

Casitas Municipal Water District

FINANCE COMMITTEE

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

December 20, 2019

10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Appeal of Retiree John Johnson regarding the ACWA/JPIA requirement for his spouse to purchase Medicare Part B for retirement medical insurance.
5. Review of a proposal for backflow program services to be provided by the County of Ventura.
6. Review of Cost Sharing Request for the De La Garrigue Road Culvert and Road Project (unbudgeted project).
7. Review the recommendation to engage Hoffman, Vance, and Worthington, Inc. to perform a property appraisal for 1251 N. Signal Street, Ojai.
8. Review of the Comprehensive Annual Financial Report June 30, 2019.
9. Review of the Financial Statements for October, 2019.
10. Review of the October, 2019 Consumption Report.

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

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

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Review of a proposal for cross-connection/backflow program services to be provided by the County of Ventura.**
Date: December 16, 2019

RECOMMENDATION:

Finance Committee recommend the Board of Directors approve a contract with the County of Ventura for cross-connection/backflow program services.

BACKGROUND:

As a requirement of the District's drinking water system permits, the District must operate a cross-connection/backflow program.

A cross-connection/backflow program involves ensuring that the owners of backflow devices connected to the District's potable water system are tested for proper operation on an annual basis.

The County of Ventura operates a cross-connection/backflow program that simplifies the noticing and tracking of owners of backflow devices through an automated computer program and field application.

The District currently uses paper notices sent through the mail that are typically faxed back to staff by the owners of backflow devices.

The District currently has approximately 700 backflow devices connected to its system.

DISCUSSION:

The District has traditionally handled its cross-connection/backflow program in-house but with the acquisition of the Ojai Water System, the number of backflow devices has nearly doubled.

The District has struggled to keep up with the requirements of the program since the acquisition and believes that the program can be more efficiently handled through a contract with the County of Ventura.

The County's cross-connection/backflow program automates the process by sending out notices to owners of backflow devices automatically using a database that is provided by the District.

The County will notify the District of any customers that are out of compliance.

The District would still conduct all enforcement activities which includes turning off a customer's water service if they fail to get their backflow device tested on time.

The cost of the County's program is expected to be approximately \$10,000 – \$12,000 for start-up and then \$10,000 to \$12,000 annually thereafter.

CONTRACT TO IMPLEMENT CROSS-CONNECTION CONTROL PROGRAM

This contract is made and entered into by and between the County of Ventura, hereinafter referred to as "County," and Casitas Municipal Water District, hereinafter referred to as "Purveyor," to provide for implementation of a cross-connection control program for Purveyor by the Environmental Health Division of County's Resource Management Agency ("Division") pursuant to California Code of Regulations, title 17, 7584. Now, therefore, in consideration of the mutual promises contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Services. County, acting through Division, shall perform services necessary to implement a cross-connection control program for Purveyor, as described in Exhibit A attached hereto and made a part hereof.
2. Payment. Purveyor shall pay County compensation as described in Exhibit B attached hereto and made a part hereof.
3. Term. The term of this contract shall commence on January 1, 2020 and shall continue until terminated as prescribed in this section. This contract may be terminated on July 1 of each year without cause by Purveyor or County by giving a written notice to the other party of such intention to terminate no later than the preceding May 1 of that year.
4. Independent Contractor. County is an independent contractor, and no relationship of employer and employee is created between the parties by this contract. Except as otherwise provided in this contract, Purveyor will have no control over the means or methods by which County will perform services under this contract.
5. Indemnification. Purveyor agrees to defend, through attorneys approved by County, indemnify and hold harmless County and its boards, agencies, departments, officers, employees, agents and volunteers (collectively, "Indemnatee") from and against any and all third party claims, lawsuits, judgments, debts, demands, and liability (including attorney fees and costs) (collectively, "Third Party Claims"), including, without limitation, those arising from injuries or death of persons and/or damage to property, whether against Purveyor, County or others, arising directly or indirectly out of, pertaining to or related to this contract, or operations conducted or subsidized in whole or in part by Purveyor, including the condition of Purveyor's property and facilities. However, this indemnity provision does not apply to Third Party Claims arising from the sole negligence or willful misconduct of Indemnatee or to the extent caused by the active negligence of Indemnatee. Purveyor shall not settle or otherwise compromise a Third Party Claim covered by this section without County's advance written approval.

6. Miscellaneous.

- a. Entire Agreement. This contract is an integrated agreement and constitutes the final expression, and the complete and exclusive statement of the terms of, the parties' agreement with respect to the subject matter hereof. This contract supersedes all contemporaneous oral and prior oral and written agreements, understandings, representations, inducements, promises, communications or warranties of any nature whatsoever, by either party or any agent, principal, officer, partner, employee or representative of either party, with respect to the subject matter hereof.
- b. Modifications. No modification, waiver, amendment or discharge of this contract shall be valid unless the same is in writing and signed by duly authorized representatives of both parties.
- c. Third Party Beneficiaries. Except for indemnitees under section 5, above, this contract does not, and the parties to this contract do not intend to, confer a third party beneficiary right of action on any third party whatsoever, and nothing set forth in this contract will be construed so as to confer on any third party a right of action under this contract or in any manner whatsoever.
- d. Time of the Essence. Time limits stated herein are of the essence.
- e. Governing Law; Venue. This contract is made and entered into in the State of California and shall, in all respects, be interpreted, governed and enforced in accordance with the laws of the State of California applicable to contracts entered into and fully to be performed therein. The venue for any action, suit, arbitration, judicial reference or other proceeding concerning this contract shall be in Ventura County, California.
- f. Notice. All notices, requests, claims, and other official communications under the contract shall be in writing and transmitted by one of the following methods to the physical address, fax number or e-mail address set forth in this section: personal delivery; facsimile; courier; e-mail, where receipt is confirmed; or registered or certified mail, postage prepaid, return receipt requested. Such notices and communications shall be deemed given and received upon actual receipt in the case of all except registered or certified mail; and in the case of registered or certified mail, such notices and communications shall be deemed given and received on the date shown on the return receipt or the date delivery during normal business hours was attempted. All notices and communications shall be sent as follows:

To County:

[County contact info]

To Purveyor:

[Purveyor contact]

Either party may change its contact information by providing written notice of the change to the other party in accordance herewith.

- g. Further Actions. The parties hereto agree that they will execute any and all documents and take any and all other actions as may be reasonably necessary to carry out the terms and conditions of this contract.
- h. Legal Representation. Each party warrants and represents that in executing this contract, the party has relied upon legal advice from attorneys of the party's choice (or had a reasonable opportunity to do so); that the party has read the terms of this contract and had their consequences (including risks, complications and costs) completely explained to the party by the party's attorneys (or had a reasonable opportunity to do so); and that the party fully understands the terms of this contract. Each party further acknowledges and represents that the party has executed this contract freely and voluntarily without the undue influence of any person, and the party has not relied on any inducements, promises or representations made by any person not expressly set forth in this contract.
- i. No Waiver. Failure by a party to insist upon strict performance of each and every term, condition and covenant of this contract shall not be deemed a waiver or relinquishment of the party's rights to enforce any term, condition or covenant.
- j. Interpretation of Contract. For purposes of interpretation, this contract shall be deemed to have been drafted by both parties, and no ambiguity shall be resolved against any party by virtue of the party's participation in the drafting of the contract. Accordingly, Civil Code section 1654 shall not apply to the interpretation of this contract. Where appropriate in the context of this contract, the use of the singular shall be deemed to include the plural, and the use of the masculine shall be deemed to include the feminine and/or neuter.

- k. Counterparts. This contract may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same contract.

IN WITNESS WHEREOF, the parties hereto have executed this contract.

CASITAS MUNICIPAL WATER DISTRICT

Dated: _____

By: _____

Print name and title.

COUNTY OF VENTURA

Dated: _____

By: _____

Print name and title

EXHIBIT A
SCOPE OF WORK

1. Overview of the Work

Purveyor has retained County, acting through Division, to implement a legally compliant cross-connection program on Purveyor's behalf that complies with applicable law and in order to prevent backflow contamination of Purveyor's water system.

2. Standard Services

Division shall perform the cross-connection program services listed in this section, which are referred to in this contract as "Standard Services":

I. Backflow Prevention Assembly Testing Program

- A. Division will implement and maintain a testing program for backflow prevention assemblies (also referred to herein as "assemblies" or "devices"). This program shall consist of the following:
1. A database will be maintained of all known major backflow assemblies in service, paired with testing results on all such assemblies.
 2. A website and mobile phone application will be maintained, which allows assembly testing results to be reported directly to Division. The website will also allow Purveyor to check the testing status of any backflow prevention assembly.
 3. Division will notify major assembly owners when an assembly is due for annual testing. A second notice will be generated when Division does not receive a passing test result by the date specified on the first notice.
 4. The water user will be provided with a list of certified backflow prevention assembly testers at the time of notification to have the assembly tested.
 5. In the event the water user fails to have the assembly tested, repaired or replaced in accordance with the requirements, Division will notify Purveyor to take appropriate enforcement action.
 6. The results of backflow prevention assembly testing shall be evaluated by Division staff for inadequacies in testing, approved assemblies or parts thereof.
- B. Division will conduct refresher courses in backflow prevention assembly testing. The course shall be designed to meet the requirements for certification in Ventura County of persons as

backflow prevention assembly testers. The refresher course and procedures will conform to applicable County ordinance(s) and the policies and procedures of Division.

II. Compliance Assistance and Enforcement Support

A. Where unprotected cross-connections are found on a water user's premises, Division shall do the following:

1. Send a letter to the user describing the unprotected cross-connections found on the premises and the measures necessary to correct the problem(s), and providing a compliance deadline. A copy of the letter will be provided to Purveyor for enforcement action.
2. Inform Purveyor of major assemblies not tested or failed device tests monthly for appropriate enforcement by Purveyor.
3. Provide the water user with lists of approved backflow prevention assemblies compiled from the Foundation for Cross-Connection Research Laboratory, University of Southern California.
4. In conjunction with Purveyor, provide the water user with diagrams and other appropriate information and/or consultation for the proper installation of backflow assemblies.

B. Division will, in conjunction with Purveyor, re-inspect the water user's premises after the specified compliance deadline to:

1. Determine compliance;
2. Determine that backflow prevention assemblies were installed correctly; and
3. Record data on major backflow prevention assemblies for future testing purposes.

C. In the event the water user fails to take the necessary measures to correct unprotected cross-connections within the specified compliance period, Division will notify Purveyor so that Purveyor may undertake appropriate enforcement action.

III. Reports

Division will provide an annual report to Purveyor with an inventory of all active assemblies in the database, including a summary report for the previous calendar year of the number of active assemblies and the number of assemblies tested, installed, repaired, delinquent for testing and inactivated.

3. Additional Services

“Additional Services” are services related to the work described in section 1 of this Exhibit A that are not Standard Services and have been authorized by Purveyor. Additional Services may include, without limitation: plan checking; technical consultation with Purveyor, property owners, builders, and backflow assembly manufacturers; coordination of cross-connection control program elements with other jurisdictions; providing testimony and documents in proceedings involving Purveyor’s cross-connection control program; and conducting water use surveys (other than the initial water use survey referenced in section 4 of this Exhibit A). A water use survey is a thorough inspection of all water uses for cross-connection hazards to determine the degree of protection needed. County may suggest and prioritize water use surveys according to complaints or special hazards such as sewage and chemical plants, plating shops, hospitals and heavy water use.

4. Start-up Services

Division shall perform the following assembly data integration and program transition/start-up services (collectively, “Start-Up Services”):

- A. Transfer all assembly information into the existing County maintained database over a 12-month period;
- B. Conduct an initial water use survey of 20 percent of Purveyor’s assembly inventory in order to evaluate and report on the adequacy of the existing devices. Division will make recommendations to Purveyor based on the results of the initial water use survey.

5. Purveyor Responsible for Enforcement

Except as explicitly provided in section 2 of this Exhibit A, Purveyor is solely responsible for taking any and all appropriate actions to enforce all requirements standards, and regulations related to the cross-connection control program undertaken on Purveyor’s behalf.

EXHIBIT B

FEES AND PAYMENT

1. Per Device Fee

For Standard Services, Purveyor shall pay to County a fee equal to Purveyor's pro rata share of the total cost of Division's program to provide cross-connection control program services to water purveyors, based on the ratio of the number of Purveyor's devices to the total number of devices in Division's program database. This per device fee shall be recomputed annually and adjusted as necessary to compensate County for actual costs incurred in performing Standard Services for all participating water purveyors. For fiscal year 2019-2020, Purveyor's per device fee shall be prorated as necessary to reflect the number of months in fiscal year 2019-2020 that Purveyor participated in Division's program.

2. Additional Service Fee

For Additional Services, Purveyor shall pay County for the actual hours of Additional Services performed by County employees at the hourly rate most recently established by County's Board of Supervisors for the County employees performing such services.

3. Start-Up Fee

For Start-Up Services, Purveyor shall pay County a fixed fee, in the lump sum amount of \$

4. Payments

Purveyor shall make payments to County under the contract as follows:

- County will submit bills for the per device fee quarterly and bills for the fee for Additional Services within 30 days of performing such services. A bill for fees must be paid within 30 days of receipt of the bill. The fee for Start-Up Services must be paid within 30 days of the date this contract is fully executed.

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Review of Cost Sharing Request for the De La Garrique Road Culvert & Road Project (unbudgeted project)**
Date: December 16, 2019

RECOMMENDATION:

Finance Committee recommend the Board of Directors approve payment to T&T Truck and Crane in the amount of \$15,447.53 for Casitas MWD's requested cost-share of the De La Garrique Rd. road and culvert project.

BACKGROUND:

In September of 2019, District staff was contacted by Todd Holder of T&T Truck and Crane Service regarding cost sharing of a recent maintenance project completed on De La Garrique Road near the intersection with Baldwin Road (Hwy 150).

The project involved replacement of a culvert and rebuilding of the road above the culvert with a total cost of \$154,475.27.

Casitas' requested cost share represents 10% of this cost or \$15,447.53.

De La Garrique Road is a private road that Casitas MWD uses to access the Robles Diversion and Fish Passage facility along with Robles Diversion Canal for operation and maintenance purposes.

Casitas does not currently have a road maintenance agreement for this location.

DISCUSSION:

This project involved an extensive excavation, placement of a large diameter HDPE culvert pipe, concrete encasement of the new culvert pipe, construction of a concrete headwall, refilling and compaction of the excavation, and construction of a final road surface.

Pictures of the finished project are attached.

District staff uses this portion of the road on a frequent basis to access the Robles Canal and the Robles Fish Passage and Diversion facility. When the Ventura River is flowing, De La Garrique Road is the main point of access that staff uses for these facilities.

In the absence of a road maintenance agreement, State law requires the users of a private road to share in its maintenances costs in proportion to their use:

Appendix E - California Civil Code Section 845

§845 Private Easement Maintenance by Owner of Easement or Land Easement Attached to - Apportionment of Cost - Actions

(a) The owner of any easement in the nature of a private right-of-way, or of any land to which any such easement is attached, shall maintain it in repair.

(b) If the easement is owned by more than one person, or is attached to parcels of land under different ownership, the cost of maintaining it in repair shall be shared by each owner of the easement or the owners of the parcels of land, as the case may be, pursuant to the terms of any agreement entered into by the parties for that purpose. If any owner who is a party to the agreement refuses to perform or fails after demand in writing to pay the owner's proportion of the cost, an action for specific performance or contribution may be brought against that owner in a court of competent jurisdiction by the other owners, either jointly or severally.

(c) In the absence of an agreement, the cost shall be shared proportionately to the use made of the easement by each owner.

Due to the value to the District of the use of this road and a cost that appears commensurate with the project's scope and the District's proportional use (10%), staff recommends that the District share in this cost as requested.

Construction Area (Between Markers) Looking Out toward Baldwin Road



Downstream Side showing 48" HDPE Culvert & Concrete Encasement Work



Upstream Side Showing Concrete Headwall



BALDWIN ROAD REPAIR

DATE	INVOICE #	NAME	AMOUNT
4/24/2019	2727	C.D. LYON INC.	2,500.00
5/30/2019	6G17045	COUNTY OF VENTURA	2,435.22
2/4/2019	1901694	WORKMAN GEOTECHNICAL ENGINEERING	225.00
1/31/2019	606214	GOLDENRING & PROSSER	477.80
12/31/2018	606071	GOLDENRING & PROSSER	193.95
8/1/2018	1801453	WORKMAN ENGINEERING	4,760.00
7/19/2018	1298	C.D. LYON INC.	94,900.00
6/27/2018	5431	SMITH - PATTERSON PAVING	21,605.00
6/26/2018	1240	C.D. LYON INC.	6,066.98
6/15/2018	1234	C.D. LYON INC.	2,216.88
6/8/2018	1212	C.D. LYON INC.	7,491.18
5/31/2018	805006	TRI-COUNTY TRANSPORTATION	218.60
5/10/2018	29887	TRAFFIC TECHNOLOGIES LLD	106.00
11/30/2017	604081	GOLDENRING & PROSSER	137.25
10/31/2017	603973	GOLDENRING & PROSSER	1,168.30
9/30/2017	603770	GOLDENRING & PROSSER	135.00
8/31/2017	603634	GOLDENRING & PROSSER	1,467.45
8/29/2017	3X-296	RW TOEDTER LLC	710.00
7/31/2017	603495	GOLDENRING & PROSSER	2,760.66
6/29/2017	1-296	RW TOEDTER LLC	4,900.00
			154,475.27

C.D. LYON, INC.

General Engineering Contractor

P.O. Box 1386 Ventura, CA 93002-1386

(805) 653-0173 Fax: (805) 653-0175

California License No. A/B/C33-974335

T & T Truck & Crane

APR 26 2019

RECEIVED

Invoice Number: 0002727-IN

Invoice Date: 4/24/2019

Job Name:

18037-C-INC / DE LA GARRIGUE

Customer Number: T&T1

Customer PO: *Ranch Road Repair*

T & T TRUCK & CRANE
P.O. BOX 1748
VENTURA, CA 93002-1748

Contact ACCOUNTS PAYABLE

CONTRACT COMPLETE BILLING

2,500.00

SLOPE REPAIRS

Invoice Total

2,500.00

NET 30 DAYS FINANCE CHARGE OF 1 1/2% PER MONTH
WILL BE CHARGED ON ALL ACCOUNTS AFTER 30 DAYS

Jeff Pratt
Agency Director

Central Services
Debra Cavaletto, Acting Director

Engineering Services
Christopher Cooper, Director

Transportation
David Fleisch, Director

Water & Sanitation
Michaela Brown, Director

Watershed Protection
Glenn Shephard, Director

March 07, 2019

Offshore Crane & Service Company
PO Box 1748
Ventura, CA 93002-1748

Subject: Grading Permit No. 17-0045
Location: 2150 W. Baldwin Road, Ojai, CA
APN: 011-0-052-035

NOTIFICATION OF COMPLETION - GRADING

The work performed under the subject permit is complete. The work has been inspected and is acceptable to the County.

Charges within the last accounting period are yet to be posted. Please note that you may receive a statement with a balance due. Otherwise, the credit balance returned to you will reflect closing costs. The permit will be closed once the final accounting has been reconciled.

If you have any further questions, please contact Joe Schooler at (805) 654-3780.

Sincerely,



James O'Tousa
County Geologist
Development & Inspection Services
Engineering Services Department

JOT:js



COUNTY OF VENTURA
 PUBLIC WORKS AGENCY
 ENGINEERING SERVICES DEPARTMENT
 800 SOUTH VICTORIA AVENUE
 VENTURA, CA 93009

MEMORANDUM

TO: RMA - Building & Safety Division Date: 03/07/2019

(East County, Ventura Office)

FROM: *J* Jim O'Tousa

SUBJECT: GRADING - CLEARANCE HOLD

PROJECT: GP 17-0045

LOCATION: 2150 W. Baldwin Road, Ojai, CA

PERMITEE: Offshore Crane

A.P. No.: 011-0-052-035

CLEARANCE

Rough Grading Final

Remarks: Project is Complete.

HOLD

- Issuance of a building permit except as noted above.
- Inspection and approval of construction.
- Final inspection.
- Completion of utilities.

Remarks: NONE.

COUNTY OF VENTURA
PUBLIC WORKS AGENCY
DEVELOPMENT AND INSPECTION SERVICES

STATEMENT / INVOICE

To: T & T TRUCK & CRANE SERVICE
P.O. BOX 1748
VENTURA, CA 93002

Invoice Date 05/30/2019
Project # 6G17045
ID#: GP 17-0045
Status: Active

Deposits

<u>Date</u>	<u>Amount</u>
07/06/2017	1,435.00
08/02/2018	117.45
09/07/2018	444.45
02/07/2019	750.00

Expenses

<u>Period</u>	<u>Amount</u>
Total Prior Fiscal Years	1,552.45
Total Current Fiscal Year	882.77
Current Period (See attached detail report)	0.00

Total Deposits: \$2,746.90

Total Expenses: \$2,435.22

Summary

Total Deposits:	2,746.90
Total Expenses:	2,435.22
Total Penalty	0.00
Balance Credit:	\$311.68

Penalties

30 days (5%)	0.00
60 days (2%)	0.00
90 days (2%)	0.00
All prior (2%)	0.00
Total Penalty	\$0.00

Balance Credit: \$311.68

STATEMENT ONLY - DO NOT PAY

If you have any questions, please call Kenji Miyata (805) 654-3629 or to report errors on the invoice, please call Michiyo Thomas (805) 658-4373.

Project Details

05/30/2019

Expense data current through

Fiscal Year 2019 Accounting period 10

Project Information

Project #:	6G17045	Name:	T & T TRUCK & CRANE SERVICE	Start Date:	06/29/2017
ID #:	GP 17-0045	Attn:	C/O OFFSHORE CRANE & SERVICE CO.	Closure Date:	
Status:	Active	Street:	P.O. BOX 1748	Invoice Date:	05/28/2019
Trust Fund #:	N908-800A	City:	VENTURA		
Agency:	PWA	State:	CA	Zip:	93002
Work Plan #:	6586	Notes:	5/14/19 Name changed: OFFSHORE CRANE & SERVICE CO. Replace culvert;		

Summary of Activities

Total Deposit:	\$2,746.90
Prior Fiscal Year Expenses:	\$1,552.45
Current Fiscal Year Expenses:	\$882.77
Penalty:	\$0.00
Grand Total Expenses:	\$2,435.22

(Includes penalty, if any)

Summary of Expenditures

	Fiscal Year	Total Expenses
	2018	1,552.45
	2019	882.77
Grand Total Expenses:		\$2,435.22

Balance Credit: \$311.68

Deposits

Date:	TR #:	Depositor:	Amount:
07/06/2017	CR 56702	T&T TRUCK CK045185	1,435.00
08/02/2018	CR 84389	T&T TRUCK CK049149	117.45
09/07/2018	CR 87135	TRUCK AND CAN#049503	444.45
02/07/2019	CR 97592	T&T TRUCK CK051025	750.00
Total Deposit:			\$2,746.90

Expenses

Fiscal Year	Acct Per	Services	Manual	Total
2018	1	892.55	0.00	892.55
2018	2	49.40	0.00	49.40
2018	7	152.62	0.00	152.62
2018	11	457.88	0.00	457.88
2019	1	327.00	0.00	327.00
2019	9	555.77	0.00	555.77
Total Expense:		\$2,435.22	\$0.00	\$2,435.22

Activity	Description	Hours	Date	Pay Period	Total Charges	Comments
Project: P6G17045-Gp 17-0045						
O'Tousa, James	00360-Engineering Manager II					
P132	Engineering	1.50	07/05/2017	2017-15	361.34	GPI7-0045, Pendleton, culvert replacement.
P132	Engineering	1.00	07/06/2017	2017-15	240.91	GPI7-0045, Pendleton, culvert replacement.
P132	Engineering	1.00	07/13/2017	2017-15	240.91	GPI7-0045, Pendleton, Plan review and phone conversation
	TOTAL EMPLOYEE - O'Tousa, James:	3.50			843.16	
Silva, Yesenia	00699-Engineering Technician I					
P130	Land Development	0.50	07/03/2017	2017-15	49.39	Work authorization
	TOTAL EMPLOYEE - Silva, Yesenia:	0.50			49.39	
	TOTAL PROJECT CURRENT PERIOD - P6G17045:	4.00			892.55	
	TOTAL PROJECT YEAR TO DATE - P6G17045:	4.00			892.55	

Report ID: ZVLCB405

County of Ventura
Public Works Agency
LCAB Acctg Period Report
August 2017

Page No. 1553
Run Date: 09/15/2017
Run Time: 08:17:13

Activity	Description	Hours	Date	Pay Period	Total Charges	Comments
Project: P6G17045-Gp 17-0045						
P002	Silva, Yesenia 00699-Engineering Technician I Routine Office	0.50	06/30/2017	2017-14	49.40	GPL7-0045, Work Authorization and file
	TOTAL EMPLOYEE - Silva, Yesenia:	0.50			49.40	
	TOTAL PROJECT CURRENT PERIOD - P6G17045:	0.50			49.40	
	TOTAL PROJECT YEAR TO DATE - P6G17045:	4.50			941.95	

Activity	Description	Hours	Date	Pay Period	Total Charges	Comments
Project: P6G17045-Gp 17-0045						
P235	Schooler, Joseph 00919-Senior Public Works Insape Permit Issuance Pro	1.00	01/05/2018	2018-02	152.62	GE17-0045, Offshore Crane. recieved paperwork to issue grading permit.
	TOTAL EMPLOYEE - Schooler, Joseph:	1.00			152.62	
	TOTAL PROJECT CURRENT PERIOD - P6G17045:	1.00			152.62	
	TOTAL PROJECT YEAR TO DATE - P6G17045:	5.50			1,094.57	

Activity Description	Hours	Date	Pay Period	Total Charges	Comments
Project: P6G17045-Gp 17-0045					
Schooler, Joseph 00919-Senior Public Works Inspe	3.00	05/14/2018	2018-11	457.88	GF17-0045, Pendleton. Pregrading meeting.
P795 On Site Inspection					
TOTAL EMPLOYEE - Schooler, Joseph:	3.00			457.88	
TOTAL PROJECT CURRENT PERIOD - P6G17045:	3.00			457.88	
TOTAL PROJECT YEAR TO DATE - P6G17045:	8.50			1,552.45	

Activity	Description	Hours	Date	Pay Period	Total Charges	Comments
Project: P6G17045-Gp 17-0045						
Schooler, Joseph F795	00919-Senior Public Works Inspe On site inspection	1.00	07/12/2018	2018-15	163.50	GP17-0095, Offshore Crane. Site inspection on Baldwin Road; project appears complete. Input data, upload photos.
Schooler, Joseph F795	On site inspection	1.00	07/13/2018	2018-15	163.50	GP17-0095, Offshore Crane. Site inspection on Baldwin Road; project appears complete. Input data, upload photos.
TOTAL EMPLOYEE - Schooler, Joseph:					327.00	
TOTAL PROJECT CURRENT PERIOD - P6G17045:					327.00	
TOTAL PROJECT YEAR TO DATE - P6G17045:					327.00	

Activity Description	Hours	Date	Pay Period	Total Charges	Comments
Project: P6G17045-Gp 17-0045					
O'Tousa, James 00360-Engineering Manager II P132 Engineering	1.00	03/07/2019	2019-06	258.45	GP17-0045, Offshore, Final Review and closure
TOTAL EMPLOYEE - O'Tousa, James:	1.00			258.45	
Schooler, Joseph 00919-Senior Public Works Inspe P130 Land Development	0.50	03/01/2019	2019-06	81.74	GP17-0045, Offshore Trucking. Project completion.
P130 Land Development	1.00	03/06/2019	2019-06	163.50	GP17-0045, Offshore Trucking. Project completion.
TOTAL EMPLOYEE - Schooler, Joseph:	1.50			245.24	
Rowe, David 00699-Engineering Technician I P235 Permit Issuance Pro	0.50	03/07/2019	2019-06	52.08	GP17-0045-fianal charge-mail notifications, scan folder, update Accela.
TOTAL EMPLOYEE - Rowe, David:	0.50			52.08	
TOTAL PROJECT CURRENT PERIOD - P6G17045:	3.00			555.77	
TOTAL PROJECT YEAR TO DATE - P6G17045:	5.00			882.77	




WORKMAN GEOTECHNICAL ENGINEERING & CONSULTING

1145 E. MAIN ST.
 VENTURA, CA 93001
 WORKMANGEOTECHNICAL.COM
 805-850-2025 OFFICE@WORKMANGEOTECHNICAL.COM

Invoice

Job Description
Final Site Visit
Invoice #
1901694
Date
2/4/2019

Project Address
T & T Truck and Crane Todd Holder De La Garrigue Rd. Ojai, CA WE18-050814
Billing Address
T & T Truck and Crane Todd Holder 1375 N. Olive St. #A Ventura, CA 93001

Date	Item	Description	Hours/Units	Rate	Amount
1/27/2019	FS-7	Field Supervisor: Final Site Visit	1	225.00	225.00
		 Ranch - Road / Culvert Pipe			

MAKE CHECK PAYABLE TO:
 WORKMAN GEOTECHNICAL

Total	\$225.00
--------------	----------

GOLDENRING & PROSSER, A P.L.C. T & T Truck & Crane

6050 Seahawk Street
Ventura, CA 93003

JAN 11 2019

Phone: (805) 642-6702

Fax: (805) 642-3145

RECEIVED

Offshore Crane & Service, Inc.
Attn: Tim Holder and Todd Holder
1375 N. Olive Street
Ventura, CA 93001

Jan 31, 2019

File #: 1749.3

Inv #: 606214

RE: Business/Misc./Baldwin

DATE	DESCRIPTION	LAWYER	HOURS	
Jan 04/19	Confer with Peter. (Baldwin) (NO CHARGE)	CLA	0.00	
	E-mail to client. (Baldwin)	CLA	0.10	
Jan 07/19	Telephone call with Toedter.	PAG	0.10	
	Telephone call with Toedter.	PAG	0.10	
Jan 08/19	Telephone call with Toedter, correspondence to Toedter, correspondence to client.	PAG	0.80	
Jan 30/19	Payment received \$193.95 (12/31 fees). Thank you.	PAG		
Timekeeper Summary:		Hours:	Hourly Rate:	Total Fees:
	Peter A. Goldenring	1.00	\$450.00	\$450.00
	Cert Legal Asst.	0.10	\$165.00	\$16.50
Total Current Attorney Fees				\$466.50

DISBURSEMENTS

Disbursement Amt:

Jan-31-19	Xerox, fax, postage, handling, long distance calls.	11.30
	Totals	\$11.30

over

MATTER SUMMARY

Total Current Fees	\$466.50
Total Current Disbursements	\$11.30

Total Current Charges - Fees/Disbursements	\$477.80
---	-----------------

Previous Principal Balance	\$193.95
----------------------------	----------

LESS:

Payments Applied to Previous Balance	\$193.95
--------------------------------------	----------

Retainers/Credits	\$0.00
-------------------	--------

Payment Applied to Accrued Interest	\$0.00
-------------------------------------	--------

Principal Balance Due	\$477.80
------------------------------	-----------------

Accrued Interest Due	\$0.00
-----------------------------	---------------

AMOUNT DUE NOW	\$477.80
-----------------------	-----------------

Unused Retainer to Date:	\$0.00
---------------------------------	---------------

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.

Acct # 25900

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

T & T Truck & Crane

JAN 18 2019

RECEIVED

Phone: (805) 642-6702

Fax: (805) 642-3145

Offshore Crane & Service, Inc.
Attn: Tim Holder and Todd Holder
1375 N. Olive Street
Ventura, CA 93001

Dec 31, 2018

File #: 1749.3

Inv #: 606071

RE: Business/Misc./Baldwin

DATE	DESCRIPTION	LAWYER	HOURS
Dec 12/18	Telephone call with client, correspondence to engineer.	PAG	0.40
Dec 26/18	Correspondence to Toedter.	PAG	0.30
Timekeeper Summary:		Hours:	Hourly Rate:
Peter A. Goldenring		0.70	\$450.00
			Total Fees:
Total Current Attorney Fees			\$315.00

DISBURSEMENTS

Disbursement Amt:

Dec-31-18	Xerox, fax, postage, handling, long distance calls.	16.20
Totals		\$16.20

over

OK TRH

MATTER SUMMARY

Total Current Fees		\$315.00
Total Current Disbursements		\$16.20
Total Current Charges - Fees/Disbursements		\$331.20
Previous Principal Balance		\$0.00
LESS:		
Payments Applied to Previous Balance	\$0.00	
Retainers/Credits	\$137.25	
Payment Applied to Accrued Interest	\$0.00	
Principal Balance Due		\$193.95
Accrued Interest Due		\$0.00
AMOUNT DUE NOW	\$193.95	
Unused Retainer to Date:	\$0.00	

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.



SERVICE INVOICE

1145 East Main Street Ventura, CA 93001
workmangeotechnical.com 805-850-2025

SERVICE FOR: De La Garrigue Rd.

Todd Holder
T & T Truck and Crane
1375 N Olive Street #A
Ventura, CA 93001

INVOICE NO. 1801453
FILE NO. WE18-050814
JOB DESCRIPTION Compaction Testing & Observation
DATE 8/1/2018

DATE	SERVICE DESCRIPTION	HOURS/UNITS	RATE	AMOUNT
5/14/18	Field Supervisor: Pre Grading Meeting	1.00	\$125.00	\$125.00
5/17/18	Field Supervisor: Observation of Slurry	1.00	\$125.00	\$125.00
5/17/18	Field Supervisor: Site Observation/ Meeting	1.00	\$200.00	\$200.00
5/18/18	Field Supervisor: Site Observation/ Meeting	1.00	\$200.00	\$200.00
5/23/18	Field Supervisor: Site Observation	1.00	\$200.00	\$200.00
5/25/18	Field Technician: Trench Bottom Stabilization Observation	6.00	\$95.00	\$570.00
5/25/18	Laboratory: Max Density Test	1.00	\$195.00	\$195.00
5/28/18	Field Technician: Compaction Testing	1.00	\$200.00	\$200.00
5/31/18	Field Supervisor: Footing Observation	1.00	\$200.00	\$200.00
6/6/18	Field Technician: Compaction Testing	2.00	\$200.00	\$400.00
6/7/18	Field Technician: Compaction Testing	1.00	\$200.00	\$200.00
6/8/18	Filed Technician: Compactin Testing	1.00	\$200.00	\$200.00
6/12/18	Field Technicain: Footing Observation	1.00	\$200.00	\$200.00
6/13/18	Field Technician: Footing Observation	1.00	\$200.00	\$200.00
6/14/18	Field Technician: Footing Observation	1.00	\$200.00	\$200.00
6/25/18	Field Technician: Compaction Testing	1.00	\$200.00	\$200.00
6/27/18	Field Technician: Compaction Testing	1.00	\$200.00	\$200.00
7/9/18	Laboratory: Max Density Test	1.00	\$195.00	\$195.00
7/11/18	Staff Engineer: Compaction Report	1.00	\$750.00	\$750.00

TOTAL: \$4,760.00

1454

ACCOUNTS PAYABLE

AUG 27 2018

RECEIVED

V#

GL#

1454
25912

C.D. LYON, INC.

General Engineering Contractor

P.O. Box 1386 Ventura, CA 93002-1386

(805) 653-0173 Fax: (805) 653-0175

California License No. A/B/C33-974335

T & T TRUCK & CRANE
P.O. BOX 1748
VENTURA, CA 93002-1748

T & T Truck & Crane

JUL 20 2018

RECEIVED

Invoice Number: 0001298-IN

Invoice Date: 7/19/2018

Job Name:

18037-C-INC / DE LA GARRIGUE

Customer Number:T&T1

Customer PO.:

Contact ACCOUNTS PAYABLE

CONTRACT COMPLETE BILLING	95,500.00
CULVERT PIPE MATERIAL COST INCREASE	4,000.00
DEDUCT PAVING	4,600.00-
STORM DRAIN REPLACEMENT	

OK / TRH

Invoice Total: 94,900.00

NET 30 DAYS FINANCE CHARGE OF 1 1/2% PER MONTH
WILL BE CHARGED ON ALL ACCOUNTS AFTER 30 DAYS

Handwritten: Road Repair

COPY TO

Handwritten: Kim 06/28/18

Smith - Patterson Paving

1880 North Ventura Ave.
Ventura, CA 93001
(805) 653-1220 Phone
(805) 653-6908 Fax

ACCOUNTS PAYABLE

JUN 28 2018

Invoice

Date	Invoice #
6/27/2018	5431

RECEIVED

Bill To
T & T Truck & Crane PO Box 1748 Ventura, CA 93002 Accounts Payable

Ship To
Todd 648.3348

P.O. / P.M. #	Terms	Job Name / Job Location
	DUE UPON RECEIPT	2150 W. Baldwin Road, Ojai

Qty.	Item Code	Description	Price Ea.	Amount
	Asphalt	Common Road Section w/ Main Road Entrance: 1. Removal of broken asphalt edges, approx. (175+/-lf). 2. Install 2" asphalt overlay to approx. (9,800+/-sf). 3. Install 3" asphalt to two new areas (3'x 42')(6'x 30').	16,080.00	16,080.00
	Additional W...	4. Supplied & installed petro mat to this work.	1,925.00	1,925.00
	Asphalt	5. C.D. Lyon section (20'x 53lf), install 3" asphalt on prepared surface.	4,600.00	4,600.00
	Discount	6. Work was done at the same time as C.D. Lyons work.	-1,000.00	-1,000.00

Federal Tax ID #95-3241940, Contractors Lic. #399544

Total

\$21,605.00

Handwritten: OK TRH

C.D. LYON, INC.

General Engineering Contractor

P.O. Box 1386 Ventura, CA 93002-1386

(805) 653-0173 Fax: (805) 653-0175

California License No. A/B/C33-974335

Invoice Number: 0001240-IN

Invoice Date: 6/26/2018

T & T TRUCK & CRANE
P.O. BOX 1748
VENTURA, CA 93002-1748

Job Name:
18037-TM-INC / DE LA GARRIGUE

Customer Number:T&T1

Customer PO.:

Contact ACCOUNTS PAYABLE

TICKET NO. RH06112018-TNT-2

6,066.98

CULVERT REPLACEMENT T & M WORK

*COPY TO
Kim*

Invoice Total: 6,066.98

NET 30 DAYS FINANCE CHARGE OF 1 1/2% PER MONTH
WILL BE CHARGED ON ALL ACCOUNTS AFTER 30 DAYS

C.D. LYON, INC.

General Engineering Contractor

P.O. Box 1386 Ventura, CA 93002-1386

(805) 653-0173 Fax: (805) 653-0175

California License No. A/B/C33-974335

Invoice Number: 0001234-IN

Invoice Date: 6/15/2018

T & T TRUCK & CRANE
P.O. BOX 1748
VENTURA, CA 93002-1748

Job Name:

RH05142018-TNT / OJAI

Customer Number:T&T1

Customer PO.:

Contact ACCOUNTS PAYABLE

TICKET NO. RH05142018-TNT

2,216.88

CULVERT REPLACEMENT / T & M WORK

T & T TRUCK & CRANE
JUN 18 2018
RECEIVED

COPY TO
Kim

06/25/18

Invoice Total:

2,216.88

NET 30 DAYS FINANCE CHARGE OF 1 1/2% PER MONTH
WILL BE CHARGED ON ALL ACCOUNTS AFTER 30 DAYS

C.D. LYON, INC.

GENERAL ENGINEERING CONTRACTOR
808-883-0174

Calif. State License No. A874395

TICKET NO. RH05142018-TNT

DATE: 5/14/18

CUSTOMER'S ORDER NO.

WEEK ENDING:

5/20/18

OUR JOB NO. T & M WORK

FOR TNT Trucking and Crane											JOB INFORMATION							
JOB LOCATION De La Garrigue Road											Start Time: 7AM		End Time: 3:30PM					
DESCRIPTION OF WORK Culvert replacement/TIME AND MATERIAL WORK											W/C CODE:							
NAME	OCCU-PATION	REG HR8	REG. RATE	P.T. HR8	P.T. RATE	D.T. HR8	D.T. RATE	TR.	TRAVEL RATE	SUB	MON	TUES	WED	THUR	FRI	SAT	SUN	TOTAL
Russ Halloy	SUPT	8	\$85.00								8							\$520.00
Sergio Cervantes	EO	8	INC								8							INC
Manuel Magana	EO	4	INC								4							INC
Manuel Magana	EO	4	\$52.42								4							\$200.68
																		\$0.00
																		\$0.00
																		\$0.00
																		\$0.00
																		\$0.00
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																		\$0.00
																		\$0.00
																		\$0.00
TOTAL LABOR																	\$728.68	
EQUIPMENT	EQ #	T/S CODE	MON	TUES	WED	THURS	FRI	SAT	SUN	TOTAL HR/DAY	RATE	TOTAL						
Tool Truck	108	BTT	8							8	19.25	154.00						
Tool Truck	115		8							8	19.25	154.00						
Water Truck (MM)	105		4							4	74.80	299.20						
Backhoe (SC)			8							8	\$110.00	\$880.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
										0	\$0.00	\$0.00						
TOTAL EQUIPMENT												1487.20						
MATERIAL & THIRD PARTY SERVICES RECEIVED																		
VENDOR	DESCRIPTION									TICKET NO.	P.O. NUMBER							
REMARKS	5-14-18= cut and base temp. access road.										TOTAL	\$0.00						
											18 % Handling Charge	\$0.00						
											TOTAL MATERIAL & THIRD PARTY CHARGE	\$0.00						
											GRAND TOTAL	2216.88						

ACCEPTED BY CUSTOMER *TRH*

C.D. LYON

WHITE-Original YELLOW - Payroll PINK - P/e GOLDBROD - Customer

C.D. LYON, INC.

General Engineering Contractor

P.O. Box 1386 Ventura, CA 93002-1386

(805) 653-0173 Fax: (805) 653-0175

California License No. A/B/C33-974335

Invoice Number: 0001212-IN

Invoice Date: 6/8/2018

T & T TRUCK & CRANE
P.O. BOX 1748
VENTURA, CA 93002-1748

Job Name:
DE LA GARRIGUE RD.
Customer Number:T&T1
Customer PO.:

Contact ACCOUNTS PAYABLE

TICKET NO. RH05222018-TNT

7,491.18

CULVERT REPLACEMENT - T & M WORK

COPY TO
Kim

Invoice Total: 7,491.18

NET 30 DAYS FINANCE CHARGE OF 1 1/2% PER MONTH
WILL BE CHARGED ON ALL ACCOUNTS AFTER 30 DAYS

Road Repair

Remittance Slip

Account #	PO #	Invoice Date	Invoice #	Due Date	Amount Due	Amount Paid
TTC-01		5/31/2018	805006		218.60	
202209 MATERIAL CHARGE						

Please remit payment to:

Tri-County Transportation
555 Sandy Circle
Oxnard, CA 93036

T & T Truck & Crane

JUN 07 2018

RECEIVED

T & T CRANE
P. O. BOX 1748
VENTURA, CA 93002

Print change of address or new telephone number below

Address _____

City _____

State _____

Zip _____

Work Phone _____

Fax _____

Tri-County Transportation
555 Sandy Circle
Oxnard, CA 93036
Phone (805)485-6551

INVOICE

T & T CRANE
P. O. BOX 1748
VENTURA, CA 93002

Account #	PO #	Invoice Date	Invoice #	Due Date	Amount Due
TTC-01		5/31/2018	805006		218.60
202209 MATERIAL CHARGE					
Net 25th of Following Month					

Work Date	Description
05/21/18	2" CRUSHED ROCK

Master Copy	UOM	Units	Rate	Total
15430	TONS	10.93	20.00	218.60
Total Due				218.60

V# 1145
GL# 841n

Ranch Road project

COPY TO
Kim
06/18/18



TRAFFIC TECHNOLOGIES, LLC
 dba TOTAL SIGNS & SCREENPRINTING
 Highway Signs & Supplies
 701 E. Ventura Blvd. • Oxnard, CA 93036
 Phone (805) 485-0345 • Fax (805) 485-7411
 Remit to: P.O. Box 5041, Oxnard, CA 93031
 Certified MBE through California P.U.C. #VON 13040199

29387

SALES REP: *CA*

**SALES AGREEMENT
 NOT AN INVOICE**

DATE 5-10-18

BILL TO T & T. TRUCK & CRANE

ADDRESS _____

CITY _____ ST. _____ ZIP _____ PHONE # _____

ORDERED BY Todd CASH _____ JOB NO. _____ P.O. NO. 0100248

QTY.	ITEM & DESCRIPTION	PRICE	AMOUNT
2	701/12" X 18" Eng B/W R2 (5)	28.00	56.00
1	701/18" X 24" Eng. B/W "Private Road Access By Permission ONLY"	42.38	42.38
<i>Per Todd to be split between all entities.</i>			

No returns after 15 days. No returns on signs and vinyl decals. 15% restocking charge.
PLEASE READ - By signing this Sales Agreement, Customer agrees to all terms and conditions shown on the back and front of this Sales Agreement. Upon delivery, Customer assumes full responsibility for all items, including their safety and proper use, operation, maintenance, storage, and transportation.

SUBTOTAL	98.38
TAX	7.62
SHIPPING	
TOTAL	106.00

Todd Holden

 SIGNATURE PRINT DATE

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

T & T Truck & Crane

DEC 15 2017

RECEIVED

Phone:(805) 642-6702

Fax:(805) 642-3145

OFFSHORE CRANE & SERVICE, INC.

Attn: Tim Holder and Todd Holder

P.O. Box 1748

Ventura, CA 93002

Nov 30, 2017

Matter No:	Matter File:	Principal Bal.Frwd. Less Current Pmts	Current Charges	Accrued Int.	Princ Bal.	Due Now
1749.2	Taft	\$136.00	\$0.00	\$0.00	\$0.00	\$0.00
1749.3	Business/Misc./Baldwin	\$1,032.30	\$137.25	\$0.00	\$137.25	\$137.25
Totals:		\$0.00	\$137.25	\$0.00	\$137.25	\$137.25
Total Current Payments Applied to Principal		\$1,168.30				
Total Current Payment Applied to Interest		\$0.00				

TRH
Ranch Road

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

OFFSHORE CRANE & SERVICE, INC.

Nov 30, 2017

Attn: Tim Holder and Todd Holder

File #: 1749.2

P.O. Box 1748

Inv #: 604080

Ventura, CA 93002

RE: Taft

DATE	DESCRIPTION	LAWYER	HOURS
Nov 30/17	Payment received \$136.00. Thank you.	PAG	

Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
---------------------	--------	--------------	-------------

Total Current Attorney Fees			<u>\$0.00</u>
-----------------------------	--	--	---------------

DISBURSEMENTS

Disbursement Amt:

Totals

\$0.00

over

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

OFFSHORE CRANE & SERVICE, INC.

Attn: Tim Holder and Todd Holder

P.O. Box 1748

Ventura, CA 93002

Nov 30, 2017

File #: 1749 3

Inv #: 604081

RE: Business/Misc./Baldwin

DATE	DESCRIPTION	LAWYER	HOURS
Nov 20/17	Correspondence to client, review document received.	PAG	0.30
Nov 30/17	Payment received \$1,032.30. Thank you.	PAG	

Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring	0.30	\$450.00	\$135.00

Total Current Attorney Fees **\$135.00**

DISBURSEMENTS

Disbursement Amt:

Nov-30-17 Xerox, fax, postage, handling, long distance calls. 2.25

Totals **\$2.25**

over

MATTER SUMMARY

Total Current Fees	\$135.00
Total Current Disbursements	\$2.25

Total Current Charges - Fees/Disbursements	\$137.25
Previous Principal Balance	\$1,032.30

LESS:

Payments Applied to Previous Balance	\$1,032.30	
Retainers/Credits	\$0.00	
Payment Applied to Accrued Interest	\$0.00	

Principal Balance Due	\$137.25
Accrued Interest Due	\$0.00

AMOUNT DUE NOW	\$137.25
Unused Retainer to Date:	\$0.00

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone:(805) 642-6702

Fax:(805) 642-3145

OFFSHORE CRANE & SERVICE, INC

Attn: Tim Holder and Todd Holder

P.O. Box 1748

Ventura, CA *93002*

T & T Truck & Crane

NOV 16 2017

Oct 31, 2017

RECEIVED

Matter No:	Matter File:	Principal Bal.Frwd. Less Current Pmts	Current Charges	Accrued Int.	Princ Bal.	Due Now
1749.2	Taft	\$0.00	\$136.00	\$0.00	\$136.00	\$136.00
1749.3	Business/Misc./Baldwin	\$135.00	\$1,032.30	\$0.00	\$1,032.30	\$1,032.30
Totals:		\$0.00	\$1,168.30	\$0.00	\$1,168.30	\$1,168.30
Total Current Payments Applied to Principal		\$135.00				
Total Current Payment Applied to Interest		\$0.00				

GKTRH

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

OFFSHORE CRANE & SERVICE, INC.

Oct 31, 2017

Attn: Tim Holder and Todd Holder

File #: 1749.2

P.O. Box 1748

Inv #: 603972

Ventura, CA

93002

RE: Taft

DATE	DESCRIPTION	LAWYER	HOURS	
Oct 05/17	Correspondence to client.	PAG	0.30	
Timekeeper Summary:		Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring		0.30	\$450.00	\$135.00
Total Current Attorney Fees				\$135.00

DISBURSEMENTS

Disbursement Amt:

Oct-31-17	Xerox, fax, postage, handling, long distance calls.	1.00
Totals		\$1.00

over

MATTER SUMMARY

Total Current Fees		\$135.00
Total Current Disbursements		\$1.00
		<hr/>
Total Current Charges - Fees/Disbursements		\$136.00
Previous Principal Balance		\$0.00
LESS:		
Payments Applied to Previous Balance	\$0.00	
Retainers/Credits	\$0.00	
Payment Applied to Accrued Interest	\$0.00	
		<hr/>
Principal Balance Due		\$136.00
Accrued Interest Due		\$0.00
	AMOUNT DUE NOW	\$136.00
	Unused Retainer to Date:	\$0.00

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

OFFSHORE CRANE & SERVICE, INC.
Attn: Tim Holder and Todd Holder
P.O. Box 1748
Ventura, CA 93002

Oct 31, 2017

File #: 17493
Inv #: 603973

RE: Business/Misc./Baldwin

DATE	DESCRIPTION	LAWYER	HOURS
Oct 01/17	Correspondence to client, research historic file.	PAG	0.50
Oct 05/17	Correspondence to client, review COI received.	PAG	0.30
Oct 16/17	Memo staff re: obtaining easements.	PAG	0.10
	Receive and review Memo instructions from PAG, e-mail Title Company re easement request.	CLA	0.30
Oct 17/17	Telephone call with client.	PAG	0.10
	Receive and review e-mail(s) and attachments from Fidelity re easement request; print for review by PAG.	CLA	0.40
Oct 18/17	Correspondence to client, review easements.	PAG	0.70
Oct 19/17	Telephone call with client.	PAG	0.30
Oct 23/17	Payment received \$135.00. Thank you.	PAG	

Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring	2.00	\$450.00	\$900.00
Cert Legal Asst.	0.70	\$165.00	\$115.50

Total Current Attorney Fees

\$1,015.50

DISBURSEMENTS

Disbursement Amt:

Oct-31-17	Xerox, fax, postage, handling, long distance calls.	16.80
Totals		\$16.80

over

MATTER SUMMARY

Total Current Fees	\$1,015.50
Total Current Disbursements	\$16.80

Total Current Charges - Fees/Disbursements	\$1,032.30
Previous Principal Balance	\$135.00

LESS:

Payments Applied to Previous Balance	\$135.00
Retainers/Credits	\$0.00
Payment Applied to Accrued Interest	\$0.00

Principal Balance Due	\$1,032.30
Accrued Interest Due	\$0.00

AMOUNT DUE NOW	\$1,032.30
Unused Retainer to Date:	\$0.00

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone:(805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.

Attn: Earl Holder
P.O. Box 1748
Ventura, CA

T & T Truck & Crane

Sep 30, 2017

OCT 16 2017

RECEIVED

Matter No:	Matter File:	Principal Bal.Frwd. Less Current Pmts	Current Charges	Accrued Int.	Princ.Bal.	Due Now
1749.2	Taft	\$233.00	\$0.00	\$0.00	\$0.00	\$0.00
1749.3	Business/Misc./Baldwin	\$1,234.45	\$135.00	\$0.00	\$135.00	\$135.00
Totals:		\$0.00	\$135.00	\$0.00	\$135.00	\$135.00
Total Current Payments Applied to Principal		\$1,467.45				
Total Current Payment Applied to Interest		\$0.00				

Handwritten signature

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone:(805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.

Attn: Earl Holder

P.O: Box 1748

Ventura, CA

T & T Truck & Crane

Sep 30, 2017

OCT 16 2017

RECEIVED

Matter No:	Matter File:	Principal Bal.Frwd. Less Current Pmts	Current Charges	Accrued Int.	Princ.Bal.	Due Now
1749.2	Taft	\$233.00	\$0.00	\$0.00	\$0.00	\$0.00
1749.3	Business/Misc./Baldwin	\$1,234.45	\$135.00	\$0.00	\$135.00	\$135.00
Totals:		\$0.00	\$135.00	\$0.00	\$135.00	\$135.00
Total Current Payments Applied to Principal		\$1,467.45				
Total Current Payment Applied to Interest		\$0.00				

1/2 H

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.
Attn: Earl Holder
P.O. Box 1748
Ventura, CA 93002

Sep 30, 2017

File # 17493

Inv #: 603770

RE: Business/Misc./Baldwin

DATE	DESCRIPTION	LAWYER	HOURS
Sep 18/17	Telephone call with Todd.	PAG	0.20
	Telephone call with TH.	PAG	0.10
Sep 22/17	Payment received \$1,234.45. Thank you.	PAG	

Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring	0.30	\$450.00	\$135.00

Total Current Attorney Fees \$135.00

DISBURSEMENTS

Disbursement Amt:

Totals

\$0.00

over

MATTER SUMMARY

Total Current Fees	\$135.00
Total Current Disbursements	\$0.00

Total Current Charges - Fees/Disbursements **\$135.00**

Previous Principal Balance \$1,234.45

LESS:

Payments Applied to Previous Balance \$1,234.45

Retainers/Credits \$0.00

Payment Applied to Accrued Interest \$0.00

Principal Balance Due **\$135.00**

Accrued Interest Due **\$0.00**

AMOUNT DUE NOW **\$135.00**

Unused Retainer to Date: **\$0.00**

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.
Attn: Earl Holder
P.O. Box 1748
Ventura, CA

Sep 30, 2017

File #. 1749.2

Inv #: 603769

RE: Taft

DATE	DESCRIPTION	LAWYER	HOURS
------	-------------	--------	-------

Sep 22/17	Payment received \$233.00. Thank you.	PAG	
--------------	---------------------------------------	-----	--

Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
---------------------	--------	--------------	-------------

Total Current Attorney Fees			<u>\$0.00</u>
-----------------------------	--	--	---------------

DISBURSEMENTS

Disbursement Amt:

Totals

\$0.00

over

MATTER SUMMARY

Total Current Fees	\$0.00
Total Current Disbursements	\$0.00

Total Current Charges - Fees/Disbursements	\$0.00
---	---------------

Previous Principal Balance	\$233.00
----------------------------	----------

LESS:

Payments Applied to Previous Balance	\$233.00
--------------------------------------	----------

Retainers/Credits	\$0.00
-------------------	--------

Payment Applied to Accrued Interest	\$0.00
-------------------------------------	--------

Principal Balance Due	\$0.00
------------------------------	---------------

Accrued Interest Due	\$0.00
-----------------------------	---------------

AMOUNT DUE NOW	\$0.00
-----------------------	---------------

Unused Retainer to Date:	\$0.00
---------------------------------	---------------

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone:(805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.

Attn: Earl Holder

P.O. Box 1748

Ventura, CA

T & T Truck & Crane

Aug 31, 2017

SEP 14 2017

RECEIVED

Matter No:	Matter File:	Principal Bal.Frwd. Less Current Pmts	Current Charges	Accrued Int	Princ.Bal.	Due Now
1749 2	Taft	\$360.00	\$233.00	\$0.00	\$233.00	\$233.00
1749 3	Business/Misc./Baldwin	\$2,400.66	\$1,234.45	\$0.00	\$1,234.45	\$1,234.45
Totals:		\$0.00	\$1,467.45	\$0.00	\$1,467.45	\$1,467.45

Total Current Payments Applied
to Principal \$2,760.66

Total Current Payment
Applied to Interest \$0.00

TRH

Acct # 25900

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.

Attn: Earl Holder

P.O. Box 1748

Ventura, CA 93002

Aug 31, 2017

File #: 1749.3

Inv #: 603635

RE: Business/Misc./Baldwin

DATE	DESCRIPTION	LAWYER	HOURS
Aug 02/17	Telephone call with client.	PAG	0.30
Aug 05/17	Correspondence to client, review historic agreements and claims.	PAG	2.00
Aug 15/17	Telephone call with Todd per e-mail.	PAG	0.40
Aug 27/17	Payment received \$2,400.66. Thank you.	PAG	

Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring	2.70	\$450.00	\$1,215.00

Total Current Attorney Fees **\$1,215.00**

DISBURSEMENTS

Disbursement Amt:

Aug-31-17 Xerox, fax, postage, handling, long distance calls. 19.45

Totals **\$19.45**

over

V# 782
GL# 84902

MATTER SUMMARY

Total Current Fees	\$1,215.00
Total Current Disbursements	\$19.45

Total Current Charges - Fees/Disbursements **\$1,234.45**

Previous Principal Balance \$2,400.66

LESS:

Payments Applied to Previous Balance	\$2,400.66
--------------------------------------	------------

Retainers/Credits	\$0.00
-------------------	--------

Payment Applied to Accrued Interest	\$0.00
-------------------------------------	--------

Principal Balance Due **\$1,234.45**

Accrued Interest Due **\$0.00**

AMOUNT DUE NOW **\$1,234.45**

Unused Retainer to Date: **\$0.00**

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.

TRH

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.
Attn: Earl Holder
P.O. Box 1748
Ventura, CA

Aug 31, 2017

File #: 1749.2

Inv #: 603634

RE: Taft

DATE	DESCRIPTION	LAWYER	HOURS	
Aug 27/17	Payment received \$360.00. Thank you.	PAG		
Aug 31/17	Telephone call with client, correspondence to client.	PAG	0.50	
Timekeeper Summary:			Hours:	Hourly Rate:
Peter A. Goldenring			0.50	\$450.00
				Total Fees:
				\$225.00
				<hr/>
	Total Current Attorney Fees			\$225.00

DISBURSEMENTS	Disbursement Amt:
Aug-31-17 Xerox, fax, postage, handling, long distance calls.	8.00
Totals	<hr/> \$8.00

over

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.
Attn: Earl Holder
P.O. Box 1748
Ventura, CA

Aug 31, 2017

File #: 1749.2

Inv #: 603634

RE: Taft

DATE	DESCRIPTION	LAWYER	HOURS	
Aug 27/17	Payment received \$360.00. Thank you.	PAG		
Aug 31/17	Telephone call with client, correspondence to client.	PAG	0.50	
Timekeeper Summary:		Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring		0.50	\$450.00	\$225.00
Total Current Attorney Fees				\$225.00

DISBURSEMENTS

Disbursement Amt:

Aug-31-17	Xerox, fax, postage, handling, long distance calls.	8.00
Totals		\$8.00

over

R W TOEDTER LLC TRUCK & CRANE

Civil + Structural Engineering

SEP -5 2017

RECEIVED
INVOICE

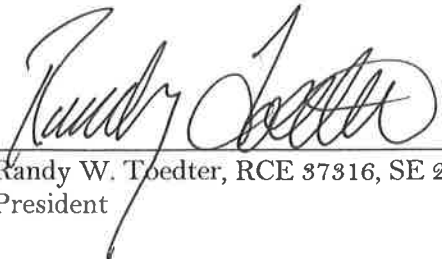
T & T Crane
1375 Olive Street
P.O. Box 1748
Ventura, CA 93002

Date: August 29, 2017
Invoice #:3x-296

Project Number: 10296.000
Project Name: De La Garrigue Road Storm Drain Replacement
Project Location: Lake Casitas, CA
Scope of Service: Civil Engineering Services
Extra Services Required to Revise Inlet, Outlet and
Pipe per Owner's Request

<u>Scope of Service</u>	<u>Hours & Fee</u>	<u>Total Invoice</u>
Professional Eng. Services	2hrs @ \$165	\$ 330.00
Drafting Services	4hrs @ \$95	\$ 380.00
Reimbursable Costs (See Attached)		\$ 0.00
Total Invoice		<u>\$ 710.00</u>

V# 1446
GL# 3190


Randy W. Toedter, RCE 37316, SE 2991
President

OK TRH

Civil + Structural Engineering / Land & Urban Planning & Development /Sustainable Design

4864 Market St., Suite C, Ventura CA 93003

Ph.: 805.671.9811 | F: 805.248.7373

Acct 25900

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone:(805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.
Attn: Earl Holder
P.O. Box 1748
Ventura, CA

T & T Truck & Crane

AUG 15 2017

Jul 31, 2017

RECEIVED

Matter No:	Matter File:	Principal Bal Frwd. Less Current Pmts	Current Charges	Accrued Int.	Princ Bal.	Due Now
1749.2	Taft	\$0.00	\$360.00	\$0.00	\$360.00	\$360.00
1749.3	Business/Misc./Baldwin	\$0.00	\$2,400.66	\$0.00	\$2,400.66	\$2,400.66
Totals:		\$0.00	\$2,760.66	\$0.00	\$2,760.66	\$2,760.66
Total Current Payments Applied to Principal		\$0.00				
Total Current Payment Applied to Interest		\$0.00				

OK
JRH
All Road Repair

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.

Attn: Earl Holder

P.O. Box 1748

Ventura, CA

Jul 31, 2017

File #: 1749.2

Inv #: 603495

RE: Taft

DATE	DESCRIPTION	LAWYER	HOURS
Jul 20/17	Telephone call with Gramckow.	PAG	0.20
Jul 24/17	Telephone call with Pendleton.	PAG	0.10
	Telephone call with Pendleton, correspondence to client.	PAG	0.50
Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring	0.80	\$450.00	\$360.00
Total Current Attorney Fees			\$360.00

DISBURSEMENTS

Disbursement Amt:

Totals

\$0.00

over

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.

Attn: Earl Holder

P.O. Box 1748

Ventura, CA

Jul 31, 2017

File #: 1749.2

Inv #: 603495

RE: Taft

DATE	DESCRIPTION	LAWYER	HOURS
Jul 20/17	Telephone call with Gramckow.	PAG	0.20
Jul 24/17	Telephone call with Pendleton.	PAG	0.10
	Telephone call with Pendleton, correspondence to client.	PAG	0.50
Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring	0.80	\$450.00	\$360.00
Total Current Attorney Fees			\$360.00

DISBURSEMENTS

Disbursement Amt:

Totals

\$0.00

over

GOLDENRING & PROSSER, A P.L.C.

6050 Seahawk Street
Ventura, CA 93003

Phone: (805) 642-6702

Fax:(805) 642-3145

Offshore Crane & Service, Inc.

Jul 31, 2017

Attn: Earl Holder

File #: 1749.3

P.O. Box 1748

Inv #: 603496

Ventura, CA 93002

RE: Business/Misc./Baldwin

DATE	DESCRIPTION	LAWYER	HOURS
Jul 18/17	Conference with Todd. (NO CHARGE 0.30 hr.)	PAG	0.50
Jul 19/17	Draft correspondence, Cost Sharing Agreement, Temp License (De La Garrigue Road issue).	PAG	2.00
Jul 20/17	Revise documents for client.	PAG	0.30
	Correspondence to client, revise correspondence issue.	PAG	0.50
Jul 25/17	Emails received/sent, review documents.	PAG	0.20
Jul 26/17	Emails received/sent MG, review documents received from JP, review insurance documents from Taft.	PAG	0.40
Jul 27/17	E-mail received/sent.	PAG	0.20
Jul 28/17	Receipt and review of e-mail from PAG.	CLA	0.10
	Confer with PAG.	CLA	0.10
	Begin review historic files re Road Maintenance agreements.	CLA	2.70

Timekeeper Summary:	Hours:	Hourly Rate:	Total Fees:
Peter A. Goldenring	4.10	\$450.00	\$1,845.00
Cert Legal Asst.	2.90	\$165.00	\$478.50

Total Current Attorney Fees

\$2,323.50

DISBURSEMENTS

Disbursement Amt:

Jul-31-17 Xerox, fax, postage, handling, long distance calls. 77.16

Totals

\$77.16

over

0 2/1/17 BUSINESS/AMSC/DARWIN 17723

MATTER SUMMARY

Total Current Fees	\$2,323.50
Total Current Disbursements	\$77.16

Total Current Charges - Fees/Disbursements	\$2,400.66
Previous Principal Balance	\$0.00

IFSS:

Payments Applied to Previous Balance	\$0.00
Retainers/Credits	\$0.00
Payment Applied to Accrued Interest	\$0.00

Principal Balance Due	\$2,400.66
Accrued Interest Due	\$0.00

AMOUNT DUE NOW \$2,400.66

Unused Retainer to Date: \$0.00

Interest will be charged on past due amounts at 10% per annum. Statement cut-off date is the last day of the month. Federal Tax I.D. #95-2853226.



R. W. TOEDTER LLC
 Civil + Structural Engineering
 Land & Urban Planning & Development / Sustainable Design

T & T Truck & Crane

AUG -2 2017

RECEIVED
 INVOICE

T & T CRANE SERVICE
 1375 OLIVE STREET
 P.O. BOX 1748
 VENTURA, CA 93002

DATE: JULY 31, 2017
 INVOICE NUMBER: 2-296

PROJECT NUMBER: 10296.000
 PROJECT NAME: DE LA GARRIGUE ROAD STORM DRAIN REPLACEMENT
 PROJECT LOCATION: LAKE CASITAS, CA
 CURRENT SERVICE PERFORMED: CIVIL ENGINEERING SERVICES -
 PROGRESSIVE CONTRACT BILLING

SCOPE OF WORK	TOTAL FEE	PERCENTAGE COMPLETE	PRIOR PAID	CURRENT INVOICE
STRUCTURAL CONTRACT	\$4,900.00	100.00%	\$3,675.00	\$1,225.00
REIMBURSABLES (SEE ATTACHED)				\$11.64
INVOICE TOTAL	\$4,900.00		\$3,675.00	\$1,236.64


 RANDY W TOEDTER, RCE 37316, SE 2991
 President

33% Holder trust
 14100 412.17
 84100 824.48



14100

R W TOEDTER LLC

CIVIL + STRUCTURAL ENGINEERING

4864 MARKET STREET
VENTURA, CA 93003
P: (805)671-9811
F: (805)671-9235
E: TOEDTER2@GMAIL.COM

June 29, 2017

INVOICE

ACCOUNTS PAYABLE

JUN 29 2017

RECEIVED

T & T Crane Service
1375 Olive St.
P.O. Box 1748
Ventura, CA 93002

Invoice Number: 1-296
Project Number: 10296.000
Project Name: De La Garrigue Road Storm Drain Replacement
Service Performed: Civil Engineering Services

Invoice amount: 0.75 x \$4,900 = \$3,675.00



Randy W. Toedter, SE 2991
President

1440
~~8410~~
8410 | 1410
2457.75 1217.25

OK per Kim 33% percent

T&T

TRUCK & CRANE SERVICE

"A World of Difference"
Since 1969

www.truckandcrane.com



VENTURA
1375 N. OLIVE ST.
ph: 805. 648.3348
fx: 805. 648.1185

PORT HUENEME
ph: 805. 488.4475

GOLETA
ph: 805. 967.3777

BAKERSFIELD
1600 JAMES RD.
ph: 661. 393.0795
fx: 661. 393.8648

MAILING ADDRESS
P.O. BOX 1748
VENTURA, CA 93002

June 12, 2019

Re: De La Garrigue Rd. Culvert Pipe Replacement

To whom it may concern :

As you know, the actual construction work finished last summer, and we have now closed the book with the county. This project presented many hurdles that involved the County of Ventura, public utility companies, and each of the users of the road and their needs. By my estimate I have two to three hundred hours tied up in this project.

With this letter I am providing to you a cost of repair breakdown showing that the total cost of the project, actual dollars spent, was \$154,475.27. There is no charge for my time or the time of anyone else within the management team here at Offshore Crane and Service Co. This cost is just the hard monies paid out.

As agreed prior to the start of this project we would equally share in the cost of this project. I was able to get Sempra Utility / So Cal Gas and Casitas Water district to share in this cost along with the eight Parties that use the road. Each party is responsible for one-tenth of the cost, which is \$15,447.53 each. We have included an invoice for \$15,447.53 along with copies of the bills for the project. Please remit your payment as instructed on the invoice within ten days to T & T Truck and Crane Service at PO Box 1748 Ventura Ca. 93002.

I am available to discuss any aspect of this project and the bills. I appreciate every one's cooperation on this and hope all are satisfied.

Sincerely,

Todd Holder
T & T Truck and Crane Service
805-648-3348

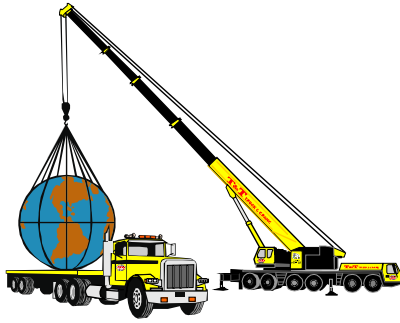
T&T

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1375 N. OLIVE ST.
ph: 805. 648.3348
fx: 805. 648.1185

PORT HUENEME
ph: 805. 488.4475

GOLETA
ph: 805. 967.3777

BAKERSFIELD
1600 JAMES RD.
ph: 661. 393.0795
fx: 661. 393.8648

MAILING ADDRESS
P.O. BOX 1748
VENTURA, CA 93002

Customer:	CASITAS MUNICIPAL WATER DISTRICT
	1055 N. VENTURA AVE
	OAKVIEW CA 93022

INVOICE NUMBER	CMWD61219
INVOICE DATE	06/12/19

INVOICE FOR COST OF REPAIRS TO DE LA GARRIGUE RD. CULVERT PIPE REPLACEMENT

<u>DESCRIPTION</u>		<u>AMOUNT</u>
		10%
TOTAL COST OF PROJECT FOR REPAIRS RESPONSIBLE FOR 10% OF TOTAL COST	\$ 154,475.27	\$ 15,447.53
SEE ATTACHED INVOICES		
PLEASE REMIT TO : T&T TRUCK & CRANE SERVICE PO BOX 1748 VENTURA CA 93002		
DUE IN 10 DAYS FROM RECEIPT		
	SUBTOTAL	\$ 15,447.63
		\$ 15,447.63

THANK YOU FOR YOUR COOPERATION!

Please pay this amount.

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: FINANCE COMMITTEE

FROM: MICHAEL FLOOD, GENERAL MANAGER

SUBJECT: PROFESSIONAL APPRAISAL SERVICES FOR 1251 N. SIGNAL STREET, OJAI

DATE: 12/20/2019

RECOMMENDATION:

The Finance Committee recommend the engagement of Hoffman, Vance, and Worthington, Inc. to perform a property appraisal for 1251 N. Signal Street, Ojai.

BACKGROUND:

The District is planning multiple improvements to the Ojai Water System, including the pressure zone served by the Signal Tank. Currently, the recommended improvements include replacement of the existing Signal Tank and a new booster pump station at the Signal Tank site. The property at 1251 N. Signal Street is north of and higher in elevation than the Signal Tank site and is currently for sale. Figure 1 shows the location of the existing tank and the property.

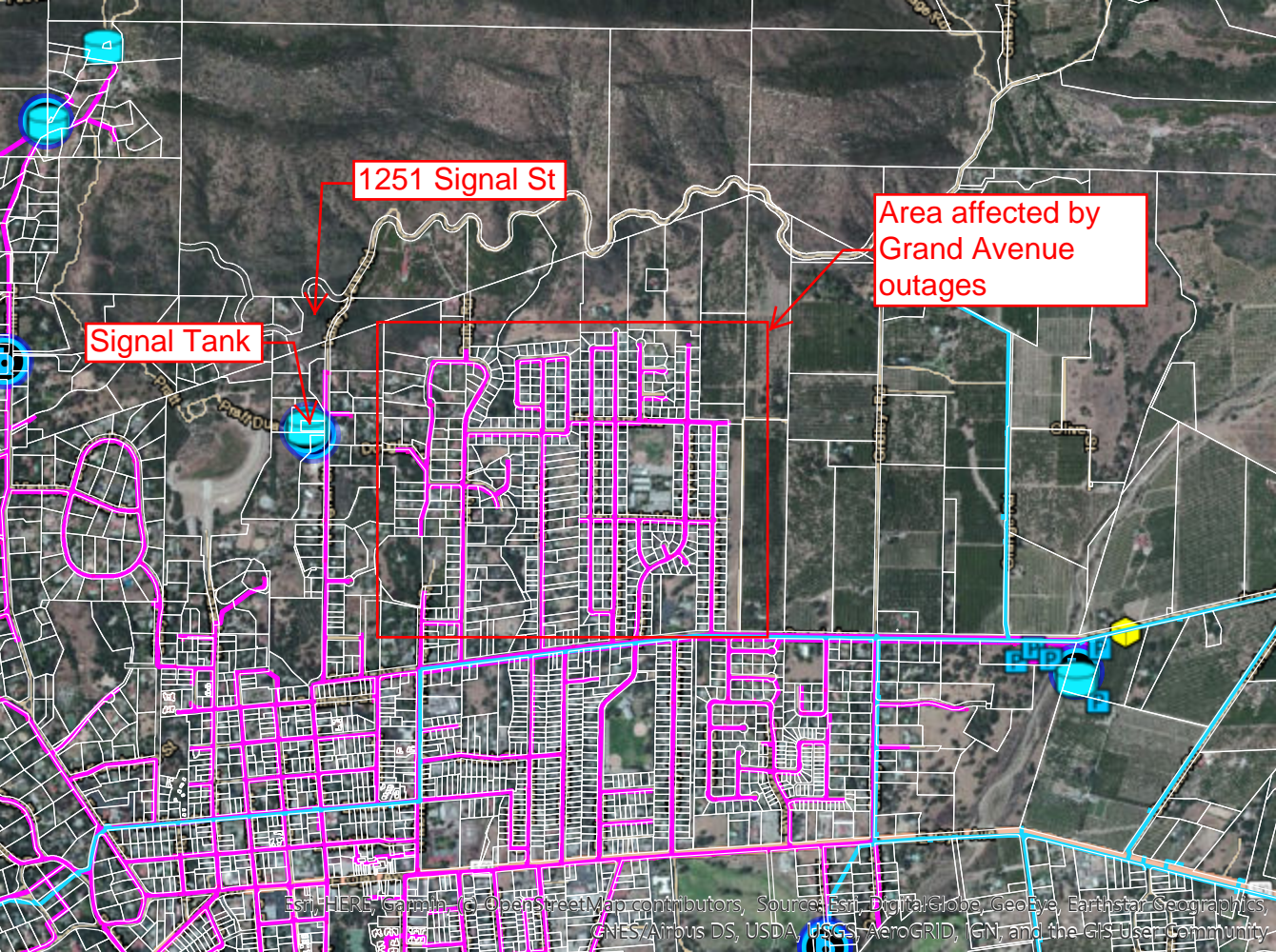
The water system north of Grand Avenue, between North Montgomery Street and Mercer Avenue is significantly impacted when there is a leak or break on Grand Avenue. The outage affects approximately 620 customers. Having redundant storage in this system would allow these customers to be gravity fed and minimize service interruptions. Additional hydraulic analysis will need to be undertaken to evaluate specific details on the size of a new tank and pump station and how to integrate into the existing system. Figure 2 shows a rough description of the improvements.

The 1251 N. Signal Street (Assessor's Parcel No. 010016017) is currently for sale with an asking price of \$450,000. The parcel is 4.114 acres, though only approximately 0.25 acres is flat and buildable, as shown in Figure 3. The first step in consideration of a purchase by the District is to have the property appraised.

FINANCIAL IMPACT:

Funding for the appraisal will come from CFD 2013-01 funds.

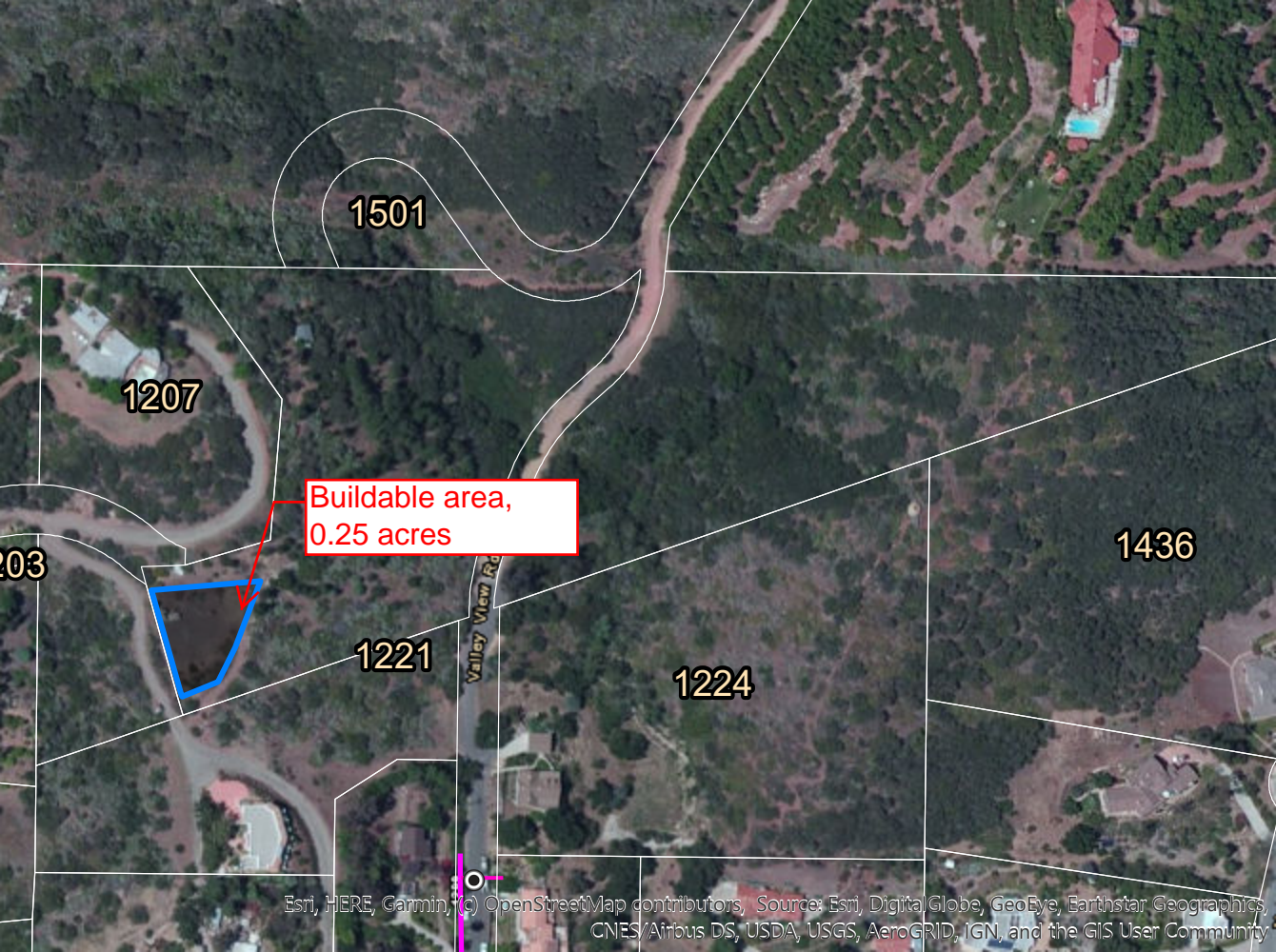
Attachment: Proposal from Hoffman, Vance, and Worthington, Inc dated December 9, 2019
Figure 1
Figure 2
Figure 3



1251 Signal St

Area affected by Grand Avenue outages

Signal Tank



Buildable area,
0.25 acres

1501

1207

1203

1221

Valley View Rd

1224

1436

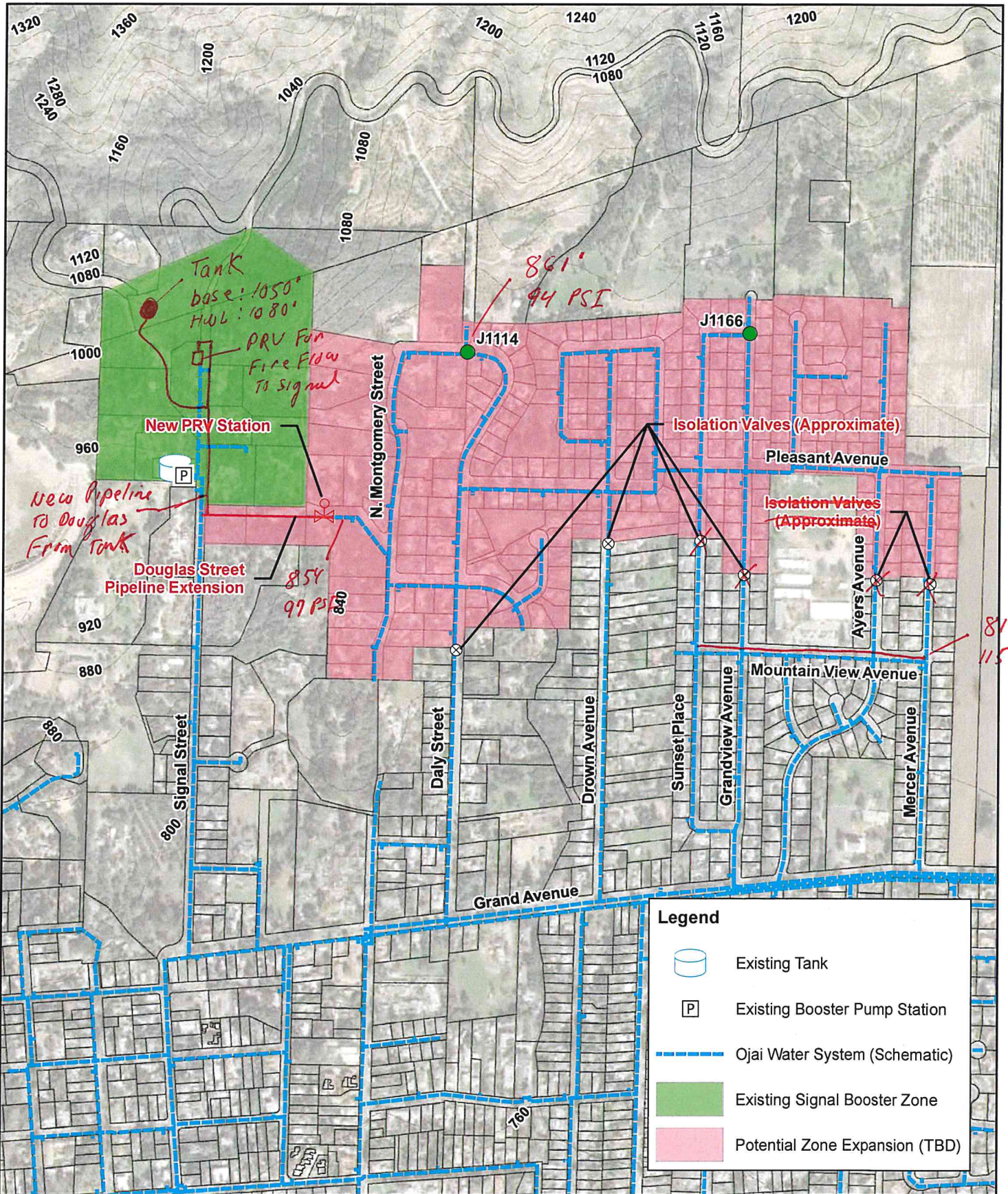
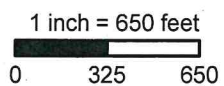


Figure 6-1:

Proposed Signal Booster Zone Expansion



**CASITAS MUNICIPAL WATER DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2019
(With Comparative Amounts as of June 30, 2018)**

DRAFT

CASITAS MUNICIPAL WATER DISTRICT

For the Fiscal Year Ended June 30, 2019 (With Comparative Amounts as of June 30, 2018)

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Financial Section

DRAFT

INDEPENDENT AUDITORS' REPORT

Board of Directors
Casitas Municipal Water District
Oak View, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Casitas Municipal Water District (District), which comprise the balance sheet as of June 30, 2019, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2019, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of the District's Proportionate Share of the Plan's Net Pension Liability, Schedule of the District's Contributions to the Pension Plan, and Schedule of Changes in the District's Net OPEB Liability and Related Ratios be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2018, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated December 31, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
December 31, 2019

CASITAS MUNICIPAL WATER DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

Management's Discussion and Analysis (MD&A) offers readers of Casitas Municipal Water District's financial statements a narrative overview of the District's financial activities for the year ended June 30, 2019. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- In fiscal year 2019, the District's net position increased 2.69%, or \$1,613,575 from the prior year's net position of \$60,029,912 to \$61,643,487, as a result of this year's operations.
- In fiscal year 2018, the District's net position decreased (6.19%), or (\$3,963,168) from the prior year's net position of \$63,993,080 to \$60,029,912, as a result of that year's operations.
- In fiscal year 2019, operating revenues decreased by (1.40%), or (\$206,983) from \$14,829,805 to \$14,622,822, from the prior year, primarily due to a decrease in retail water consumption of (\$795,900) as a result of the rain events received in the District's service area during the winter and spring of 2019.
- In fiscal year 2018, operating revenues increased 16.24% or \$2,071,724 from \$12,758,081 to \$14,829,805 from the prior year, primarily due to the purchase of the Ojai System (CFD 2013-1) on June 8, 2017. Retail water consumption increased from \$4,433,772 to \$4,982,114 and the monthly water service charge increased from \$2,151,152 to \$3,707,098 also due to the CFD 2013-1 purchase.
- In fiscal year 2019, operating expenses before depreciation expense increased by 13.80% or \$2,259,737 from \$16,372,666 to \$18,632,403, from the prior year, primarily due to an increase in general and administrative expenses of \$2,418,215 for increases in salaries and wages, employee benefits and outside contracts.
- In fiscal year 2018, operating expenses before depreciation expense increased by 6.96% or \$1,065,172 from \$15,307,494 to \$16,372,666, from the prior year, primarily due to operational costs in every area other than administrative expenses, which decreased from \$5,543,278 to \$4,332,172 or (\$1,211,106), respectively, due to the purchase of the Ojai System (CFD 2013-1) in June of 2017 resulting in less legal fees and issuance costs in 2018.

REQUIRED FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Balance Sheet, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Balance Sheet includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

CASITAS MUNICIPAL WATER DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Balance Sheet and the Statement of Revenues, Expenses and Changes in Net Position report information about the District in a way that helps answer this question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position – the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation.

Condensed Balance Sheets

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Change</u>	<u>June 30, 2017</u>	<u>Change</u>
Assets:					
Current assets	\$ 31,381,635	\$ 31,037,807	\$ 343,828	\$ 30,999,175	\$ 38,632
Non-current assets	15,666,074	12,150,615	3,515,459	16,264,433	(4,113,818)
Capital assets, net	80,988,067	82,388,499	(1,400,432)	83,401,429	(1,012,930)
Total assets	<u>128,035,776</u>	<u>125,576,921</u>	<u>2,458,855</u>	<u>130,665,037</u>	<u>(5,088,116)</u>
Deferred outflows of resources	<u>11,760,469</u>	<u>7,202,723</u>	<u>4,557,746</u>	<u>5,839,055</u>	<u>1,363,668</u>
Total assets and deferred outflows of resources	<u>\$ 139,796,245</u>	<u>\$ 132,779,644</u>	<u>\$ 7,016,601</u>	<u>\$ 136,504,092</u>	<u>\$ (3,724,448)</u>
Liabilities:					
Current liabilities	\$ 6,230,017	\$ 5,172,317	\$ 1,057,700	\$ 6,066,411	\$ (894,094)
Non-current liabilities	70,675,042	65,960,591	4,714,451	63,852,347	2,108,244
Total liabilities	<u>76,905,059</u>	<u>71,132,908</u>	<u>5,772,151</u>	<u>69,918,758</u>	<u>1,214,150</u>
Deferred inflows of resources	<u>1,247,699</u>	<u>1,616,824</u>	<u>(369,125)</u>	<u>1,996,455</u>	<u>(379,631)</u>
Net position:					
Net investment in capital assets	33,972,783	34,740,555	(767,772)	35,176,319	(435,764)
Restricted	5,953,868	5,848,185	105,683	8,510,347	(2,662,162)
Unrestricted	21,716,836	19,441,172	2,275,664	20,904,213	(1,463,041)
Total net position	<u>61,643,487</u>	<u>60,029,912</u>	<u>1,613,575</u>	<u>64,590,879</u>	<u>(4,560,967)</u>
Total liabilities, deferred outflows of resources and net position	<u>\$ 139,796,245</u>	<u>\$ 132,779,644</u>	<u>\$ 7,016,601</u>	<u>\$ 136,506,092</u>	<u>\$ (3,726,448)</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$61,643,487 and \$60,029,912 as of June 30, 2019 and 2018, respectively.

CASITAS MUNICIPAL WATER DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

Condensed Balance Sheets (continued)

By far the largest portion of the District's net position (55% as of June 30, 2019 and 58% as of June 30, 2018) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending.

At the end of years 2019 and 2018, the District showed a positive balance in its unrestricted net position of \$21,716,836 and \$19,441,172 respectively, which may be utilized in future years.

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Change</u>	<u>June 30, 2017</u>	<u>Change</u>
Operating revenues	\$ 14,622,822	\$ 14,829,805	\$ (206,983)	\$ 12,758,081	\$ 2,071,724
Operating expenses	<u>(18,632,403)</u>	<u>(16,372,666)</u>	<u>(2,259,737)</u>	<u>(15,307,494)</u>	<u>(1,065,172)</u>
Operating income before depreciation	(4,009,581)	(1,542,861)	(2,466,720)	(2,549,413)	1,006,552
Depreciation expense	<u>(4,116,269)</u>	<u>(4,195,538)</u>	<u>79,269</u>	<u>(3,736,067)</u>	<u>(459,471)</u>
Operating income(loss)	(8,125,850)	(5,738,399)	(2,387,451)	(6,285,480)	547,081
Non-operating revenues(expenses), net	<u>9,202,030</u>	<u>1,554,967</u>	<u>7,647,063</u>	<u>318,779</u>	<u>1,236,188</u>
Net loss before capital contributions	1,076,180	(4,183,432)	5,259,612	(5,966,701)	1,783,269
Capital contributions	<u>537,395</u>	<u>220,264</u>	<u>317,131</u>	<u>230,644</u>	<u>(10,380)</u>
Change in net position	1,613,575	(3,963,168)	5,576,743	(5,736,057)	1,772,889
Net position:					
Beginning of year	60,029,912	64,590,879	(4,560,967)	70,326,936	(5,736,057)
Prior period adjustment	<u>-</u>	<u>(597,799)</u>	<u>597,799</u>	<u>-</u>	<u>(597,799)</u>
End of year	<u>\$ 61,643,487</u>	<u>\$ 60,029,912</u>	<u>\$ 1,613,575</u>	<u>\$ 64,590,879</u>	<u>\$ (4,560,967)</u>

The statement of revenues, expenses and changes in net position shows how the District's net position changed during the fiscal years. In the case of the District, the District's net position increased by \$1,613,575 and decreased (\$4,560,967) for the years ended June 30, 2019 and 2018 respectively.

CASITAS MUNICIPAL WATER DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

Total Revenues

	June 30, 2019	June 30, 2018	Increase (Decrease)	June 30, 2017	Increase (Decrease)
Operating revenues:					
Retail water consumption	\$ 4,186,214	\$ 4,982,114	\$ (795,900)	\$ 4,433,772	\$ 548,342
Wholesale water sales	1,357,357	1,364,143	(6,786)	957,315	406,828
Monthly water service charge	4,034,503	3,707,098	327,405	2,151,152	1,555,946
Recreation revenue	3,894,552	3,906,797	(12,245)	4,027,340	(120,543)
Other water charges and services	1,150,196	869,653	280,543	1,188,502	(318,849)
Total operating revenues	14,622,822	14,829,805	(206,983)	12,758,081	2,071,724
Non-operating:					
Property taxes – ad valorem	2,415,294	2,313,211	102,083	2,164,262	148,949
Pass-through property tax increment	134,018	95,729	38,289	94,267	1,462
Property tax assessment for SWP	728,773	369,167	359,606	151,501	217,666
State water project water sales to other agencies	749,823	-	749,823	-	-
CFD 2013-1 assessment	2,653,389	2,592,342	61,047	601,938	1,990,404
Mira Monte assessment	19,159	19,012	147	19,280	(268)
Investment earnings	548,522	576,708	(28,186)	519,022	57,686
Change in fair-value of investments	865,173	(660,798)	1,525,971	(861,978)	201,180
Other non-operating revenues/(expenses), net	62,385	42,651	19,734	71,382	(28,731)
Total non-operating	8,176,536	5,348,022	2,828,514	2,759,674	2,588,348
Total revenues	\$ 22,799,358	\$ 20,177,827	\$ 2,621,531	\$ 15,517,755	\$ 4,660,072

In fiscal year 2019, operating revenues decreased by (1.40%), or (\$206,983) from \$14,829,805 to \$14,622,822, from the prior year, primarily due to a decrease in retail water consumption of (\$795,900) as a result of the rain events received in the District's service area during the winter and spring of 2019.

In fiscal year 2018, operating revenues increased 16.24% or \$2,071,724 from \$12,758,081 to \$14,829,805 from the prior year, primarily due to the purchase of the Ojai System (CFD 2013-1) on June 8, 2017. Retail water consumption increased from \$4,433,772 to \$4,982,114 and the monthly water service charge increased from \$2,151,152 to \$3,707,098 also due to the CFD 2013-1 purchase.

CASITAS MUNICIPAL WATER DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

Total Expenses

	June 30, 2019	June 30, 2018	Increase (Decrease)	June 30, 2017	Increase (Decrease)
Operating expenses:					
Source of supply	\$ 2,275,323	\$ 2,031,880	\$ 243,443	\$ 1,706,783	\$ 325,097
Pumping	1,094,173	1,585,524	(491,351)	1,204,538	380,986
Water treatment	1,185,839	1,293,707	(107,868)	1,168,090	125,617
Transmission and distribution	1,023,065	1,013,968	9,097	672,992	340,976
Telemetry	259,620	303,570	(43,950)	213,595	89,975
Customer accounts	611,604	682,834	(71,230)	548,117	134,717
Recreation expenses	5,499,072	5,195,691	303,381	4,250,101	945,590
General and administrative	6,683,707	4,265,492	2,418,215	5,543,278	(1,277,786)
Operating expenses before depreciation	18,632,403	16,372,666	2,259,737	15,307,494	1,065,172
Depreciation	4,116,269	4,195,538	(79,269)	3,736,067	459,471
Total operating expenses	22,748,672	20,568,204	2,180,468	19,043,561	1,524,643
Non-operating expenses:					
State water project expense	716,634	616,152	100,482	266,509	349,643
Change in water-in-storage inventory	(3,427,776)	1,279,005	(4,706,781)	(2,555,167)	3,834,172
Tax collection expense	39,366	38,038	1,328	27,697	10,341
Interest expense – long-term debt	1,425,667	1,639,245	(213,578)	168,407	1,470,838
Amortization of deferred loss and insurance	220,615	220,615	-	18,689	201,926
Acquisition expense of CFD 2013-1	-	-	-	3,975,600	(3,975,600)
Cost of debt issuance	-	-	-	539,160	(539,160)
Total non-operating	(1,025,494)	3,793,055	(4,818,549)	2,440,895	1,352,160
Total expenses	\$ 21,723,178	\$ 24,361,259	\$ (2,638,081)	\$ 21,484,456	\$ 2,876,803

In fiscal year 2019, operating expenses before depreciation expense increased by 13.80% or \$2,259,737 from \$16,372,666 to \$18,632,403, from the prior year, primarily due to an increase in general and administrative expenses of \$2,418,215 for increases in salaries and wages, employee benefits and outside contracts.

In fiscal year 2018, operating expenses before depreciation expense increased by 6.96% or \$1,065,172 from \$15,307,494 to \$16,372,666, from the prior year, primarily due to operational costs in every area other than administrative expenses, which decreased from \$5,543,278 to \$4,332,172 or (\$1,211,106), respectively, due to the purchase of the Ojai System (CFD 2013-1) in June of 2017 resulting in less legal fees and issuance costs in 2018.

Capital Assets

	Balance June 30, 2019	Balance June 30, 2018	Balance June 30, 2017
Capital assets:			
Non-depreciable assets	\$ 10,156,756	\$ 8,654,788	\$ 10,523,881
Depreciable assets	143,328,644	141,590,204	136,599,607
Accumulated depreciation	(72,497,333)	(67,856,493)	(63,720,059)
Total capital assets, net	\$ 80,988,067	\$ 82,388,499	\$ 83,403,429

CASITAS MUNICIPAL WATER DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

Capital Assets (continued)

At the end of year 2019, 2018 and 2017, the District's investment in capital assets amounted to \$80,988,067, \$82,388,499, and \$82,403,429 (net of accumulated depreciation), respectively. Capital asset additions amounted to \$2,715,837 and \$3,180,608 for various projects and equipment for the years ended June 30, 2019 and 2018, respectively. See Note 6 for further information.

Debt Administration

The long-term debt of the District is summarized below:

Long-term debt:	Balance	Balance	Balance
	June 30, 2019	June 30, 2018	June 30, 2017
Reimbursement agreement	\$ 2,548,529	\$ 2,625,757	\$ 2,702,986
Assessment bonds payable	38,500	56,500	73,500
Loans payable	865,830	1,136,525	1,398,725
Special tax bonds	43,600,925	43,885,662	44,125,399
Total	\$ 47,053,784	\$ 47,704,444	\$ 48,300,610

Long-term debt decreased by \$650,660 and \$596,166 for the years ended June 30, 2019 and 2018, due to principal payments along with premium amortization on the long-term debt. See Notes 8 and 9 for further information.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

CONDITIONS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any conditions which could have a significant impact on the District's current financial position, net position, or operating results based on past, present, and future events.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Accounting Manager/Treasurer at 1055 Ventura Avenue, Oak View, California 93022 or (805) 649-2251 x 103.

CASITAS MUNICIPAL WATER DISTRICT

Balance Sheets

June 30, 2019 (With Comparative Information as of June 30, 2018)

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>2019</u>	<u>2018</u>
Current assets:		
Cash and cash equivalents (note 2)	\$ 6,578,663	\$ 4,942,219
Investments (note 2)	19,384,598	20,031,043
Accrued interest receivable	131,309	125,070
Accounts receivable (note 4)	4,727,809	5,205,399
Materials and supplies inventory	117,334	119,665
Prepaid expenses	441,922	614,411
Total current assets	<u>31,381,635</u>	<u>31,037,807</u>
Non-current assets:		
Restricted – cash and cash equivalents (note 2 and 3)	5,934,572	5,827,859
Restricted – special assessments receivable (note 7)	57,796	76,826
Water-in-storage inventory (note 5)	9,673,706	6,245,930
Capital assets – not being depreciated (note 6)	10,156,756	8,654,788
Capital assets – being depreciated, net (note 6)	70,831,311	73,733,711
Total non-current assets	<u>96,654,141</u>	<u>94,539,114</u>
Total assets	<u>128,035,776</u>	<u>125,576,921</u>
Deferred outflows of resources:		
Deferred loss on CFD 2013-1 (note 10)	3,690,560	3,895,560
OPEB related deferred outflows of resources (note 11)	5,625,833	570,358
Pension related deferred outflows of resources (note 12)	2,444,076	2,736,805
Total deferred outflows of resources	<u>11,760,469</u>	<u>7,202,723</u>
Total assets and deferred outflows of resources	<u>\$ 139,796,245</u>	<u>\$ 132,779,644</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 1,916,639	\$ 931,222
Deposits and unearned revenue	2,816,922	2,739,479
Accrued interest payable	621,105	624,255
Long-term liabilities – due within one year:		
Compensated absences (note 7)	309,707	366,438
Reimbursement agreement (note 8)	77,228	77,228
Assessment bonds payable (note 9)	19,000	18,000
Long-term debt (note 10)	469,416	415,695
Total current liabilities	<u>6,230,017</u>	<u>5,172,317</u>
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (note 7)	464,560	549,657
Reimbursement agreement (note 8)	2,471,301	2,548,529
Assessment bonds payable (note 9)	19,500	38,500
Long-term debt (note 10)	43,997,339	44,606,492
Net OPEB obligation (note 11)	15,887,642	10,282,145
Net pension liability (note 12)	7,834,700	7,935,268
Total non-current liabilities	<u>70,675,042</u>	<u>65,960,591</u>
Total liabilities	<u>76,905,059</u>	<u>71,132,908</u>
Deferred inflows of resources:		
OPEB related deferred outflows of resources (note 11)	227,614	-
Pension related deferred inflows of resources (Note 12)	1,020,085	1,616,824
Total deferred inflows of resources	<u>1,247,699</u>	<u>1,616,824</u>
Net position:		
Net investment in capital assets (note 13)	33,972,783	34,740,555
Restricted (note 14)	5,953,868	5,848,185
Unrestricted	21,716,836	19,441,172
Total net position	<u>61,643,487</u>	<u>60,029,912</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 139,796,245</u>	<u>\$ 132,779,644</u>

The notes to financial statements are an integral part of this statement.

CASITAS MUNICIPAL WATER DISTRICT*Statements of Revenues, Expenses, and Changes in Net Position**For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

	<u>2019</u>	<u>2018</u>
Operating revenues:		
Retail water consumption	\$ 4,186,214	\$ 4,982,114
Wholesale water sales	1,357,357	1,364,143
Monthly water service charge	4,034,503	3,707,098
Recreation revenue	3,894,552	3,906,797
Other water charges and services	<u>1,150,196</u>	<u>869,653</u>
Total operating revenues	<u>14,622,822</u>	<u>14,829,805</u>
Operating expenses:		
Source of supply	2,275,323	2,031,880
Pumping	1,094,173	1,585,524
Water treatment	1,185,839	1,293,707
Transmission and distribution	1,023,065	1,013,968
Telemetry	259,620	303,570
Customer accounts	611,604	682,834
Recreation expenses	5,499,072	5,195,691
General and administrative	<u>6,683,707</u>	<u>4,265,492</u>
Total operating expenses	<u>18,632,403</u>	<u>16,372,666</u>
Operating (loss) before depreciation	(4,009,581)	(1,542,861)
Depreciation – water department	(3,807,737)	(3,873,898)
Depreciation – recreation department	<u>(308,532)</u>	<u>(321,640)</u>
Operating (loss)	<u>(8,125,850)</u>	<u>(5,738,399)</u>
Non-operating revenues(expenses):		
Property taxes – ad valorem	2,415,294	2,313,211
Pass-through property tax increment	134,018	95,729
Property tax assessment for State Water Project	728,773	369,167
State water project water sales to other agencies	749,823	-
State water project expense	(716,634)	(616,152)
Change in water-in-storage inventory (note 5)	3,427,776	(1,279,005)
CFD 2013-1 assessment	2,653,389	2,592,342
Mira Monte assessment	19,159	19,012
Tax collection expense	(39,366)	(38,038)
Investment earnings	548,522	576,708
Change in fair-value of investments	865,173	(660,798)
Interest expense – long-term debt	(1,425,667)	(1,639,245)
Amortization of deferred loss and bond insurance on CFD 2013-1	(220,615)	(220,615)
Other, net	<u>62,385</u>	<u>42,651</u>
Total non-operating revenue(expense), net	<u>9,202,030</u>	<u>1,554,967</u>
Net (loss) before capital contributions	<u>1,076,180</u>	<u>(4,183,432)</u>
Capital contributions:		
Federal, state and local grants	<u>537,395</u>	<u>220,264</u>
Total capital contributions	<u>537,395</u>	<u>220,264</u>
Change in net position	1,613,575	(3,963,168)
Net position:		
Beginning of year	<u>60,029,912</u>	<u>63,993,080</u>
End of year	<u>\$ 61,643,487</u>	<u>\$ 60,029,912</u>

CASITAS MUNICIPAL WATER DISTRICT*Statements of Cash Flows**For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash receipts from customers and others	\$ 15,990,063	\$ 15,422,236
Cash paid to employees for salaries and wages	(7,848,346)	(7,724,558)
Cash paid to vendors and suppliers for materials and services	<u>(10,109,224)</u>	<u>(10,751,478)</u>
Net cash (used in) operating activities	<u>(1,967,507)</u>	<u>(3,053,800)</u>
Cash flows from non-capital financing activities:		
Proceeds from property taxes and assessments	5,969,662	5,408,623
Tax collection expense	<u>(39,366)</u>	<u>(38,038)</u>
Net cash provided by non-capital financing activities	<u>5,930,296</u>	<u>5,370,585</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(2,715,837)	(3,180,608)
Proceeds from capital grants	537,395	220,264
Principal paid on long-term debt	(510,923)	(456,428)
Interest paid on long-term debt	<u>(1,568,614)</u>	<u>(1,321,651)</u>
Net cash (used in) capital and related financing activities	<u>(4,257,979)</u>	<u>(4,738,423)</u>
Cash flows from investing activities:		
Proceeds from the sale or maturity of investments	1,496,064	665,484
Investment earnings	<u>542,283</u>	<u>578,265</u>
Net cash provided by investing activities	<u>2,038,347</u>	<u>1,243,749</u>
Net increase (decrease) in cash and cash equivalents	1,743,157	(1,177,889)
Cash and cash equivalents:		
Beginning of year	<u>10,770,078</u>	<u>11,947,967</u>
End of year	<u>\$ 12,513,235</u>	<u>\$ 10,770,078</u>
Reconciliation of cash and cash equivalents to the balance sheet:		
Cash and cash equivalents	\$ 6,578,663	\$ 4,942,219
Restricted assets – cash and cash equivalents	<u>5,934,572</u>	<u>5,827,859</u>
Total cash and cash equivalents	<u>\$ 12,513,235</u>	<u>\$ 10,770,078</u>

CASITAS MUNICIPAL WATER DISTRICT*Statements of Cash Flows (continued)**For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)*

	<u>2019</u>	<u>2018</u>
Reconciliation of operating (loss) to net cash (used in) operating activities:		
Operating (loss)	\$ (8,125,850)	\$ (5,738,399)
activities:		
Depreciation	4,116,269	4,195,538
State water project water sales to other agencies	749,823	-
State water project expense	(716,634)	(616,152)
Other, net	62,385	42,651
Change in assets - (increase)decrease:		
Accounts receivable	477,590	828,571
Materials and supplies inventory	2,331	(37,533)
Prepaid items	172,489	144,165
Change in deferred outflows of resources - (increase)decrease		
OPEB related deferred outflows of resources	(5,055,475)	(570,358)
Pension related deferred outflows of resources	292,729	(997,750)
Change in liabilities - increase(decrease):		
Accounts payable and accrued expenses	985,417	(1,146,593)
Deposits and unearned revenue	77,443	(278,791)
Compensated absences	(141,828)	48,654
Net OPEB obligation	5,605,497	204,160
Net pension liability	(100,568)	1,247,668
Change in deferred inflows of resources - increase(decrease)		
OPEB related deferred inflows of resources	227,614	-
Pension related deferred inflows of resources	(596,739)	(379,631)
Total adjustments	<u>6,158,343</u>	<u>2,684,599</u>
Net cash (used in) operating activities	<u>\$ (1,967,507)</u>	<u>\$ (3,053,800)</u>
Non-cash investing, capital and financing transactions:		
Change in fair-value of investments	<u>\$ 865,173</u>	<u>\$ (660,798)</u>

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

Established in 1952, the Casitas Municipal Water District (District) provides domestic and agricultural water to the western portion of Ventura County. The District is governed by a five-member Board of Directors who serves overlapping four-year terms.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board Statement No. 61, The Financial Reporting Entity (GASB Statement No. 61). The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

B. Basis of Presentation, Basis of Accounting

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

Operating revenues are those revenues that are generated from the primary operations of the District. The District reports a measure of operations by presenting the change in net position from operations as operating income in the statement of revenues, expenses, and changes in net position. Operating activities are defined by the District as all activities other than financing and investing activities (interest expense and investment income), grants and subsidies, and other infrequently occurring transactions of a non-operating nature. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as non-operating expenses.

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of 90 days or less, when purchased, to be cash equivalents. Cash deposits are reported at the carrying amount, which reasonably estimates fair value.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

3. Receivables and Allowance for Doubtful Accounts

Customer accounts receivable consist of amounts owed by private individuals and organizations for services rendered in the regular course of business operations. Receivables are shown net of allowances for doubtful accounts. Uncollectable accounts are based on prior experience and management's assessment of the collectability of existing accounts.

4. Prepaids

Certain payments of vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

5. Customer Deposits

Based on a customer's credit-worthiness, the District may require a deposit deemed reasonable by the District. These deposits are held to pay-off close out bills or to cover delinquent payments.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

6. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the District's classes of assets are as follows:

Description	Estimated Lives
Transmission and distribution system	50-75 years
Pumping plant	10-30 years
Water treatment plant	10-30 years
Buildings and structures	10-30 years
Equipment	5-10 years
Fish ladder	5 years
Recreation assets	7 years
Alternate swimming facility	2-5 years

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

8. Compensated Absences

The District's personnel policies provide for accumulation of vacation and sick leave (employee benefits). Liabilities for vacation leave are recorded when benefits are earned. Full cash payment for all unused vacation leave is available to employees upon retirement or termination. Partial cash payment for accrued sick leave is available upon retirement or termination if certain criteria are met.

9. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

10. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Casitas Municipal Water District Retiree Benefits Plan (“the Plan”) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

11. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of “net investment in capital assets” or “restricted”.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

E. Water-In-Storage Inventory

The value of water inventory is determined based upon the quantity of water in storage in Lake Casitas and the costs to divert the water into the lake.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

F. State Water Project Participation Rights

The District participates in the State Water Project (Project) entitling it to certain water rights. The District's participation in the Project is through cash payments. Monies used for the construction of capital assets, such as pipelines, pumping facilities, storage facilities, etc., are recorded as participation rights and amortized over the life of the agreements. Certain projects also require payments for on-going maintenance; those payments are charged to expenses as incurred.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments were classified in the accompanying financial statements as follows:

<u>Description</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Cash and cash equivalents	\$ 6,578,663	\$ 4,942,219
Investments	19,384,598	20,031,043
Restricted – cash and cash equivalents	5,934,572	5,827,859
Total	<u>\$ 31,897,833</u>	<u>\$ 30,801,121</u>

Cash and investments consisted of the following:

<u>Description</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Cash on hand	\$ 6,800	\$ 6,400
Demand deposits held in financial institutions	6,568,437	4,932,461
Deposits in money-market funds	5,934,572	5,827,859
Deposits in the Local Agency Investment Fund (LAIF)	467	456
Deposits in the Ventura County Pooled Investment Fund	2,959	2,902
Investments	19,384,598	20,031,043
Total	<u>\$ 31,897,833</u>	<u>\$ 30,801,121</u>

Demand Deposits with Financial Institutions

At June 30, 2019 and 2018, the carrying amount of the District's demand deposits were \$6,568,437 and \$4,932,461, respectively, and the financial institution's balance were \$7,100,781 and \$5,133,942, respectively. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 2 – CASH AND INVESTMENTS (continued)

Money-Market Funds

Money-market funds are an investment whose objective is to earn modest investment earnings while maintaining a net asset value (NAV) of \$1 per share (which is the funds main goal – preservation of principal). A money-market fund's portfolio is typically comprised of short-term, or less than one year, securities representing high-quality, liquid debt and monetary instruments with minimal credit risk. Money-market funds are Level 1 investments (with quoted prices in active markets for identical assets) that are Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers money market funds a cash equivalent due to their highly liquid nature and NAV of \$1 per share. As of June 30, 2019 and 2018, the District held \$5,934,572 and \$5,827,859, respectively, in restricted money market funds.

Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2019, and 2018, the District held \$467 and \$456 in LAIF, respectively.

Ventura County Pooled Investment Fund (VCPIF)

The District is a voluntary participant in the Ventura County Pooled Investment Fund (LACPIF) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the Ventura County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the County of Ventura Treasurer's Office – 800 S. Victoria Ave., Ventura, CA 93009 or the Treasurer and Tax Collector's office website at www.ventura.org/ttc.

VVPIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers the VCPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2019 and 2018, the District held \$2,959 and \$2,902, respectively, in VCPIF.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 2 – CASH AND INVESTMENTS (continued)

Investments

The District’s investments as of June 30, 2019 were as follows:

Type of Investments	Measurement Input	Credit Rating	Fair Value	Maturity		
				12 Months or Less	13 to 24 Months	25 to 120 Months
U.S. treasury obligations	Level 2	AAA	\$ 1,976,105	\$ 1,178,952	\$ -	\$ 797,153
Government sponsored agency securities	Level 2	AAA	17,408,493	1,004,230	599,721	15,804,542
Total investments			\$ 19,384,598	\$ 2,183,182	\$ 599,721	\$ 16,601,695

The District’s investments as of June 30, 2018 were as follows:

Type of Investments	Measurement Input	Credit Rating	Fair Value	Maturity		
				12 Months or Less	13 to 24 Months	25 to 120 Months
U.S. treasury obligations	Level 2	AAA	\$ 3,099,193	\$ 1,163,138	\$ 1,171,353	\$ 764,702
Government sponsored agency securities	Level 2	AAA	16,931,850	1,340,199	-	15,591,651
Total investments			\$ 20,031,043	\$ 2,503,337	\$ 1,171,353	\$ 16,356,353

Authorized Investments and Investment Policy

The District has adopted an investment policy directing the Fiscal Officer to deposit funds in financial institutions.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. treasury obligations	10-years	None	None
Government sponsored entities securities	10-years	None	None
Non-negotiable certificates of deposit	10-years	None	None
Money market mutual funds	5-years	20%	20%
Collateralized bank deposits	None	None	None
County pooled investment funds	None	None	None
California Local Agency Investment Fund (LAIF)	None	None	None

Fair Value Measurement Input

The District categorizes its fair value measurement inputs within the fair value hierarchy established by generally accepted accounting principles. The District has presented its measurement inputs as noted in the previous table.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with longer maturities have greater sensitivity to changes in market interest rates. The District’s investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District has elected to use the segmented time distribution method of disclosure for the maturities of its investments as related to interest rate risk as noted in the previous table.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 2 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Investments

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments as follows:

Description	June 30, 2019	
	Percentage	Balance
U.S. treasury obligations	6%	\$ 1,976,105
Government sponsored agency securities	55%	17,408,493

Description	June 30, 2018	
	Percentage	Balance
U.S. treasury obligations	10%	\$ 3,099,193
Government sponsored agency securities	55%	16,931,850

NOTE 3 – RESTRICTED ASSETS

Restricted assets as of June 30 were classified on the balance sheet as follows:

Description	June 30, 2019	June 30, 2018
Restricted – cash and cash equivalents	\$ 5,934,572	\$ 5,827,859
Restricted – special assessments receivable	57,796	76,826
Total restricted assets	\$ 5,992,368	\$ 5,904,685

Restricted assets as of June 30, consists of the following:

Description	June 30, 2019	June 30, 2018
Proceeds from debt issuance – capital project funds	\$ 5,932,273	\$ 5,826,705
Proceeds from debt issuance – debt reserve funds	2,299	1,155
Special assessments receivable for debt service	57,796	76,825
Total restricted assets	\$ 5,992,368	\$ 5,904,685

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 4 – ACCOUNTS RECEIVABLE

The balance at June 30, consists of the following:

<u>Description</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Accounts receivable – customers	\$ 1,775,485	\$ 2,316,248
Accounts receivable – others	49,651	33,963
Accounts receivable – property taxes	155,222	176,020
Accounts receivable – CFD 2013-1 assessment	2,747,451	2,679,168
Total accounts receivable	\$ 4,727,809	\$ 5,205,399

NOTE 5 – WATER-IN-STORAGE INVENTORY

The following schedule notes the change in the cost of the water held-in storage in Casitas Lake. The increase or decrease in the water storage valuation balance denotes a way of accounting for water diversion expenses as explained in Note 1 in future years when the water in the lake is transmitted to the District’s customers.

Changes in water-in-storage inventory for the years ended June 30 were as follows:

<u>Description</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Beginning balance – water-in-storage	\$ 6,245,930	\$ 7,524,935
Current year water-in-storage valuation	3,427,776	(1,279,005)
Ending balance – water-in-storage	\$ 9,673,706	\$ 6,245,930

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Changes in capital assets for the fiscal year ended June 30, 2019, were as follows:

Description	Balance July 1, 2018	Additions	Deletions/ Transfers	Balance June 30, 2019
Non-depreciable assets:				
Land	\$ 7,797,935	\$ -	\$ -	\$ 7,797,935
Easements	393,408	-	-	393,408
Construction-in-process	463,445	1,631,361	(129,393)	1,965,413
Total non-depreciable assets	8,654,788	1,631,361	(129,393)	10,156,756
Depreciable assets:				
State water project entitlement	3,005,581	-	575,546	3,581,127
Transmission and distribution system	58,398,445	86,114	-	58,484,559
Pumping plant	20,979,347	545,202	-	21,524,549
Water treatment plant	29,991,540	47,196	-	30,038,736
Buildings and structures	4,333,204	145,575	-	4,478,779
Equipment	5,435,730	331,829	(50,975)	5,716,584
Fish ladder	8,354,076	-	-	8,354,076
Recreation assets	9,156,376	57,953	-	9,214,329
Alternate swimming facility	1,935,905	-	-	1,935,905
Total depreciable assets	141,590,204	1,213,869	524,571	143,328,644
Accumulated depreciation:				
State water project entitlement	(1,956,833)	137	(575,546)	(2,532,242)
Transmission and distribution system	(20,775,730)	(685,967)	-	(21,461,697)
Pumping plant	(7,653,931)	(787,897)	-	(8,441,828)
Water treatment plant	(20,053,672)	(1,161,648)	-	(21,215,320)
Buildings and structures	(1,555,516)	(116,644)	-	(1,672,160)
Equipment	(3,302,009)	(705,766)	50,975	(3,956,800)
Fish ladder	(4,892,725)	(349,954)	-	(5,242,679)
Recreation assets	(6,407,741)	(211,737)	-	(6,619,478)
Alternate swimming facility	(1,258,336)	(96,793)	-	(1,355,129)
Total accumulated depreciation	(67,856,493)	(4,116,269)	(524,571)	(72,497,333)
Total depreciable assets, net	73,733,711	(2,902,400)	-	70,831,311
Total capital assets, net	\$ 82,388,499	\$ (1,271,039)	\$ (129,393)	\$ 80,988,067

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION (continued)

Changes in capital assets for the fiscal year ended June 30, 2018, were as follows:

Description	Balance July 1, 2017	Additions	Deletions/ Transfers	Balance June 30, 2018
Non-depreciable assets:				
Land	\$ 7,797,935	\$ -	\$ -	\$ 7,797,935
Easements	393,408	-	-	393,408
Construction-in-process	2,332,538	-	(1,869,093)	463,445
Total non-depreciable assets	10,523,881	-	(1,869,093)	8,654,788
Depreciable assets:				
State water project entitlement	3,005,581	-	-	3,005,581
Transmission and distribution system	56,223,437	2,175,008	-	58,398,445
Pumping plant	20,463,792	515,555	-	20,979,347
Water treatment plant	29,900,070	91,470	-	29,991,540
Buildings and structures	2,903,872	1,429,332	-	4,333,204
Equipment	4,714,594	780,240	(59,104)	5,435,730
Fish ladder	8,354,076	-	-	8,354,076
Recreation assets	9,098,280	58,096	-	9,156,376
Alternate swimming facility	1,935,905	-	-	1,935,905
Total depreciable assets	136,599,607	5,049,701	(59,104)	141,590,204
Accumulated depreciation:				
State water project entitlement	(1,954,030)	(2,803)	-	(1,956,833)
Transmission and distribution system	(20,096,719)	(679,011)	-	(20,775,730)
Pumping plant	(6,871,952)	(781,979)	-	(7,653,931)
Water treatment plant	(18,784,252)	(1,269,420)	-	(20,053,672)
Buildings and structures	(1,440,133)	(115,383)	-	(1,555,516)
Equipment	(2,696,413)	(664,700)	59,104	(3,302,009)
Fish ladder	(4,536,628)	(356,097)	-	(4,892,725)
Recreation assets	(6,178,391)	(229,350)	-	(6,407,741)
Alternate swimming facility	(1,161,541)	(96,795)	-	(1,258,336)
Total accumulated depreciation	(63,720,059)	(4,195,538)	59,104	(67,856,493)
Total depreciable assets, net	72,879,548	854,163	-	73,733,711
Total capital assets, net	\$ 83,403,429	\$ 854,163	\$ (1,869,093)	\$ 82,388,499

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION (continued)

State Water Project Entitlement

In 1963, the Ventura County Flood Control District contracted with the State of California (State) for 20,000 acre-feet per year of water from the State Water Project (SWP). The SWP conveys water from Northern California to Southern California through a system of reservoirs, canals, pump stations, and power generation facilities. In 1971, the administration of the State Water Contract with the State was assigned to the District. Of the 20,000 acre-feet per year contracted, the District is assigned 5,000 acre-feet per year. United Water Conservation District is assigned 5,000 acre-feet per year, and the City of Ventura is assigned 10,000 acre-feet per year. Currently, only United Water Conservation District is receiving water from the SWP.

The District is one of many participants contracting with the State of California for a system to provide water throughout California. Under the terms of the State Water Contract, as amended, the District is obliged to pay allocable portions of the cost of construction of the system and ongoing operations and maintenance costs through at least the year 2035, regardless of the quantities of water available from the project. The District and the other contractors may also be responsible to the State for certain obligations by any contractor who defaults on its payments to the State.

Management's present intention is to exercise the District's option to extend the contractual period to at least 2052, under substantially comparable terms. This corresponds to an estimated 80-year service life for the original facilities. The State is obligated to provide specific quantities of water throughout the life of the contract, subject to certain conditions.

In addition to system on-aqueduct power facilities, the State has, either on its own or through joint venture, financed certain off-aqueduct power facilities (OAPF). The power generated is utilized by the system for water transportation purposes. Power generated in excess of system needs is marketed to various utilities and California's power market. The District is entitled to a proportionate share of the revenues resulting from sales of excess power. The District and the other water contractors are responsible for repaying the capital and operating costs of the OAPF regardless of the amount of power generated.

The District capitalized its share of system construction costs as participation rights in state water facilities when such costs are billed by the State. Unamortized participation rights essentially represent a prepayment for future water deliveries through the State system. The District's share of system operations and maintenance costs is charged to expense.

The District amortizes a portion of capitalized participation rights each year using a formula that considers the total estimated cost of the project, estimated useful life and estimated production capacity of the assets based upon information provided by the State of California.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 7 – COMPENSATED ABSENCES

Summary changes to compensated absences balances for the year ended June 30, 2019, were as follows:

<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2019</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 916,095	\$ 526,489	\$ (668,317)	\$ 774,267	\$ 309,707	\$ 464,560

Summary changes to compensated absences balances for the year ended June 30, 2018, were as follows:

<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2018</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 867,441	\$ 540,644	\$ (491,990)	\$ 916,095	\$ 366,438	\$ 549,657

NOTE 8 – REIMBURSEMENT AGREEMENT

Casitas Dam Project-Seismic Safety of Casitas Dam

The United States Bureau of Reclamation (USBR) has undertaken and completed a project to strengthen Casitas Dam to better withstand seismic activity. Under Federal Law, the District is required to pay 15% of those costs. The District and the USBR have completed negotiations on the District’s share of the cost of the project which is \$3,011,898. The District is to reimburse the USBR \$77,228 each February 1st until February 1, 2052 as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2020	\$ 77,228
2021	77,228
2022	77,228
2023	77,228
2024	77,228
2025-2029	386,141
2030-2034	386,141
2035-2039	386,141
2040-2044	386,141
2045-2049	386,141
2050-2052	231,684
Total	2,548,529
Less current portion	(77,228)
Total non-current	\$ 2,471,301

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 9 – ASSESSMENT BONDS PAYABLE

Changes in assessment bonds payable amounts for the year ended June 30, 2019 were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2018</u>	<u>Additions/ Adjustments</u>	<u>Payments/ Amortization</u>	<u>Balance June 30, 2019</u>
Assessment bonds payable	\$ 56,500	\$ -	\$ (18,000)	\$ 38,500

Changes in assessment bonds payable amounts for the year ended June 30, 2018 were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2017</u>	<u>Additions/ Adjustments</u>	<u>Payments/ Amortization</u>	<u>Balance June 30, 2018</u>
Assessment bonds payable	\$ 73,500	\$ -	\$ (17,000)	\$ 56,500

Mira Monte Special Assessment Bonds Payable

The special assessment bonds payable were incurred to repay the District for upgrading the Mira Monte Water System in order to meet the District's standards for water delivery systems. The bonds payable bear interest at an effective rate of 5% and is payable in annual installments of graduated amounts ranging from \$3,000 to \$19,500 through the year 2021. Debt service payments on the special assessment bonds are provided by assessments of property owners. Annual debt service requirements on the special assessment bonds payable are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 19,000	\$ 2,375	\$ 21,375
2021	19,500	1,450	20,950
Total	38,500	\$ 3,825	\$ 42,325
Less current	(19,000)		
Total non-current	\$ 19,500		

NOTE 10 – LONG-TERM DEBT

Changes in long-term debt for the year ended June 30, 2019, were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2018</u>	<u>Additions/ Adjustments</u>	<u>Principal Payments</u>	<u>Premium Amortization</u>	<u>Balance June 30, 2019</u>
Loans payable	\$ 1,136,525	\$ -	\$ (270,695)	\$ -	\$ 865,830
Special tax bonds – Series B	39,810,000	-	(145,000)	-	39,665,000
Special tax bonds – Series B premium	4,075,662	-	-	(139,737)	3,935,925
Total long-term debt	45,022,187	\$ -	\$ (415,695)	\$ (139,737)	44,466,755
Less current portion	(415,695)				(469,416)
Non-current portion	\$ 44,606,492				\$ 43,997,339

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 10 – LONG-TERM DEBT (continued)

Changes in long-term debt for the year ended June 30, 2018, were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2017</u>	<u>Additions/ Adjustments</u>	<u>Principal Payments</u>	<u>Premium Amortization</u>	<u>Balance June 30, 2018</u>
Loans payable	\$ 1,398,725	\$ -	\$ (262,200)	\$ -	\$ 1,136,525
Special tax bonds – Series A	100,000	-	(100,000)	-	-
Special tax bonds – Series B	39,810,000	-	-	-	39,810,000
Special tax bonds – Series B premium	4,215,399	-	-	(139,737)	4,075,662
Total long-term debt	45,524,124	<u>\$ -</u>	<u>\$ (362,200)</u>	<u>\$ (139,737)</u>	45,022,187
Less current portion	<u>(362,200)</u>				<u>(415,695)</u>
Non-current portion	<u>\$ 45,161,924</u>				<u>\$ 44,606,492</u>

A. Loans Payable

1991 California Department of Water Resources Loan

In 1991, the District contracted with the California Department of Water Resources for a \$5,203,965 30-year loan to assist in financing the construction of the treatment plant. The loan is scheduled to mature in 2022. Interest and principle are payable annually on March 20th each year at a rate of 3.2136%. Annual debt service requirements on the 1991 California Department of Water Resources Loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 279,416	\$ 25,652	\$ 305,068
2021	288,553	16,515	305,068
2022	297,861	7,207	305,068
Total	865,830	<u>\$ 49,374</u>	<u>\$ 915,204</u>
Less current	<u>(279,416)</u>		
Total non-current	<u>\$ 586,414</u>		

B. Special Tax Bonds

In April 2017, the District issued \$39,910,000 in Special Tax Bonds-Series A and B for the purchase of the Ojai water facilities in Community Facilities District 2013-1 (CFD 2013-1) for \$34.4 million and capital improvements needed to upgrade the water facilities. The Special Tax Bonds are being issued by the District under the provisions of the Mello-Roos Community Facilities Act of 1982, as amended. A special assessment will be levied annually on the property owners of the CFD 2013-1 service area to repay their portion of the annual debt service for the acquisition of the water facilities.

The acquisition of CFD 2013-1 water facilities for \$34.4 million included capital assets of \$25.9 million and various other assets, liabilities, and expenses totaling \$4.4 million leaving \$4,100,000 as a deferred loss on the acquisition of CFD 2013-1 that is being amortized over 30 years.

The special tax bonds are scheduled to mature on September 1, 2047 with annual principal and interest payments due September 1st and March 1st. Annual interest rates range between 2.0% and 5.25%. The special tax bonds were issued with a \$4,227,203 bond premium and a prepaid Build America Mutual municipal bond insurance policy for \$472,314 both of which will be amortized over the remaining years of debt service life. The cost of debt issuance was \$539,160 and was expensed as incurred. Annual debt service requirements on the special tax bonds are as follows:

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 10 – LONG-TERM DEBT (continued)

B. Special Tax Bonds (continued)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 190,000	\$ 1,839,537	\$ 2,029,537
2021	235,000	1,831,988	2,066,988
2022	285,000	1,821,587	2,106,587
2023	340,000	1,809,088	2,149,088
2024	395,000	1,794,387	2,189,387
2025-2029	2,950,000	8,651,738	11,601,738
2030-2034	5,010,000	7,777,969	12,787,969
2035-2039	7,385,000	6,702,125	14,087,125
2040-2044	10,810,000	4,629,744	15,439,744
2045-2048	12,065,000	1,321,818	13,386,818
	<u>\$ 39,665,000</u>	<u>\$ 38,179,981</u>	<u>\$ 77,844,981</u>

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2019</u>	<u>2018</u>
OPEB related deferred outflows	\$ 5,625,833	\$ 570,358
Net other post-employment benefits obligation	15,887,642	10,282,145
OPEB related deferred inflows	227,614	-

Plan Description - Eligibility

The District administers its post-employment benefits plan, a single-employer defined benefit plan (the Plan). The following requirements must be satisfied in order to be eligible for post-employment medical benefits: (1) Attainment of age 50, and 10 years for full-time service, and (2) retirement from the District (the District must be the last employer prior to retirement).

Plan Description - Benefits

The District offers post-employment medical benefits to retired employees who satisfy the eligibility rules. Retirees may enroll in any plan available through the CalPERS medical program. The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. The following is a description of the current retiree benefit plan:

<u>Description</u>	<u>Participants</u>
Benefit types provided	Medical only
Duration of benefits	Lifetime
Required service	CalPERS Retirement and 10 years service
Minimum age	50 years and CalPERS Retirement from District
Dependent coverage	Surviving spouse may participate subject to PEMHCA
District contribution	50% at 10-years of service, plus 5% for each additional year to 100% at 20 or more years of service
District cap on coverage	Highest single-rate

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)

Employees covered by benefit terms

At June 30, 2018 and 2017 (Measurement Dates), the following employees were covered by the benefit terms:

	<u>2018</u>	<u>2017</u>
Inactive plan members or beneficiaries currently receiving benefit payments	38	39
Inactive plan members entitled to but not yet receiving benefit payments	-	-
Active plan members	59	61
Total	<u>97</u>	<u>100</u>

A. Total Net OPEB Liability

The District's total net OPEB liability of \$15,887,642 as of June 30, 2019 was measured as of June 30, 2018 (Measurement Date), and was determined by an actuarial valuation as of that date. The District's total net OPEB liability of \$10,282,145 as of June 30, 2018 was measured as of June 30, 2017 (Measurement Date), and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total net OPEB liability in the June 30, 2018 and 2017 (Measurement Dates) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Discount rate	4.89%	6.00%
Inflation	2.75%	2.75%
Salary increases	3.00%	2.75%
Investment rate of return	4.89%	6.00%
Healthcare cost trend rates	4.0 percent	4.0 percent

Mortality, Retirement & Turnover Assumptions

The mortality assumptions are based on the 2014 Active Mortality for Miscellaneous Employees table created by CalPERS.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.89% and 6.00% as of June 30, 2018 and 2017 (Measurement dates), respectively. The projection of cash flows used to determine the discount rate assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

The District's Investment Trust with CalPERS CERBT has the following expected long-term rate of return.

<u>Expected Long-Term rate of Return</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Global equity	24%	4.82%
Fixed Income	39%	1.47%
Treasury Inflation Protected Securities	26%	1.29%
Commodities	3%	0.84%
REITs	8%	3.76%

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)

B. Changes in the Total OPEB Liability

The following table is based on the roll-forward of the June 30, 2018 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at July 1, 2018 (Measurement date July 1, 2017)	\$ 11,478,411	\$ 1,196,266	\$ 10,282,145
Changes for the year:			
Service cost	232,654	-	232,654
Interest	683,863	-	683,863
Changes in assumptions	5,629,147	-	5,629,147
Changes in experience	(259,672)	-	(259,672)
Employer contributions	-	626,696	(626,696)
Net investment income	-	55,999	(55,999)
Administrative expenses	-	(2,200)	2,200
Benefit payments	(626,696)	(626,696)	-
Net changes	5,659,296	53,799	5,605,497
Balance at June 30, 2019 (Measurement date June 30, 2018)	\$ 17,137,707	\$ 1,250,065	\$ 15,887,642

The following table is based on the roll-forward of the June 30, 2017 (Measurement Date) actuarial valuation:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at July 1, 2017 (Measurement date July 1, 2016)	\$ 11,112,878	\$ -	\$ 11,112,878
Changes for the year:			
Service cost	226,427	-	226,427
Interest	657,817	-	657,817
Employer contributions	-	1,714,977	(1,714,977)
Benefit payments	(518,711)	(518,711)	-
Net changes	365,533	1,196,266	(830,733)
Balance at June 30, 2018 (Measurement date June 30, 2017)	\$ 11,478,411	\$ 1,196,266	\$ 10,282,145

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)

B. Changes in the Total OPEB Liability

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

For the year ended June 30, 2018 (Measurement date):

1% Decrease	Discount Rate	1% Increase
3.89%	4.89%	5.89%
<u>\$ 18,484,659</u>	<u>\$ 15,887,642</u>	<u>\$ 13,770,084</u>

For the year ended June 30, 2017 (Measurement date):

1% Decrease	Discount Rate	1% Increase
5.00%	6.00%	7.00%
<u>\$ 11,940,008</u>	<u>\$ 10,282,145</u>	<u>\$ 8,944,157</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

For the year ended June 30, 2018 (Measurement date):

1% Decrease	Healthcare Cost Trend Rates	1% Increase
3.00%	4.00%	5.00%
<u>\$ 13,601,984</u>	<u>\$ 15,887,642</u>	<u>\$ 18,766,949</u>

For the year ended June 30, 2017 (Measurement date):

1% Decrease	Healthcare Cost Trend Rates	1% Increase
3.00%	4.00%	5.00%
<u>\$ 8,921,645</u>	<u>\$ 10,282,145</u>	<u>\$ 11,931,737</u>

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION (continued)

C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2019 and 2018, the District recognized OPEB expense/(credit) of \$1,513,047 and \$884,244, respectively.

At June 30, 2019, the District reported \$5,625,833 of deferred outflows and \$227,614 of deferred (inflows) of resources for related to the net OPEB obligation as follows:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions made after the measurement date	\$ 679,073	\$ -
Changes in assumptions	4,934,191	-
Differences between expected and actual experience	-	(227,614)
Differences between projected and actual earnings on OPEB plan investments	12,569	-
Total Deferred Outflows/(Inflows) of Resources	<u>\$ 5,625,833</u>	<u>\$ (227,614)</u>

At June 30, 2019, the District reported \$679,073 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance in the fiscal year ended June 30, 2020 calculation. Amortization of the \$4,719,146 of remaining deferred outflows/(inflows) of resources related to the net OPEB obligation is as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2020	\$ 666,040
2021	666,040
2022	666,040
2023	666,041
2024	662,898
Thereafter	1,392,087
Total	<u>\$ 4,719,146</u>

At June 30, 2018, the District reported \$5,625,833 of deferred outflows and \$227,614 of deferred (inflows) of resources for related to the net OPEB obligation as follows:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>
OPEB contributions made after the measurement date	<u>\$ 570,358</u>

At June 30, 2018, the District reported \$570,358 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance in the fiscal year ended June 30, 2019 calculation.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2019</u>	<u>2018</u>
Pension related deferred outflows	\$ 2,444,076	\$ 2,736,805
Net pension liability	7,834,700	7,935,268
Pension related deferred inflows	1,020,085	1,616,824

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees' Retirement System (CalPERS), or "The Plan".

A. General Information about the Pension Plan

The Plan

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	1.092% to 2.418%	1.0% to 2.0%
Required member contribution rates	6.880%	6.250%
Required employer contribution rates – FY 2018	7.653%	6.533%
Required employer contribution rates – FY 2017	7.612%	6.555%

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Plan Description, Benefits Provided, and Employees Covered

The District contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2018 and 2017 Annual Actuarial Valuation Reports. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

At June 30, 2019, the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Active members	33	30	63
Transferred and terminated members	20	6	26
Retired members and beneficiaries	71	-	71
Total plan members	124	36	160

At June 30, 2018, the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Active members	36	23	59
Transferred and terminated members	19	4	23
Retired members and beneficiaries	71	-	71
Total plan members	126	27	153

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A Classic CalPERS Miscellaneous member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. Public Employees' Pension Reform Act (PEPRA) Miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay. Retirement benefits for Classic Miscellaneous and Safety members are calculated as a percentage of their plan based on the average final 36 months of compensation. Retirement benefits for PEPRA Miscellaneous members are calculated as a percentage of their plan based on the average final 36 months of compensation.

Participant members are eligible for non-industrial disability retirement if they become disabled and have at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8% of final compensation, multiplied by service. Industrial disability benefits are not offered to miscellaneous employees.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Plan Description, Benefits Provided, and Employees Covered (continued)

A member's beneficiary may receive the basic death benefit if the member dies while actively employed. The member must be actively employed with the District to be eligible for this benefit. A member's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the members' accumulated contributions, where interest is currently credited at 7.15% per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each member's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 3%.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers will be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The public agency cost-sharing plans covered by the Miscellaneous risk pool, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of members. For the measurement period ending June 30, 2018 and 2017 (Measurement Dates), the active member contribution rate for the Classic Miscellaneous Plan and the PEPRA Miscellaneous Plan are based above in the Plans Description schedule.

Contributions for the year ended June 30, 2019, were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 651,899	\$ 177,180	\$ 829,079

Contributions for the year ended June 30, 2018, were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 573,354	\$ 115,668	\$ 689,022

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal years ended June 30, 2019 and 2018:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2017 (Measurement Date)	\$ 35,915,506	\$ 27,980,238	\$ 7,935,268
Balance as of June 30, 2018 (Measurement Date)	\$ 36,349,762	\$ 28,515,062	\$ 7,834,700
Change in Plan Net Pension Liability	\$ 434,256	\$ 534,824	\$ (100,568)

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2016 (Measurement Date)	\$ 33,447,932	\$ 26,760,332	\$ 6,687,600
Balance as of June 30, 2017 (Measurement Date)	\$ 35,915,506	\$ 27,980,238	\$ 7,935,268
Change in Plan Net Pension Liability	\$ 2,467,574	\$ 1,219,906	\$ 1,247,668

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan’s proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2017 and 2016). The risk pool’s fiduciary net position (“FNP”) subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2018 and 2017). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool’s FNP at the measurement date denotes the aggregate risk pool’s FNP at June 30, 2018 and 2017 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2018 fiscal year and the 2017 fiscal year).
- (3) The individual plan’s TPL, FNP and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan’s individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool’s total TPL and FNP, respectively.
- (5) The plan’s TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan’s FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan’s NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Proportionate Share of Net Pension Liability and Pension Expense (continued)

The District’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018 and 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 and 2016 rolled forward to June 30, 2018 and 2017, respectively, using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District’s proportionate share percentage of the net pension liability for the June 30, 2018, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending	Fiscal Year Ending	
	June 30, 2019	June 30, 2018	
Measurement Date	June 30, 2018	June 30, 2017	
Percentage of Risk Pool Net Pension Liability	0.207890%	0.201300%	0.006590%
Percentage of Plan (PERF C) Net Pension Liability	0.021488%	0.080015%	-0.058527%

The District’s proportionate share percentage of the net pension liability for the June 30, 2017, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending	Fiscal Year Ending	
	June 30, 2018	June 30, 2017	
Measurement Date	June 30, 2017	June 30, 2016	
Percentage of Risk Pool Net Pension Liability	0.201300%	0.192511%	0.008789%
Percentage of Plan (PERF C) Net Pension Liability	0.080015%	0.077286%	0.002729%

For the years ended June 30, 2019 and 2018, the District recognized pension expense/(credit) in the amounts of \$424,506 and \$559,309, respectively, for the CalPERS Miscellaneous Plan.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 829,079	\$ -
Difference between actual and proportionate share of employer contributions	-	(631,165)
Adjustment due to differences in proportions	382,481	(67,725)
Differences between expected and actual experience	300,604	(102,294)
Differences between projected and actual earnings on pension plan investments	38,733	-
Changes in assumptions	893,179	(218,901)
Total Deferred Outflows/(Inflows) of Resources	\$ 2,444,076	\$ (1,020,085)

The District will recognize \$829,079 reported as deferred outflows of resources related to pensions resulting from the District’s contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2020.

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2020	\$ 584,016
2021	312,683
2022	(231,319)
2023	(70,468)
Total	\$ 594,912

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN (continued)

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 689,022	\$ -
Difference between actual and proportionate share of employer contributions	-	(742,422)
Adjustment due to differences in proportions	198,089	(587,077)
Differences between expected and actual experience	12,079	-
Differences between projected and actual earnings on pension plan investments	338,939	(173,049)
Changes in assumptions	1,498,676	(114,276)
Total Deferred Outflows/(Inflows) of Resources	\$ 2,736,805	\$ (1,616,824)

The District will recognize \$689,022 reported as deferred outflows of resources related to pensions resulting from the District’s contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2019.

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Amortization Period Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2019	\$ (443,271)
2020	686,148
2021	389,316
2022	(201,234)
Total	\$ 430,959

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement periods ending June 30, 2018 and 2017 (the measurement dates), the total pension liability was determined by rolling forward the June 30, 2017 and 2016, total pension liability, respectively. The June 30, 2018 and 2017, total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

All other actuarial assumptions used in the June 30, 2017 and 2016, valuations were based on the results of an actuarial experience study for the years 1997 to 2011.

Discount Rate

The discount rate used to measure the total pension liability was 7.15% and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), the amortization and smoothing periods adopted by the CalPERS Board in 2013 were used. For the Plan, the crossover test was performed for a miscellaneous agent plan and a safety agent plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability for PERF C.

The crossover test results can be found on CalPERS' website at <https://www.calpers.ca.gov/page/employers/actuarial-services/gasb>.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set to equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 12 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10¹</u>	<u>Real Return Years 11+²</u>
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	0.90%
	<u>100.0%</u>		

¹ An expected inflation of 2.5% is used for years 1-10.

² An expected inflation of 3.0% is used for years 11+.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

For the year ended June 30, 2019:

<u>Plan Type</u>	<u>Plan's Net Pension Liability/(Asset)</u>		
	<u>Discount Rate - 1% 6.15%</u>	<u>Current Discount Rate 7.15%</u>	<u>Discount Rate + 1% 8.15%</u>
CalPERS – Miscellaneous Plan	<u>12,751,774</u>	<u>\$ 7,834,700</u>	<u>\$ 3,775,735</u>

For the year ended June 30, 2018:

<u>Plan Type</u>	<u>Plan's Net Pension Liability/(Asset)</u>		
	<u>Discount Rate - 1% 6.15%</u>	<u>Current Discount Rate 7.15%</u>	<u>Discount Rate + 1% 8.15%</u>
CalPERS – Miscellaneous Plan	<u>12,875,334</u>	<u>\$ 7,935,268</u>	<u>\$ 3,843,816</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 13 – NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets consisted of the following as of June 30:

Description	June 30, 2019	June 30, 2018
Non-current portion of assets:		
Capital assets – not being depreciated	10,156,756	8,654,788
Capital assets – being depreciated, net	70,831,311	73,733,711
Current portion of liabilities:		
Reimbursement agreement	(77,228)	(77,228)
Long-term debt	(469,416)	(415,695)
Non-current portion of liabilities:		
Reimbursement agreement	(2,471,301)	(2,548,529)
Long-term debt	(43,997,339)	(44,606,492)
Total net investment in capital assets	\$ 33,972,783	\$ 34,740,555

NOTE 14 – RESTRICTED NET POSITION

Restricted net position consisted of the following as of June 30:

Description	June 30, 2019	June 30, 2018
Proceeds from debt issuance – capital project funds	\$ 5,932,273	\$ 5,826,705
Proceeds from debt issuance – debt reserve funds	2,299	1,155
Special assessments receivable for debt service	57,796	76,825
Assessment bonds payable – current portion	(19,000)	(18,000)
Assessment bonds payable – non-current portion	(19,500)	(38,500)
Total restricted net position	\$ 5,953,868	\$ 5,848,185

NOTE 15 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in two 457 Deferred Compensation Programs (Programs). The purpose of these Programs is to provide deferred compensation for public employees that elect to participate in the Programs. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the accompanying financial statements.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 16 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters; and terrorism. The District is self-insured for the first \$25,000 of general and auto liabilities for each occurrence, and the excess (up to \$10,000,000) per occurrence and in the aggregate) is covered through the purchase of an insurance policy. Employment practices liability coverage is self-insured for the \$25,000, and the excess (up to \$5,000,000 per occurrence and in the aggregate) is covered through the insurance policy.

The District is a member CSAC Excess Insurance Authority (Authority) for its workers' compensation coverage. The District is self-insured for the first \$125,000 of each occurrence, and the Authority finances \$5,000,000 per occurrence. The District purchased additional excess coverage layers of \$95 million which increases the limits set forth by the Authority.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending June 30, 2019, 2018 and 2017. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2019, 2018 and 2017.

NOTE 17 – COMMITMENTS AND CONTINGENCIES

State Water Contract

Estimates of the District's share of the project fixed costs of the State Water Project (SWP) are provided annually by the State. The estimates are subject to future increases or decreases resulting from changes in planned facilities, refinements in cost estimates, and inflation.

During the next five years, payments under the State Water Contract, exclusive of variable power costs, are currently estimated by the State to be as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2020	\$ 1,096,043
2021	1,236,147
2022	1,141,059
2023	1,045,971
2024	950,883

As of June 30, 2019, the District has expended \$23.7 million since the District started participating in the State Water Contract.

CASITAS MUNICIPAL WATER DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2019 (With Comparative Information as of June 30, 2018)

NOTE 17 – COMMITMENTS AND CONTINGENCIES (continued)

State Water Contract (continued)

According to the State's latest estimates, the District's long-term obligations (25% share) under the contract, for capital and minimum operations and maintenance costs, including interest to the year 2035, are as follows:

	State Water Contract Long-term Obligations
Transportation facilities	\$ 18,052,834
Conservation facilities	6,187,626
Off-aqueduct power facilities	27,121
Revenue bond surcharge	<u>1,485,009</u>
Total long-term SWP contract obligations	\$ <u>25,752,590</u>

The amounts shown above do not contain any escalation or inflation and are subject to significant variation over time because the amounts are based on a number of assumptions and are contingent on future events. Accordingly, none of the estimated long-term obligations are recorded as liabilities in the accompanying basic financial statements.

Bay/Delta Regulatory and Planning Activities. The State Water Resources Control Board (State Board) is the agency responsible for setting water quality standards and administering water rights throughout California. Decisions of the State Board can affect the availability of water to the District and other water users by means of public proceedings leading to regulations and decisions. In 1995, the State Board adopted a Water Quality Control Plan establishing water quality standards and flow improvements in the Bay/Delta watershed.

In August 2000, the California Federal (CALFED) Bay/Delta Program Record of Decision (Decision) was approved with mandates to improve water quality, enhance water supply reliability, augment ecosystem restoration, and assure long-term protection for Delta levees. During its first three years, CALFED has invested more than \$2.0 billion in hundreds of local and regional projects to meet these program goals.

In May 2004, a Delta Improvement Package was proposed to facilitate implementation of the Decision. Funding is expected to be provided by state and federal appropriations and contributions from local users, including the District. CALFED's objective is to allocate project costs based on beneficiaries pay policy that is new costs would be commensurate with benefits received. At this time, the exact allocation of costs between the federal, state, and local users has not been determined, and therefore, the District cannot estimate the extent of timing of its contributions at this time.

There are other pending actions that may adversely impact the District's ability to control the sale of water transported through the SWP into its service area. The impact on future revenues of such actions cannot be determined.

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

Required Supplementary Information

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CASITAS MUNICIPAL WATER DISTRICT

*Schedule of the District's Proportionate Share of the Plan's Net Pension Liability
For the Fiscal Year Ended June 30, 2019*

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date:	June 30, 2018¹	June 30, 2017¹	June 30, 2016¹	June 30, 2015¹	June 30, 2014¹
District's Proportion of the Net Pension Liability	0.813000%	0.080015%	0.077286%	0.067262%	0.086030%
District's Proportionate Share of the Net Pension Liability	\$ 7,834,700	\$ 7,935,268	\$ 6,687,600	\$ 4,616,826	\$ 5,353,339
District's Covered Payroll	\$ 5,467,811	\$ 4,602,594	\$ 4,334,649	\$ 4,123,809	\$ 3,866,484
District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	<u>143.29%</u>	<u>172.41%</u>	<u>154.28%</u>	<u>111.96%</u>	<u>138.45%</u>
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	<u>78.45%</u>	<u>77.91%</u>	<u>80.01%</u>	<u>85.60%</u>	<u>83.03%</u>

¹ Historical information is required only for measurement periods for which GASB No. 68 is applicable.

CASITAS MUNICIPAL WATER DISTRICT

*Schedule of the District's Contributions to the Pension Plan
For the Fiscal Year Ended June 30, 2019*

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year:	2018-19¹	2017-18¹	2016-17¹	2015-16¹	2014-15¹	2013-14¹
Actuarially Determined Contribution ²	\$ 829,079	\$ 689,022	\$ 555,953	\$ 465,843	\$ 340,790	\$ 330,845
Contribution in Relation to the Actuarially Determined Contribution ²	(829,079)	(689,022)	(555,953)	(465,843)	(340,790)	(330,845)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll ³	\$ 5,931,424	\$ 5,467,811	\$ 4,602,594	\$ 4,334,649	\$ 4,123,809	\$ 3,866,484
Contributions as a Percentage of Covered Payroll	13.98%	12.60%	12.08%	10.75%	8.26%	8.56%

¹ Historical information is required only for measurement periods for which GASB No. 68 is applicable.

² Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side-fund or their unfunded liability. Employer contributions for such plan exceed the actuarial determined contributions. CalPERS has determined that employer obligations referred to as *side-funds* are not considered separately financed specific liabilities.

³ Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer. However, GASB No. 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

Notes to the Schedule:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes)

CASITAS MUNICIPAL WATER DISTRICT*Schedule of Changes in the District's Net OPEB Liability and Related Ratios
For the Fiscal Year Ended June 30, 2019 and 2018***Last Ten Fiscal Years**

Fiscal Year - Measurement Date	2018	2017
Total OPEB liability		
Service cost	\$ 232,654	\$ 226,427
Interest	683,863	657,817
Changes of assumptions	5,629,147	-
Differences between expected and actual experience	(259,672)	-
Benefit payments	(626,696)	(518,711)
Net change in total OPEB liability	5,659,296	365,533
Total OPEB liability - beginning	11,478,411	11,112,878
Total OPEB liability - ending	\$ 17,137,707	\$ 11,478,411
 Plan fiduciary net position		
Contributions - employer	\$ 626,696	\$ 1,714,977
Net investment income	55,999	-
Administrative expense	(2,200)	-
Benefit payments	(626,696)	(518,711)
Net change in plan fiduciary net position	53,799	1,196,266
Plan fiduciary net position - beginning	1,196,266	-
Plan fiduciary net position - ending	\$ 1,250,065	\$ 1,196,266
 District's net OPEB liability	 \$ 15,887,642	 \$ 10,282,145
 Plan fiduciary net position as a percentage of the total OPEB liability	 <u>7.29%</u>	 <u>10.42%</u>
 Covered-employee payroll	 <u>\$ 5,467,811</u>	 <u>\$ 4,602,594</u>
 District's net OPEB liability as a percentage of covered-employee payroll	 <u>290.57%</u>	 <u>223.40%</u>

This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

Other Independent Auditors' Reports

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Casitas Municipal Water District
Oak View, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Casitas Municipal Water District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Casitas Municipal Water District's basic financial statements, and have issued our report thereon dated December 31, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Casitas Municipal Water District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Casitas Municipal Water District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Casitas Municipal Water District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Casitas Municipal Water District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
December 31, 2019

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
REVENUE SUMMARY							
NON DEPARTMENTAL							
WATER SALES	7,107,809	807,420.34	2,976,182.90	3,255,121.98	0.00	4,131,626.10	41.87
WATER SERVICES	2,887	500.00	10,060.00	4,099.59	0.00	(7,173.00)	348.46
WATER STANDBY	3,713,225	378,706.61	1,508,381.05	1,341,841.93	0.00	2,204,844.06	40.62
WATER DELINQUENCY	122,809	202,888.56	376,005.92	309,445.42	0.00	(253,196.92)	306.17
WATER REVENUE OTHER	4,514,113	99,861.65	176,471.18	778,950.15	0.00	4,337,641.82	3.91
CAPITAL FACILITIES	76,593	0.00	2,614.40	26,660.92	0.00	73,978.60	3.41
INTEREST	549,710	56,389.84	182,916.29	193,765.33	0.00	366,793.71	33.28
TAXES & ASSESSMENTS	4,917,746	4,214.63	12,175.97	10,798.76	0.00	4,905,570.03	0.25
OTHER GOVT. AGENCIES	0	0.00	0.00	320,658.00	0.00	0.00	0.00
MISCELLANEOUS REVENUES	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
TOTAL NON DEPARTMENTAL	21,099,358	1,549,981.63	5,244,807.71	6,241,342.08	0.00	15,854,550.40	24.86
RECREATION - OPERATIONS							
RECREATION PARK	3,040,609	204,573.56	1,071,567.44	999,822.00	0.00	1,969,041.56	35.24
RECREATION-CONCESSION	134,000	6,762.51	59,762.78	52,657.74	0.00	74,237.22	44.60
RECREATION OTHER	0	136.85	1,205.67	2,190.33	0.00	(1,205.67)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	211,472.92	1,132,535.89	1,054,670.07	0.00	2,042,073.11	35.67
RECREATION - WATER PARK							
RECREATION-CONCESSION	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
RECREATION-WATER PARK	964,940	0.00	606,737.25	628,070.00	0.00	358,202.75	62.88
RECREATION OTHER	0	0.00	(144.95)	(78.55)	0.00	144.95	0.00
TOTAL RECREATION - WATER PARK	975,440	0.00	614,527.30	635,582.32	0.00	360,912.70	63.00
TOTAL REVENUES	25,249,407	1,761,454.55	6,991,870.90	7,931,594.47	0.00	0.00	27.69

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
RETIREES							
Benefits	542,655	0.00	127,557.02	170,114.41	0.00	415,097.98	23.51
TOTAL RETIREES	542,655	0.00	127,557.02	170,114.41	0.00	415,097.98	23.51
BOARD OF DIRECTORS							
Salaries	113,155	5,657.70	23,385.16	20,367.72	0.00	89,769.84	20.67
Benefits	90,509	63.63	27,648.41	25,789.75	0.00	62,860.59	30.55
Services & Supplies	11,300	146.62	1,053.54	1,640.04	0.00	10,246.46	9.32
TOTAL BOARD OF DIRECTORS	214,964	5,867.95	52,087.11	47,797.51	0.00	162,876.89	24.23
MANAGEMENT							
Salaries	756,391	43,925.92	177,243.99	328,338.65	0.00	579,147.01	23.43
Benefits	195,765	3,610.38	32,354.46	56,137.92	0.00	163,410.54	16.53
Services & Supplies	454,250	55,255.70	190,908.84	155,363.11	843.78	262,497.38	42.21
TOTAL MANAGEMENT	1,406,406	102,792.00	400,507.29	539,839.68	843.78	1,005,054.93	28.54
INFORMATION TECHNOLOGY							
Salaries	191,125	12,101.03	47,581.96	48,136.46	0.00	143,543.04	24.90
Benefits	52,943	1,845.35	14,558.38	21,288.43	0.00	38,384.62	27.50
Services & Supplies	34,600	28,140.63	36,253.85	11,047.57	12,102.73 (	13,756.58)	139.76
Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00 (	1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	42,087.01	100,158.59	80,472.46	12,102.73	166,406.68	40.28
WATER CONSERVATION							
Salaries	428,292	18,709.22	93,253.98	57,272.98	0.00	335,038.02	21.77
Benefits	132,183	7,955.38	35,404.05	27,149.86	0.00	96,778.95	26.78
Services & Supplies	176,267	1,569.64	25,958.05	66,227.20	10,102.86	140,206.09	20.46
TOTAL WATER CONSERVATION	736,742	28,234.24	154,616.08	150,650.04	10,102.86	572,023.06	22.36
FISHERIES							
Salaries	341,965	25,005.49	100,213.12	87,940.12	0.00	241,751.88	29.31
Benefits	101,930	6,337.04	31,602.72	40,790.76	0.00	70,327.28	31.00
Services & Supplies	39,475	1,719.07	8,315.24	10,167.60	2,748.01	28,411.75	28.03
Services & Supplies-W.O.	0	0.00	4,365.11	0.00	5,408.38 (	9,773.49)	0.00
TOTAL FISHERIES	483,370	33,061.60	144,496.19	138,898.48	8,156.39	330,717.42	31.58
ADMINISTRATION SERVICES							
Salaries	705,890	55,097.62	175,171.11	149,082.24	0.00	530,718.89	24.82
Benefits	292,888	6,199.23	48,989.77	74,101.12	0.00	243,898.23	16.73
Services & Supplies	1,005,439	38,807.53	345,993.89	356,332.12	55,132.65	604,312.46	39.90
Other Operating Expenses	(1,544,838) (	237,856.11) (	688,785.97) (	623,445.70)	0.00 (	856,052.03)	44.59
TOTAL ADMINISTRATION SERVICES	459,379 (	137,751.73) (	118,631.20) (	43,930.22)	55,132.65	522,877.55	13.82-
WAREHOUSE							
Salaries	9,774	2,636.18	4,851.86	2,883.81	0.00	4,922.14	49.64
Benefits	1,585	231.56	643.30	816.31	0.00	941.70	40.59
Services & Supplies	15,500	616.64	6,792.47	2,974.75 (	46.00)	8,753.53	43.53
TOTAL WAREHOUSE	26,859	3,484.38	12,287.63	6,674.87 (	46.00)	14,617.37	45.58

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
GARAGE							
Salaries	22,720	873.32	3,472.51	3,211.31	0.00	19,247.49	15.28
Benefits	3,683	127.80	565.18	856.99	0.00	3,117.82	15.35
Services & Supplies	(95,718)	6,025.76	1,462.74	(12,539.05)	324.19	(97,504.93)	1.87-
Services & Supplies-W.O.	141,500	33,050.17	48,251.03	0.00	82,156.51	11,092.46	92.16
TOTAL GARAGE	72,185	40,077.05	53,751.46	(8,470.75)	82,480.70	(64,047.16)	188.73
SAFETY							
Salaries	108,749	8,204.76	32,623.71	30,170.44	0.00	76,125.29	30.00
Benefits	46,722	1,200.78	12,510.45	14,799.15	0.00	34,211.55	26.78
Services & Supplies	15,480	346.42	4,592.43	2,437.71	0.00	10,887.57	29.67
TOTAL SAFETY	170,951	9,751.96	49,726.59	47,407.30	0.00	121,224.41	29.09
ENGINEERING							
Salaries	808,209	51,353.39	222,867.59	205,334.26	0.00	585,341.41	27.58
Benefits	241,656	5,409.84	58,664.16	72,800.36	0.00	182,991.84	24.28
Services & Supplies	228,920	88,510.25	247,710.50	103,296.95	1,175,335.06	(1,194,125.56)	621.63
Salaries - Work Orders	0	8,823.58	34,790.14	34,509.76	0.00	(34,790.14)	0.00
Benefits - Work Orders	0	1,273.69	6,314.41	5,666.60	0.00	(6,314.41)	0.00
Services & Supplies-W.O.	20,708,000	1,158,266.72	1,853,293.12	199,937.54	3,312,654.83	15,542,052.05	24.95
TOTAL ENGINEERING	21,986,785	1,313,637.47	2,423,639.92	621,545.47	4,487,989.89	15,075,155.19	31.44
WATER QUALITY - LAB							
Salaries	338,477	24,375.88	83,271.07	77,981.33	0.00	255,205.93	24.60
Benefits	100,171	3,464.22	31,178.24	33,922.35	0.00	68,992.76	31.13
Services & Supplies	242,976	12,148.63	66,321.66	25,888.05	44,065.58	132,588.76	45.43
Services & Supplies-W.O.	109,000	0.00	7,929.25	0.00	0.00	101,070.75	7.27
TOTAL WATER QUALITY - LAB	790,624	39,988.73	188,700.22	137,791.73	44,065.58	557,858.20	29.44
UTILITIES MAINTENANCE							
Salaries	385,707	29,275.51	115,767.55	100,029.52	0.00	269,939.45	30.01
Benefits	132,699	3,816.72	36,360.15	48,851.72	0.00	96,338.85	27.40
Services & Supplies	142,380	6,490.29	42,784.88	35,102.54	13,078.22	86,516.90	39.24
Services & Supplies-W.O.	100,000	8,491.92	12,520.42	2,205.81	11,415.69	76,063.89	23.94
TOTAL UTILITIES MAINTENANCE	760,786	48,074.44	207,433.00	186,189.59	24,493.91	528,859.09	30.49
ELECTRICAL MECHANICAL							
Salaries	622,643	44,887.16	181,627.05	131,036.94	0.00	441,015.95	29.17
Benefits	191,525	6,082.66	44,097.90	57,099.16	0.00	147,427.10	23.02
Services & Supplies	2,201,529	211,157.11	574,731.74	641,022.69	34,719.30	1,592,077.96	27.68
Services & Supplies-W.O.	1,318,700	9,015.20	49,744.17	25,968.67	15,141.74	1,253,814.09	4.92
TOTAL ELECTRICAL MECHANICAL	4,334,397	271,142.13	850,200.86	855,127.46	49,861.04	3,434,335.10	20.77
DIST MAINT - PIPELINE							
Salaries	694,872	45,365.77	190,670.80	171,678.00	0.00	504,201.20	27.44
Benefits	250,345	5,600.19	63,198.31	84,043.01	0.00	187,146.69	25.24
Services & Supplies	948,215	78,385.39	178,696.07	144,081.27	4,677.06	764,841.87	19.34
Other Operating Expenses	0	4,660.24	18,539.08	2,784.57	0.00	(18,539.08)	0.00
Services & Supplies-W.O.	40,000	0.00	7,131.34	43,568.01	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	134,011.59	458,235.60	446,154.86	4,677.06	1,470,519.34	23.94

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
WATER TREATMENT							
Salaries	681,299	65,722.69	263,175.35	244,888.86	0.00	418,123.65	38.63
Benefits	325,015	9,401.67	82,706.95	105,529.15	0.00	242,308.05	25.45
Services & Supplies	969,120	51,611.19	240,462.89	239,143.61	386,347.36	342,309.75	64.68
Services & Supplies-W.O.	387,500	10,024.91	71,454.71	47,360.30	18,062.40	297,982.89	23.10
TOTAL WATER TREATMENT	2,362,934	136,760.46	657,799.90	636,921.92	404,409.76	1,300,724.34	44.95
OPERATIONS - MAINTENANCE							
Salaries	213,385	18,461.60	68,067.45	44,315.24	0.00	145,317.55	31.90
Benefits	132,776	2,531.18	27,275.07	14,936.31	0.00	105,500.93	20.54
Services & Supplies	189,530	13,540.47	59,149.61	55,148.81	32,128.49	98,251.90	48.16
Services & Supplies-W.O.	850,000	0.00	0.00	2,929.91	0.00	850,000.00	0.00
TOTAL OPERATIONS - MAINTENANCE	1,385,691	34,533.25	154,492.13	117,330.27	32,128.49	1,199,070.38	13.47
RECREATION - OPERATIONS							
Salaries	1,213,880	93,810.58	409,325.39	388,186.88	0.00	804,554.61	33.72
Benefits	369,280	15,684.09	112,356.61	112,034.24	0.00	256,923.39	30.43
Services & Supplies	343,140	18,159.74	88,460.82	126,675.50	2,040.04	252,639.14	26.37
Other Operating Expenses	756,865	53,111.72	255,483.51	293,736.31	0.00	501,381.49	33.76
TOTAL RECREATION - OPERATIONS	2,683,165	180,766.13	865,626.33	920,632.93	2,040.04	1,815,498.63	32.34
RECREATION - MAINTENANCE							
Salaries	453,157	35,789.14	149,005.96	145,816.71	0.00	304,151.04	32.88
Benefits	129,584	4,527.66	37,719.68	48,961.01	0.00	91,864.32	29.11
Services & Supplies	360,155	22,256.14	142,383.15	163,651.63	10,979.12	206,792.73	42.58
Other Operating Expenses	306,171	21,015.00	97,364.78	118,345.97	0.00	208,806.22	31.80
Services & Supplies-W.O.	250,000	702.03	17,578.03	9,830.22	5,125.00	227,296.97	9.08
TOTAL RECREATION - MAINTENANCE	1,499,067	84,289.97	444,051.60	486,605.54	16,104.12	1,038,911.28	30.70
RECREATION - PUBLIC REL							
Salaries	300,000	11,735.23	55,937.13	52,493.04	0.00	244,062.87	18.65
Benefits	28,953	1,244.98	6,455.43	5,993.10	0.00	22,497.57	22.30
Services & Supplies	173,960	1,838.19	27,845.60	42,222.08	11,830.49	134,283.91	22.81
Other Operating Expenses	172,832	6,637.37	31,992.64	34,948.93	0.00	140,839.36	18.51
TOTAL RECREATION - PUBLIC REL	675,745	21,455.77	122,230.80	135,657.15	11,830.49	541,683.71	19.84
RECREATION - WATER PARK							
Salaries	512,359	17,248.25	264,464.02	250,924.20	0.00	247,894.98	51.62
Benefits	75,707	2,305.76	34,608.95	37,687.38	0.00	41,098.05	45.71
Services & Supplies	184,530	5,879.31	65,219.79	92,402.87	21,031.42	98,278.79	46.74
Other Operating Expenses	308,970	157,092.02	303,945.04	176,414.49	0.00	5,024.96	98.37
Services & Supplies-W.O.	0	2.53	2.53	159.86	0.00	(2.53)	0.00
TOTAL RECREATION - WATER PARK	1,081,566	182,527.87	668,240.33	557,588.80	21,031.42	392,294.25	63.73
TOTAL EXPENDITURES							
	43,886,371	2,574,792.27	8,017,207.45	6,230,999.50	5,267,404.91	30,601,758.64	30.27
REVENUE OVER/(UNDER) EXPENDITURES							
	(18,636,964)	(813,337.72)	(1,025,336.55)	1,700,594.97	(5,267,404.91)	(30,601,758.64)	33.76

CASITAS MUNICIPAL WATER DISTRICT
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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SALARIES	8,697,132	606,835.54	2,457,119.32	2,353,715.90	0.00	6,240,012.68	28.25
BENEFITS	3,436,571	74,782.21	797,473.57	998,944.05	0.00	2,639,097.43	23.21
SERVICES & SUPPLIES	7,847,968	658,863.53	2,628,936.82	2,503,418.30	1,817,440.36	3,401,590.82	56.66
OTHER OPERATING EXPENSES	0	4,660.24	19,209.08	2,784.57	0.00	(19,209.08)	0.00
SALARIES-WORK ORDERS	0	8,823.58	34,790.14	34,509.76	0.00	(34,790.14)	0.00
BENEFITS-WORK ORDERS	0	1,273.69	6,314.41	5,666.60	0.00	(6,314.41)	0.00
SERVICES & SUPPLIES - W.O.	23,904,700	1,219,553.48	2,074,034.11	331,960.32	3,449,964.55	18,380,701.34	23.11
TOTAL EXPENDITURES	43,886,371	2,574,792.27	8,017,877.45	6,230,999.50	5,267,404.91	30,601,088.64	30.27

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
NON DEPARTMENTAL							
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WATER SALES							
11-4-00-4000-00 Water Sales - Residential Grav	9,735	7,299.93	10,152.51	4,234.82	0.00 (417.51)	104.29
11-4-00-4001-00 Water Sales - Residential Pump	744,732	83,938.27	356,359.94	329,783.64	0.00	388,372.06	47.85
11-4-00-4001-85 Water Sales - Residential Pump	656,915	97,254.56	363,177.78	321,990.59	0.00	293,737.22	55.29
11-4-00-4010-00 Water Sales - Commercial Gr	620	142.60 (	12.43)	269.73	0.00	632.43	2.00-
11-4-00-4011-00 Water Sales - Commercial Pump	406,786	41,677.84	211,899.92	201,804.88	0.00	194,886.08	52.09
11-4-00-4011-85 Water Sales - Commercial Pompe	277,353	26,122.48	100,659.32	89,900.56	0.00	176,693.68	36.29
11-4-00-4021-00 Water Sales - Industrial Pompe	9,216	1,803.20	9,078.56	3,630.96	0.00	137.44	98.51
11-4-00-4021-85 Water Sales - Industrial Pompe	1,182	184.00	598.00	587.12	0.00	584.00	50.59
11-4-00-4030-00 Water Sales - Resale Gravity	1,147,947	132,200.12	402,543.68	527,876.04	0.00	745,403.32	35.07
11-4-00-4031-00 Water Sales - Resale Pumped	379,893	8,562.64	51,647.44	293,460.32	0.00	328,245.56	13.60
11-4-00-4040-00 Water Sales - Temporary Meter	18,829	3,016.00	8,744.00	7,951.34	0.00	10,085.00	46.44
11-4-00-4040-85 Water Sales - Temporary Meter	156	0.00	0.00	41.07	0.00	156.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	7,242	677.04	2,618.88	1,742.70	0.00	4,623.12	36.16
11-4-00-4042-00 Water Sales - Institutional Pu	116,170	14,390.64	55,082.24	44,972.08	0.00	61,087.76	47.42
11-4-00-4042-85 Water Sales - Other Water Sale	58,830	7,531.12	29,439.50	18,930.22	0.00	29,390.50	50.04
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	63,785	9,200.22	33,847.94	27,969.96	0.00	29,937.06	53.07
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,826,913	207,496.58	766,493.89	777,140.02	0.00	1,060,419.11	41.96
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	21,995	6,700.51	25,140.23	24,128.28	0.00 (	3,145.23)	114.30
11-4-00-4070-00 Water Sales - Agricultural - G	42,341	5,996.76	22,514.03	17,534.28	0.00	19,826.97	53.17
11-4-00-4071-00 Water Sales - Agricultural - P	1,280,743	150,995.75	515,146.43	542,821.12	0.00	765,596.57	40.22
11-4-00-4071-85 Water Sales - Agricultural - P	1,694	0.00	0.00	43.29	0.00	1,694.00	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	34,732	2,230.08	11,051.04	18,308.96	0.00	23,680.96	31.82
TOTAL WATER SALES	7,107,809	807,420.34	2,976,182.90	3,255,121.98	0.00	4,131,626.10	41.87
WATER SERVICES							
11-4-00-4093-00 Meter Tests & Installations	2,887	500.00	9,960.00	3,750.00	0.00 (	7,073.00)	344.99
11-4-00-4095-00 Temporary Installation	0	0.00	100.00	0.00	0.00 (	100.00)	0.00
11-4-00-4098-00 Meter Standby Fees	0	0.00	0.00	349.59	0.00	0.00	0.00
TOTAL WATER SERVICES	2,887	500.00	10,060.00	4,099.59	0.00 (	7,173.00)	348.46
WATER STANDBY							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,250,272	131,931.96	525,282.69	466,589.21	0.00	724,989.22	42.01
11-4-00-4150-85 Meter Chg - OJAI Residential	1,111,669	110,644.85	436,686.23	391,959.79	0.00	674,982.83	39.28
11-4-00-4151-00 Meter Chg - CMWD Commercial	104,644	11,380.85	45,522.88	38,466.88	0.00	59,121.33	43.50
11-4-00-4151-85 Meter Chg - OJAI Commercial	202,062	15,947.78	62,983.54	46,628.23	0.00	139,077.96	31.17
11-4-00-4152-00 Meter Chg - CMWD Industrial	30,685	3,207.66	12,830.64	11,455.92	0.00	17,854.80	41.81
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,572	153.66	614.64	548.80	0.00	957.64	39.09
11-4-00-4153-00 Meter Chg - CMWD Agriculture	185,105	18,861.16	75,538.83	69,106.48	0.00	109,565.94	40.81
11-4-00-4153-85 Meter Chg - OJAI Agriculture	2,721	0.00	0.00 (	901.98)	0.00	2,720.84	0.00
11-4-00-4154-00 Meter Chg - CMWD Institutional	39,932	3,581.54	14,371.44	12,331.32	0.00	25,560.36	35.99
11-4-00-4154-85 Meter Chg - OJAI Institutional	33,662	3,916.43	20,850.40	25,261.02	0.00	12,811.49	61.94
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,245	2,864.53	9,247.31	7,565.41	0.00	16,997.23	35.24
11-4-00-4155-85 Meter Chg - OJAI Temporary	560	0.00	0.00	0.00	0.00	560.19	0.00
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	341,050	35,469.73	141,595.91	127,053.97	0.00	199,453.72	41.52

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11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	3,283	636.99	2,547.96	3,480.08	0.00	734.56	77.62
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	17,583	1,838.04	7,352.16	5,861.12	0.00	10,231.20	41.81
11-4-00-4158-00 Meter Chg - CMWD Resale	285,845	36,596.32	146,385.28	130,240.20	0.00	139,459.22	51.21
11-4-00-4159-00 Meter Chg - Fire Service	76,337	1,675.11	6,571.14	6,195.48	0.00	69,765.53	8.61
TOTAL WATER STANDBY	3,713,225	378,706.61	1,508,381.05	1,341,841.93	0.00	2,204,844.06	40.62
WATER DELINQUENCY							
11-4-00-4350-00 Hang Tag Fee	37,020	3,960.00	11,400.00	12,780.00	0.00	25,620.00	30.79
11-4-00-4351-00 Turn Off Fee	7,200	740.00	1,980.00	2,420.00	0.00	5,220.00	27.50
11-4-00-4352-00 Turn On Fee	7,080	740.00	1,980.00	2,660.00	0.00	5,100.00	27.97
11-4-00-4353-00 Late Fee - Residential	49,042	5,554.09	18,308.32	19,112.31	0.00	30,733.68	37.33
11-4-00-4354-00 Alloc Penalty - Residential	0	189,400.00	421,800.00	323,210.00	0.00	(421,800.00)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00	(49,825.00)	(1,300.00)	0.00	49,825.00	0.00
11-4-00-4357-00 Late Fee - Business	7,441	631.69	3,412.57	3,804.40	0.00	4,028.43	45.86
11-4-00-4361-00 Late Fee - Industrial	371	159.89	296.09	(86.33)	0.00	74.91	79.81
11-4-00-4365-00 Late Fee - Resale	229	123.43	123.43	86.86	0.00	105.57	53.90
11-4-00-4369-00 Late Fee - Other	1,315	82.08	1,163.82	655.69	0.00	151.18	88.50
11-4-00-4370-00 Alloc Penalty - Other	0	0.00	(39,585.00)	(6,920.00)	0.00	39,585.00	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	9,424	1,092.50	2,439.00	428.49	0.00	6,985.00	25.88
11-4-00-4378-00 Alloc Penalty - Ag Domestic	0	0.00	0.00	(24,325.00)	0.00	0.00	0.00
11-4-00-4381-00 Late Fee - Agriculture	2,877	314.88	2,092.69	1,609.00	0.00	784.31	72.74
11-4-00-4382-00 Alloc Penalty - Agriculture	0	0.00	0.00	(25,140.00)	0.00	0.00	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	810	90.00	420.00	450.00	0.00	390.00	51.85
TOTAL WATER DELINQUENCY	122,809	202,888.56	376,005.92	309,445.42	0.00	(253,196.92)	306.17
WATER REVENUE OTHER							
11-4-00-4400-00 Flexible Storage	4,472	(13,416.00)	4,472.00	4,472.00	0.00	0.00	100.00
11-4-00-4410-00 Grant Revenue - Other	4,458,300	0.00	0.00	0.00	0.00	4,458,300.00	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	33,799	113,197.87	171,495.15	773,846.85	0.00	(137,696.15)	507.40
11-4-00-4435-00 Bad Debt Collection Recovery	0	79.78	504.03	285.81	0.00	(504.03)	0.00
11-4-00-4440-00 Administration Fee	0	0.00	0.00	345.49	0.00	0.00	0.00
11-4-00-4445-00 Energy Capacity Revenue	17,542	0.00	0.00	0.00	0.00	17,542.00	0.00
TOTAL WATER REVENUE OTHER	4,514,113	99,861.65	176,471.18	778,950.15	0.00	4,337,641.82	3.91
CAPITAL FACILITIES							
11-4-00-4090-00 Capital Facilities Charge	76,593	0.00	2,614.40	26,660.92	0.00	73,978.60	3.41
TOTAL CAPITAL FACILITIES	76,593	0.00	2,614.40	26,660.92	0.00	73,978.60	3.41
INTEREST							
11-4-00-4100-00 1% Tax Allocation	0	2,239.27	2,239.27	1,129.64	0.00	(2,239.27)	0.00
11-4-00-4110-00 Interest on BPC and Taormina	19,192	0.00	0.00	0.00	0.00	19,192.00	0.00
11-4-00-4115-00 Interest on Time Deposits and	530,518	54,150.57	180,677.02	192,635.69	0.00	349,840.98	34.06
TOTAL INTEREST	549,710	56,389.84	182,916.29	193,765.33	0.00	366,793.71	33.28
TAXES & ASSESSMENTS							
11-4-00-4200-00 1 % - Secured Current General	2,259,862	4,214.63	4,214.63	3,110.30	0.00	2,255,647.37	0.19
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	0.00	7,961.34	7,684.59	0.00	(7,961.34)	0.00
11-4-00-4220-00 1 % - Unsecured Prior Year Gen	0	0.00	0.00	3.87	0.00	0.00	0.00
11-4-00-4233-00 CFD - 2013	2,657,884	0.00	0.00	0.00	0.00	2,657,884.00	0.00
TOTAL TAXES & ASSESSMENTS	4,917,746	4,214.63	12,175.97	10,798.76	0.00	4,905,570.03	0.25

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OTHER GOVT. AGENCIES							
11-4-00-4320-00 State - Other	0	0.00	0.00	320,658.00	0.00	0.00	0.00
TOTAL OTHER GOVT. AGENCIES	0	0.00	0.00	320,658.00	0.00	0.00	0.00
MISCELLANEOUS REVENUES							
11-4-00-4235-00 RDA - Pass Through	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
TOTAL MISCELLANEOUS REVENUES	94,466	0.00	0.00	0.00	0.00	94,466.00	0.00
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TOTAL NON DEPARTMENTAL	21,099,358	1,549,981.63	5,244,807.71	6,241,342.08	0.00	15,854,550.40	24.86
RECREATION - OPERATIONS							
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RECREATION PARK							
11-4-62-4500-00 Animal Permit	14,500	1,109.00	7,231.00	6,092.00	0.00	7,269.00	49.87
11-4-62-4510-00 Boat Fees - Annual	24,000	1,587.00	6,288.00	5,785.00	0.00	17,712.00	26.20
11-4-62-4515-00 Boat Fees - Daily	8,500	260.00	1,417.00	2,184.00	0.00	7,083.00	16.67
11-4-62-4525-00 Boat Inspection Fees - Quagga	2,000	78.17	408.12	476.34	0.00	1,591.88	20.41
11-4-62-4530-00 Boat Fees - Overnight	800	0.00	120.00	220.00	0.00	680.00	15.00
11-4-62-4535-00 Boat Lock Revenue - Quagga	500	108.00	288.00	324.00	0.00	212.00	57.60
11-4-62-4542-00 Cafe Pass Fee	0	2,794.00	2,794.00	0.00	0.00	(2,794.00)	0.00
11-4-62-4545-00 Camping Fees	1,835,000	86,382.50	585,062.00	537,936.00	0.00	1,249,938.00	31.88
11-4-62-4555-00 Commercials - Recreation	1,200	0.00	0.00	0.00	0.00	1,200.00	0.00
11-4-62-4565-00 Donation vouchers	(2,000)	0.00	0.00	0.00	0.00	(2,000.00)	0.00
11-4-62-4570-00 Events - Recreation	42,000	750.00	24,319.96	30,720.84	0.00	17,680.04	57.90
11-4-62-4575-00 Event Reimbursment - Recreation	0	0.00	2,410.06	0.00	0.00	(2,410.06)	0.00
11-4-62-4580-00 Federal Disaster Assistance -	0	0.00	0.00	7,561.70	0.00	0.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	500	0.00	(840.00)	0.00	0.00	1,340.00	168.00-
11-4-62-4590-00 Grants - Recreation	121,000	57,739.77	57,739.77	53,532.04	0.00	63,260.23	47.72
11-4-62-4595-00 Guest Pass - Off Season	0	(10.00)	(10.00)	0.00	0.00	10.00	0.00
11-4-62-4597-00 Impound Fee	0	0.00	0.00	50.00	0.00	0.00	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,600	0.00	420.00	682.50	0.00	3,180.00	11.67
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	9	0.00	0.00	9.00	0.00	9.00	0.00
11-4-62-4610-00 Miscellaneous Revenue	0	253.00	630.00	1,174.77	0.00	(630.00)	0.00
11-4-62-4620-00 Rain Checks - Recreation	0	375.00	201.00	(219.50)	0.00	(201.00)	0.00
11-4-62-4621-00 Refunds - Cash LCRA	0	148.00	148.00	0.00	0.00	(148.00)	0.00
11-4-62-4625-00 Reservations	139,000	6,102.00	40,321.00	38,832.00	0.00	98,679.00	29.01
11-4-62-4630-00 Shower Facility Fees	46,000	1,914.00	31,163.25	19,459.75	0.00	14,836.75	67.75
11-4-62-4632-00 Snow Bird Pumping	0	790.00	1,288.00	500.00	0.00	(1,288.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	208,000	18,744.62	75,262.78	66,815.56	0.00	132,737.22	36.18
11-4-62-4640-00 Vehicle Fees - Daily	455,000	17,920.00	191,030.00	188,964.00	0.00	263,970.00	41.98
11-4-62-4645-00 Violation Ordinance Fees	3,000	0.00	1,825.00	1,825.00	0.00	1,175.00	60.83
11-4-62-4650-00 Visitor Cards	138,000	7,528.50	42,050.50	36,897.00	0.00	95,949.50	30.47
TOTAL RECREATION PARK	3,040,609	204,573.56	1,071,567.44	999,822.00	0.00	1,969,041.56	35.24
RECREATION-CONCESSION							
11-4-62-4705-00 Boat Rental - Concession	58,000	2,771.55	24,028.06	19,752.98	0.00	33,971.94	41.43
11-4-62-4720-00 Park Store - Recreation	52,000	2,399.10	27,257.93	24,801.21	0.00	24,742.07	52.42

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-62-4725-00 Cafe - Concession	24,000	1,591.86	8,476.79	8,103.55	0.00	15,523.21	35.32
TOTAL RECREATION-CONCESSION	134,000	6,762.51	59,762.78	52,657.74	0.00	74,237.22	44.60
RECREATION OTHER							
11-4-62-4900-00 Over / Short - Recreation	0	136.85	1,205.67	2,190.33	0.00 (1,205.67)	0.00
TOTAL RECREATION OTHER	0	136.85	1,205.67	2,190.33	0.00 (1,205.67)	0.00
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TOTAL RECREATION - OPERATIONS	3,174,609	211,472.92	1,132,535.89	1,054,670.07	0.00	2,042,073.11	35.67
RECREATION - WATER PARK							
=====							
RECREATION-CONCESSION							
11-4-65-4740-00 Water Park Snack Bar	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
TOTAL RECREATION-CONCESSION	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
RECREATION-WATER PARK							
11-4-65-4805-00 Water Park - Late Day Pass Fee	110,000	0.00	80,275.00	81,407.50	0.00	29,725.00	72.98
11-4-65-4810-00 Water Park - Group Pass Discou (	1,360)	0.00 (	1,272.00) (	1,360.00)	0.00 (	88.00)	93.53
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00 (	153.00) (	514.00)	0.00	153.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,000	0.00	2,250.00	3,640.00	0.00	3,750.00	37.50
11-4-65-4818-00 Water Park - Lifeguard Trainin	700	0.00	0.00	290.00	0.00	700.00	0.00
11-4-65-4820-00 Water Park - Locker Fee	1,400	0.00	906.00	819.00	0.00	494.00	64.71
11-4-65-4825-00 Water Park - Next Day Pass Fee (	700)	0.00 (	512.00) (	690.00)	0.00 (	188.00)	73.14
11-4-65-4830-00 Water Park - Promotion	500	0.00 (	207.50) (	282.00)	0.00	707.50	41.50-
11-4-65-4835-00 Water Park - Rain Checks (	300)	0.00 (	621.50) (	823.50)	0.00	321.50	207.17
11-4-65-4840-00 Water Park - Reservation Fee	54,000	0.00	33,707.00	35,281.00	0.00	20,293.00	62.42
11-4-65-4845-00 Water Park - Season Pass Fee	25,000	0.00	4,445.00	5,040.00	0.00	20,555.00	17.78
11-4-65-4850-00 Water Park - Shade Rental Fee	7,200	0.00	5,245.00	3,825.00	0.00	1,955.00	72.85
11-4-65-4855-00 Water Park - Shower Facility F	0	0.00	14.25	6,043.00	0.00 (	14.25)	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	750,000	0.00	477,663.00	487,342.00	0.00	272,337.00	63.69
11-4-65-4865-00 Water Park - Special Event Fee	0	0.00	114.00	0.00	0.00 (	114.00)	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	12,500	0.00	4,884.00	8,052.00	0.00	7,616.00	39.07
TOTAL RECREATION-WATER PARK	964,940	0.00	606,737.25	628,070.00	0.00	358,202.75	62.88
RECREATION OTHER							
11-4-65-4900-00 Over / Short - Water Park	0	0.00 (144.95) (78.55)	0.00	144.95	0.00
TOTAL RECREATION OTHER	0	0.00 (144.95) (78.55)	0.00	144.95	0.00
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TOTAL RECREATION - WATER PARK	975,440	0.00	614,527.30	635,582.32	0.00	360,912.70	63.00
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TOTAL REVENUES	25,249,407	1,761,454.55	6,991,870.90	7,931,594.47	0.00	18,257,536.21	27.69

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

11 -GENERAL FUND
 RETIREES

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits							
11-5-01-5085-00 Insurance - Group Health	512,542	0.00	120,359.54	160,658.66	0.00	392,182.46	23.48
11-5-01-5086-00 Insurance - Group Dental	25,324	0.00	6,044.52	7,991.00	0.00	19,279.48	23.87
11-5-01-5087-00 Insurance - Group Vision	4,789	0.00	1,152.96	1,464.75	0.00	3,636.04	24.08
TOTAL Benefits	542,655	0.00	127,557.02	170,114.41	0.00	415,097.98	23.51
Services & Supplies							
TOTAL RETIREES	542,655	0.00	127,557.02	170,114.41	0.00	415,097.98	23.51

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

11 -GENERAL FUND
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-11-5001-00 Regular Salaries	113,155	5,657.70	23,385.16	20,367.72	0.00	89,769.84	20.67
TOTAL Salaries	113,155	5,657.70	23,385.16	20,367.72	0.00	89,769.84	20.67
Benefits							
11-5-11-5082-00 Social Security Expense	7,016	350.78	1,707.15	1,391.46	0.00	5,308.85	24.33
11-5-11-5083-00 Medicare Expense	1,641	82.02	399.19	325.33	0.00	1,241.81	24.33
11-5-11-5084-00 Insurance - Group Life	189	0.00	71.55	62.20	0.00	117.45	37.86
11-5-11-5085-00 Insurance - Group Health	77,480	369.17	24,073.30	22,630.28	0.00	53,406.70	31.07
11-5-11-5086-00 Insurance - Group Dental	3,657	0.00	1,201.92	1,206.88	0.00	2,455.08	32.87
11-5-11-5087-00 Insurance - Group Vision	526	0.00	195.30	173.60	0.00	330.70	37.13
TOTAL Benefits	90,509	63.63	27,648.41	25,789.75	0.00	62,860.59	30.55
Services & Supplies							
11-5-11-5012-00 Service & Supplies	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-11-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	557.02	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	6.02	240.02	0.00	0.00	240.02	0.00
11-5-11-5047-00 Office Supplies	0	0.00	0.00	450.21	0.00	0.00	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	140.60	190.60	0.00	0.00	190.60	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	0.00	622.92	582.81	0.00	2,877.08	17.80
11-5-11-5056-00 Travel Expense	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	0.00	0.00	50.00	0.00	3,000.00	0.00
TOTAL Services & Supplies	11,300	146.62	1,053.54	1,640.04	0.00	10,246.46	9.32
TOTAL BOARD OF DIRECTORS	214,964	5,867.95	52,087.11	47,797.51	0.00	162,876.89	24.23

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

11 -GENERAL FUND
 MANAGEMENT

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-21-5001-00 Regular Salaries	582,897	35,831.32	136,467.04	303,462.08	0.00	446,429.96	23.41
11-5-21-5002-00 Part Time - Temporary Wages	62,223	4,186.65	13,926.13	0.00	0.00	48,296.87	22.38
11-5-21-5006-00 Vacation Pay	51,125	1,729.08	5,952.00	19,960.71	0.00	45,173.00	11.64
11-5-21-5007-00 Jury Duty	3,007	0.00	0.00	0.00	0.00	3,007.00	0.00
11-5-21-5008-00 Sick Pay	30,073	2,178.87	17,458.41	1,203.58	0.00	12,614.59	58.05
11-5-21-5009-00 Holiday Pay	27,066	0.00	3,440.41	3,712.28	0.00	23,625.59	12.71
TOTAL Salaries	756,391	43,925.92	177,243.99	328,338.65	0.00	579,147.01	23.43
Benefits							
11-5-21-5078-00 Insurance - Employee Assistanc	85	0.00	14.10	28.20	0.00	70.90	16.59
11-5-21-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	2,349.28	1,922.93	0.00	(2,349.28)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	59,442	1,863.08	7,571.17	19,415.22	0.00	51,870.83	12.74
11-5-21-5082-00 Social Security Expense	46,896	1,110.16	7,605.56	5,941.35	0.00	39,290.44	16.22
11-5-21-5083-00 Medicare Expense	10,967	637.14	2,783.51	5,097.38	0.00	8,183.49	25.38
11-5-21-5084-00 Insurance - Group Life	2,582	0.00	426.00	852.00	0.00	2,156.00	16.50
11-5-21-5085-00 Insurance - Group Health	70,749	0.00	11,025.78	21,804.56	0.00	59,723.22	15.58
11-5-21-5086-00 Insurance - Group Dental	4,649	0.00	513.96	946.08	0.00	4,135.04	11.06
11-5-21-5087-00 Insurance - Group Vision	395	0.00	65.10	130.20	0.00	329.90	16.48
TOTAL Benefits	195,765	3,610.38	32,354.46	56,137.92	0.00	163,410.54	16.53
Services & Supplies							
11-5-21-5011-00 District Equipment	0	0.00	26.80	13.09	0.00	(26.80)	0.00
11-5-21-5012-00 Service & Supplies	0	704.24	7,654.14	3,163.47	843.78	(8,497.92)	0.00
11-5-21-5028-00 Computer Upgrades - Hardware	2,000	0.00	354.36	0.00	0.00	1,645.64	17.72
11-5-21-5029-00 Computer Upgrades - Software	0	0.00	17,667.84	0.00	0.00	(17,667.84)	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	255.68	640.85	423.91	0.00	(640.85)	0.00
11-5-21-5044-00 Membership & Dues	79,450	0.00	44,967.00	79,100.00	0.00	34,483.00	56.60
11-5-21-5045-00 Printing & Binding	0	0.00	160.88	0.00	0.00	(160.88)	0.00
11-5-21-5046-00 Books & Publications	0	171.33	1,405.41	1,001.95	0.00	(1,405.41)	0.00
11-5-21-5047-00 Office Supplies	0	0.00	79.23	0.00	0.00	(79.23)	0.00
11-5-21-5048-00 Postage Expense	0	26.65	102.88	89.90	0.00	(102.88)	0.00
11-5-21-5049-00 Other Professional Fees	360,000	53,001.55	112,997.26	69,551.11	0.00	247,002.74	31.39
11-5-21-5055-00 Private Vehicle Mileage	0	0.00	0.00	161.32	0.00	0.00	0.00
11-5-21-5056-00 Travel Expense	6,700	1,010.88	1,952.82	0.00	0.00	4,747.18	29.15
11-5-21-5059-00 Education & Training Seminars	6,100	35.87	2,814.87	1,800.00	0.00	3,285.13	46.15
11-5-21-5062-00 Pre-Employment Screening	0	32.00	32.00	0.00	0.00	(32.00)	0.00
11-5-21-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	58.36	0.00	(52.50)	0.00
TOTAL Services & Supplies	454,250	55,255.70	190,908.84	155,363.11	843.78	262,497.38	42.21
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							

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

11 -GENERAL FUND
MANAGEMENT

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies-W.O.							
TOTAL MANAGEMENT	1,406,406	102,792.00	400,507.29	539,839.68	843.78	1,005,054.93	28.54

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

11 -GENERAL FUND
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-24-5001-00 Regular Salaries	110,397	10,197.07	37,528.95	38,072.94	0.00	72,868.05	33.99
11-5-24-5002-00 Part Time - Temporary Wages	43,200	0.00	0.00	0.00	0.00	43,200.00	0.00
11-5-24-5003-00 Overtime Pay	4,200	1,367.27	3,746.90	5,601.96	0.00	453.10	89.21
11-5-24-5006-00 Vacation Pay	16,337	536.69	5,232.73	3,419.44	0.00	11,104.27	32.03
11-5-24-5007-00 Jury Duty	317	0.00	0.00	0.00	0.00	317.00	0.00
11-5-24-5008-00 Sick Pay	4,337	0.00	0.00	0.00	0.00	4,337.00	0.00
11-5-24-5009-00 Holiday Pay	12,337	0.00	1,073.38	1,042.12	0.00	11,263.62	8.70
TOTAL Salaries	191,125	12,101.03	47,581.96	48,136.46	0.00	143,543.04	24.90
Benefits							
11-5-24-5078-00 Insurance - Employee Assistanc	28	0.00	7.05	9.40	0.00	20.95	25.18
11-5-24-5081-00 CalPERS Pension Exp - Classic	12,645	919.14	4,138.46	8,486.18	0.00	8,506.54	32.73
11-5-24-5082-00 Social Security Expense	11,850	750.66	3,293.80	3,507.55	0.00	8,556.20	27.80
11-5-24-5083-00 Medicare Expense	2,771	175.55	770.32	820.30	0.00	2,000.68	27.80
11-5-24-5084-00 Insurance - Group Life	492	0.00	121.65	162.20	0.00	370.35	24.73
11-5-24-5085-00 Insurance - Group Health	23,646	0.00	5,853.06	7,804.08	0.00	17,792.94	24.75
11-5-24-5086-00 Insurance - Group Dental	1,286	0.00	318.36	424.48	0.00	967.64	24.76
11-5-24-5087-00 Insurance - Group Vision	225	0.00	55.68	74.24	0.00	169.32	24.75
TOTAL Benefits	52,943	1,845.35	14,558.38	21,288.43	0.00	38,384.62	27.50
Services & Supplies							
11-5-24-5011-00 District Equipment	2,500	26.76	191.64	383.06	0.00	2,308.36	7.67
11-5-24-5012-00 Service & Supplies	2,000	3,528.55	4,158.69	3,439.81	0.01 (	2,158.70)	207.94
11-5-24-5028-00 Computer Upgrades - Hardware	3,500	3,002.89	4,236.05	918.45	809.00 (	1,545.05)	144.14
11-5-24-5029-00 Computer Upgrades - Software	4,750	209.14	1,425.14	573.75	0.00	3,324.86	30.00
11-5-24-5040-00 Outside Contracts	17,650	21,138.10	25,404.38	4,220.93	11,293.72 (	19,048.10)	207.92
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	110.25	526.05	1,453.21	0.00	973.95	35.07
11-5-24-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5052-00 Small Tools	100	107.44	107.44	0.00	0.00 (	7.44)	107.44
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	151.96	0.00	0.00	348.04	30.39
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	58.36	0.00 (	52.50)	0.00
TOTAL Services & Supplies	34,600	28,140.63	36,253.85	11,047.57	12,102.73 (	13,756.58)	139.76
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-24-5928-00 Computer Upgrades - Hardware	0	0.00	1,764.40	0.00	0.00 (	1,764.40)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00 (	1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	42,087.01	100,158.59	80,472.46	12,102.73	166,406.68	40.28

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

11 -GENERAL FUND
 WATER CONSERVATION

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-25-5001-00 Regular Salaries	309,588	10,878.41	57,848.63	35,304.80	0.00	251,739.37	18.69
11-5-25-5002-00 Part Time - Temporary Wages	27,958	6,537.47	18,740.24	15,537.80	0.00	9,217.76	67.03
11-5-25-5003-00 Overtime Pay	0	921.18	921.18	709.88	0.00	(921.18)	0.00
11-5-25-5006-00 Vacation Pay	41,694	0.00	10,362.41	1,659.58	0.00	31,331.59	24.85
11-5-25-5007-00 Jury Duty	2,453	0.00	0.00	0.00	0.00	2,453.00	0.00
11-5-25-5008-00 Sick Pay	24,526	372.16	3,451.76	2,811.16	0.00	21,074.24	14.07
11-5-25-5009-00 Holiday Pay	22,073	0.00	1,929.76	1,249.76	0.00	20,143.24	8.74
TOTAL Salaries	428,292	18,709.22	93,253.98	57,272.98	0.00	335,038.02	21.77
Benefits							
11-5-25-5078-00 Insurance - Employee Assistanc	85	0.00	21.15	16.45	0.00	63.85	24.88
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	657.68	3,940.90	1,867.05	0.00	(3,940.90)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	30,922	493.44	2,207.07	8,354.34	0.00	28,714.93	7.14
11-5-25-5082-00 Social Security Expense	26,554	1,159.97	6,396.19	4,048.08	0.00	20,157.81	24.09
11-5-25-5083-00 Medicare Expense	6,210	271.29	1,495.93	946.73	0.00	4,714.07	24.09
11-5-25-5084-00 Insurance - Group Life	1,415	0.00	171.75	112.00	0.00	1,243.25	12.14
11-5-25-5085-00 Insurance - Group Health	63,053	0.00	14,798.70	11,016.02	0.00	48,254.30	23.47
11-5-25-5086-00 Insurance - Group Dental	3,363	0.00	832.32	651.56	0.00	2,530.68	24.75
11-5-25-5087-00 Insurance - Group Vision	581	0.00	167.04	137.63	0.00	413.96	28.75
11-5-25-5088-00 Insurance - Unemployment	0	5,373.00	5,373.00	0.00	0.00	(5,373.00)	0.00
TOTAL Benefits	132,183	7,955.38	35,404.05	27,149.86	0.00	96,778.95	26.78
Services & Supplies							
11-5-25-5011-00 District Equipment	1,700	146.47	554.05	138.35	66.62	1,079.33	36.51
11-5-25-5012-00 Service & Supplies	19,263	509.40	3,805.42	10,879.19	904.85	14,552.73	24.45
11-5-25-5028-00 Computer Upgrades - Hardware	4,500	0.00	1,097.24	0.00	0.00	3,402.76	24.38
11-5-25-5040-00 Outside Contracts	73,587	0.00	12,815.55	36,945.50	9,131.39	51,640.06	29.82
11-5-25-5042-00 Communications - Radio & Telep	0	83.91	569.27	1,004.75	0.00	(569.27)	0.00
11-5-25-5044-00 Membership & Dues	14,305	0.00	2,600.00	5,000.00	0.00	11,705.00	18.18
11-5-25-5045-00 Printing & Binding	22,500	28.95	28.95	2,963.28	0.00	22,471.05	0.13
11-5-25-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-25-5047-00 Office Supplies	5,000	0.00	312.42	0.00	0.00	4,687.58	6.25
11-5-25-5048-00 Postage Expense	9,500	280.05	650.80	6,596.13	0.00	8,849.20	6.85
11-5-25-5051-00 Advertising & Legal Notices	19,470	350.00	350.00	2,700.00	0.00	19,120.00	1.80
11-5-25-5053-00 Public Information Program	0	63.25	209.25	0.00	0.00	(209.25)	0.00
11-5-25-5055-00 Private Vehicle Mileage	75	0.00	135.72	0.00	0.00	(60.72)	180.96
11-5-25-5056-00 Travel Expense	2,850	0.00	0.00	0.00	0.00	2,850.00	0.00
11-5-25-5059-00 Education & Training Seminars	3,417	107.61	339.88	0.00	0.00	3,077.12	9.95
11-5-25-5062-00 Pre-Employment Screening	0	0.00	105.00	0.00	0.00	(105.00)	0.00
11-5-25-5076-00 Insurance - Workers Compensati	0	0.00	2,384.50	0.00	0.00	(2,384.50)	0.00
TOTAL Services & Supplies	176,267	1,569.64	25,958.05	66,227.20	10,102.86	140,206.09	20.46
Other Operating Expenses							
Salaries - Work Orders							

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

11 -GENERAL FUND
WATER CONSERVATION

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	736,742	28,234.24	154,616.08	150,650.04	10,102.86	572,023.06	22.36

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

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-28-5001-00 Regular Salaries	244,858	20,901.57	81,735.39	74,680.91	0.00	163,122.61	33.38
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,219.08	8,675.46	0.00	0.00	21,093.54	29.14
11-5-28-5003-00 Overtime Pay	5,000	0.00	0.00	18.03	0.00	5,000.00	0.00
11-5-28-5006-00 Vacation Pay	28,642	1,832.85	6,360.97	11,070.85	0.00	22,281.03	22.21
11-5-28-5007-00 Jury Duty	1,685	0.00	0.00	0.00	0.00	1,685.00	0.00
11-5-28-5008-00 Sick Pay	16,848	51.99	1,162.66	528.79	0.00	15,685.34	6.90
11-5-28-5009-00 Holiday Pay	15,163	0.00	2,278.64	1,641.54	0.00	12,884.36	15.03
TOTAL Salaries	341,965	25,005.49	100,213.12	87,940.12	0.00	241,751.88	29.31
Benefits							
11-5-28-5078-00 Insurance - Employee Assistanc	85	0.00	21.15	32.90	0.00	63.85	24.88
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	290.50	1,283.94	1,177.21	0.00	1,283.94	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	25,676	1,595.06	7,083.60	14,050.10	0.00	18,592.40	27.59
11-5-28-5082-00 Social Security Expense	21,202	1,551.27	6,976.39	6,119.20	0.00	14,225.61	32.90
11-5-28-5083-00 Medicare Expense	4,959	362.79	1,631.55	1,431.07	0.00	3,327.45	32.90
11-5-28-5084-00 Insurance - Group Life	1,305	0.00	322.95	467.60	0.00	982.05	24.75
11-5-28-5085-00 Insurance - Group Health	46,018	51.58	11,029.55	16,522.00	0.00	34,988.45	23.97
11-5-28-5086-00 Insurance - Group Dental	2,104	0.00	520.68	761.68	0.00	1,583.32	24.75
11-5-28-5087-00 Insurance - Group Vision	581	0.00	143.91	229.00	0.00	437.09	24.77
11-5-28-5088-00 Insurance - Unemployment	0	2,589.00	2,589.00	0.00	0.00	2,589.00	0.00
TOTAL Benefits	101,930	6,337.04	31,602.72	40,790.76	0.00	70,327.28	31.00
Services & Supplies							
11-5-28-5011-00 District Equipment	8,400	689.38	2,949.00	2,717.31	0.00	5,451.00	35.11
11-5-28-5012-00 Service & Supplies	10,900	210.86	654.98	1,553.91	0.00	10,245.02	6.01
11-5-28-5028-00 Computer Upgrades - Hardware	5,500	0.00	0.00	0.00	0.00	5,500.00	0.00
11-5-28-5029-00 Computer Upgrades - Software	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-28-5040-00 Outside Contracts	2,000	0.00	49.05	0.00	0.00	1,950.95	2.45
11-5-28-5041-00 Clothing & Personal Supplies	1,500	0.00	98.00	78.82	0.00	1,402.00	6.53
11-5-28-5042-00 Communications - Radio & Telep	2,325	122.67	716.75	728.84	0.00	1,608.25	30.83
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	573.77	73.77	114.75
11-5-28-5049-00 Other Professional Fees	0	0.00	0.00	0.00	2,174.24	2,174.24	0.00
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5056-00 Travel Expense	1,300	0.00	3,027.30	5,088.72	0.00	1,727.30	232.87
11-5-28-5059-00 Education & Training Seminars	4,500	71.74	141.74	0.00	0.00	4,358.26	3.15
11-5-28-5076-00 Insurance - Workers Compensati	0	606.92	625.92	0.00	0.00	625.92	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	0.00	0.00	52.50	0.00
TOTAL Services & Supplies	39,475	1,719.07	8,315.24	10,167.60	2,748.01	28,411.75	28.03
Other Operating Expenses							

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

11 -GENERAL FUND
 FISHERIES

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-28-5940-00 Outside Contracts	0	0.00	4,365.11	0.00	5,408.38 (	9,773.49)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	4,365.11	0.00	5,408.38 (	9,773.49)	0.00
TOTAL FISHERIES	483,370	33,061.60	144,496.19	138,898.48	8,156.39	330,717.42	31.58

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

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-30-5001-00 Regular Salaries	585,637	53,450.71	156,981.42	115,351.85	0.00	428,655.58	26.81
11-5-30-5003-00 Overtime Pay	3,000	407.96	792.43	2,004.64	0.00	2,207.57	26.41
11-5-30-5006-00 Vacation Pay	53,872	1,096.87	8,507.67	19,503.71	0.00	45,364.33	15.79
11-5-30-5007-00 Jury Duty	3,170	0.00	0.00	0.00	0.00	3,170.00	0.00
11-5-30-5008-00 Sick Pay	31,690	142.08	4,572.29	8,575.64	0.00	27,117.71	14.43
11-5-30-5009-00 Holiday Pay	28,521	0.00	4,317.30	3,646.40	0.00	24,203.70	15.14
TOTAL Salaries	705,890	55,097.62	175,171.11	149,082.24	0.00	530,718.89	24.82
Benefits							
11-5-30-5078-00 Insurance - Employee Assistanc	226	0.00	35.25	56.40	0.00	190.75	15.60
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	746.00	3,184.76	2,362.13	0.00	(3,184.76)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	60,188	2,331.67	11,195.62	23,057.79	0.00	48,992.38	18.60
11-5-30-5082-00 Social Security Expense	43,765	2,496.09	10,722.35	9,263.69	0.00	33,042.65	24.50
11-5-30-5083-00 Medicare Expense	10,237	799.45	2,860.38	2,439.95	0.00	7,376.62	27.94
11-5-30-5084-00 Insurance - Group Life	3,094	0.00	467.55	652.60	0.00	2,626.45	15.11
11-5-30-5085-00 Insurance - Group Health	166,259	(173.98)	19,356.71	34,213.64	0.00	146,902.29	11.64
11-5-30-5086-00 Insurance - Group Dental	7,415	0.00	911.88	1,640.32	0.00	6,503.12	12.30
11-5-30-5087-00 Insurance - Group Vision	1,704	0.00	255.27	414.60	0.00	1,448.73	14.98
TOTAL Benefits	292,888	6,199.23	48,989.77	74,101.12	0.00	243,898.23	16.73
Services & Supplies							
11-5-30-5011-00 District Equipment	4,500	319.35	1,222.36	1,245.02	0.00	3,277.64	27.16
11-5-30-5012-00 Service & Supplies	25,350	561.54	2,701.32	9,170.59	843.78	21,804.90	13.98
11-5-30-5013-00 Utilities	37,000	2,458.36	10,264.86	11,029.54	0.00	26,735.14	27.74
11-5-30-5026-00 Project Close	0	0.00	0.00	(818.05)	0.00	0.00	0.00
11-5-30-5028-00 Computer Upgrades - Hardware	8,000	1,818.67	2,882.05	562.14	0.00	5,117.95	36.03
11-5-30-5029-00 Computer Upgrades - Software	5,000	0.00	0.00	0.00	5,749.00	(749.00)	114.98
11-5-30-5034-00 Bank Charges	15,000	0.00	2,579.43	6,282.80	0.00	12,420.57	17.20
11-5-30-5037-00 Purchased Water	3,200	221.26	1,076.68	1,056.02	0.00	2,123.32	33.65
11-5-30-5038-00 Bad Debt Expense	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-30-5040-00 Outside Contracts	153,150	17,343.40	46,803.65	43,368.28	36,202.04	70,144.31	54.20
11-5-30-5042-00 Communications - Radio & Telep	45,000	4,587.65	20,459.07	14,885.52	0.00	24,540.93	45.46
11-5-30-5043-00 Office Equipment Maintenance	5,400	1,291.37	2,234.18	1,806.92	337.83	2,827.99	47.63
11-5-30-5044-00 Membership & Dues	745	0.00	0.00	0.00	0.00	745.00	0.00
11-5-30-5045-00 Printing & Binding	4,600	0.00	488.30	763.79	0.00	4,111.70	10.62
11-5-30-5047-00 Office Supplies	13,000	2,344.66	3,578.53	5,701.07	0.00	9,421.47	27.53
11-5-30-5048-00 Postage Expense	4,700	919.85	2,250.86	2,006.86	0.00	2,449.14	47.89
11-5-30-5049-00 Other Professional Fees	46,000	1,596.50	14,433.00	24,627.87	12,000.00	19,567.00	57.46
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	150	0.00	0.00	61.92	0.00	150.00	0.00
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	100.39	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	107.61	246.61	0.00	0.00	2,053.39	10.72
11-5-30-5064-00 Interest / Penalty Expenses	279,416	0.00	13,950.27	24,820.58	0.00	265,465.73	4.99
11-5-30-5065-00 Credit Card Fees	36,500	0.00	3,473.94	12,978.49	0.00	33,026.06	9.52
11-5-30-5068-00 Petty Cash Over / Short	0	(2.84)	2.16	(14.79)	0.00	(2.16)	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,700	0.00	20.00	19.21	0.00	5,680.00	0.35
11-5-30-5070-00 Property Tax Administration Fe	26,000	222.65	222.65	157.77	0.00	25,777.35	0.86

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

11 -GENERAL FUND
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 33.33

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	65,000	0.00	70,697.47	66,125.16	0.00 (	5,697.47)	108.77
11-5-30-5076-00 Insurance - Workers Compensati	135,000	5,000.00	146,354.00	130,220.00	0.00 (	11,354.00)	108.41
11-5-30-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	175.02	0.00 (	52.50)	0.00
TOTAL Services & Supplies	1,005,439	38,807.53	345,993.89	356,332.12	55,132.65	604,312.46	39.90
Other Operating Expenses							
11-5-30-5093-00 Administration Overhead	(1,544,838)	(237,856.11)	(688,785.97)	(623,445.70)	0.00 (	856,052.03)	44.59
TOTAL Other Operating Expenses	(1,544,838)	(237,856.11)	(688,785.97)	(623,445.70)	0.00 (	856,052.03)	44.59
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	459,379 (	137,751.73)	(118,631.20)	(43,930.22)	55,132.65	522,877.55	13.82-

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

11 -GENERAL FUND
 WAREHOUSE

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-32-5001-00 Regular Salaries	7,965	2,636.18	4,483.17	2,051.86	0.00	3,481.83	56.29
11-5-32-5003-00 Overtime Pay	0	0.00	29.34	53.59	0.00	29.34	0.00
11-5-32-5006-00 Vacation Pay	831	0.00	218.64	530.70	0.00	612.36	26.31
11-5-32-5007-00 Jury Duty	49	0.00	0.00	0.00	0.00	49.00	0.00
11-5-32-5008-00 Sick Pay	489	0.00	47.83	176.90	0.00	441.17	9.78
11-5-32-5009-00 Holiday Pay	440	0.00	72.88	70.76	0.00	367.12	16.56
TOTAL Salaries	9,774	2,636.18	4,851.86	2,883.81	0.00	4,922.14	49.64
Benefits							
11-5-32-5081-00 CalPERS Pension Exp - Classic	837	29.87	243.22	568.64	0.00	593.78	29.06
11-5-32-5082-00 Social Security Expense	606	163.46	324.23	200.72	0.00	281.77	53.50
11-5-32-5083-00 Medicare Expense	142	38.23	75.85	46.95	0.00	66.15	53.42
TOTAL Benefits	1,585	231.56	643.30	816.31	0.00	941.70	40.59
Services & Supplies							
11-5-32-5011-00 District Equipment	0	0.00	55.43	99.71	0.00	55.43	0.00
11-5-32-5012-00 Service & Supplies	3,000	346.26	5,677.22	2,300.73	46.00	2,631.22	187.71
11-5-32-5013-00 Utilities	2,500	270.38	1,043.47	733.92	0.00	1,456.53	41.74
11-5-32-5040-00 Outside Contracts	0	0.00	16.35	0.00	0.00	16.35	0.00
11-5-32-5061-00 Gains / Losses on Inventory	10,000	0.00	0.00	159.61	0.00	10,000.00	0.00
TOTAL Services & Supplies	15,500	616.64	6,792.47	2,974.75	46.00	8,753.53	43.53
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
TOTAL WAREHOUSE	26,859	3,484.38	12,287.63	6,674.87	(46.00)	14,617.37	45.58

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

11 -GENERAL FUND
 GARAGE

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-33-5001-00 Regular Salaries	18,516	873.32	3,125.23	2,813.01	0.00	15,390.77	16.88
11-5-33-5006-00 Vacation Pay	1,931	0.00	218.35	279.43	0.00	1,712.65	11.31
11-5-33-5007-00 Jury Duty	114	0.00	0.00	0.00	0.00	114.00	0.00
11-5-33-5008-00 Sick Pay	1,136	0.00	43.67	40.14	0.00	1,092.33	3.84
11-5-33-5009-00 Holiday Pay	1,023	0.00	85.26	78.73	0.00	937.74	8.33
TOTAL Salaries	22,720	873.32	3,472.51	3,211.31	0.00	19,247.49	15.28
Benefits							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	61.00	268.81	247.76	0.00	(268.81)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,945	0.00	0.00	334.04	0.00	1,945.00	0.00
11-5-33-5082-00 Social Security Expense	1,408	54.14	240.20	223.04	0.00	1,167.80	17.06
11-5-33-5083-00 Medicare Expense	330	12.66	56.17	52.15	0.00	273.83	17.02
TOTAL Benefits	3,683	127.80	565.18	856.99	0.00	3,117.82	15.35
Services & Supplies							
11-5-33-5011-00 District Equipment	9,835	131.99	2,033.03	1,998.79	0.00	7,801.97	20.67
11-5-33-5012-00 Service & Supplies	39,685	177.44	606.68	1,322.59	0.00	39,078.32	1.53
11-5-33-5013-00 Utilities	0	270.38	1,043.44	733.91	0.00	(1,043.44)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	(370,920)	(9,513.59)	(59,072.65)	(87,447.19)	0.00	(311,847.35)	15.93
11-5-33-5033-00 Vehicle Costs Direct	183,350	8,741.63	43,706.99	50,021.48	337.79	139,305.22	24.02
11-5-33-5040-00 Outside Contracts	36,132	6,198.35	11,722.23	15,732.10	4,140.00	20,269.77	43.90
11-5-33-5042-00 Communications - Radio & Telep	0	19.56	78.16	75.76	0.00	(78.16)	0.00
11-5-33-5050-00 Licenses & Permits	6,200	0.00	1,238.00	5,023.54	(4,153.60)	9,115.60	47.03-
11-5-33-5061-00 Gain / Losses on Inventory GAS	0	0.00	106.86	(0.03)	0.00	(106.86)	0.00
TOTAL Services & Supplies	(95,718)	6,025.76	1,462.74	(12,539.05)	324.19	(97,504.93)	1.87-
Other Operating Expenses							
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-33-5912-00 Service & Supplies	141,500	33,050.17	48,251.03	0.00	82,156.51	11,092.46	92.16
TOTAL Services & Supplies-W.O.	141,500	33,050.17	48,251.03	0.00	82,156.51	11,092.46	92.16
TOTAL GARAGE	72,185	40,077.05	53,751.46	(8,470.75)	82,480.70	(64,047.16)	188.73

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

11 -GENERAL FUND
 SAFETY

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-35-5001-00 Regular Salaries	88,630	8,204.76	29,361.39	26,428.20	0.00	59,268.61	33.13
11-5-35-5006-00 Vacation Pay	9,244	0.00	2,051.15	2,625.38	0.00	7,192.85	22.19
11-5-35-5007-00 Jury Duty	544	0.00	0.00	0.00	0.00	544.00	0.00
11-5-35-5008-00 Sick Pay	5,437	0.00	410.23	377.13	0.00	5,026.77	7.55
11-5-35-5009-00 Holiday Pay	4,894	0.00	800.94	739.73	0.00	4,093.06	16.37
TOTAL Salaries	108,749	8,204.76	32,623.71	30,170.44	0.00	76,125.29	30.00
Benefits							
11-5-35-5078-00 Insurance - Employee Assistanc	28	0.00	7.05	9.40	0.00	20.95	25.18
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	573.10	2,525.33	2,327.78	0.00 (	2,525.33)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	9,312	0.00	0.00	0.00	0.00	9,312.00	0.00
11-5-35-5082-00 Social Security Expense	6,742	508.70	2,256.47	2,095.38	0.00	4,485.53	33.47
11-5-35-5083-00 Medicare Expense	1,577	118.98	527.75	490.03	0.00	1,049.25	33.47
11-5-35-5084-00 Insurance - Group Life	733	0.00	181.50	242.00	0.00	551.50	24.76
11-5-35-5085-00 Insurance - Group Health	26,912	0.00	6,661.44	9,166.68	0.00	20,250.56	24.75
11-5-35-5086-00 Insurance - Group Dental	1,286	0.00	318.36	424.48	0.00	967.64	24.76
11-5-35-5087-00 Insurance - Group Vision	132	0.00	32.55	43.40	0.00	99.45	24.66
TOTAL Benefits	46,722	1,200.78	12,510.45	14,799.15	0.00	34,211.55	26.78
Services & Supplies							
11-5-35-5011-00 District Equipment	0	0.00	40.20	40.98	0.00 (	40.20)	0.00
11-5-35-5012-00 Services & Supplies	1,350	0.00	231.39	791.83	0.00	1,118.61	17.14
11-5-35-5029-00 Computer Upgrades - Software	4,380	0.00	0.00	0.00	0.00	4,380.00	0.00
11-5-35-5040-00 Outside Contracts	5,300	0.00	3,133.07	989.90	0.00	2,166.93	59.11
11-5-35-5042-00 Communications - Radio & Telep	0	262.55	317.22	0.00	0.00 (	317.22)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-35-5050-00 Licenses & Permits	0	0.00	0.00	615.00	0.00	0.00	0.00
11-5-35-5054-00 Safety Program	1,000	30.50	692.86	0.00	0.00	307.14	69.29
11-5-35-5055-00 Private Vehicle Mileage	0	0.00	58.00	0.00	0.00 (	58.00)	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	31.32	0.00	0.00	1,768.68	1.74
11-5-35-5059-00 Education & Training Seminars	1,400	35.87	35.87	0.00	0.00	1,364.13	2.56
11-5-35-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	0.00	0.00 (	52.50)	0.00
TOTAL Services & Supplies	15,480	346.42	4,592.43	2,437.71	0.00	10,887.57	29.67
TOTAL SAFETY	170,951	9,751.96	49,726.59	47,407.30	0.00	121,224.41	29.09

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

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-40-5001-00 Regular Salaries	636,886	45,360.47	167,897.47	169,092.74	0.00	468,988.53	26.36
11-5-40-5002-00 Part Time - Temporary Wages	24,300	0.00	10,032.00	0.00	0.00	14,268.00	41.28
11-5-40-5003-00 Overtime Pay	2,000	185.30	751.55	0.00	0.00	1,248.45	37.58
11-5-40-5006-00 Vacation Pay	66,632	3,769.10	20,884.04	13,506.19	0.00	45,747.96	31.34
11-5-40-5007-00 Jury Duty	3,920	0.00	0.00	0.00	0.00	3,920.00	0.00
11-5-40-5008-00 Sick Pay	39,195	1,246.52	7,229.59	4,919.42	0.00	31,965.41	18.45
11-5-40-5009-00 Holiday Pay	35,276	0.00	5,919.94	4,029.21	0.00	29,356.06	16.78
11-5-40-5010-00 Seasonal Pay	0	792.00	10,153.00	13,786.70	0.00	10,153.00	0.00
TOTAL Salaries	808,209	51,353.39	222,867.59	205,334.26	0.00	585,341.41	27.58
Benefits							
11-5-40-5078-00 Insurance - Employee Assistanc	169	0.00	42.30	47.00	0.00	126.70	25.03
11-5-40-5079-00 CalPERS Pension Exp - PEPRA	0	1,715.52	10,202.68	7,936.80	0.00	10,202.68	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	66,955	919.64	4,074.99	18,475.23	0.00	62,880.01	6.09
11-5-40-5082-00 Social Security Expense	50,109	2,017.21	13,425.58	13,789.70	0.00	36,683.42	26.79
11-5-40-5083-00 Medicare Expense	11,719	757.47	3,613.27	3,234.59	0.00	8,105.73	30.83
11-5-40-5084-00 Insurance - Group Life	2,822	0.00	723.60	713.00	0.00	2,098.40	25.64
11-5-40-5085-00 Insurance - Group Health	103,541	0.00	25,012.23	27,010.08	0.00	78,528.77	24.16
11-5-40-5086-00 Insurance - Group Dental	5,085	0.00	1,258.56	1,253.60	0.00	3,826.44	24.75
11-5-40-5087-00 Insurance - Group Vision	1,256	0.00	310.95	340.36	0.00	945.05	24.76
TOTAL Benefits	241,656	5,409.84	58,664.16	72,800.36	0.00	182,991.84	24.28
Services & Supplies							
11-5-40-5011-00 District Equipment	6,200	959.84	3,611.63	1,819.67	0.00	2,588.37	58.25
11-5-40-5012-00 Service & Supplies	21,700	158.95	2,972.62	6,688.05	976.44	17,750.94	18.20
11-5-40-5028-00 Computer Upgrades - Hardware	5,000	22.52	355.43	3,313.65	169.45	4,475.12	10.50
11-5-40-5029-00 Computer Upgrades - Software	11,000	0.00	6,725.55	6,727.44	0.00	4,274.45	61.14
11-5-40-5040-00 Outside Contracts	123,200	77,873.16	211,002.10	66,906.02	1,174,189.17	1,261,991.27	1,124.34
11-5-40-5042-00 Communications - Radio & Telep	0	469.89	1,525.87	2,041.90	0.00	1,525.87	0.00
11-5-40-5044-00 Membership & Dues	6,000	755.61	8,169.29	1,036.60	0.00	2,169.29	136.15
11-5-40-5045-00 Printing & Binding	0	0.00	0.00	164.46	0.00	0.00	0.00
11-5-40-5046-00 Books & Publications	0	0.00	0.00	767.00	0.00	0.00	0.00
11-5-40-5047-00 Office Supplies	0	0.00	42.34	0.00	0.00	42.34	0.00
11-5-40-5048-00 Postage Expense	0	98.30	172.35	135.50	0.00	172.35	0.00
11-5-40-5050-00 Licenses & Permits	48,820	6,275.00	9,622.00	13,355.00	0.00	39,198.00	19.71
11-5-40-5052-00 Small Tools	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	0.00	223.88	0.00	0.00	1,276.12	14.93
11-5-40-5056-00 Travel Expense	0	0.00	1,021.46	0.00	0.00	1,021.46	0.00
11-5-40-5059-00 Education & Training Seminars	5,000	1,879.48	2,123.48	225.00	0.00	2,876.52	42.47
11-5-40-5062-00 Pre-Employment Screening	0	0.00	90.00	0.00	0.00	90.00	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	116.66	0.00	52.50	0.00
TOTAL Services & Supplies	228,920	88,510.25	247,710.50	103,296.95	1,175,335.06	1,194,125.56	621.63
Salaries - Work Orders							
11-5-40-5901-00 Regular Salaries	0	8,823.58	34,790.14	34,509.76	0.00	34,790.14	0.00
TOTAL Salaries - Work Orders	0	8,823.58	34,790.14	34,509.76	0.00	34,790.14	0.00

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

11 -GENERAL FUND
 ENGINEERING

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	755.56	3,390.86	2,956.40	0.00 (	3,390.86)	0.00
11-5-40-5982-00 Social Security Expense	0	390.18	2,339.68	2,156.14	0.00 (	2,339.68)	0.00
11-5-40-5983-00 Medicare Expense	0	127.95	583.87	554.06	0.00 (	583.87)	0.00
TOTAL Benefits - Work Orders	0	1,273.69	6,314.41	5,666.60	0.00 (	6,314.41)	0.00
Services & Supplies-W.O.							
11-5-40-5911-00 District Equipment	0	0.00	0.00	0.00	20,837.50 (	20,837.50)	0.00
11-5-40-5912-00 Service & Supplies	0	1,572.43	7,131.33	31,419.30	49,132.70 (	56,264.03)	0.00
11-5-40-5940-00 Outside Contracts	20,708,000	1,090,338.29	1,774,231.04	168,415.63	3,242,684.63	15,691,084.33	24.23
11-5-40-5950-00 Licenses & Permits	0	66,356.00	71,930.75	0.00	0.00 (	71,930.75)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPR	0	0.00	0.00	102.61	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	20,708,000	1,158,266.72	1,853,293.12	199,937.54	3,312,654.83	15,542,052.05	24.95
TOTAL ENGINEERING	21,986,785	1,313,637.47	2,423,639.92	621,545.47	4,487,989.89	15,075,155.19	31.44

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

11 -GENERAL FUND
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies-W.O.							
11-5-42-5912-00 Services & Supplies	34,000	0.00	7,929.25	0.00	0.00	26,070.75	23.32
11-5-42-5940-00 Outside Contracts	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
TOTAL Services & Supplies-W.O.	109,000	0.00	7,929.25	0.00	0.00	101,070.75	7.27
TOTAL WATER QUALITY - LAB	790,624	39,988.73	188,700.22	137,791.73	44,065.58	557,858.20	29.44

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

11 -GENERAL FUND
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-50-5001-00 Regular Salaries	298,376	23,630.62	95,718.93	84,910.90	0.00	202,657.07	32.08
11-5-50-5003-00 Overtime Pay	20,543	2,168.34	8,375.88	3,825.64	0.00	12,167.12	40.77
11-5-50-5005-00 Standby Pay	9,000	831.52	2,594.56	2,564.08	0.00	6,405.44	28.83
11-5-50-5006-00 Vacation Pay	21,761	987.09	3,234.18	4,531.56	0.00	18,526.82	14.86
11-5-50-5007-00 Jury Duty	7,095	0.00	229.27	0.00	0.00	6,865.73	3.23
11-5-50-5008-00 Sick Pay	17,721	1,657.94	3,020.48	1,897.76	0.00	14,700.52	17.04
11-5-50-5009-00 Holiday Pay	11,211	0.00	2,594.25	2,299.58	0.00	8,616.75	23.14
TOTAL Salaries	385,707	29,275.51	115,767.55	100,029.52	0.00	269,939.45	30.01
Benefits							
11-5-50-5078-00 Insurance - EAP	113	0.00	28.20	47.00	0.00	84.80	24.96
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,297.57	5,809.87	5,625.97	0.00	5,809.87	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	32,257	615.02	2,770.72	5,180.77	0.00	29,486.28	8.59
11-5-50-5082-00 Social Security Expense	24,473	1,602.01	7,768.38	6,797.66	0.00	16,704.62	31.74
11-5-50-5083-00 Medicare Expense	5,723	424.52	1,873.54	1,627.40	0.00	3,849.46	32.74
11-5-50-5084-00 Insurance - Group Life	829	0.00	205.20	354.60	0.00	623.80	24.75
11-5-50-5085-00 Insurance - Group Health	65,510	122.40	16,870.80	27,467.60	0.00	48,639.20	25.75
11-5-50-5086-00 Insurance Group - Dental	2,894	0.00	810.72	1,379.52	0.00	2,083.28	28.01
11-5-50-5087-00 Insurance - Group Vision	900	0.00	222.72	371.20	0.00	677.28	24.75
TOTAL Benefits	132,699	3,816.72	36,360.15	48,851.72	0.00	96,338.85	27.40
Services & Supplies							
11-5-50-5011-00 District Equipment	35,670	2,955.83	14,170.18	12,400.60	0.00	21,499.82	39.73
11-5-50-5012-00 Service & Supplies	77,500	2,032.26	17,101.12	14,569.61	12,700.55	47,698.33	38.45
11-5-50-5040-00 Outside Contracts	8,000	0.00	1,949.94	1,949.94	0.00	6,050.06	24.37
11-5-50-5041-00 Clothing & Personal Supplies	4,210	0.00	2,251.10	1,970.44	377.67	1,581.23	62.44
11-5-50-5042-00 Communications - Radio & Telep	5,000	711.71	2,216.68	2,469.23	0.00	2,783.32	44.33
11-5-50-5050-00 Licenses & Permits	1,000	0.00	140.00	90.00	0.00	860.00	14.00
11-5-50-5052-00 Small Tools	3,800	117.98	430.15	0.00	0.00	3,369.85	11.32
11-5-50-5056-00 Travel Expense	2,000	0.00	0.00	24.00	0.00	2,000.00	0.00
11-5-50-5059-00 Education & Training Seminars	5,200	672.51	4,525.71	1,628.72	0.00	674.29	87.03
TOTAL Services & Supplies	142,380	6,490.29	42,784.88	35,102.54	13,078.22	86,516.90	39.24
Services & Supplies-W.O.							
11-5-50-5912-00 Service & Supplies	60,000	8,491.92	12,520.42	2,205.81	11,415.69	36,063.89	39.89
11-5-50-5940-00 Outside Contracts	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00
TOTAL Services & Supplies-W.O.	100,000	8,491.92	12,520.42	2,205.81	11,415.69	76,063.89	23.94
TOTAL UTILITIES MAINTENANCE	760,786	48,074.44	207,433.00	186,189.59	24,493.91	528,859.09	30.49

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

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-52-5001-00 Regular Salaries	459,205	34,291.48	131,864.98	106,193.63	0.00	327,340.02	28.72
11-5-52-5002-00 Part Time - Temporary Wages	0	0.00	2,240.00	0.00	0.00	(2,240.00)	0.00
11-5-52-5003-00 Overtime Pay	32,200	6,029.41	24,525.94	8,793.01	0.00	7,674.06	76.17
11-5-52-5005-00 Standby Pay	27,000	1,890.80	7,071.52	7,433.52	0.00	19,928.48	26.19
11-5-52-5006-00 Vacation Pay	47,893	1,035.00	7,514.21	3,201.48	0.00	40,378.79	15.69
11-5-52-5007-00 Jury Duty	2,817	0.00	0.00	0.00	0.00	2,817.00	0.00
11-5-52-5008-00 Sick Pay	28,173	1,640.47	4,731.58	2,687.45	0.00	23,441.42	16.79
11-5-52-5009-00 Holiday Pay	25,355	0.00	3,678.82	2,727.85	0.00	21,676.18	14.51
TOTAL Salaries	622,643	44,887.16	181,627.05	131,036.94	0.00	441,015.95	29.17
Benefits							
11-5-52-5078-00 Insurance - Employee Assistanc	113	0.00	21.15	37.60	0.00	91.85	18.72
11-5-52-5079-00 CalPERS Pension Exp - PEPRA	0	1,125.92	4,975.44	3,470.78	0.00	(4,975.44)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	53,316	1,772.64	7,909.21	14,026.30	0.00	45,406.79	14.83
11-5-52-5082-00 Social Security Expense	38,604	2,655.52	12,529.00	9,002.24	0.00	26,075.00	32.46
11-5-52-5083-00 Medicare Expense	9,027	650.98	2,964.28	2,127.92	0.00	6,062.72	32.84
11-5-52-5084-00 Insurance - Group Life	1,410	0.00	245.25	465.40	0.00	1,164.75	17.39
11-5-52-5085-00 Insurance - Group Health	84,002	(122.40)	14,576.97	26,301.40	0.00	69,425.03	17.35
11-5-52-5086-00 Insurance - Group Dental	4,153	0.00	709.56	1,370.56	0.00	3,443.44	17.09
11-5-52-5087-00 Insurance - Group Vision	900	0.00	167.04	296.96	0.00	732.96	18.56
TOTAL Benefits	191,525	6,082.66	44,097.90	57,099.16	0.00	147,427.10	23.02
Services & Supplies							
11-5-52-5011-00 District Equipment	20,000	1,908.86	7,137.17	8,100.98	0.00	12,862.83	35.69
11-5-52-5012-00 Service & Supplies	77,200	3,793.91	15,892.78	16,751.15	1,485.00	59,822.22	22.51
11-5-52-5013-00 Utilities	0	1,581.81	6,602.25	7,844.49	0.00	(6,602.25)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	189,712.27	463,351.22	511,497.46	0.00	1,396,648.78	24.91
11-5-52-5028-00 Computer Upgrades - Hardware	2,500	120.03	2,277.56	2,802.01	0.00	222.44	91.10
11-5-52-5040-00 Outside Contracts	160,420	11,375.72	45,035.58	68,489.17	28,947.12	86,437.30	46.12
11-5-52-5041-00 Clothing & Personal Supplies	5,010	102.88	1,269.71	164.75	37.18	3,703.11	26.09
11-5-52-5042-00 Communications - Radio & Telep	6,950	1,064.54	3,631.12	3,406.96	0.00	3,318.88	52.25
11-5-52-5046-00 Books & Publications	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-52-5048-00 Postage Expense	0	0.00	0.00	113.16	0.00	0.00	0.00
11-5-52-5050-00 Licenses & Permits	57,099	0.00	22,099.51	10,686.50	0.00	34,999.49	38.70
11-5-52-5052-00 Small Tools	4,850	420.23	2,524.75	2,990.06	0.00	2,325.25	52.06
11-5-52-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-52-5056-00 Travel Expense	3,000	0.00	0.00	0.00	0.00	3,000.00	0.00
11-5-52-5059-00 Education & Training Seminars	3,400	124.34	549.34	361.43	4,250.00	(1,399.34)	141.16
11-5-52-5076-00 Insurance - Workers Compensati	0	952.52	4,360.75	7,814.57	0.00	(4,360.75)	0.00
TOTAL Services & Supplies	2,201,529	211,157.11	574,731.74	641,022.69	34,719.30	1,592,077.96	27.68
Other Operating Expenses							
Salaries - Work Orders							

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

11 -GENERAL FUND
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-52-5912-00 Service & Supplies	89,700	9,015.20	37,556.67	9,716.48	8,766.74	43,376.59	51.64
11-5-52-5940-00 Outside Contracts	1,229,000	0.00	12,187.50	16,252.19	6,375.00	1,210,437.50	1.51
TOTAL Services & Supplies-W.O.	1,318,700	9,015.20	49,744.17	25,968.67	15,141.74	1,253,814.09	4.92
TOTAL ELECTRICAL MECHANICAL	4,334,397	271,142.13	850,200.86	855,127.46	49,861.04	3,434,335.10	20.77

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

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-53-5001-00 Regular Salaries	459,109	36,499.74	141,538.23	134,845.78	0.00	317,570.77	30.83
11-5-53-5003-00 Overtime Pay	71,700	3,947.04	16,044.63	13,349.30	0.00	55,655.37	22.38
11-5-53-5004-00 Shift Pay	0	0.00	0.00	365.00	0.00	0.00	0.00
11-5-53-5005-00 Standby Pay	59,850	1,628.08	6,576.23	6,631.32	0.00	53,273.77	10.99
11-5-53-5006-00 Vacation Pay	47,882	1,182.13	11,503.26	8,340.50	0.00	36,378.74	24.02
11-5-53-5007-00 Jury Duty	2,818	0.00	0.00	254.66	0.00	2,818.00	0.00
11-5-53-5008-00 Sick Pay	28,166	2,108.78	10,877.73	4,312.32	0.00	17,288.27	38.62
11-5-53-5009-00 Holiday Pay	25,347	0.00	4,130.72	3,579.12	0.00	21,216.28	16.30
TOTAL Salaries	694,872	45,365.77	190,670.80	171,678.00	0.00	504,201.20	27.44
Benefits							
11-5-53-5078-00 Insurance - Employee Assistanc	169	0.00	42.30	61.10	0.00	126.70	25.03
11-5-53-5079-00 CalPERS Pension Exp - PEPRA	0	1,026.48	5,328.73	4,874.30	0.00	(5,328.73)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	59,501	2,089.59	9,265.50	18,422.07	0.00	50,235.50	15.57
11-5-53-5082-00 Social Security Expense	43,081	1,826.28	11,382.45	11,990.34	0.00	31,698.55	26.42
11-5-53-5083-00 Medicare Expense	10,075	657.84	3,140.16	2,858.84	0.00	6,934.84	31.17
11-5-53-5084-00 Insurance - Group Life	1,447	0.00	10,909.51	510.40	0.00	(9,462.51)	753.94
11-5-53-5085-00 Insurance - Group Health	127,882	0.00	21,102.62	42,518.68	0.00	106,779.38	16.50
11-5-53-5086-00 Insurance - Group Dental	6,840	0.00	1,692.96	2,324.72	0.00	5,147.04	24.75
11-5-53-5087-00 Insurance - Group Vision	1,350	0.00	334.08	482.56	0.00	1,015.92	24.75
TOTAL Benefits	250,345	5,600.19	63,198.31	84,043.01	0.00	187,146.69	25.24
Services & Supplies							
11-5-53-5011-00 District Equipment	56,005	4,347.46	19,316.69	21,731.47	0.00	36,688.31	34.49
11-5-53-5012-00 Service & Supplies	363,270	66,070.01	120,982.29	86,685.19	2,817.28	239,470.43	34.08
11-5-53-5013-00 Utilities	13,000	232.36	1,421.19	615.17	0.00	11,578.81	10.93
11-5-53-5028-00 Computer Upgrades - Hardware	450	0.00	220.30	1,585.52	0.00	229.70	48.96
11-5-53-5040-00 Outside Contracts	417,500	4,698.83	21,191.37	20,346.94	0.00	396,308.63	5.08
11-5-53-5041-00 Clothing & Personal Supplies	8,190	0.00	1,135.58	3,234.82	1,859.78	5,194.64	36.57
11-5-53-5042-00 Communications - Radio & Telep	4,130	700.69	2,322.39	2,242.66	0.00	1,807.61	56.23
11-5-53-5050-00 Licenses & Permits	3,400	0.00	1,384.56	814.70	0.00	2,015.44	40.72
11-5-53-5051-00 Advertising & Legal Notices	0	0.00	449.00	0.00	0.00	(449.00)	0.00
11-5-53-5052-00 Small Tools	56,800	925.57	5,052.40	4,270.94	0.00	51,747.60	8.90
11-5-53-5055-00 Private Vehicle Mileage	0	0.00	0.00	115.54	0.00	0.00	0.00
11-5-53-5056-00 Travel Expense	4,000	883.96	1,119.02	551.26	0.00	2,880.98	27.98
11-5-53-5059-00 Education & Training Seminars	21,470	425.59	1,972.92	1,828.74	0.00	19,497.08	9.19
11-5-53-5060-00 Property Losses for Operations	0	0.00	(200.00)	0.00	0.00	200.00	0.00
11-5-53-5062-00 Pre-Employment Screening	0	0.00	90.00	0.00	0.00	(90.00)	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	83.42	2,185.86	0.00	0.00	(2,185.86)	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	58.32	0.00	(52.50)	0.00
TOTAL Services & Supplies	948,215	78,385.39	178,696.07	144,081.27	4,677.06	764,841.87	19.34
Other Operating Expenses							
11-5-53-5097-00 Costs Applied	0	4,660.24	18,539.08	2,784.57	0.00	(18,539.08)	0.00
TOTAL Other Operating Expenses	0	4,660.24	18,539.08	2,784.57	0.00	(18,539.08)	0.00

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

11 -GENERAL FUND
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-53-5912-00 Service & Supplies	0	0.00	5,571.34	43,568.01	0.00 (	5,571.34)	0.00
11-5-53-5940-00 Outside Contracts	40,000	0.00	1,560.00	0.00	0.00	38,440.00	3.90
TOTAL Services & Supplies-W.O.	40,000	0.00	7,131.34	43,568.01	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	134,011.59	458,235.60	446,154.86	4,677.06	1,470,519.34	23.94

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

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-54-5001-00 Regular Salaries	475,552	50,750.85	197,117.53	185,663.73	0.00	278,434.47	41.45
11-5-54-5003-00 Overtime Pay	84,300	7,646.09	30,360.63	25,041.60	0.00	53,939.37	36.01
11-5-54-5005-00 Standby Pay	13,500	1,107.52	4,648.22	4,999.04	0.00	8,851.78	34.43
11-5-54-5006-00 Vacation Pay	49,598	5,003.85	16,652.13	16,728.86	0.00	32,945.87	33.57
11-5-54-5007-00 Jury Duty	2,918	0.00	0.00	382.14	0.00	2,918.00	0.00
11-5-54-5008-00 Sick Pay	29,174	1,214.38	8,699.90	6,737.07	0.00	20,474.10	29.82
11-5-54-5009-00 Holiday Pay	26,257	0.00	5,696.94	5,336.42	0.00	20,560.06	21.70
TOTAL Salaries	681,299	65,722.69	263,175.35	244,888.86	0.00	418,123.65	38.63
Benefits							
11-5-54-5078-00 Insurance - Employee Assistanc	282	0.00	56.40	65.80	0.00	225.60	20.00
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	852.07	3,791.28	1,660.39	0.00	3,791.28	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	58,340	3,857.12	17,042.07	38,806.95	0.00	41,297.93	29.21
11-5-54-5082-00 Social Security Expense	43,077	3,861.84	18,207.19	16,879.01	0.00	24,869.81	42.27
11-5-54-5083-00 Medicare Expense	10,075	953.04	4,314.90	3,985.16	0.00	5,760.10	42.83
11-5-54-5084-00 Insurance - Group Life	2,768	0.00	509.10	561.40	0.00	2,258.90	18.39
11-5-54-5085-00 Insurance - Group Health	198,108	122.40	36,473.61	40,985.96	0.00	161,634.39	18.41
11-5-54-5086-00 Insurance - Group Dental	10,115	0.00	1,866.96	2,064.80	0.00	8,248.04	18.46
11-5-54-5087-00 Insurance - Group Vision	2,250	0.00	445.44	519.68	0.00	1,804.56	19.80
TOTAL Benefits	325,015	9,401.67	82,706.95	105,529.15	0.00	242,308.05	25.45
Services & Supplies							
11-5-54-5011-00 District Equipment	28,670	2,245.63	9,646.60	11,204.43	0.00	19,023.40	33.65
11-5-54-5012-00 Service & Supplies	78,730	7,210.70	31,582.79	39,125.31	10,424.69	36,722.52	53.36
11-5-54-5013-00 Utilities	134,400	17,404.95	46,176.10	27,288.56	0.00	88,223.90	34.36
11-5-54-5014-00 Chlorine	120,200	7,771.09	28,100.47	38,786.42	93,599.53	1,500.00	101.25
11-5-54-5015-00 Polymer	57,300	58.62	20,043.21	889.59	39,815.41	2,558.62	104.47
11-5-54-5016-00 Ferric	17,120	0.00	0.00	4,797.76	19,326.00	2,206.00	112.89
11-5-54-5017-00 Liquid Oxygen	165,000	9,684.42	59,916.42	72,583.39	105,083.58	0.00	100.00
11-5-54-5023-00 Ammonia	38,500	2,321.08	4,622.55	8,867.93	33,877.45	0.00	100.00
11-5-54-5024-00 Caustics	105,000	0.00	22,966.84	0.00	82,033.16	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	4,350	0.00	1,861.09	6,939.69	0.00	2,488.91	42.78
11-5-54-5029-00 Computer Upgrades - Software	0	0.00	0.00	99.99	0.00	0.00	0.00
11-5-54-5040-00 Outside Contracts	180,910	1,848.97	4,378.98	21,508.79	793.00	175,738.02	2.86
11-5-54-5041-00 Clothing & Personal Supplies	6,110	330.18	980.45	1,814.72	951.74	4,177.81	31.62
11-5-54-5042-00 Communications - Radio & Telep	6,840	1,128.34	3,177.09	2,674.78	442.80	3,220.11	52.92
11-5-54-5047-00 Office Supplies	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-54-5048-00 Postage Expense	0	850.75	1,099.25	0.00	0.00	1,099.25	0.00
11-5-54-5050-00 Licenses & Permits	11,640	0.00	4,461.01	841.47	0.00	7,178.99	38.32
11-5-54-5052-00 Small Tools	1,350	0.00	0.00	93.49	0.00	1,350.00	0.00
11-5-54-5054-00 Safety Program	0	0.00	0.00	417.20	0.00	0.00	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	0.00	0.00	0.00	4,200.00	0.00
11-5-54-5059-00 Education & Training Seminars	8,600	547.12	1,132.79	1,093.45	0.00	7,467.21	13.17
11-5-54-5076-00 Insurance - Workers Compensati	0	191.84	264.75	0.00	0.00	264.75	0.00
11-5-54-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	116.64	0.00	52.50	0.00
TOTAL Services & Supplies	969,120	51,611.19	240,462.89	239,143.61	386,347.36	342,309.75	64.68

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

11 -GENERAL FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Other Operating Expenses	_____	_____	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-54-5912-00 Service & Supplies	62,500	10,024.91	52,585.01	14,188.53	7,531.27	2,383.72	96.19
11-5-54-5940-00 Outside Contracts	325,000	0.00	18,869.70	33,171.77	10,531.13	295,599.17	9.05
TOTAL Services & Supplies-W.O.	387,500	10,024.91	71,454.71	47,360.30	18,062.40	297,982.89	23.10
TOTAL WATER TREATMENT	2,362,934	136,760.46	657,799.90	636,921.92	404,409.76	1,300,724.34	44.95

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

11 -GENERAL FUND
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies-W.O.							
11-5-55-5912-00 Service & Supplies	0	0.00	0.00	2,274.14	0.00	0.00	0.00
11-5-55-5940-00 Outside Contracts	850,000	0.00	0.00	655.77	0.00	850,000.00	0.00
TOTAL Services & Supplies-W.O.	850,000	0.00	0.00	2,929.91	0.00	850,000.00	0.00
TOTAL OPERATIONS - MAINTENANCE	1,385,691	34,533.25	154,492.13	117,330.27	32,128.49	1,199,070.38	13.47

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

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-62-5001-00 Regular Salaries	759,484	65,339.47	273,017.01	239,262.99	0.00	486,466.99	35.95
11-5-62-5002-00 Part Time - Temporary Wages	242,274	19,052.26	76,482.87	104,722.50	0.00	165,791.13	31.57
11-5-62-5003-00 Overtime Pay	25,000	1,044.87	7,697.04	6,633.33	0.00	17,302.96	30.79
11-5-62-5004-00 Shift Pay	12,000	698.91	4,625.17	4,449.64	0.00	7,374.83	38.54
11-5-62-5005-00 Standby Pay	0	0.00	568.76	288.00	0.00	(568.76)	0.00
11-5-62-5006-00 Vacation Pay	80,461	3,812.10	15,358.93	13,610.64	0.00	65,102.07	19.09
11-5-62-5007-00 Jury Duty	4,734	990.99	1,614.45	0.00	0.00	3,119.55	34.10
11-5-62-5008-00 Sick Pay	47,330	1,809.37	9,144.06	9,371.74	0.00	38,185.94	19.32
11-5-62-5009-00 Holiday Pay	42,597	0.00	7,965.36	6,956.16	0.00	34,631.64	18.70
11-5-62-5010-00 Seasonal Pay	0	1,062.61	12,851.74	2,891.88	0.00	(12,851.74)	0.00
TOTAL Salaries	1,213,880	93,810.58	409,325.39	388,186.88	0.00	804,554.61	33.72
Benefits							
11-5-62-5078-00 Insurance - Employee Assistanc	310	0.00	84.60	89.30	0.00	225.40	27.29
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	3,746.26	16,251.84	15,003.68	0.00	(16,251.84)	0.00
11-5-62-5080-00 CalPERS Employer Paid for Emp	0	(1,733.70)	(1,733.70)	0.00	0.00	1,733.70	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	83,198	4,529.06	10,078.77	16,474.29	0.00	73,119.23	12.11
11-5-62-5082-00 Social Security Expense	75,260	7,514.71	28,538.11	26,991.23	0.00	46,721.89	37.92
11-5-62-5083-00 Medicare Expense	17,602	1,782.50	6,699.27	6,329.92	0.00	10,902.73	38.06
11-5-62-5084-00 Insurance - Group Life	3,637	0.00	1,060.80	1,069.10	0.00	2,576.20	29.17
11-5-62-5085-00 Insurance - Group Health	178,310	(154.74)	48,289.35	42,863.68	0.00	130,020.65	27.08
11-5-62-5086-00 Insurance - Group Dental	8,769	0.00	2,488.80	2,131.28	0.00	6,280.20	28.38
11-5-62-5087-00 Insurance - Group Vision	2,194	0.00	598.77	612.76	0.00	1,595.23	27.29
11-5-62-5088-00 Insurance - Unemployment	0	0.00	0.00	469.00	0.00	0.00	0.00
TOTAL Benefits	369,280	15,684.09	112,356.61	112,034.24	0.00	256,923.39	30.43
Services & Supplies							
11-5-62-5011-00 District Equipment	97,670	2,719.35	18,059.97	30,548.63	0.00	79,610.03	18.49
11-5-62-5012-00 Service & Supplies	46,150	218.15	2,226.17	13,372.34	1,968.04	41,955.79	9.09
11-5-62-5013-00 Utilities	108,000	10,229.87	51,330.41	54,177.83	0.00	56,669.59	47.53
11-5-62-5028-00 Computer Upgrades - Hardware	7,675	0.00	225.23	1,148.79	0.00	7,449.77	2.93
11-5-62-5029-00 Computer Upgrades - Software	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-62-5031-00 Cost Applied - Salaries and Be	0	(4,660.24)	(18,539.08)	(2,784.57)	0.00	18,539.08	0.00
11-5-62-5038-00 Bad Debt Expense	0	0.00	0.00	238.20	0.00	0.00	0.00
11-5-62-5040-00 Outside Contracts	16,500	14.63	439.76	8,965.71	0.00	16,060.24	2.67
11-5-62-5041-00 Clothing & Personal Supplies	6,800	0.00	0.00	2,102.31	0.00	6,800.00	0.00
11-5-62-5042-00 Communications - Radio & Telep	11,000	2,478.73	9,693.35	4,556.96	0.00	1,306.65	88.12
11-5-62-5044-00 Membership & Dues	825	0.00	0.00	480.00	0.00	825.00	0.00
11-5-62-5045-00 Printing & Binding	500	0.00	24.88	1,056.49	72.00	403.12	19.38
11-5-62-5047-00 Office Supplies	700	0.00	0.00	0.00	0.00	700.00	0.00
11-5-62-5048-00 Postage Expense	0	0.00	12.75	44.41	0.00	(12.75)	0.00
11-5-62-5049-00 Other Professional Fees	9,620	4,935.00	4,935.00	450.00	0.00	4,685.00	51.30
11-5-62-5053-00 Public Information Program	5,750	0.00	255.67	2,078.22	0.00	5,494.33	4.45
11-5-62-5055-00 Private Vehicle Mileage	600	58.00	58.00	0.00	0.00	542.00	9.67
11-5-62-5056-00 Travel Expense	8,000	0.00	0.00	0.00	0.00	8,000.00	0.00
11-5-62-5059-00 Education & Training Seminars	11,500	913.70	1,191.70	211.98	0.00	10,308.30	10.36
11-5-62-5062-00 Pre-Employment Screening	0	0.00	0.00	340.00	0.00	0.00	0.00

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

11 -GENERAL FUND
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-62-5065-00 Credit Card Fees	11,250	0.00	1,751.51	6,285.10	0.00	9,498.49	15.57
11-5-62-5076-00 Insurance - Workers Compensati	0	1,235.05	16,743.00	3,344.78	0.00 (	16,743.00)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	58.32	0.00 (	52.50)	0.00
TOTAL Services & Supplies	343,140	18,159.74	88,460.82	126,675.50	2,040.04	252,639.14	26.37
Other Operating Expenses							
11-5-62-5093-00 Administration Overhead	756,865	53,111.72	255,483.51	293,736.31	0.00	501,381.49	33.76
TOTAL Other Operating Expenses	756,865	53,111.72	255,483.51	293,736.31	0.00	501,381.49	33.76
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - OPERATIONS	2,683,165	180,766.13	865,626.33	920,632.93	2,040.04	1,815,498.63	32.34

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

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-63-5001-00 Regular Salaries	177,059	22,195.65	77,079.08	76,783.54	0.00	99,979.92	43.53
11-5-63-5002-00 Part Time - Temporary Wages	230,407	12,641.66	54,601.53	57,501.88	0.00	175,805.47	23.70
11-5-63-5003-00 Overtime Pay	5,500	99.68	3,341.50	1,548.57	0.00	2,158.50	60.75
11-5-63-5006-00 Vacation Pay	18,466	360.17	6,093.36	4,481.34	0.00	12,372.64	33.00
11-5-63-5007-00 Jury Duty	1,086	0.00	0.00	0.00	0.00	1,086.00	0.00
11-5-63-5008-00 Sick Pay	10,863	491.98	5,617.55	3,630.87	0.00	5,245.45	51.71
11-5-63-5009-00 Holiday Pay	9,776	0.00	2,272.94	1,870.51	0.00	7,503.06	23.25
TOTAL Salaries	453,157	35,789.14	149,005.96	145,816.71	0.00	304,151.04	32.88
Benefits							
11-5-63-5078-00 Insurance - Employee Assistanc	113	0.00	28.20	37.60	0.00	84.80	24.96
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	318.70	1,371.61	1,243.83	0.00	1,371.61	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	25,130	1,574.24	6,899.64	13,873.54	0.00	18,230.36	27.46
11-5-63-5082-00 Social Security Expense	28,096	2,218.93	10,452.13	10,104.15	0.00	17,643.87	37.20
11-5-63-5083-00 Medicare Expense	6,571	518.95	2,444.48	2,363.17	0.00	4,126.52	37.20
11-5-63-5084-00 Insurance - Group Life	927	0.00	229.35	305.80	0.00	697.65	24.74
11-5-63-5085-00 Insurance - Group Health	64,953	103.16	15,355.27	19,622.92	0.00	49,597.73	23.64
11-5-63-5086-00 Insurance - Group Dental	2,894	0.00	716.28	955.04	0.00	2,177.72	24.75
11-5-63-5087-00 Insurance - Group Vision	900	0.00	222.72	296.96	0.00	677.28	24.75
11-5-63-5088-00 Insurance - Unemployment	0	0.00	0.00	158.00	0.00	0.00	0.00
TOTAL Benefits	129,584	4,527.66	37,719.68	48,961.01	0.00	91,864.32	29.11
Services & Supplies							
11-5-63-5011-00 District Equipment	60,000	3,545.13	19,772.12	29,206.91	0.00	40,227.88	32.95
11-5-63-5012-00 Service & Supplies	87,165	4,998.38	45,976.30	40,273.16	2,622.33	38,566.62	55.75
11-5-63-5013-00 Utilities	3,500	0.00	2,129.38	923.14	0.00	1,370.62	60.84
11-5-63-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	96.51	0.00	0.00	0.00
11-5-63-5037-00 Purchased Water	50,000	4,058.92	17,594.52	26,208.00	0.00	32,405.48	35.19
11-5-63-5040-00 Outside Contracts	134,735	8,335.45	43,553.84	59,544.71	8,215.01	82,965.90	38.42
11-5-63-5041-00 Clothing & Personal Supplies	3,500	29.26	195.17	2,198.21	122.32	3,182.51	9.07
11-5-63-5042-00 Communications - Radio & Telep	500	42.50	178.86	603.56	0.00	321.14	35.77
11-5-63-5043-00 Office Equipment Maintenance	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-63-5044-00 Membership & Dues	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-63-5047-00 Office Supplies	1,000	0.00	0.00	110.41	0.00	1,000.00	0.00
11-5-63-5049-00 Other Professional Fees	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-63-5050-00 Licenses & Permits	2,000	0.00	0.00	45.00	0.00	2,000.00	0.00
11-5-63-5052-00 Small Tools	12,000	414.48	11,641.57	464.20	19.46	338.97	97.18
11-5-63-5054-00 Safety Program	0	0.00	0.00	76.78	0.00	0.00	0.00
11-5-63-5056-00 Travel Expense	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-63-5059-00 Education & Training Seminars	2,455	832.02	1,305.35	0.00	0.00	1,149.65	53.17
11-5-63-5062-00 Pre-Employment Screening	0	0.00	0.00	138.00	0.00	0.00	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	0.00	36.04	3,763.04	0.00	36.04	0.00
TOTAL Services & Supplies	360,155	22,256.14	142,383.15	163,651.63	10,979.12	206,792.73	42.58
Other Operating Expenses							
11-5-63-5093-00 Administration Overhead	306,171	21,015.00	97,364.78	118,345.97	0.00	208,806.22	31.80
TOTAL Other Operating Expenses	306,171	21,015.00	97,364.78	118,345.97	0.00	208,806.22	31.80

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

11 -GENERAL FUND
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-63-5912-00 Service & Supplies	0	702.03	17,578.03	9,830.22	5,125.00 (	22,703.03)	0.00
11-5-63-5949-00 Other Professional Fees	250,000	0.00	0.00	0.00	0.00	250,000.00	0.00
TOTAL Services & Supplies-W.O.	250,000	702.03	17,578.03	9,830.22	5,125.00	227,296.97	9.08
TOTAL RECREATION - MAINTENANCE	1,499,067	84,289.97	444,051.60	486,605.54	16,104.12	1,038,911.28	30.70

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

11 -GENERAL FUND
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-64-5001-00 Regular Salaries	56,322	4,967.58	19,096.14	16,903.35	0.00	37,225.86	33.91
11-5-64-5002-00 Part Time - Temporary Wages	42,100	6,202.44	26,015.30	33,379.10	0.00	16,084.70	61.79
11-5-64-5003-00 Overtime Pay	1,000	157.25	157.25	0.00	0.00	842.75	15.73
11-5-64-5006-00 Vacation Pay	5,874	0.00	0.00	0.00	0.00	5,874.00	0.00
11-5-64-5007-00 Jury Duty	346	0.00	0.00	0.00	0.00	346.00	0.00
11-5-64-5008-00 Sick Pay	3,455	0.00	0.00	0.00	0.00	3,455.00	0.00
11-5-64-5009-00 Holiday Pay	3,110	0.00	0.00	0.00	0.00	3,110.00	0.00
11-5-64-5010-00 Seasonal Pay	187,793	407.96	10,668.44	2,210.59	0.00	177,124.56	5.68
TOTAL Salaries	300,000	11,735.23	55,937.13	52,493.04	0.00	244,062.87	18.65
Benefits							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	347.24	1,500.60	1,333.35	0.00	1,500.60	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	6,003	0.00	0.00	0.00	0.00	6,003.00	0.00
11-5-64-5082-00 Social Security Expense	18,600	727.56	4,015.67	3,776.51	0.00	14,584.33	21.59
11-5-64-5083-00 Medicare Expense	4,350	170.18	939.16	883.24	0.00	3,410.84	21.59
TOTAL Benefits	28,953	1,244.98	6,455.43	5,993.10	0.00	22,497.57	22.30
Services & Supplies							
11-5-64-5012-00 Service & Supplies	4,800	168.28	2,494.94	10,528.05	1,051.75	1,253.31	73.89
11-5-64-5028-00 Computer Upgrades - Hardware	500	38.01	152.04	355.12	0.00	347.96	30.41
11-5-64-5039-00 Fish Purchases	50,000	0.00	0.00	0.00	0.00	50,000.00	0.00
11-5-64-5040-00 Outside Contracts	24,940	1,256.85	9,280.25	6,897.45	10,778.74	4,881.01	80.43
11-5-64-5042-00 Communications - Radio & Telep	0	25.65	101.49	101.89	0.00	101.49	0.00
11-5-64-5045-00 Printing & Binding	8,650	0.00	4,024.30	2,246.35	0.00	4,625.70	46.52
11-5-64-5047-00 Office Supplies	6,700	0.00	889.24	509.09	0.00	5,810.76	13.27
11-5-64-5048-00 Postage Expense	0	349.40	803.15	339.76	0.00	803.15	0.00
11-5-64-5050-00 Licenses & Permits	370	0.00	0.00	0.00	0.00	370.00	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,450	0.00	0.00	845.00	0.00	2,450.00	0.00
11-5-64-5053-00 Public Information Program	14,050	0.00	2,059.45	1,225.00	0.00	11,990.55	14.66
11-5-64-5054-00 Safety	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-64-5059-00 Education & Training Seminars	400	0.00	0.00	0.00	0.00	400.00	0.00
11-5-64-5062-00 Pre-Employment Screening	800	0.00	0.00	0.00	0.00	800.00	0.00
11-5-64-5065-00 Credit Card Fees	60,000	0.00	8,040.74	19,174.37	0.00	51,959.26	13.40
TOTAL Services & Supplies	173,960	1,838.19	27,845.60	42,222.08	11,830.49	134,283.91	22.81
Other Operating Expenses							
11-5-64-5093-00 Administration Overhead	172,832	6,637.37	31,992.64	34,948.93	0.00	140,839.36	18.51
TOTAL Other Operating Expenses	172,832	6,637.37	31,992.64	34,948.93	0.00	140,839.36	18.51
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - PUBLIC REL	675,745	21,455.77	122,230.80	135,657.15	11,830.49	541,683.71	19.84

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

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
11-5-65-5001-00 Regular Salaries	73,770	5,855.92	26,021.02	23,241.25	0.00	47,748.98	35.27
11-5-65-5002-00 Part Time - Temporary Wages	404,219	8,068.24	52,648.28	59,810.84	0.00	351,570.72	13.02
11-5-65-5003-00 Overtime Pay	500	217.80	293.64	0.00	0.00	206.36	58.73
11-5-65-5006-00 Vacation Pay	7,694	887.25	4,977.05	2,132.98	0.00	2,716.95	64.69
11-5-65-5007-00 Jury Duty	453	0.00	0.00	0.00	0.00	453.00	0.00
11-5-65-5008-00 Sick Pay	4,526	1,080.71	7,649.77	4,806.69	0.00 (	3,123.77)	169.02
11-5-65-5009-00 Holiday Pay	4,073	0.00	1,690.00	656.30	0.00	2,383.00	41.49
11-5-65-5010-00 Seasonal Pay	17,124	1,138.33	171,184.26	160,276.14	0.00 (	154,060.26)	999.67
TOTAL Salaries	512,359	17,248.25	264,464.02	250,924.20	0.00	247,894.98	51.62
Benefits							
11-5-65-5078-00 Insurance - Employee Assistanc	28	0.00	7.05	9.40	0.00	20.95	25.18
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	11.88	28.91	0.00 (	11.88)	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	7,794	986.23	3,139.38	5,243.79	0.00	4,654.62	40.28
11-5-65-5082-00 Social Security Expense	31,766	1,069.42	19,734.08	18,358.35	0.00	12,031.92	62.12
11-5-65-5083-00 Medicare Expense	7,429	250.11	4,615.08	4,293.53	0.00	2,813.92	62.12
11-5-65-5084-00 Insurance - Group Life	267	0.00	66.00	88.00	0.00	201.00	24.72
11-5-65-5085-00 Insurance - Group Health	26,912	0.00	6,661.44	9,166.68	0.00	20,250.56	24.75
11-5-65-5086-00 Insurance - Group Dental	1,286	0.00	318.36	424.48	0.00	967.64	24.76
11-5-65-5087-00 Insurance - Group Vision	225	0.00	55.68	74.24	0.00	169.32	24.75
TOTAL Benefits	75,707	2,305.76	34,608.95	37,687.38	0.00	41,098.05	45.71
Services & Supplies							
11-5-65-5011-00 District Equipment	600	65.05	207.17	208.33	0.00	392.83	34.53
11-5-65-5012-00 Service & Supplies	41,000	2,361.30	4,917.32	16,087.51	69.17	36,013.51	12.16
11-5-65-5013-00 Utilities	39,000	2,477.77	24,941.03	25,324.13	0.00	14,058.97	63.95
11-5-65-5014-00 Chlorine	30,000	0.00	14,991.34	14,419.00	15,008.66	0.00	100.00
11-5-65-5018-00 Chemicals - Water Playground	4,500	130.64	1,683.44	3,427.98	2,816.56	0.00	100.00
11-5-65-5028-00 Computer Upgrades - Hardware	2,500	0.00	0.00	212.60	1,307.38	1,192.62	52.30
11-5-65-5040-00 Outside Contracts	12,300	170.00	1,145.50	1,858.99	1,360.00	9,794.50	20.37
11-5-65-5041-00 Clothing & Personal Supplies	15,300	0.00	4,979.87	4,335.92 (	97.57)	10,417.70	31.91
11-5-65-5042-00 Communications - Radio & Telep	800	25.95	254.31	214.56	0.00	545.69	31.79
11-5-65-5044-00 Membership & Dues	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-65-5047-00 Office Supplies	2,000	0.00	986.05	676.05	72.22	941.73	52.91
11-5-65-5049-00 Other Professional Fees	2,000	292.50	1,568.75	1,227.50	0.00	431.25	78.44
11-5-65-5050-00 Licenses & Permits	360	0.00	359.40	195.00	0.00	0.60	99.83
11-5-65-5051-00 Advertising & Legal Notices	0	0.00	0.00	2,410.00	0.00	0.00	0.00
11-5-65-5052-00 Small Tools	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-65-5053-00 Public Information Program	8,400	15.77	4,527.73	1,950.07	495.00	3,377.27	59.79
11-5-65-5054-00 Safety Program	0	0.00	0.00	443.80	0.00	0.00	0.00
11-5-65-5059-00 Education & Training Seminars	3,370	322.83	492.83	76.43	0.00	2,877.17	14.62
11-5-65-5062-00 Pre-Employment Screening	2,800	0.00	617.00	135.00	0.00	2,183.00	22.04
11-5-65-5065-00 Credit Card Fees	18,000	0.00	3,495.55	16,724.18	0.00	14,504.45	19.42
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	0.00	2,417.50	0.00	0.00	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	0	17.50	52.50	58.32	0.00 (	52.50)	0.00
TOTAL Services & Supplies	184,530	5,879.31	65,219.79	92,402.87	21,031.42	98,278.79	46.74

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

11 -GENERAL FUND
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Other Operating Expenses							
11-5-65-5093-00 Administration Overhead	308,970	157,092.02	303,945.04	176,414.49	0.00	5,024.96	98.37
TOTAL Other Operating Expenses	308,970	157,092.02	303,945.04	176,414.49	0.00	5,024.96	98.37
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-65-5912-00 Services & Supplies	0	2.53	2.53	159.86	0.00 (	2.53)	0.00
TOTAL Services & Supplies-W.O.	0	2.53	2.53	159.86	0.00 (	2.53)	0.00
TOTAL RECREATION - WATER PARK	1,081,566	182,527.87	668,240.33	557,588.80	21,031.42	392,294.25	63.73
TOTAL EXPENDITURES	43,886,371	2,574,792.27	8,017,207.45	6,230,999.50	5,267,404.91	30,601,758.64	30.27
REVENUE OVER/(UNDER) EXPENDITURES	(18,636,964)	(813,337.72)	(1,025,336.55)	1,700,594.97	(5,267,404.91)	(12,344,222.43)	33.76

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

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

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

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

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
PROPERTY TAX							
Services & Supplies	0	73.62	81.51	48.03	0.00 (	81.51)	0.00
TOTAL PROPERTY TAX	0	73.62	81.51	48.03	0.00 (	81.51)	0.00
TOTAL EXPENDITURES	0	73.62	81.51	48.03	0.00 (	81.51)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	73.62) (	81.51) (	48.03)	0.00	81.51	0.00

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

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SERVICES & SUPPLIES	0	73.62	81.51	48.03	0.00 (	81.51)	0.00
TOTAL EXPENDITURES	0	73.62	81.51	48.03	0.00 (	81.51)	0.00

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

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 33.33

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

29 -USBR & SWP BONDED INDEBT
 PROPERTY TAX

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies							
29-5-30-5069-00 Property Tax Collection Fee	0	0.00	7.89	2.84	0.00 (	7.89)	0.00
29-5-30-5070-00 Property Tax Administration Fe	0	73.62	73.62	45.19	0.00 (	73.62)	0.00
TOTAL Services & Supplies	0	73.62	81.51	48.03	0.00 (	81.51)	0.00
TOTAL PROPERTY TAX	0	73.62	81.51	48.03	0.00 (	81.51)	0.00
TOTAL EXPENDITURES	0	73.62	81.51	48.03	0.00 (	81.51)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	73.62) (	81.51) (	48.03)	0.00	81.51	0.00

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

69 -MIRA MONTE WATER ASSESSME
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

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

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

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
PROPERTY TAX							
Services & Supplies	0	0.00	0.06	0.00	0.00 (	0.06)	0.00
TOTAL PROPERTY TAX	0	0.00	0.06	0.00	0.00 (	0.06)	0.00
TOTAL EXPENDITURES	0	0.00	0.06	0.00	0.00 (	0.06)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00 (	0.06)	0.00	0.00	0.06	0.00

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

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SERVICES & SUPPLIES	0	0.00	0.06	0.00	0.00 (	0.06)	0.00
TOTAL EXPENDITURES	0	0.00	0.06	0.00	0.00 (	0.06)	0.00

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

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 33.33

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

69 -MIRA MONTE WATER ASSESSME
 PROPERTY TAX

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies							
69-5-30-5069-00 Property Tax Collection Fee	0	0.00	0.06	0.00	0.00 (	0.06)	0.00
TOTAL Services & Supplies	0	0.00	0.06	0.00	0.00 (	0.06)	0.00
TOTAL PROPERTY TAX	0	0.00	0.06	0.00	0.00 (	0.06)	0.00
TOTAL EXPENDITURES	0	0.00	0.06	0.00	0.00 (	0.06)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00 (	0.06)	0.00	0.00	0.06	0.00

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

75 -CFD -2013-1
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

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

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

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
Property Tax							
Salaries	0	0.00	2,750.00	0.00	0.00 (2,750.00)		0.00
Services & Supplies	2,057,488	0.00 (	978,447.19) (	171,062.51)	0.00	3,035,935.19	47.56-
TOTAL Property Tax	2,057,488	0.00 (	975,697.19) (	171,062.51)	0.00	3,033,185.19	47.42-
TOTAL EXPENDITURES	2,057,488	0.00 (	975,697.19) (	171,062.51)	0.00	3,033,185.19	47.42-
REVENUE OVER/(UNDER) EXPENDITURES	(2,057,488)	0.00	975,697.19	171,062.51	0.00 (	3,033,185.19)	47.42-

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

75 -CFD -2013-1
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SALARIES	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
SERVICES & SUPPLIES	2,057,488	0.00 (	978,447.19) (	171,062.51)	0.00	3,035,935.19	47.56-
TOTAL EXPENDITURES	2,057,488	0.00 (	975,697.19) (	171,062.51)	0.00	3,033,185.19	47.42-

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

75 -CFD -2013-1

% OF YEAR COMPLETED: 33.33

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

75 -CFD -2013-1
 Property Tax

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
TOTAL Salaries	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
Services & Supplies							
75-5-30-5049-00 Other Professional Services	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
75-5-30-5064-00 Interest / Penalty Expenses	2,030,988	0.00 (	978,484.01) (	171,083.01)	0.00	3,009,472.01	48.18-
75-5-30-5069-00 Property Tax collection Fee	6,500	0.00	36.82	20.50	0.00	6,463.18	0.57
TOTAL Services & Supplies	2,057,488	0.00 (	978,447.19) (	171,062.51)	0.00	3,035,935.19	47.56-
Other Operating Expenses							
TOTAL Property Tax	2,057,488	0.00 (	975,697.19) (	171,062.51)	0.00	3,033,185.19	47.42-
TOTAL EXPENDITURES	2,057,488	0.00 (	975,697.19) (	171,062.51)	0.00	3,033,185.19	47.42-
REVENUE OVER/(UNDER) EXPENDITURES	(2,057,488)	0.00	975,697.19	171,062.51	0.00 (	3,033,185.19)	47.42-



Consumption Report

Water Sales FY 2019-2020 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2019 / 2020	2018 / 2019	
													Total	Total	
AD Ag-Domestic	333	374	319	381										1,407	1,574
AG Ag	195	256	207	270										927	1,095
C Commercial	109	112	86	85										391	422
DI Interdepartmental	28	23	4	4										60	79
F fire	0	0	0	0										0	0
I Industrial	3	4	3	2										12	6
OT Other	24	28	24	29										105	91
R Residential	236	270	217	239										962	982
RS - P Resale Pumped	32	33	22	21										109	436
RS - G Resale Gravity	97	194	191	237										719	1,074
TE Temporary	1	1	1	2										5	7
Total	1,058	1,294	1,074	1,272	0	0	0	0	0	0	0	0	0	4,698	5,765
CMWD	893	1,110	921	1,092											
OJAI	165	183	153	180											
Total 2018 / 2019	1,686	1,495	1,282	1,302	1,019	418	334	224	247	678	526	695		N/A	9,905