

Casitas Municipal Water District

FINANCE COMMITTEE

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

**February 21, 2020**

**10:00 a.m.**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of the Financial Statements for December, 2019.
5. Review of the December, 2019 Consumption Report.
6. Review of an unbudgeted item in the amount of \$172,112.00 for Robles Diversion and Fish Passage Facility Programmatic Repair and Permits.

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

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

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	7,107,809	164,239.03	3,644,195.26	4,060,983.04	0.00	3,463,613.74	51.27
WATER SERVICES	2,887	6,500.00	17,085.00	4,245.21	0.00	( 14,198.00)	591.79
WATER STANDBY	3,713,225	378,825.55	2,264,310.95	2,014,893.90	0.00	1,448,914.16	60.98
WATER DELINQUENCY	122,809	31,174.52	501,565.03	470,074.24	0.00	( 378,756.03)	408.41
WATER REVENUE OTHER	4,514,113	9,341.35	73,906.34	92,601.55	0.00	4,440,206.66	1.64
CAPITAL FACILITIES	76,593	0.00	4,169.48	26,660.92	0.00	72,423.52	5.44
INTEREST	549,710	46,268.97	258,981.31	281,208.92	0.00	290,728.69	47.11
TAXES & ASSESSMENTS	4,917,746	1,274,755.28	1,346,958.07	1,292,782.31	0.00	3,570,787.93	27.39
OTHER GOVT. AGENCIES	0	2,570.30	2,570.30	323,251.08	0.00	( 2,570.30)	0.00
MISCELLANEOUS REVENUES	94,466	79,107.01	79,107.01	0.00	0.00	15,358.99	83.74
TOTAL NON DEPARTMENTAL	21,099,358	1,992,782.01	8,192,848.75	8,566,701.17	0.00	12,906,509.36	38.83
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,040,609	134,161.34	1,362,691.05	1,304,896.41	0.00	1,677,917.95	44.82
RECREATION-CONCESSION	134,000	5,687.99	65,450.77	61,398.62	0.00	68,549.23	48.84
RECREATION OTHER	0	( 164.95)	1,045.77	2,254.79	0.00	( 1,045.77)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	139,684.38	1,429,187.59	1,368,549.82	0.00	1,745,421.41	45.02
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
RECREATION-WATER PARK	964,940	8.00	606,424.25	628,070.00	0.00	358,515.75	62.85
RECREATION OTHER	0	0.00	( 144.45)	( 78.55)	0.00	144.45	0.00
TOTAL RECREATION - WATER PARK	975,440	8.00	614,214.80	635,582.32	0.00	361,225.20	62.97
TOTAL REVENUES	25,249,407	2,132,474.39	10,236,251.14	10,570,833.31	0.00	0.00	40.54

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<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	542,655	44,108.58	300,014.78	255,471.95	0.00	242,640.22	55.29
TOTAL RETIREES	542,655	44,108.58	300,014.78	255,471.95	0.00	242,640.22	55.29
<u>BOARD OF DIRECTORS</u>							
Salaries	113,155	6,732.68	35,907.56	31,494.53	0.00	77,247.44	31.73
Benefits	90,509	9,961.50	66,056.67	38,677.43	0.00	24,452.33	72.98
Services & Supplies	11,300	1,457.27	4,108.32	4,269.20	0.00	7,191.68	36.36
TOTAL BOARD OF DIRECTORS	214,964	18,151.45	106,072.55	74,441.16	0.00	108,891.45	49.34
<u>MANAGEMENT</u>							
Salaries	756,391	58,143.87	285,684.56	386,992.06	0.00	470,706.44	37.77
Benefits	195,765	12,425.38	64,267.34	74,546.66	0.00	131,497.66	32.83
Services & Supplies	454,250	68,786.22	277,761.37	209,746.68	61.18	176,427.45	61.16
TOTAL MANAGEMENT	1,406,406	139,355.47	627,713.27	671,285.40	61.18	778,631.55	44.64
<u>INFORMATION TECHNOLOGY</u>							
Salaries	191,125	11,290.80	76,492.58	75,467.33	0.00	114,632.42	40.02
Benefits	52,943	3,363.82	25,738.01	30,067.50	0.00	27,204.99	48.61
Services & Supplies	34,600	830.29	42,791.40	15,669.69	9,853.73	18,045.13	152.15
Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00	1,764.40	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	15,484.91	146,786.39	121,204.52	9,853.73	122,027.88	56.21
<u>WATER CONSERVATION</u>							
Salaries	428,292	30,102.27	153,832.71	86,484.09	0.00	274,459.29	35.92
Benefits	132,183	11,445.04	68,046.75	40,690.56	0.00	64,136.25	51.48
Services & Supplies	176,267	30,516.95	69,965.88	76,726.53	9,375.15	96,925.97	45.01
TOTAL WATER CONSERVATION	736,742	72,064.26	291,845.34	203,901.18	9,375.15	435,521.51	40.89
<u>FISHERIES</u>							
Salaries	341,965	28,205.43	154,654.28	136,814.53	0.00	187,310.72	45.23
Benefits	101,930	7,557.88	55,444.58	59,281.38	0.00	46,485.42	54.39
Services & Supplies	39,475	15,175.01	25,839.93	23,069.33	6,948.55	6,686.52	83.06
Services & Supplies-W.O.	0	0.00	4,365.11	0.00	5,408.38	9,773.49	0.00
TOTAL FISHERIES	483,370	50,938.32	240,303.90	219,165.24	12,356.93	230,709.17	52.27
<u>ADMINISTRATION SERVICES</u>							
Salaries	705,890	41,963.03	258,389.75	217,558.54	0.00	447,500.25	36.60
Benefits	292,888	14,747.68	87,810.19	104,630.46	0.00	205,077.81	29.98
Services & Supplies	1,005,439	58,806.49	477,035.67	450,318.71	12,458.30	515,945.03	48.68
Other Operating Expenses	( 1,544,838)	( 253,900.41)	( 1,069,128.39)	( 870,343.55)	0.00	( 475,709.61)	69.21
TOTAL ADMINISTRATION SERVICES	459,379	( 138,383.21)	( 245,892.78)	( 97,835.84)	12,458.30	692,813.48	50.82-
<u>WAREHOUSE</u>							
Salaries	9,774	0.00	4,851.86	4,298.93	0.00	4,922.14	49.64
Benefits	1,585	0.00	643.30	1,195.49	0.00	941.70	40.59
Services & Supplies	15,500	753.60	7,999.57	4,195.39	( 46.00)	7,546.43	51.31
TOTAL WAREHOUSE	26,859	753.60	13,494.73	9,689.81	( 46.00)	13,410.27	50.07

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<b>GARAGE</b>							
Salaries	22,720	873.33	5,219.16	4,816.96	0.00	17,500.84	22.97
Benefits	3,683	127.81	820.80	1,258.12	0.00	2,862.20	22.29
Services & Supplies	( 95,718)	4,883.61	17,927.09	( 24,434.70)	( 1,520.31)	( 112,124.78)	17.14-
Services & Supplies-W.O.	<u>141,500</u>	<u>0.00</u>	<u>48,251.03</u>	<u>0.00</u>	<u>79,096.09</u>	<u>14,152.88</u>	<u>90.00</u>
TOTAL GARAGE	72,185	5,884.75	72,218.08	( 18,359.62)	77,575.78	( 77,608.86)	207.51
<b>SAFETY</b>							
Salaries	108,749	8,204.74	49,033.21	45,255.66	0.00	59,715.79	45.09
Benefits	46,722	3,628.92	24,541.04	21,941.58	0.00	22,180.96	52.53
Services & Supplies	<u>15,480</u>	<u>4,817.85</u>	<u>10,645.18</u>	<u>6,868.74</u>	<u>0.00</u>	<u>4,834.82</u>	<u>68.77</u>
TOTAL SAFETY	170,951	16,651.51	84,219.43	74,065.98	0.00	86,731.57	49.27
<b>ENGINEERING</b>							
Salaries	808,209	49,900.17	321,864.80	295,998.37	0.00	486,344.20	39.82
Benefits	241,656	12,853.74	101,778.17	108,425.64	0.00	139,877.83	42.12
Services & Supplies	228,920	112,907.02	437,214.20	215,225.05	1,125,065.42	( 1,333,359.62)	682.46
Salaries - Work Orders	0	11,805.65	57,424.36	54,638.35	0.00	( 57,424.36)	0.00
Benefits - Work Orders	0	1,431.24	9,037.68	7,780.96	0.00	( 9,037.68)	0.00
Services & Supplies-W.O.	<u>20,708,000</u>	<u>646,696.50</u>	<u>3,368,952.20</u>	<u>657,233.31</u>	<u>3,079,494.47</u>	<u>14,259,553.33</u>	<u>31.14</u>
TOTAL ENGINEERING	21,986,785	835,594.32	4,296,271.41	1,339,301.68	4,204,559.89	13,485,953.70	38.66
<b>WATER QUALITY - LAB</b>							
Salaries	338,477	22,115.15	127,559.58	124,775.51	0.00	210,917.42	37.69
Benefits	100,171	9,797.75	61,844.05	51,280.94	0.00	38,326.95	61.74
Services & Supplies	242,976	38,925.97	115,879.45	54,072.30	41,731.42	85,365.13	64.87
Services & Supplies-W.O.	<u>109,000</u>	<u>7,829.25</u>	<u>15,758.50</u>	<u>0.00</u>	<u>18,009.68</u>	<u>75,231.82</u>	<u>30.98</u>
TOTAL WATER QUALITY - LAB	790,624	78,668.12	321,041.58	230,128.75	59,741.10	409,841.32	48.16
<b>UTILITIES MAINTENANCE</b>							
Salaries	385,707	30,959.84	175,870.75	147,677.45	0.00	209,836.25	45.60
Benefits	132,699	11,385.35	75,308.12	71,841.07	0.00	57,390.88	56.75
Services & Supplies	142,380	4,207.09	71,385.19	54,424.13	1,531.00	69,463.81	51.21
Services & Supplies-W.O.	<u>100,000</u>	<u>12,345.17</u>	<u>24,865.59</u>	<u>11,890.49</u>	<u>25,644.32</u>	<u>49,490.09</u>	<u>50.51</u>
TOTAL UTILITIES MAINTENANCE	760,786	58,897.45	347,429.65	285,833.14	27,175.32	386,181.03	49.24
<b>ELECTRICAL MECHANICAL</b>							
Salaries	622,643	37,099.30	261,938.69	184,865.62	0.00	360,704.31	42.07
Benefits	191,525	11,997.12	78,785.83	82,544.01	0.00	112,739.17	41.14
Services & Supplies	2,201,529	156,275.39	869,247.97	843,481.87	18,114.53	1,314,166.50	40.31
Services & Supplies-W.O.	<u>1,318,700</u>	<u>12,998.60</u>	<u>74,644.40</u>	<u>110,159.47</u>	<u>10,647.55</u>	<u>1,233,408.05</u>	<u>6.47</u>
TOTAL ELECTRICAL MECHANICAL	4,334,397	218,370.41	1,284,616.89	1,221,050.97	28,762.08	3,021,018.03	30.30
<b>DIST MAINT - PIPELINE</b>							
Salaries	694,872	53,261.39	291,414.05	266,999.74	0.00	403,457.95	41.94
Benefits	250,345	17,732.71	116,174.07	123,182.77	0.00	134,170.93	46.41
Services & Supplies	948,215	34,638.42	278,549.61	220,816.63	46,455.72	623,209.67	34.28
Other Operating Expenses	0	3,848.28	26,930.42	11,184.11	0.00	( 26,930.42)	0.00
Services & Supplies-W.O.	<u>40,000</u>	<u>0.00</u>	<u>7,131.34</u>	<u>43,568.01</u>	<u>0.00</u>	<u>32,868.66</u>	<u>17.83</u>
TOTAL DIST MAINT - PIPELINE	1,933,432	109,480.80	720,199.49	665,751.26	46,455.72	1,166,776.79	39.65

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<u>WATER TREATMENT</u>							
Salaries	681,299	69,965.42	398,870.96	359,418.62	0.00	282,428.04	58.55
Benefits	325,015	23,235.51	155,326.66	153,937.66	0.00	169,688.34	47.79
Services & Supplies	969,120	39,129.16	327,631.59	343,346.46	341,159.51	300,328.90	69.01
Services & Supplies-W.O.	<u>387,500</u>	<u>0.00</u>	<u>76,886.17</u>	<u>58,312.76</u>	<u>38,727.89</u>	<u>271,885.94</u>	<u>29.84</u>
TOTAL WATER TREATMENT	2,362,934	132,330.09	958,715.38	915,015.50	379,887.40	1,024,331.22	56.65
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	213,385	18,287.45	104,947.09	71,828.77	0.00	108,437.91	49.18
Benefits	132,776	8,210.05	54,437.83	23,023.48	0.00	78,338.17	41.00
Services & Supplies	189,530	20,550.12	100,337.03	73,325.26	15,408.82	73,784.15	61.07
Services & Supplies-W.O.	<u>850,000</u>	<u>0.00</u>	<u>0.00</u>	<u>2,929.91</u>	<u>0.00</u>	<u>850,000.00</u>	<u>0.00</u>
TOTAL OPERATIONS - MAINTENANCE	1,385,691	47,047.62	259,721.95	171,107.42	15,408.82	1,110,560.23	19.86
<u>RECREATION - OPERATIONS</u>							
Salaries	1,213,880	95,238.35	598,915.33	574,864.43	0.00	614,964.67	49.34
Benefits	369,280	31,541.32	209,350.94	178,098.61	0.00	159,929.06	56.69
Services & Supplies	343,140	9,910.87	112,353.24	170,880.44	11,494.15	219,292.61	36.09
Other Operating Expenses	<u>756,865</u>	<u>143,852.63</u>	<u>478,808.60</u>	<u>439,878.76</u>	<u>0.00</u>	<u>278,056.40</u>	<u>63.26</u>
TOTAL RECREATION - OPERATIONS	2,683,165	280,543.17	1,399,428.11	1,363,722.24	11,494.15	1,272,242.74	52.58
<u>RECREATION - MAINTENANCE</u>							
Salaries	453,157	34,801.67	219,340.16	217,816.34	0.00	233,816.84	48.40
Benefits	129,584	10,459.03	70,087.99	72,252.74	0.00	59,496.01	54.09
Services & Supplies	360,155	15,186.69	206,315.41	223,717.05	11,444.96	142,394.63	60.46
Other Operating Expenses	306,171	54,424.57	181,801.84	176,518.31	0.00	124,369.16	59.38
Services & Supplies-W.O.	<u>250,000</u>	<u>2,852.30</u>	<u>30,061.10</u>	<u>16,022.69</u>	<u>1,247.54</u>	<u>218,691.36</u>	<u>12.52</u>
TOTAL RECREATION - MAINTENANCE	1,499,067	117,724.26	707,606.50	706,327.13	12,692.50	778,768.00	48.05
<u>RECREATION - PUBLIC REL</u>							
Salaries	300,000	5,015.86	68,356.68	75,902.25	0.00	231,643.32	22.79
Benefits	28,953	383.72	7,494.81	8,374.30	0.00	21,458.19	25.89
Services & Supplies	173,960	2,400.12	48,683.89	51,534.70	9,185.28	116,090.83	33.27
Other Operating Expenses	<u>172,832</u>	<u>10,827.48</u>	<u>47,007.59</u>	<u>50,358.78</u>	<u>0.00</u>	<u>125,824.41</u>	<u>27.20</u>
TOTAL RECREATION - PUBLIC REL	675,745	18,627.18	171,542.97	186,170.03	9,185.28	495,016.75	26.75
<u>RECREATION - WATER PARK</u>							
Salaries	512,359	12,382.33	292,194.35	285,288.18	0.00	220,164.65	57.03
Benefits	75,707	3,944.75	47,444.21	47,686.82	0.00	28,262.79	62.67
Services & Supplies	184,530	2,190.82	86,500.52	109,553.67	21,515.75	76,513.73	58.54
Other Operating Expenses	308,970	44,795.73	361,510.36	203,587.70	0.00	( 52,540.36)	117.01
Services & Supplies-W.O.	<u>0</u>	<u>0.00</u>	<u>2.53</u>	<u>1,595.22</u>	<u>0.00</u>	<u>( 2.53)</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	1,081,566	63,313.63	787,651.97	647,711.59	21,515.75	272,398.28	74.81
TOTAL EXPENDITURES	43,886,371	2,185,606.69	12,891,001.59	9,245,149.49	4,938,513.08	26,056,856.33	40.63
REVENUE OVER/(UNDER) EXPENDITURES	( 18,636,964)	( 53,132.30)	( 2,654,750.45)	1,325,683.82	( 4,938,513.08)	(26,056,856.33)	40.74

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<u>SUMMARY OF EXPENSES</u>							
SALARIES	8,697,132	614,006.93	3,679,511.91	3,406,048.78	0.00	5,017,620.09	42.31
BENEFITS	3,436,571	233,566.76	1,572,154.60	1,468,984.81	0.00	1,864,416.40	45.75
SERVICES & SUPPLIES	7,847,968	638,226.01	3,893,260.25	3,394,800.62	1,680,237.16	2,274,470.59	71.02
OTHER OPERATING EXPENSES	0	3,848.28	27,600.42	11,184.11	0.00	( 27,600.42)	0.00
SALARIES-WORK ORDERS	0	11,805.65	57,424.36	54,638.35	0.00	( 57,424.36)	0.00
BENEFITS-WORK ORDERS	0	1,431.24	9,037.68	7,780.96	0.00	( 9,037.68)	0.00
SERVICES & SUPPLIES - W.O.	<u>23,904,700</u>	<u>682,721.82</u>	<u>3,652,682.37</u>	<u>901,711.86</u>	<u>3,258,275.92</u>	<u>16,993,741.71</u>	<u>28.91</u>
TOTAL EXPENDITURES	43,886,371	2,185,606.69	12,891,671.59	9,245,149.49	4,938,513.08	26,056,186.33	40.63

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11 -GENERAL FUND

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>NON DEPARTMENTAL</u>							
<u>=====</u>							
<u>WATER SALES</u>							
11-4-00-4000-00 Water Sales - Residential Grav	9,735	570.14	11,479.01	5,660.60	0.00 (	1,744.01)	117.91
11-4-00-4001-00 Water Sales - Residential Pump	744,732	30,478.46	449,900.38	419,083.96	0.00	294,831.62	60.41
11-4-00-4001-85 Water Sales - Residential Pump	656,915	28,171.67	448,235.79	415,133.83	0.00	208,679.21	68.23
11-4-00-4010-00 Water Sales - Commercial Gr	620	58.28	127.69	271.95	0.00	492.31	20.60
11-4-00-4011-00 Water Sales - Commercial Pump	406,786	6,340.64	236,460.24	238,424.47	0.00	170,325.76	58.13
11-4-00-4011-85 Water Sales - Commercial Pompe	277,353	13,478.00	133,727.80	122,344.68	0.00	143,625.20	48.22
11-4-00-4021-00 Water Sales - Industrial Pompe	9,216	1,089.28	11,086.00	5,344.76	0.00 (	1,870.00)	120.29
11-4-00-4021-85 Water Sales - Industrial Pompe	1,182	112.24	870.32	719.96	0.00	311.68	73.63
11-4-00-4030-00 Water Sales - Resale Gravity	1,147,947	59,461.72	553,943.96	717,886.95	0.00	594,003.04	48.26
11-4-00-4031-00 Water Sales - Resale Pumped	379,893	1,116.88	56,590.48	377,016.40	0.00	323,302.52	14.90
11-4-00-4040-00 Water Sales - Temporary Meter	18,829	368.00	13,732.00	9,499.34	0.00	5,097.00	72.93
11-4-00-4040-85 Water Sales - Temporary Meter	156	0.00	0.00	42.86	0.00	156.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	7,242	321.16	3,537.72	2,264.40	0.00	3,704.28	48.85
11-4-00-4042-00 Water Sales - Institutional Pu	116,170	1,527.20	64,276.72	52,926.08	0.00	51,893.28	55.33
11-4-00-4042-85 Water Sales - Other Water Sale	58,830	1,760.88	35,180.30	23,471.38	0.00	23,649.70	59.80
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	63,785	55.19	38,628.87	32,758.94	0.00	25,156.13	60.56
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,826,913	8,669.69	909,130.07	925,295.05	0.00	917,782.93	49.76
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	21,995	217.96	28,591.23	28,811.44	0.00 (	6,596.23)	129.99
11-4-00-4070-00 Water Sales - Agricultural - G	42,341	28.49	25,496.24	20,277.72	0.00	16,844.76	60.22
11-4-00-4071-00 Water Sales - Agricultural - P	1,280,743	10,240.19	610,327.80	644,323.46	0.00	670,415.20	47.65
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	172.96	12,872.64	19,381.52	0.00	21,859.36	37.06
TOTAL WATER SALES	7,107,809	164,239.03	3,644,195.26	4,060,983.04	0.00	3,463,613.74	51.27
<u>WATER SERVICES</u>							
11-4-00-4093-00 Meter Tests & Installations	2,887	6,500.00	16,985.00	3,700.00	0.00 (	14,098.00)	588.33
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	545.21	0.00	0.00	0.00
TOTAL WATER SERVICES	2,887	6,500.00	17,085.00	4,245.21	0.00 (	14,198.00)	591.79
<u>WATER STANDBY</u>							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,250,272	131,899.36	788,983.73	700,389.97	0.00	461,288.18	63.10
11-4-00-4150-85 Meter Chg - OJAI Residential	1,111,669	110,713.80	658,223.63	589,158.96	0.00	453,445.43	59.21
11-4-00-4151-00 Meter Chg - CMWD Commercial	104,644	11,380.85	68,284.58	57,709.38	0.00	36,359.63	65.25
11-4-00-4151-85 Meter Chg - OJAI Commercial	202,062	15,952.86	94,889.26	75,513.96	0.00	107,172.24	46.96
11-4-00-4152-00 Meter Chg - CMWD Industrial	30,685	3,207.66	19,245.96	17,183.88	0.00	11,439.48	62.72
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,572	153.66	921.96	823.20	0.00	650.32	58.64
11-4-00-4153-00 Meter Chg - CMWD Agriculture	185,105	18,883.51	113,305.85	103,659.72	0.00	71,798.92	61.21
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	21,534.52	18,665.68	0.00	18,397.28	53.93
11-4-00-4154-85 Meter Chg - OJAI Institutional	33,662	3,916.43	28,683.26	31,810.02	0.00	4,978.63	85.21
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,245	2,574.23	13,553.40	10,994.80	0.00	12,691.14	51.64
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	35,710.71	212,722.89	190,584.17	0.00	128,326.74	62.37

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	3,283	636.99	3,821.94	5,220.12	0.00	( 539.42)	116.43
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	17,583	1,861.22	11,051.42	8,791.68	0.00	6,531.94	62.85
11-4-00-4158-00 Meter Chg - CMWD Resale	285,845	36,596.32	219,577.92	195,954.68	0.00	66,266.58	76.82
11-4-00-4159-00 Meter Chg - Fire Service	<u>76,337</u>	<u>1,756.41</u>	<u>9,510.63</u>	<u>9,335.66</u>	<u>0.00</u>	<u>66,826.04</u>	<u>12.46</u>
TOTAL WATER STANDBY	3,713,225	378,825.55	2,264,310.95	2,014,893.90	0.00	1,448,914.16	60.98
<u>WATER DELINQUENCY</u>							
11-4-00-4350-00 Hang Tag Fee	37,020	3,080.00	17,740.00	18,620.00	0.00	19,280.00	47.92
11-4-00-4351-00 Turn Off Fee	7,200	480.00	3,040.00	3,180.00	0.00	4,160.00	42.22
11-4-00-4352-00 Turn On Fee	7,080	720.00	3,280.00	3,180.00	0.00	3,800.00	46.33
11-4-00-4353-00 Late Fee - Residential	49,042	4,644.16	27,453.29	26,968.23	0.00	21,588.71	55.98
11-4-00-4354-00 Alloc Penalty - Residential	0	21,210.00	530,407.50	467,210.00	0.00	( 530,407.50)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00	( 50,595.00)	( 1,300.00)	0.00	50,595.00	0.00
11-4-00-4357-00 Late Fee - Business	7,441	198.80	1,527.40	4,554.76	0.00	5,913.60	20.53
11-4-00-4361-00 Late Fee - Industrial	371	248.74	721.47	28.27	0.00	( 350.47)	194.47
11-4-00-4365-00 Late Fee - Resale	229	0.00	123.43	86.86	0.00	105.57	53.90
11-4-00-4369-00 Late Fee - Other	1,315	403.14	1,604.02	950.75	0.00	( 289.02)	121.98
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	( 82.93)	2,622.79	455.44	0.00	6,801.21	27.83
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	152.61	2,595.13	1,984.93	0.00	281.87	90.20
11-4-00-4382-00 Alloc Penalty - Agriculture	0	0.00	0.00	( 25,140.00)	0.00	0.00	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	<u>810</u>	<u>120.00</u>	<u>630.00</u>	<u>540.00</u>	<u>0.00</u>	<u>180.00</u>	<u>77.78</u>
TOTAL WATER DELINQUENCY	122,809	31,174.52	501,565.03	470,074.24	0.00	( 378,756.03)	408.41
<u>WATER REVENUE OTHER</u>							
11-4-00-4400-00 Flexible Storage	4,472	0.00	4,472.00	4,472.00	0.00	0.00	100.00
11-4-00-4410-00 Grant Revenue - Other	4,458,300	0.00	0.00	0.00	0.00	4,458,300.00	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	33,799	7,963.25	67,552.21	86,662.87	0.00	( 33,753.21)	199.86
11-4-00-4435-00 Bad Debt Collection Recovery	0	666.39	1,170.42	773.57	0.00	( 1,170.42)	0.00
11-4-00-4440-00 Administration Fee	0	711.71	711.71	693.11	0.00	( 711.71)	0.00
11-4-00-4445-00 Energy Capacity Revenue	<u>17,542</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,542.00</u>	<u>0.00</u>
TOTAL WATER REVENUE OTHER	4,514,113	9,341.35	73,906.34	92,601.55	0.00	4,440,206.66	1.64
<u>CAPITAL FACILITIES</u>							
11-4-00-4090-00 Capital Facilities Charge	<u>76,593</u>	<u>0.00</u>	<u>4,169.48</u>	<u>26,660.92</u>	<u>0.00</u>	<u>72,423.52</u>	<u>5.44</u>
TOTAL CAPITAL FACILITIES	76,593	0.00	4,169.48	26,660.92	0.00	72,423.52	5.44
<u>INTEREST</u>							
11-4-00-4100-00 1% Tax Allocation	0	905.08	3,144.35	2,377.54	0.00	( 3,144.35)	0.00
11-4-00-4110-00 Interest on BPC and Taormina	19,192	0.00	0.00	0.00	0.00	19,192.00	0.00
11-4-00-4115-00 Interest on Time Deposits and	<u>530,518</u>	<u>45,363.89</u>	<u>255,836.96</u>	<u>278,831.38</u>	<u>0.00</u>	<u>274,681.04</u>	<u>48.22</u>
TOTAL INTEREST	549,710	46,268.97	258,981.31	281,208.92	0.00	290,728.69	47.11
<u>TAXES &amp; ASSESSMENTS</u>							
11-4-00-4200-00 1 % - Secured Current General	2,259,862	1,274,755.28	1,282,579.85	1,224,797.47	0.00	977,282.15	56.75
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
11-4-00-4215-00 1 % - Unsecured Current Genera	0	0.00	57,127.16	60,298.78	0.00	( 57,127.16)	0.00
11-4-00-4220-00 1 % - Unsecured Prior Year Gen	0	0.00	( 710.28)	1.47	0.00	710.28	0.00
11-4-00-4233-00 CFD - 2013	<u>2,657,884</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,657,884.00</u>	<u>0.00</u>
TOTAL TAXES & ASSESSMENTS	4,917,746	1,274,755.28	1,346,958.07	1,292,782.31	0.00	3,570,787.93	27.39



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<u>OTHER GOVT. AGENCIES</u>							
11-4-00-4315-00 State - Homeowners Property Ta	0	2,570.30	2,570.30	2,593.08	0.00	( 2,570.30)	0.00
11-4-00-4320-00 State - Other	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>320,658.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER GOVT. AGENCIES	0	2,570.30	2,570.30	323,251.08	0.00	( 2,570.30)	0.00
<u>MISCELLANEOUS REVENUES</u>							
11-4-00-4235-00 RDA - Pass Through	<u>94,466</u>	<u>79,107.01</u>	<u>79,107.01</u>	<u>0.00</u>	<u>0.00</u>	<u>15,358.99</u>	<u>83.74</u>
TOTAL MISCELLANEOUS REVENUES	94,466	79,107.01	79,107.01	0.00	0.00	15,358.99	83.74
TOTAL NON DEPARTMENTAL	21,099,358	1,992,782.01	8,192,848.75	8,566,701.17	0.00	12,906,509.36	38.83
<u>RECREATION - OPERATIONS</u>							
<u>RECREATION PARK</u>							
11-4-62-4500-00 Animal Permit	14,500	781.00	9,608.00	7,977.00	0.00	4,892.00	66.26
11-4-62-4510-00 Boat Fees - Annual	24,000	1,690.00	9,944.00	8,515.00	0.00	14,056.00	41.43
11-4-62-4515-00 Boat Fees - Daily	8,500	286.00	2,171.00	3,081.00	0.00	6,329.00	25.54
11-4-62-4525-00 Boat Inspection Fees - Quagga	2,000	78.78	643.24	814.51	0.00	1,356.76	32.16
11-4-62-4530-00 Boat Fees - Overnight	800	20.00	140.00	220.00	0.00	660.00	17.50
11-4-62-4535-00 Boat Lock Revenue - Quagga	500	72.00	576.00	432.00	0.00	( 76.00)	115.20
11-4-62-4545-00 Camping Fees	1,835,000	90,898.50	779,316.00	734,014.00	0.00	1,055,684.00	42.47
11-4-62-4555-00 Commercials - Recreation	1,200	0.00	1,250.00	150.00	0.00	( 50.00)	104.17
11-4-62-4565-00 Donation vouchers	( 2,000)	0.00	0.00	0.00	0.00	( 2,000.00)	0.00
11-4-62-4570-00 Events - Recreation	42,000	0.00	23,569.96	31,720.84	0.00	18,430.04	56.12
11-4-62-4575-00 Event Reimbursement - Recreation	0	0.00	2,410.06	0.00	0.00	( 2,410.06)	0.00
11-4-62-4580-00 Federal Disaster Assistance -	0	0.00	0.00	7,561.70	0.00	0.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	500	1,395.00	435.00	2,332.00	0.00	65.00	87.00
11-4-62-4590-00 Grants - Recreation	121,000	0.00	57,739.77	65,815.49	0.00	63,260.23	47.72
11-4-62-4595-00 Guest Pass - Off Season	0	( 10.00)	( 30.00)	( 100.00)	0.00	30.00	0.00
11-4-62-4597-00 Impound Fee	0	70.00	70.00	50.00	0.00	( 70.00)	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,600	280.00	2,549.16	2,607.50	0.00	1,050.84	70.81
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	9	70.00	70.00	9.00	0.00	( 61.00)	777.78
11-4-62-4610-00 Miscellaneous Revenue	0	0.00	630.00	1,308.47	0.00	( 630.00)	0.00
11-4-62-4620-00 Rain Checks - Recreation	0	( 23.00)	178.00	( 363.50)	0.00	( 178.00)	0.00
11-4-62-4621-00 Refunds - Cash LCRA	0	196.00	521.00	0.00	0.00	( 521.00)	0.00
11-4-62-4625-00 Reservations	139,000	5,521.00	52,938.00	51,181.00	0.00	86,062.00	38.08
11-4-62-4630-00 Shower Facility Fees	46,000	803.00	32,816.25	21,562.75	0.00	13,183.75	71.34
11-4-62-4632-00 Snow Bird Pumping	0	740.00	3,668.00	1,540.00	0.00	( 3,668.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	208,000	18,972.06	112,763.11	103,000.65	0.00	95,236.89	54.21
11-4-62-4640-00 Vehicle Fees - Daily	455,000	6,890.00	210,160.00	211,144.00	0.00	244,840.00	46.19
11-4-62-4645-00 Violation Ordinance Fees	3,000	250.00	2,125.00	1,990.00	0.00	875.00	70.83
11-4-62-4650-00 Visitor Cards	<u>138,000</u>	<u>5,181.00</u>	<u>56,429.50</u>	<u>48,333.00</u>	<u>0.00</u>	<u>81,570.50</u>	<u>40.89</u>
TOTAL RECREATION PARK	3,040,609	134,161.34	1,362,691.05	1,304,896.41	0.00	1,677,917.95	44.82
<u>RECREATION-CONCESSION</u>							
11-4-62-4705-00 Boat Rental - Concession	58,000	2,278.92	26,306.98	23,188.82	0.00	31,693.02	45.36
11-4-62-4720-00 Park Store - Recreation	52,000	1,840.93	29,098.86	27,713.58	0.00	22,901.14	55.96

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11-4-62-4725-00 Cafe - Concession	24,000	1,568.14	10,044.93	10,496.22	0.00	13,955.07	41.85
TOTAL RECREATION-CONCESSION	134,000	5,687.99	65,450.77	61,398.62	0.00	68,549.23	48.84
<u>RECREATION OTHER</u>							
11-4-62-4900-00 Over / Short - Recreation	0	(164.95)	1,045.77	2,254.79	0.00	(1,045.77)	0.00
TOTAL RECREATION OTHER	0	(164.95)	1,045.77	2,254.79	0.00	(1,045.77)	0.00
TOTAL RECREATION - OPERATIONS	3,174,609	139,684.38	1,429,187.59	1,368,549.82	0.00	1,745,421.41	45.02
<u>RECREATION - WATER PARK</u> =====							
<u>RECREATION-CONCESSION</u>							
11-4-65-4740-00 Water Park Snack Bar	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
TOTAL RECREATION-CONCESSION	10,500	0.00	7,935.00	7,590.87	0.00	2,565.00	75.57
<u>RECREATION-WATER PARK</u>							
11-4-65-4805-00 Water Park - Late Day Pass Fee	110,000	0.00	80,275.00	81,407.50	0.00	29,725.00	72.98
11-4-65-4810-00 Water Park - Group Pass Discou	(1,360)	0.00	(1,272.00)	(1,360.00)	0.00	(88.00)	93.53
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00	(153.00)	(514.00)	0.00	153.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,000	0.00	2,250.00	3,640.00	0.00	3,750.00	37.50
11-4-65-4818-00 Water Park - Lifeguard Trainin	700	0.00	0.00	290.00	0.00	700.00	0.00
11-4-65-4820-00 Water Park - Locker Fee	1,400	0.00	906.00	819.00	0.00	494.00	64.71
11-4-65-4825-00 Water Park - Next Day Pass Fee	(700)	0.00	(512.00)	(690.00)	0.00	(188.00)	73.14
11-4-65-4830-00 Water Park - Promotion	500	0.00	(207.50)	(282.00)	0.00	707.50	41.50
11-4-65-4835-00 Water Park - Rain Checks	(300)	0.00	(621.50)	(823.50)	0.00	321.50	207.17
11-4-65-4840-00 Water Park - Reservation Fee	54,000	0.00	33,671.00	35,281.00	0.00	20,329.00	62.35
11-4-65-4845-00 Water Park - Season Pass Fee	25,000	0.00	4,445.00	5,040.00	0.00	20,555.00	17.78
11-4-65-4850-00 Water Park - Shade Rental Fee	7,200	0.00	5,245.00	3,825.00	0.00	1,955.00	72.85
11-4-65-4855-00 Water Park - Shower Facility F	0	0.00	14.25	6,043.00	0.00	(14.25)	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	750,000	8.00	477,386.00	487,342.00	0.00	272,614.00	63.65
11-4-65-4865-00 Water Park - Special Event Fee	0	0.00	114.00	0.00	0.00	(114.00)	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	12,500	0.00	4,884.00	8,052.00	0.00	7,616.00	39.07
TOTAL RECREATION-WATER PARK	964,940	8.00	606,424.25	628,070.00	0.00	358,515.75	62.85
<u>RECREATION OTHER</u>							
11-4-65-4900-00 Over / Short - Water Park	0	0.00	(144.45)	(78.55)	0.00	144.45	0.00
TOTAL RECREATION OTHER	0	0.00	(144.45)	(78.55)	0.00	144.45	0.00
TOTAL RECREATION - WATER PARK	975,440	8.00	614,214.80	635,582.32	0.00	361,225.20	62.97
TOTAL REVENUES	25,249,407	2,132,474.39	10,236,251.14	10,570,833.31	0.00	15,013,155.97	40.54

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

11 -GENERAL FUND  
 RETIREES

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits</u>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	2.35	2.35 (	14.10)	0.00 (	2.35)	0.00
11-5-01-5084-00 Insurance - Group Life	0	61.15	61.15 (	262.20)	0.00 (	61.15)	0.00
11-5-01-5085-00 Insurance - Group Health	512,542	41,315.44	282,826.68	241,480.68	0.00	229,715.32	55.18
11-5-01-5086-00 Insurance - Group Dental	25,324	2,080.04	14,169.08	12,037.32	0.00	11,154.92	55.95
11-5-01-5087-00 Insurance - Group Vision	<u>4,789</u>	<u>649.60</u>	<u>2,955.52</u>	<u>2,230.25</u>	<u>0.00</u>	<u>1,833.48</u>	<u>61.71</u>
TOTAL Benefits	542,655	44,108.58	300,014.78	255,471.95	0.00	242,640.22	55.29
<u>Services &amp; Supplies</u>							
TOTAL RETIREES	542,655	44,108.58	300,014.78	255,471.95	0.00	242,640.22	55.29

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

11 -GENERAL FUND  
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-11-5001-00 Regular Salaries	113,155	6,732.68	35,907.56	31,494.53	0.00	77,247.44	31.73
TOTAL Salaries	113,155	6,732.68	35,907.56	31,494.53	0.00	77,247.44	31.73
<u>Benefits</u>							
11-5-11-5082-00 Social Security Expense	7,016	417.41	2,483.52	2,081.35	0.00	4,532.48	35.40
11-5-11-5083-00 Medicare Expense	1,641	97.60	580.73	486.64	0.00	1,060.27	35.39
11-5-11-5084-00 Insurance - Group Life	189	29.85	172.95	93.30	0.00	16.05	91.51
11-5-11-5085-00 Insurance - Group Health	77,480	8,904.64	59,513.03	33,945.42	0.00	17,966.97	76.81
11-5-11-5086-00 Insurance - Group Dental	3,657	400.64	2,804.48	1,810.32	0.00	852.52	76.69
11-5-11-5087-00 Insurance - Group Vision	526	111.36	501.96	260.40	0.00	24.04	95.43
TOTAL Benefits	90,509	9,961.50	66,056.67	38,677.43	0.00	24,452.33	72.98
<u>Services &amp; Supplies</u>							
11-5-11-5012-00 Service & Supplies	300	0.00	0.00	834.87	0.00	300.00	0.00
11-5-11-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	1,139.65	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	38.01	316.04	285.00	0.00	( 316.04)	0.00
11-5-11-5047-00 Office Supplies	0	0.00	441.74	450.21	0.00	( 441.74)	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	0.00	190.60	146.76	0.00	( 190.60)	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	693.10	1,763.78	1,262.71	0.00	1,736.22	50.39
11-5-11-5056-00 Travel Expense	2,500	726.16	726.16	0.00	0.00	1,773.84	29.05
11-5-11-5059-00 Education & Training Seminars	3,000	0.00	670.00	150.00	0.00	2,330.00	22.33
TOTAL Services & Supplies	11,300	1,457.27	4,108.32	4,269.20	0.00	7,191.68	36.36
TOTAL BOARD OF DIRECTORS	214,964	18,151.45	106,072.55	74,441.16	0.00	108,891.45	49.34

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

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-21-5001-00 Regular Salaries	582,897	45,856.94	224,758.87	352,639.43	0.00	358,138.13	38.56
11-5-21-5002-00 Part Time - Temporary Wages	62,223	3,503.57	20,867.17	0.00	0.00	41,355.83	33.54
11-5-21-5006-00 Vacation Pay	51,125	623.46	6,575.46	20,562.50	0.00	44,549.54	12.86
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	2,769.38	21,956.87	5,678.86	0.00	8,116.13	73.01
11-5-21-5009-00 Holiday Pay	27,066	5,390.52	11,526.19	8,111.27	0.00	15,539.81	42.59
TOTAL Salaries	756,391	58,143.87	285,684.56	386,992.06	0.00	470,706.44	37.77
<u>Benefits</u>							
11-5-21-5078-00 Insurance - Employee Assistanc	85	9.62	47.22	39.95	0.00	37.78	55.55
11-5-21-5079-00 CalPERS Pension Exp - PEPR	0	0.00	2,349.28	1,944.27	0.00	( 2,349.28)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	59,442	3,135.28	13,205.63	26,925.27	0.00	46,236.37	22.22
11-5-21-5082-00 Social Security Expense	46,896	1,736.08	10,591.19	5,941.35	0.00	36,304.81	22.58
11-5-21-5083-00 Medicare Expense	10,967	843.29	4,356.31	5,948.30	0.00	6,610.69	39.72
11-5-21-5084-00 Insurance - Group Life	2,582	288.00	1,424.00	1,207.00	0.00	1,158.00	55.15
11-5-21-5085-00 Insurance - Group Health	70,749	6,068.63	30,612.83	31,002.15	0.00	40,136.17	43.27
11-5-21-5086-00 Insurance - Group Dental	4,649	270.24	1,433.04	1,353.92	0.00	3,215.96	30.82
11-5-21-5087-00 Insurance - Group Vision	395	74.24	247.84	184.45	0.00	147.16	62.74
TOTAL Benefits	195,765	12,425.38	64,267.34	74,546.66	0.00	131,497.66	32.83
<u>Services &amp; Supplies</u>							
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	228.20	9,501.69	7,345.71	61.18	( 9,562.87)	0.00
11-5-21-5028-00 Computer Upgrades - Hardware	2,000	0.00	569.30	0.00	0.00	1,430.70	28.47
11-5-21-5029-00 Computer Upgrades - Software	0	0.00	17,667.84	0.00	0.00	( 17,667.84)	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	140.76	932.37	637.67	0.00	( 932.37)	0.00
11-5-21-5044-00 Membership & Dues	79,450	909.00	46,321.00	80,204.00	0.00	33,129.00	58.30
11-5-21-5045-00 Printing & Binding	0	71.53	261.36	0.00	0.00	( 261.36)	0.00
11-5-21-5046-00 Books & Publications	0	687.57	2,092.98	1,593.49	0.00	( 2,092.98)	0.00
11-5-21-5047-00 Office Supplies	0	0.00	682.81	0.00	0.00	( 682.81)	0.00
11-5-21-5048-00 Postage Expense	0	( 26.65)	111.70	89.90	0.00	( 111.70)	0.00
11-5-21-5049-00 Other Professional Fees	360,000	66,758.31	194,410.57	117,783.12	0.00	165,589.43	54.00
11-5-21-5055-00 Private Vehicle Mileage	0	0.00	128.76	192.16	0.00	( 128.76)	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	2,064.82	0.00	0.00	4,635.18	30.82
11-5-21-5059-00 Education & Training Seminars	6,100	0.00	2,869.87	1,800.00	0.00	3,230.13	47.05
11-5-21-5062-00 Pre-Employment Screening	0	0.00	32.00	0.00	0.00	( 32.00)	0.00
11-5-21-5077-00 Insurance - Aflac Service Fee	0	17.50	87.50	87.54	0.00	( 87.50)	0.00
TOTAL Services & Supplies	454,250	68,786.22	277,761.37	209,746.68	61.18	176,427.45	61.16
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

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

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies-W.O.</u>							
TOTAL MANAGEMENT	1,406,406	139,355.47	627,713.27	671,285.40	61.18	778,631.55	44.64

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

11 -GENERAL FUND  
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-24-5001-00 Regular Salaries	110,397	9,425.58	62,518.48	62,041.51	0.00	47,878.52	56.63
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	557.04	5,823.12	6,880.02	0.00	( 1,623.12)	138.65
11-5-24-5006-00 Vacation Pay	16,337	0.00	5,232.73	3,940.50	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	335.43	335.43	0.00	0.00	4,001.57	7.73
11-5-24-5009-00 Holiday Pay	12,337	972.75	2,582.82	2,605.30	0.00	9,754.18	20.94
TOTAL Salaries	191,125	11,290.80	76,492.58	75,467.33	0.00	114,632.42	40.02
<u>Benefits</u>							
11-5-24-5078-00 Insurance - Employee Assistanc	28	2.35	16.45	14.10	0.00	11.55	58.75
11-5-24-5081-00 CalPERS Pension Exp - Classic	12,645	919.14	5,976.74	12,496.46	0.00	6,668.26	47.27
11-5-24-5082-00 Social Security Expense	11,850	0.00	3,579.09	3,642.66	0.00	8,270.91	30.20
11-5-24-5083-00 Medicare Expense	2,771	163.81	1,189.71	1,216.78	0.00	1,581.29	42.93
11-5-24-5084-00 Insurance - Group Life	492	41.55	284.85	243.30	0.00	207.15	57.90
11-5-24-5085-00 Insurance - Group Health	23,646	2,112.29	13,818.41	11,706.12	0.00	9,827.59	58.44
11-5-24-5086-00 Insurance - Group Dental	1,286	106.12	742.84	636.72	0.00	543.16	57.76
11-5-24-5087-00 Insurance - Group Vision	225	18.56	129.92	111.36	0.00	95.08	57.74
TOTAL Benefits	52,943	3,363.82	25,738.01	30,067.50	0.00	27,204.99	48.61
<u>Services &amp; Supplies</u>							
11-5-24-5011-00 District Equipment	2,500	40.95	273.18	596.06	0.00	2,226.82	10.93
11-5-24-5012-00 Service & Supplies	2,000	75.74	4,529.11	4,273.78	0.01	( 2,529.12)	226.46
11-5-24-5028-00 Computer Upgrades - Hardware	3,500	381.18	5,735.89	1,224.00	0.00	( 2,235.89)	163.88
11-5-24-5029-00 Computer Upgrades - Software	4,750	249.76	1,674.90	573.75	0.00	3,075.10	35.26
11-5-24-5040-00 Outside Contracts	17,650	0.00	29,341.12	6,848.08	9,853.72	( 21,544.84)	222.07
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	0.00	88.79	0.00	500.00	0.00
11-5-24-5042-00 Communications - Radio & Telep	1,500	65.16	650.31	1,878.32	0.00	849.69	43.35
11-5-24-5043-00 Office Equipment Maintenance	0	0.00	103.20	0.00	0.00	( 103.20)	0.00
11-5-24-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5048-00 Postage Expense	0	0.00	13.99	0.00	0.00	( 13.99)	0.00
11-5-24-5052-00 Small Tools	100	0.00	107.44	55.77	0.00	( 7.44)	107.44
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	244.76	43.60	0.00	255.24	48.95
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	30.00	0.00	0.00	1,470.00	2.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	17.50	87.50	87.54	0.00	( 87.50)	0.00
TOTAL Services & Supplies	34,600	830.29	42,791.40	15,669.69	9,853.73	( 18,045.13)	152.15
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-24-5928-00 Computer Upgrades - Hardware	0	0.00	1,764.40	0.00	0.00	( 1,764.40)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00	( 1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	15,484.91	146,786.39	121,204.52	9,853.73	122,027.88	56.21

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

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-25-5001-00 Regular Salaries	309,588	20,100.64	93,727.52	49,310.11	0.00	215,860.48	30.27
11-5-25-5002-00 Part Time - Temporary Wages	27,958	6,114.12	31,499.89	22,488.21	0.00	( 3,541.89)	112.67
11-5-25-5003-00 Overtime Pay	0	0.00	1,725.85	1,447.18	0.00	( 1,725.85)	0.00
11-5-25-5006-00 Vacation Pay	41,694	147.66	12,764.14	7,006.60	0.00	28,929.86	30.61
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	960.43	8,016.42	3,085.54	0.00	16,509.58	32.69
11-5-25-5009-00 Holiday Pay	22,073	2,779.42	6,098.89	3,146.45	0.00	15,974.11	27.63
TOTAL Salaries	428,292	30,102.27	153,832.71	86,484.09	0.00	274,459.29	35.92
<u>Benefits</u>							
11-5-25-5078-00 Insurance - Employee Assistanc	85	9.40	51.70	25.85	0.00	33.30	60.82
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	1,471.55	6,936.99	2,721.69	0.00	( 6,936.99)	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	30,922	505.77	3,206.28	12,476.28	0.00	27,715.72	10.37
11-5-25-5082-00 Social Security Expense	26,554	1,796.25	10,081.98	5,859.16	0.00	16,472.02	37.97
11-5-25-5083-00 Medicare Expense	6,210	420.10	2,357.93	1,370.27	0.00	3,852.07	37.97
11-5-25-5084-00 Insurance - Group Life	1,415	90.95	455.45	203.50	0.00	959.55	32.19
11-5-25-5085-00 Insurance - Group Health	63,053	6,752.70	37,223.50	16,827.74	0.00	25,829.50	59.04
11-5-25-5086-00 Insurance - Group Dental	3,363	342.64	2,007.28	994.20	0.00	1,355.72	59.69
11-5-25-5087-00 Insurance - Group Vision	581	55.68	352.64	211.87	0.00	228.36	60.70
11-5-25-5088-00 Insurance - Unemployment	0	0.00	5,373.00	0.00	0.00	( 5,373.00)	0.00
TOTAL Benefits	132,183	11,445.04	68,046.75	40,690.56	0.00	64,136.25	51.48
<u>Services &amp; Supplies</u>							
11-5-25-5011-00 District Equipment	1,700	151.73	831.50	178.36	66.62	801.88	52.83
11-5-25-5012-00 Service & Supplies	19,263	0.00	4,553.49	14,125.92	213.92	14,495.59	24.75
11-5-25-5028-00 Computer Upgrades - Hardware	4,500	0.00	1,097.24	0.00	2,328.02	1,074.74	76.12
11-5-25-5029-00 Computer Upgrades - Software	0	0.00	0.00	348.00	0.00	0.00	0.00
11-5-25-5040-00 Outside Contracts	73,587	29,770.00	51,566.35	41,706.91	7,116.59	14,904.06	79.75
11-5-25-5041-00 Clothing & Personal Supplies	0	69.01	279.79	0.00	0.00	( 279.79)	0.00
11-5-25-5042-00 Communications - Radio & Telep	0	111.45	797.32	1,304.14	0.00	( 797.32)	0.00
11-5-25-5044-00 Membership & Dues	14,305	0.00	2,600.00	5,000.00	0.00	11,705.00	18.18
11-5-25-5045-00 Printing & Binding	22,500	0.00	50.40	3,368.04	0.00	22,449.60	0.22
11-5-25-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-25-5047-00 Office Supplies	5,000	0.00	312.42	0.00	0.00	4,687.58	6.25
11-5-25-5048-00 Postage Expense	9,500	( 280.05)	1,221.50	6,596.13	0.00	8,278.50	12.86
11-5-25-5050-00 Licenses & Permits	0	0.00	370.00	0.00	0.00	( 370.00)	0.00
11-5-25-5051-00 Advertising & Legal Notices	19,470	350.00	1,395.00	3,050.00	( 350.00)	18,425.00	5.37
11-5-25-5053-00 Public Information Program	0	49.88	321.01	0.00	0.00	( 321.01)	0.00
11-5-25-5055-00 Private Vehicle Mileage	75	118.32	254.04	0.00	0.00	( 179.04)	338.72
11-5-25-5056-00 Travel Expense	2,850	0.00	0.00	0.00	0.00	2,850.00	0.00
11-5-25-5059-00 Education & Training Seminars	3,417	176.61	1,826.32	0.00	0.00	1,590.68	53.45
11-5-25-5062-00 Pre-Employment Screening	0	0.00	105.00	0.00	0.00	( 105.00)	0.00
11-5-25-5076-00 Insurance - Workers Compensati	0	0.00	2,384.50	1,049.03	0.00	( 2,384.50)	0.00
TOTAL Services & Supplies	176,267	30,516.95	69,965.88	76,726.53	9,375.15	96,925.97	45.01



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

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	736,742	72,064.26	291,845.34	203,901.18	9,375.15	435,521.51	40.89

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

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-28-5001-00 Regular Salaries	244,858	22,260.92	122,974.24	117,270.52	0.00	121,883.76	50.22
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,066.04	12,769.28	0.00	0.00	16,999.72	42.89
11-5-28-5003-00 Overtime Pay	5,000	530.06	1,441.92	1,830.42	0.00	3,558.08	28.84
11-5-28-5006-00 Vacation Pay	28,642	584.93	9,769.90	11,817.93	0.00	18,872.10	34.11
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	464.02	1,971.11	945.21	0.00	14,876.89	11.70
11-5-28-5009-00 Holiday Pay	15,163	2,299.46	5,727.83	4,950.45	0.00	9,435.17	37.78
TOTAL Salaries	341,965	28,205.43	154,654.28	136,814.53	0.00	187,310.72	45.23
<u>Benefits</u>							
11-5-28-5078-00 Insurance - Employee Assistanc	85	7.05	49.35	47.00	0.00	35.65	58.06
11-5-28-5079-00 CalPERS Pension Exp - PEPRA	0	276.45	1,886.50	1,751.70	0.00	( 1,886.50)	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	25,676	1,595.06	10,273.72	20,716.78	0.00	15,402.28	40.01
11-5-28-5082-00 Social Security Expense	21,202	1,048.38	9,607.65	8,458.40	0.00	11,594.35	45.31
11-5-28-5083-00 Medicare Expense	4,959	409.20	2,421.38	2,140.18	0.00	2,537.62	48.83
11-5-28-5084-00 Insurance - Group Life	1,305	3,992.50	4,638.40	682.90	0.00	( 3,333.40)	355.43
11-5-28-5085-00 Insurance - Group Health	46,018	0.00	22,420.16	24,050.68	0.00	23,597.84	48.72
11-5-28-5086-00 Insurance - Group Dental	2,104	173.56	1,214.92	1,108.80	0.00	889.08	57.74
11-5-28-5087-00 Insurance - Group Vision	581	55.68	343.50	324.94	0.00	237.50	59.12
11-5-28-5088-00 Insurance - Unemployment	0	0.00	2,589.00	0.00	0.00	( 2,589.00)	0.00
TOTAL Benefits	101,930	7,557.88	55,444.58	59,281.38	0.00	46,485.42	54.39
<u>Services &amp; Supplies</u>							
11-5-28-5011-00 District Equipment	8,400	699.82	4,350.35	4,046.86	0.00	4,049.65	51.79
11-5-28-5012-00 Service & Supplies	10,900	4,471.46	5,904.48	2,327.41	2,400.31	2,595.21	76.19
11-5-28-5028-00 Computer Upgrades - Hardware	5,500	0.00	0.00	0.00	2,374.00	3,126.00	43.16
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	72.28	170.28	78.82	0.00	1,329.72	11.35
11-5-28-5042-00 Communications - Radio & Telep	2,325	353.52	1,214.11	1,195.12	0.00	1,110.89	52.22
11-5-28-5044-00 Membership & Dues	250	0.00	105.00	105.00	0.00	145.00	42.00
11-5-28-5045-00 Printing & Binding	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5046-00 Books & Publications	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-28-5048-00 Postage Expense	500	23.49	597.26	40.00	0.00	( 97.26)	119.45
11-5-28-5049-00 Other Professional Fees	0	0.00	0.00	0.00	2,174.24	( 2,174.24)	0.00
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5056-00 Travel Expense	1,300	7,535.08	10,562.38	11,418.18	0.00	( 9,262.38)	812.49
11-5-28-5059-00 Education & Training Seminars	4,500	2,001.86	2,173.60	3,857.94	0.00	2,326.40	48.30
11-5-28-5076-00 Insurance - Workers Compensati	0	0.00	625.92	0.00	0.00	( 625.92)	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	0	17.50	87.50	0.00	0.00	( 87.50)	0.00
TOTAL Services & Supplies	39,475	15,175.01	25,839.93	23,069.33	6,948.55	6,686.52	83.06
<u>Other Operating Expenses</u>							

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

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
11-5-28-5940-00 Outside Contracts	0	0.00	4,365.11	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	50,938.32	240,303.90	219,165.24	12,356.93	230,709.17	52.27

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

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-30-5001-00 Regular Salaries	585,637	34,282.87	226,205.31	172,840.72	0.00	359,431.69	38.63
11-5-30-5003-00 Overtime Pay	3,000	553.91	2,240.73	2,122.98	0.00	759.27	74.69
11-5-30-5006-00 Vacation Pay	53,872	2,900.78	12,150.49	22,462.96	0.00	41,721.51	22.55
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	292.67	7,467.67	11,356.74	0.00	24,222.33	23.56
11-5-30-5009-00 Holiday Pay	28,521	3,932.80	10,325.55	8,775.14	0.00	18,195.45	36.20
TOTAL Salaries	705,890	41,963.03	258,389.75	217,558.54	0.00	447,500.25	36.60
<u>Benefits</u>							
11-5-30-5078-00 Insurance - Employee Assistanc	226	18.80	84.60	75.20	0.00	141.40	37.43
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	1,158.92	5,422.97	3,109.60	0.00	( 5,422.97)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	60,188	2,125.11	15,454.39	34,022.00	0.00	44,733.61	25.68
11-5-30-5082-00 Social Security Expense	43,765	1,681.57	14,041.63	11,818.98	0.00	29,723.37	32.08
11-5-30-5083-00 Medicare Expense	10,237	608.98	4,068.08	3,433.94	0.00	6,168.92	39.74
11-5-30-5084-00 Insurance - Group Life	3,094	236.95	1,163.05	906.30	0.00	1,930.95	37.59
11-5-30-5085-00 Insurance - Group Health	166,259	8,395.23	44,886.57	48,391.18	0.00	121,372.43	27.00
11-5-30-5086-00 Insurance - Group Dental	7,415	373.64	2,067.00	2,325.60	0.00	5,348.00	27.88
11-5-30-5087-00 Insurance - Group Vision	1,704	148.48	621.90	547.66	0.00	1,082.10	36.50
TOTAL Benefits	292,888	14,747.68	87,810.19	104,630.46	0.00	205,077.81	29.98
<u>Services &amp; Supplies</u>							
11-5-30-5011-00 District Equipment	4,500	309.56	1,837.60	1,802.62	0.00	2,662.40	40.84
11-5-30-5012-00 Service & Supplies	25,350	570.58	5,888.63	10,526.69	61.17	19,400.20	23.47
11-5-30-5013-00 Utilities	37,000	1,886.72	14,060.71	14,730.10	0.00	22,939.29	38.00
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	0.00	3,352.88	2,981.52	6,260.28	( 1,613.16)	120.16
11-5-30-5029-00 Computer Upgrades - Software	5,000	0.00	6,165.80	0.00	0.00	( 1,165.80)	123.32
11-5-30-5034-00 Bank Charges	15,000	0.00	7,518.65	8,837.73	0.00	7,481.35	50.12
11-5-30-5037-00 Purchased Water	3,200	142.84	1,482.65	1,309.78	0.00	1,717.35	46.33
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	39,664.23	103,415.95	92,535.42	4,272.00	45,462.05	70.32
11-5-30-5042-00 Communications - Radio & Telep	45,000	6,356.74	38,447.29	23,948.64	0.00	6,552.71	85.44
11-5-30-5043-00 Office Equipment Maintenance	5,400	719.21	3,170.37	2,393.25	225.22	2,004.41	62.88
11-5-30-5044-00 Membership & Dues	745	0.00	560.00	435.00	0.00	185.00	75.17
11-5-30-5045-00 Printing & Binding	4,600	230.03	1,030.88	1,033.63	0.00	3,569.12	22.41
11-5-30-5047-00 Office Supplies	13,000	855.10	5,480.03	6,224.56	139.63	7,380.34	43.23
11-5-30-5048-00 Postage Expense	4,700	( 899.79)	2,289.48	2,026.72	0.00	2,410.52	48.71
11-5-30-5049-00 Other Professional Fees	46,000	927.00	29,416.78	35,734.09	1,500.00	15,083.22	67.21
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	150	0.00	21.46	61.92	0.00	128.54	14.31
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	100.39	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	0.00	306.61	0.00	0.00	1,993.39	13.33
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	12,895.38	20,650.84	0.00	23,604.62	35.33
11-5-30-5068-00 Petty Cash Over / Short	0	( 2.99)	2.71	24.32	0.00	( 2.71)	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,700	3,193.19	3,362.85	3,223.34	0.00	2,337.15	59.00
11-5-30-5070-00 Property Tax Administration Fe	26,000	1.04	404.19	298.98	0.00	25,595.81	1.55

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

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 50.00

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	4,835.53	151,189.53	131,048.94	0.00	( 16,189.53)	111.99
11-5-30-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>87.50</u>	<u>262.54</u>	<u>0.00</u>	( <u>87.50</u> )	<u>0.00</u>
TOTAL Services & Supplies	1,005,439	58,806.49	477,035.67	450,318.71	12,458.30	515,945.03	48.68
<u>Other Operating Expenses</u>							
11-5-30-5093-00 Administration Overhead	( 1,544,838)	( 253,900.41)	( 1,069,128.39)	( 870,343.55)	0.00	( 475,709.61)	69.21
TOTAL Other Operating Expenses	( 1,544,838)	( 253,900.41)	( 1,069,128.39)	( 870,343.55)	0.00	( 475,709.61)	69.21
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	459,379	( 138,383.21)	( 245,892.78)	( 97,835.84)	12,458.30	692,813.48	50.82-

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

11 -GENERAL FUND  
 WAREHOUSE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-32-5001-00 Regular Salaries	7,965	0.00	4,483.17	3,180.62	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	357.12	0.00	441.17	9.78
11-5-32-5009-00 Holiday Pay	440	0.00	72.88	176.90	0.00	367.12	16.56
TOTAL Salaries	9,774	0.00	4,851.86	4,298.93	0.00	4,922.14	49.64
<u>Benefits</u>							
11-5-32-5081-00 CalPERS Pension Exp - Classic	837	0.00	243.22	839.52	0.00	593.78	29.06
11-5-32-5082-00 Social Security Expense	606	0.00	324.23	288.50	0.00	281.77	53.50
11-5-32-5083-00 Medicare Expense	142	0.00	75.85	67.47	0.00	66.15	53.42
TOTAL Benefits	1,585	0.00	643.30	1,195.49	0.00	941.70	40.59
<u>Services &amp; Supplies</u>							
11-5-32-5011-00 District Equipment	0	0.00	176.85	220.94	0.00	( 176.85)	0.00
11-5-32-5012-00 Service & Supplies	3,000	346.26	6,098.54	2,912.81	( 46.00)	( 3,052.54)	201.75
11-5-32-5013-00 Utilities	2,500	407.34	1,707.83	1,221.25	0.00	792.17	68.31
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	753.60	7,999.57	4,195.39	( 46.00)	7,546.43	51.31
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
TOTAL WAREHOUSE	26,859	753.60	13,494.73	9,689.81	( 46.00)	13,410.27	50.07

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

11 -GENERAL FUND  
 GARAGE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-33-5001-00 Regular Salaries	18,516	698.65	4,653.53	4,217.96	0.00	13,862.47	25.13
11-5-33-5006-00 Vacation Pay	1,931	43.67	262.02	279.43	0.00	1,668.98	13.57
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	43.67	87.34	120.42	0.00	1,048.66	7.69
11-5-33-5009-00 Holiday Pay	<u>1,023</u>	<u>87.34</u>	<u>216.27</u>	<u>199.15</u>	<u>0.00</u>	<u>806.73</u>	<u>21.14</u>
TOTAL Salaries	22,720	873.33	5,219.16	4,816.96	0.00	17,500.84	22.97
<u>Benefits</u>							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	61.00	390.81	359.04	0.00	( 390.81)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,945	0.00	0.00	501.06	0.00	1,945.00	0.00
11-5-33-5082-00 Social Security Expense	1,408	54.15	348.50	322.60	0.00	1,059.50	24.75
11-5-33-5083-00 Medicare Expense	<u>330</u>	<u>12.66</u>	<u>81.49</u>	<u>75.42</u>	<u>0.00</u>	<u>248.51</u>	<u>24.69</u>
TOTAL Benefits	3,683	127.81	820.80	1,258.12	0.00	2,862.20	22.29
<u>Services &amp; Supplies</u>							
11-5-33-5011-00 District Equipment	9,835	323.61	2,604.10	2,193.09	0.00	7,230.90	26.48
11-5-33-5012-00 Service & Supplies	39,685	23.46	759.53	2,254.73	112.56	38,812.91	2.20
11-5-33-5013-00 Utilities	0	407.34	1,707.78	1,221.22	0.00	( 1,707.78)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	( 370,920)	( 9,653.75)	( 78,146.65)	( 132,456.59)	0.00	( 292,773.35)	21.07
11-5-33-5033-00 Vehicle Costs Direct	183,350	12,680.26	72,369.56	75,140.89	( 699.27)	111,679.71	39.09
11-5-33-5040-00 Outside Contracts	36,132	460.00	16,547.23	21,472.53	3,220.00	16,364.77	54.71
11-5-33-5042-00 Communications - Radio & Telep	0	19.72	117.74	114.02	0.00	( 117.74)	0.00
11-5-33-5050-00 Licenses & Permits	6,200	623.00	1,861.00	5,625.54	( 4,153.60)	8,492.60	36.98-
11-5-33-5061-00 Gain / Losses on Inventory GAS	<u>0</u>	<u>( 0.03)</u>	<u>106.80</u>	<u>( 0.13)</u>	<u>0.00</u>	<u>( 106.80)</u>	<u>0.00</u>
TOTAL Services & Supplies	( 95,718)	4,883.61	17,927.09	( 24,434.70)	( 1,520.31)	( 112,124.78)	17.14-
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-33-5912-00 Service & Supplies	<u>141,500</u>	<u>0.00</u>	<u>48,251.03</u>	<u>0.00</u>	<u>79,096.09</u>	<u>14,152.88</u>	<u>90.00</u>
TOTAL Services & Supplies-W.O.	141,500	0.00	48,251.03	0.00	79,096.09	14,152.88	90.00
TOTAL GARAGE	72,185	5,884.75	72,218.08	( 18,359.62)	77,575.78	( 77,608.86)	207.51

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

11 -GENERAL FUND  
 SAFETY

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-35-5001-00 Regular Salaries	88,630	6,563.82	43,719.74	39,627.77	0.00	44,910.26	49.33
11-5-35-5006-00 Vacation Pay	9,244	410.23	2,461.38	2,625.38	0.00	6,782.62	26.63
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	410.23	820.46	1,131.39	0.00	4,616.54	15.09
11-5-35-5009-00 Holiday Pay	<u>4,894</u>	<u>820.46</u>	<u>2,031.63</u>	<u>1,871.12</u>	<u>0.00</u>	<u>2,862.37</u>	<u>41.51</u>
TOTAL Salaries	108,749	8,204.74	49,033.21	45,255.66	0.00	59,715.79	45.09
<u>Benefits</u>							
11-5-35-5078-00 Insurance - Employee Assistanc	28	2.35	16.45	14.10	0.00	11.55	58.75
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	573.10	3,671.53	3,373.22	0.00	( 3,671.53)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	9,312	0.00	0.00	0.00	0.00	9,312.00	0.00
11-5-35-5082-00 Social Security Expense	6,742	508.69	3,273.85	3,030.66	0.00	3,468.15	48.56
11-5-35-5083-00 Medicare Expense	1,577	118.98	765.71	708.76	0.00	811.29	48.55
11-5-35-5084-00 Insurance - Group Life	733	61.50	424.50	363.00	0.00	308.50	57.91
11-5-35-5085-00 Insurance - Group Health	26,912	2,239.62	15,562.50	13,750.02	0.00	11,349.50	57.83
11-5-35-5086-00 Insurance - Group Dental	1,286	106.12	742.84	636.72	0.00	543.16	57.76
11-5-35-5087-00 Insurance - Group Vision	<u>132</u>	<u>18.56</u>	<u>83.66</u>	<u>65.10</u>	<u>0.00</u>	<u>48.34</u>	<u>63.38</u>
TOTAL Benefits	46,722	3,628.92	24,541.04	21,941.58	0.00	22,180.96	52.53
<u>Services &amp; Supplies</u>							
11-5-35-5011-00 District Equipment	0	68.25	121.98	40.98	0.00	( 121.98)	0.00
11-5-35-5012-00 Services & Supplies	1,350	1,002.83	1,715.47	1,252.86	0.00	( 365.47)	127.07
11-5-35-5029-00 Computer Upgrades - Software	4,380	3,600.00	3,600.00	3,600.00	0.00	780.00	82.19
11-5-35-5040-00 Outside Contracts	5,300	0.00	3,133.07	1,139.90	0.00	2,166.93	59.11
11-5-35-5041-00 Clothing & Personal Supplies	0	80.81	80.81	0.00	0.00	( 80.81)	0.00
11-5-35-5042-00 Communications - Radio & Telep	0	26.77	372.64	0.00	0.00	( 372.64)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	230.00	220.00	0.00	20.00	92.00
11-5-35-5050-00 Licenses & Permits	0	0.00	0.00	615.00	0.00	0.00	0.00
11-5-35-5054-00 Safety Program	1,000	21.69	726.30	0.00	0.00	273.70	72.63
11-5-35-5055-00 Private Vehicle Mileage	0	0.00	58.00	0.00	0.00	( 58.00)	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	483.54	0.00	0.00	1,316.46	26.86
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	35.87	0.00	0.00	1,364.13	2.56
11-5-35-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>87.50</u>	<u>0.00</u>	<u>0.00</u>	<u>( 87.50)</u>	<u>0.00</u>
TOTAL Services & Supplies	15,480	4,817.85	10,645.18	6,868.74	0.00	4,834.82	68.77
TOTAL SAFETY	170,951	16,651.51	84,219.43	74,065.98	0.00	86,731.57	49.27



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

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-40-5001-00 Regular Salaries	636,886	40,900.89	253,062.69	248,464.94	0.00	383,823.31	39.73
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	918.64	2,396.15	192.95	0.00	( 396.15)	119.81
11-5-40-5006-00 Vacation Pay	66,632	623.26	21,507.30	14,107.63	0.00	45,124.70	32.28
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	1,473.96	9,850.33	7,121.94	0.00	29,344.67	25.13
11-5-40-5009-00 Holiday Pay	35,276	5,983.42	14,863.33	12,324.21	0.00	20,412.67	42.13
11-5-40-5010-00 Seasonal Pay	0	0.00	10,153.00	13,786.70	0.00	( 10,153.00)	0.00
TOTAL Salaries	808,209	49,900.17	321,864.80	295,998.37	0.00	486,344.20	39.82
<u>Benefits</u>							
11-5-40-5078-00 Insurance - Employee Assistanc	169	14.10	98.70	77.55	0.00	70.30	58.40
11-5-40-5079-00 CalPERS Pension Exp - PEPRA	0	955.70	11,583.34	11,775.99	0.00	( 11,583.34)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	66,955	664.29	5,487.23	27,111.84	0.00	61,467.77	8.20
11-5-40-5082-00 Social Security Expense	50,109	1,096.76	15,550.08	18,499.46	0.00	34,558.92	31.03
11-5-40-5083-00 Medicare Expense	11,719	723.60	5,048.85	4,549.33	0.00	6,670.15	43.08
11-5-40-5084-00 Insurance - Group Life	2,822	247.20	1,694.40	1,255.90	0.00	1,127.60	60.04
11-5-40-5085-00 Insurance - Group Health	103,541	8,621.21	58,645.67	42,607.79	0.00	44,895.33	56.64
11-5-40-5086-00 Insurance - Group Dental	5,085	419.52	2,936.64	1,981.56	0.00	2,148.36	57.75
11-5-40-5087-00 Insurance - Group Vision	1,256	111.36	733.26	566.22	0.00	522.74	58.38
TOTAL Benefits	241,656	12,853.74	101,778.17	108,425.64	0.00	139,877.83	42.12
<u>Services &amp; Supplies</u>							
11-5-40-5011-00 District Equipment	6,200	745.32	5,318.95	2,795.72	0.00	881.05	85.79
11-5-40-5012-00 Service & Supplies	21,700	2,112.05	5,540.52	9,466.76	18,821.65	( 2,662.17)	112.27
11-5-40-5028-00 Computer Upgrades - Hardware	5,000	0.00	355.43	3,561.29	3,659.94	984.63	80.31
11-5-40-5029-00 Computer Upgrades - Software	11,000	10,000.00	16,725.55	6,727.44	0.00	( 5,725.55)	152.05
11-5-40-5040-00 Outside Contracts	123,200	93,084.58	366,742.44	156,197.58	1,102,583.83	( 1,346,126.27)	1,192.63
11-5-40-5041-00 Clothing & Personal Supplies	0	117.88	117.88	198.10	0.00	( 117.88)	0.00
11-5-40-5042-00 Communications - Radio & Telep	0	425.58	2,335.03	3,748.25	0.00	( 2,335.03)	0.00
11-5-40-5044-00 Membership & Dues	6,000	146.66	8,946.35	1,488.90	0.00	( 2,946.35)	149.11
11-5-40-5045-00 Printing & Binding	0	0.00	0.00	336.38	0.00	0.00	0.00
11-5-40-5046-00 Books & Publications	0	0.00	0.00	767.00	0.00	0.00	0.00
11-5-40-5047-00 Office Supplies	0	0.00	52.08	0.00	0.00	( 52.08)	0.00
11-5-40-5048-00 Postage Expense	0	( 98.30)	354.10	135.50	0.00	( 354.10)	0.00
11-5-40-5050-00 Licenses & Permits	48,820	6,355.75	27,154.55	28,395.14	0.00	21,665.45	55.62
11-5-40-5052-00 Small Tools	500	0.00	0.00	29.73	0.00	500.00	0.00
11-5-40-5054-00 Safety Program	0	0.00	0.00	847.28	0.00	0.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	0.00	223.88	0.00	0.00	1,276.12	14.93
11-5-40-5056-00 Travel Expense	0	0.00	1,021.46	0.00	0.00	( 1,021.46)	0.00
11-5-40-5059-00 Education & Training Seminars	5,000	0.00	2,148.48	355.00	0.00	2,851.52	42.97
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	87.50	174.98	0.00	( 87.50)	0.00
TOTAL Services & Supplies	228,920	112,907.02	437,214.20	215,225.05	1,125,065.42	( 1,333,359.62)	682.46

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

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
11-5-40-5901-00 Regular Salaries	0	11,805.65	57,424.36	54,638.35	0.00	( 57,424.36)	0.00
TOTAL Salaries - Work Orders	0	11,805.65	57,424.36	54,638.35	0.00	( 57,424.36)	0.00
<u>Benefits - Work Orders</u>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	1,010.91	5,329.02	4,562.24	0.00	( 5,329.02)	0.00
11-5-40-5982-00 Social Security Expense	0	249.11	2,796.54	2,372.69	0.00	( 2,796.54)	0.00
11-5-40-5983-00 Medicare Expense	0	171.22	912.12	846.03	0.00	( 912.12)	0.00
TOTAL Benefits - Work Orders	0	1,431.24	9,037.68	7,780.96	0.00	( 9,037.68)	0.00
<u>Services &amp; Supplies-W.O.</u>							
11-5-40-5912-00 Service & Supplies	0	17,808.03	46,949.54	33,279.50	70,931.67	( 117,881.21)	0.00
11-5-40-5940-00 Outside Contracts	20,708,000	628,888.47	3,250,071.91	623,831.84	2,805,293.82	14,652,634.27	29.24
11-5-40-5950-00 Licenses & Permits	0	0.00	71,930.75	0.00	203,268.98	( 275,199.73)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPRA	0	0.00	0.00	121.97	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	20,708,000	646,696.50	3,368,952.20	657,233.31	3,079,494.47	14,259,553.33	31.14
TOTAL ENGINEERING	21,986,785	835,594.32	4,296,271.41	1,339,301.68	4,204,559.89	13,485,953.70	38.66

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-42-5001-00 Regular Salaries	252,796	18,272.80	107,097.63	99,317.90	0.00	145,698.37	42.37
11-5-42-5002-00 Part Time - Temporary Wages	21,375	0.00	0.00	0.00	0.00	21,375.00	0.00
11-5-42-5003-00 Overtime Pay	6,925	250.81	5,199.22	3,535.77	0.00	1,725.78	75.08
11-5-42-5006-00 Vacation Pay	26,364	1,037.61	7,407.83	10,923.14	0.00	18,956.17	28.10
11-5-42-5007-00 Jury Duty	1,551	0.00	0.00	551.02	0.00	1,551.00	0.00
11-5-42-5008-00 Sick Pay	15,509	410.49	2,718.65	5,248.08	0.00	12,790.35	17.53
11-5-42-5009-00 Holiday Pay	13,957	2,143.44	5,136.25	5,199.60	0.00	8,820.75	36.80
TOTAL Salaries	338,477	22,115.15	127,559.58	124,775.51	0.00	210,917.42	37.69
<u>Benefits</u>							
11-5-42-5078-00 Insurance - Employee Assistanc	56	7.05	56.40	28.20	0.00 (	0.40)	100.71
11-5-42-5079-00 CalPERS Pension Exp - PEPRA	0	857.76	4,890.80	1,643.68	0.00 (	4,890.80)	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	28,790	780.26	5,059.45	17,562.39	0.00	23,730.55	17.57
11-5-42-5082-00 Social Security Expense	20,988	1,259.31	8,166.93	7,994.42	0.00	12,821.07	38.91
11-5-42-5083-00 Medicare Expense	4,908	320.69	1,978.89	1,921.43	0.00	2,929.11	40.32
11-5-42-5084-00 Insurance - Group Life	996	64.80	732.60	492.90	0.00	263.40	73.55
11-5-42-5085-00 Insurance - Group Health	42,001	6,133.84	38,632.48	20,433.54	0.00	3,368.52	91.98
11-5-42-5086-00 Insurance - Group Dental	2,076	318.36	1,983.00	1,027.92	0.00	93.00	95.52
11-5-42-5087-00 Insurance - Group Vision	356	55.68	343.50	176.46	0.00	12.50	96.49
TOTAL Benefits	100,171	9,797.75	61,844.05	51,280.94	0.00	38,326.95	61.74
<u>Services &amp; Supplies</u>							
11-5-42-5011-00 District Equipment	8,500	742.02	4,157.45	4,313.33	0.00	4,342.55	48.91
11-5-42-5012-00 Service & Supplies	46,601	2,332.34	14,532.37	9,951.26	1,489.80	30,578.83	34.38
11-5-42-5028-00 Computer Upgrades - Hardware	2,050	0.00	1,283.66	1,031.97	1,187.00 (	420.66)	120.52
11-5-42-5040-00 Outside Contracts	141,886	7,738.36	58,558.99	29,888.00	38,910.62	44,416.39	68.70
11-5-42-5041-00 Clothing & Personal Supplies	1,330	72.90	397.26	0.00	0.00	932.74	29.87
11-5-42-5042-00 Communications - Radio & Telep	2,100	119.51	918.90	1,260.76	0.00	1,181.10	43.76
11-5-42-5044-00 Membership & Dues	650	0.00	0.00	0.00	144.00	506.00	22.15
11-5-42-5045-00 Printing & Binding	0	0.00	167.63	0.00	0.00 (	167.63)	0.00
11-5-42-5046-00 Books & Publications	221	0.00	0.00	0.00	0.00	221.00	0.00
11-5-42-5048-00 Postage Expense	806 (	20.81)	635.67	487.94	0.00	170.33	78.87
11-5-42-5050-00 Licenses & Permits	33,227	27,941.65	35,019.65	6,072.00	0.00 (	1,792.65)	105.40
11-5-42-5051-00 Advertising & Legal Notices	1,234	0.00	0.00	107.04	0.00	1,234.00	0.00
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	0.00	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	1,840	0.00	0.00	0.00	0.00	1,840.00	0.00
11-5-42-5059-00 Education & Training Seminars	2,016	0.00	175.87	960.00	0.00	1,840.13	8.72
11-5-42-5062-00 Pre-Employment Screening	0	0.00	32.00	0.00	0.00 (	32.00)	0.00
TOTAL Services & Supplies	242,976	38,925.97	115,879.45	54,072.30	41,731.42	85,365.13	64.87
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

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

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies-W.O.</u>							
11-5-42-5912-00 Services & Supplies	34,000	7,829.25	15,758.50	0.00	18,009.68	231.82	99.32
11-5-42-5940-00 Outside Contracts	<u>75,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	109,000	7,829.25	15,758.50	0.00	18,009.68	75,231.82	30.98
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TOTAL WATER QUALITY - LAB	790,624	78,668.12	321,041.58	230,128.75	59,741.10	409,841.32	48.16

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

11 -GENERAL FUND  
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-50-5001-00 Regular Salaries	298,376	23,558.29	142,886.86	121,762.37	0.00	155,489.14	47.89
11-5-50-5003-00 Overtime Pay	20,543	2,611.20	13,220.90	7,809.38	0.00	7,322.10	64.36
11-5-50-5005-00 Standby Pay	9,000	874.88	4,103.32	3,641.92	0.00	4,896.68	45.59
11-5-50-5006-00 Vacation Pay	21,761	600.27	4,338.07	6,651.01	0.00	17,422.93	19.94
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	687.62	4,556.71	2,535.51	0.00	13,164.29	25.71
11-5-50-5009-00 Holiday Pay	11,211	2,627.58	6,535.62	5,277.26	0.00	4,675.38	58.30
TOTAL Salaries	385,707	30,959.84	175,870.75	147,677.45	0.00	209,836.25	45.60
<u>Benefits</u>							
11-5-50-5078-00 Insurance - Employee Assistanc	113	11.75	79.90	70.50	0.00	33.10	70.71
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,325.26	8,437.21	7,690.52	0.00	8,437.21	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	32,257	626.76	4,022.67	8,042.22	0.00	28,234.33	12.47
11-5-50-5082-00 Social Security Expense	24,473	1,639.84	11,002.05	9,360.12	0.00	13,470.95	44.96
11-5-50-5083-00 Medicare Expense	5,723	448.95	2,745.07	2,318.33	0.00	2,977.93	47.97
11-5-50-5084-00 Insurance - Group Life	829	99.60	641.00	531.90	0.00	188.00	77.32
11-5-50-5085-00 Insurance - Group Health	65,510	6,836.43	45,655.18	41,201.40	0.00	19,854.82	69.69
11-5-50-5086-00 Insurance Group - Dental	2,894	303.96	2,094.00	2,069.28	0.00	800.00	72.36
11-5-50-5087-00 Insurance - Group Vision	900	92.80	631.04	556.80	0.00	268.96	70.12
TOTAL Benefits	132,699	11,385.35	75,308.12	71,841.07	0.00	57,390.88	56.75
<u>Services &amp; Supplies</u>							
11-5-50-5011-00 District Equipment	35,670	2,628.27	19,525.17	17,527.09	0.00	16,144.83	54.74
11-5-50-5012-00 Service & Supplies	77,500	1,010.11	33,707.98	25,836.33	776.58	43,015.44	44.50
11-5-50-5040-00 Outside Contracts	8,000	0.00	4,699.17	1,949.94	0.00	3,300.83	58.74
11-5-50-5041-00 Clothing & Personal Supplies	4,210	172.77	3,283.50	2,280.34	754.42	172.08	95.91
11-5-50-5042-00 Communications - Radio & Telep	5,000	395.94	3,010.18	3,548.08	0.00	1,989.82	60.20
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	0.00	639.38	14.63	0.00	3,160.62	16.83
11-5-50-5055-00 Private Vehicle Mileage	0	0.00	68.44	0.00	0.00	68.44	0.00
11-5-50-5056-00 Travel Expense	2,000	0.00	1,755.66	114.00	0.00	244.34	87.78
11-5-50-5059-00 Education & Training Seminars	5,200	0.00	4,555.71	2,978.72	0.00	644.29	87.61
11-5-50-5062-00 Pre-Employment Screening	0	0.00	0.00	85.00	0.00	0.00	0.00
TOTAL Services & Supplies	142,380	4,207.09	71,385.19	54,424.13	1,531.00	69,463.81	51.21
<u>Services &amp; Supplies-W.O.</u>							
11-5-50-5912-00 Service & Supplies	60,000	12,345.17	24,865.59	11,890.49	25,644.32	9,490.09	84.18
11-5-50-5940-00 Outside Contracts	40,000	0.00	0.00	0.00	0.00	40,000.00	0.00
TOTAL Services & Supplies-W.O.	100,000	12,345.17	24,865.59	11,890.49	25,644.32	49,490.09	50.51
TOTAL UTILITIES MAINTENANCE	760,786	58,897.45	347,429.65	285,833.14	27,175.32	386,181.03	49.24

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

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-52-5001-00 Regular Salaries	459,205	27,799.21	192,568.20	148,650.64	0.00	266,636.80	41.94
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	1,874.65	30,584.08	10,692.24	0.00	1,615.92	94.98
11-5-52-5005-00 Standby Pay	27,000	1,516.00	10,649.44	11,428.72	0.00	16,350.56	39.44
11-5-52-5006-00 Vacation Pay	47,893	900.52	9,878.60	4,153.42	0.00	38,014.40	20.63
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	1,312.24	6,794.53	3,108.51	0.00	21,378.47	24.12
11-5-52-5009-00 Holiday Pay	25,355	3,696.68	9,223.84	6,832.09	0.00	16,131.16	36.38
TOTAL Salaries	622,643	37,099.30	261,938.69	184,865.62	0.00	360,704.31	42.07
<u>Benefits</u>							
11-5-52-5078-00 Insurance - Employee Assistanc	113	9.62	51.92	56.40	0.00	61.08	45.95
11-5-52-5079-00 CalPERS Pension Exp - PEPRA	0	1,125.92	7,227.28	4,488.62	0.00	( 7,227.28)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	53,316	1,445.52	11,133.47	20,710.75	0.00	42,182.53	20.88
11-5-52-5082-00 Social Security Expense	38,604	1,061.80	16,051.10	11,728.15	0.00	22,552.90	41.58
11-5-52-5083-00 Medicare Expense	9,027	538.05	4,129.01	2,908.61	0.00	4,897.99	45.74
11-5-52-5084-00 Insurance - Group Life	1,410	124.55	615.05	698.10	0.00	794.95	43.62
11-5-52-5085-00 Insurance - Group Health	84,002	7,274.78	37,407.92	39,452.10	0.00	46,594.08	44.53
11-5-52-5086-00 Insurance - Group Dental	4,153	342.64	1,761.76	2,055.84	0.00	2,391.24	42.42
11-5-52-5087-00 Insurance - Group Vision	900	74.24	408.32	445.44	0.00	491.68	45.37
TOTAL Benefits	191,525	11,997.12	78,785.83	82,544.01	0.00	112,739.17	41.14
<u>Services &amp; Supplies</u>							
11-5-52-5011-00 District Equipment	20,000	1,357.31	9,922.98	10,913.04	0.00	10,077.02	49.61
11-5-52-5012-00 Service & Supplies	77,200	3,322.13	21,960.61	24,493.70	( 1,921.20)	57,160.59	25.96
11-5-52-5013-00 Utilities	0	1,542.80	9,654.80	9,828.91	0.00	( 9,654.80)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	108,973.68	678,547.82	643,669.43	0.00	1,181,452.18	36.48
11-5-52-5028-00 Computer Upgrades - Hardware	2,500	622.30	3,008.47	3,201.53	2,374.00	( 2,882.47)	215.30
11-5-52-5040-00 Outside Contracts	160,420	23,672.13	92,872.24	106,044.68	13,374.55	54,173.21	66.23
11-5-52-5041-00 Clothing & Personal Supplies	5,010	101.94	1,865.09	280.33	37.18	3,107.73	37.97
11-5-52-5042-00 Communications - Radio & Telep	6,950	943.61	5,435.34	4,911.87	0.00	1,514.66	78.21
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	9,870.00	31,969.51	19,124.00	0.00	25,129.49	55.99
11-5-52-5052-00 Small Tools	4,850	241.74	3,185.88	3,201.83	0.00	1,664.12	65.69
11-5-52-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-52-5056-00 Travel Expense	3,000	0.00	0.00	0.00	0.00	3,000.00	0.00
11-5-52-5059-00 Education & Training Seminars	3,400	0.00	579.34	861.43	4,250.00	( 1,429.34)	142.04
11-5-52-5076-00 Insurance - Workers Compensati	0	5,627.75	10,245.89	16,837.96	0.00	( 10,245.89)	0.00
TOTAL Services & Supplies	2,201,529	156,275.39	869,247.97	843,481.87	18,114.53	1,314,166.50	40.31
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

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

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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Benefits - Work Orders							
<hr/>							
Services & Supplies-W.O.							
11-5-52-5912-00 Service & Supplies	89,700	12,548.03	62,006.33	56,471.60	4,272.55	23,421.12	73.89
11-5-52-5940-00 Outside Contracts	<u>1,229,000</u>	<u>450.57</u>	<u>12,638.07</u>	<u>53,687.87</u>	<u>6,375.00</u>	<u>1,209,986.93</u>	<u>1.55</u>
TOTAL Services & Supplies-W.O.	1,318,700	12,998.60	74,644.40	110,159.47	10,647.55	1,233,408.05	6.47
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TOTAL ELECTRICAL MECHANICAL	4,334,397	218,370.41	1,284,616.89	1,221,050.97	28,762.08	3,021,018.03	30.30

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

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-53-5001-00 Regular Salaries	459,109	38,346.15	216,234.73	202,963.33	0.00	242,874.27	47.10
11-5-53-5003-00 Overtime Pay	71,700	4,844.50	26,698.73	23,547.54	0.00	45,001.27	37.24
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	1,704.00	9,663.67	9,973.95	0.00	50,186.33	16.15
11-5-53-5006-00 Vacation Pay	47,882	2,058.88	14,336.55	11,834.43	0.00	33,545.45	29.94
11-5-53-5007-00 Jury Duty	2,818	0.00	0.00	1,414.61	0.00	2,818.00	0.00
11-5-53-5008-00 Sick Pay	28,166	1,737.12	13,770.16	7,106.90	0.00	14,395.84	48.89
11-5-53-5009-00 Holiday Pay	25,347	4,570.74	10,710.21	9,793.98	0.00	14,636.79	42.25
TOTAL Salaries	694,872	53,261.39	291,414.05	266,999.74	0.00	403,457.95	41.94
<u>Benefits</u>							
11-5-53-5078-00 Insurance - Employee Assistanc	169	14.32	208.92	89.30	0.00	( 39.92)	123.62
11-5-53-5079-00 CalPERS Pension Exp - PEPRA	0	1,461.26	7,851.54	7,324.71	0.00	( 7,851.54)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	59,501	2,115.27	13,494.75	27,441.83	0.00	46,006.25	22.68
11-5-53-5082-00 Social Security Expense	43,081	1,958.65	15,238.29	16,132.29	0.00	27,842.71	35.37
11-5-53-5083-00 Medicare Expense	10,075	772.35	4,601.07	4,241.10	0.00	5,473.93	45.67
11-5-53-5084-00 Insurance - Group Life	1,447	138.70	11,229.81	749.20	0.00	( 9,782.81)	776.08
11-5-53-5085-00 Insurance - Group Health	127,882	10,637.40	59,202.17	63,045.70	0.00	68,679.83	46.29
11-5-53-5086-00 Insurance - Group Dental	6,840	523.40	3,642.24	3,453.36	0.00	3,197.76	53.25
11-5-53-5087-00 Insurance - Group Vision	1,350	111.36	705.28	705.28	0.00	644.72	52.24
TOTAL Benefits	250,345	17,732.71	116,174.07	123,182.77	0.00	134,170.93	46.41
<u>Services &amp; Supplies</u>							
11-5-53-5011-00 District Equipment	56,005	4,620.72	28,387.69	36,279.17	0.00	27,617.31	50.69
11-5-53-5012-00 Service & Supplies	363,270	26,489.66	201,723.98	137,893.46	8,635.61	152,910.41	57.91
11-5-53-5013-00 Utilities	13,000	249.48	1,973.02	974.17	0.00	11,026.98	15.18
11-5-53-5028-00 Computer Upgrades - Hardware	450	134.20	354.50	1,585.52	0.00	95.50	78.78
11-5-53-5040-00 Outside Contracts	417,500	101.93	23,790.80	27,196.94	36,646.14	357,063.06	14.48
11-5-53-5041-00 Clothing & Personal Supplies	8,190	1,458.38	5,504.74	3,853.00	1,173.97	1,511.29	81.55
11-5-53-5042-00 Communications - Radio & Telep	4,130	380.48	3,153.48	3,535.80	0.00	976.52	76.36
11-5-53-5045-00 Printing & Binding	0	367.02	367.02	0.00	0.00	( 367.02)	0.00
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	0.00	5,052.40	4,336.15	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	318.05	1,556.13	805.66	0.00	2,443.87	38.90
11-5-53-5059-00 Education & Training Seminars	21,470	501.00	2,503.92	3,169.04	0.00	18,966.08	11.66
11-5-53-5060-00 Property Losses for Operations	0	0.00	( 63.99)	170.00	0.00	63.99	0.00
11-5-53-5062-00 Pre-Employment Screening	0	0.00	139.00	0.00	0.00	( 139.00)	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	0.00	2,185.86	0.00	0.00	( 2,185.86)	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	17.50	87.50	87.48	0.00	( 87.50)	0.00
TOTAL Services & Supplies	948,215	34,638.42	278,549.61	220,816.63	46,455.72	623,209.67	34.28
<u>Other Operating Expenses</u>							
11-5-53-5097-00 Costs Applied	0	3,848.28	26,930.42	11,184.11	0.00	( 26,930.42)	0.00
TOTAL Other Operating Expenses	0	3,848.28	26,930.42	11,184.11	0.00	( 26,930.42)	0.00



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

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>							
11-5-53-5912-00 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	<u>40,000</u>	<u>0.00</u>	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,440.00</u>	<u>3.90</u>
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	109,480.80	720,199.49	665,751.26	46,455.72	1,166,776.79	39.65

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

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-54-5001-00 Regular Salaries	475,552	47,002.83	291,946.93	267,065.05	0.00	183,605.07	61.39
11-5-54-5003-00 Overtime Pay	84,300	6,984.01	44,251.25	39,409.80	0.00	40,048.75	52.49
11-5-54-5005-00 Standby Pay	13,500	859.28	6,746.38	7,536.24	0.00	6,753.62	49.97
11-5-54-5006-00 Vacation Pay	49,598	4,529.04	25,437.11	22,551.64	0.00	24,160.89	51.29
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	4,844.08	16,173.08	9,869.35	0.00	13,000.92	55.44
11-5-54-5009-00 Holiday Pay	26,257	5,746.18	14,316.21	12,604.40	0.00	11,940.79	54.52
TOTAL Salaries	681,299	69,965.42	398,870.96	359,418.62	0.00	282,428.04	58.55
<u>Benefits</u>							
11-5-54-5078-00 Insurance - Employee Assistanc	282	18.80	131.60	98.70	0.00	150.40	46.67
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	833.04	5,471.87	2,562.48	0.00	( 5,471.87)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	58,340	3,928.24	24,846.12	56,479.83	0.00	33,493.88	42.59
11-5-54-5082-00 Social Security Expense	43,077	3,208.60	24,915.20	22,952.96	0.00	18,161.80	57.84
11-5-54-5083-00 Medicare Expense	10,075	970.53	6,238.55	5,645.93	0.00	3,836.45	61.92
11-5-54-5084-00 Insurance - Group Life	2,768	177.70	1,195.90	842.10	0.00	1,572.10	43.20
11-5-54-5085-00 Insurance - Group Health	198,108	13,327.80	87,131.82	61,478.94	0.00	110,976.18	43.98
11-5-54-5086-00 Insurance - Group Dental	10,115	622.32	4,356.24	3,097.20	0.00	5,758.76	43.07
11-5-54-5087-00 Insurance - Group Vision	2,250	148.48	1,039.36	779.52	0.00	1,210.64	46.19
TOTAL Benefits	325,015	23,235.51	155,326.66	153,937.66	0.00	169,688.34	47.79
<u>Services &amp; Supplies</u>							
11-5-54-5011-00 District Equipment	28,670	2,087.90	13,564.25	13,622.83	0.00	15,105.75	47.31
11-5-54-5012-00 Service & Supplies	78,730	3,388.70	50,406.73	50,281.20	1,685.95	26,637.32	66.17
11-5-54-5013-00 Utilities	134,400	7,464.72	61,494.47	47,103.06	0.00	72,905.53	45.75
11-5-54-5014-00 Chlorine	120,200	1,650.00	36,923.75	51,498.38	84,776.25	( 1,500.00)	101.25
11-5-54-5015-00 Polymer	57,300	0.00	20,043.21	16,118.99	39,815.41	( 2,558.62)	104.47
11-5-54-5016-00 Ferric	17,120	5,622.12	5,622.12	4,797.76	13,703.88	( 2,206.00)	112.89
11-5-54-5017-00 Liquid Oxygen	165,000	9,500.18	81,141.47	81,618.30	83,858.53	0.00	100.00
11-5-54-5023-00 Ammonia	38,500	2,677.11	7,299.66	11,155.82	31,200.34	0.00	100.00
11-5-54-5024-00 Caustics	105,000	0.00	22,966.84	22,529.10	82,033.16	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	4,350	156.01	2,017.10	8,546.57	2,374.00	( 41.10)	100.94
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	6,300.97	10,884.92	26,344.80	793.00	169,232.08	6.46
11-5-54-5041-00 Clothing & Personal Supplies	6,110	318.33	2,431.14	2,081.48	586.89	3,091.97	49.39
11-5-54-5042-00 Communications - Radio & Telep	6,840	691.37	4,549.61	4,126.92	332.10	1,958.29	71.37
11-5-54-5047-00 Office Supplies	200	0.00	0.00	25.83	0.00	200.00	0.00
11-5-54-5048-00 Postage Expense	0	( 850.75)	248.50	28.11	0.00	( 248.50)	0.00
11-5-54-5050-00 Licenses & Permits	11,640	105.00	5,543.31	841.47	0.00	6,096.69	47.62
11-5-54-5052-00 Small Tools	1,350	0.00	0.00	273.84	0.00	1,350.00	0.00
11-5-54-5054-00 Safety Program	0	0.00	0.00	417.20	0.00	0.00	0.00
11-5-54-5055-00 Private Vehicle Mileage	0	0.00	62.64	22.89	0.00	( 62.64)	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	916.83	0.00	0.00	3,283.17	21.83
11-5-54-5059-00 Education & Training Seminars	8,600	0.00	1,162.79	1,546.96	0.00	7,437.21	13.52
11-5-54-5062-00 Pre-Employment Screening	0	0.00	0.00	90.00	0.00	0.00	0.00
11-5-54-5076-00 Insurance - Workers Compensati	0	0.00	264.75	0.00	0.00	( 264.75)	0.00
11-5-54-5077-00 Insurance - Aflac Service Fee	0	17.50	87.50	174.96	0.00	( 87.50)	0.00
TOTAL Services & Supplies	969,120	39,129.16	327,631.59	343,346.46	341,159.51	300,328.90	69.01

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

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>							
11-5-54-5912-00 Service & Supplies	62,500	0.00	53,051.47	25,140.99	7,220.30	2,228.23	96.43
11-5-54-5940-00 Outside Contracts	<u>325,000</u>	<u>0.00</u>	<u>23,834.70</u>	<u>33,171.77</u>	<u>31,507.59</u>	<u>269,657.71</u>	<u>17.03</u>
TOTAL Services & Supplies-W.O.	387,500	0.00	76,886.17	58,312.76	38,727.89	271,885.94	29.84
TOTAL WATER TREATMENT	2,362,934	132,330.09	958,715.38	915,015.50	379,887.40	1,024,331.22	56.65

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

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-55-5001-00 Regular Salaries	165,026	12,640.46	78,856.21	52,294.37	0.00	86,169.79	47.78
11-5-55-5002-00 Part Time - Temporary Wages	0	1,665.00	4,710.00	0.00	0.00	( 4,710.00)	0.00
11-5-55-5003-00 Overtime Pay	10,900	1,074.39	8,552.86	6,152.54	0.00	2,347.14	78.47
11-5-55-5005-00 Standby Pay	0	261.52	1,529.34	0.00	0.00	( 1,529.34)	0.00
11-5-55-5006-00 Vacation Pay	17,211	907.17	5,059.13	2,298.02	0.00	12,151.87	29.39
11-5-55-5007-00 Jury Duty	1,012	0.00	306.30	0.00	0.00	705.70	30.27
11-5-55-5008-00 Sick Pay	10,124	231.73	2,183.50	1,168.64	0.00	7,940.50	21.57
11-5-55-5009-00 Holiday Pay	9,112	1,507.18	3,749.75	2,707.70	0.00	5,362.25	41.15
11-5-55-5010-00 Seasonal Pay	0	0.00	0.00	7,207.50	0.00	0.00	0.00
TOTAL Salaries	213,385	18,287.45	104,947.09	71,828.77	0.00	108,437.91	49.18
<u>Benefits</u>							
11-5-55-5078-00 Insurance - Employee Assistanc	113	7.05	49.35	14.10	0.00	63.65	43.67
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	949.02	6,196.15	3,903.06	0.00	( 6,196.15)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	18,271	170.89	1,112.34	3,790.91	0.00	17,158.66	6.09
11-5-55-5082-00 Social Security Expense	13,231	1,077.92	6,903.11	4,748.67	0.00	6,327.89	52.17
11-5-55-5083-00 Medicare Expense	3,094	265.07	1,648.46	1,136.42	0.00	1,445.54	53.28
11-5-55-5084-00 Insurance - Group Life	733	51.15	331.65	83.70	0.00	401.35	45.25
11-5-55-5085-00 Insurance - Group Health	91,785	5,396.75	36,151.37	8,844.06	0.00	55,633.63	39.39
11-5-55-5086-00 Insurance - Group Dental	4,649	236.52	1,655.64	391.20	0.00	2,993.36	35.61
11-5-55-5087-00 Insurance - Group Vision	900	55.68	389.76	111.36	0.00	510.24	43.31
TOTAL Benefits	132,776	8,210.05	54,437.83	23,023.48	0.00	78,338.17	41.00
<u>Services &amp; Supplies</u>							
11-5-55-5011-00 District Equipment	20,000	1,535.74	9,926.58	11,799.27	0.00	10,073.42	49.63
11-5-55-5012-00 Service & Supplies	54,420	2,096.11	41,394.11	24,360.65	4,670.05	8,355.84	84.65
11-5-55-5013-00 Utilities	0	0.00	0.00	346.84	0.00	0.00	0.00
11-5-55-5028-00 Computer Upgrades - Hardware	0	0.00	172.04	645.73	0.00	( 172.04)	0.00
11-5-55-5040-00 Outside Contracts	99,200	16,355.25	38,685.48	30,038.83	9,985.77	50,528.75	49.06
11-5-55-5041-00 Clothing & Personal Supplies	4,760	449.43	2,409.43	2,498.24	753.00	1,597.57	66.44
11-5-55-5042-00 Communications - Radio & Telep	1,500	113.59	761.95	1,086.65	0.00	738.05	50.80
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5050-00 Licenses & Permits	500	0.00	90.00	152.00	0.00	410.00	18.00
11-5-55-5052-00 Small Tools	5,500	0.00	4,878.82	1,028.42	0.00	621.18	88.71
11-5-55-5055-00 Private Vehicle Mileage	0	0.00	230.84	0.00	0.00	( 230.84)	0.00
11-5-55-5056-00 Travel Expense	0	0.00	483.41	0.00	0.00	( 483.41)	0.00
11-5-55-5059-00 Education & Training Seminars	3,450	0.00	1,227.37	762.63	0.00	2,222.63	35.58
11-5-55-5062-00 Pre-Employment Screening	0	0.00	77.00	606.00	0.00	( 77.00)	0.00
TOTAL Services & Supplies	189,530	20,550.12	100,337.03	73,325.26	15,408.82	73,784.15	61.07
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							

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

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies-W.O.</u>							
11-5-55-5912-00 Service & Supplies	0	0.00	0.00	2,274.14	0.00	0.00	0.00
11-5-55-5940-00 Outside Contracts	<u>850,000</u>	<u>0.00</u>	<u>0.00</u>	<u>655.77</u>	<u>0.00</u>	<u>850,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	850,000	0.00	0.00	2,929.91	0.00	850,000.00	0.00
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TOTAL OPERATIONS - MAINTENANCE	1,385,691	47,047.62	259,721.95	171,107.42	15,408.82	1,110,560.23	19.86

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

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-62-5001-00 Regular Salaries	759,484	61,674.02	394,836.19	358,488.82	0.00	364,647.81	51.99
11-5-62-5002-00 Part Time - Temporary Wages	242,274	17,880.51	113,331.74	145,836.26	0.00	128,942.26	46.78
11-5-62-5003-00 Overtime Pay	25,000	2,290.39	11,587.55	10,969.97	0.00	13,412.45	46.35
11-5-62-5004-00 Shift Pay	12,000	745.15	6,099.37	6,127.98	0.00	5,900.63	50.83
11-5-62-5005-00 Standby Pay	0	0.00	761.56	558.00	0.00	( 761.56)	0.00
11-5-62-5006-00 Vacation Pay	80,461	2,851.09	24,138.04	19,675.00	0.00	56,322.96	30.00
11-5-62-5007-00 Jury Duty	4,734	0.00	1,614.45	0.00	0.00	3,119.55	34.10
11-5-62-5008-00 Sick Pay	47,330	5,363.54	17,670.36	15,262.54	0.00	29,659.64	37.33
11-5-62-5009-00 Holiday Pay	42,597	4,433.65	16,024.33	15,053.98	0.00	26,572.67	37.62
11-5-62-5010-00 Seasonal Pay	0	0.00	12,851.74	2,891.88	0.00	( 12,851.74)	0.00
TOTAL Salaries	1,213,880	95,238.35	598,915.33	574,864.43	0.00	614,964.67	49.34
<u>Benefits</u>							
11-5-62-5078-00 Insurance - Employee Assistanc	310	25.85	195.05	150.40	0.00	114.95	62.92
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	3,801.01	23,845.98	22,123.16	0.00	( 23,845.98)	0.00
11-5-62-5080-00 CalPERS Employer Paid for Emp	0	0.00	( 1,733.70)	0.00	0.00	1,733.70	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	83,198	1,600.08	13,278.93	24,291.34	0.00	69,919.07	15.96
11-5-62-5082-00 Social Security Expense	75,260	5,131.70	38,746.55	37,072.77	0.00	36,513.45	51.48
11-5-62-5083-00 Medicare Expense	17,602	1,380.97	9,448.35	9,036.74	0.00	8,153.65	53.68
11-5-62-5084-00 Insurance - Group Life	3,637	349.95	2,481.00	1,763.60	0.00	1,156.00	68.22
11-5-62-5085-00 Insurance - Group Health	178,310	18,147.84	115,809.72	78,202.78	0.00	62,500.28	64.95
11-5-62-5086-00 Insurance - Group Dental	8,769	899.76	5,877.36	3,939.76	0.00	2,891.64	67.02
11-5-62-5087-00 Insurance - Group Vision	2,194	204.16	1,401.70	1,049.06	0.00	792.30	63.89
11-5-62-5088-00 Insurance - Unemployment	0	0.00	0.00	469.00	0.00	0.00	0.00
TOTAL Benefits	369,280	31,541.32	209,350.94	178,098.61	0.00	159,929.06	56.69
<u>Services &amp; Supplies</u>							
11-5-62-5011-00 District Equipment	97,670	2,584.52	23,356.63	40,860.08	0.00	74,313.37	23.91
11-5-62-5012-00 Service & Supplies	46,150	105.07	4,500.24	18,287.94	5,362.50	36,287.26	21.37
11-5-62-5013-00 Utilities	108,000	6,637.35	64,555.54	66,641.40	0.00	43,444.46	59.77
11-5-62-5028-00 Computer Upgrades - Hardware	7,675	1,451.90	1,677.13	1,327.09	5,935.00	62.87	99.18
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	( 3,848.28)	( 26,930.42)	( 11,184.11)	0.00	26,930.42	0.00
11-5-62-5038-00 Bad Debt Expense	0	0.00	0.00	238.20	0.00	0.00	0.00
11-5-62-5040-00 Outside Contracts	16,500	0.00	439.76	7,570.15	0.00	16,060.24	2.67
11-5-62-5041-00 Clothing & Personal Supplies	6,800	581.39	581.39	2,102.31	124.65	6,093.96	10.38
11-5-62-5042-00 Communications - Radio & Telep	11,000	900.42	11,777.52	7,140.17	0.00	( 777.52)	107.07
11-5-62-5044-00 Membership & Dues	825	219.00	219.00	480.00	0.00	606.00	26.55
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	390.71	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	1,200.00	6,135.00	450.00	0.00	3,485.00	63.77
11-5-62-5053-00 Public Information Program	5,750	0.00	255.67	2,078.22	0.00	5,494.33	4.45
11-5-62-5055-00 Private Vehicle Mileage	600	0.00	58.00	0.00	0.00	542.00	9.67
11-5-62-5056-00 Travel Expense	8,000	62.00	62.00	0.00	0.00	7,938.00	0.78
11-5-62-5059-00 Education & Training Seminars	11,500	0.00	1,191.70	1,379.74	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: DECEMBER 31ST, 2019

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 50.00

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	7,596.29	7,747.56	0.00	3,653.71	67.52
11-5-62-5076-00 Insurance - Workers Compensati	0	0.00	16,752.66	23,842.60	0.00	( 16,752.66)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>87.50</u>	<u>87.48</u>	<u>0.00</u>	<u>( 87.50)</u>	<u>0.00</u>
TOTAL Services & Supplies	343,140	9,910.87	112,353.24	170,880.44	11,494.15	219,292.61	36.09
<u>Other Operating Expenses</u>							
11-5-62-5093-00 Administration Overhead	<u>756,865</u>	<u>143,852.63</u>	<u>478,808.60</u>	<u>439,878.76</u>	<u>0.00</u>	<u>278,056.40</u>	<u>63.26</u>
TOTAL Other Operating Expenses	756,865	143,852.63	478,808.60	439,878.76	0.00	278,056.40	63.26
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL RECREATION - OPERATIONS	2,683,165	280,543.17	1,399,428.11	1,363,722.24	11,494.15	1,272,242.74	52.58

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

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-63-5001-00 Regular Salaries	177,059	16,080.49	112,467.97	113,249.76	0.00	64,591.03	63.52
11-5-63-5002-00 Part Time - Temporary Wages	230,407	11,854.77	78,300.79	85,077.94	0.00	152,106.21	33.98
11-5-63-5003-00 Overtime Pay	5,500	0.00	3,783.37	2,058.40	0.00	1,716.63	68.79
11-5-63-5006-00 Vacation Pay	18,466	3,329.96	11,057.32	5,250.51	0.00	7,408.68	59.88
11-5-63-5007-00 Jury Duty	1,086	0.00	0.00	0.00	0.00	1,086.00	0.00
11-5-63-5008-00 Sick Pay	10,863	1,241.75	8,015.72	7,070.45	0.00	2,847.28	73.79
11-5-63-5009-00 Holiday Pay	9,776	2,294.70	5,714.99	5,109.28	0.00	4,061.01	58.46
TOTAL Salaries	453,157	34,801.67	219,340.16	217,816.34	0.00	233,816.84	48.40
<u>Benefits</u>							
11-5-63-5078-00 Insurance - Employee Assistanc	113	9.40	65.80	56.40	0.00	47.20	58.23
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	318.70	2,009.01	1,827.83	0.00	( 2,009.01)	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	25,130	1,574.24	10,048.12	20,464.06	0.00	15,081.88	39.98
11-5-63-5082-00 Social Security Expense	28,096	2,157.71	14,812.86	14,568.17	0.00	13,283.14	52.72
11-5-63-5083-00 Medicare Expense	6,571	504.63	3,464.34	3,407.20	0.00	3,106.66	52.72
11-5-63-5084-00 Insurance - Group Life	927	88.50	571.35	458.70	0.00	355.65	61.63
11-5-63-5085-00 Insurance - Group Health	64,953	5,492.85	36,925.51	29,434.38	0.00	28,027.49	56.85
11-5-63-5086-00 Insurance - Group Dental	2,894	238.76	1,671.32	1,432.56	0.00	1,222.68	57.75
11-5-63-5087-00 Insurance - Group Vision	900	74.24	519.68	445.44	0.00	380.32	57.74
11-5-63-5088-00 Insurance - Unemployment	0	0.00	0.00	158.00	0.00	0.00	0.00
TOTAL Benefits	129,584	10,459.03	70,087.99	72,252.74	0.00	59,496.01	54.09
<u>Services &amp; Supplies</u>							
11-5-63-5011-00 District Equipment	60,000	2,189.56	24,122.72	46,483.73	0.00	35,877.28	40.20
11-5-63-5012-00 Service & Supplies	87,165	2,628.76	56,264.42	57,852.96	867.20	30,033.63	65.54
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	3,486.68	25,149.32	31,703.52	0.00	24,850.68	50.30
11-5-63-5040-00 Outside Contracts	134,735	6,585.05	77,149.94	66,430.05	6,924.26	50,660.55	62.40
11-5-63-5041-00 Clothing & Personal Supplies	3,500	0.00	1,941.67	2,286.70	0.00	1,558.33	55.48
11-5-63-5042-00 Communications - Radio & Telep	500	45.64	274.53	693.94	0.00	225.47	54.91
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	206.52	206.52	210.18	0.00	793.48	20.65
11-5-63-5049-00 Other Professional Fees	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-63-5050-00 Licenses & Permits	2,000	0.00	2,931.90	3,524.42	0.00	( 931.90)	146.60
11-5-63-5052-00 Small Tools	12,000	44.48	11,847.02	8,812.07	3,653.50	( 3,500.52)	129.17
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	0.00	1,305.35	722.01	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	2,992.64	3,763.04	0.00	( 2,992.64)	0.00
TOTAL Services & Supplies	360,155	15,186.69	206,315.41	223,717.05	11,444.96	142,394.63	60.46
<u>Other Operating Expenses</u>							
11-5-63-5093-00 Administration Overhead	306,171	54,424.57	181,801.84	176,518.31	0.00	124,369.16	59.38
TOTAL Other Operating Expenses	306,171	54,424.57	181,801.84	176,518.31	0.00	124,369.16	59.38



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

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>							
11-5-63-5912-00 Service & Supplies	0	2,852.30	29,736.10	16,022.69	1,247.54 (	30,983.64)	0.00
11-5-63-5940-00 Outside Contracts	0	0.00	325.00	0.00	0.00 (	325.00)	0.00
11-5-63-5949-00 Other Professional Fees	<u>250,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	250,000	2,852.30	30,061.10	16,022.69	1,247.54	218,691.36	12.52
TOTAL RECREATION - MAINTENANCE	1,499,067	117,724.26	707,606.50	706,327.13	12,692.50	778,768.00	48.05

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

11 -GENERAL FUND  
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-64-5001-00 Regular Salaries	56,322	0.00	20,386.42	25,429.40	0.00	35,935.58	36.20
11-5-64-5002-00 Part Time - Temporary Wages	42,100	5,015.86	37,144.57	48,262.26	0.00	4,955.43	88.23
11-5-64-5003-00 Overtime Pay	1,000	0.00	157.25	0.00	0.00	842.75	15.73
11-5-64-5006-00 Vacation Pay	5,874	0.00	0.00	0.00	0.00	5,874.00	0.00
11-5-64-5007-00 Jury Duty	346	0.00	0.00	0.00	0.00	346.00	0.00
11-5-64-5008-00 Sick Pay	3,455	0.00	0.00	0.00	0.00	3,455.00	0.00
11-5-64-5009-00 Holiday Pay	3,110	0.00	0.00	0.00	0.00	3,110.00	0.00
11-5-64-5010-00 Seasonal Pay	187,793	0.00	10,668.44	2,210.59	0.00	177,124.56	5.68
TOTAL Salaries	300,000	5,015.86	68,356.68	75,902.25	0.00	231,643.32	22.79
<u>Benefits</u>							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	1,589.89	1,923.68	0.00	( 1,589.89)	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	6,003	0.00	0.00	0.00	0.00	6,003.00	0.00
11-5-64-5082-00 Social Security Expense	18,600	310.99	4,785.69	5,227.88	0.00	13,814.31	25.73
11-5-64-5083-00 Medicare Expense	4,350	72.73	1,119.23	1,222.74	0.00	3,230.77	25.73
TOTAL Benefits	28,953	383.72	7,494.81	8,374.30	0.00	21,458.19	25.89
<u>Services &amp; Supplies</u>							
11-5-64-5012-00 Service & Supplies	4,800	5.13	3,717.26	11,815.91	0.00	1,082.74	77.44
11-5-64-5028-00 Computer Upgrades - Hardware	500	38.01	228.06	431.14	0.00	271.94	45.61
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	1,416.69	11,973.79	7,981.75	8,572.29	4,393.92	82.38
11-5-64-5042-00 Communications - Radio & Telep	0	25.15	153.13	152.44	0.00	( 153.13)	0.00
11-5-64-5045-00 Printing & Binding	8,650	938.16	4,962.46	2,714.50	612.99	3,074.55	64.46
11-5-64-5047-00 Office Supplies	6,700	326.38	1,215.62	509.09	0.00	5,484.38	18.14
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	100.00	845.00	0.00	2,350.00	4.08
11-5-64-5053-00 Public Information Program	14,050	0.00	2,059.45	1,225.00	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	23,470.97	25,520.11	0.00	36,529.03	39.12
TOTAL Services & Supplies	173,960	2,400.12	48,683.89	51,534.70	9,185.28	116,090.83	33.27
<u>Other Operating Expenses</u>							
11-5-64-5093-00 Administration Overhead	172,832	10,827.48	47,007.59	50,358.78	0.00	125,824.41	27.20
TOTAL Other Operating Expenses	172,832	10,827.48	47,007.59	50,358.78	0.00	125,824.41	27.20
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
TOTAL RECREATION - PUBLIC REL	675,745	18,627.18	171,542.97	186,170.03	9,185.28	495,016.75	26.75

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

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-65-5001-00 Regular Salaries	73,770	6,033.37	37,732.86	32,966.30	0.00	36,037.14	51.15
11-5-65-5002-00 Part Time - Temporary Wages	404,219	4,431.55	64,356.70	77,590.53	0.00	339,862.30	15.92
11-5-65-5003-00 Overtime Pay	500	0.00	293.64	0.00	0.00	206.36	58.73
11-5-65-5006-00 Vacation Pay	7,694	0.00	5,686.85	4,101.88	0.00	2,007.15	73.91
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	671.46	9,216.58	6,516.26	0.00	4,690.58	203.64
11-5-65-5009-00 Holiday Pay	4,073	709.80	2,754.70	1,640.75	0.00	1,318.30	67.63
11-5-65-5010-00 Seasonal Pay	17,124	536.15	172,153.02	162,472.46	0.00	155,029.02	1,005.33
TOTAL Salaries	512,359	12,382.33	292,194.35	285,288.18	0.00	220,164.65	57.03
<u>Benefits</u>							
11-5-65-5078-00 Insurance - Employee Assistanc	28	2.35	16.45	14.10	0.00	11.55	58.75
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	11.88	43.36	0.00	11.88	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	7,794	607.80	4,354.98	7,718.41	0.00	3,439.02	55.88
11-5-65-5082-00 Social Security Expense	31,766	767.73	21,453.43	20,489.02	0.00	10,312.57	67.54
11-5-65-5083-00 Medicare Expense	7,429	179.57	5,017.21	4,791.83	0.00	2,411.79	67.54
11-5-65-5084-00 Insurance - Group Life	267	23.00	155.00	132.00	0.00	112.00	58.05
11-5-65-5085-00 Insurance - Group Health	26,912	2,239.62	15,562.50	13,750.02	0.00	11,349.50	57.83
11-5-65-5086-00 Insurance - Group Dental	1,286	106.12	742.84	636.72	0.00	543.16	57.76
11-5-65-5087-00 Insurance - Group Vision	225	18.56	129.92	111.36	0.00	95.08	57.74
TOTAL Benefits	75,707	3,944.75	47,444.21	47,686.82	0.00	28,262.79	62.67
<u>Services &amp; Supplies</u>							
11-5-65-5011-00 District Equipment	600	0.00	249.33	530.10	0.00	350.67	41.56
11-5-65-5012-00 Service & Supplies	41,000	1,117.83	7,848.81	25,542.31	1,462.21	31,688.98	22.71
11-5-65-5013-00 Utilities	39,000	94.26	25,812.98	26,493.64	0.00	13,187.02	66.19
11-5-65-5014-00 Chlorine	30,000	0.00	14,991.34	14,419.00	15,008.66	0.00	100.00
11-5-65-5018-00 Chemicals - Water Playground	4,500	0.00	1,683.44	4,059.58	2,816.56	0.00	100.00
11-5-65-5028-00 Computer Upgrades - Hardware	2,500	64.34	1,360.93	212.60	0.00	1,139.07	54.44
11-5-65-5040-00 Outside Contracts	12,300	170.00	1,485.50	2,198.99	1,020.00	9,794.50	20.37
11-5-65-5041-00 Clothing & Personal Supplies	15,300	675.94	5,949.99	4,400.15	641.10	8,708.91	43.08
11-5-65-5042-00 Communications - Radio & Telep	800	25.95	306.21	317.63	0.00	493.79	38.28
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	0.00	2,592.50	1,715.00	0.00	592.50	129.63
11-5-65-5050-00 Licenses & Permits	360	0.00	359.40	195.00	0.00	0.60	99.83
11-5-65-5051-00 Advertising & Legal Notices	0	0.00	0.00	2,410.00	0.00	0.00	0.00
11-5-65-5052-00 Small Tools	1,000	0.00	139.81	28.09	0.00	860.19	13.98
11-5-65-5053-00 Public Information Program	8,400	25.00	4,552.73	4,004.79	495.00	3,352.27	60.09
11-5-65-5054-00 Safety Program	0	0.00	0.00	443.80	0.00	0.00	0.00
11-5-65-5059-00 Education & Training Seminars	3,370	0.00	492.83	76.43	0.00	2,877.17	14.62
11-5-65-5062-00 Pre-Employment Screening	2,800	0.00	617.00	135.00	0.00	2,183.00	22.04
11-5-65-5065-00 Credit Card Fees	18,000	0.00	16,984.17	17,306.98	0.00	1,015.83	94.36
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	0.00	4,301.05	0.00	0.00	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	0	17.50	87.50	87.48	0.00	87.50	0.00
TOTAL Services & Supplies	184,530	2,190.82	86,500.52	109,553.67	21,515.75	76,513.73	58.54

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

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-65-5093-00 Administration Overhead	308,970	44,795.73	361,510.36	203,587.70	0.00	( 52,540.36)	117.01
TOTAL Other Operating Expenses	308,970	44,795.73	361,510.36	203,587.70	0.00	( 52,540.36)	117.01
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-65-5912-00 Service & Supplies	0	0.00	2.53	1,595.22	0.00	( 2.53)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	2.53	1,595.22	0.00	( 2.53)	0.00
TOTAL RECREATION - WATER PARK	1,081,566	63,313.63	787,651.97	647,711.59	21,515.75	272,398.28	74.81
TOTAL EXPENDITURES	43,886,371	2,185,606.69	12,891,001.59	9,245,149.49	4,938,513.08	26,056,856.33	40.63
REVENUE OVER/(UNDER) EXPENDITURES	( 18,636,964)	( 53,132.30)	( 2,654,750.45)	1,325,683.82	( 4,938,513.08)	(11,043,700.36)	40.74



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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	1,012.66	1,180.63	1,060.88	0.00 (	1,180.63)	0.00
TOTAL PROPERTY TAX	0	1,012.66	1,180.63	1,060.88	0.00 (	1,180.63)	0.00
TOTAL EXPENDITURES	0	1,012.66	1,180.63	1,060.88	0.00 (	1,180.63)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	1,012.66)	( 1,180.63)	( 1,060.88)	0.00	1,180.63	0.00

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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>1,012.66</u>	<u>1,180.63</u>	<u>1,060.88</u>	<u>0.00</u>	<u>( 1,180.63)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	1,012.66	1,180.63	1,060.88	0.00	( 1,180.63)	0.00

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

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 50.00

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

29 -USBR & SWP BONDED INDEBT  
 PROPERTY TAX

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies</u>							
29-5-30-5069-00 Property Tax Collection Fee	0	1,012.44	1,049.26	982.41	0.00 (	1,049.26)	0.00
29-5-30-5070-00 Property Tax Administration Fe	<u>0</u>	<u>0.22</u>	<u>131.37</u>	<u>78.47</u>	<u>0.00</u> (	<u>131.37)</u>	<u>0.00</u>
TOTAL Services & Supplies	0	1,012.66	1,180.63	1,060.88	0.00 (	1,180.63)	0.00
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TOTAL PROPERTY TAX	0	1,012.66	1,180.63	1,060.88	0.00 (	1,180.63)	0.00
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TOTAL EXPENDITURES	0	1,012.66	1,180.63	1,060.88	0.00 (	1,180.63)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	1,012.66) (	1,180.63) (	1,060.88)	0.00	1,180.63	0.00

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

69 -MIRA MONTE WATER ASSESSME  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

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

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

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	25.86	988.42	1,439.34	0.00 (	988.42)	0.00
TOTAL PROPERTY TAX	0	25.86	988.42	1,439.34	0.00 (	988.42)	0.00
TOTAL EXPENDITURES	0	25.86	988.42	1,439.34	0.00 (	988.42)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	25.86) (	988.42) (	1,439.34)	0.00	988.42	0.00

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

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>25.86</u>	<u>988.42</u>	<u>1,439.34</u>	<u>0.00</u>	<u>( 988.42)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	25.86	988.42	1,439.34	0.00	( 988.42)	0.00

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

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 50.00

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

69 -MIRA MONTE WATER ASSESSME  
 PROPERTY TAX

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies</u>							
69-5-30-5064-00 Interest / Penalty Expenses	0	0.00	962.50	1,412.50	0.00 (	962.50)	0.00
69-5-30-5069-00 Property Tax Collection Fee	<u>0</u>	<u>25.86</u>	<u>25.92</u>	<u>26.84</u>	<u>0.00 (</u>	<u>25.92)</u>	<u>0.00</u>
TOTAL Services & Supplies	0	25.86	988.42	1,439.34	0.00 (	988.42)	0.00
<hr/>							
TOTAL PROPERTY TAX	0	25.86	988.42	1,439.34	0.00 (	988.42)	0.00
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TOTAL EXPENDITURES	0	25.86	988.42	1,439.34	0.00 (	988.42)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	25.86) (	988.42) (	1,439.34)	0.00	988.42	0.00

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

75 -CFD -2013-1  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

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

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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>Property Tax</u>							
Salaries	0	0.00	2,750.00	0.00	0.00	( 2,750.00)	0.00
Services & Supplies	<u>2,057,488</u>	<u>1,082,078.89</u>	<u>369,194.36</u>	<u>1,004,105.84</u>	<u>0.00</u>	<u>1,688,293.64</u>	<u>17.94</u>
TOTAL Property Tax	2,057,488	1,082,078.89	371,944.36	1,004,105.84	0.00	1,685,543.64	18.08
TOTAL EXPENDITURES	2,057,488	1,082,078.89	371,944.36	1,004,105.84	0.00	1,685,543.64	18.08
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	( 1,082,078.89)	( 371,944.36)	( 1,004,105.84)	0.00	( 1,685,543.64)	18.08



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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
SERVICES & SUPPLIES	<u>2,057,488</u>	<u>1,082,078.89</u>	<u>369,194.36</u>	<u>1,004,105.84</u>	<u>0.00</u>	<u>1,688,293.64</u>	<u>17.94</u>
TOTAL EXPENDITURES	2,057,488	1,082,078.89	371,944.36	1,004,105.84	0.00	1,685,543.64	18.08

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

75 -CFD -2013-1

% OF YEAR COMPLETED: 50.00

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

75 -CFD -2013-1  
 Property Tax

% OF YEAR COMPLETED: 50.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,750.00	0.00	0.00	( 2,750.00)	0.00
TOTAL Salaries	0	0.00	2,750.00	0.00	0.00	( 2,750.00)	0.00
<u>Services &amp; Supplies</u>							
75-5-30-5035-00 Cost of Issuance	0	0.00	265,562.66	0.00	0.00	( 265,562.66)	0.00
75-5-30-5049-00 Other Professional Services	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
75-5-30-5064-00 Interest / Penalty Expenses	2,030,988	1,078,294.85	99,810.84	1,000,368.38	0.00	1,931,177.16	4.91
75-5-30-5069-00 Property Tax collection Fee	6,500	3,784.04	3,820.86	3,737.46	0.00	2,679.14	58.78
TOTAL Services & Supplies	2,057,488	1,082,078.89	369,194.36	1,004,105.84	0.00	1,688,293.64	17.94
<u>Other Operating Expenses</u>							
TOTAL Property Tax	2,057,488	1,082,078.89	371,944.36	1,004,105.84	0.00	1,685,543.64	18.08
TOTAL EXPENDITURES	2,057,488	1,082,078.89	371,944.36	1,004,105.84	0.00	1,685,543.64	18.08
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	( 1,082,078.89)	( 371,944.36)	( 1,004,105.84)	0.00	( 1,685,543.64)	18.08



**Consumption Report**

**Water Sales FY 2019-2020 (Acre-Feet)**

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2019 / 2020	2018 / 2019	
													Total	Total	
AD Ag-Domestic	333	374	319	381	239	14								1,661	1,802
AG Ag	195	256	207	270	150	17								1,095	1,261
C Commercial	109	112	86	85	47	25								464	482
DI Interdepartmental	28	23	4	4	4	1								65	82
F fire	0	0	0	0	0	0								0	0
I Industrial	3	4	3	2	1	1								15	7
OT Other	24	28	24	29	16	5								125	105
R Residential	236	270	217	239	179	99								1,239	1,174
RS - P Resale Pumped	32	33	22	21	12	6								127	515
RS - G Resale Gravity	97	194	191	237	164	105								989	1,350
TE Temporary	1	1	1	2	3	0								8	8
<b>Total</b>	<b>1,058</b>	<b>1,294</b>	<b>1,074</b>	<b>1,272</b>	<b>815</b>	<b>274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,787</b>	<b>6,785</b>
<b>CMWD</b>	<b>893</b>	<b>1,110</b>	<b>921</b>	<b>1,092</b>	<b>694</b>	<b>208</b>									
<b>OJAI</b>	<b>165</b>	<b>183</b>	<b>153</b>	<b>180</b>	<b>121</b>	<b>66</b>									
<b>Total 2018 / 2019</b>	<b>1,686</b>	<b>1,495</b>	<b>1,282</b>	<b>1,302</b>	<b>1,019</b>	<b>418</b>	<b>334</b>	<b>224</b>	<b>247</b>	<b>678</b>	<b>526</b>	<b>695</b>		<b>N/A</b>	<b>9,905</b>

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** FINANCE COMMITTEE  
**FROM:** MICHAEL FLOOD, GENERAL MANAGER  
**SUBJECT:** REVIEW OF AN UNBUDGETED ITEM IN THE AMOUNT OF \$172,112 FOR ROBLES DIVERSION AND FISH PASSAGE FACILITY PROGRAMMATIC REPAIR AND MAINTENANCE PERMITS  
**DATE:** FEBRUARY 21, 2020

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**RECOMMENDATION:**

It is recommended the Board of Directors:

- Approve and authorize General Manager to execute a Task Order for Phase 2 environmental services with Rincon Consultants, Inc. in the amount not to exceed \$152,112 related to Robles Facility Repair and Maintenance Programmatic Permits.
- Authorize General Manager to execute an additional task order with Rincon Consultants, Inc. in the amount not to exceed \$20,000 for other work that regulatory agencies may require for obtaining Robles programmatic repair and maintenance permits, for a total environmental consulting services amount of \$180,884, which includes \$8,772 in previous task orders for Phase 1.

**BACKGROUND:**

The Robles Forebay and Fish Passage Facilities require ongoing annual maintenance and repair activities, including sediment management related to wildfires that can negatively affect water supply and fish passage. In order to streamline permitting approvals, staff is pursuing a programmatic permit that would authorize necessary Robles facility maintenance and repair activities for a period of up to 10 years.

The permits for annual repair and maintenance fall under the jurisdiction of several agencies, including California Department of Fish and Wildlife (CDFW), Los Angeles Regional Water Quality Control Board (LARWQCB) and the US Army Corps of Engineers (USACE). Permits required for ongoing maintenance and repair include:

- LARWQCB Section Clean Water Act Section 401 Water Quality Certification
- USACE Clean Water Act Section 404 Individual Permit
- CDFW Lake and Streambed Alteration Agreement

In addition, federal Endangered Species Act (ESA) Section 7 consultations between the US Bureau of Reclamation (USBR), US Fish and Wildlife Service, and National Marine Fisheries Service (NMFS) are expected to occur. It is our understanding the USBR and/or USACE will conduct necessary compliance related to the National Environmental Policy Act (NEPA).

Compliance with the California Environmental Quality Act is also required, and the current

scope anticipates an Initial Study and Mitigated Negative Declaration (IS-MND) will be appropriate for the proposed activities.

Rincon Consultants, Inc. (Rincon) is one of the District's on-call environmental consultants and is has been assisting the District with Phase 1 of the permit applications, which involved initial meetings with each of the State and Federal agencies in order to receive preliminary feedback and guidance regarding permitting requirements for the proposed activities.

Staff is requesting authorization to issue a task order in the amount of \$152,112 to Rincon Consultants, Inc. for preparation of environmental compliance approvals and permits. In addition, staff is requesting authorization to execute an additional task order of up to \$20,000 in case it becomes necessary to provide timely response related to other work required by regulatory agencies for obtaining Robles programmatic repair and maintenance permits.

Some regulatory agencies charge application fees upon submittal of a permit application. The amount of these fees for programmatic permits is currently unknown. Once the fees have been estimated, staff will assess the adopted Fiscal Year 2020 budget and return to the Finance Committee as necessary.

**FINANCIAL IMPACT:**

The total requested authorization of \$172,112 for environmental permitting support is unbudgeted in Fiscal Year 2020 and would need to be funded through reserves.

Attachments: Rincon Consultants Proposal dated February 11, 2020



**Rincon Consultants, Inc.**

180 North Ashwood Avenue  
Ventura, California 93003

805 644 4455 OFFICE AND FAX

info@rinconconsultants.com  
www.rinconconsultants.com

January 29, 2020 (revised 2/11/20)

Project No: 19-08905

Kelley Dyer, P.E.

Assistant General Manager

Casitas Municipal Water District

1055 Ventura Avenue

Oak View, California 93022

Via email: [kdyer@casitaswater.com](mailto:kdyer@casitaswater.com)

**Subject: Casitas Municipal Water District: Environmental Support for the Casitas Municipal Water District Annual Repair and Maintenance Programmatic Permits (Phase II), Ventura County, California**

Dear Ms. Dyer:

Rincon Consultants, Inc. (Rincon) is pleased to submit this proposal to Casitas Municipal Water District (Casitas) to provide environmental support services for Phase II (CEQA and Permitting) of the Annual Repair and Maintenance (R&M) Programmatic Permitting effort for the Casitas' Robles Diversion and Fish Passage Facility.

We understand Casitas would like to obtain programmatic permits for ongoing maintenance and repair work to be conducted annually at Casitas' facilities. Based on previous meetings and discussions with Casitas, annual R&M work will occur within the Robles Diversion and Fish Passage Facility. Some work may occur within the Ventura River. Therefore, the proposed programmatic R&M program will require the acquisition of several regulatory permits. We anticipate the California Department of Fish and Wildlife (CDFW) will require a Lake and Streambed Alteration Agreement (LSAA) for the program, and a Routine Maintenance Agreement will be appropriate. In addition, we anticipate the Los Angeles Regional Water Quality Control Board (LARWQCB) and United States Army Corps of Engineers (USACE) will require a Clean Water Act (CWA) Section 401 water quality certification and CWA Section 404 Individual Permit (IP), respectively. Our cost assumes Rincon will prepare the permit application packages (404, 401, and LSAA), and supporting materials to be submitted with the permit application packages. Our scope includes preparation of a Biological Resources Assessment (BRA) and cultural resources report in support of the California Environmental Quality Act (CEQA) compliance process and the CDFW LSAA, including associated required federal processes.

In addition, federal Endangered Species Act (ESA) Section 7 consultations between the Bureau of Reclamation (BOR), United States Fish and Wildlife Service (USFWS), and National Marine Fisheries Service (NMFS) are anticipated to be required for the program. We assume the BOR will act as the Action Agency during Section 7 consultation with the USFWS and NMFS for potential effects to federally listed species. Rincon will be available as needed to provide support during the consultation process. Our scope includes completion of a federal Biological Assessment (BA) to facilitate the Section 7 consultation between the BOR, USFWS, and NMFS. The cultural resources report prepared to support the CEQA process will also provide analysis to support the BOR and USACE processes under Section 106 of the National Historic Preservation Act.



Rincon anticipates an Initial Study and Mitigated Negative Declaration (IS-MND) will be the appropriate level of CEQA compliance document for the project. However, it may be possible the project is eligible for a categorical exemption from CEQA, in which case, Rincon will prepare a Notice of Exemption (NOE) pursuant to Section 15301 of the CEQA Guidelines, provided the state agencies agree such approach is adequate for the Annual R&M Program. Section 15301 applies to the operation, repair, maintenance, permitting, leasing, licensing, or minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving negligible or no expansion of use beyond that existing at the time of the lead agency's determination. Should the applicable state agencies agree a categorical exemption is sufficient, Rincon will prepare a NOE in lieu of an IS-MND. For the purposes of providing a scope and cost for the Phase II effort, we have assumed preparation of an IS-MND will be required.

It is our understanding the BOR and/or USACE will conduct necessary compliance related to the National Environmental Policy Act (NEPA). Accordingly, this scope of work does not include NEPA-related environmental effects analyses. Rincon is available to conduct NEPA-related environmental support services for the project at additional cost, if requested.

This proposal describes our proposed scope of work for Phase II (CEQA and Permitting) and our cost proposal for the assignment.

## Scope of Work

### Task 1. Project Management, Meetings, and QA/QC

This task involves overall project management and coordination. The Rincon Project Manager and/or Principal Regulatory Specialist will be available to attend up to **ten progress meetings** on site with Casitas, the resource agencies, and/or the Ventura County Watershed Protection District (VCWPD). Rincon attended an additional meeting with Casitas on January 28, 2020 to prepare for the meeting with the federal agencies held on February 5, 2020. Rincon attended a meeting with Casitas and VCWPD on February 7, 2020 to discuss the County's approach to the annual Operations and Maintenance program, which is permitted under programmatic permits. An additional meeting with CDFW has been scheduled on February 11, 2020. Casitas intends to meet with LARWQCB for a second time in March 2020 (meeting date to be determined). These four additional meetings were not previously included in our Phase I scope of work. We have assumed up to six additional meetings (not including the four additional scheduled meetings) will be required to finalize the project description with Casitas and the resource agencies. We assume each meeting will require up to **four hours** of staff time, inclusive of travel. Principal Regulatory Specialist, Chris Julian, will be available to attend up to four meetings with Rincon Project Manager, Lindsay Griffin. Ms. Griffin is available to attend all meetings proposed. We have assumed up to **40 hours** of staff time will be required in addition to the meetings to finalize the project description (i.e. Formal Project Description, Temporary Impacts Calculations Table, Activity Matrix, activity location map, Best Management Practices). In addition, under this task, the Rincon Project Manager will provide quality assurance/quality control (QA/QC) on all deliverables prior to submittal to Casitas. The Rincon Project Manager will be available to attend other meetings on request, to be billed on a time and materials basis, in accordance with the fee schedule provided.





## Task 2. Least Bell's Vireo and Southwestern Willow Flycatcher Surveys

### Habitat Assessment and Brief Memorandum

A habitat assessment for least Bell's vireo (LBVI) and southwestern willow flycatcher (SWFL) will be performed within the Study Area (Robles Diversion and Fish Passage Facility, plus a buffer of 500 feet) to determine the presence or absence of suitable habitat for these species at the project site. Rincon will utilize the existing site conditions to determine the most efficient survey approach to ensure 100% analysis of habitat within the study area. The habitat assessment will be conducted by Rincon's qualified biologists who possess valid 10(a)(1)(A) Recovery Permits, State Memorandums of Understanding (MOUs), and experience with the target species. The SWFL Specialist will assess the site for presence of Primary Constituent Elements (PCE) in accordance with the critical habitat rule for the SWFL (78 FR 344-534).

Before conducting the habitat assessment, Rincon will perform an updated literature search to understand the most recent activity of these species within the project area, if any. Finally, if suitable habitat is observed, Rincon will provide a brief memorandum including a figure depicting the suitable habitat's location in relation to potential work areas. The memorandum will include the following components:

- The location of the survey area, shown on a topographical map
- A description of SWFL/LBVI habitat assessment methods
- Survey conditions
- Results of the habitat assessment, including a discussion of PCEs present and absent from the project area.

We assume up to **24 hours** of staff time will be required to perform the habitat assessment and prepare the memorandum.

### Protocol SWFL and LBVI Surveys

Suitable habitat is present within the Study Area, and therefore, Rincon proposes to perform protocol presence/absence surveys for SWFL and LBVI within those areas. The protocol survey methodology (i.e., time of day and climatic conditions, minimum number of days between surveys, etc.) will follow *A Natural History Summary and Survey Protocol for the Southwestern Willow Flycatcher* (United States Geographical Survey and United States Department of the Interior, 2010), and the *Least Bell's Vireo Survey Guidelines* (United States Fish and Wildlife Service, January 19, 2001) respectively for each species. In accordance with *Least Bell's Vireo Survey Guidelines* all riparian areas and any potential LBVI habitats will be surveyed at least eight times during the period from April 10 to July 31. In accordance with the *Survey Protocol for the Southwestern Willow Flycatcher* a minimum of three surveys are required over three survey periods; one survey in Survey Period 1 (May 15-31); two surveys within Survey Period 2 (June 1-24); and two surveys in Survey Period 3 (June 25-July 17).

Rincon's qualified biologists possess valid 10(a)(1)(A) Recovery Permits, State Memorandums of Understanding (MOUs), and experience with the target species and will conduct surveys of potentially suitable nesting habitats to confirm the presence/absence of SWFL or LBVI in the survey area. Rincon proposes using two biologists for these surveys due to the relatively large area (approximately 35 acres). In addition, Rincon assumes protocol surveys can be performed concurrently for both species, resulting



in eight (8) total surveys. We will compile a list of avian species detected and determine if such species are subject to protection under the California Fish and Game (CFG) Code and the Migratory Bird Treaty Act (MBTA). If SWFL or LBVI are detected the biologist will document the location of the observation(s) and notify Casitas within 24 hours. If required, additional surveys and / or monitoring of any present SWFL or LBVI will be conducted under a separate scope of work.

The surveys will be conducted within 500 feet of proposed construction activities without trespassing on private lands. Inaccessible areas (i.e. fenced property) will be surveyed with the aid of binoculars. The surveys shall be conducted by qualified biologists familiar with the appearance, behavior, and vocalizations of SWFL and LBVI. Each survey is expected to take a maximum of one full six-hour day to complete, including mobilization time. Surveys will be completed during early morning hours (before 10:30 am), therefore we assume Casitas will arrange sit access.

The findings of the surveys will be summarized in a Technical Survey Report which will be submitted to Casitas, the U.S. Fish and Wildlife Service, and California Department of Fish and Wildlife, as required by individual biologists' recovery permit conditions. Within this report, we will discuss survey methodology, the areas surveyed, and locations of detections (if any). We assume up to **119 hours** of staff time with be required to perform the eight surveys and prepare the Technical Survey Report.

### Task 3. Biological Resources Assessment

Rincon previously prepared a BRA for the Forebay Restoration Project, which included an assessment of biological resources within a portion of the Ventura River upstream and downstream of the Robles Diversion and Fish Passage Facility. Under this task, Rincon will update the existing BRA to include the Annual Repair and Maintenance Program project description and evaluate potential impacts to biological resources from the proposed repair and maintenance activities. We anticipate Casitas and Rincon will work together to finalize a complete project description by the end of Phase I, which will incorporate a description of each repair and maintenance activity to be completed annually (including methods for conducting repair and maintenance work, equipment to be used, access and staging, timing and duration of each activity, and proposed avoidance and minimization measures). Rincon assumes Casitas will prepare and provide a map(s) to show the locations on site where each activity will occur.

The BRA will be designed to support CEQA environmental review and will address the CEQA Guidelines Appendix G environmental checklist questions for biological resources. The BRA will include an introduction, a discussion of existing conditions and applicable regulatory requirements, an analysis of potential direct and indirect impacts to biological resources, and, if required, mitigation measures to avoid or minimize significant impacts. We anticipate we will submit the LSAA permit application with the BRA to the CDFW and LARWQCB. Therefore, we plan to begin work on the BRA immediately upon receipt of a Notice to Proceed and will finalize the document within four (4) weeks of receipt of the final project description.

We anticipate preparation of the draft BRA report will involve **30 hours** of staff time. Rincon will submit electronic versions of the BRA to Casitas for review. Rincon will revise the report based on one round of consolidated comments from Casitas, to be provided in an electronic, editable format. Our budget assumes up to four hours of staff time will be required to respond to Casitas' comments.



## Task 4. Biological Assessment

Rincon will prepare two separate BA's in accordance with the requirements of Section 7(a)(2) of the federal ESA (16 United States Code 1536(c)) and interagency implementing regulations at 50 Code of Federal Regulations Part 402. The BA's will support Section 7 consultation between the BOR, USFWS, and NMFS.

Rincon previously prepared a BA for the Forebay Restoration Project. For efficiency, we will update the existing BA to include the Annual Repair and Maintenance Program project description and evaluate potential impacts to federally listed species and federally designated critical habitat for southern California steelhead, southwestern willow flycatcher, and California red-legged frog from the proposed repair and maintenance activities. It is our experience the BOR will require separate BAs to support Section 7 consultation with the USFWS and NMFS since the aforementioned species are under the purview of different federal agencies (NMFS for southern California steelhead, USFWS for California red-legged frog and southwestern willow flycatcher). Therefore, Rincon will prepare two separate BAs to support Section 7 consultation.

Relevant literature and databases, such as the California Natural Diversity Database, the USFWS and NMFS Critical Habitat maps, prior biological technical studies performed in the project area, project plans, aerial photographs, and topographic maps, will be examined. No reconnaissance-level field survey is anticipated. Rincon will utilize previous survey results (conducted under Task 2) to document the existing conditions of the project site and evaluate the suitability of habitat for federally listed species. Plant communities and land cover types have been classified and mapped previously during the Forebay Restoration Project planning phase. Therefore, existing vegetation maps will be inserted into the revised BAs, as required under the USFWS and NMFS BA templates. The BAs will describe the methods and results of the previously conducted literature and database review, vegetation mapping, and field assessment, including a figure depicting vegetation communities, habitat types, and any observations of federally listed species on the project site. The BAs will identify the potential for federally listed species and/or critical habitat to occur. The BAs will also address effects to federally listed species and include conservation measures (incorporated into the proposed action) to reduce the likelihood and magnitude of identified effects, as well as include an effects determination for each federally listed species or critical habitat.

We anticipate preparation of the draft BA reports (two reports) will involve **80 hours** of staff time. Our budget assumes two rounds of revisions to the BAs following receipt of comments from Casitas, and the BOR. We will send the draft reports to Casitas to review first, prior to sending the draft reports to the BOR for review and comment. We anticipate staff time required to make revisions to the BA's following each review (Casitas and BOR) will not exceed four hours per document.

We anticipate we will submit the 404 permit application with the BAs to the USACE, prior to the commencement of Section 7 consultation. Therefore, we plan to begin work on the BAs immediately upon receipt of Notice to Proceed and will finalize the document within four (4) weeks of receipt of the final project description.



## Task 5. Regulatory Permitting (404, 401, and LSAA) and Agency Coordination

### LSAA Application and CDFW Coordination

We anticipate the CDFW will require a Routine Maintenance LSAA for the project. Initial consultation with the CDFW occurred on January 15, 2020 (Phase I: Agency Meetings); therefore, we have allocated budget for coordination time with the agency post-submittal of the LSAA notification to ensure Rincon can assist Casitas with responses to comments from the agency, as needed.

Under California Fish and Game Code Section 1600 *et seq.*, the CDFW requires an LSAA for potential impacts to streambed, banks, and riparian vegetation. Rincon will prepare a notification for a standard ten-year agreement, including the Routine Maintenance attachment, which we assume will be suitable for the proposed project. Rincon will provide the permit notification package to Casitas for review, prior to the submittal within two (2) weeks following the completion of Task 3. The general timeframe for approval of an LSAA is twofold: first, the CDFW has 30 days to provide a complete/incomplete determination of the LSAA notification; and second, upon a complete determination, the CDFW has 60 days to provide a draft LSAA. Upon submittal of the notification, Rincon will follow up with the CDFW to facilitate a timely review of the notification and request expedited review. Rincon will push for the most expedited timeframe possible; however, given the process depends on the responsiveness of agency staff, and time required to negotiate the terms of the LSAA after the agency issues a draft agreement to Casitas, we cannot guarantee issuance of the final LSAA within 90 days of submittal of the notification. Should the agency not meet its timeframe requirements, we will reevaluate the permitting strategy in coordination with Casitas. Preparation of the draft LSAA notification package and agency coordination is expected to involve approximately **35 hours** of staff time. This includes up to eight hours of staff time to respond to comments or agency requests for additional information.

Our cost does not include permit notification fees or project fees. Casitas raised a question regarding possible fees at the kick-off meeting with the CDFW on January 15, 2020. The CDFW mentioned there would be an initial fee (a one-time cost), per the CDFW Fee Schedule, and a fee charged per activity completed at the end of each year. We understand Casitas may consider combining activities into a single activity given the proximity of the locations and the similarity of work to be done.

### 404 and 401 Applications and Agency Coordination

This task involves preparation of application materials for a 404 IP through the USACE and a Water Quality Certification (WQC) through the LARWQCB, issued pursuant to Sections 404 and 401, respectively, of the CWA. For the purposes of this proposal, we assume LARWQCB will amend the existing 401 WQC (19-038) issued for the 2019-2021 Forebay Restoration Project to include the revised project description for the Robles Annual Repair and Maintenance Program. Rincon will provide the permit application packages to Casitas for review, prior to their submittal within two (2) weeks following the completion of Tasks 3 and 4. Initial consultation with the USACE occurred on February 5, 2020. Initial consultation with the LARWQCB occurred on January 21, 2020. We have allocated budget for coordination time with the agency post-submittal of the 404 and 401 applications to ensure Rincon can assist Casitas with responses to comments from the agencies, as needed.

A typical timeframe to obtain a Section 404 IP is four to six months following submittal; USACE cannot issue the IP until Section 7 consultations have concluded between the BOR, USFWS, and NMFS.



addition, the USACE's authorization of the project under an IP would require issuance of a Section 401 WQC by the LARWQCB; therefore USACE cannot issue the 404 IP until the LARWQCB has issued the 401 WQC. The typical timeframe to obtain a 401 WQC is six to nine months following submittal to the agencies.

Rincon will track the progress of the permit approvals and will provide responses to agency comments with consultation from Casitas. We will also identify any problematic or unexpected mitigation requirements for which Casitas may wish to negotiate with the agencies prior to acceptance. We are prepared to work with Casitas and the agencies to develop feasible mitigation measures, if applicable. Preparation of the draft permit application packages and agency coordination is expected to involve approximately 33 hours of staff time for each of the two application packages (**66 total staff hours**), including tracking the progress of submittals. This includes up to eight hours of staff time to respond to comments or agency requests for additional information.

Our cost does not include permit application fees or project fees. Casitas previously paid \$184,546 (project fees) to the LARWQCB for the Forebay Restoration Project. Since the Annual Repair and Maintenance Program includes the sediment removal and relocation activity in the forebay, Casitas may be able to negotiate a credit from the LARWQCB.

## Task 6. Section 7 Consultation Support

We anticipate the BOR will act as the Lead Agency during Section 7 consultation with the USFWS and NMFS for potential affects to California red-legged frog (USFWS) and steelhead (NMFS), respectively. Under Section 7, federal agencies (i.e., BOR) must consult with the USFWS and NMFS when any action the agency carries out, funds, or authorizes (such as through a permit; 404 permit) *may affect* a listed endangered or threatened species. This process usually begins as informal consultation. Consultations are initiated when the BOR issues a letter to the USFWS and NMFS to request the initiation of Section 7 consultation. The BOR will generally submit the BA with the letter to request the initiation of Section 7 consultation. If, during the informal consultation process (approximately 30 days from receipt of the letter request), the federal agencies (USFWS and NMFS) determine the proposed project may affect, or is likely to adversely affect, a listed species and/or critical habitat, the BOR will submit to the USFWS and/or NMFS a request for formal consultation. In accordance with regulations in 50 Code of Federal Regulations 402.14 (Formal Consultation), formal consultation may last up to 90 days, unless the agencies request an extension to no more than 150 days, after which the federal agencies are allotted 45 additional days to prepare a Biological Opinion. We anticipate formal consultation with the USFWS may be required; however, formal consultation with the NMFS is not anticipated.

Under this task, Rincon is prepared to provide support during the Section 7 consultations following the submittal of the BAs to the BOR (approximately **40 hours** of Rincon staff time). Rincon will check in weekly with the BOR on the status of the Section 7 consultations, following the submittal of the BAs, and provide weekly status updates to Casitas. Rincon will document the outcome of all conversations with agency representatives.

## Task 7. Cultural Resources Study

Rincon understands the Casitas' Annual R&M Programmatic Permitting effort will require federal approval (BOR, USACE, USFWS, and NMFS). As such, it will be considered a federal undertaking and require compliance with Section 106 of the National Historic Preservation Act (Section 106). Rincon



further understands that the BOR and/or USACE will be responsible for conducting the Section 106 consultation efforts with the State Historic Preservation Officer, Native American tribes, and other consulting parties. Due to the federal nexus, Rincon's cultural resource study will be prepared to meet the requirements of both CEQA and Section 106.

## **Records Searches**

Rincon will prepare an Area of Potential Effects (APE) map delineating both an area of direct impacts (i.e., all areas of project ground disturbance including staging areas) and area of indirect effects (e.g., visual effects). For cost-estimating purposes, Rincon assumes the APE for the project will be limited to the R&M potential footprint areas (up to 20 acres).

Rincon will conduct a California Historical Resources Information System records search of the project APE plus a 1.0-mile radius surrounding the APE at the South Central Coastal Information Center (SCCIC) at California State University, Fullerton. The records searches will identify cultural resources known to exist on or near the project site, as well as the nature and extent of previously conducted cultural resources studies. We assume direct expenses for the SCCIC records searches will not exceed \$500.

In addition, Rincon will request a search of the Sacred Lands File (SLF) from the Native American Heritage Commission (NAHC). The SLF search will indicate whether cultural resources important to Native Americans are present within the vicinity of the APE. The NAHC will also provide a contact list of Native American groups who may have interest in the project area. Rincon will prepare and mail a letter to each of these Native American groups, requesting the groups provide information on known tribal cultural resources in the project area. Rincon will conduct one telephone call to each contact to demonstrate "good-faith" efforts to follow-up. This effort will not satisfy the requirements of Assembly Bill (AB) 52, which requires government-to-government consultation between CEQA lead agencies and Native American tribes who have requested to be contacted pursuant to AB 52. Rincon will provide AB 52 assistance to Casitas under Task 8.

## **Pedestrian Survey**

Upon completion of the records search, Rincon will conduct a Phase I intensive pedestrian survey of APE. The survey will be conducted using transects spaced at maximum intervals of 15 meters with transect accuracy maintained through use of a hand-held global positioning system (GPS) unit. Developed areas (e.g., paved roadways) will be subject to a windshield survey (i.e., inspection by vehicle). For cost-estimating purposes, Rincon assumes the survey will be no larger than 20 acres in size. Rincon further assumes that one resource, the Robles Forebay, will require recordation and evaluation for listing on the California Register of Historical Resources (CRHR) and National Register of Historic Places (NRHP). A review of historical aerials confirms the forebay is over 50 years of age and therefore meets the minimum age guidelines for qualifying as a *historic property* under the NHRP and a *historical resource* per CEQA. The property will be recorded on California Department of Parks and Recreation (DPR) 523 series forms. Rincon assumes Casitas will provide Rincon with available historical documentation on the forebay, such as building plans and drawings.

The scope assumes no additional historic-era built-environment or archaeological resources will be identified within the APE requiring documentation and/or evaluation. This scope of work does not include subsurface testing or the collection of artifacts, samples, or specimens during the survey.



## Technical Report

Rincon will prepare a technical report documenting the results of the cultural resources study, as well as provide management recommendations for cultural resources within or near the project APE. The report will be prepared in accordance with CEQA and Section 106 requirements. The report will include figures depicting the area surveyed and studied for cultural resources. Rincon will submit electronic versions of the technical report to Casitas for review. Rincon will revise the report based on one round of consolidated comments from Casitas, to be provided in an electronic, editable format.

We anticipate preparation of the cultural resources report will involve **76 hours** of staff time. The cultural resources report will be submitted with the Administrative Draft IS-MND.

## Task 8. AB 52 Consultation Assistance

Rincon will assist Casitas with consultation for AB 52 by providing Casitas with letter templates, checklists, and detailed instructions to ensure meaningful consultation with interested Native American groups can be completed in accordance with AB 52. This task does not include costs for meetings, outreach, or additional consultation by Rincon.

We anticipate AB 52 consultation assistance will involve **up to 14 hours** of staff time.

## Task 9. Administrative Draft IS-MND

Rincon will prepare an administrative Draft IS-MND using Casitas' preferred format, based on the 2019 CEQA Guidelines Appendix G environmental checklist. Rincon will incorporate information from relevant and available technical studies to assist in addressing checklist issues. Where appropriate, impacts will be quantified in relation to established thresholds of significance. A determination of significance will be made for each issue area and mitigation measures will be provided as necessary for identified significant effects. Although each topic will be discussed in appropriate detail in the Initial Study, we anticipate key issue areas for the project will include air quality, biological resources, cultural resources, greenhouse gas (GHG) emissions, and noise.

- **Air Quality.** The project site is located in the South Central Coast Air Basin within the jurisdiction of the Ventura County Air Pollution Control District (VCAPCD). Rincon will analyze the impacts of R&M-related criteria pollutant emissions, and the analysis will be prepared in accordance with the methodologies and significance thresholds set by the VCAPCD. Analysis will include discussions of temporary R&M-related impacts. Criteria pollutant emissions associated with R&M activities will be estimated using the California Emissions Estimator model (CalEEMod) and consistency with the VCAPCD's construction-related rules and regulations will be evaluated. This analysis will include an assessment of dust generation associated with ground-disturbing activities, as well as emissions associated with heavy construction equipment and truck trips (soil hauling and equipment delivery, as applicable). The modeling will be based on grading estimates, a general R&M schedule, and a list of anticipated R&M equipment to be provided by Casitas. In addition, Rincon will assess the project's consistency with the VCAPCD's Air Quality Management Plan. It is assumed air quality will be similar to existing conditions after annual completion of R&M activities; therefore, no long-term air quality modeling will be conducted. If significant air quality impacts are identified, mitigation measures will be developed to avoid or minimize impacts to less than significant levels. Based on our understanding the BOR and/or USACE will conduct necessary compliance related to NEPA, this scope



of work does not include a Federal Clean Air Act Conformity Analysis. Rincon is available to prepare this analysis for the project at additional cost, if requested.

- **Biological Resources.** The analysis of impacts to biological resources will be based on the BRA and BAs to be prepared under Tasks 3 and 4, respectively.
- **Cultural Resources.** The analysis of impacts to cultural resources will be based on the Cultural Resources Technical Study to be prepared under Task 7.
- **GHG Emissions.** Rincon will analyze impacts associated with GHG emissions from R&M activities, as well as project consistency with available local plans. It is assumed GHG emissions will be similar to existing conditions after annual completion of R&M activities; therefore, no long-term GHG emissions modeling will be conducted. The analysis will quantitatively assess project-related GHG emissions using CalEEMod. Rincon will briefly describe the status of applicable regulations such as AB 32 (Global Warming Solutions Act), Senate Bill (SB) 97, and SB 32, taking into account the SB 32 GHG reduction target of 40 percent below 1990 levels by 2030. If significant GHG emissions impacts are identified, mitigation measures will be developed to avoid or minimize such impacts to less than significant levels. The scientific knowledge, governmental regulations, and case law surrounding the analysis of GHG emissions under CEQA is constantly evolving and is currently being litigated in a variety of court cases across California. Additionally, lead agencies have discretion to develop their preferred approach to performing climate change analysis for projects and may adjust their views on acceptable methodologies on pace with changes in scientific knowledge and regulatory schemes. As such, the appropriate methodologies to evaluate the significance of project-level GHG emissions are subject to change at any time. This scope of work represents Rincon's best understanding of currently accepted methodologies. If Casitas makes changes to its approved approach during execution of this scope of work, a budget amendment may be required to complete the GHG emissions analysis for this project.
- **Noise.** Rincon will quantitatively analyze noise and vibration impacts associated with project-related R&M activities. Potentially affected noise-sensitive receptors include single-family residences approximately 200 feet from the project footprint. Rincon will use an ANSI Type II integrating sound level meter to record up to four 15-minute noise measurements on and around the project site to establish ambient noise conditions. The analysis of temporary noise and vibration impacts associated with R&M activities will be based upon typical construction noise and vibration levels and standard noise and vibration attenuation factors. Construction noise will be modeled using the Federal Highway Administration's Roadway Construction Noise Model. Noise and vibration levels associated with R&M activities will be quantified at the nearest sensitive receptors. Rincon will also evaluate the temporary noise impacts associated with delivery and truck trips on haul routes during project construction. It is assumed noise levels will be similar to existing conditions after annual completion of R&M activities; therefore, no long-term noise calculations will be conducted. The exposure of nearby sensitive receptors to noise will be evaluated against applicable noise thresholds. The applicable threshold will be determined in consultation with Casitas; these potentially include thresholds established by the County of Ventura. If noise impacts are determined to be significant, mitigation measures will be developed to avoid or minimize impacts to less than significant levels.

We anticipate preparation of the administrative Draft IS-MND will involve **208 hours** of staff time.

Rincon will submit electronic versions of the administrative Draft IS-MND to Casitas for review. Rincon





will revise the report based on one round of consolidated comments from Casitas, to be provided in an electronic, editable format.

## Task 10. Public Review Draft IS-MND

Rincon will prepare the administrative public review Draft IS-MND upon confirmation from Casitas all previous comments have been adequately addressed. An electronic pdf version will be submitted to Casitas for final approval. Rincon will provide a PDF electronic version of the public review Draft IS-MND for posting on Casitas' website and print and distribute up to 20 hardcopies of the Draft IS-MND to the State Clearinghouse and responsible/concerned agencies on behalf of Casitas. Rincon will also file a Notice of Intent (NOI) to Adopt an MND with the Ventura County Clerk. We assume Casitas will be responsible for publishing the notice in a local newspaper(s) and/or noticing via direct mailing to the owners and occupants of property contiguous to the project site, as well as payment of required County Clerk filing fees; however, if desired, Rincon can coordinate such noticing at an additional cost.

We anticipate preparation of the public review Draft IS-MND will involve **29 hours** of staff time.

## Task 11. Final IS-MND

Upon receipt of public comments on the Draft IS-MND, Rincon will prepare draft responses to comments, as requested by Casitas, and the administrative Final IS-MND for Casitas' review. We assume minimal public comments on the Draft IS-MND will be received due to the semi-rural setting of the project area and the project type (annual R&M activities which are already occurring). However, if there are a substantial number of comments requiring a response, a budget amendment may be required. Rincon will also prepare the Mitigation Monitoring and Reporting Program (MMRP). The MMRP will list in tabular format the mitigation measures and corresponding monitoring requirements, the entities responsible for monitoring and completing the mitigation, and schedule for mitigation implementation.

Rincon will provide the administrative Final IS-MND (including draft responses to public comments, as requested, and the MMRP) in electronic format for Casitas' review. Rincon will revise the Final IS-MND based on one round of consolidated comments from Casitas to be provided in an electronic, editable format. Rincon will then provide electronic versions of the finalized document for Casitas' approval. Rincon will provide up to 10 hardcopies of the Final IS-MND for Casitas to distribute. Upon adoption of the Final MND, Rincon will prepare and file with the State Clearinghouse and County Clerk the Notice of Determination (NOD). We assume Casitas will be responsible for paying applicable filing fees.

We anticipate preparation of the Final IS-MND will involve **37 hours** of staff time.

## Task 12. CEQA Public Meeting/Hearing

Rincon's CEQA Project Manager and/or Principal-in-Charge will attend up to one public meeting or hearing related to the IS-MND. Attendance will include an oral presentation, if requested by Casitas. If needed, Rincon will attend additional meetings or hearings on a time-and-materials basis, in accordance with our standard fee schedule.

We anticipate preparation for and attendance at one CEQA public meeting or hearing will involve up to **12 hours** of staff time.



## Additional Assumptions

In addition to the assumptions identified above, several assumptions have been utilized in characterizing this scope of work and associated budget. Should any of these assumptions need to be adjusted during execution of the project, the scope and budget may need to be expanded.

- Casitas will arrange early morning access to the Robles Diversion and Fish Passage Facility for Rincon biologists completing LBVI and SWFL surveys (Task 2).
- Rincon will be provided with a georeferenced digital base map of the project footprint (inclusive of roads, stockpile areas, and other project components to be referenced in the activities description).
- Two rounds of review and responses to comments on each submitted document (BRA, BA, permit applications, administrative Draft IS-MND, and Final IS-MND) from Casitas and the BOR.
- Section 7 consultation between the BOR, USFWS, and NMFS will not result in unforeseen circumstances (e.g., presence of unanticipated listed species), and will conclude after the submittal of the Section 404 application package to the USACE.
- The BRA prepared to support the LSAA will be sufficient for the permitting process. No additional biological resource technical studies will be required.
- No formal jurisdictional delineation of waters will be required by the agencies. If required, a jurisdictional delineation can be provided under a separate scope and cost.
- Impacts will be temporary and no compensatory mitigation will be required.
- The BOR will determine whether the project requires consultation under Section 106 of the National Historic Preservation Act and will initiate consultation concurrently when permit applications are submitted to the resource agencies.
- The USACE will circulate the 404 public notice, prepare the Environmental Assessment and mitigation plan (if applicable), conduct Section 404 (b)(1) analysis, State Implementation Plan (SIP) conformity analysis (also called Federal Clean Air Act Conformity Analysis), and facilitate tribal consultation. These tasks are beyond the scope of our proposal.
- We assume USACE and LARWQCB will amend the existing Individual Permit and 401 WQC (19-038), respectively, which were issued for the 2019-2021 Forebay Restoration Project to include the revised project description for the Robles Annual Repair and Maintenance Program.
- The agencies will adhere to statutory timelines without unforeseen delays.
- Our cost does not include permit application fees or project fees.

## Schedule

Rincon is prepared to initiate this scope of work immediately upon written notice to proceed. Under Phase I's approved scope and cost, Rincon scheduled initial meetings with the resource agencies (CDFW: January 15; LARWQCB January 21, 2020; federal agencies [BOR, USACE, USFWS, and NMFS]: February 5, 2020). An additional meeting with the CDFW is scheduled on February 11, 2020. An additional meeting with the LARWQCB will be scheduled in March 2020, per the agency's request. Rincon intends to finalize the Project Description with support from Casitas by March 16, 2020. A field meeting will be scheduled with Casitas in early March to finalize the temporary disturbance limits for proposed activities. Once the



Project Description (including the location of the maximum project disturbance area) has been finalized, Rincon will initiate the following Tasks, in accordance with the table presented on the following page.

## Cost

Rincon will provide environmental services to Casitas, in accordance with our proposed scope of work, and with our On-Call Services Agreement dated April 10, 2019, on a time-and-materials basis for an estimated budget of **\$152,112**. A summary breakdown of our estimated cost is presented in the cost table on the following page.

We appreciate the continued opportunity to assist Casitas with this important project. If you have questions about this proposal, please do not hesitate to contact us.

Sincerely,  
**Rincon Consultants, Inc.**

A handwritten signature in cursive script, appearing to read "Lindsay D. Griffin".

Lindsay D. Griffin  
Senior Biologist/Project Manager

A handwritten signature in cursive script, appearing to read "Christopher Julian".

Chris Julian  
Principal Regulatory Specialist



Casitas Municipal Water District  
**Environmental Support for Repair and Maintenance Programmatic Permits**

Tasks	Schedule	Timing
<b>Task 1. Project Management, Meetings, and QA/QC</b>		
Task 1.1 Progress Meetings (10)	March 1 - May 14	2/7/20 (VCWPD); 2/11/20 (CDFW); March TBD (LARWQCB); March TBD (Casitas Project Description Meeting/field visit)
Task 1.2 Finalize Project Description	March 1 - March 16	Rincon will submit to Casitas the Formal Project Description, Temporary Impacts Calculations Table, Activity Matrix, Maps, Best Management Practices within 2 weeks of the field meeting (TBD; early March)
Task 1.3 QA/QC, Project Coordination, Scheduling, Billing	On-going	
Task 1.4 CEQA QA/QC, Project Coordination, Scheduling	On-going	
<b>Task 2. Least Bell's Vireo and Southwestern Willow Flycatcher Surveys</b>		
Task 2.1 Habitat Assessment and Brief Memorandum	March 16 - March 31	Rincon will initiate the Habitat Assessment once the final Project Description is completed, and impact areas are delineated; the memorandum will be submitted within two weeks of completion of field work (March 31)
Task 2.2 Protocol SWFL and LBVI Surveys	April 10 - July 31	Rincon will initiate surveys during the protocol window (April 10 - July 31)
Task 2.2.1 Technical Survey Report	July 31 - August 14	The report will be submitted within two weeks following the end of the survey season.
<b>Task 3. Biological Resources Assessment</b>	March 16 - April 10	Preparation of BRA will begin immediately following the finalization of the Project Description; the draft BRA will be submitted to Casitas for review on April 10
Task 3.1 Response to comments (Casitas)	April 20 - April 23	Rincon assumes Casitas will require one week to review the draft, and will provide comments to Rincon by April 20; Rincon will address comments and finalize the BRA by April 23
<b>Task 4. Biological Assessment (2)</b>	March 16 - April 10	Preparation of the BA's will commence following completion of Task 1.2 (Final Project Description); Rincon will submit the draft Bas to Casitas to Review on April 10
Task 4.1 Response to comments (Casitas)	April 20 - April 23	Rincon assumes Casitas will require one week to review the draft, and will provide comments to Rincon by April 20; Rincon will address comments and finalize the BA's by April 23
Task 4.2 Response to comments (BOR)	May 11 - May 13	Rincon will submit the BA's to BOR on April 23; We assume the BOR will review and provide comments to Rincon by May 11; Rincon will address BOR's comments on both BA's and submit final versions of the reports to BOR/Casitas by May 13
<b>Task 5. Regulatory Permitting (404, 401, and LSAA) and Agency Coordination</b>		
Task 5.1 LSAA and Coordination	April 10 - April 24	Submittal of LSAA to CDFW by April 30 (following Casitas' review of notification package)
Task 5.2 401 and Coordination	April 10 - April 24	Submittal of 401 to LARWQCB by April 24 (following Casitas' review of notification package)
Task 5.3 404 and Coordination	May 13 - May 27	Submittal of 404 to USACE by June 1 (following Casitas' review of notification package)
<b>Task 6. Section 7 Consultation Support</b>	May 14 - August 11 (90 days)	We assume BOR will initiate Section 7 Consultations with NMFS and USFWS on May 14 (following receipt of the final version of the BA's on May 13)
<b>Task 7. Cultural Resources Report</b>	March 17 - April 28	Work on the cultural resources study will begin immediately following the finalization of the Project Description; the draft cultural resources report will be submitted to Casitas within six (6) weeks of task initiation; Casitas to review the draft report between April 29 - May 6;
Task 7.1 Response to comments (Casitas)	May 6 - May 13	Rincon will submit the final cultural resources report within one week of receipt of Casitas' comments on the administrative draft reports; We assume BOR will initiate Section 106 Consultation by May 14 following receipt of cultural resources report
<b>Task 8. AB 52 Consultation Assistance</b>	March 17 - April 28	AB 52 consultation assistance will begin immediately following the finalization of the Project Description
<b>Task 9. Administrative Draft IS-MND</b>	March 17 - May 15	Preparation of Draft IS-MND will begin immediately following the finalization of the Project Description. Rincon will submit Admin Draft IS-MND on May 15 to Casitas to review; Casitas to review the draft between May 18 - June 1 (2 weeks)
<b>Task 10. Public Review Draft IS-MND</b>	June 15 - July 15	The public review period will conclude after 30 calendar days.
<b>Task 11. Final IS-MND</b>	July 15 - July 29	Rincon will submit to Casitas the administrative Final IS-MND, including responses to public comments and the MMRP, within two (2) weeks after conclusion of the public review period.
<b>Task 12. CEQA Public Meeting/Hearing</b>	TBD	



**RINCON CONSULTANTS, INC.**  
 Casitas Municipal Water District, Programmatic Permits (Phase II)

Environmental Services Program

Tasks	Labor	Direct Expense	Budget
<b>Task 1. Project Management, Meetings, and QA/QC</b>			
Task 1.1 Progress Meetings (10)	\$10,240	\$850	\$11,090
Task 1.2 Finalize Project Description	\$6,680		\$6,680
Task 1.3 QA/QC, Project Coordination, Scheduling, Billing	\$6,625		\$6,625
Task 1.4 CEQA QA/QC, Project Coordination, Scheduling	\$4,440		\$4,440
<b>Task 2. Least Bell's Vireo and Southwestern Willow Flycatcher Surveys</b>			
Task 2.1 Habitat Assessment and Brief Memorandum	\$3,695	\$325	\$4,020
Task 2.2 Protocol SWFL and LBVI Surveys	\$12,864	\$1,080	\$13,944
Task 2.2.1 Technical Survey Report	\$3,575		\$3,575
<b>Task 3. Biological Resources Assessment</b>	\$4,961		\$4,961
Task 3.1 Response to comments (Casitas)	\$680		\$680
<b>Task 4. Biological Assessment (2)</b>	\$13,514		\$13,514
Task 4.1 Response to comments (Casitas)	\$1,360		\$1,360
Task 4.2 Response to comments (BOR)	\$1,360		\$1,360
<b>Task 5. Regulatory Permitting (404, 401, and LSAA) and Agency Coordination</b>			
Task 5.1 LSAA and Coordination	\$6,046		\$6,046
Task 5.2 401 and Coordination	\$5,706		\$5,706
Task 5.3 404 and Coordination	\$5,706		\$5,706
<b>Task 6. Section 7 Consultation Support</b>	\$7,250		\$7,250
<b>Task 7. Cultural Resources Report</b>	\$9,290	\$720	\$10,010
<b>Task 8. AB 52 Consultation Assistance</b>	\$1,950		\$1,950
<b>Task 9. Administrative Draft IS-MND</b>			
Task 9.1 Air Quality-GHG Emissions Modeling	\$4,243		\$4,243
Task 9.2 Noise Calcs	\$4,983	\$185	\$5,168
Task 9.3 Prepare Admin Draft IS-MND (by section)			
Task 9.3.1 Air Quality	\$2,831		\$2,831
Task 9.3.2 Biological Resources	\$3,081		\$3,081
Task 9.3.3 Cultural Resources	\$2,831		\$2,831
Task 9.3.4 GHG Emissions	\$2,831		\$2,831
Task 9.3.5 Noise	\$2,831		\$2,831
Task 9.3.6 Other IS-MND Sections	\$5,692		\$5,692
<b>Task 9. Public Review Draft IS-MND</b>	\$4,011	\$1,085	\$5,096
<b>Task 10. Final IS-MND</b>	\$5,371	\$585	\$5,956
<b>Task 11. CEQA Public Meeting/Hearing</b>	\$2,550	\$85	\$2,635
<b>TOTAL BUDGET</b>	<b>\$ 147,197</b>	<b>\$ 4,915</b>	<b>\$ 152,112</b>

Direct Cost Summary

Vehicle Costs	\$	2,125
Cultural Records Search	\$	500
Sound Level Metering Field Pack	\$	100
Standard Field Pack	\$	500
Printing Fees	\$	1,500
Trimble GPS	\$	190
<b>Subtotal Additional Costs:</b>	<b>\$</b>	<b>4,915</b>