 0.00          | 0.00         |
| TOTAL TAXES & ASSESSMENTS                      | 2,375,549      | ( 11,922.24)   | ( 11,922.24)         | ( 10,632.68)            | 0.00             | 2,387,471.24  | 0.50-        |
| <u>OTHER GOVT. AGENCIES</u>                    |                |                |                      |                         |                  |               |              |
| 11-4-00-4300-00 Federal Disaster Assistance    | 128,851        | 0.00           | 0.00                 | 0.00                    | 0.00             | 128,851.00    | 0.00         |
| 11-4-00-4305-00 Grant Revenue - Federal        | 3,825,000      | 0.00           | 0.00                 | 0.00                    | 0.00             | 3,825,000.00  | 0.00         |
| TOTAL OTHER GOVT. AGENCIES                     | 3,953,851      | 0.00           | 0.00                 | 0.00                    | 0.00             | 3,953,851.00  | 0.00         |
| <u>MISCELLANEOUS REVENUES</u>                  |                |                |                      |                         |                  |               |              |
| 11-4-00-4235-00 RDA - Pass Through             | 108,005        | 0.00           | 0.00                 | 0.00                    | 0.00             | 108,005.00    | 0.00         |
| TOTAL MISCELLANEOUS REVENUES                   | 108,005        | 0.00           | 0.00                 | 0.00                    | 0.00             | 108,005.00    | 0.00         |
| TOTAL NON DEPARTMENTAL                         | 19,157,648     | 1,597,110.85   | 1,597,110.85         | 1,122,759.22            | 0.00             | 17,560,537.15 | 8.34         |

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

| REVENUES   | CURRENT BUDGET   | CURRENT PERIOD    | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE       | % YTD BUDGET |
|--|------------------|-------------------|----------------------|-------------------------|------------------|---------------------|--------------|
| <b>RECREATION - OPERATIONS</b>                   |                  |                   |                      |                         |                  |                     |              |
| <b>RECREATION PARK</b>                           |                  |                   |                      |                         |                  |                     |              |
| 11-4-62-4500-00 Animal Permit                    | 31,920           | 2,609.00          | 2,609.00             | 3,313.00                | 0.00             | 29,311.00           | 8.17         |
| 11-4-62-4510-00 Boat Fees - Annual               | 31,220           | 2,900.00          | 2,900.00             | 1,334.00                | 0.00             | 28,320.00           | 9.29         |
| 11-4-62-4515-00 Boat Fees - Daily                | 7,490            | 1,125.00          | 1,125.00             | 416.00                  | 0.00             | 6,365.00            | 15.02        |
| 11-4-62-4525-00 Boat Inspection Fees - Quagga    | 1,989            | 514.51            | 514.51               | 111.78                  | 0.00             | 1,474.49            | 25.87        |
| 11-4-62-4530-00 Boat Fees - Overnight            | 1,000            | 136.00            | 136.00               | 30.00                   | 0.00             | 864.00              | 13.60        |
| 11-4-62-4535-00 Boat Lock Revenue - Quagga       | 1,404            | 324.00            | 324.00               | 72.00                   | 0.00             | 1,080.00            | 23.08        |
| 11-4-62-4545-00 Camping Fees                     | 2,185,000        | 139,648.00        | 139,648.00           | 230,991.50              | 0.00             | 2,045,352.00        | 6.39         |
| 11-4-62-4555-00 Commercials - Recreation         | 1,500            | 0.00              | 0.00                 | 0.00                    | 0.00             | 1,500.00            | 0.00         |
| 11-4-62-4565-00 Donation vouchers                | ( 2,500)         | 0.00              | 0.00                 | 0.00                    | 0.00             | ( 2,500.00)         | 0.00         |
| 11-4-62-4570-00 Events - Recreation              | 25,000           | 0.00              | 0.00                 | 21,798.96               | 0.00             | 25,000.00           | 0.00         |
| 11-4-62-4571-00 Events - Movie Night             | 0                | 640.00            | 640.00               | 0.00                    | 0.00             | ( 640.00)           | 0.00         |
| 11-4-62-4575-00 Event Reimbursement - Recreation | 2,500            | 0.00              | 0.00                 | 0.00                    | 0.00             | 2,500.00            | 0.00         |
| 11-4-62-4585-00 Gift Cards and Certificates      | 1,200            | 0.00              | 0.00                 | ( 480.00)               | 0.00             | 1,200.00            | 0.00         |
| 11-4-62-4590-00 Grants - Recreation              | 107,000          | ( 100,000.00)     | ( 100,000.00)        | 0.00                    | 0.00             | 207,000.00          | 93.46-       |
| 11-4-62-4600-00 Kayak & Canoes Annual - Recrea   | 4,007            | 119.99            | 119.99               | 105.00                  | 0.00             | 3,887.01            | 2.99         |
| 11-4-62-4605-00 Kayak and Canoes Daily - Recrr   | 15               | 0.00              | 0.00                 | 0.00                    | 0.00             | 15.00               | 0.00         |
| 11-4-62-4610-00 Miscellaneous Revenue            | 2,000            | 50.00             | 50.00                | 157.00                  | 0.00             | 1,950.00            | 2.50         |
| 11-4-62-4620-00 Rain Checks - Recreation         | ( 1,000)         | ( 70.00)          | ( 70.00)             | ( 174.00)               | 0.00             | ( 930.00)           | 7.00         |
| 11-4-62-4625-00 Reservations                     | 166,500          | 10,354.00         | 10,354.00            | 16,345.00               | 0.00             | 156,146.00          | 6.22         |
| 11-4-62-4630-00 Shower Facility Fees             | 44,000           | 0.00              | 0.00                 | 13,656.00               | 0.00             | 44,000.00           | 0.00         |
| 11-4-62-4632-00 Snow Bird Pumping                | 0                | 0.00              | 0.00                 | 478.00                  | 0.00             | 0.00                | 0.00         |
| 11-4-62-4635-00 Trailer Storage Fees             | 278,750          | 44,717.24         | 44,717.24            | 18,916.37               | 0.00             | 234,032.76          | 16.04        |
| 11-4-62-4640-00 Vehicle Fees - Daily             | 410,000          | 53,090.00         | 53,090.00            | 76,824.00               | 0.00             | 356,910.00          | 12.95        |
| 11-4-62-4645-00 Violation Ordinance Fees         | 2,840            | 150.00            | 150.00               | 800.00                  | 0.00             | 2,690.00            | 5.28         |
| 11-4-62-4650-00 Visitor Cards                    | 155,520          | 14,256.00         | 14,256.00            | 12,662.00               | 0.00             | 141,264.00          | 9.17         |
| TOTAL RECREATION PARK                            | 3,457,355        | 170,563.74        | 170,563.74           | 397,356.61              | 0.00             | 3,286,791.26        | 4.93         |
| <b>RECREATION-CONCESSION</b>                     |                  |                   |                      |                         |                  |                     |              |
| 11-4-62-4705-00 Boat Rental - Concession         | 53,000           | 12,545.39         | 12,545.39            | 8,800.50                | 0.00             | 40,454.61           | 23.67        |
| 11-4-62-4720-00 Park Store - Recreation          | 50,000           | 6,300.06          | 6,300.06             | 10,721.45               | 0.00             | 43,699.94           | 12.60        |
| 11-4-62-4725-00 Cafe - Concession                | 24,000           | 2,027.28          | 2,027.28             | 2,587.36                | 0.00             | 21,972.72           | 8.45         |
| TOTAL RECREATION-CONCESSION                      | 127,000          | 20,872.73         | 20,872.73            | 22,109.31               | 0.00             | 106,127.27          | 16.44        |
| <b>RECREATION OTHER</b>                          |                  |                   |                      |                         |                  |                     |              |
| 11-4-62-4900-00 Over / Short - Recreation        | 0                | 11,148.30         | 11,148.30            | ( 29.95)                | 0.00             | ( 11,148.30)        | 0.00         |
| TOTAL RECREATION OTHER                           | 0                | 11,148.30         | 11,148.30            | ( 29.95)                | 0.00             | ( 11,148.30)        | 0.00         |
| <b>TOTAL RECREATION - OPERATIONS</b>             | <b>3,584,355</b> | <b>202,584.77</b> | <b>202,584.77</b>    | <b>419,435.97</b>       | <b>0.00</b>      | <b>3,381,770.23</b> | <b>5.65</b>  |

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

| REVENUES                                       | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|--|----------------|----------------|----------------------|-------------------------|------------------|---------------|--------------|
| <b>RECREATION - WATER PARK</b>                 |                |                |                      |                         |                  |               |              |
| <b>RECREATION-CONCESSION</b>                   |                |                |                      |                         |                  |               |              |
| 11-4-4740-00 Water Park Snack Bar              | 1,500          | 0.00           | 0.00                 | 4,086.41                | 0.00             | 1,500.00      | 0.00         |
| TOTAL RECREATION-CONCESSION                    | 1,500          | 0.00           | 0.00                 | 4,086.41                | 0.00             | 1,500.00      | 0.00         |
| <b>RECREATION-WATER PARK</b>                   |                |                |                      |                         |                  |               |              |
| 11-4-65-4805-00 Water Park - Late Day Pass Fee | 18,067         | 0.00           | 0.00                 | 44,380.00               | 0.00             | 18,067.00     | 0.00         |
| 11-4-65-4810-00 Water Park - Group Pass Discou | ( 1,618)       | 0.00           | 0.00                 | ( 1,064.00)             | 0.00             | ( 1,618.00)   | 0.00         |
| 11-4-65-4815-00 Water Park - Junior Lifeguard  | 6,430          | 0.00           | 0.00                 | 2,250.00                | 0.00             | 6,430.00      | 0.00         |
| 11-4-65-4820-00 Water Park - Locker Fee        | 174            | 0.00           | 0.00                 | 462.00                  | 0.00             | 174.00        | 0.00         |
| 11-4-65-4825-00 Water Park - Next Day Pass Fee | ( 814)         | 0.00           | 0.00                 | ( 352.00)               | 0.00             | ( 814.00)     | 0.00         |
| 11-4-65-4830-00 Water Park - Promotion         | ( 375)         | 0.00           | 0.00                 | ( 191.50)               | 0.00             | ( 375.00)     | 0.00         |
| 11-4-65-4835-00 Water Park - Rain Checks       | ( 600)         | 0.00           | 0.00                 | ( 78.00)                | 0.00             | ( 600.00)     | 0.00         |
| 11-4-65-4840-00 Water Park - Reservation Fee   | 13,850         | 0.00           | 0.00                 | 17,909.00               | 0.00             | 13,850.00     | 0.00         |
| 11-4-65-4845-00 Water Park - Season Pass Fee   | 12,350         | 0.00           | 0.00                 | 4,445.00                | 0.00             | 12,350.00     | 0.00         |
| 11-4-65-4850-00 Water Park - Shade Rental Fee  | 2,245          | 0.00           | 0.00                 | 2,550.00                | 0.00             | 2,245.00      | 0.00         |
| 11-4-65-4855-00 Water Park - Shower Facility F | 0              | 0.00           | 0.00                 | 1.00                    | 0.00             | 0.00          | 0.00         |
| 11-4-65-4860-00 Water Park - Single Splash Fee | 186,620        | 0.00           | 0.00                 | 256,032.00              | 0.00             | 186,620.00    | 0.00         |
| 11-4-65-4865-00 Water Park - Special Event Fee | 0              | 0.00           | 0.00                 | 114.00                  | 0.00             | 0.00          | 0.00         |
| 11-4-65-4870-00 Water Park - Water Fitness - F | 2,250          | 0.00           | 0.00                 | 2,622.00                | 0.00             | 2,250.00      | 0.00         |
| TOTAL RECREATION-WATER PARK                    | 238,579        | 0.00           | 0.00                 | 329,079.50              | 0.00             | 238,579.00    | 0.00         |
| <b>RECREATION OTHER</b>                        |                |                |                      |                         |                  |               |              |
| 11-4-65-4900-00 Over / Short - Water Park      | 0              | 0.00           | 0.00                 | ( 91.75)                | 0.00             | 0.00          | 0.00         |
| TOTAL RECREATION OTHER                         | 0              | 0.00           | 0.00                 | ( 91.75)                | 0.00             | 0.00          | 0.00         |
| TOTAL RECREATION - WATER PARK                  | 240,079        | 0.00           | 0.00                 | 333,074.16              | 0.00             | 240,079.00    | 0.00         |
| TOTAL REVENUES                                 | 22,982,082     | 1,799,695.62   | 1,799,695.62         | 1,875,269.35            | 0.00             | 21,182,386.38 | 7.83         |

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

11 -GENERAL FUND  
 RETIREES

% OF YEAR COMPLETED: 08.33

| 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              | 2.57           | 2.57                 | 0.00                    | 0.00 (           | 2.57)           | 0.00         |
| 11-5-01-5084-00 Insurance - Group Life         | 0              | 61.15          | 61.15                | 0.00                    | 0.00 (           | 61.15)          | 0.00         |
| 11-5-01-5085-00 Insurance - Group Health       | 510,659        | 39,692.43      | 39,692.43            | 40,902.66               | 0.00             | 470,966.57      | 7.77         |
| 11-5-01-5086-00 Insurance - Group Dental       | 25,709         | 2,063.40       | 2,063.40             | 2,014.84                | 0.00             | 23,645.60       | 8.03         |
| 11-5-01-5087-00 Insurance - Group Vision       | <u>8,029</u>   | <u>591.06</u>  | <u>591.06</u>        | <u>384.32</u>           | <u>0.00</u>      | <u>7,437.94</u> | <u>7.36</u>  |
| TOTAL Benefits                                 | 544,397        | 42,410.61      | 42,410.61            | 43,301.82               | 0.00             | 501,986.39      | 7.79         |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |                 |              |
| TOTAL RETIREES                                 | 544,397        | 42,410.61      | 42,410.61            | 43,301.82               | 0.00             | 501,986.39      | 7.79         |

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

11 -GENERAL FUND  
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 08.33

| 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               | 118,810        | 6,336.64       | 6,336.64             | 2,451.67                | 0.00             | 112,473.36    | 5.33         |
| TOTAL Salaries                                 | 118,810        | 6,336.64       | 6,336.64             | 2,451.67                | 0.00             | 112,473.36    | 5.33         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |               |              |
| 11-5-11-5082-00 Social Security Expense        | 7,366          | 577.04         | 577.04               | 584.64                  | 0.00             | 6,788.96      | 7.83         |
| 11-5-11-5083-00 Medicare Expense               | 1,723          | 134.98         | 134.98               | 136.72                  | 0.00             | 1,588.02      | 7.83         |
| 11-5-11-5084-00 Insurance - Group Life         | 369            | 20.60          | 20.60                | 23.85                   | 0.00             | 348.40        | 5.58         |
| 11-5-11-5085-00 Insurance - Group Health       | 110,061        | 5,171.46       | 5,171.46             | 8,475.86                | 0.00             | 104,889.54    | 4.70         |
| 11-5-11-5086-00 Insurance - Group Dental       | 4,952          | 270.24         | 270.24               | 400.64                  | 0.00             | 4,681.76      | 5.46         |
| 11-5-11-5087-00 Insurance - Group Vision       | 1,376          | 74.24          | 74.24                | 65.10                   | 0.00             | 1,301.76      | 5.40         |
| TOTAL Benefits                                 | 125,847        | 6,248.56       | 6,248.56             | 9,686.81                | 0.00             | 119,598.44    | 4.97         |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |               |              |
| 11-5-11-5012-00 Service & Supplies             | 300            | 0.00           | 0.00                 | 0.00                    | 0.00             | 300.00        | 0.00         |
| 11-5-11-5042-00 Communications - Radio & Telep | 0              | 38.01          | 38.01                | 78.02                   | 0.00             | 38.01         | 0.00         |
| 11-5-11-5055-00 Private Vehicle Mileage        | 3,500          | 0.00           | 0.00                 | 337.56                  | 0.00             | 3,500.00      | 0.00         |
| 11-5-11-5056-00 Travel Expense                 | 2,500          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,500.00      | 0.00         |
| 11-5-11-5057-00 Directors Fee                  | 20,000         | 0.00           | 0.00                 | 0.00                    | 0.00             | 20,000.00     | 0.00         |
| 11-5-11-5059-00 Education & Training Seminars  | 3,000          | 370.00         | 370.00               | 0.00                    | 0.00             | 2,630.00      | 12.33        |
| TOTAL Services & Supplies                      | 29,300         | 408.01         | 408.01               | 415.58                  | 0.00             | 28,891.99     | 1.39         |
| TOTAL BOARD OF DIRECTORS                       | 273,957        | 12,993.21      | 12,993.21            | 12,554.06               | 0.00             | 260,963.79    | 4.74         |

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

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 08.33

| 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               | 686,503        | 42,813.61       | 42,813.61            | 12,390.10               | 0.00             | 643,689.39       | 6.24         |
| 11-5-21-5006-00 Vacation Pay                   | 27,965         | 4,254.51        | 4,254.51             | 864.54                  | 0.00             | 23,710.49        | 15.21        |
| 11-5-21-5007-00 Jury Duty                      | 304            | 0.00            | 0.00                 | 0.00                    | 0.00             | 304.00           | 0.00         |
| 11-5-21-5008-00 Sick Pay                       | 5,128          | 1,815.52        | 1,815.52             | 4,754.98                | 0.00             | 3,312.48         | 35.40        |
| 11-5-21-5009-00 Holiday Pay                    | <u>19,683</u>  | <u>2,798.84</u> | <u>2,798.84</u>      | <u>1,488.00</u>         | <u>0.00</u>      | <u>16,884.16</u> | <u>14.22</u> |
| TOTAL Salaries                                 | 739,583        | 51,682.48       | 51,682.48            | 19,497.62               | 0.00             | 687,900.52       | 6.99         |
| <u>Benefits</u>                                |                |                 |                      |                         |                  |                  |              |
| 11-5-21-5078-00 Insurance - Employee Assistanc | 119            | 10.28           | 10.28                | 4.70                    | 0.00             | 108.72           | 8.64         |
| 11-5-21-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 2,067.66        | 2,067.66             | 1,961.13                | 0.00             | 2,067.66         | 0.00         |
| 11-5-21-5081-00 CalPERS Pension Exp - Classic  | 68,641         | 8,632.67        | 8,632.67             | 5,658.52                | 0.00             | 60,008.33        | 12.58        |
| 11-5-21-5082-00 Social Security Expense        | 45,854         | 4,814.40        | 4,814.40             | 2,982.64                | 0.00             | 41,039.60        | 10.50        |
| 11-5-21-5083-00 Medicare Expense               | 10,724         | 1,253.82        | 1,253.82             | 812.31                  | 0.00             | 9,470.18         | 11.69        |
| 11-5-21-5084-00 Insurance - Group Life         | 3,560          | 288.00          | 288.00               | 142.00                  | 0.00             | 3,272.00         | 8.09         |
| 11-5-21-5085-00 Insurance - Group Health       | 75,008         | 6,068.63        | 6,068.63             | 3,675.26                | 0.00             | 68,939.37        | 8.09         |
| 11-5-21-5086-00 Insurance - Group Dental       | 3,340          | 270.24          | 270.24               | 171.32                  | 0.00             | 3,069.76         | 8.09         |
| 11-5-21-5087-00 Insurance - Group Vision       | <u>918</u>     | <u>74.24</u>    | <u>74.24</u>         | <u>21.70</u>            | <u>0.00</u>      | <u>843.76</u>    | <u>8.09</u>  |
| TOTAL Benefits                                 | 208,164        | 23,479.94       | 23,479.94            | 15,429.58               | 0.00             | 184,684.06       | 11.28        |
| <u>Services &amp; Supplies</u>                 |                |                 |                      |                         |                  |                  |              |
| 11-5-21-5011-00 District Equipment             | 100            | 0.00            | 0.00                 | 0.00                    | 0.00             | 100.00           | 0.00         |
| 11-5-21-5012-00 Service & Supplies             | 13,500         | 576.46          | 576.46               | 157.33                  | 901.88           | 12,021.66        | 10.95        |
| 11-5-21-5028-00 Computer Upgrades - Hardware   | 2,500          | 198.41          | 198.41               | 0.00                    | 0.00             | 2,301.59         | 7.94         |
| 11-5-21-5029-00 Computer Upgrades - Software   | 23,000         | 0.00            | 0.00                 | 0.00                    | 0.00             | 23,000.00        | 0.00         |
| 11-5-21-5040-00 Outside Contracts              | 40,000         | 0.00            | 0.00                 | 0.00                    | 0.00             | 40,000.00        | 0.00         |
| 11-5-21-5042-00 Communications - Radio & Telep | 2,600          | 477.15          | 477.15               | 112.81                  | 0.00             | 2,122.85         | 18.35        |
| 11-5-21-5044-00 Membership & Dues              | 98,500         | 52,445.00       | 52,445.00            | 44,817.00               | 0.00             | 46,055.00        | 53.24        |
| 11-5-21-5045-00 Printing & Binding             | 500            | 0.00            | 0.00                 | 160.88                  | 0.00             | 500.00           | 0.00         |
| 11-5-21-5046-00 Books & Publications           | 7,500          | 0.00            | 0.00                 | 762.18                  | 0.00             | 7,500.00         | 0.00         |
| 11-5-21-5047-00 Office Supplies                | 1,000          | 0.00            | 0.00                 | 79.23                   | 0.00             | 1,000.00         | 0.00         |
| 11-5-21-5048-00 Postage Expense                | 200            | 0.00            | 0.00                 | 68.30                   | 0.00             | 200.00           | 0.00         |
| 11-5-21-5049-00 Other Professional Fees        | 600,000        | 15,815.03       | 15,815.03            | 23,126.69               | 27,825.00        | 556,359.97       | 7.27         |
| 11-5-21-5055-00 Private Vehicle Mileage        | 6,060          | 0.00            | 0.00                 | 17.40                   | 0.00             | 6,060.00         | 0.00         |
| 11-5-21-5056-00 Travel Expense                 | 6,700          | 0.00            | 0.00                 | 0.00                    | 0.00             | 6,700.00         | 0.00         |
| 11-5-21-5059-00 Education & Training Seminars  | 6,100          | 0.00            | 0.00                 | 370.00                  | 0.00             | 6,100.00         | 0.00         |
| 11-5-21-5077-00 Insurance - Aflac Service Fee  | <u>200</u>     | <u>17.50</u>    | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u>      | <u>182.50</u>    | <u>8.75</u>  |
| TOTAL Services & Supplies                      | 808,460        | 69,529.55       | 69,529.55            | 69,671.82               | 28,726.88        | 710,203.57       | 12.15        |
| <u>Other Operating Expenses</u>                |                |                 |                      |                         |                  |                  |              |
| <u>Salaries - Work Orders</u>                  |                |                 |                      |                         |                  |                  |              |
| <u>Benefits - Work Orders</u>                  |                |                 |                      |                         |                  |                  |              |
| <u>Services &amp; Supplies-W.O.</u>            |                |                 |                      |                         |                  |                  |              |
| TOTAL MANAGEMENT                               | 1,756,207      | 144,691.97      | 144,691.97           | 104,599.02              | 28,726.88        | 1,582,788.15     | 9.87         |

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

11 -GENERAL FUND  
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 08.33

| 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               | 114,369        | 9,300.72       | 9,300.72             | 4,830.19                | 0.00             | 105,068.28       | 8.13         |
| 11-5-24-5002-00 Part Time - Temporary Wages    | 40,788         | 1,560.90       | 1,560.90             | 0.00                    | 0.00             | 39,227.10        | 3.83         |
| 11-5-24-5003-00 Overtime Pay                   | 0              | 312.90         | 312.90               | 253.11                  | 0.00 (           | 312.90)          | 0.00         |
| 11-5-24-5006-00 Vacation Pay                   | 16,503         | 276.40         | 276.40               | 0.00                    | 0.00             | 16,226.60        | 1.67         |
| 11-5-24-5007-00 Jury Duty                      | 321            | 0.00           | 0.00                 | 0.00                    | 0.00             | 321.00           | 0.00         |
| 11-5-24-5008-00 Sick Pay                       | 4,381          | 0.00           | 0.00                 | 0.00                    | 0.00             | 4,381.00         | 0.00         |
| 11-5-24-5009-00 Holiday Pay                    | <u>12,463</u>  | <u>552.79</u>  | <u>552.79</u>        | <u>536.69</u>           | <u>0.00</u>      | <u>11,910.21</u> | <u>4.44</u>  |
| TOTAL Salaries                                 | 188,825        | 12,003.71      | 12,003.71            | 5,619.99                | 0.00             | 176,821.29       | 6.36         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |                  |              |
| 11-5-24-5078-00 Insurance - Employee Assistanc | 29             | 2.57           | 2.57                 | 2.35                    | 0.00             | 26.43            | 8.86         |
| 11-5-24-5081-00 CalPERS Pension Exp - Classic  | 13,716         | 2,439.62       | 2,439.62             | 2,803.10                | 0.00             | 11,276.38        | 17.79        |
| 11-5-24-5082-00 Social Security Expense        | 11,707         | 1,305.61       | 1,305.61             | 1,058.65                | 0.00             | 10,401.39        | 11.15        |
| 11-5-24-5083-00 Medicare Expense               | 2,738          | 305.34         | 305.34               | 247.59                  | 0.00             | 2,432.66         | 11.15        |
| 11-5-24-5084-00 Insurance - Group Life         | 501            | 41.55          | 41.55                | 40.55                   | 0.00             | 459.45           | 8.29         |
| 11-5-24-5085-00 Insurance - Group Health       | 26,108         | 2,112.29       | 2,112.29             | 1,951.02                | 0.00             | 23,995.71        | 8.09         |
| 11-5-24-5086-00 Insurance - Group Dental       | 1,312          | 106.12         | 106.12               | 106.12                  | 0.00             | 1,205.88         | 8.09         |
| 11-5-24-5087-00 Insurance - Group Vision       | <u>229</u>     | <u>18.56</u>   | <u>18.56</u>         | <u>18.56</u>            | <u>0.00</u>      | <u>210.44</u>    | <u>8.10</u>  |
| TOTAL Benefits                                 | 56,340         | 6,331.66       | 6,331.66             | 6,227.94                | 0.00             | 50,008.34        | 11.24        |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |                  |              |
| 11-5-24-5011-00 District Equipment             | 2,500          | 0.00           | 0.00                 | 84.24                   | 0.00             | 2,500.00         | 0.00         |
| 11-5-24-5012-00 Service & Supplies             | 3,000          | 312.04         | 312.04               | 2.56                    | 420.36           | 2,267.60         | 24.41        |
| 11-5-24-5028-00 Computer Upgrades - Hardware   | 6,500          | 0.00           | 0.00                 | 1,018.23                | 0.00             | 6,500.00         | 0.00         |
| 11-5-24-5029-00 Computer Upgrades - Software   | 4,750          | 0.00           | 0.00                 | 276.00                  | 0.00             | 4,750.00         | 0.00         |
| 11-5-24-5040-00 Outside Contracts              | 17,560         | 1,464.00       | 1,464.00             | 0.00 (                  | 1,464.00)        | 17,560.00        | 0.00         |
| 11-5-24-5041-00 Clothing & Personal Supplies   | 500            | 0.00           | 0.00                 | 0.00                    | 0.00             | 500.00           | 0.00         |
| 11-5-24-5042-00 Communications - Radio & Telep | 1,500          | 87.22          | 87.22                | 279.69                  | 0.00             | 1,412.78         | 5.81         |
| 11-5-24-5045-00 Printing & Binding             | 100            | 0.00           | 0.00                 | 0.00                    | 0.00             | 100.00           | 0.00         |
| 11-5-24-5052-00 Small Tools                    | 100            | 0.00           | 0.00                 | 0.00                    | 0.00             | 100.00           | 0.00         |
| 11-5-24-5055-00 Private Vehicle Mileage        | 500            | 0.00           | 0.00                 | 59.16                   | 0.00             | 500.00           | 0.00         |
| 11-5-24-5059-00 Education & Training Seminars  | 1,500          | 0.00           | 0.00                 | 0.00                    | 0.00             | 1,500.00         | 0.00         |
| 11-5-24-5077-00 Insurance - Aflac Service Fee  | <u>0</u>       | <u>17.50</u>   | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u> (    | <u>17.50</u> )   | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 38,510         | 1,880.76       | 1,880.76             | 1,719.88 (              | 1,043.64)        | 37,672.88        | 2.17         |
| <u>Salaries - Work Orders</u>                  |                |                |                      |                         |                  |                  |              |
| <u>Benefits - Work Orders</u>                  |                |                |                      |                         |                  |                  |              |
| <u>Services &amp; Supplies-W.O.</u>            |                |                |                      |                         |                  |                  |              |
| TOTAL INFORMATION TECHNOLOGY                   | 283,675        | 20,216.13      | 20,216.13            | 13,567.81 (             | 1,043.64)        | 264,502.51       | 6.76         |



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

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 08.33

| 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               | 216,633        | 18,314.42       | 18,314.42            | 9,370.80                | 0.00             | 198,318.58       | 8.45         |
| 11-5-25-5002-00 Part Time - Temporary Wages    | 75,691         | 5,638.49        | 5,638.49             | 2,536.77                | 0.00             | 70,052.51        | 7.45         |
| 11-5-25-5003-00 Overtime Pay                   | 0              | 21.53           | 21.53                | 0.00                    | 0.00 (           | 21.53)           | 0.00         |
| 11-5-25-5006-00 Vacation Pay                   | 30,488         | 0.00            | 0.00                 | 0.00                    | 0.00             | 30,488.00        | 0.00         |
| 11-5-25-5007-00 Jury Duty                      | 1,793          | 0.00            | 0.00                 | 0.00                    | 0.00             | 1,793.00         | 0.00         |
| 11-5-25-5008-00 Sick Pay                       | 17,934         | 94.50           | 94.50                | 526.46                  | 0.00             | 17,839.50        | 0.53         |
| 11-5-25-5009-00 Holiday Pay                    | <u>16,141</u>  | <u>1,390.73</u> | <u>1,390.73</u>      | <u>526.46</u>           | <u>0.00</u>      | <u>14,750.27</u> | <u>8.62</u>  |
| TOTAL Salaries                                 | 358,680        | 25,459.67       | 25,459.67            | 12,960.49               | 0.00             | 333,220.33       | 7.10         |
| <u>Benefits</u>                                |                |                 |                      |                         |                  |                  |              |
| 11-5-25-5078-00 Insurance - Employee Assistanc | 116            | 10.28           | 10.28                | 7.05                    | 0.00             | 105.72           | 8.86         |
| 11-5-25-5079-00 CalPERS Pension Exp - PEPR     | 0              | 2,052.04        | 2,052.04             | 1,179.11                | 0.00 (           | 2,052.04)        | 0.00         |
| 11-5-25-5081-00 CalPERS Pension Exp - Classic  | 26,264         | 3,236.98        | 3,236.98             | 2,670.11                | 0.00             | 23,027.02        | 12.32        |
| 11-5-25-5082-00 Social Security Expense        | 22,238         | 2,319.47        | 2,319.47             | 1,967.08                | 0.00             | 19,918.53        | 10.43        |
| 11-5-25-5083-00 Medicare Expense               | 5,201          | 542.46          | 542.46               | 460.05                  | 0.00             | 4,658.54         | 10.43        |
| 11-5-25-5084-00 Insurance - Group Life         | 1,124          | 85.70           | 85.70                | 57.25                   | 0.00             | 1,038.44         | 7.62         |
| 11-5-25-5085-00 Insurance - Group Health       | 83,463         | 5,955.61        | 5,955.61             | 4,932.90                | 0.00             | 77,507.76        | 7.14         |
| 11-5-25-5086-00 Insurance - Group Dental       | 4,235          | 311.16          | 311.16               | 277.44                  | 0.00             | 3,923.84         | 7.35         |
| 11-5-25-5087-00 Insurance - Group Vision       | <u>688</u>     | <u>55.68</u>    | <u>55.68</u>         | <u>55.68</u>            | <u>0.00</u>      | <u>632.32</u>    | <u>8.09</u>  |
| TOTAL Benefits                                 | 143,330        | 14,569.38       | 14,569.38            | 11,606.67               | 0.00             | 128,760.13       | 10.16        |
| <u>Services &amp; Supplies</u>                 |                |                 |                      |                         |                  |                  |              |
| 11-5-25-5011-00 District Equipment             | 1,700          | 0.00            | 0.00                 | 154.95                  | 66.62            | 1,633.38         | 3.92         |
| 11-5-25-5012-00 Service & Supplies             | 19,463         | 87.12           | 87.12                | 1,831.33                | 1,054.62         | 18,321.26        | 5.87         |
| 11-5-25-5028-00 Computer Upgrades - Hardware   | 2,000          | 421.84          | 421.84               | 0.00                    | 0.00             | 1,578.16         | 21.09        |
| 11-5-25-5029-00 Computer Upgrades - Software   | 0              | 650.00          | 650.00               | 0.00                    | 0.00 (           | 650.00)          | 0.00         |
| 11-5-25-5040-00 Outside Contracts              | 209,587        | 14,787.84       | 14,787.84            | 1,925.19                | 134,974.00       | 59,825.16        | 71.46        |
| 11-5-25-5041-00 Clothing & Personal Supplies   | 500            | 0.00            | 0.00                 | 0.00                    | 0.00             | 500.00           | 0.00         |
| 11-5-25-5042-00 Communications - Radio & Telep | 1,600          | 399.44          | 399.44               | 178.69                  | 0.00             | 1,200.56         | 24.97        |
| 11-5-25-5044-00 Membership & Dues              | 14,305         | 1,300.00        | 1,300.00             | 2,600.00                | 0.00             | 13,005.00        | 9.09         |
| 11-5-25-5045-00 Printing & Binding             | 22,500         | 8,858.10        | 8,858.10             | 0.00 (                  | 75.92)           | 13,717.82        | 39.03        |
| 11-5-25-5046-00 Books & Publications           | 100            | 0.00            | 0.00                 | 0.00                    | 0.00             | 100.00           | 0.00         |
| 11-5-25-5047-00 Office Supplies                | 1,000          | 115.55          | 115.55               | 0.00                    | 0.00             | 884.45           | 11.56        |
| 11-5-25-5048-00 Postage Expense                | 9,500          | 0.00            | 0.00                 | 370.75                  | 0.00             | 9,500.00         | 0.00         |
| 11-5-25-5051-00 Advertising & Legal Notices    | 39,470         | 625.00          | 625.00               | 0.00                    | 2,895.00         | 35,950.00        | 8.92         |
| 11-5-25-5053-00 Public Information Program     | 0              | 0.00            | 0.00                 | 146.00                  | 0.00             | 0.00             | 0.00         |
| 11-5-25-5055-00 Private Vehicle Mileage        | 100            | 0.00            | 0.00                 | 135.72                  | 0.00             | 100.00           | 0.00         |
| 11-5-25-5056-00 Travel Expense                 | 3,400          | 0.00            | 0.00                 | 0.00                    | 0.00             | 3,400.00         | 0.00         |
| 11-5-25-5059-00 Education & Training Seminars  | <u>3,900</u>   | <u>20.00</u>    | <u>20.00</u>         | <u>232.27</u>           | <u>0.00</u>      | <u>3,880.00</u>  | <u>0.51</u>  |
| TOTAL Services & Supplies                      | 329,125        | 27,264.89       | 27,264.89            | 7,574.90                | 138,914.32       | 162,945.79       | 50.49        |
| <u>Other Operating Expenses</u>                |                |                 |                      |                         |                  |                  |              |
| <u>Salaries - Work Orders</u>                  |                |                 |                      |                         |                  |                  |              |

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

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 08.33

| 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> | _____          | _____          | _____                | _____                   | _____            | _____         | _____        |
| TOTAL WATER CONSERVATION            | 831,135        | 67,293.94      | 67,293.94            | 32,142.06               | 138,914.32       | 624,926.25    | 24.81        |

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

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 08.33

| 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               | 296,345        | 18,827.63       | 18,827.63            | 9,679.36                | 0.00             | 277,517.37       | 6.35         |
| 11-5-28-5002-00 Part Time - Temporary Wages    | 29,769         | 2,237.02        | 2,237.02             | 1,109.54                | 0.00             | 27,531.98        | 7.51         |
| 11-5-28-5006-00 Vacation Pay                   | 16,406         | 789.71          | 789.71               | 366.57                  | 0.00             | 15,616.29        | 4.81         |
| 11-5-28-5007-00 Jury Duty                      | 179            | 0.00            | 0.00                 | 0.00                    | 0.00             | 179.00           | 0.00         |
| 11-5-28-5008-00 Sick Pay                       | 3,007          | 281.14          | 281.14               | 129.97                  | 0.00             | 2,725.86         | 9.35         |
| 11-5-28-5009-00 Holiday Pay                    | <u>11,546</u>  | <u>1,167.28</u> | <u>1,167.28</u>      | <u>1,139.32</u>         | <u>0.00</u>      | <u>10,378.72</u> | <u>10.11</u> |
| TOTAL Salaries                                 | 357,252        | 23,302.78       | 23,302.78            | 12,424.76               | 0.00             | 333,949.22       | 6.52         |
| <u>Benefits</u>                                |                |                 |                      |                         |                  |                  |              |
| 11-5-28-5078-00 Insurance - Employee Assistanc | 87             | 7.71            | 7.71                 | 7.05                    | 0.00             | 79.29            | 8.86         |
| 11-5-28-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 487.99          | 487.99               | 423.95                  | 0.00             | ( 487.99)        | 0.00         |
| 11-5-28-5081-00 CalPERS Pension Exp - Classic  | 29,012         | 4,368.58        | 4,368.58             | 4,671.60                | 0.00             | 24,643.42        | 15.06        |
| 11-5-28-5082-00 Social Security Expense        | 22,150         | 2,425.32        | 2,425.32             | 2,306.81                | 0.00             | 19,724.68        | 10.95        |
| 11-5-28-5083-00 Medicare Expense               | 5,181          | 567.22          | 567.22               | 539.48                  | 0.00             | 4,613.78         | 10.95        |
| 11-5-28-5084-00 Insurance - Group Life         | 1,368          | 110.65          | 110.65               | 107.65                  | 0.00             | 1,257.35         | 8.09         |
| 11-5-28-5085-00 Insurance - Group Health       | 47,980         | 3,815.31        | 3,815.31             | 3,745.29                | 0.00             | 44,164.69        | 7.95         |
| 11-5-28-5086-00 Insurance - Group Dental       | 2,145          | 173.56          | 173.56               | 173.56                  | 0.00             | 1,971.44         | 8.09         |
| 11-5-28-5087-00 Insurance - Group Vision       | <u>688</u>     | <u>55.68</u>    | <u>55.68</u>         | <u>47.97</u>            | <u>0.00</u>      | <u>632.32</u>    | <u>8.09</u>  |
| TOTAL Benefits                                 | 108,611        | 12,012.02       | 12,012.02            | 12,023.36               | 0.00             | 96,598.98        | 11.06        |
| <u>Services &amp; Supplies</u>                 |                |                 |                      |                         |                  |                  |              |
| 11-5-28-5011-00 District Equipment             | 9,200          | 0.00            | 0.00                 | 757.64                  | 0.00             | 9,200.00         | 0.00         |
| 11-5-28-5012-00 Service & Supplies             | 11,000         | 180.60          | 180.60               | 115.80                  | 840.70           | 9,978.70         | 9.28         |
| 11-5-28-5029-00 Computer Upgrades - Software   | 1,000          | 0.00            | 0.00                 | 0.00                    | 0.00             | 1,000.00         | 0.00         |
| 11-5-28-5040-00 Outside Contracts              | 2,000          | 0.00            | 0.00                 | 0.00                    | 0.00             | 2,000.00         | 0.00         |
| 11-5-28-5041-00 Clothing & Personal Supplies   | 1,500          | 0.00            | 0.00                 | 0.00                    | 0.00             | 1,500.00         | 0.00         |
| 11-5-28-5042-00 Communications - Radio & Telep | 2,500          | 253.27          | 253.27               | 246.31                  | 0.00             | 2,246.73         | 10.13        |
| 11-5-28-5044-00 Membership & Dues              | 250            | 0.00            | 0.00                 | 0.00                    | 0.00             | 250.00           | 0.00         |
| 11-5-28-5045-00 Printing & Binding             | 250            | 0.00            | 0.00                 | 0.00                    | 0.00             | 250.00           | 0.00         |
| 11-5-28-5046-00 Books & Publications           | 300            | 0.00            | 0.00                 | 0.00                    | 0.00             | 300.00           | 0.00         |
| 11-5-28-5048-00 Postage Expense                | 500            | 0.00            | 0.00                 | 0.00                    | 0.00             | 500.00           | 0.00         |
| 11-5-28-5049-00 Other Professional Fees        | 0              | 0.00            | 0.00                 | 0.00                    | 2,174.24         | ( 2,174.24)      | 0.00         |
| 11-5-28-5050-00 Licenses & Permits             | 500            | 0.00            | 0.00                 | 0.00                    | 0.00             | 500.00           | 0.00         |
| 11-5-28-5055-00 Private Vehicle Mileage        | 250            | 0.00            | 0.00                 | 0.00                    | 0.00             | 250.00           | 0.00         |
| 11-5-28-5056-00 Travel Expense                 | 15,000         | 0.00            | 0.00                 | 0.00                    | 0.00             | 15,000.00        | 0.00         |
| 11-5-28-5059-00 Education & Training Seminars  | 4,800          | 0.00            | 0.00                 | 0.00                    | 0.00             | 4,800.00         | 0.00         |
| 11-5-28-5077-00 Insurance - Aflac Service Fee  | <u>0</u>       | <u>17.50</u>    | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u>      | <u>( 17.50)</u>  | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 49,050         | 451.37          | 451.37               | 1,119.75                | 3,014.94         | 45,583.69        | 7.07         |
| <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: JULY 31ST, 2020

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 08.33

| EXPENSES                            | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE    | % YTD<br>BUDGET |
|-------------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|---------------------|-----------------|
| <u>Services &amp; Supplies-W.O.</u> |                   |                   |                         |                            |                     |                     |                 |
| 11-5-28-5940-00 Outside Contracts   | <u>0</u>          | <u>0.00</u>       | <u>0.00</u>             | <u>4,365.11</u>            | <u>5,408.38</u>     | ( <u>5,408.38</u> ) | <u>0.00</u>     |
| TOTAL Services & Supplies-W.O.      | 0                 | 0.00              | 0.00                    | 4,365.11                   | 5,408.38            | ( 5,408.38 )        | 0.00            |
| TOTAL FISHERIES                     | 514,913           | 35,766.17         | 35,766.17               | 29,932.98                  | 8,423.32            | 470,723.51          | 8.58            |

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

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 08.33

| 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               | 639,281        | 88,540.63      | 88,540.63            | 13,509.24               | 0.00             | 550,740.37    | 13.85        |
| 11-5-30-5003-00 Overtime Pay                   | 1,500          | 78.99          | 78.99                | 26.41                   | 0.00             | 1,421.01      | 5.27         |
| 11-5-30-5006-00 Vacation Pay                   | 28,577         | 1,640.90       | 1,640.90             | 2,126.05                | 0.00             | 26,936.10     | 5.74         |
| 11-5-30-5007-00 Jury Duty                      | 311            | 0.00           | 0.00                 | 0.00                    | 0.00             | 311.00        | 0.00         |
| 11-5-30-5008-00 Sick Pay                       | 5,240          | 196.93         | 196.93               | 0.00                    | 0.00             | 5,043.07      | 3.76         |
| 11-5-30-5009-00 Holiday Pay                    | 20,114         | 3,274.76       | 3,274.76             | 2,302.71                | 0.00             | 16,839.24     | 16.28        |
| TOTAL Salaries                                 | 695,023        | 93,732.21      | 93,732.21            | 17,964.41               | 0.00             | 601,290.79    | 13.49        |
| <u>Benefits</u>                                |                |                |                      |                         |                  |               |              |
| 11-5-30-5078-00 Insurance - Employee Assistanc | 232            | 15.42          | 15.42                | 11.75                   | 0.00             | 216.58        | 6.65         |
| 11-5-30-5079-00 CalPERS Pension Exp - PEPR     | 0              | 3,785.81       | 3,785.81             | 1,028.22                | 0.00             | 3,785.81      | 0.00         |
| 11-5-30-5081-00 CalPERS Pension Exp - Classic  | 64,367         | 8,679.85       | 8,679.85             | 7,994.11                | 0.00             | 55,687.15     | 13.48        |
| 11-5-30-5082-00 Social Security Expense        | 43,092         | 7,159.54       | 7,159.54             | 3,950.00                | 0.00             | 35,932.46     | 16.61        |
| 11-5-30-5083-00 Medicare Expense               | 10,077         | 1,919.71       | 1,919.71             | 923.79                  | 0.00             | 8,157.29      | 19.05        |
| 11-5-30-5084-00 Insurance - Group Life         | 3,105          | 300.81         | 300.81               | 155.85                  | 0.00             | 2,804.19      | 9.69         |
| 11-5-30-5085-00 Insurance - Group Health       | 193,956        | 6,797.51       | 6,797.51             | 6,684.21                | 0.00             | 187,158.49    | 3.50         |
| 11-5-30-5086-00 Insurance - Group Dental       | 6,408          | 306.20         | 306.20               | 303.96                  | 0.00             | 6,101.80      | 4.78         |
| 11-5-30-5087-00 Insurance - Group Vision       | 1,835          | 0.00           | 0.00                 | 85.09                   | 0.00             | 1,835.00      | 0.00         |
| TOTAL Benefits                                 | 323,072        | 28,964.85      | 28,964.85            | 21,136.98               | 0.00             | 294,107.15    | 8.97         |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |               |              |
| 11-5-30-5011-00 District Equipment             | 4,000          | 0.00           | 0.00                 | 304.30                  | 0.00             | 4,000.00      | 0.00         |
| 11-5-30-5012-00 Service & Supplies             | 23,170         | 2,108.63       | 2,108.63             | 579.19                  | 2,059.96         | 19,001.41     | 17.99        |
| 11-5-30-5013-00 Utilities                      | 28,500         | 1,699.06       | 1,699.06             | 2,527.44                | 0.00             | 26,800.94     | 5.96         |
| 11-5-30-5028-00 Computer Upgrades - Hardware   | 3,500          | 0.00           | 0.00                 | 0.00                    | 0.00             | 3,500.00      | 0.00         |
| 11-5-30-5034-00 Bank Charges                   | 18,000         | 0.00           | 0.00                 | 1,539.43                | 0.00             | 18,000.00     | 0.00         |
| 11-5-30-5037-00 Purchased Water                | 2,500          | 339.82         | 339.82               | 280.83                  | 0.00             | 2,160.18      | 13.59        |
| 11-5-30-5038-00 Bad Debt Expense               | 13,000         | 0.00           | 0.00                 | 0.00                    | 0.00             | 13,000.00     | 0.00         |
| 11-5-30-5040-00 Outside Contracts              | 187,200        | 12,397.99      | 12,397.99            | 14,101.78               | 5,883.00         | 168,919.01    | 9.77         |
| 11-5-30-5041-00 Clothing & Personal Supplies   | 200            | 0.00           | 0.00                 | 0.00                    | 0.00             | 200.00        | 0.00         |
| 11-5-30-5042-00 Communications - Radio & Telep | 51,000         | 4,526.85       | 4,526.85             | 6,475.79                | 0.00             | 46,473.15     | 8.88         |
| 11-5-30-5043-00 Office Equipment Maintenance   | 8,500          | 263.63         | 263.63               | 439.02                  | 0.00             | 8,236.37      | 3.10         |
| 11-5-30-5044-00 Membership & Dues              | 760            | 0.00           | 0.00                 | 0.00                    | 0.00             | 760.00        | 0.00         |
| 11-5-30-5045-00 Printing & Binding             | 5,600          | 0.00           | 0.00                 | 488.30                  | 2,155.00         | 3,445.00      | 38.48        |
| 11-5-30-5047-00 Office Supplies                | 13,200         | 278.56         | 278.56               | 661.72                  | 0.00             | 12,921.44     | 2.11         |
| 11-5-30-5048-00 Postage Expense                | 5,500          | 134.74         | 134.74               | 1,331.01                | 0.00             | 5,365.26      | 2.45         |
| 11-5-30-5049-00 Other Professional Fees        | 46,000         | 11,500.78      | 11,500.78            | 7,156.44                | 21,110.00        | 13,389.22     | 70.89        |
| 11-5-30-5051-00 Advertising & Legal Notices    | 0              | 25.00          | 25.00                | 0.00                    | 0.00             | 25.00         | 0.00         |
| 11-5-30-5054-00 Safety Program                 | 77,228         | 0.00           | 0.00                 | 0.00                    | 0.00             | 77,228.00     | 0.00         |
| 11-5-30-5055-00 Private Vehicle Mileage        | 500            | 0.00           | 0.00                 | 0.00                    | 0.00             | 500.00        | 0.00         |
| 11-5-30-5056-00 Travel Expense                 | 2,500          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,500.00      | 0.00         |
| 11-5-30-5059-00 Education & Training Seminars  | 2,300          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,300.00      | 0.00         |
| 11-5-30-5064-00 Interest / Penalty Expenses    | 309,001        | 0.00           | 0.00                 | 0.00                    | 0.00             | 309,001.00    | 0.00         |
| 11-5-30-5065-00 Credit Card Fees               | 40,000         | 0.00           | 0.00                 | 3,473.94                | 0.00             | 40,000.00     | 0.00         |
| 11-5-30-5068-00 Petty Cash Over / Short        | 0              | 0.00           | 0.00                 | 0.26                    | 0.00             | 0.00          | 0.00         |
| 11-5-30-5069-00 Property Tax Collection Fee    | 6,000          | ( 1,640.89)    | ( 1,640.89)          | 0.00                    | 0.00             | 7,640.89      | 27.35-       |
| 11-5-30-5070-00 Property Tax Administration Fe | 26,000         | 0.00           | 0.00                 | 544.60)                 | 0.00             | 26,000.00     | 0.00         |

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

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 08.33

| EXPENSES                                       | CURRENT BUDGET    | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE        | % YTD BUDGET |
|--|-------------------|----------------|----------------------|-------------------------|------------------|----------------------|--------------|
| 11-5-30-5075-00 Insurance - Liability Premium  | 75,000            | 0.00           | 0.00                 | 0.00                    | 0.00             | 75,000.00            | 0.00         |
| 11-5-30-5076-00 Insurance - Workers Compensati | 168,000           | 131,462.18     | 131,462.18           | 141,354.00              | 0.00             | 36,537.82            | 78.25        |
| 11-5-30-5077-00 Insurance - Aflac Service Fee  | <u>0</u>          | <u>17.50</u>   | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u>      | <u>( 17.50)</u>      | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 1,117,159         | 163,113.85     | 163,113.85           | 180,168.85              | 31,207.96        | 922,837.19           | 17.39        |
| <u>Other Operating Expenses</u>                |                   |                |                      |                         |                  |                      |              |
| 11-5-30-5093-00 Administration Overhead        | <u>( 524,236)</u> | <u>0.00</u>    | <u>0.00</u>          | <u>( 100,829.93)</u>    | <u>0.00</u>      | <u>( 524,235.86)</u> | <u>0.00</u>  |
| TOTAL Other Operating Expenses                 | <u>( 524,236)</u> | <u>0.00</u>    | <u>0.00</u>          | <u>( 100,829.93)</u>    | <u>0.00</u>      | <u>( 524,235.86)</u> | <u>0.00</u>  |
| <u>Salaries - Work Orders</u>                  | _____             | _____          | _____                | _____                   | _____            | _____                | _____        |
| <u>Benefits - Work Orders</u>                  | _____             | _____          | _____                | _____                   | _____            | _____                | _____        |
| <u>Services &amp; Supplies-W.O.</u>            | _____             | _____          | _____                | _____                   | _____            | _____                | _____        |
| TOTAL ADMINISTRATION SERVICES                  | 1,611,018         | 285,810.91     | 285,810.91           | 118,440.31              | 31,207.96        | 1,293,999.27         | 19.68        |

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

11 -GENERAL FUND  
 WAREHOUSE

% OF YEAR COMPLETED: 08.33

| 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              | 7,939          | 0.00           | 0.00                 | 182.19                  | 0.00             | 7,939.00        | 0.00         |
| 11-5-32-5003-00 Overtime Pay                  | 0              | 0.00           | 0.00                 | 3.45                    | 0.00             | 0.00            | 0.00         |
| 11-5-32-5006-00 Vacation Pay                  | 399            | 0.00           | 0.00                 | 145.76                  | 0.00             | 399.00          | 0.00         |
| 11-5-32-5007-00 Jury Duty                     | 4              | 0.00           | 0.00                 | 0.00                    | 0.00             | 4.00            | 0.00         |
| 11-5-32-5008-00 Sick Pay                      | 73             | 0.00           | 0.00                 | 0.00                    | 0.00             | 73.00           | 0.00         |
| 11-5-32-5009-00 Holiday Pay                   | <u>281</u>     | <u>0.00</u>    | <u>0.00</u>          | <u>36.44</u>            | <u>0.00</u>      | <u>281.00</u>   | <u>0.00</u>  |
| TOTAL Salaries                                | 8,696          | 0.00           | 0.00                 | 367.84                  | 0.00             | 8,696.00        | 0.00         |
| <u>Benefits</u>                               |                |                |                      |                         |                  |                 |              |
| 11-5-32-5081-00 CalPERS Pension Exp - Classic | 807            | 24.56          | 24.56                | 189.04                  | 0.00             | 782.44          | 3.04         |
| 11-5-32-5082-00 Social Security Expense       | 539            | 0.00           | 0.00                 | 68.79                   | 0.00             | 539.00          | 0.00         |
| 11-5-32-5083-00 Medicare Expense              | <u>126</u>     | <u>0.00</u>    | <u>0.00</u>          | <u>16.09</u>            | <u>0.00</u>      | <u>126.00</u>   | <u>0.00</u>  |
| TOTAL Benefits                                | 1,472          | 24.56          | 24.56                | 273.92                  | 0.00             | 1,447.44        | 1.67         |
| <u>Services &amp; Supplies</u>                |                |                |                      |                         |                  |                 |              |
| 11-5-32-5011-00 District Equipment            | 0              | 0.00           | 0.00                 | 55.43                   | 0.00             | 0.00            | 0.00         |
| 11-5-32-5012-00 Service & Supplies            | 3,500          | 571.23         | 571.23               | 0.00                    | 393.62           | 2,535.15        | 27.57        |
| 11-5-32-5013-00 Utilities                     | 3,000          | 188.00         | 188.00               | 249.40                  | 0.00             | 2,812.00        | 6.27         |
| 11-5-32-5059-00 Education & Training Seminars | 300            | 0.00           | 0.00                 | 0.00                    | 0.00             | 300.00          | 0.00         |
| 11-5-32-5061-00 Gains / Losses on Inventory   | <u>5,000</u>   | <u>0.00</u>    | <u>0.00</u>          | <u>0.00</u>             | <u>0.00</u>      | <u>5,000.00</u> | <u>0.00</u>  |
| TOTAL Services & Supplies                     | 11,800         | 759.23         | 759.23               | 304.83                  | 393.62           | 10,647.15       | 9.77         |
| <u>Other Operating Expenses</u>               |                |                |                      |                         |                  |                 |              |
| <u>Salaries - Work Orders</u>                 |                |                |                      |                         |                  |                 |              |
| <u>Benefits - Work Orders</u>                 |                |                |                      |                         |                  |                 |              |
| <u>Services &amp; Supplies-W.O.</u>           |                |                |                      |                         |                  |                 |              |
| TOTAL WAREHOUSE                               | 21,968         | 783.79         | 783.79               | 946.59                  | 393.62           | 20,790.59       | 5.36         |

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

11 -GENERAL FUND  
 GARAGE

% OF YEAR COMPLETED: 08.33

| 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               | 22,760         | 805.60         | 805.60               | 374.28                  | 0.00             | 21,954.40     | 3.54         |
| 11-5-33-5006-00 Vacation Pay                   | 1,145          | 43.66          | 43.66                | 0.00                    | 0.00             | 1,101.34      | 3.81         |
| 11-5-33-5007-00 Jury Duty                      | 13             | 0.00           | 0.00                 | 0.00                    | 0.00             | 13.00         | 0.00         |
| 11-5-33-5008-00 Sick Pay                       | 210            | 0.00           | 0.00                 | 0.00                    | 0.00             | 210.00        | 0.00         |
| 11-5-33-5009-00 Holiday Pay                    | 806            | 43.67          | 43.67                | 41.59                   | 0.00             | 762.33        | 5.42         |
| TOTAL Salaries                                 | 24,934         | 892.93         | 892.93               | 415.87                  | 0.00             | 24,041.07     | 3.58         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |               |              |
| 11-5-33-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 99.98          | 99.98                | 86.88                   | 0.00 (           | 99.98)        | 0.00         |
| 11-5-33-5081-00 CalPERS Pension Exp - Classic  | 2,314          | 70.44          | 70.44                | 108.87                  | 0.00             | 2,243.56      | 3.04         |
| 11-5-33-5082-00 Social Security Expense        | 1,546          | 83.72          | 83.72                | 77.75                   | 0.00             | 1,462.28      | 5.42         |
| 11-5-33-5083-00 Medicare Expense               | 361            | 19.57          | 19.57                | 18.18                   | 0.00             | 341.43        | 5.42         |
| TOTAL Benefits                                 | 4,221          | 273.71         | 273.71               | 291.68                  | 0.00             | 3,947.29      | 6.48         |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |               |              |
| 11-5-33-5011-00 District Equipment             | 3,004          | 0.00           | 0.00                 | 1,043.21                | 0.00             | 3,004.00      | 0.00         |
| 11-5-33-5012-00 Service & Supplies             | 33,685         | 660.50         | 660.50               | 42.79                   | 0.00             | 33,024.50     | 1.96         |
| 11-5-33-5013-00 Utilities                      | 0              | 187.99         | 187.99               | 249.40                  | 0.00 (           | 187.99)       | 0.00         |
| 11-5-33-5032-00 Cost Applied - Service & Suppl | ( 365,604)     | 0.00           | 0.00 (               | 21,047.76)              | 0.00 (           | 365,604.00)   | 0.00         |
| 11-5-33-5033-00 Vehicle Costs Direct           | 175,000        | 16,166.33      | 16,166.33            | 12,386.86 (             | 1,614.97)        | 160,448.64    | 8.32         |
| 11-5-33-5040-00 Outside Contracts              | 32,132         | 0.00           | 0.00                 | 1,475.00                | 5,060.00         | 27,072.00     | 15.75        |
| 11-5-33-5042-00 Communications - Radio & Telep | 0              | 19.23          | 19.23                | 18.97                   | 0.00 (           | 19.23)        | 0.00         |
| 11-5-33-5050-00 Licenses & Permits             | 6,200          | 0.00           | 0.00                 | 0.00 (                  | 4,153.60)        | 10,353.60     | 66.99-       |
| 11-5-33-5061-00 Gain / Losses on Inventory GAS | 0              | 0.00           | 0.00 (               | 0.04)                   | 0.00             | 0.00          | 0.00         |
| TOTAL Services & Supplies                      | ( 115,583)     | 17,034.05      | 17,034.05 (          | 5,831.57) (             | 708.57) (        | 131,908.48)   | 14.12-       |
| <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             | 103,500        | 0.00           | 0.00                 | 12,431.86               | 28,353.29        | 75,146.71     | 27.39        |
| TOTAL Services & Supplies-W.O.                 | 103,500        | 0.00           | 0.00                 | 12,431.86               | 28,353.29        | 75,146.71     | 27.39        |
| TOTAL GARAGE                                   | 17,072         | 18,200.69      | 18,200.69            | 7,307.84                | 27,644.72 (      | 28,773.41)    | 268.54       |



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

11 -GENERAL FUND  
 SAFETY

% OF YEAR COMPLETED: 08.33

| 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               | 107,618        | 6,615.78       | 6,615.78             | 3,516.38                | 0.00             | 101,002.22      | 6.15         |
| 11-5-35-5006-00 Vacation Pay                   | 5,414          | 410.24         | 410.24               | 0.00                    | 0.00             | 5,003.76        | 7.58         |
| 11-5-35-5007-00 Jury Duty                      | 59             | 0.00           | 0.00                 | 0.00                    | 0.00             | 59.00           | 0.00         |
| 11-5-35-5008-00 Sick Pay                       | 993            | 0.00           | 0.00                 | 0.00                    | 0.00             | 993.00          | 0.00         |
| 11-5-35-5009-00 Holiday Pay                    | <u>3,810</u>   | <u>410.23</u>  | <u>410.23</u>        | <u>390.71</u>           | <u>0.00</u>      | <u>3,399.77</u> | <u>10.77</u> |
| TOTAL Salaries                                 | 117,894        | 7,436.25       | 7,436.25             | 3,907.09                | 0.00             | 110,457.75      | 6.31         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |                 |              |
| 11-5-35-5078-00 Insurance - Employee Assistanc | 29             | 2.57           | 2.57                 | 2.35                    | 0.00             | 26.43           | 8.86         |
| 11-5-35-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 939.56         | 939.56               | 816.29                  | 0.00             | 939.56)         | 0.00         |
| 11-5-35-5081-00 CalPERS Pension Exp - Classic  | 10,942         | 944.73         | 944.73               | 0.00                    | 0.00             | 9,997.27        | 8.63         |
| 11-5-35-5082-00 Social Security Expense        | 7,309          | 786.58         | 786.58               | 730.40                  | 0.00             | 6,522.42        | 10.76        |
| 11-5-35-5083-00 Medicare Expense               | 1,709          | 183.97         | 183.97               | 170.82                  | 0.00             | 1,525.03        | 10.76        |
| 11-5-35-5084-00 Insurance - Group Life         | 7,402          | 61.50          | 61.50                | 60.50                   | 0.00             | 7,340.50        | 0.83         |
| 11-5-35-5085-00 Insurance - Group Health       | 27,682         | 2,239.62       | 2,239.62             | 2,220.48                | 0.00             | 25,442.38       | 8.09         |
| 11-5-35-5086-00 Insurance - Group Dental       | 1,312          | 106.12         | 106.12               | 106.12                  | 0.00             | 1,205.88        | 8.09         |
| 11-5-35-5087-00 Insurance - Group Vision       | <u>229</u>     | <u>18.56</u>   | <u>18.56</u>         | <u>10.85</u>            | <u>0.00</u>      | <u>210.44</u>   | <u>8.10</u>  |
| TOTAL Benefits                                 | 56,614         | 5,283.21       | 5,283.21             | 4,117.81                | 0.00             | 51,330.79       | 9.33         |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |                 |              |
| 11-5-35-5012-00 Services & Supplies            | 6,530          | 4,282.93       | 4,282.93             | 87.00                   | 318.10           | 1,928.97        | 70.46        |
| 11-5-35-5029-00 Computer Upgrades - Software   | 4,440          | 0.00           | 0.00                 | 0.00                    | 0.00             | 4,440.00        | 0.00         |
| 11-5-35-5040-00 Outside Contracts              | 27,300         | 0.00           | 0.00                 | 207.50                  | 0.00             | 27,300.00       | 0.00         |
| 11-5-35-5042-00 Communications - Radio & Telep | 0              | 45.56          | 45.56                | 0.00                    | 0.00             | 45.56)          | 0.00         |
| 11-5-35-5044-00 Membership & Dues              | 250            | 0.00           | 0.00                 | 0.00                    | 0.00             | 250.00          | 0.00         |
| 11-5-35-5054-00 Safety Program                 | 0              | 0.00           | 0.00                 | 433.66                  | 0.00             | 0.00            | 0.00         |
| 11-5-35-5056-00 Travel Expense                 | 1,800          | 0.00           | 0.00                 | 31.32                   | 0.00             | 1,800.00        | 0.00         |
| 11-5-35-5059-00 Education & Training Seminars  | 1,400          | 0.00           | 0.00                 | 0.00                    | 0.00             | 1,400.00        | 0.00         |
| 11-5-35-5077-00 Insurance - Aflac Service Fee  | <u>0</u>       | <u>17.50</u>   | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u>      | <u>17.50)</u>   | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 41,720         | 4,345.99       | 4,345.99             | 759.48                  | 318.10           | 37,055.91       | 11.18        |
| <u>Other Operating Expenses</u>                |                |                |                      |                         |                  |                 |              |
| TOTAL SAFETY                                   | 216,228        | 17,065.45      | 17,065.45            | 8,784.38                | 318.10           | 198,844.45      | 8.04         |

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

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 08.33

| 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               | 746,901        | 41,694.61        | 41,694.61            | 21,080.29               | 0.00             | 705,206.39          | 5.58         |
| 11-5-40-5002-00 Part Time - Temporary Wages    | 0              | 0.00             | 0.00                 | 1,584.00                | 0.00             | 0.00                | 0.00         |
| 11-5-40-5003-00 Overtime Pay                   | 10,000         | 0.00             | 0.00                 | 145.19                  | 0.00             | 10,000.00           | 0.00         |
| 11-5-40-5006-00 Vacation Pay                   | 38,076         | 1,055.19         | 1,055.19             | 623.26                  | 0.00             | 37,020.81           | 2.77         |
| 11-5-40-5007-00 Jury Duty                      | 415            | 0.00             | 0.00                 | 0.00                    | 0.00             | 415.00              | 0.00         |
| 11-5-40-5008-00 Sick Pay                       | 6,982          | 0.00             | 0.00                 | 0.00                    | 0.00             | 6,982.00            | 0.00         |
| 11-5-40-5009-00 Holiday Pay                    | 26,799         | 3,106.75         | 3,106.75             | 2,959.97                | 0.00             | 23,692.25           | 11.59        |
| 11-5-40-5010-00 Seasonal Pay                   | <u>0</u>       | <u>0.00</u>      | <u>0.00</u>          | <u>1,496.00</u>         | <u>0.00</u>      | <u>0.00</u>         | <u>0.00</u>  |
| TOTAL Salaries                                 | 829,173        | 45,856.55        | 45,856.55            | 27,888.71               | 0.00             | 783,316.45          | 5.53         |
| <u>Benefits</u>                                |                |                  |                      |                         |                  |                     |              |
| 11-5-40-5078-00 Insurance - Employee Assistanc | 174            | 15.42            | 15.42                | 14.10                   | 0.00             | 158.58              | 8.86         |
| 11-5-40-5079-00 CalPERS Pension Exp - PEPR     | 0              | 4,727.62         | 4,727.62             | 4,037.11                | 0.00             | ( 4,727.62)         | 0.00         |
| 11-5-40-5081-00 CalPERS Pension Exp - Classic  | 76,027         | 5,625.14         | 5,625.14             | 6,081.04                | 0.00             | 70,401.86           | 7.40         |
| 11-5-40-5082-00 Social Security Expense        | 51,409         | 4,995.13         | 4,995.13             | 5,295.46                | 0.00             | 46,413.87           | 9.72         |
| 11-5-40-5083-00 Medicare Expense               | 12,023         | 1,168.20         | 1,168.20             | 1,238.42                | 0.00             | 10,854.80           | 9.72         |
| 11-5-40-5084-00 Insurance - Group Life         | 3,055          | 247.20           | 247.20               | 241.20                  | 0.00             | 2,807.80            | 8.09         |
| 11-5-40-5085-00 Insurance - Group Health       | 106,558        | 8,621.21         | 8,621.21             | 8,337.41                | 0.00             | 97,936.79           | 8.09         |
| 11-5-40-5086-00 Insurance - Group Dental       | 5,185          | 419.52           | 419.52               | 419.52                  | 0.00             | 4,765.48            | 8.09         |
| 11-5-40-5087-00 Insurance - Group Vision       | <u>1,376</u>   | <u>111.36</u>    | <u>111.36</u>        | <u>103.65</u>           | <u>0.00</u>      | <u>1,264.64</u>     | <u>8.09</u>  |
| TOTAL Benefits                                 | 255,807        | 25,930.80        | 25,930.80            | 25,767.91               | 0.00             | 229,876.20          | 10.14        |
| <u>Services &amp; Supplies</u>                 |                |                  |                      |                         |                  |                     |              |
| 11-5-40-5011-00 District Equipment             | 14,200         | 0.00             | 0.00                 | 903.21                  | 0.00             | 14,200.00           | 0.00         |
| 11-5-40-5012-00 Service & Supplies             | 112,350        | 151.92           | 151.92               | 300.35                  | 14,195.59        | 98,002.49           | 12.77        |
| 11-5-40-5020-00 Gauging Stations Agreement     | 6,000          | 0.00             | 0.00                 | 0.00                    | 0.00             | 6,000.00            | 0.00         |
| 11-5-40-5028-00 Computer Upgrades - Hardware   | 0              | 0.00             | 0.00                 | 0.00                    | 169.45           | ( 169.45)           | 0.00         |
| 11-5-40-5029-00 Computer Upgrades - Software   | 24,000         | 749.00           | 749.00               | 6,725.55                | 13,935.00        | 9,316.00            | 61.18        |
| 11-5-40-5040-00 Outside Contracts              | 165,000        | 0.00             | 0.00                 | 0.00                    | 802,719.53       | ( 637,719.53)       | 486.50       |
| 11-5-40-5041-00 Clothing & Personal Supplies   | 1,000          | 159.77           | 159.77               | 0.00                    | 0.00             | 840.23              | 15.98        |
| 11-5-40-5042-00 Communications - Radio & Telep | 0              | 579.22           | 579.22               | 332.77                  | 0.00             | ( 579.22)           | 0.00         |
| 11-5-40-5044-00 Membership & Dues              | 0              | 694.69           | 694.69               | 999.81                  | 1,375.00         | ( 2,069.69)         | 0.00         |
| 11-5-40-5048-00 Postage Expense                | 0              | 0.00             | 0.00                 | 74.05                   | 0.00             | 0.00                | 0.00         |
| 11-5-40-5050-00 Licenses & Permits             | 181,000        | ( 400.00)        | ( 400.00)            | 3,192.00                | 0.00             | 181,400.00          | 0.22-        |
| 11-5-40-5052-00 Small Tools                    | 0              | 63.12            | 63.12                | 0.00                    | 0.00             | ( 63.12)            | 0.00         |
| 11-5-40-5054-00 Safety Program                 | 1,000          | 0.00             | 0.00                 | 0.00                    | 0.00             | 1,000.00            | 0.00         |
| 11-5-40-5055-00 Private Vehicle Mileage        | 0              | 205.85           | 205.85               | 223.88                  | 0.00             | ( 205.85)           | 0.00         |
| 11-5-40-5056-00 Travel Expense                 | 0              | 0.00             | 0.00                 | 1,021.46                | 0.00             | 0.00                | 0.00         |
| 11-5-40-5059-00 Education & Training Seminars  | 4,000          | 100.00           | 100.00               | 0.00                    | 0.00             | 3,900.00            | 2.50         |
| 11-5-40-5077-00 Insurance - Aflac Service Fee  | <u>0</u>       | <u>17.50</u>     | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u>      | <u>( 17.50)</u>     | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 508,550        | 2,321.07         | 2,321.07             | 13,773.08               | 832,394.57       | ( 326,165.64)       | 164.14       |
| <u>Salaries - Work Orders</u>                  |                |                  |                      |                         |                  |                     |              |
| 11-5-40-5901-00 Regular Salaries               | <u>0</u>       | <u>11,117.06</u> | <u>11,117.06</u>     | <u>4,936.30</u>         | <u>0.00</u>      | <u>( 11,117.06)</u> | <u>0.00</u>  |
| TOTAL Salaries - Work Orders                   | 0              | 11,117.06        | 11,117.06            | 4,936.30                | 0.00             | ( 11,117.06)        | 0.00         |

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

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 08.33

| 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>                 |                |                |                      |                         |                  |                |              |
| 11-5-40-5981-00 CalPERS Pension Exp - Classic | 0              | 1,376.44       | 1,376.44             | 990.58                  | 0.00 (           | 1,376.44)      | 0.00         |
| 11-5-40-5982-00 Social Security Expense       | 0              | 961.69         | 961.69               | 758.63                  | 0.00 (           | 961.69)        | 0.00         |
| 11-5-40-5983-00 Medicare Expense              | <u>0</u>       | <u>224.91</u>  | <u>224.91</u>        | <u>177.42</u>           | <u>0.00</u> (    | <u>224.91)</u> | <u>0.00</u>  |
| TOTAL Benefits - Work Orders                  | 0              | 2,563.04       | 2,563.04             | 1,926.63                | 0.00 (           | 2,563.04)      | 0.00         |
| <u>Services &amp; Supplies-W.O.</u>           |                |                |                      |                         |                  |                |              |
| 11-5-40-5912-00 Service & Supplies            | 1,600,000      | 32,804.80      | 32,804.80            | 0.00                    | 240,406.87       | 1,326,788.33   | 17.08        |
| 11-5-40-5940-00 Outside Contracts             | 16,075,000     | 524,033.62     | 524,033.62           | 124,239.13              | 1,848,723.99     | 13,702,242.39  | 14.76        |
| 11-5-40-5950-00 Licenses & Permits            | 0              | 0.00           | 0.00                 | 5,574.75                | 204,958.00 (     | 204,958.00)    | 0.00         |
| 11-5-40-5979-00 CalPERS Pension Exp - PEPRA   | <u>0</u>       | <u>6.81</u>    | <u>6.81</u>          | <u>0.00</u>             | <u>0.00</u> (    | <u>6.81)</u>   | <u>0.00</u>  |
| TOTAL Services & Supplies-W.O.                | 17,675,000     | 556,845.23     | 556,845.23           | 129,813.88              | 2,294,088.86     | 14,824,065.91  | 16.13        |
| TOTAL ENGINEERING                             | 19,268,530     | 644,633.75     | 644,633.75           | 204,106.51              | 3,126,483.43     | 15,497,412.82  | 19.57        |

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

11 -GENERAL FUND

WATER QUALITY - LAB

% OF YEAR COMPLETED: 08.33

| 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               | 269,352        | 19,285.09      | 19,285.09            | 6,870.51                | 0.00             | 250,066.91    | 7.16         |
| 11-5-42-5002-00 Part Time - Temporary Wages    | 19,125         | 0.00           | 0.00                 | 0.00                    | 0.00             | 19,125.00     | 0.00         |
| 11-5-42-5003-00 Overtime Pay                   | 11,125         | 1,365.15       | 1,365.15             | 126.40                  | 0.00             | 9,759.85      | 12.27        |
| 11-5-42-5006-00 Vacation Pay                   | 13,551         | 514.15         | 514.15               | 542.05                  | 0.00             | 13,036.85     | 3.79         |
| 11-5-42-5007-00 Jury Duty                      | 147            | 0.00           | 0.00                 | 0.00                    | 0.00             | 147.00        | 0.00         |
| 11-5-42-5008-00 Sick Pay                       | 2,484          | 491.87         | 491.87               | 231.90                  | 0.00             | 1,992.13      | 19.80        |
| 11-5-42-5009-00 Holiday Pay                    | 9,537          | 1,151.57       | 1,151.57             | 849.37                  | 0.00             | 8,385.43      | 12.07        |
| TOTAL Salaries                                 | 325,321        | 22,807.83      | 22,807.83            | 8,620.23                | 0.00             | 302,513.17    | 7.01         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |               |              |
| 11-5-42-5078-00 Insurance - Employee Assistanc | 87             | 7.71           | 7.71                 | 7.05                    | 0.00             | 79.29         | 8.86         |
| 11-5-42-5079-00 CalPERS Pension Exp - PEPR     | 0              | 1,490.47       | 1,490.47             | 804.01                  | 0.00             | ( 1,490.47)   | 0.00         |
| 11-5-42-5081-00 CalPERS Pension Exp - Classic  | 29,264         | 3,569.96       | 3,569.96             | 3,081.38                | 0.00             | 25,694.04     | 12.20        |
| 11-5-42-5082-00 Social Security Expense        | 20,169         | 2,303.48       | 2,303.48             | 1,613.87                | 0.00             | 17,865.52     | 11.42        |
| 11-5-42-5083-00 Medicare Expense               | 4,717          | 538.72         | 538.72               | 377.47                  | 0.00             | 4,178.28      | 11.42        |
| 11-5-42-5084-00 Insurance - Group Life         | 801            | 64.80          | 64.80                | 100.65                  | 0.00             | 736.20        | 8.09         |
| 11-5-42-5085-00 Insurance - Group Health       | 75,814         | 5,957.53       | 5,957.53             | 5,416.44                | 0.00             | 69,856.47     | 7.86         |
| 11-5-42-5086-00 Insurance - Group Dental       | 3,935          | 318.36         | 318.36               | 277.44                  | 0.00             | 3,616.64      | 8.09         |
| 11-5-42-5087-00 Insurance - Group Vision       | 688            | 55.68          | 55.68                | 47.97                   | 0.00             | 632.32        | 8.09         |
| TOTAL Benefits                                 | 135,475        | 14,306.71      | 14,306.71            | 11,726.28               | 0.00             | 121,168.29    | 10.56        |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |               |              |
| 11-5-42-5011-00 District Equipment             | 8,600          | 0.00           | 0.00                 | 617.44                  | 0.00             | 8,600.00      | 0.00         |
| 11-5-42-5012-00 Service & Supplies             | 45,672         | 8,277.58       | 8,277.58             | 3,638.29                | 2,504.70         | 34,889.72     | 23.61        |
| 11-5-42-5028-00 Computer Upgrades - Hardware   | 3,275          | 0.00           | 0.00                 | 0.00                    | 0.00             | 3,275.00      | 0.00         |
| 11-5-42-5040-00 Outside Contracts              | 164,245        | 6,128.25       | 6,128.25             | 11,420.25               | 50,457.31        | 107,659.44    | 34.45        |
| 11-5-42-5041-00 Clothing & Personal Supplies   | 1,430          | 253.09         | 253.09               | 0.00                    | 0.00             | 1,176.91      | 17.70        |
| 11-5-42-5042-00 Communications - Radio & Telep | 4,400          | 178.66         | 178.66               | 153.01                  | 0.00             | 4,221.34      | 4.06         |
| 11-5-42-5044-00 Membership & Dues              | 210            | 0.00           | 0.00                 | 0.00                    | 0.00             | 210.00        | 0.00         |
| 11-5-42-5045-00 Printing & Binding             | 300            | 0.00           | 0.00                 | 167.63                  | 0.00             | 300.00        | 0.00         |
| 11-5-42-5046-00 Books & Publications           | 150            | 0.00           | 0.00                 | 0.00                    | 0.00             | 150.00        | 0.00         |
| 11-5-42-5048-00 Postage Expense                | 580            | 56.47          | 56.47                | 78.17                   | 0.00             | 523.53        | 9.74         |
| 11-5-42-5050-00 Licenses & Permits             | 39,067         | 0.00           | 0.00                 | 60.00                   | 0.00             | 39,067.00     | 0.00         |
| 11-5-42-5051-00 Advertising & Legal Notices    | 324            | 142.21         | 142.21               | 0.00                    | 0.00             | 181.79        | 43.89        |
| 11-5-42-5052-00 Small Tools                    | 750            | 0.00           | 0.00                 | 0.00                    | 0.00             | 750.00        | 0.00         |
| 11-5-42-5055-00 Private Vehicle Mileage        | 515            | 0.00           | 0.00                 | 0.00                    | 0.00             | 515.00        | 0.00         |
| 11-5-42-5056-00 Travel Expense                 | 2,461          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,461.00      | 0.00         |
| 11-5-42-5059-00 Education & Training Seminars  | 2,823          | 0.00           | 0.00                 | 70.00                   | 0.00             | 2,823.00      | 0.00         |
| TOTAL Services & Supplies                      | 274,802        | 15,036.26      | 15,036.26            | 16,204.79               | 52,962.01        | 206,803.73    | 24.74        |
| <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: JULY 31ST, 2020

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 08.33

| 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> |                |                  |                      |                         |                  |                   |              |
| 11-5-42-5912-00 Services & Supplies | <u>150,000</u> | <u>17,662.08</u> | <u>17,662.08</u>     | <u>0.00</u>             | <u>0.00</u>      | <u>132,337.92</u> | <u>11.77</u> |
| TOTAL Services & Supplies-W.O.      | 150,000        | 17,662.08        | 17,662.08            | 0.00                    | 0.00             | 132,337.92        | 11.77        |
| <hr/>                               |                |                  |                      |                         |                  |                   |              |
| TOTAL WATER QUALITY - LAB           | 885,598        | 69,812.88        | 69,812.88            | 36,551.30               | 52,962.01        | 762,823.11        | 13.86        |

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

11 -GENERAL FUND  
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 08.33

| 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               | 434,098        | 28,679.82       | 28,679.82            | 10,930.47               | 0.00             | 405,418.18       | 6.61         |
| 11-5-50-5003-00 Overtime Pay                   | 15,000         | 2,398.79        | 2,398.79             | 341.00                  | 0.00             | 12,601.21        | 15.99        |
| 11-5-50-5005-00 Standby Pay                    | 9,640          | 1,399.12        | 1,399.12             | 342.24                  | 0.00             | 8,240.88         | 14.51        |
| 11-5-50-5006-00 Vacation Pay                   | 21,837         | 2,160.09        | 2,160.09             | 582.16                  | 0.00             | 19,676.91        | 9.89         |
| 11-5-50-5007-00 Jury Duty                      | 238            | 0.00            | 0.00                 | 0.00                    | 0.00             | 238.00           | 0.00         |
| 11-5-50-5008-00 Sick Pay                       | 4,004          | 1,192.04        | 1,192.04             | 114.64                  | 0.00             | 2,811.96         | 29.77        |
| 11-5-50-5009-00 Holiday Pay                    | <u>15,370</u>  | <u>1,803.78</u> | <u>1,803.78</u>      | <u>1,291.92</u>         | <u>0.00</u>      | <u>13,566.22</u> | <u>11.74</u> |
| TOTAL Salaries                                 | 500,187        | 37,633.64       | 37,633.64            | 13,602.43               | 0.00             | 462,553.36       | 7.52         |
| <u>Benefits</u>                                |                |                 |                      |                         |                  |                  |              |
| 11-5-50-5078-00 Insurance - Employee Assistanc | 0              | 15.42           | 15.42                | 9.40                    | 0.00 (           | 15.42)           | 0.00         |
| 11-5-50-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 2,320.57        | 2,320.57             | 1,885.81                | 0.00 (           | 2,320.57)        | 0.00         |
| 11-5-50-5081-00 CalPERS Pension Exp - Classic  | 45,527         | 4,978.74        | 4,978.74             | 2,006.28                | 0.00             | 40,548.26        | 10.94        |
| 11-5-50-5082-00 Social Security Expense        | 31,609         | 3,820.63        | 3,820.63             | 2,568.35                | 0.00             | 27,788.37        | 12.09        |
| 11-5-50-5083-00 Medicare Expense               | 7,393          | 893.54          | 893.54               | 600.66                  | 0.00             | 6,499.46         | 12.09        |
| 11-5-50-5084-00 Insurance - Group Life         | 1,231          | 120.85          | 120.85               | 68.40                   | 0.00             | 1,110.15         | 9.82         |
| 11-5-50-5085-00 Insurance - Group Health       | 84,498         | 7,433.93        | 7,433.93             | 5,786.80                | 0.00             | 77,064.07        | 8.80         |
| 11-5-50-5086-00 Insurance Group - Dental       | 1,147          | 337.68          | 337.68               | 270.24                  | 0.00             | 809.32           | 29.44        |
| 11-5-50-5087-00 Insurance - Group Vision       | <u>1,231</u>   | <u>111.36</u>   | <u>111.36</u>        | <u>74.24</u>            | <u>0.00</u>      | <u>1,119.64</u>  | <u>9.05</u>  |
| TOTAL Benefits                                 | 172,636        | 20,032.72       | 20,032.72            | 13,270.18               | 0.00             | 152,603.28       | 11.60        |
| <u>Services &amp; Supplies</u>                 |                |                 |                      |                         |                  |                  |              |
| 11-5-50-5011-00 District Equipment             | 32,000         | 0.00            | 0.00                 | 4,490.98                | 0.00             | 32,000.00        | 0.00         |
| 11-5-50-5012-00 Service & Supplies             | 86,010         | 2,832.54        | 2,832.54             | 2,842.71                | 31,221.20        | 51,956.26        | 39.59        |
| 11-5-50-5040-00 Outside Contracts              | 8,500          | 1,949.94        | 1,949.94             | 1,949.94                | 0.00             | 6,550.06         | 22.94        |
| 11-5-50-5041-00 Clothing & Personal Supplies   | 4,950          | 607.51          | 607.51               | 0.00                    | 3,833.72         | 508.77           | 89.72        |
| 11-5-50-5042-00 Communications - Radio & Telep | 4,500          | 477.04          | 477.04               | 534.45                  | 0.00             | 4,022.96         | 10.60        |
| 11-5-50-5050-00 Licenses & Permits             | 1,000          | 155.00          | 155.00               | 0.00                    | 0.00             | 845.00           | 15.50        |
| 11-5-50-5052-00 Small Tools                    | 14,600         | 621.34          | 621.34               | 161.07                  | 0.00             | 13,978.66        | 4.26         |
| 11-5-50-5056-00 Travel Expense                 | 2,000          | 0.00            | 0.00                 | 0.00                    | 0.00             | 2,000.00         | 0.00         |
| 11-5-50-5059-00 Education & Training Seminars  | <u>4,585</u>   | <u>463.53</u>   | <u>463.53</u>        | <u>585.00</u>           | <u>0.00</u>      | <u>4,121.47</u>  | <u>10.11</u> |
| TOTAL Services & Supplies                      | 158,145        | 7,106.90        | 7,106.90             | 10,564.15               | 35,054.92        | 115,983.18       | 26.66        |
| <u>Services &amp; Supplies-W.O.</u>            |                |                 |                      |                         |                  |                  |              |
| 11-5-50-5912-00 Service & Supplies             | <u>60,000</u>  | <u>0.00</u>     | <u>0.00</u>          | <u>0.00</u>             | <u>11,415.69</u> | <u>48,584.31</u> | <u>19.03</u> |
| TOTAL Services & Supplies-W.O.                 | 60,000         | 0.00            | 0.00                 | 0.00                    | 11,415.69        | 48,584.31        | 19.03        |
| TOTAL UTILITIES MAINTENANCE                    | 890,968        | 64,773.26       | 64,773.26            | 37,436.76               | 46,470.61        | 779,724.13       | 12.49        |

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

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 08.33

| 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               | 474,332        | 31,016.94       | 31,016.94            | 14,421.51               | 0.00             | 443,315.06         | 6.54         |
| 11-5-52-5002-00 Part Time - Temporary Wages    | 0              | 0.00            | 0.00                 | 480.00                  | 0.00             | 0.00               | 0.00         |
| 11-5-52-5003-00 Overtime Pay                   | 32,200         | 2,723.44        | 2,723.44             | 2,961.63                | 0.00             | 29,476.56          | 8.46         |
| 11-5-52-5005-00 Standby Pay                    | 24,100         | 1,644.97        | 1,644.97             | 547.12                  | 0.00             | 22,455.03          | 6.83         |
| 11-5-52-5006-00 Vacation Pay                   | 26,021         | 254.55          | 254.55               | 1,260.11                | 0.00             | 25,766.45          | 0.98         |
| 11-5-52-5007-00 Jury Duty                      | 283            | 0.00            | 0.00                 | 0.00                    | 0.00             | 283.00             | 0.00         |
| 11-5-52-5008-00 Sick Pay                       | 47,713         | 1,474.03        | 1,474.03             | 817.73                  | 0.00             | 46,238.97          | 3.09         |
| 11-5-52-5009-00 Holiday Pay                    | <u>18,314</u>  | <u>1,858.44</u> | <u>1,858.44</u>      | <u>1,830.48</u>         | <u>0.00</u>      | <u>16,455.56</u>   | <u>10.15</u> |
| TOTAL Salaries                                 | 622,963        | 38,972.37       | 38,972.37            | 22,318.58               | 0.00             | 583,990.63         | 6.26         |
| <u>Benefits</u>                                |                |                 |                      |                         |                  |                    |              |
| 11-5-52-5078-00 Insurance - Employee Assistanc | 119            | 17.99           | 17.99                | 7.05                    | 0.00             | 101.01             | 15.12        |
| 11-5-52-5079-00 CalPERS Pension Exp - PEPR     | 0              | 2,542.09        | 2,542.09             | 1,633.57                | 0.00             | ( 2,542.09)        | 0.00         |
| 11-5-52-5081-00 CalPERS Pension Exp - Classic  | 57,817         | 5,358.62        | 5,358.62             | 5,097.09                | 0.00             | 52,458.38          | 9.27         |
| 11-5-52-5082-00 Social Security Expense        | 38,624         | 4,188.30        | 4,188.30             | 4,271.48                | 0.00             | 34,435.70          | 10.84        |
| 11-5-52-5083-00 Medicare Expense               | 9,032          | 979.53          | 979.53               | 998.97                  | 0.00             | 8,052.47           | 10.85        |
| 11-5-52-5084-00 Insurance - Group Life         | 1,539          | 210.35          | 210.35               | 81.75                   | 0.00             | 1,328.65           | 13.67        |
| 11-5-52-5085-00 Insurance - Group Health       | 89,916         | 12,620.57       | 12,620.57            | 5,062.99                | 0.00             | 77,295.43          | 14.04        |
| 11-5-52-5086-00 Insurance - Group Dental       | 4,235          | 661.00          | 661.00               | 236.52                  | 0.00             | 3,574.00           | 15.61        |
| 11-5-52-5087-00 Insurance - Group Vision       | <u>918</u>     | <u>129.92</u>   | <u>129.92</u>        | <u>55.68</u>            | <u>0.00</u>      | <u>788.08</u>      | <u>14.15</u> |
| TOTAL Benefits                                 | 202,200        | 26,708.37       | 26,708.37            | 17,445.10               | 0.00             | 175,491.63         | 13.21        |
| <u>Services &amp; Supplies</u>                 |                |                 |                      |                         |                  |                    |              |
| 11-5-52-5011-00 District Equipment             | 20,000         | 0.00            | 0.00                 | 1,790.68                | 0.00             | 20,000.00          | 0.00         |
| 11-5-52-5012-00 Service & Supplies             | 101,800        | 14,448.10       | 14,448.10            | 6,600.45                | 8,550.57         | 78,801.33          | 22.59        |
| 11-5-52-5013-00 Utilities                      | 0              | ( 840.29)       | ( 840.29)            | 1,591.69                | 0.00             | 840.29             | 0.00         |
| 11-5-52-5021-00 Power Purchased for Pumping    | 1,860,000      | ( 28,411.00)    | ( 28,411.00)         | 84,273.07               | 0.00             | 1,888,411.00       | 1.53         |
| 11-5-52-5028-00 Computer Upgrades - Hardware   | 8,000          | 78.02           | 78.02                | 1,281.35                | 0.00             | 7,921.98           | 0.98         |
| 11-5-52-5040-00 Outside Contracts              | 233,600        | 24,146.89       | 24,146.89            | 13,724.30               | 12,555.51        | 196,897.60         | 15.71        |
| 11-5-52-5041-00 Clothing & Personal Supplies   | 5,850          | 0.00            | 0.00                 | 102.31                  | 37.18            | 5,812.82           | 0.64         |
| 11-5-52-5042-00 Communications - Radio & Telep | 5,660          | 878.07          | 878.07               | 792.00                  | 0.00             | 4,781.93           | 15.51        |
| 11-5-52-5046-00 Books & Publications           | 600            | 0.00            | 0.00                 | 0.00                    | 0.00             | 600.00             | 0.00         |
| 11-5-52-5050-00 Licenses & Permits             | 57,444         | 7,450.54        | 7,450.54             | 8,577.01                | 0.00             | 49,993.46          | 12.97        |
| 11-5-52-5052-00 Small Tools                    | 6,600          | 0.00            | 0.00                 | 2,104.52                | 0.00             | 6,600.00           | 0.00         |
| 11-5-52-5055-00 Private Vehicle Mileage        | 500            | 0.00            | 0.00                 | 0.00                    | 0.00             | 500.00             | 0.00         |
| 11-5-52-5056-00 Travel Expense                 | 2,000          | 0.00            | 0.00                 | 0.00                    | 0.00             | 2,000.00           | 0.00         |
| 11-5-52-5059-00 Education & Training Seminars  | 10,220         | 0.00            | 0.00                 | 0.00                    | 0.00             | 10,220.00          | 0.00         |
| 11-5-52-5076-00 Insurance - Workers Compensati | <u>0</u>       | <u>4,299.15</u> | <u>4,299.15</u>      | <u>1,499.51</u>         | <u>0.00</u>      | <u>( 4,299.15)</u> | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 2,312,274      | 22,049.48       | 22,049.48            | 122,336.89              | 21,143.26        | 2,269,081.26       | 1.87         |
| <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: JULY 31ST, 2020

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 08.33

| 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> |                |                |                      |                         |                  |                   |              |
| 11-5-52-5912-00 Service & Supplies  | 217,500        | 0.00           | 0.00                 | 6,425.29                | 311.23           | 217,188.77        | 0.14         |
| 11-5-52-5940-00 Outside Contracts   | <u>0</u>       | <u>0.00</u>    | <u>0.00</u>          | <u>3,412.50</u>         | <u>6,375.00</u>  | <u>(6,375.00)</u> | <u>0.00</u>  |
| TOTAL Services & Supplies-W.O.      | 217,500        | 0.00           | 0.00                 | 9,837.79                | 6,686.23         | 210,813.77        | 3.07         |
| <hr/>                               |                |                |                      |                         |                  |                   |              |
| TOTAL ELECTRICAL MECHANICAL         | 3,354,937      | 87,730.22      | 87,730.22            | 171,938.36              | 27,829.49        | 3,239,377.29      | 3.44         |



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

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 08.33

| 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               | 500,692        | 39,885.53       | 39,885.53            | 12,842.34               | 0.00             | 460,806.47       | 7.97         |
| 11-5-53-5003-00 Overtime Pay                   | 48,000         | 4,930.53        | 4,930.53             | 1,270.82                | 0.00             | 43,069.47        | 10.27        |
| 11-5-53-5005-00 Standby Pay                    | 64,106         | 1,099.07        | 1,099.07             | 679.68                  | 0.00             | 63,006.93        | 1.71         |
| 11-5-53-5006-00 Vacation Pay                   | 25,189         | 2,131.54        | 2,131.54             | 1,654.87                | 0.00             | 23,057.46        | 8.46         |
| 11-5-53-5007-00 Jury Duty                      | 274            | 0.00            | 0.00                 | 0.00                    | 0.00             | 274.00           | 0.00         |
| 11-5-53-5008-00 Sick Pay                       | 4,620          | 236.15          | 236.15               | 4,805.97                | 0.00             | 4,383.85         | 5.11         |
| 11-5-53-5009-00 Holiday Pay                    | <u>17,727</u>  | <u>2,171.91</u> | <u>2,171.91</u>      | <u>2,167.74</u>         | <u>0.00</u>      | <u>15,555.09</u> | <u>12.25</u> |
| TOTAL Salaries                                 | 660,608        | 50,454.73       | 50,454.73            | 23,421.42               | 0.00             | 610,153.27       | 7.64         |
| <u>Benefits</u>                                |                |                 |                      |                         |                  |                  |              |
| 11-5-53-5078-00 Insurance - Employee Assistanc | 0              | 15.42           | 15.42                | 14.10                   | 0.00 (           | 15.42)           | 0.00         |
| 11-5-53-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 3,153.30        | 3,153.30             | 1,960.15                | 0.00 (           | 3,153.30)        | 0.00         |
| 11-5-53-5081-00 CalPERS Pension Exp - Classic  | 61,311         | 6,419.69        | 6,419.69             | 6,455.56                | 0.00             | 54,891.31        | 10.47        |
| 11-5-53-5082-00 Social Security Expense        | 40,958         | 4,840.22        | 4,840.22             | 4,612.74                | 0.00             | 36,117.78        | 11.82        |
| 11-5-53-5083-00 Medicare Expense               | 9,579          | 1,131.97        | 1,131.97             | 1,078.82                | 0.00             | 8,447.03         | 11.82        |
| 11-5-53-5084-00 Insurance - Group Life         | 1,714          | 138.70          | 138.70               | 119.40                  | 0.00             | 1,575.30         | 8.09         |
| 11-5-53-5085-00 Insurance - Group Health       | 131,478        | 10,637.40       | 10,637.40            | 10,551.31               | 0.00             | 120,840.60       | 8.09         |
| 11-5-53-5086-00 Insurance - Group Dental       | 6,469          | 523.40          | 523.40               | 564.32                  | 0.00             | 5,945.60         | 8.09         |
| 11-5-53-5087-00 Insurance - Group Vision       | <u>1,376</u>   | <u>111.36</u>   | <u>111.36</u>        | <u>111.36</u>           | <u>0.00</u>      | <u>1,264.64</u>  | <u>8.09</u>  |
| TOTAL Benefits                                 | 252,885        | 26,971.46       | 26,971.46            | 25,467.76               | 0.00             | 225,913.54       | 10.67        |
| <u>Services &amp; Supplies</u>                 |                |                 |                      |                         |                  |                  |              |
| 11-5-53-5011-00 District Equipment             | 56,000         | 0.00            | 0.00                 | 5,312.65                | 0.00             | 56,000.00        | 0.00         |
| 11-5-53-5012-00 Service & Supplies             | 440,870        | 23,576.16       | 23,576.16            | 10,792.92               | 5,344.70         | 411,949.14       | 6.56         |
| 11-5-53-5013-00 Utilities                      | 0              | 176.23          | 176.23               | 215.75                  | 0.00 (           | 176.23)          | 0.00         |
| 11-5-53-5028-00 Computer Upgrades - Hardware   | 3,500          | 0.00            | 0.00                 | 0.00                    | 0.00             | 3,500.00         | 0.00         |
| 11-5-53-5040-00 Outside Contracts              | 192,200        | 39,710.72       | 39,710.72            | 7,758.31 (              | 14,194.90)       | 166,684.18       | 13.28        |
| 11-5-53-5041-00 Clothing & Personal Supplies   | 5,890          | 188.92          | 188.92               | 0.00                    | 1,371.08         | 4,330.00         | 26.49        |
| 11-5-53-5042-00 Communications - Radio & Telep | 3,200          | 568.03          | 568.03               | 580.11                  | 0.00             | 2,631.97         | 17.75        |
| 11-5-53-5050-00 Licenses & Permits             | 2,050          | 0.00            | 0.00                 | 1,348.56                | 0.00             | 2,050.00         | 0.00         |
| 11-5-53-5052-00 Small Tools                    | 66,200         | 731.45          | 731.45               | 4,126.83                | 0.00             | 65,468.55        | 1.10         |
| 11-5-53-5056-00 Travel Expense                 | 2,000          | 0.00            | 0.00                 | 225.00                  | 0.00             | 2,000.00         | 0.00         |
| 11-5-53-5059-00 Education & Training Seminars  | 20,095         | 0.00            | 0.00                 | 420.00                  | 0.00             | 20,095.00        | 0.00         |
| 11-5-53-5060-00 Property Losses for Operations | 0              | 105.85          | 105.85               | 0.00                    | 0.00 (           | 105.85)          | 0.00         |
| 11-5-53-5076-00 Insurance - Workers Compensati | 0              | 0.00            | 0.00                 | 207.51                  | 0.00             | 0.00             | 0.00         |
| 11-5-53-5077-00 Insurance - Aflac Service Fee  | <u>177</u>     | <u>17.50</u>    | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u>      | <u>159.50</u>    | <u>9.89</u>  |
| TOTAL Services & Supplies                      | 792,182        | 65,074.86       | 65,074.86            | 30,987.64 (             | 7,479.12)        | 734,586.26       | 7.27         |
| <u>Other Operating Expenses</u>                |                |                 |                      |                         |                  |                  |              |
| 11-5-53-5097-00 Costs Applied                  | <u>0</u>       | <u>0.00</u>     | <u>0.00</u>          | <u>2,488.12</u>         | <u>0.00</u>      | <u>0.00</u>      | <u>0.00</u>  |
| TOTAL Other Operating Expenses                 | 0              | 0.00            | 0.00                 | 2,488.12                | 0.00             | 0.00             | 0.00         |
| <u>Salaries - Work Orders</u>                  |                |                 |                      |                         |                  |                  |              |
| <u>Benefits - Work Orders</u>                  |                |                 |                      |                         |                  |                  |              |

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

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 08.33

| 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> |                |                |                      |                         |                  |               |              |
| 11-5-53-5912-00 Service & Supplies  | 38,000         | 0.00           | 0.00                 | 5,412.57                | 0.00             | 38,000.00     | 0.00         |
| 11-5-53-5940-00 Outside Contracts   | <u>0</u>       | <u>0.00</u>    | <u>0.00</u>          | <u>1,560.00</u>         | <u>0.00</u>      | <u>0.00</u>   | <u>0.00</u>  |
| TOTAL Services & Supplies-W.O.      | 38,000         | 0.00           | 0.00                 | 6,972.57                | 0.00             | 38,000.00     | 0.00         |
| <hr/>                               |                |                |                      |                         |                  |               |              |
| TOTAL DIST MAINT - PIPELINE         | 1,743,675      | 142,501.05     | 142,501.05           | 89,337.51 (             | 7,479.12)        | 1,608,653.07  | 7.74         |

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

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 08.33

| 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               | 636,472        | 40,005.42       | 40,005.42            | 21,539.67               | 0.00             | 596,466.58       | 6.29         |
| 11-5-54-5003-00 Overtime Pay                   | 84,300         | 4,287.45        | 4,287.45             | 3,079.76                | 0.00             | 80,012.55        | 5.09         |
| 11-5-54-5005-00 Standby Pay                    | 14,460         | 1,607.70        | 1,607.70             | 261.52                  | 0.00             | 12,852.30        | 11.12        |
| 11-5-54-5006-00 Vacation Pay                   | 32,018         | 2,386.35        | 2,386.35             | 3,255.69                | 0.00             | 29,631.65        | 7.45         |
| 11-5-54-5007-00 Jury Duty                      | 348            | 0.00            | 0.00                 | 0.00                    | 0.00             | 348.00           | 0.00         |
| 11-5-54-5008-00 Sick Pay                       | 5,870          | 408.78          | 408.78               | 980.88                  | 0.00             | 5,461.22         | 6.96         |
| 11-5-54-5009-00 Holiday Pay                    | <u>22,534</u>  | <u>2,615.84</u> | <u>2,615.84</u>      | <u>2,848.47</u>         | <u>0.00</u>      | <u>19,918.16</u> | <u>11.61</u> |
| TOTAL Salaries                                 | 796,002        | 51,311.54       | 51,311.54            | 31,965.99               | 0.00             | 744,690.46       | 6.45         |
| <u>Benefits</u>                                |                |                 |                      |                         |                  |                  |              |
| 11-5-54-5078-00 Insurance - Employee Assistanc | 232            | 20.56           | 20.56                | 18.80                   | 0.00             | 211.44           | 8.86         |
| 11-5-54-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 1,418.92        | 1,418.92             | 1,260.16                | 0.00 (           | 1,418.92)        | 0.00         |
| 11-5-54-5081-00 CalPERS Pension Exp - Classic  | 73,878         | 10,797.66       | 10,797.66            | 12,417.08               | 0.00             | 63,080.34        | 14.62        |
| 11-5-54-5082-00 Social Security Expense        | 50,249         | 5,696.46        | 5,696.46             | 6,209.75                | 0.00             | 44,552.54        | 11.34        |
| 11-5-54-5083-00 Medicare Expense               | 11,751         | 1,332.23        | 1,332.23             | 1,452.30                | 0.00             | 10,418.77        | 11.34        |
| 11-5-54-5084-00 Insurance - Group Life         | 2,279          | 177.70          | 177.70               | 169.70                  | 0.00             | 2,101.30         | 7.80         |
| 11-5-54-5085-00 Insurance - Group Health       | 168,956        | 13,194.75       | 13,194.75            | 12,321.07               | 0.00             | 155,761.25       | 7.81         |
| 11-5-54-5086-00 Insurance - Group Dental       | 7,804          | 622.32          | 622.32               | 622.32                  | 0.00             | 7,181.68         | 7.97         |
| 11-5-54-5087-00 Insurance - Group Vision       | <u>1,872</u>   | <u>148.48</u>   | <u>148.48</u>        | <u>148.48</u>           | <u>0.00</u>      | <u>1,723.52</u>  | <u>7.93</u>  |
| TOTAL Benefits                                 | 317,021        | 33,409.08       | 33,409.08            | 34,619.66               | 0.00             | 283,611.92       | 10.54        |
| <u>Services &amp; Supplies</u>                 |                |                 |                      |                         |                  |                  |              |
| 11-5-54-5011-00 District Equipment             | 28,000         | 0.00            | 0.00                 | 2,597.54                | 0.00             | 28,000.00        | 0.00         |
| 11-5-54-5012-00 Service & Supplies             | 99,480         | 10,208.30       | 10,208.30            | 8,651.96                | 3,234.99         | 86,036.71        | 13.51        |
| 11-5-54-5013-00 Utilities                      | 114,900        | 11,885.27       | 11,885.27            | 11,684.62               | 0.00             | 103,014.73       | 10.34        |
| 11-5-54-5014-00 Chlorine                       | 108,670        | 6,793.19        | 6,793.19             | 6,491.56                | 111,906.81 (     | 10,030.00)       | 109.23       |
| 11-5-54-5015-00 Polymer                        | 48,705         | 0.00            | 0.00                 | 0.00                    | 59,800.00 (      | 11,095.00)       | 122.78       |
| 11-5-54-5016-00 Ferric                         | 14,552         | 0.00            | 0.00                 | 0.00                    | 19,326.00 (      | 4,774.00)        | 132.81       |
| 11-5-54-5017-00 Liquid Oxygen                  | 165,000        | 7,224.94        | 7,224.94             | 16,385.23               | 157,775.06       | 0.00             | 100.00       |
| 11-5-54-5023-00 Ammonia                        | 32,725         | 0.00            | 0.00                 | 0.00                    | 38,500.00 (      | 5,775.00)        | 117.65       |
| 11-5-54-5024-00 Caustics                       | 89,250         | 0.00            | 0.00                 | 0.00                    | 105,000.00 (     | 15,750.00)       | 117.65       |
| 11-5-54-5028-00 Computer Upgrades - Hardware   | 2,250          | 0.00            | 0.00                 | 3.00                    | 0.00             | 2,250.00         | 0.00         |
| 11-5-54-5040-00 Outside Contracts              | 102,680        | 18,789.86       | 18,789.86            | 1,399.00                | 156.12           | 83,734.02        | 18.45        |
| 11-5-54-5041-00 Clothing & Personal Supplies   | 6,250          | 143.92          | 143.92               | 160.80                  | 1,728.08         | 4,378.00         | 29.95        |
| 11-5-54-5042-00 Communications - Radio & Telep | 18,360         | 863.80          | 863.80               | 708.19                  | 602.80           | 16,893.40        | 7.99         |
| 11-5-54-5048-00 Postage Expense                | 0              | 0.00            | 0.00                 | 248.50                  | 0.00             | 0.00             | 0.00         |
| 11-5-54-5050-00 Licenses & Permits             | 11,700         | 0.00            | 0.00                 | 4,036.78                | 0.00             | 11,700.00        | 0.00         |
| 11-5-54-5052-00 Small Tools                    | 1,350          | 1,644.86        | 1,644.86             | 0.00                    | 0.00 (           | 294.86)          | 121.84       |
| 11-5-54-5056-00 Travel Expense                 | 4,200          | 0.00            | 0.00                 | 0.00                    | 0.00             | 4,200.00         | 0.00         |
| 11-5-54-5059-00 Education & Training Seminars  | 9,225          | 0.00            | 0.00                 | 70.00                   | 0.00             | 9,225.00         | 0.00         |
| 11-5-54-5077-00 Insurance - Aflac Service Fee  | <u>0</u>       | <u>17.50</u>    | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u> (    | <u>17.50</u> )   | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 857,297        | 57,571.64       | 57,571.64            | 52,437.18               | 498,029.86       | 301,695.50       | 64.81        |
| <u>Other Operating Expenses</u>                |                |                 |                      |                         |                  |                  |              |

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

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 08.33

| 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> |                |                  |                      |                         |                  |                  |              |
| 11-5-54-5912-00 Service & Supplies  | 100,000        | 0.00             | 0.00                 | 16,897.31               | 0.00             | 100,000.00       | 0.00         |
| 11-5-54-5940-00 Outside Contracts   | <u>70,000</u>  | <u>27,361.60</u> | <u>27,361.60</u>     | <u>750.00</u>           | <u>0.00</u>      | <u>42,638.40</u> | <u>39.09</u> |
| TOTAL Services & Supplies-W.O.      | 170,000        | 27,361.60        | 27,361.60            | 17,647.31               | 0.00             | 142,638.40       | 16.10        |
| <br>                                |                |                  |                      |                         |                  |                  |              |
| TOTAL WATER TREATMENT               | 2,140,320      | 169,653.86       | 169,653.86           | 136,670.14              | 498,029.86       | 1,472,636.28     | 31.20        |

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

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 08.33

| 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               | 232,618        | 12,965.32      | 12,965.32            | 5,607.38                | 0.00             | 219,652.68      | 5.57         |
| 11-5-55-5002-00 Part Time - Temporary Wages    | 0              | 1,563.00       | 1,563.00             | 0.00                    | 0.00 (           | 1,563.00)       | 0.00         |
| 11-5-55-5003-00 Overtime Pay                   | 0              | 148.06         | 148.06               | 707.46                  | 0.00 (           | 148.06)         | 0.00         |
| 11-5-55-5005-00 Standby Pay                    | 0              | 244.65         | 244.65               | 318.16                  | 0.00 (           | 244.65)         | 0.00         |
| 11-5-55-5006-00 Vacation Pay                   | 11,702         | 1,512.77       | 1,512.77             | 786.66                  | 0.00             | 10,189.23       | 12.93        |
| 11-5-55-5007-00 Jury Duty                      | 128            | 0.00           | 0.00                 | 306.30                  | 0.00             | 128.00          | 0.00         |
| 11-5-55-5008-00 Sick Pay                       | 2,146          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,146.00        | 0.00         |
| 11-5-55-5009-00 Holiday Pay                    | <u>8,236</u>   | <u>811.26</u>  | <u>811.26</u>        | <u>744.49</u>           | <u>0.00</u>      | <u>7,424.74</u> | <u>9.85</u>  |
| TOTAL Salaries                                 | 254,830        | 17,245.06      | 17,245.06            | 8,470.45                | 0.00             | 237,584.94      | 6.77         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |                 |              |
| 11-5-55-5078-00 Insurance - Employee Assistanc | 87             | 7.71           | 7.71                 | 7.05                    | 0.00             | 79.29           | 8.86         |
| 11-5-55-5079-00 CalPERS Pension Exp - PEPR     | 0              | 1,678.61       | 1,678.61             | 1,414.88                | 0.00 (           | 1,678.61)       | 0.00         |
| 11-5-55-5081-00 CalPERS Pension Exp - Classic  | 23,651         | 2,131.18       | 2,131.18             | 928.75                  | 0.00             | 21,519.82       | 9.01         |
| 11-5-55-5082-00 Social Security Expense        | 15,800         | 1,769.88       | 1,769.88             | 1,554.08                | 0.00             | 14,030.12       | 11.20        |
| 11-5-55-5083-00 Medicare Expense               | 3,695          | 413.91         | 413.91               | 363.35                  | 0.00             | 3,281.09        | 11.20        |
| 11-5-55-5084-00 Insurance - Group Life         | 632            | 51.15          | 51.15                | 45.35                   | 0.00             | 580.85          | 8.09         |
| 11-5-55-5085-00 Insurance - Group Health       | 66,704         | 5,396.75       | 5,396.75             | 5,125.77                | 0.00             | 61,307.25       | 8.09         |
| 11-5-55-5086-00 Insurance - Group Dental       | 2,923          | 236.52         | 236.52               | 236.52                  | 0.00             | 2,686.48        | 8.09         |
| 11-5-55-5087-00 Insurance - Group Vision       | <u>688</u>     | <u>55.68</u>   | <u>55.68</u>         | <u>55.68</u>            | <u>0.00</u>      | <u>632.32</u>   | <u>8.09</u>  |
| TOTAL Benefits                                 | 114,180        | 11,741.39      | 11,741.39            | 9,731.43                | 0.00             | 102,438.61      | 10.28        |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |                 |              |
| 11-5-55-5011-00 District Equipment             | 20,000         | 0.00           | 0.00                 | 1,739.51                | 0.00             | 20,000.00       | 0.00         |
| 11-5-55-5012-00 Service & Supplies             | 53,500         | 3,835.06       | 3,835.06             | 5,652.77                | 9,138.60         | 40,526.34       | 24.25        |
| 11-5-55-5040-00 Outside Contracts              | 132,700        | 8,081.26       | 8,081.26             | 3,964.86                | 35,822.50        | 88,796.24       | 33.08        |
| 11-5-55-5041-00 Clothing & Personal Supplies   | 6,060          | 1,287.25       | 1,287.25             | 0.00                    | 1,968.36         | 2,804.39        | 53.72        |
| 11-5-55-5042-00 Communications - Radio & Telep | 1,200          | 115.02         | 115.02               | 86.72                   | 0.00             | 1,084.98        | 9.59         |
| 11-5-55-5044-00 Membership & Dues              | 200            | 0.00           | 0.00                 | 0.00                    | 0.00             | 200.00          | 0.00         |
| 11-5-55-5050-00 Licenses & Permits             | 500            | 0.00           | 0.00                 | 0.00                    | 0.00             | 500.00          | 0.00         |
| 11-5-55-5052-00 Small Tools                    | 7,850          | 4,928.11       | 4,928.11             | 1,170.35                | 0.00             | 2,921.89        | 62.78        |
| 11-5-55-5059-00 Education & Training Seminars  | <u>5,300</u>   | <u>0.00</u>    | <u>0.00</u>          | <u>0.00</u>             | <u>0.00</u>      | <u>5,300.00</u> | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 227,310        | 18,246.70      | 18,246.70            | 12,614.21               | 46,929.46        | 162,133.84      | 28.67        |
| <u>Other Operating Expenses</u>                |                |                |                      |                         |                  |                 |              |
| <u>Salaries - Work Orders</u>                  |                |                |                      |                         |                  |                 |              |
| <u>Benefits - Work Orders</u>                  |                |                |                      |                         |                  |                 |              |
| <u>Services &amp; Supplies-W.O.</u>            |                |                |                      |                         |                  |                 |              |
| 11-5-55-5940-00 Outside Contracts              | <u>8,500</u>   | <u>0.00</u>    | <u>0.00</u>          | <u>0.00</u>             | <u>0.00</u>      | <u>8,500.00</u> | <u>0.00</u>  |
| TOTAL Services & Supplies-W.O.                 | 8,500          | 0.00           | 0.00                 | 0.00                    | 0.00             | 8,500.00        | 0.00         |
| TOTAL OPERATIONS - MAINTENANCE                 | 604,820        | 47,233.15      | 47,233.15            | 30,816.09               | 46,929.46        | 510,657.39      | 15.57        |

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

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 08.33

| 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               | 900,265        | 64,065.71      | 64,065.71            | 28,184.06               | 0.00             | 836,199.29        | 7.12         |
| 11-5-62-5002-00 Part Time - Temporary Wages    | 200,262        | 18,826.08      | 18,826.08            | 9,745.88                | 0.00             | 181,435.92        | 9.40         |
| 11-5-62-5003-00 Overtime Pay                   | 30,000         | 3,644.90       | 3,644.90             | 2,616.84                | 0.00             | 26,355.10         | 12.15        |
| 11-5-62-5004-00 Shift Pay                      | 12,000         | 903.57         | 903.57               | 565.41                  | 0.00             | 11,096.43         | 7.53         |
| 11-5-62-5005-00 Standby Pay                    | 0              | 539.84         | 539.84               | 38.56                   | 0.00             | ( 539.84)         | 0.00         |
| 11-5-62-5006-00 Vacation Pay                   | 45,891         | 3,511.99       | 3,511.99             | 877.12                  | 0.00             | 42,379.01         | 7.65         |
| 11-5-62-5007-00 Jury Duty                      | 499            | 0.00           | 0.00                 | 623.46                  | 0.00             | 499.00            | 0.00         |
| 11-5-62-5008-00 Sick Pay                       | 8,415          | 2,448.66       | 2,448.66             | 1,899.38                | 0.00             | 5,966.34          | 29.10        |
| 11-5-62-5009-00 Holiday Pay                    | 32,300         | 3,677.48       | 3,677.48             | 3,814.37                | 0.00             | 28,622.52         | 11.39        |
| 11-5-62-5010-00 Seasonal Pay                   | <u>104,930</u> | <u>0.00</u>    | <u>0.00</u>          | <u>1,909.44</u>         | <u>0.00</u>      | <u>104,930.00</u> | <u>0.00</u>  |
| TOTAL Salaries                                 | 1,334,562      | 97,618.23      | 97,618.23            | 50,274.52               | 0.00             | 1,236,943.77      | 7.31         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |                   |              |
| 11-5-62-5078-00 Insurance - Employee Assistanc | 320            | 38.55          | 38.55                | 28.20                   | 0.00             | 281.45            | 12.05        |
| 11-5-62-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 6,987.99       | 6,987.99             | 5,555.43                | 0.00             | ( 6,987.99)       | 0.00         |
| 11-5-62-5081-00 CalPERS Pension Exp - Classic  | 95,535         | 9,956.76       | 9,956.76             | 5,495.06                | 0.00             | 85,578.24         | 10.42        |
| 11-5-62-5082-00 Social Security Expense        | 82,743         | 10,117.12      | 10,117.12            | 9,474.41                | 0.00             | 72,625.88         | 12.23        |
| 11-5-62-5083-00 Medicare Expense               | 19,351         | 2,366.08       | 2,366.08             | 2,215.80                | 0.00             | 16,984.92         | 12.23        |
| 11-5-62-5084-00 Insurance - Group Life         | 4,325          | 437.75         | 437.75               | 353.60                  | 0.00             | 3,887.25          | 10.12        |
| 11-5-62-5085-00 Insurance - Group Health       | 224,307        | 22,349.50      | 22,349.50            | 16,302.77               | 0.00             | 201,957.50        | 9.96         |
| 11-5-62-5086-00 Insurance - Group Dental       | 11,121         | 1,129.08       | 1,129.08             | 829.60                  | 0.00             | 9,991.92          | 10.15        |
| 11-5-62-5087-00 Insurance - Group Vision       | <u>2,523</u>   | <u>278.40</u>  | <u>278.40</u>        | <u>199.59</u>           | <u>0.00</u>      | <u>2,244.60</u>   | <u>11.03</u> |
| TOTAL Benefits                                 | 440,225        | 53,661.23      | 53,661.23            | 40,454.46               | 0.00             | 386,563.77        | 12.19        |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |                   |              |
| 11-5-62-5011-00 District Equipment             | 85,000         | 0.00           | 0.00                 | 6,691.62                | 0.00             | 85,000.00         | 0.00         |
| 11-5-62-5012-00 Service & Supplies             | 42,450         | 570.67         | 570.67               | 1,723.79                | 4,834.05         | 37,045.28         | 12.73        |
| 11-5-62-5013-00 Utilities                      | 107,000        | 6,277.01       | 6,277.01             | 13,883.40               | 0.00             | 100,722.99        | 5.87         |
| 11-5-62-5028-00 Computer Upgrades - Hardware   | 6,400          | 0.00           | 0.00                 | 0.00                    | 0.00             | 6,400.00          | 0.00         |
| 11-5-62-5031-00 Cost Applied - Salaries and Be | 0              | 0.00           | 0.00                 | ( 2,488.12)             | 0.00             | 0.00              | 0.00         |
| 11-5-62-5040-00 Outside Contracts              | 8,000          | 244.62         | 244.62               | 0.00                    | 0.00             | 7,755.38          | 3.06         |
| 11-5-62-5041-00 Clothing & Personal Supplies   | 3,800          | 581.85         | 581.85               | 0.00                    | ( 35.35)         | 3,253.50          | 14.38        |
| 11-5-62-5042-00 Communications - Radio & Telep | 11,000         | 1,710.68       | 1,710.68             | 1,912.69                | 0.00             | 9,289.32          | 15.55        |
| 11-5-62-5044-00 Membership & Dues              | 665            | 555.00         | 555.00               | 0.00                    | 0.00             | 110.00            | 83.46        |
| 11-5-62-5045-00 Printing & Binding             | 5,600          | 0.00           | 0.00                 | 24.88                   | 72.00            | 5,528.00          | 1.29         |
| 11-5-62-5047-00 Office Supplies                | 1,000          | 169.15         | 169.15               | 0.00                    | 0.00             | 830.85            | 16.92        |
| 11-5-62-5048-00 Postage Expense                | 200            | 0.00           | 0.00                 | 12.75                   | 0.00             | 200.00            | 0.00         |
| 11-5-62-5049-00 Other Professional Fees        | 8,870          | 38.00          | 38.00                | 0.00                    | 0.00             | 8,832.00          | 0.43         |
| 11-5-62-5050-00 Licenses & Permits             | 250            | 0.00           | 0.00                 | 0.00                    | 0.00             | 250.00            | 0.00         |
| 11-5-62-5051-00 Advertising & Legal Notices    | 0              | 25.00          | 25.00                | 0.00                    | 0.00             | ( 25.00)          | 0.00         |
| 11-5-62-5053-00 Public Information Program     | 4,500          | 0.00           | 0.00                 | 255.67                  | 0.00             | 4,500.00          | 0.00         |
| 11-5-62-5055-00 Private Vehicle Mileage        | 150            | 0.00           | 0.00                 | 0.00                    | 0.00             | 150.00            | 0.00         |
| 11-5-62-5056-00 Travel Expense                 | 6,000          | 0.00           | 0.00                 | 0.00                    | 0.00             | 6,000.00          | 0.00         |
| 11-5-62-5059-00 Education & Training Seminars  | 8,000          | 0.00           | 0.00                 | 0.00                    | 0.00             | 8,000.00          | 0.00         |
| 11-5-62-5065-00 Credit Card Fees               | 11,000         | 0.00           | 0.00                 | 1,751.51                | 0.00             | 11,000.00         | 0.00         |
| 11-5-62-5076-00 Insurance - Workers Compensati | 0              | 0.00           | 0.00                 | 2,233.89                | 0.00             | 0.00              | 0.00         |
| 11-5-62-5077-00 Insurance - Aflac Service Fee  | <u>0</u>       | <u>17.50</u>   | <u>17.50</u>         | <u>0.00</u>             | <u>0.00</u>      | <u>( 17.50)</u>   | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 309,885        | 10,189.48      | 10,189.48            | 26,002.08               | 4,870.70         | 294,824.82        | 4.86         |

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

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 08.33

| 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>         |                |                |                      |                         |                  |               |              |
| 11-5-62-5093-00 Administration Overhead | 524,236        | 0.00           | 0.00                 | 41,745.30               | 0.00             | 524,235.86    | 0.00         |
| TOTAL Other Operating Expenses          | 524,236        | 0.00           | 0.00                 | 41,745.30               | 0.00             | 524,235.86    | 0.00         |
| <u>Salaries - Work Orders</u>           |                |                |                      |                         |                  |               |              |
| <u>Benefits - Work Orders</u>           |                |                |                      |                         |                  |               |              |
| <u>Services &amp; Supplies-W.O.</u>     |                |                |                      |                         |                  |               |              |
| 11-5-62-5912-00 Services & Supplies     | 2,000          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,000.00      | 0.00         |
| TOTAL Services & Supplies-W.O.          | 2,000          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,000.00      | 0.00         |
| TOTAL RECREATION - OPERATIONS           | 2,610,908      | 161,468.94     | 161,468.94           | 158,476.36              | 4,870.70         | 2,444,568.22  | 6.37         |

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

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 08.33

| 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               | 216,672        | 18,220.16       | 18,220.16            | 9,355.79                | 0.00             | 198,451.84      | 8.41         |
| 11-5-63-5002-00 Part Time - Temporary Wages    | 261,900        | 11,671.41       | 11,671.41            | 7,374.77                | 0.00             | 250,228.59      | 4.46         |
| 11-5-63-5003-00 Overtime Pay                   | 5,500          | 1,210.34        | 1,210.34             | 1,224.69                | 0.00             | 4,289.66        | 22.01        |
| 11-5-63-5006-00 Vacation Pay                   | 10,900         | 272.00          | 272.00               | 391.06                  | 0.00             | 10,628.00       | 2.50         |
| 11-5-63-5007-00 Jury Duty                      | 119            | 0.00            | 0.00                 | 0.00                    | 0.00             | 119.00          | 0.00         |
| 11-5-63-5008-00 Sick Pay                       | 1,999          | 1,890.21        | 1,890.21             | 46.80                   | 0.00             | 108.79          | 94.56        |
| 11-5-63-5009-00 Holiday Pay                    | <u>7,672</u>   | <u>1,133.52</u> | <u>1,133.52</u>      | <u>1,136.47</u>         | <u>0.00</u>      | <u>6,538.48</u> | <u>14.77</u> |
| TOTAL Salaries                                 | 504,762        | 34,397.64       | 34,397.64            | 19,529.58               | 0.00             | 470,364.36      | 6.81         |
| <u>Benefits</u>                                |                |                 |                      |                         |                  |                 |              |
| 11-5-63-5078-00 Insurance - Employee Assistanc | 116            | 10.28           | 10.28                | 9.40                    | 0.00             | 105.72          | 8.86         |
| 11-5-63-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 1,039.27        | 1,039.27             | 451.12                  | 0.00 (           | 1,039.27)       | 0.00         |
| 11-5-63-5081-00 CalPERS Pension Exp - Classic  | 29,300         | 4,181.31        | 4,181.31             | 4,711.18                | 0.00             | 25,118.69       | 14.27        |
| 11-5-63-5082-00 Social Security Expense        | 31,295         | 3,568.98        | 3,568.98             | 3,664.82                | 0.00             | 27,726.02       | 11.40        |
| 11-5-63-5083-00 Medicare Expense               | 7,319          | 834.67          | 834.67               | 857.10                  | 0.00             | 6,484.33        | 11.40        |
| 11-5-63-5084-00 Insurance - Group Life         | 1,094          | 88.50           | 88.50                | 76.45                   | 0.00             | 1,005.50        | 8.09         |
| 11-5-63-5085-00 Insurance - Group Health       | 67,892         | 5,359.77        | 5,359.77             | 5,255.97                | 0.00             | 62,532.23       | 7.89         |
| 11-5-63-5086-00 Insurance - Group Dental       | 2,951          | 238.76          | 238.76               | 238.76                  | 0.00             | 2,712.24        | 8.09         |
| 11-5-63-5087-00 Insurance - Group Vision       | <u>918</u>     | <u>74.24</u>    | <u>74.24</u>         | <u>74.24</u>            | <u>0.00</u>      | <u>843.76</u>   | <u>8.09</u>  |
| TOTAL Benefits                                 | 140,885        | 15,395.78       | 15,395.78            | 15,339.04               | 0.00             | 125,489.22      | 10.93        |
| <u>Services &amp; Supplies</u>                 |                |                 |                      |                         |                  |                 |              |
| 11-5-63-5011-00 District Equipment             | 89,000         | 0.00            | 0.00                 | 6,944.28                | 0.00             | 89,000.00       | 0.00         |
| 11-5-63-5012-00 Service & Supplies             | 99,700         | 15,096.19       | 15,096.19            | 18,512.09               | 8,048.55         | 76,555.26       | 23.21        |
| 11-5-63-5013-00 Utilities                      | 1,500          | 0.00            | 0.00                 | 0.00                    | 0.00             | 1,500.00        | 0.00         |
| 11-5-63-5037-00 Purchased Water                | 35,000         | 14,960.92       | 14,960.92            | 3,259.44                | 0.00             | 20,039.08       | 42.75        |
| 11-5-63-5040-00 Outside Contracts              | 157,000        | 14,814.31       | 14,814.31            | 14,073.78 (             | 5,536.45)        | 147,722.14      | 5.91         |
| 11-5-63-5041-00 Clothing & Personal Supplies   | 3,000          | 0.00            | 0.00                 | 165.91                  | 1,082.67         | 1,917.33        | 36.09        |
| 11-5-63-5042-00 Communications - Radio & Telep | 3,000          | 428.71          | 428.71               | 46.94                   | 0.00             | 2,571.29        | 14.29        |
| 11-5-63-5043-00 Office Equipment Maintenance   | 2,000          | 0.00            | 0.00                 | 0.00                    | 0.00             | 2,000.00        | 0.00         |
| 11-5-63-5044-00 Membership & Dues              | 90             | 0.00            | 0.00                 | 0.00                    | 0.00             | 90.00           | 0.00         |
| 11-5-63-5050-00 Licenses & Permits             | 3,100          | 0.00            | 0.00                 | 0.00                    | 0.00             | 3,100.00        | 0.00         |
| 11-5-63-5052-00 Small Tools                    | 2,500          | 141.46          | 141.46               | 732.62                  | 21,760.42 (      | 19,401.88)      | 876.08       |
| 11-5-63-5054-00 Safety Program                 | 2,000          | 0.00            | 0.00                 | 0.00                    | 4,174.23 (       | 2,174.23)       | 208.71       |
| 11-5-63-5056-00 Travel Expense                 | 2,000          | 0.00            | 0.00                 | 0.00                    | 0.00             | 2,000.00        | 0.00         |
| 11-5-63-5059-00 Education & Training Seminars  | 4,500          | 205.49          | 205.49               | 0.00                    | 0.00             | 4,294.51        | 4.57         |
| 11-5-63-5076-00 Insurance - Workers Compensati | <u>0</u>       | <u>0.00</u>     | <u>0.00</u>          | <u>195.00</u>           | <u>0.00</u>      | <u>0.00</u>     | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 404,390        | 45,647.08       | 45,647.08            | 43,930.06               | 29,529.42        | 329,213.50      | 18.59        |
| <u>Other Operating Expenses</u>                |                |                 |                      |                         |                  |                 |              |
| 11-5-63-5093-00 Administration Overhead        | <u>0</u>       | <u>0.00</u>     | <u>0.00</u>          | <u>16,780.07</u>        | <u>0.00</u>      | <u>0.00</u>     | <u>0.00</u>  |
| TOTAL Other Operating Expenses                 | 0              | 0.00            | 0.00                 | 16,780.07               | 0.00             | 0.00            | 0.00         |
| <u>Salaries - Work Orders</u>                  |                |                 |                      |                         |                  |                 |              |



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

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 08.33

| 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> |                |                |                      |                         |                  |               |              |
| 11-5-63-5912-00 Service & Supplies  | 5,000          | 0.00           | 0.00                 | 16,876.00               | 0.00             | 5,000.00      | 0.00         |
| TOTAL Services & Supplies-W.O.      | 5,000          | 0.00           | 0.00                 | 16,876.00               | 0.00             | 5,000.00      | 0.00         |
| TOTAL RECREATION - MAINTENANCE      | 1,055,037      | 95,440.50      | 95,440.50            | 112,454.75              | 29,529.42        | 930,067.08    | 11.85        |

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

11 -GENERAL FUND  
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 08.33

| 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               | 53,456         | 0.00           | 0.00                 | 2,161.22                | 0.00             | 53,456.00        | 0.00         |
| 11-5-64-5002-00 Part Time - Temporary Wages    | 42,100         | 5,364.14       | 5,364.14             | 3,115.11                | 0.00             | 36,735.86        | 12.74        |
| 11-5-64-5006-00 Vacation Pay                   | 2,689          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,689.00         | 0.00         |
| 11-5-64-5007-00 Jury Duty                      | 29             | 0.00           | 0.00                 | 0.00                    | 0.00             | 29.00            | 0.00         |
| 11-5-64-5008-00 Sick Pay                       | 493            | 0.00           | 0.00                 | 0.00                    | 0.00             | 493.00           | 0.00         |
| 11-5-64-5009-00 Holiday Pay                    | 1,893          | 0.00           | 0.00                 | 0.00                    | 0.00             | 1,893.00         | 0.00         |
| 11-5-64-5010-00 Seasonal Pay                   | <u>82,445</u>  | <u>0.00</u>    | <u>0.00</u>          | <u>2,814.10</u>         | <u>0.00</u>      | <u>82,445.00</u> | <u>0.00</u>  |
| TOTAL Salaries                                 | 183,105        | 5,364.14       | 5,364.14             | 8,090.43                | 0.00             | 177,740.86       | 2.93         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |                  |              |
| 11-5-64-5079-00 CalPERS Pension Exp - PEPR     | 0              | 9.74           | 9.74                 | 500.82                  | 0.00             | ( 9.74)          | 0.00         |
| 11-5-64-5081-00 CalPERS Pension Exp - Classic  | 5,435          | 324.45         | 324.45               | 0.00                    | 0.00             | 5,110.55         | 5.97         |
| 11-5-64-5082-00 Social Security Expense        | 11,353         | 480.53         | 480.53               | 1,599.19                | 0.00             | 10,872.47        | 4.23         |
| 11-5-64-5083-00 Medicare Expense               | <u>2,655</u>   | <u>112.38</u>  | <u>112.38</u>        | <u>374.01</u>           | <u>0.00</u>      | <u>2,542.62</u>  | <u>4.23</u>  |
| TOTAL Benefits                                 | 19,443         | 927.10         | 927.10               | 2,474.02                | 0.00             | 18,515.90        | 4.77         |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |                  |              |
| 11-5-64-5012-00 Service & Supplies             | 17,000         | 0.00           | 0.00                 | 740.45                  | 0.00             | 17,000.00        | 0.00         |
| 11-5-64-5028-00 Computer Upgrades - Hardware   | 1,000          | 38.01          | 38.01                | 38.01                   | 0.00             | 961.99           | 3.80         |
| 11-5-64-5029-00 Computer Upgrades - Software   | 25,000         | 0.00           | 0.00                 | 0.00                    | 0.00             | 25,000.00        | 0.00         |
| 11-5-64-5039-00 Fish Purchases                 | 20,000         | 0.00           | 0.00                 | 0.00                    | 0.00             | 20,000.00        | 0.00         |
| 11-5-64-5040-00 Outside Contracts              | 21,087         | 2,440.00       | 2,440.00             | 5,631.85                | 26,161.15        | ( 7,514.15)      | 135.63       |
| 11-5-64-5041-00 Clothing & Personal Supplies   | 4,500          | 0.00           | 0.00                 | 0.00                    | 0.00             | 4,500.00         | 0.00         |
| 11-5-64-5042-00 Communications - Radio & Telep | 400            | 38.42          | 38.42                | 25.17                   | 0.00             | 361.58           | 9.61         |
| 11-5-64-5044-00 Membership & Dues              | 340            | 0.00           | 0.00                 | 0.00                    | 0.00             | 340.00           | 0.00         |
| 11-5-64-5045-00 Printing & Binding             | 8,000          | 0.00           | 0.00                 | 2,949.38                | 0.00             | 8,000.00         | 0.00         |
| 11-5-64-5047-00 Office Supplies                | 4,000          | 229.98         | 229.98               | 349.74                  | 0.00             | 3,770.02         | 5.75         |
| 11-5-64-5048-00 Postage Expense                | 0              | 0.00           | 0.00                 | 453.75                  | 0.00             | 0.00             | 0.00         |
| 11-5-64-5051-00 Advertising & Legal Notices    | 2,400          | 0.00           | 0.00                 | 0.00                    | 0.00             | 2,400.00         | 0.00         |
| 11-5-64-5053-00 Public Information Program     | 6,000          | 916.53         | 916.53               | 2,024.00                | 452.55           | 4,630.92         | 22.82        |
| 11-5-64-5065-00 Credit Card Fees               | <u>48,000</u>  | <u>0.00</u>    | <u>0.00</u>          | <u>8,040.74</u>         | <u>0.00</u>      | <u>48,000.00</u> | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 157,727        | 3,662.94       | 3,662.94             | 20,253.09               | 26,613.70        | 127,450.36       | 19.20        |
| <u>Other Operating Expenses</u>                |                |                |                      |                         |                  |                  |              |
| 11-5-64-5093-00 Administration Overhead        | <u>0</u>       | <u>0.00</u>    | <u>0.00</u>          | <u>5,287.43</u>         | <u>0.00</u>      | <u>0.00</u>      | <u>0.00</u>  |
| TOTAL Other Operating Expenses                 | 0              | 0.00           | 0.00                 | 5,287.43                | 0.00             | 0.00             | 0.00         |
| <u>Salaries - Work Orders</u>                  |                |                |                      |                         |                  |                  |              |
| <u>Benefits - Work Orders</u>                  |                |                |                      |                         |                  |                  |              |
| <u>Services &amp; Supplies-W.O.</u>            |                |                |                      |                         |                  |                  |              |
| TOTAL RECREATION - PUBLIC REL                  | 360,275        | 9,954.18       | 9,954.18             | 36,104.97               | 26,613.70        | 323,707.12       | 10.15        |

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

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 08.33

| 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               | 89,363         | 6,183.28       | 6,183.28             | 2,678.00                | 0.00             | 83,179.72        | 6.92         |
| 11-5-65-5002-00 Part Time - Temporary Wages    | 248,919        | 11,483.94      | 11,483.94            | 8,455.08                | 0.00             | 237,435.06       | 4.61         |
| 11-5-65-5003-00 Overtime Pay                   | 400            | 0.00           | 0.00                 | 510.76                  | 0.00             | 400.00           | 0.00         |
| 11-5-65-5006-00 Vacation Pay                   | 4,495          | 822.49         | 822.49               | 338.00                  | 0.00             | 3,672.51         | 18.30        |
| 11-5-65-5007-00 Jury Duty                      | 49             | 0.00           | 0.00                 | 0.00                    | 0.00             | 49.00            | 0.00         |
| 11-5-65-5008-00 Sick Pay                       | 824            | 372.98         | 372.98               | 916.13                  | 0.00             | 451.02           | 45.26        |
| 11-5-65-5009-00 Holiday Pay                    | 3,164          | 365.55         | 365.55               | 338.00                  | 0.00             | 2,798.45         | 11.55        |
| 11-5-65-5010-00 Seasonal Pay                   | <u>26,982</u>  | <u>0.00</u>    | <u>0.00</u>          | <u>41,546.13</u>        | <u>0.00</u>      | <u>26,982.00</u> | <u>0.00</u>  |
| TOTAL Salaries                                 | 374,196        | 19,228.24      | 19,228.24            | 54,782.10               | 0.00             | 354,967.76       | 5.14         |
| <u>Benefits</u>                                |                |                |                      |                         |                  |                  |              |
| 11-5-65-5078-00 Insurance - Employee Assistanc | 29             | 2.57           | 2.57                 | 2.35                    | 0.00             | 26.43            | 8.86         |
| 11-5-65-5079-00 CalPERS Pension Exp - PEPRA    | 0              | 0.26           | 0.26                 | 0.14                    | 0.00 (           | 0.26)            | 0.00         |
| 11-5-65-5081-00 CalPERS Pension Exp - Classic  | 9,123          | 2,179.32       | 2,179.32             | 1,759.38                | 0.00             | 6,943.68         | 23.89        |
| 11-5-65-5082-00 Social Security Expense        | 23,200         | 2,013.04       | 2,013.04             | 10,095.88               | 0.00             | 21,186.96        | 8.68         |
| 11-5-65-5083-00 Medicare Expense               | 5,426          | 470.80         | 470.80               | 2,361.12                | 0.00             | 4,955.20         | 8.68         |
| 11-5-65-5084-00 Insurance - Group Life         | 284            | 23.00          | 23.00                | 22.00                   | 0.00             | 261.00           | 8.10         |
| 11-5-65-5085-00 Insurance - Group Health       | 27,682         | 2,239.62       | 2,239.62             | 2,220.48                | 0.00             | 25,442.38        | 8.09         |
| 11-5-65-5086-00 Insurance - Group Dental       | 1,312          | 106.12         | 106.12               | 106.12                  | 0.00             | 1,205.88         | 8.09         |
| 11-5-65-5087-00 Insurance - Group Vision       | <u>229</u>     | <u>18.56</u>   | <u>18.56</u>         | <u>18.56</u>            | <u>0.00</u>      | <u>210.44</u>    | <u>8.10</u>  |
| TOTAL Benefits                                 | 67,285         | 7,053.29       | 7,053.29             | 16,586.03               | 0.00             | 60,231.71        | 10.48        |
| <u>Services &amp; Supplies</u>                 |                |                |                      |                         |                  |                  |              |
| 11-5-65-5011-00 District Equipment             | 1,600          | 0.00           | 0.00                 | 64.17                   | 0.00             | 1,600.00         | 0.00         |
| 11-5-65-5012-00 Service & Supplies             | 36,200         | 427.93         | 427.93               | 759.48                  | 1,407.75         | 34,364.32        | 5.07         |
| 11-5-65-5013-00 Utilities                      | 20,000         | 311.07         | 311.07               | 8,218.09                | 0.00             | 19,688.93        | 1.56         |
| 11-5-65-5014-00 Chlorine                       | 14,000         | 0.00           | 0.00                 | 8,474.59                | 0.00             | 14,000.00        | 0.00         |
| 11-5-65-5018-00 Chemicals - Water Playground   | 4,200          | 0.00           | 0.00                 | 1,007.44                | 0.00             | 4,200.00         | 0.00         |
| 11-5-65-5019-00 Concession Supplies - Archived | 1,500          | 0.00           | 0.00                 | 0.00                    | 0.00             | 1,500.00         | 0.00         |
| 11-5-65-5029-00 Computer Upgrades - Software   | 0              | 325.00         | 325.00               | 0.00                    | 0.00 (           | 325.00)          | 0.00         |
| 11-5-65-5040-00 Outside Contracts              | 8,040          | 4,833.89       | 4,833.89             | 504.69                  | 2,099.27         | 1,106.84         | 86.23        |
| 11-5-65-5041-00 Clothing & Personal Supplies   | 9,500          | 0.00           | 0.00                 | 4,897.29 (              | 86.08)           | 9,586.08         | 0.91-        |
| 11-5-65-5042-00 Communications - Radio & Telep | 3,500          | 26.05          | 26.05                | 173.68                  | 0.00             | 3,473.95         | 0.74         |
| 11-5-65-5044-00 Membership & Dues              | 574            | 0.00           | 0.00                 | 0.00                    | 0.00             | 574.00           | 0.00         |
| 11-5-65-5045-00 Printing & Binding             | 800            | 0.00           | 0.00                 | 0.00                    | 0.00             | 800.00           | 0.00         |
| 11-5-65-5047-00 Office Supplies                | 1,000          | 0.00           | 0.00                 | 0.00 (                  | 0.11)            | 1,000.11         | 0.01-        |
| 11-5-65-5049-00 Other Professional Fees        | 0              | 0.00           | 0.00                 | 1,276.25                | 0.00             | 0.00             | 0.00         |
| 11-5-65-5050-00 Licenses & Permits             | 0              | 359.40         | 359.40               | 359.40                  | 0.00 (           | 359.40)          | 0.00         |
| 11-5-65-5051-00 Advertising & Legal Notices    | 4,070          | 0.00           | 0.00                 | 0.00                    | 0.00             | 4,070.00         | 0.00         |
| 11-5-65-5052-00 Small Tools                    | 300            | 0.00           | 0.00                 | 0.00                    | 0.00             | 300.00           | 0.00         |
| 11-5-65-5053-00 Public Information Program     | 6,000          | 0.00           | 0.00                 | 2,629.00                | 0.00             | 6,000.00         | 0.00         |
| 11-5-65-5054-00 Safety Program                 | 600            | 0.00           | 0.00                 | 0.00                    | 0.00             | 600.00           | 0.00         |
| 11-5-65-5059-00 Education & Training Seminars  | 1,500          | 0.00           | 0.00                 | 100.00                  | 0.00             | 1,500.00         | 0.00         |
| 11-5-65-5062-00 Pre-Employment Screening       | 5,700          | 0.00           | 0.00                 | 0.00                    | 0.00             | 5,700.00         | 0.00         |
| 11-5-65-5065-00 Credit Card Fees               | 9,000          | 0.00           | 0.00                 | 3,495.55                | 0.00             | 9,000.00         | 0.00         |
| 11-5-65-5077-00 Insurance - Miscellaneous Prem | <u>0</u>       | <u>17.50</u>   | <u>17.50</u>         | <u>0.00</u>             | <u>0.00 (</u>    | <u>17.50)</u>    | <u>0.00</u>  |
| TOTAL Services & Supplies                      | 128,084        | 6,300.84       | 6,300.84             | 31,959.63               | 3,420.83         | 118,362.33       | 7.59         |

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

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 08.33

| 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 | 0              | 0.00           | 0.00                 | 37,017.13               | 0.00             | 0.00            | 0.00         |
| TOTAL Other Operating Expenses          | 0              | 0.00           | 0.00                 | 37,017.13               | 0.00             | 0.00            | 0.00         |
| <u>Salaries - Work Orders</u>           |                |                |                      |                         |                  |                 |              |
| <u>Benefits - Work Orders</u>           |                |                |                      |                         |                  |                 |              |
| <u>Services &amp; Supplies-W.O.</u>     |                |                |                      |                         |                  |                 |              |
| TOTAL RECREATION - WATER PARK           | 569,565        | 32,582.37      | 32,582.37            | 140,344.89              | 3,420.83         | 533,561.80      | 6.32         |
| TOTAL EXPENDITURES                      | 39,555,203     | 2,171,017.03   | 2,171,017.03         | 1,525,814.51            | 4,090,245.67     | 33,293,939.81   | 15.83        |
| REVENUE OVER/(UNDER) EXPENDITURES       | ( 16,573,121)  | ( 371,321.41)  | ( 371,321.41)        | 349,454.84              | ( 4,090,245.67)  | (12,111,553.43) | 26.92        |

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

12 -Adjudication  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                         | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE | % YTD<br>BUDGET |
|-------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>REVENUE SUMMARY</u>  |                   |                   |                         |                            |                     |                  |                 |
| <u>Non Departmental</u> |                   |                   |                         |                            |                     |                  |                 |
| WATER STANDBY           | 0                 | 48,685.21         | 48,685.21               | 0.00                       | 0.00                | ( 48,685.21)     | 0.00            |
| TOTAL Non Departmental  | 0                 | 48,685.21         | 48,685.21               | 0.00                       | 0.00                | ( 48,685.21)     | 0.00            |
| TOTAL REVENUES          | 0                 | 48,685.21         | 48,685.21               | 0.00                       | 0.00                | 0.00             | 0.00            |

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

12 -Adjudication  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE | % YTD<br>BUDGET |
|------------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>EXPENDITURE SUMMARY</u>         |                   |                   |                         |                            |                     |                  |                 |
| REVENUE OVER/ (UNDER) EXPENDITURES | 0                 | 48,685.21         | 48,685.21               | 0.00                       | 0.00                | 0.00             | 0.00            |

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

12 -Adjudication  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

| CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE | % YTD<br>BUDGET |
|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|

SUMMARY OF EXPENSES

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

12 -Adjudication

% OF YEAR COMPLETED: 08.33

| REVENUES                                       | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE  | % YTD BUDGET |
|--|----------------|----------------|----------------------|-------------------------|------------------|----------------|--------------|
| Non Departmental                               |                |                |                      |                         |                  |                |              |
| =====  |                |                |                      |                         |                  |                |              |
| <u>WATER STANDBY</u>                           |                |                |                      |                         |                  |                |              |
| 12-4-00-4160-00 Meter Chg- CMWD Adjud Resident | 0              | 5,530.91       | 5,530.91             | 0.00                    | 0.00 (           | 5,530.91)      | 0.00         |
| 12-4-00-4160-85 Meter Chg- OJAI Adjud Resident | 0              | 4,658.04       | 4,658.04             | 0.00                    | 0.00 (           | 4,658.04)      | 0.00         |
| 12-4-00-4161-00 Meter Chg- CMWD Adjud Comm     | 0              | 1,482.08       | 1,482.08             | 0.00                    | 0.00 (           | 1,482.08)      | 0.00         |
| 12-4-00-4161-85 Meter Chg- OJAI Adjud Comm     | 0              | 2,123.78       | 2,123.78             | 0.00                    | 0.00 (           | 2,123.78)      | 0.00         |
| 12-4-00-4162-00 Meter Chg- CMWD Adjud Indust   | 0              | 86.25          | 86.25                | 0.00                    | 0.00 (           | 86.25)         | 0.00         |
| 12-4-00-4162-85 Meter Chg- OJAI Adjud Indust   | 0              | 4.12           | 4.12                 | 0.00                    | 0.00 (           | 4.12)          | 0.00         |
| 12-4-00-4163-00 Meter Chg- CMWD Adjud Ag       | 0              | 8,649.22       | 8,649.22             | 0.00                    | 0.00 (           | 8,649.22)      | 0.00         |
| 12-4-00-4164-00 Meter Chg- CMWD Adjud Ag Resid | 0              | 13,035.90      | 13,035.90            | 0.00                    | 0.00 (           | 13,035.90)     | 0.00         |
| 12-4-00-4164-85 Meter Chg- OJAI Adjud Ag Resid | 0              | 230.58         | 230.58               | 0.00                    | 0.00 (           | 230.58)        | 0.00         |
| 12-4-00-4165-00 Meter Chg- CMWD Adjud Interdep | 0              | 211.52         | 211.52               | 0.00                    | 0.00 (           | 211.52)        | 0.00         |
| 12-4-00-4166-00 Meter Chg- CMWD Adjud Resale   | 0              | 11,755.06      | 11,755.06            | 0.00                    | 0.00 (           | 11,755.06)     | 0.00         |
| 12-4-00-4167-00 Meter Chg- CMWD Adjud Other    | 0              | 479.05         | 479.05               | 0.00                    | 0.00 (           | 479.05)        | 0.00         |
| 12-4-00-4167-85 Meter Chg- OJAI Adjud Other    | 0              | <u>438.70</u>  | <u>438.70</u>        | <u>0.00</u>             | <u>0.00 (</u>    | <u>438.70)</u> | <u>0.00</u>  |
| TOTAL WATER STANDBY                            | 0              | 48,685.21      | 48,685.21            | 0.00                    | 0.00 (           | 48,685.21)     | 0.00         |
| <u>WATER DELINQUENCY</u>                       |                |                |                      |                         |                  |                |              |
| TOTAL Non Departmental                         | 0              | 48,685.21      | 48,685.21            | 0.00                    | 0.00 (           | 48,685.21)     | 0.00         |
| TOTAL REVENUES                                 | 0              | 48,685.21      | 48,685.21            | 0.00                    | 0.00 (           | 48,685.21)     | 0.00         |
| REVENUE OVER/ (UNDER) EXPENDITURES             | 0              | 48,685.21      | 48,685.21            | 0.00                    | 0.00 (           | 48,685.21)     | 0.00         |



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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                         | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE | % YTD<br>BUDGET |
|-------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>REVENUE SUMMARY</u>  |                   |                   |                         |                            |                     |                  |                 |
| <u>Non Departmental</u> |                   |                   |                         |                            |                     |                  |                 |
| WATER SALES             | 0                 | ( 3,684.65)       | ( 3,684.65)             | ( 2,654.97)                | 0.00                | 3,684.65         | 0.00            |
| TOTAL Non Departmental  | 0                 | ( 3,684.65)       | ( 3,684.65)             | ( 2,654.97)                | 0.00                | 3,684.65         | 0.00            |
| TOTAL REVENUES          | 0                 | ( 3,684.65)       | ( 3,684.65)             | ( 2,654.97)                | 0.00                | 0.00             | 0.00            |

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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                                   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE | % YTD<br>BUDGET |
|-----------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>EXPENDITURE SUMMARY</u>        |                   |                   |                         |                            |                     |                  |                 |
| <u>PROPERTY TAX</u>               |                   |                   |                         |                            |                     |                  |                 |
| Services & Supplies               | 0                 | ( 493.07)         | ( 493.07)               | ( 151.89)                  | 0.00                | 493.07           | 0.00            |
| TOTAL PROPERTY TAX                | 0                 | ( 493.07)         | ( 493.07)               | ( 151.89)                  | 0.00                | 493.07           | 0.00            |
| TOTAL EXPENDITURES                | 0                 | ( 493.07)         | ( 493.07)               | ( 151.89)                  | 0.00                | 493.07           | 0.00            |
| REVENUE OVER/(UNDER) EXPENDITURES | 0                 | ( 3,191.58)       | ( 3,191.58)             | ( 2,503.08)                | 0.00                | ( 493.07)        | 0.00            |

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

29 -USBR & SWP BONDED INDEBT  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                            | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE | % YTD<br>BUDGET |
|----------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>SUMMARY OF EXPENSES</u> |                   |                   |                         |                            |                     |                  |                 |
| SERVICES & SUPPLIES        | 0                 | ( 493.07)         | ( 493.07)               | ( 151.89)                  | 0.00                | 493.07           | 0.00            |
| TOTAL EXPENDITURES         | 0                 | ( 493.07)         | ( 493.07)               | ( 151.89)                  | 0.00                | 493.07           | 0.00            |

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

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 08.33

| REVENUES                                   | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|--|----------------|----------------|----------------------|-------------------------|------------------|---------------|--------------|
| Non Departmental<br>=====                  |                |                |                      |                         |                  |               |              |
| <u>WATER SALES</u>                         |                |                |                      |                         |                  |               |              |
| 29-4-00-4005-00 Bonded Debt - Tax Interest | 0 (            | 3,684.65) (    | 3,684.65)            | 0.00                    | 0.00             | 3,684.65      | 0.00         |
| 29-4-00-4010-00 Bonded Debt - Tax Secured  | <u>0</u>       | <u>0.00</u>    | <u>0.00</u>          | <u>(2,654.97)</u>       | <u>0.00</u>      | <u>0.00</u>   | <u>0.00</u>  |
| TOTAL WATER SALES                          | 0 (            | 3,684.65) (    | 3,684.65) (          | 2,654.97)               | 0.00             | 3,684.65      | 0.00         |
| <hr/>                                      |                |                |                      |                         |                  |               |              |
| TOTAL Non Departmental                     | 0 (            | 3,684.65) (    | 3,684.65) (          | 2,654.97)               | 0.00             | 3,684.65      | 0.00         |
| <hr/>                                      |                |                |                      |                         |                  |               |              |
| TOTAL REVENUES                             | 0 (            | 3,684.65) (    | 3,684.65) (          | 2,654.97)               | 0.00             | 3,684.65      | 0.00         |

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

29 -USBR & SWP BONDED INDEBT  
 PROPERTY TAX

% OF YEAR COMPLETED: 08.33

| EXPENSES                                       | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE | % YTD<br>BUDGET |
|--|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>Services &amp; Supplies</u>                 |                   |                   |                         |                            |                     |                  |                 |
| 29-5-30-5069-00 Property Tax Collection Fee    | 0 (               | 493.07) (         | 493.07) (               | 0.00                       | 0.00                | 493.07           | 0.00            |
| 29-5-30-5070-00 Property Tax Administration Fe | <u>0</u>          | <u>0.00</u>       | <u>0.00</u>             | <u>( 151.89)</u>           | <u>0.00</u>         | <u>0.00</u>      | <u>0.00</u>     |
| TOTAL Services & Supplies                      | 0 (               | 493.07) (         | 493.07) (               | 151.89)                    | 0.00                | 493.07           | 0.00            |
| <u>Other Operating Expenses</u>                |                   |                   |                         |                            |                     |                  |                 |
| TOTAL PROPERTY TAX                             | 0 (               | 493.07) (         | 493.07) (               | 151.89)                    | 0.00                | 493.07           | 0.00            |
| TOTAL EXPENDITURES                             | 0 (               | 493.07) (         | 493.07) (               | 151.89)                    | 0.00                | 493.07           | 0.00            |
| REVENUE OVER/ (UNDER) EXPENDITURES             | 0 (               | 3,191.58) (       | 3,191.58) (             | 2,503.08)                  | 0.00                | 3,191.58         | 0.00            |





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

69 -MIRA MONTE WATER ASSESSME  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

| CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE | % YTD<br>BUDGET |
|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|

SUMMARY OF EXPENSES



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

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 08.33

| REVENUES                           | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE    | % YTD BUDGET |
|------------------------------------|----------------|----------------|----------------------|-------------------------|------------------|------------------|--------------|
| Non Departmental<br>=====          |                |                |                      |                         |                  |                  |              |
| <u>WATER SALES</u>                 |                |                |                      |                         |                  |                  |              |
| 69-4-00-4010-00 MMWS - Tax Secured | <u>19,212</u>  | <u>0.00</u>    | <u>0.00</u>          | <u>0.00</u>             | <u>0.00</u>      | <u>19,212.00</u> | <u>0.00</u>  |
| TOTAL WATER SALES                  | 19,212         | 0.00           | 0.00                 | 0.00                    | 0.00             | 19,212.00        | 0.00         |
| TOTAL Non Departmental             | 19,212         | 0.00           | 0.00                 | 0.00                    | 0.00             | 19,212.00        | 0.00         |
| TOTAL REVENUES                     | 19,212         | 0.00           | 0.00                 | 0.00                    | 0.00             | 19,212.00        | 0.00         |

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

69 -MIRA MONTE WATER ASSESSME  
PROPERTY TAX

% OF YEAR COMPLETED: 08.33

| 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>     |                |                |                      |                         |                  |               |              |
| REVENUE OVER/ (UNDER) EXPENDITURES | 19,212         | 0.00           | 0.00                 | 0.00                    | 0.00             | 19,212.00     | 0.00         |

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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                         | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE    | % YTD<br>BUDGET |
|-------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|---------------------|-----------------|
| <u>REVENUE SUMMARY</u>  |                   |                   |                         |                            |                     |                     |                 |
| <u>Non Departmental</u> |                   |                   |                         |                            |                     |                     |                 |
| WATER SALES             | <u>2,713,976</u>  | <u>1,196.28</u>   | <u>1,196.28</u>         | <u>2,306.31</u>            | <u>0.00</u>         | <u>2,712,779.72</u> | <u>0.04</u>     |
| TOTAL Non Departmental  | <u>2,713,976</u>  | <u>1,196.28</u>   | <u>1,196.28</u>         | <u>2,306.31</u>            | <u>0.00</u>         | <u>2,712,779.72</u> | <u>0.04</u>     |
| TOTAL REVENUES          | 2,713,976         | 1,196.28          | 1,196.28                | 2,306.31                   | 0.00                | 0.00                | 0.04            |

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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                                   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE    | % YTD<br>BUDGET |
|-----------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|---------------------|-----------------|
| <u>EXPENDITURE SUMMARY</u>        |                   |                   |                         |                            |                     |                     |                 |
| <u>Property Tax</u>               |                   |                   |                         |                            |                     |                     |                 |
| Salaries                          | 0                 | 2,770.00          | 2,770.00                | 2,750.00                   | 0.00                | ( 2,770.00)         | 0.00            |
| Services & Supplies               | <u>2,765,688</u>  | <u>918,343.75</u> | <u>918,343.75</u>       | <u>1,046,322.57</u>        | <u>0.00</u>         | <u>1,847,344.25</u> | <u>33.20</u>    |
| TOTAL Property Tax                | 2,765,688         | 921,113.75        | 921,113.75              | 1,049,072.57               | 0.00                | 1,844,574.25        | 33.31           |
| TOTAL EXPENDITURES                | 2,765,688         | 921,113.75        | 921,113.75              | 1,049,072.57               | 0.00                | 1,844,574.25        | 33.31           |
| REVENUE OVER/(UNDER) EXPENDITURES | ( 51,712)         | ( 919,917.47)     | ( 919,917.47)           | ( 1,046,766.26)            | 0.00                | ( 1,844,574.25)     | 1,778.92        |

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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

|                            | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>BALANCE | PRIOR YEAR<br>YEAR TO DATE | TOTAL<br>ENCUMBERED | TOTAL<br>BALANCE    | % YTD<br>BUDGET |
|----------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|---------------------|-----------------|
| <u>SUMMARY OF EXPENSES</u> |                   |                   |                         |                            |                     |                     |                 |
| SALARIES                   | 0                 | 2,770.00          | 2,770.00                | 2,750.00                   | 0.00 (              | 2,770.00)           | 0.00            |
| SERVICES & SUPPLIES        | <u>2,765,688</u>  | <u>918,343.75</u> | <u>918,343.75</u>       | <u>1,046,322.57</u>        | <u>0.00</u>         | <u>1,847,344.25</u> | <u>33.20</u>    |
| TOTAL EXPENDITURES         | 2,765,688         | 921,113.75        | 921,113.75              | 1,049,072.57               | 0.00                | 1,844,574.25        | 33.31           |

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

75 -CFD -2013-1

% OF YEAR COMPLETED: 08.33

| REVENUES                                       | CURRENT BUDGET   | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE       | % YTD BUDGET |
|--|------------------|----------------|----------------------|-------------------------|------------------|---------------------|--------------|
| Non Departmental<br>=====                      |                  |                |                      |                         |                  |                     |              |
| <u>WATER SALES</u>                             |                  |                |                      |                         |                  |                     |              |
| 75-4-00-4000-00 CFD 2013-1 Interest Investment | 0                | 1,196.28       | 1,196.28             | 2,306.31                | 0.00 (           | 1,196.28)           | 0.00         |
| 75-4-00-4010-00 CFD 2013-1 - Tax Secured       | <u>2,713,976</u> | <u>0.00</u>    | <u>0.00</u>          | <u>0.00</u>             | <u>0.00</u>      | <u>2,713,976.00</u> | <u>0.00</u>  |
| TOTAL WATER SALES                              | 2,713,976        | 1,196.28       | 1,196.28             | 2,306.31                | 0.00             | 2,712,779.72        | 0.04         |
| <hr/>  |                  |                |                      |                         |                  |                     |              |
| TOTAL Non Departmental                         | 2,713,976        | 1,196.28       | 1,196.28             | 2,306.31                | 0.00             | 2,712,779.72        | 0.04         |
| <hr/>  |                  |                |                      |                         |                  |                     |              |
| TOTAL REVENUES                                 | 2,713,976        | 1,196.28       | 1,196.28             | 2,306.31                | 0.00             | 2,712,779.72        | 0.04         |

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

75 -CFD -2013-1  
 Property Tax

% OF YEAR COMPLETED: 08.33

| 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              | 2,770.00       | 2,770.00             | 2,750.00                | 0.00             | ( 2,770.00)   | 0.00         |
| TOTAL Salaries                              | 0              | 2,770.00       | 2,770.00             | 2,750.00                | 0.00             | ( 2,770.00)   | 0.00         |
| <u>Services &amp; Supplies</u>              |                |                |                      |                         |                  |               |              |
| 75-5-30-5049-00 Other Professional Services | 18,000         | 0.00           | 0.00                 | 0.00                    | 0.00             | 18,000.00     | 0.00         |
| 75-5-30-5064-00 Interest / Penalty Expenses | 2,740,688      | 918,343.75     | 918,343.75           | 1,046,322.57            | 0.00             | 1,822,344.25  | 33.51        |
| 75-5-30-5069-00 Property Tax collection Fee | 7,000          | 0.00           | 0.00                 | 0.00                    | 0.00             | 7,000.00      | 0.00         |
| TOTAL Services & Supplies                   | 2,765,688      | 918,343.75     | 918,343.75           | 1,046,322.57            | 0.00             | 1,847,344.25  | 33.20        |
| <u>Other Operating Expenses</u>             |                |                |                      |                         |                  |               |              |
| TOTAL Property Tax                          | 2,765,688      | 921,113.75     | 921,113.75           | 1,049,072.57            | 0.00             | 1,844,574.25  | 33.31        |
| TOTAL EXPENDITURES                          | 2,765,688      | 921,113.75     | 921,113.75           | 1,049,072.57            | 0.00             | 1,844,574.25  | 33.31        |
| REVENUE OVER/(UNDER) EXPENDITURES           | ( 51,712)      | ( 919,917.47)  | ( 919,917.47)        | ( 1,046,766.26)         | 0.00             | 868,205.47    | 1,778.92     |



**Consumption Report**

**Water Sales FY 2020-2021 (Acre-Feet)**

| Classification           | Jul   | Aug   | Sep   | Oct   | Nov | Dec | Jan | Feb | Mar | Apr | May   | Jun   | Month to Date       |                      |              |
|--------------------------|-------|-------|-------|-------|-----|-----|-----|-----|-----|-----|-------|-------|---------------------|----------------------|--------------|
|                          |       |       |       |       |     |     |     |     |     |     |       |       | 2020/ 2021<br>Total | 2019 / 2020<br>Total |              |
| AD Ag-Domestic           | 395   |       |       |       |     |     |     |     |     |     |       |       |                     | 395                  | 333          |
| AG Ag                    | 260   |       |       |       |     |     |     |     |     |     |       |       |                     | 260                  | 195          |
| C Commercial             | 120   |       |       |       |     |     |     |     |     |     |       |       |                     | 120                  | 109          |
| DI Interdepartmental     | 21    |       |       |       |     |     |     |     |     |     |       |       |                     | 21                   | 28           |
| F fire                   | 0     |       |       |       |     |     |     |     |     |     |       |       |                     | 0                    | 0            |
| I Industrial             | 1     |       |       |       |     |     |     |     |     |     |       |       |                     | 1                    | 3            |
| OT Other                 | 26    |       |       |       |     |     |     |     |     |     |       |       |                     | 26                   | 24           |
| R Residential            | 285   |       |       |       |     |     |     |     |     |     |       |       |                     | 285                  | 236          |
| RS - P Resale Pumped     | 43    |       |       |       |     |     |     |     |     |     |       |       |                     | 43                   | 32           |
| RS - G Resale Gravity    | 289   |       |       |       |     |     |     |     |     |     |       |       |                     | 289                  | 97           |
| TE Temporary             | 1     |       |       |       |     |     |     |     |     |     |       |       |                     | 1                    | 1            |
| <b>Total</b>             | 1,442 | 0     | 0     | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0     | 0     | 0                   | <b>1,442</b>         | 1,058        |
| <b>CMWD</b>              | 1,253 |       |       |       |     |     |     |     |     |     |       |       |                     |                      |              |
| <b>OJAI</b>              | 189   |       |       |       |     |     |     |     |     |     |       |       |                     |                      |              |
| <b>Total 2019 / 2020</b> | 1,058 | 1,294 | 1,074 | 1,272 | 815 | 274 | 355 | 655 | 413 | 378 | 1,014 | 1,222 |                     | <b>N/A</b>           | <b>9,824</b> |



# MEMORANDUM

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TO: Finance Committee  
From: Michael L. Flood, General Manager  
RE: Discussion of a Resolution establishing a new bank account with Mechanics Bank for the City of Ventura Adjudication Charge  
Date: September 14, 2020

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## **RECOMMENDATION:**

The Committee provide feedback on the contents of the Resolution and then pass the Resolution to the Board of Directors.

## **BACKGROUND:**

On June 24, 2020 the Casitas Board of Directors approved and adopted the City of Ventura Adjudication Charge. In anticipation of the approval of the Adjudication Charge the Board of Directors passed an implementation policy on June 8, 2020.

Per the implementation policy revenue collected shall be saved in a separate, independent trust or escrow account which only may be used, appropriated or expended for the Casitas' actual adjudication and litigation costs.

The District has bank accounts for Accounts Payables, Payroll and General Fund with Mechanics Bank and would like to add an additional account for the Adjudication Charges.

In maintaining continuity with the current banking and finance structure the below representatives will be authorized signers on the account: General Manager, Assistant General Manager, Chief Financial Officer, and the Executive Administrator.

As with all other District accounts, two authorized signers are required for account transactions.

Attachment: Resolution Establishing Adjudication Charge Account with Mechanics Bank.

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION NO.

RESOLUTION AUTHORIZING THE CREATION OF A BANK ACCOUNT WITH  
MECHANICS BANK FOR ADJUDICATION CHARGES.

WHEREAS, on June 24, 2020 the Board of Directors approved and adopted the City of Ventura Adjudication Charge; and

WHEREAS, during a special meeting of the Board of Directors, an implementation policy regarding the proposed City of Ventura Groundwater Adjudication Charge was adopted and subsequently posted on the District's website, the contents of which are thus:

1. The City of Ventura Adjudication Charge is a result of a policy to ensure that identifiable costs that are expected to incur over a period of several years should be included in the District's water rate structure.

2. Ongoing budgetary costs should not be funded through reserve accounts.

3. District reserves are intended to provide funds for emergency one-time costs as well as large future capital expenditures.

4. Revenues from the charge will be tracked and compared with costs of the City of Ventura Adjudication litigation.

5. Full costs of the City of Ventura Adjudication litigation are not fully known but are expected to include attorney fees, expert fees, and court costs.

6. The Board will create a reserve account that will contain the funds that result from the charge.

7. Staff will provide an accounting of the accumulated funds and adjudication costs for the Board's periodic consideration.

8. The City of Ventura Adjudication Charge will be removed from the District's rate structure should the litigation be brought to a conclusion or it is dismissed entirely.

9. Unused funds collected through the charge will be returned to Casitas' customers.

10. The City of Ventura Adjudication Charge will support Casitas' ability to continue to serve its customers, as it has in the past, by protecting Casitas' water rights and ensuring those rights remain intact; and

WHEREAS, as per the implementation policy passed on June 8, 2020, the Board will create a reserve account that will contain the funds that result from the charge which

only may be used, appropriated or expended for the Casitas' actual adjudication and litigation costs; and

WHEREAS, the district has bank accounts with Mechanics Bank; and

WHEREAS, to maintain continuity with current banking and finance structured the authorized signers on the account will be Director, General Manager, Assistant General Manager, Chief Financial Officer, and the Executive Administrator and requires two signers for account transactions; and

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

Establishment of a new bank account with Mechanics Bank for the purpose of the deposit of the City of Ventura Adjudication Charges and approval of the above listed authorized signers to the account is approved.

ADOPTED this XX day of XX, 2020.

\_\_\_\_\_  
Russ Baggerly, President

Attest:

\_\_\_\_\_  
Angelo Spandrio, Secretary

# MEMORANDUM

---

TO: Finance Committee  
From: Michael L. Flood, General Manager  
RE: Review of Casitas MWD Investment Policy  
Date: September 14, 2020

---

## **RECOMMENDATION:**

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

## **BACKGROUND:**

The current Casitas MWD Investment Policy was adopted by the Board of Directors in 2013 (attached) and can be found on Casitas MWD's website at:

<https://www.casitaswater.org/home/showdocument?id=359>

See Investment Policy procedural recommendations from Director Angelo Spandrio (below).

## **DISCUSSION:**

Investment Policy procedural recommendations from Director Angelo Spandrio:

- *Finance Committee review and Board of Directors approval for adding investments to and liquidating investments from the Casitas Custody Account #XXXXXX3000, Portfolio Holdings hereinafter referred to as "Portfolio".*
- *the establishment of a secure, password protected method of communication between CMWD and U.S. Bank. Responsibility for establishment, maintenance and confidentiality of this communication will reside with the Chief Financial Officer (CFO) who will also act as the primary point-of-contact between the CMWD and U.S. Bank for Portfolio matters. Normal E-mails are not authorized for any transaction involving the Portfolio.*

- *that the signers authorized to initiate any transaction, after Board of Directors approval of that transaction, with the Portfolio be the General Manager, the CFO, the Assistant General Manager and any member of the Board of Directors. Signers must be approved by a Board of Directors resolution. Any change of authorized signers will need a new Board of Directors approved resolution.*
- *that the authorization to initiate a transaction within the Portfolio take the form of a Portfolio Transaction Document (PTD) that thoroughly describes the transaction and reason for it. The Board of Directors approved PTD will also bear the actual signatures of any two of the authorized signers. The CFO is to develop the format and recordkeeping procedures for the PTD. The Board of Directors approved and properly executed PTD is to be forwarded to U.S. Bank by the CFO to initiate the transaction. U.S. Bank must be informed of and requested to abide by the signatory requirement of the PTD.*
- *that the PTD requests U.S. Bank provide in writing, prior to any bond(s) sale, their rationale for the selection of the bond(s) chosen for sale to acquire the funds requested in the PTD. U.S. Bank is to be instructed to wait for approval from the CMWD before proceeding with the sale of those bond(s). The CMWD may wish to substitute other bond(s) to liquidate.*
- *that the PTD also contain the instructions to U.S. Bank for the disbursement of funds resulting from the sale of bond holdings. If any funds in excess of \$250,000 are to be held temporarily in the U.S. Bank Money Market Account Symbol 9AMMF05B2, the CFO is to make certain that the amount of money to reside in that account is insured for 100% of the amount deposited. If the funds resulting from the sale of bond holdings are to be disbursed to the CMWD via wire transfer, wire transfer instructions including beneficiary account name and address, beneficiary bank ABA number (routing number), and beneficiary account number are to be included in the PTD.*
- *any anticipated cash flow issues that may require the liquidation of bonds from the Portfolio be brought to the attention of the Finance Committee and Board of Directors at the earliest possible time.*
- *procedures for when and how monies are moved from the CMWD to U.S. Bank including criteria and instructions that are to be given to U.S. Bank for the purchase of additional holdings.*

Once the recommended changes to the Investment Policy are made, the policy needs to be reviewed by both the District's counsel and auditor prior to going to the Board of Directors for further review.



**DATE:** 10/23/2013

**TO:** Board of Directors

**FROM:** Treasurer

**SUBJECT:** Treasurer's Annual Statement of Investment Policy

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1. This statement is intended to provide guidelines for the prudent investment of Casitas Municipal Water Districts (hereinafter "District") Reserves and to outline policies for maximizing the efficiency of the Districts Investment Cash management system. The ultimate goal is to enhance the economic status of the District while protecting its pooled Investment Cash.
2. Prudent Investor Standard – Directors of the District, Treasurer and all persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, a trustee shall act with care, prudence, and diligence considering existing circumstances, general economic conditions and the anticipated needs of the District, to safeguard the principal and maintain the liquidity needs of the District.

It is the Districts full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, it is realized that market prices of securities will vary depending on economic and interest rate conditions at any point in time.

The Districts Treasurer and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other

written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individuals security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

3. Investment of pooled investment funds of Casitas shall be made in securities in which Casitas is legally empowered to invest such funds, in accordance with Section 53601 of the Government Code, taking into consideration the probable income as well as the probable safety of said funds, exercising the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs, not in regard to speculation, but in regard to the permanent disposition of said funds.
4. As far as possible, all money shall be deposited for safekeeping in state or national banks or state or federal savings and loan associations or may be invested as provided in Section 53635 of the Government Code.
5. Money may be invested in the Local Agency Investment Fund (LAIF) as well as those deposited in Ventura County's pooled investment fund in accordance with Section 16429.1 of the Government Code.
6. Investment of funds under 1, 2, 3, 4 and 5 above shall be limited as follows:
  - a. Not more than 25% of Casitas' funds shall be invested in any one single institution.
  - b. Local Agency Investment Fund (LAIF) which shall not exceed 95%
  - c. United States Treasury Bills, Bonds, and Notes shall have no limit.
  - d. Government National Mortgage Association (GNMA), The Federal Farm Credit System (FFCB), The Federal Home Loan Bank Board (FHLB), The Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Association (FHLMC) shall have no limit.
  - e. Casitas' investments in any savings and loan institution and bank shall be



limited to FDIC Limitations.

- f. Casitas' investments in any savings and loan institution and bank shall be invested following the procedure below.
  - 1. Determine how much Casitas would want to invest on CDs.
  - 2. The Accounting Manager will discuss with current investment firm approved by the Board to determine which banks have the highest CD rate of interest and determine length of term to get the best possible interest rate.
  - 3. Verify that they are federally insured by getting the FDIC number from the bank and go to the FDIC web-site and verify the bank's FDIC number and to get a report on the bank's strength.
  - 4. Once the bank is determined, purchase the CD, limiting investments to FDIC Limits per on-line institution, and retain all of the documentation to verify that this is a legitimate investment that Casitas wanted.
  - 5. Report to the Board of Directors each month on the transactions that have been made in purchasing CDs and the results of all investigations.
- g. The staff shall follow an investment pattern of investing not more than 10% of Casitas' invested funds with CD's at savings and loans or Banks at Investment Grade or better, 25% with savings and loans with a rating above "AA", 50% with banks 100% in treasury bills and/or government securities and 95% in LAIF and that the guidelines shall be reviewed by the Board on an annual basis.
- h. The above percentages may be exceeded for a period of 90 days due to

cash flow or other circumstances.

7. No investments shall be made in financial futures or financial options contracts which are otherwise allowed pursuant to Section 53601.1 of the Government Code.
8. Interest earned and received on investments on the reserves for the United States Bureau of Reclamation and the State Water Plan as well as the Mira Monte Special Assessment Fund and the Mira Monte Reserve for Bond Redemption shall be credited to those funds in the same proportion that such funds bear to the total money invested.
9. Interest earned and received on Capital Facility Charges shall be credited to that fund on a proportional basis. All other interest, including interest on the reserve for capital outlay, reserve for variation in water sales, the general reserve, and any other general reserves shall be credited to the general fund.
10. Accounts shall be established and maintained in Casitas' accounting records to record the surplus and inactive funds invested at all times in accordance with the State Controller's chart of accounts as authorized by Section 53891 of the Government Code.
11. Reserve fund account balances shall be maintained separately and shall reflect, at all times, the balance in each reserve fund in a manner consistent with generally accepted accounting practices.
12. Depositories having custody of Casitas funds shall be directed to forward copies of all correspondence concerning Casitas funds to the Treasurer of Casitas.
13. Verification that moneys have been on deposit at all times and collateralized in amounts equal to or in excess of funds designated by the Board of Directors as reserve funds shall be made in the annual audit of Casitas records.
14. The Treasurer should be delegated the authority and responsibility to invest or to reinvest funds of Casitas or to sell or exchange securities so purchased in accordance with Section 53607 of the Government Code and/or this policy

which ever is more prudent.

15. The Board should annually determine which reserve funds are surplus and which are inactive.
16. The Treasurer shall render a monthly report to the Board in accordance with Section 53646(b) of the Government Code.

# MEMORANDUM

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TO: Finance Committee  
From: Michael L. Flood, General Manager  
RE: Review of Casitas MWD System of Business Administration Ordinance 12-01  
Date: September 14, 2020

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## **RECOMMENDATION:**

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

## **BACKGROUND:**

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

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

## **DISCUSSION:**

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

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

The final draft of the System of Business Administration ordinance will be presented to the District's Counsel and Auditor prior to presentation for review by the Board of Directors.

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.

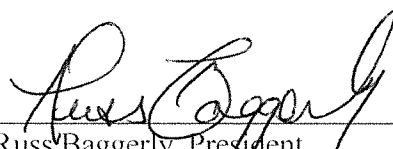
b. Sole Source Purchases. The General Manager can approve sole source purchasing as an exception to section 7 for any of the following reasons:

- 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

Changes to Casitas Municipal Water District Ordinance #12-01, "An Ordinance of Casitas Municipal Water District Prescribing a System of Business Administration" recommended by Angelo Spandrio 9-10-20

Add to Section 1-a:

The Chief Financial Officer shall maintain and present to the Board of Directors monthly a log of Board approved unbudgeted obligations incurred for the current fiscal year. The log is to include the title and description of the obligation, Board approval date and a running total of the amount obligated.

Section 2:

- Change "Accounting Manager" to "Chief Financial Officer"
- Change "General Managers absence" to "General Manager's absence"
- Change "Assistant to the General Manager" to "Assistant General Manager" or "Executive Administrator" or both? – need input from staff

Section 3: Change "Assistant to the General Manager" to "Assistant General Manager" or "Executive Administrator" or both? - 2 places, need input from staff

Section 3-a: Change "Accounting Manager/Treasurer" to "Chief Financial Officer"

Section 3-e: Change "Accounts Payable" to "Chief Financial Officer" - 2 places

Section 4:

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

Section 5:

- Change "General Fund Bank Account" to "General Fund Account"
- Change "payables fund account" to "Payables Fund Account" - 2 places
- Change "general funds account" to "General Fund Account"
- Change "General Fund" to "General Fund Account"

Section 5-a:

- Change "The General Manager, Accounting Manager, Assistant to the General Manager, and any member of the Board of Directors" to "The General Manager, Chief Financial Officer, Assistant General Manager, Executive Administrator and any member of the Board of Directors"
- Change "severe disciplinary action" to something else that makes sense - need input from staff
- Clarify: "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." – need input from staff
- Change "payables fund account" to "Payables Fund Account"
- Change "general fund" to "General Fund Account"
- Change "Accounting Manager" to "Chief Financial Officer"
- Clarify or delete: "Signatures of a majority of the Board members on the voucher list shall constitute Board approval." – need input from staff

Section 5-b: Clarify and confirm – need input from staff

Section 5-c:

- Change "payables fund account" to "Payables Fund Account"
- Change "general fund account" to "General Fund Account"

Section 5-d:

- Change "payroll fund account" to "Payroll Fund Account" - 2 places
- Change "general fund account" to "General Fund Account"

Section 5-d-(1): Change "Accounting Manager" to "Chief Financial Officer"

Section 5-d-(2): Change "The General Manager, Accounting Manager, Assistant to the General Manager, and any member of the Board of Directors" to "The General Manager, Chief Financial Officer, Assistant General Manager, Executive Administrator and any member of the Board of Directors"

Section 5-d-(4):

- Change "severe disciplinary action" to something else that makes sense – need input from staff
- Clarify or delete: " 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." – Need input from staff
- Change "Accounting Manager" to "Chief Financial Officer" - 2 Places
- Change "Assistant to the General Manager" to "Executive Administrator"

Section 5-e:

- Change "general fund account" to "General Fund Account"
- Change "Accounting Manager" to "Chief Financial Officer"
- Delete: "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."

Section 5-f:

- Change "payables fund account" to "Payables Fund Account"
- Change "payroll funds account" to "Payroll Fund Account"

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

(A procedure for voiding checks and a discussion of the "stop payment" process needs to be included by staff in Section 5.)

(A procedure for reconciling bank account statements with the various checking accounts needs to be described by staff in Section 5. Responsibility for this function needs to be stated along with reporting and filing requirements of the reconciliations.)

Section 6: Change "General Manager, Assistant to the General Manager and those assigned to the Accounting Manager" to "General Manager, Assistant General Manager, Executive Administrator and those assigned to the Chief Financial Officer"

Section 7: Review by Staff

Section 8: Review by Staff

Add a new section titled "Investments" containing the following:

a. The Finance Committee shall review and the Board of Directors shall approve adding investments to and liquidating investments from the Casitas Custody Account #258933000, Portfolio Holdings existing at the time of this ordinance revision. The current and any future investment account are hereinafter referred to as "Portfolio".

b. A secure, password protected method of communication with the Portfolio custodial institution shall be established. Responsibility for establishment, maintenance and confidentiality of this communication will reside with the Chief Financial Officer (CFO) who will also act as the primary point-of-contact for Portfolio matters. Normal E-mails are not authorized for any transaction involving the Portfolio.

c. The signers authorized to initiate any transaction, after Board of Directors approval of that transaction, with the Portfolio be the General Manager, the CFO, the Assistant General Manager and any member of the Board of Directors. Signers must be approved by a Board of Directors resolution. Any change of authorized signers will need a new Board of Directors approved resolution.

d. The authorization to initiate a transaction within the Portfolio shall take the form of a Portfolio Transaction Document (PTD) that thoroughly describes the transaction and reason for it. The Board of Directors approved PTD shall also bear the actual signatures of any combination of two of the authorized signers. The CFO is to develop the format and recordkeeping procedures for the PTD. The Board of Directors approved and properly executed PTD is to be forwarded to the Portfolio custodial institution by the CFO to initiate the transaction. The Portfolio custodial institution shall be informed of and requested to abide by the signatory requirement of the PTD.

e. The PTD shall request that the Portfolio custodial institution provide in writing, prior to any bond(s) sale, their rationale for the selection of the bond(s) chosen for sale to acquire the funds requested in the PTD and that they are to wait for Board approval before proceeding with the sale of those bond(s).

f. The PTD shall also contain the instructions for the disbursement of funds resulting from the sale of bond holdings. If the funds resulting from the sale of bond holdings are to be disbursed via wire transfer, wire transfer instructions including beneficiary account name and address, beneficiary bank ABA number (routing number), and beneficiary account number are to be included in the PTD.

g. Any anticipated cash flow issues that may require the liquidation of bonds from the Portfolio shall be brought to the attention of the Finance Committee and Board of Directors at the earliest possible time.

h. A properly executed PTD shall be used to initiate action with the Portfolio custodial institution for the purchase of additional holdings.



