



## Board Meeting Agenda

Russ Baggerly, Director  
Mary Bergen, Director  
Bill Hicks, Director

Pete Kaiser, Director  
James Word, Director

### CASITAS MUNICIPAL WATER DISTRICT

Meeting to be held at the  
Oak View Resource Center  
555 Mahoney Avenue  
Oak View, CA 93022  
June 28, 2017 @ 3:00 P.M.

**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 and except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under section 54954.3 of the Government Code.

1. Public comments (Items not on the agenda – three minute limit).
2. General Manager comments.
3. Board of Director comments.
4. Board of Director Verbal Reports on Meetings Attended.
5. Consent Agenda
  - a. Minutes from the May 24, 2017 meeting.
  - b. Minutes from the June 14, 2017 meeting.
  - c. Recommend approval of Workers' Compensation Insurance Coverage renewal with CSAC Excess Insurance Authority in the amount of \$ 125,024 for fiscal year 2017/2018.
  - d. Recommend approval of the Ernst & Young Statement of Work for Fiscal Year 2017/2018 for auditing services related to the State Water Project.
  - e. Resolution of modification of the Employer Paid Member Contributions for the Management group to 0% contribution.

**RECOMMENDED ACTION:** Adopt Consent Agenda.

6. Review of District Accounts Payable Report for the Period of 6/08/17 - 6/21/17.

RECOMMENDED ACTION: Motion approving report.

7. Public Hearing for the adoption of the 2017-2018 Budget.
  - a. Public Hearing
  - b. Resolution adopting the general fund budget, debt service fund and Mira Monte Water Assessment District fund budgets for the Fiscal Year ending June 30, 2018.

RECOMMENDED ACTION: Adopt Resolution

8. Resolution fixing a tax rate for Fiscal Year 2017-2018 and authorizing the President of the Board to execute a certificate requesting the Ventura County Board of Supervisors to levy such a tax.

RECOMMENDED ACTION: Adopt Resolution

9. Resolution to adopt, under Proposition 4, the 2017/2018 Establishment of Appropriations Limit of \$13,248,521.

RECOMMENDED ACTION: Adopt Resolution

10. Resolution authorizing the levy of a special tax for fiscal year 2017-2018 for Community Facilities District No. 2013-1 (Ojai).

RECOMMENDED ACTION: Adopt Resolution

11. Recommend approval of a purchase order to Tri County Office Furniture in the amount of \$48,701.53 for the purchase of office furniture for the remodeled O & M space.

RECOMMENDED ACTION: Motion approving recommendation

12. Recommend approval of a purchase order to Municipal Maintenance Equipment in the amount of \$20,918.04 for the purchase of a Tiger Rear Boom Flail Mower.

RECOMMENDED ACTION: Motion approving recommendation

13. Presentations by CalPERS and PARS regarding OPEB Trust Services and Resolution authorizing the Accounting Manager/Treasurer to enter into an agreement with either CalPERS or OPEB Trust Services with PARS and authorizing an initial contribution to the Trust of \$1,196,266.

RECOMMENDED ACTION: Adopt Resolution

14. Request of Owen Donahue for an over allocation penalty reversal in the amount of \$615.

RECOMMENDED ACTION: Direction to Staff

15. Information Items:
  - a. Finance Committee Minutes.
  - b. Investment Report.

16. Adjournment.

If you require special accommodations for attendance at or participation in this meeting, please notify our office 24 hours in advance at (805) 649-2251, ext. 113. (Govt. Code Section 54954.1 and 54954.2(a)).

Minutes of the Casitas Municipal Water District  
Board Meeting Held  
May 24, 2017

A meeting of the Board of Directors was held May 24, 2017 at the Oak View Resource Center located at 555 Mahoney Ave. in Oak View, California. The meeting was called to order at 3:00 p.m. Directors Baggerly, Word, Hicks, Bergen and Kaiser were present. Also present were Steve Wickstrum, General Manager, Rebekah Vieira, Clerk of the Board, and Attorney, John Mathews. There were three staff members and two members of the public in attendance. President Baggerly led the group in the flag salute.

1. Public comments (Items not on the agenda – three minute limit).

None

2. General Manager comments.

Mr. Wickstrum reported that the acquisition of the Ojai System is rapidly approaching and we are gearing up for it. There are a lot of moving parts and we are trying to set up a meeting so our staff can observe and take a look at pumps and motors so we are comfortable taking over their system on the 8<sup>th</sup>. They are relocating their SCADA to the butler building at the San Antonio site and we can operate it at that site. Mr. Wickstrum explained that there had been letters from people who were worried about the numbers especially for minor or low users including a group of people on Gridley that operate a water wells. There are a lot of other benefits that the acquisitions has done for providing water through Ojai such as fire system protection and back up supply.

One concern in the past two days was about getting camping sites for the Thanksgiving weekend. As noted on the website the sites do not open for reservations until Monday May 29<sup>th</sup> at 8 am. Carol has spoken to this individual. Everything doesn't flip with a switch on Monday morning. Each site has to be opened. It is a progressive opening of sites. We block those out leading into Thanksgiving they will reserve a 14 day block and then cancel out 72 hours in advance. A couple of the sites they leave as an extra site in case something goes wrong. We won't leave two of those sites as spares this time. Other alternatives to move to lake side or owl court. That has been taken care of. Carol will next time not let them out on Memorial day.

3. Board of Director comments.

None

4. Board of Director Verbal Reports on Meetings Attended.

Director Bergen reported on the Upper Ventura River Groundwater Sustainability Agency meeting and they approved 2016-2017 budget and are working on 2017-2018 budget for the next meeting. Right now they are planning to share personnel with OBGMA and office space. Estimated costs are that it will be about \$50,000 per agency. The next meeting is June 8<sup>th</sup> and there will be no meetings in July or August.

Director Hicks reported on the AWA meeting and presentation on desal.

5. Review of District Accounts Payable Report for the Period of 5/04/17 - 5/17/17. APPROVED

On the motion of Director Hicks, seconded by Director Word, the bills were approved by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

6. Budget Workshop for Initial Review of the Proposed Fiscal Year 2017-2018 Budget including Revenue, Expenses and Capital Projects.

Mr. Wickstrum provided information on the proposed budget. The Board discussed adding additional funding for

The board discussed adding in \$50,000 for the contribution to Upper Ventura River Groundwater Sustainability Agency and an additional \$30,000 for website redesign.

7. Resolution setting the time and place for a public hearing for the proposed Fiscal Year 2017-2018 Budget. ADOPTED

On the motion of Director Word, seconded by Director Bergen and adopted by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

8. Recommend authorizing the General Manager to sign a change order for the not to exceed amount of \$21,250 for the replacement of Subpanel A and for mold remediation for the District Office Building remodel project. APPROVED

On the motion of Director Kaiser to approve the recommended change order and add an additional \$2,000 for the management of asbestos, seconded by Director Hicks and passed by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None  
ABSENT: Directors: None

9. Recommend approval of the purchase of a Global Positioning System (GPS) telematics system to install in 48 vehicles operated by the District and Recreation staff. Costs for the first year total \$27,804.59.

APPROVED

On the motion of Director Kaiser, seconded by Director Bergen the above recommendation was approved by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None  
ABSENT: Directors: None

10. Information Items:

- a. Lake Casitas Monthly Status Report for April, 2017.
- b. Water Conservation Update for April, 2017.
- c. Water Resources Minutes.
- d. Executive Committee Minutes.
- e. CFD 2013-1 (Ojai) Bond Sale Summary.
- f. Investment Report.

On the motion of Director Kaiser, seconded by Director Hicks, the information items were approved by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None  
ABSENT: Directors: None

President Baggerly moved the meeting to closed session at 4:01 pm

11. CLOSED SESSION.

It is the intention of the Casitas Municipal Water District Board of Directors to meet in closed session to consider the following item:

- a. Conference with Labor Negotiators (Government Code Sec. 54957.6).  
Agency Designated Representative: Ron Merckling  
Employee Organization: Management

President Baggerly moved the meeting back into open session at 4:27 pm with Mr. Mathews stating the board met in closed session with labor negotiator

and direction was given to staff to bring back as a formalized agenda item the proposal for the management group.

12. Adjournment.

President Baggerly adjourned the meeting at 4:28 p.m.

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Bill Hicks, Secretary

Minutes of the Casitas Municipal Water District  
Board Meeting Held  
June 14, 2017

A meeting of the Board of Directors was held June 14, 2017 at the Oak View Resource Center located at 555 Mahoney Ave. in Oak View, California. The meeting was called to order at 3:00 p.m. Directors Baggerly, Word, Hicks, Bergen and Kaiser were present. Also present were Steve Wickstrum, General Manager, Rebekah Vieira, Clerk of the Board, and Attorney, John Mathews. There were four staff members and 5 members of the public in attendance. President Baggerly led the group in the flag salute.

1. Public comments (Items not on the agenda – three minute limit).

None

2. General Manager comments.

Mr. Wickstrum reported on the conversion of the Ojai system to Casitas on Thursday night. Staff were interested to see what we have on that system and the opinion is that there is a lot of work to do. Staff has done a great job in adapting. SCADA was a concern and the consultant said there were a lot of snake pits. At this moment, we are able to get a signal San Antonio to the Water Treatment Plant and information is available on tablets for standby and call out. This is due to the remarkable work of Henry Islas and the consultant Eric Lane of Oasis. A lot more work is going on cleaning up sites. Eric Grabowski and Dave Pope have been cutting weeds and we are showing a presence. There is a long road to go with this system. We are pulling up sleeves and moving forward and will be moving forward on a consultant for analysis of the system. Staff have been good to identify and resolve issues that they find and have accomplished quite a bit in one week. We have received our drinking water permit and appreciate Jeff Dinsmore's assistance and will be having a separate permit for the Ojai System. We may move to one consolidated permit in future years. We have changed all the utilities and changed out about 158 locks. We have a meeting tomorrow with Massoud Araghi, the Ventura County Fire Marshall to discuss how we handle the hydrants, valves and meter sizes. It is our system now, we are operating it and supplying water needed in Ojai. There will be several years of good hard work ahead of us.

The Wine Festival was well handled with no incidents or problems. It is always a good event and looked very successful. Progress being made on the office. It is 90% done with the downstairs area and then will do the water conservation area. We are ready to move some of the operations staff downstairs. At a coming board meeting we will discuss board room expectations.

3. Board of Director comments.

Director Kaiser commended Recreation staff for the do not enter signage.

4. Board of Director Verbal Reports on Meetings Attended.

Director Bergen attended the Upper Ventura River GSA meeting last Thursday and they went over a draft agreement for OBGMA to share office space and finalized the budget for next year. The group will not meet in July but there will be an August meeting. There may be a grant program to apply for to cover money needed for prep work for the groundwater sustainability plan that would allow matching funds and that may be able to be applied retroactively so the data loggers may be covered by this grant. President Baggerly mentioned that the JPA's have until July 1<sup>st</sup> to file any amendments with LAFCO.

5. Consent Agenda Tabled

a. Minutes from the May 24, 2017 meeting.

This item is tabled ad the minutes were not in the agenda package.

6. Review of District Accounts Payable Report for the Period of 5/18/17 - 6/07/17. APPROVED

Director Hicks questioned a payment to Fred's Tire. Ms. Collin will check on that and provide information to the director. Director Hicks then questioned the payment to TetraTech for the lake survey and asked if there was a report yet. Mr. Cole explained that a draft had been received but there have been some further questions asked. Director Hicks then asked about the payment of \$10,500 to United Water. Mc. Collin explained that is for the state water project and it happens annually when they go back and reconcile 10-15 years.

On the motion of Director Hicks, seconded by Director Kaiser, the bills were approved by the following roll call vote:

AYES:	Directors:	Kaiser, Bergen, Hicks, Word, Baggerly
NOES:	Directors:	None
ABSENT:	Directors:	None

7. Resolution authorizing the Accounting Manager/Treasurer to enter into an agreement with OPEB Trust Services with PARS and authorizing an initial contribution to the Trust of \$1,196,266. TABLED

Mitch Barker with PARS and Tory Malazo provided a presentation on their OPEB Trust Services explaining how their companies would manage the trust and investment options for OPEB pre-funding. The board discussed this process and had some concerns with the return on the investment, the risk, they wanted to see an a competitor proposal. Paul Kaymark explained the benefits of utilizing this type of trust due to Gasby 75 that would require the OPEB liability to be shown on the balance sheet, not as a footnote.

On the motion of Director Hicks, seconded by Director Bergen this item was tabled to the next meeting which was approved by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None  
ABSENT: Directors: None

8. Recommend approval for the consulting team of Water Resource Engineering Associates and Kear Groundwater for conduct phase 3 of the Horizontal Bore in Matilija Formation project in the amount of \$208,520.

APPROVED

Director Hicks expressed having second thoughts on this project as he thinks hooking up to state water we wont be needing this project. Director Word added that there are a lot of details to hook up to state water. We have not begun to explore the costs to hook up to state water.

Mr. Wickstrum disagreed with Director Hicks explaining that we need local water supply resilience. Local supply that doesn't add to the state water issues. State water is not there all the time. It was zero at one time. Localized project as a potential and looking at \$3-5 million and give us 3,000 – 8,000 af per year. Director Baggerly added the availability for state water at 100% is 5,000 acre feet. Mr. Wickstrum added that by the time we get the state water to where we may be able to pump is it \$3,000 per acre feet in addition to capital costs to share for city of Ventura and to get it to our system.

On the motion of Director Word, seconded by Director Kaiser the above recommendation was approved by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: Hicks  
ABSENT: Directors: None

9. Resolution setting a public hearing for the proposed Recreation Area fee structure changes for the Snowbird Program.

ADOPTED

The resolution was offered by Director Hicks, seconded by Director Kaiser and adopted by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None  
ABSENT: Directors: None

10. Resolution awarding a contract to Spiniello in the amount of \$849,500 for the Ojai Meter Replacement Project, Specification 17-394.

ADOPTED

The resolution was offered by Director Hicks, seconded by Director Kaiser and passed by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None  
ABSENT: Directors: None

11. Resolution approving agreement on negotiated items with the Management employee group. ADOPTED

The resolution was offered by Director Word, seconded by Director Hicks and passed by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None  
ABSENT: Directors: None

- 12 Recommend consideration of a letter to United Water Conservation District regarding Water Releases from Lake Piru. APPROVED

Ralph Steele offered his support for sending the letter and suggested that the district hire a consultant to monitor the watershed.

On the motion of Director Bergen, seconded by Director Hicks the above recommendation was approved by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None  
ABSENT: Directors: None

13. Information Items:

- a. Lake Casitas Monthly Status Report for May 2017.
- b. Lake Casitas Recreation Area Report for April 2017.
- c. Water Conservation Update for May 2017.
- d. Executive Committee Minutes.
- e. Letter from Government Finance Officers Association Certificate of Achievement in Financial Reporting.
- f. Water Consumption Report.
- g. CFD No. 2013-1 (Ojai) Monthly Cost Analysis.
- h. Investment Report.

On the motion of Director Word, seconded by Director Hicks the Information items were approved by the following roll call vote:

AYES: Directors: Kaiser, Bergen, Hicks, Word, Baggerly  
NOES: Directors: None

ABSENT: Directors: None

14. Adjournment.

President Baggerly adjourned the meeting at 5:00 p.m.

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Bill Hicks, Secretary

CASITAS MUNICIPAL WATER DISTRICT  
Inter-Office Memorandum

DATE: June 21, 2017  
TO: Board of Directors  
FROM: Assistant to General Manager, Rebekah Vieira  
Re: Workers' Compensation Insurance Renewal

**RECOMMENDATION:**

It is recommended that the Board approval the Workers' Compensation Insurance Renewal with CSAC EIA in the amount of \$125,024 for fiscal year 2017/2018.

**BACKGROUND:**

For a number of years the District has participated in the CSAC EIA Excess Workers Compensation program and it remains a strong solution for our coverage needs. The renewal premium with CSAC EIA increased \$10,143 from our premium last year due to projected increased salary costs associated with additional staffing.



CSAC  
EXCESS  
INSURANCE  
AUTHORITY

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

Invoice Number: 18100032  
Invoice Date: 7/1/2017  
Due Date: 7/31/2017

Attn: Rebekah Vieira

Excess Workers' Compensation Program

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Description	Amount
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Period Covered: 7/1/2017 - 6/30/2018

Deposit Premium	\$105,870.00
EIA Administraton Fee	\$8,659.00
Broker Fee	\$10,495.00

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**Invoice Total: \$125,024.00**

Please pay by the due date to avoid interest charges.  
Thank you!

CASITAS MUNICIPAL WATER DISTRICT  
Inter-Office Memorandum

DATE: June 21, 2017

TO: Board of Directors

FROM: General Manager, Steve Wickstrum

RE: Statement of Work for Audit Services – Ernst & Young, LLP – State Water Project

**RECOMMENDATION:**

It is recommended that the Board of Directors authorize and direct the President of the Board to sign the Statement of Word (SOW) for audit services to be conducted by Ernst & Young, LLP, in association with the Ventura County interest in the State Water Contractors and the State Water Project.

**BACKGROUND:**

The Casitas Municipal Water District, under 1970 agreement with the Ventura County Watershed Protection District, administers the contract for a portion of the Ventura County interest in the State Water Project. Each year, the state water contractors defines a SOW and distributes the fees for the auditing services among the State Water Contractors. Casitas has been provided the SOW contract for FY 2017-2018 from Ernst & Young, LLP, for consideration of signing. The statement of work has been reviewed by staff and appears to be consistent with past years, or is acceptable to staff where otherwise modified. The maximum aggregate fee stated in Exhibit A of the scope of work is \$5,963 for the Ventura agencies, provided that all the agencies enter into the agreement with Ernst & Young.

If there are any questions in this regard, please do not hesitate to ask me.



Ernst & Young LLP  
Sacramento Office  
Suite 300  
2901 Douglas Boulevard  
Roseville, CA 95661

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ey.com

May 31, 2017

Mr. Steven Wickstrum  
Casitas Municipal Water District  
General Manager  
1055 Ventura Ave.  
Oak View, California 93022-9622

Dear Mr. Wickstrum:

In coordination with the Independent Audit Association (IAA), we have developed the Statement of Work (SOW) for the 2017-2018 Procedures to be performed related to the 2018 Statement of Charges. This SOW is pursuant to the Master Services Agreement (MSA) by and between EY and Casitas Municipal Water District dated May 31, 2017, which describes the annual approval process of each SOW performed under the MSA.

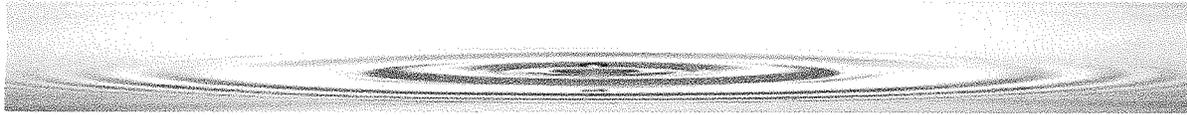
Enclosed are two copies of our SOW and MSA, one for your records and another to be signed and returned to EY in the self-addressed, stamped return envelope provided. We have also enclosed your copy of the support letter from Tamara Baptista, IAA Secretary, recommending the approval of the SOW and MSA by Casitas Municipal Water District.

If you have any questions about the enclosed SOW and MSA, please feel free to call me at (916) 218-1960.

Very truly yours,

Joe Pirnik  
Executive Director

Enclosures



**MEMORANDUM**

Date: May 10, 2017  
To: Members of the Independent Audit Association (IAA)  
From: Tamara Baptista, IAA Secretary  
Subject: Ernst and Young 2017/18 State Water Project Professional Services Contract – Recommended Approval and Execution

Enclosed is also a new Master Services Agreement (MSA) with Ernst and Young which spans a period of 5 years from July 1, 2017 through June 30, 2022. Also, enclosed is the 2017/18 Statement of Work (SOW) which includes the State Water Project procedures to be performed in relation to the Department of Water Resources' (DWR) Statement of Charges.

The Exhibit B budget limit is only billed by Ernst and Young if additional work is reviewed and approved by the IAA and remains at \$50,000. Exhibit C allows individual IAA Members to request Ernst and Young to undertake additional services beyond those included in Exhibit A of the SOW.

The IAA team has reviewed Ernst and Young's proposed procedures and recommends that IAA Members approve and execute the 2017/18 SOW. If you have any questions, please contact me at (925) 454-5011 or [tbaptista@zone7water.com](mailto:tbaptista@zone7water.com).

Sincerely,

*Tamara Baptista*

Tamara Baptista  
Zone 7 Water Agency

CC: Joe Pirnik, EY



Ernst & Young LLP  
Sacramento Office  
Suite 300  
2901 Douglas Boulevard  
Roseville, CA 95661

Tel: +1 916 218 1900  
Fax: +1 916 218 1999  
ey.com

Mr. Steven Wickstrum  
Casitas Municipal Water District  
General Manager  
1055 Ventura Ave.  
Oak View, California 93022-9622

May 31, 2017

Dear Mr. Wickstrum:

This letter agreement constitutes the Master Services Agreement (MSA) between Ernst & Young LLP (“we” or “EY”) and Casitas Municipal Water District (“you” or “Client”) under which EY will perform professional services (the “Services”) for Casitas Municipal Water District. It is intended that the professional services performed by EY on behalf of Casitas Municipal Water District under this MSA will also be performed on behalf of a number of other State Water Project contractors under substantially identical MSAs, and that the costs of these services will be shared by all participants. For each project that we agree to undertake for you, we will prepare a Statement of Work describing the particular Services, as well as any advice, presentations, or filings to be made, our fees therefor, and any other project-specific arrangements. All of the Services will be subject to the terms and conditions of this MSA, its attachments, including the General Terms and Conditions, and the applicable Statement of Work (together, this “Agreement”). Except for a claim seeking solely injunctive relief, any dispute or claim arising out of or relating to this Agreement, the Services or any other services provided by us or on our behalf to you shall be resolved by mediation and arbitration as set forth in this Agreement.

Annually or more frequently, we may enter into Statements of Work with you for a period of five years following the date of this letter, although we may agree with you to extend that period, including by executing additional Statements of Work referencing this MSA. We understand that this MSA does not bind you to use our services, but instead reflects our general understanding of the arrangement should EY and you choose to enter into any future Statement of Work.

Please sign this letter in the space provided below to indicate your agreement with these arrangements and return it to Joe Pirnik (2901 Douglas Boulevard, Suite 300, Roseville, CA 95661) at your earliest convenience. If you have any questions about any of these materials, please do not hesitate to contact Joe Pirnik at 916-218-1960 so that we can address any issues you identify before we begin to provide any Services. We appreciate the opportunity to assist you and look forward to working with you.

Very truly yours,

*Ernst & Young LLP*



AGREED:  
Casitas Municipal Water District

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**Signature**

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**Printed Name**

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**Title**

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**Address**

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**Date**

## General Terms and Conditions

### Our relationship with you

1. We will perform the Services in accordance with applicable professional standards, including those established by the American Institute of Certified Public Accountants (“AICPA”).
2. We are a member of the global network of Ernst & Young firms (“EY Firms”), each of which is a separate legal entity.
3. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.
4. We may subcontract portions of the Services to other EY Firms, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Reports (as defined in Section 11), the performance of the Services, and our other obligations under this Agreement. From time to time, non-CPA personnel may perform the Services.
5. We will not assume any of your management responsibilities in connection with the Services. We will not be responsible for the use or implementation of the output of the Services, although we may otherwise provide advice and recommendations to assist you in your management functions and making decisions.

### Your responsibilities

6. You shall assign a qualified person to oversee the Services. You are responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for your purposes.
7. You shall provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.
8. To the best of your knowledge, all information provided by you or on your behalf (“Client Information”) will be accurate and complete in all material respects. The provision of Client Information to us will not infringe any copyright or other third-party rights.
9. We will rely on Client Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it.

10. You shall be responsible for your personnel’s compliance with your obligations under this Agreement.

### Our Reports

11. Any information, advice, recommendations or other content of any reports, presentations or other communications we provide under this Agreement (“Reports”), other than Client Information, are for your internal use only (consistent with the purpose of the particular Services).
12. You may not disclose a Report (or any portion or summary of a Report) externally (including to your affiliates) or refer to us or to any other EY Firm in connection with the Services, except:

(a) to your lawyers (subject to these disclosure restrictions), who may review it only to give you advice relating to the Services,

(b) to the extent, and for the purposes, required by subpoena or similar legal process (of which you will promptly notify us),

(c) to other persons (including your affiliates) with our prior written consent, who have executed an access letter substantially in the form we prescribe, or

(d) to the extent it contains Tax Advice, as set forth in Section 13.

If you are permitted to disclose a Report (or a portion thereof) externally, you shall not alter, edit or modify it from the form we provided.

13. You may disclose to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate (“Tax Advice”). With the exception of tax authorities, you shall inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent.
14. You may incorporate into documents that you intend to disclose externally EY summaries, calculations or tables based on Client Information contained in a Report, but not our recommendations, conclusions or findings. However, you must assume sole responsibility for the contents of those documents and not refer to us or any other EY Firm in connection with them. This provision does not affect your ability to circulate Reports internally.

15. You may not rely on any draft Report. We shall not be required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.

## Limitations

16. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
17. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services. This limitation will not apply to losses caused by our fraud or willful misconduct or to the extent prohibited by applicable law or professional regulations.
18. You shall make any claim relating to the Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any alleged such claim and in any event, no later than two years after the completion of the particular Services. This limitation will not apply to the extent prohibited by applicable law or professional regulations.
19. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees (“EY Persons”). You shall make any claim or bring proceedings only against us. The provisions of Sections 16 through 20 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.

## Indemnity

20. To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the disclosure of any Report (other than Tax Advice) or a third party’s use of or reliance on any Report (including Tax Advice) disclosed to it by you or at your request.

## Intellectual property rights

21. We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how that we own or license (“Materials”) in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not Client Information reflected in them).
22. Upon payment for particular Services and subject to the other terms of this Agreement, you may use the Reports relating to those Services, as well as any Materials owned by us that are included therein, solely to the extent necessary to use the Reports.

## Confidentiality

23. Except as otherwise permitted by this Agreement, neither of us may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Either of us may, however, disclose such information to the extent that it:
  - (a) is or becomes public other than through a breach of this Agreement,
  - (b) is subsequently received by the recipient from a third party who, to the recipient’s knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,
  - (c) was known to the recipient at the time of disclosure or is thereafter created independently,
  - (d) is disclosed as necessary to enforce the recipient’s rights under this Agreement, or
  - (e) must be disclosed under applicable law, legal process or professional regulations.

EY acknowledges that Client has taken the position that Client is subject to the Freedom of Information Act (“FOIA”) as may be amended, updated or replaced from time to time. EY has made no independent inquiry or determination on the subject, however, to the extent FOIA is applicable, the parties acknowledge and agree that: (a) Subject to clause (b) below, the decision on whether any exemption applies to a request for disclosure of information under the FOIA is a decision for Client after consultation with EY; (b) where Client is managing a request under FOIA to disclose a Report or any information that belongs to EY, EY shall cooperate with Client and shall use all reasonable efforts to respond to Client within ten (10) working

days of Client's request for assistance in determining whether or not an exemption to the FOIA applies; and (c) Client will only disclose the confidential information when required by FOIA, and when Client discloses a Report or EY confidential information, Client shall (i) use all reasonable efforts to limit the disclosure to the maximum extent possible (including redaction of the Report or EY's confidential information where possible), and (ii) notify EY in writing prior to such disclosure unless prohibited by law.

24. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.
25. Unless prohibited by applicable law, we may provide Client Information to other EY Firms (which are listed at [www.ey.com](http://www.ey.com)) and EY Persons, as well as external third parties providing services on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "Process") it in various jurisdictions in which they operate in order to facilitate performance of the Services, to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Client Information, regardless of where or by whom such information is Processed on our behalf.
26. With respect to any Services, if U.S. Securities and Exchange Commission auditor independence requirements apply to the relationship between you or any of your associated entities and any EY Firm, you represent, to the best of your knowledge, as of the date of this Agreement and as of the date of each Statement of Work hereunder, that neither you nor any of your affiliates has agreed, either orally or in writing, with any other advisor to restrict your ability to disclose to anyone the tax treatment or tax structure of any transaction to which the Services relate. An agreement of this kind could impair an EY Firm's independence as to your audit or that of any of your affiliates, or require specific tax disclosures as to those restrictions. Accordingly, you agree that the impact of any such agreement is your responsibility.

## Data protection

27. If we Process Client Information that can be linked to specific individuals ("Personal Data"), we will Process it in accordance with Section 25 of this Agreement, as well as applicable law and professional regulations, including, where applicable, the European Union Safe Harbor program of the U.S. Department of Commerce, in which EY participates. We will require any service provider that Processes Personal Data on our behalf to adhere to such requirements. If any Client Information is protected health information under the Health Insurance Portability and Accountability Act, as

amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information.

28. You warrant that you have the authority to provide the Personal Data to us in connection with the performance of the Services and that the Personal Data provided to us has been Processed in accordance with applicable law. In order to provide the Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event that we need access to such information, you will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Client site. You will provide us with Restricted Personal Data only in accordance with mutually agreed protective measures.

## Fees and expenses generally

29. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the applicable Statement of Work. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally). Unless otherwise set forth in the applicable Statement of Work, payment is due within 30 days following receipt of each of our invoices. We may receive rebates in connection with certain purchases, which we use to reduce charges that we would otherwise pass on to you.
30. We may charge additional professional fees if events beyond our control (including your acts or omissions) affect our ability to perform the Services as originally planned or if you ask us to perform additional tasks.
31. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

## Force majeure

32. Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.

## Term and termination

33. This Agreement applies to the Services whenever performed (including before the date of this Agreement).
34. This Agreement shall terminate upon the completion of the Services. Either of us may terminate it, or any particular Services, earlier upon 30 days' prior written notice to the other. In addition, we may terminate this Agreement, or any particular Services, immediately upon written notice to you if we reasonably determine that we can no longer provide the Services in accordance with applicable law or professional obligations.
35. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement. Payment is due within 30 days following receipt of our invoice for these amounts.
36. The provisions of this Agreement, including Section 14 and otherwise with respect to Reports, that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement, except that our respective confidentiality obligations (other than those relating to Reports or under Section 14) shall continue thereafter for three years only.

## Governing law and dispute resolution

37. This Agreement, and any non-contractual matters or obligations arising out of this Agreement or the Services, including (without limitation) claims arising in tort, fraud, under statute or otherwise relating to the Services, or questions relating to the scope or enforceability of this Section 37, shall be governed by, and construed in accordance with, the laws of New York applicable to agreements made, and fully to be performed, therein by residents thereof. Except as otherwise expressly provided in the Cover Letter, any dispute relating to this Agreement or the Services shall be resolved as set forth in Appendix 1 to these Terms and Conditions.

## Miscellaneous

38. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto,

including any confidentiality agreements previously delivered. In addition, any policy, protocol, agreement (other than this Agreement) or other instrument, in whatever form, imposed at any time that purports to obligate EY, any other EY Firm or any EY Person with respect to the use of Client Information shall be void and of no further effect, and you shall not seek to enforce any such obligation.

39. Both of us may execute this Agreement (including Statements of Work), as well as any modifications thereto, by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement or any Statement of Work hereunder.
40. Each of us represents to the other that each person signing this Agreement or any Statement of Work hereunder on its behalf is expressly authorized to execute it and to bind such party to its terms. You also represent that this Agreement has, if necessary, been considered and approved by your Audit Committee. You represent that your affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement.
41. You agree that we and the other EY Firms may, subject to professional obligations, act for other clients, including your competitors.
42. Neither of us may assign any of our rights, obligations or claims arising out of or related to this Agreement or any Services.
43. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
44. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any attachments thereto, (c) these General Terms and Conditions, and (d) other attachments to this Agreement.
45. Neither of us may use or reference the other's name, logo or trademarks publically without the other's prior written consent, although we may publically identify you as a client in connection with specific Services or generally.
46. For administrative reasons, you may from time to time ask that fees and expenses for Services performed for your international affiliates or at international locations be invoiced to you or your designate there, in local currency. You guarantee the timely payment of all those invoices by your affiliates. In addition, from time to time, an affiliate of ours, providing Services as a subcontractor to us, may bill you directly for fees incurred for work outside the US, in local currency or otherwise.

## **Appendix 1**

### **Dispute resolution procedures**

#### **Mediation**

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. EY, on the one hand, and the Client(s) (or any others for whom EY’s services are performed), on the other hand, shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

#### **Arbitration**

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any EY audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.



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## Statement of Work

This Statement of Work with the attached Exhibits, dated May 31, 2017 (this SOW) is made by Ernst & Young LLP (“we” or “EY”) and Casitas Municipal Water District on behalf of itself (“you” or “Client”), pursuant to the Master Services Agreement, dated May 31, 2017 (MSA), between EY and Casitas Municipal Water District (the Agency).

The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other SOW pursuant to the MSA. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings defined in the MSA, including references in the Agreement to “you” or “Client” shall be deemed references to you.

### Scope of services

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the MSA. This SOW sets forth the terms and conditions on which EY will perform certain professional services as described in Exhibit A (the Services) for Agency, a member of the State Water Contractors Independent Audit Association (IAA), for the twelve months ending June 30, 2018.

Any changes to the above scope of work will be agreed upon in writing and signed by both parties and will amend this original SOW.

The Services are advisory in nature and will not constitute an audit performed in accordance with Generally Accepted Accounting Principles. EY will perform the Services in accordance with the Statement of Standards for Consulting Services (CS100) of the American Institute for Certified Public Accountants (AICPA). As part of your review of the terms of this Agreement, please refer to the enclosed letter from Ms. Tamara Baptista of the IAA Audit Contract Negotiating Committee dated May 10, 2017.

### Your specific obligations

You will not, and you will not permit others to, quote or refer to the Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (Securities Laws) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this agreement.

We also draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the MSA, as well as your management responsibilities under paragraph 6, your obligations under paragraphs 11 and 12, and your representation, as of the date hereof, under paragraph 26 thereof.



### **Specific additional terms and conditions**

The Services are advisory in nature. EY will not render an assurance report or opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. None of the Services or any Reports will constitute any legal opinion or advice. We will not conduct a review to detect fraud or illegal acts.

Notwithstanding anything to the contrary in the Agreement or this SOW, we do not assume any responsibility for any third-party products, programs or services, their performance or compliance with your specifications or otherwise.

We will base any comments or recommendations as to the functional or technical capabilities of any products in use or being considered by you solely on information provided by your vendors, directly or through you. We are not responsible for the completeness or accuracy of any such information or for confirming any of it.

Where our written consent under the MSA is required for you to disclose to a third party any of our Reports (other than Tax Advice), we will also require that third party to execute a letter substantially in the form of Exhibit D to this SOW. To the extent the Agency is permitted to disclose any written Report as set forth herein, it shall disclose such Report only in the original, complete and unaltered form provided by EY, with all restrictive legends and other agreements intact.

Unless prohibited by applicable law, we may provide Client Information to other EY firms, EY Persons and external third parties, who may collect, use, transfer, store or otherwise process such information in various jurisdictions in which they operate in order to provide support services to any EY Firm and/or assist in the performance of the Services.

After the Services under this SOW have been completed, we may disclose or present to prospective clients, or otherwise in our marketing materials, that we have performed the Services for you, and we may use your name solely for that purpose, in accordance with applicable professional obligations. In addition, we may use your name, trademark, service mark and logo as reasonably necessary to perform the Services and in correspondence, including proposals, from us to you.

You shall not, while we are performing the Services hereunder and for a period of 12 months after they are completed, solicit for employment, or hire, any EY personnel involved in the performance of the Services, provided, that you may generally advertise available positions and hire EY personnel who either respond to such advertisements or who come to you on their own initiative without direct or indirect encouragement from you.

The Agency shall, among other responsibilities with respect to the Services, (i) make all management decisions and perform all management functions, including applying independent business judgment to EY work products, making implementation decisions and determining further courses of action in connection with any Services; (ii) assign a competent employee within senior management to make all management decisions with respect to the Services, oversee the Services and evaluate their adequacy and results; and



(iii) accept responsibility for the implementation of the results or recommendations contained in the Reports or otherwise in connection with the Services. The Agency hereby confirms that management of the Agency accepts responsibility for the sufficiency of the Services. In performing the Services neither EY nor EY's partners or employees will act as an employee of the Agency.

The Agency represents and warrants to EY that the Agency's execution and delivery of this Agreement has been authorized by all requisite corporate or other applicable entity action and the person signing this Agreement is expressly authorized to execute it on behalf of, and to bind, the Agency.

The performance of the Services and the parties' obligations in connection therewith are subject to the additional terms and conditions set forth in the MSA.

It is understood that the Agency is not bound by our findings in any controversy or disagreement between the Agency and the Department of Water Resources should the Agency disagree with our findings.

We would also request that, if any IAA member discovers discrepancies in billings or other financial statements relative to their State Water Project costs, in addition to your working with the Department to correct the error, please notify EY for potential future inclusion as part of their procedures related to all IAA members.

### **Fees and billing**

The General Terms and Conditions of the Agreement address our fees and expenses generally.

The total fees for these Services to be rendered to the Agency, as well as an allocation of the total fees for each member agency of the IAA, appear in Exhibits A and B attached (no procedures or fees have been allocated to Exhibit B in this contract). Our total fees pursuant to Exhibit A to be charged to all members of the IAA entering into agreements with us shall not exceed \$494,000 for the twelve months ending June 30, 2018. This agreement will not be effective unless, in addition to the Agency, a sufficient number of other IAA agencies enter into agreements with us for such Services whose combined allocated fee would represent not less than 80% of \$494,000 based on the 100% participation fee allocation (see column 2 at A-4). If all agencies who are presently participating in the Services rendered by our firm enter into agreements with us for this twelve-month period, the maximum fees for our Services to your Agency will not exceed \$5,963 for Exhibit A. However, if not all of the participating agencies enter into agreements with us for services during the twelve-month period ending June 30, 2018, the maximum fees to your Agency will vary between the above-mentioned amount and \$7,453, which represents the maximum fees should sufficient agencies enter into agreements with us with a combined allocated fee of not less than 80%, as stated above.

In addition to the maximum fees under Exhibit A, maximum fees under Exhibit B shall not exceed a total of \$50,000 or \$604 for the Agency unless agreed to by the IAA. As noted above, no procedures have been allocated to Exhibit B. Prior to any expenditures under Exhibit B, said work must be specifically requested in writing in advance of any work being performed. Areas of potential focus for Exhibit B projects could include procedures agreed to by EY and the IAA in advance related to one or more of the items identified in



Exhibit A. In prior years Exhibit B special projects have included projects such as assessing implementation and billing issues relating to the new SAP-based Cost Allocation and Repayment Analysis System (CARA), and studies to evaluate a pay-as-you-go system for funding conservation related operating costs incurred by the Department.

We have also included Exhibit C as part of this contract, which provides the opportunity for individual Contractors to enter into separate agreements for additional services with EY. There are currently no fees related to Exhibit C included herein.

The results of our procedures will include a presentation of our findings, observations and recommendations to be held in Sacramento, California for any interested Contractors. Any presentations requested at individual Contractor locations will be negotiated with the individual Contractor under Exhibit C and will be paid for by that Contractor.

Invoices for time and expenses will be billed monthly and are due upon receipt.



In witness whereof, the parties have executed this SOW as of the date set forth above.

**Casitas Municipal Water District**

**Ernst & Young, LLP**

**Representative**

**Representative**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
Joe Pirnik  
**Printed Name**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
Executive Director  
**Title**

\_\_\_\_\_  
**Address**

\_\_\_\_\_  
Ernst & Young LLP  
Suite 300  
2901 Douglas Boulevard  
Roseville, CA 95661  
**Address**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
May 31, 2017  
**Date**

**EXHIBIT A**

**I. SCOPE OF ENGAGEMENT**

A-1 EY will work with the IAA, the State Water Contractors (SWC) Audit/Finance Committee, and any subcommittees thereof, and the Department of Water Resources (the Department) during the twelve months ending June 30, 2018 relating to matters currently being discussed between the SWC and the Department.

EY's Services to be rendered as described in this Exhibit shall be determined by the IAA at its discretion. These Services shall include:

1. Completion of the 2017/2018 procedures as outlined further below
2. Participation in all meetings of the SWC Audit/Finance Committee, which is a basic forum for communications between the State Water Project Contractors and the Department's staff on financial and accounting matters.
3. Cooperation with any subcommittees of the IAA assigned to study and resolve specific problem areas, such as the dispute resolution work group.
4. Review of reports and other documents prepared by the Department and disseminated at these meetings.
5. Provide an annual report setting forth the findings, comments, and recommendations related to our Services.

**Report definitions**

The assessment of risk of future occurrence, included in the findings summary tables in the report, provides the IAA with a meaningful measurement of the likelihood of similar findings in subsequent years if this issue is not addressed by the appropriate parties. This assessment of risk of future occurrence is based on knowledge obtained during discussions with Department of Water Resources personnel and performance of procedures under this Exhibit A. Below are the definitions used in the report of findings and recommendations for the twelve months ending June 30, 2018 and we concur with these definitions.

Risk of Future Occurrence:

- A. High – it is highly likely (or probable) that the error or process failure will be repeated
- B. Medium – it is more likely than not that the error or process failure will be repeated
- C. Low – it is possible that the error or process failure will be repeated

During the twelve months ending June 30, 2018, the Services will include the following procedures.

## 2017/2018 Procedures

The procedures for the fiscal year ended June 30, 2018 were designed using estimated budgeted hours of 3,000. We will perform all procedures included in items 1-6 below. We will perform the procedures in items 7-8 if time permits. As a part of these procedures, we will regularly meet with the IAA to discuss the progress under this engagement. We will also submit the Report to each agency setting forth the findings, observations, and recommendations related to our Services.

The following items represent the risks, risk factors, and procedures requested and determined by the Independent Audit Association (IAA) for the State Water Contractors (the Contractors) to be performed for the 2018 Statement of Charges (SOC) engagement:

### Primary Procedures (Items 1-6)

#### 1. Statement of Charges Testing

*Risk:*

- Incorrect amounts billed to Contractors for each component by the Department.

*Risk Factors:*

- Manual adjustments made to SAP data to arrive at amounts billed. Manual processes create opportunities for errors.
- High importance of accurate Contractor bills.
- Actual costs reported in the bills can be misstated.

*Areas of Focus:*

- Determine that all SOC amounts are internally consistent and agree to the Bulletin 132-17 for five Contractors selected for testing (to be provided by the IAA).
- Agree the debt service amounts in the SOC Attachments to the appropriate debt service schedule.
- Comparison of the current year SOC Attachments to the prior year SOC Attachments.
- Reasonableness of manual adjustments.
- Assess the appropriateness of actual costs charged to various areas of the project.
- Assess the factors for distributing reach capital and minimum costs among the Contractors.

## 2. Debt Service Procedures

*Risk:*

- Incorrect bond debt service charged to the Contractors.

*Risk Factors:*

- WSRB Surcharge calculation is a manual process. Manual processes create opportunities for errors.
- Judgment and estimation in the debt reconciliation project.
- WSRB Surcharge currently does not reflect the results of the debt reconciliation project.

*Areas of Focus:*

- Debt Reconciliation Procedures:
  - Test Pre-SAP, first wave of SAP, and next wave of SAP cost data included in the capital raw data file by agreeing to source data included in the SAP system.
  - Test the reconciliation between the capital raw data file to the Bulletin 132 Table B-10, *Capital Costs of Each Aqueduct Reach to be Reimbursed through Capital Cost Component of Transportation Charge* and Table B-13 and *Capital and Operating Costs of Project Conservation Facilities to be Reimbursed through Delta Water Charge*.
  - Test the mapping of the capital raw data file to the cost column included in the debt reconciliation.
  - Test the mapping of the Water System Revenue Bonds schedule to the debt column included in the debt reconciliation.
  - Test the reconciling items identified comparing the cost column to the debt column in the debt reconciliation. Gain an understanding of the reconciling items and “judgment calls” from Matthew Carleson and Pedro Villalobos.
  - Test the debt reconciliation results between the projects included in the analysis (Coastal Branch Extension, South Bay Enlargement and Improvement, Tehachapi East Afterbay, East Branch Extension, East Branch Enlargement, and Water System Revenue Bonds).

### 3. System Power Costs – Variable Transportation

*Risk:*

- Incorrect Contractor charged and/or incorrect allocation of costs between Contractors.

*Risk Factors:*

- Calculation of the allocation factors is a manual process. Manual processes create opportunities for errors.
- Potential for high dollar impact (\$164M net system power costs in 2015).
- Estimated Table 2 projected costs (invoicing rate) may not reflect actual costs incurred.

*Areas of Focus:*

- Vouch power costs and power revenues from SAP greater than \$500K and test the appropriate classification of costs.
- Reconcile the 2016 Preliminary Allocation of Power Costs (PALPOC) to UCABS (SAP). Recalculate appropriate inputs to the 2016 PALPOC (e.g., Value of Recovery Generation credits, direct-to-plant transmission, etc.).
- Recalculate the 2016 calendar year power allocation factors used in UCABS (SAP) to allocate net power costs.
- Recalculate the billed amounts for the transportation variable cost components for 2016 for the five Contractors selected (to be provided by the IAA).

#### 4. Rate Management Calculation Including Revenue and Cost Data

*Risk:*

- Rate Management Credits are improperly allocated among the Contractors.
- Rate Management Credits are improperly calculated based on the revenue and expenditure data in the funds available for rate management credits statement prepared by the Department.

*Risk Factors:*

- Calculation of Rate Management Credits is a manual process.
- Lack of review and approval process for the Rate Management Credit calculation.
- Outdated information used to calculate credits due to the Contractors.

*Areas of Focus:*

- Obtain the rate management allocation schedule used for the SOC Rebill and review the allocation methodology for sample selected.
- Obtain the most recent funds available data schedule for the rate management credits and perform detailed testing of a sample of the largest amounts.
- Compare the figures selected for testing to the future forecasts, and investigate any significant differences.
- Perform testing of revenues including systems revenue and 51e (amount in excess of Rate Management Credits).
- Perform testing of revenues and related cash funds.

## 5. Delta Water Charge

*Risk:*

- Incorrect amounts charged to Contractors for conservation based on actual and estimated costs.

*Risk Factors:*

- Calculation of Delta Water Charge is a manual process.
- New rate reduction measures create opportunities for errors.
- Potential for high dollar impact (\$250M in Delta Water Charges in 2015).

*Areas of Focus:*

- Recalculate the Delta Water Charge used in the SOC.
- For prior year actual costs included in the calculation, compare costs in SAP to the Department's calculation and investigate variances over \$100K.
- Obtain an understanding of future estimates included in the calculation and perform appropriate procedures to test the reasonableness of such estimates.
- Test the Hyatt-Thermalito credit to the Delta Water Charge.

## 6. Alpha Allocation Cycles

*Risk:*

- Incorrect Contractor charged and/or incorrect allocation of costs between Contractors.

*Risk Factors:*

- Department is in the process of standardizing and reallocating costs for phases 2 and 3. The revised estimated completion date is sometime after the new contract extension is signed (expected within the next five years).
- New alpha allocation cycles are created each year.
- Potential for high dollar impact (\$250M allocated by alpha allocation cycles in 2015).

*Areas of Focus:*

- Examine all cost centers from SAP to determine which cost centers represent alpha cost centers.
- Select alpha cost centers with the largest total annual costs for testing.
- Review costs being posted to selected alpha cost centers for reasonableness based on activities charged to the alpha cost center through examination of invoices posted and discussions with the project managers, as necessary.
- Review the current year alpha standardization activity performed by the Department.
- Review the current year alpha update performed by the Department.
- Test the F-series and S-series updates performed by the Department.

**Other Procedures (Items 7-8)**

These procedures will only be performed as time permits after completion of items 1-6 above and consideration of the estimated 3,000 hour time budget.

**7. Conservation and Transportation Future Estimates**

*Risk:*

- Incorrect amounts charged to Contractors for conservation and transportation costs based on estimates.

*Risk Factors:*

- Budgeted amounts reflected in the future estimates may differ materially from actual charges.
- Calculation is a manual process. Manual processes create opportunities for errors.
- Questionable budgeting process.

*Areas of Focus:*

- Gain an understanding from the Department of the process for calculating the future estimates.
- Obtain support for the future estimates and reconcile support to the SOC.
- Recalculate the component using the future estimates tested.
- Test the future estimates by agreeing the estimates to supporting schedules, budgets, etc.
- Obtain support for any extraordinary projects included in the future estimates and assess their appropriateness.

## 8. New and Changed Master Data

### *Risk:*

- Incorrect allocation of costs (based on functional area selected).
- Incorrect recovery of costs (recovery determines SOC component).
- Incorrect funding source is used (capital fund versus operating funds).

### *Risk Factors:*

- Historical lack of review and communication between Project Manager and State Water Project Analysis Office.
- Potential impact (initial setup of master data determines posting of costs in future periods).
- Project Managers' possible lack of understanding of allocation cycle when allocating costs.

### *Areas of Focus:*

- Use SAP to determine functional areas created and changed in the current year.
- Determine how costs are being allocated among and recovered from Contractors.
- Based on activities being performed and the analysis of costs posted to Internal Orders or Work Breakdown Structures, determine if functional area, recovery, and funding are appropriate.

**II. FEES FOR EY SERVICES**

- A-2. Total fees for Exhibit A services performed by EY will not exceed \$494,000, including reasonable and necessary out-of-pocket expenses, which represent an estimated 3,000 hours to be incurred.

**III. ALLOCATION OF FEES**

- A-3. The maximum aggregate fee set forth in paragraph A-2 shall be apportioned among the agencies named in paragraph A-4 based on a basis consistent with prior years.

**IV. MAXIMUM AGGREGATE FEE FOR EACH AGENCY**

A-4. The portion of the maximum aggregate fee set forth in paragraph A-2 applicable to each agency in conformity with the methodology set forth in paragraph A-3 is shown below:

<u>Agency</u>	<u>Maximum fee for each agency, provided all agencies listed below enter into agreements with EY</u>	<u>Maximum fee for each agency, provided 80% of agencies listed below enter into agreements with EY</u>	<u>Percent of total</u>
Alameda County Flood Control and Water Conservation District, Zone No. 7	\$ 24,038	\$ 30,047	4.9%
Alameda County Water District	12,522	15,652	2.5
Antelope Valley-East Kern Water Agency	43,185	53,980	8.7
Casitas Municipal Water District	5,963	7,453	1.2
Castaic Lake Water Agency	28,384	35,479	5.7
Central Coast Water Authority	13,562	16,952	2.7
City of Yuba City	2,862	3,578	0.6
Coachella Valley Water District	41,249	51,561	8.4
County of Kings	2,774	3,468	0.6
Crestline-Lake Arrowhead Water Agency	1,729	2,161	0.4
Desert Water Agency	16,622	20,778	3.4
Dudley Ridge Water District	13,521	16,901	2.7
Empire West Side Irrigation District	894	1,118	0.2
Kern County Water Agency	123,500	154,375	25.0
Littlerock Creek Irrigation District	686	858	0.1
Mojave Water Agency	25,581	31,976	5.2
Napa County Flood Control and Water Conservation District	8,654	10,818	1.8
Palmdale Water District	6,351	7,939	1.3
San Bernardino Valley Municipal Water District	30,590	38,238	6.2
San Gabriel Valley Municipal Water District	8,587	10,734	1.7
San Geronio Pass Water Agency	5,158	6,448	1.0
San Luis Obispo County Flood Control and Water Conservation District	7,454	9,318	1.5
Santa Clara Valley Water District	29,815	37,269	6.0
Solano County Water Agency	14,239	17,799	2.9
Tulare Lake Basin Water Storage District	<u>26,080</u>	32,600	<u>5.3</u>
Total	<u>\$ 494,000</u>		<u>100.0%</u>

**V. PAYMENT SCHEDULE**

This is the payment schedule for the Agency.

<u>July 10, 2017 Billing</u>	<u>August 10, 2017 Billing</u>	<u>September 10, 2017 Billing</u>	<u>October 10, 2017 Billing</u>	<u>November 10, 2017 Billing</u>	<u>Total Billing</u>
\$1,789	\$1,193	\$1,193	\$1,193	\$595	\$5,963

## EXHIBIT B

**I. OTHER CONSULTING SERVICES**

EY shall, during the twelve months ending June 30, 2018, perform other services if requested by the IAA. No such work shall be performed unless specifically authorized by the IAA in writing. Areas of potential focus for Exhibit B projects could include in depth procedures agreed to by EY and the IAA in advance related to one or more of the items identified in Exhibit A.

Total fees for such other consulting services shall 1) be agreed to prior to commencement of work, 2) be allocated among the agencies based on the same procedures included in the Exhibit A allocation, and 3) shall not exceed \$50,000, which represents an estimated 305 hours to be incurred, unless agreed to by the IAA, for the year ended June 30, 2018. Any part of the \$50,000 which is unused shall not be billed.

Agency	Maximum fee for each agency, provided all agencies listed below enter into agreements with EY	Percent of total
Alameda County Flood Control and Water Conservation District, Zone No.7	\$ 2,433	4.9%
Alameda County Water District	1,267	2.5
Antelope Valley-East Kern Water Agency	4,371	8.7
Casitas Municipal Water District	604	1.2
Castaic Lake Water Agency	2,873	5.7
Central Coast Water Authority	1,373	2.7
City of Yuba City	290	0.6
Coachella Valley Water District	4,175	8.4
County of Kings	281	0.6
Crestline-Lake Arrowhead Water Agency	175	0.4
Desert Water Agency	1,681	3.4
Dudley Ridge Water District	1,369	2.7
Empire West Side Irrigation District	91	0.2
Kern County Water Agency	12,500	25.0
Littlerock Creek Irrigation District	69	0.1
Mojave Water Agency	2,589	5.2
Napa County Flood Control and Water Conservation District	876	1.8
Palmdale Water District	643	1.3
San Bernardino Valley Municipal Water District	3,096	6.2
San Gabriel Valley Municipal Water District	869	1.7
San Geronio Pass Water Agency	522	1.0
San Luis Obispo County Flood Control and Water Conservation District	754	1.5
Santa Clara Valley Water District	3,018	6.0
Solano County Water Agency	1,441	2.9
Tulare Lake Basin Water Storage District	<u>2,640</u>	<u>5.3</u>
Total	<u>\$ 50,000</u>	<u>100%</u>

**EXHIBIT C**

**I. INDIVIDUAL CONTRACTOR AGREEMENTS**

EY may, during the twelve months ending June 30, 2018, perform other consulting services as requested by individual Contractors. These services will be performed and billed separately from the services outlined in Exhibits A and B.

The terms and conditions of any procedures performed under Exhibit C, including payment terms, will be outlined in a separate Statement of Work (SOW). These services, which will be agreed to by EY and the requesting Contractor in advance, will be documented in the example SOW attached to herein as Exhibit C-1. An Exhibit C-1 statement of work will be made available to any Contractor upon request. All other provisions of the Contractor's signed contract with EY for the twelve months ending June 30, 2018 will continue to be in effect.

Total fees for such other consulting services shall be agreed to with the individual Contractor prior to commencement of work. The fees for services provided under Exhibit C will be outside of those referenced in Exhibits A and B, and will be paid for directly by the requesting Contractor.

**EXHIBIT C-1****Statement of Work**

This Statement of Work with the attached Exhibit, dated May 31, 2017 (this SOW) is made by Ernst & Young LLP (“we” or “EY”) and Casitas Municipal Water District on behalf of itself (“you” or “Client”), pursuant to the Agreement, dated May 31, 2017 (the Agreement), between EY and Casitas Municipal Water District (the Agency).

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. The additional terms and conditions of this SOW shall apply only to the Services covered by this SOW and not to Services covered by any other Statement of Work pursuant to the Master Services Agreement (MSA) by and between EY and the Agency dated May 31, 2017. Capitalized terms used, but not otherwise defined, in this SOW shall have the meanings defined in the MSA, including references in the Agreement to “you” or “Client” shall be deemed references to you.

**Scope of services**

Except as otherwise set forth in this SOW, this SOW incorporates by reference, and is deemed to be a part of, the Agreement. This SOW sets forth the terms and conditions on which EY will perform certain professional services as described [INSERT DEFINITION OF SERVICES] (the Services) for Agency, a member of the State Water Contractors Independent Audit Association (IAA), for the twelve months ending June 30, 2018.

Any changes to the above scope of work will be agreed upon in writing and signed by both parties and will amend this original SOW.

The Services are advisory in nature and will not constitute an audit performed in accordance with Generally Accepted Accounting Principles. EY will perform the Services in accordance with the Statement of Standards for Consulting Services (CS100) of the American Institute for Certified Public Accountants (AICPA).

**Your specific obligations**

You will not, and you will not permit others to, quote or refer to the Reports, any portion, summary or abstract thereof, or to EY or any other EY Firm, in any document filed or distributed in connection with (i) a purchase or sale of securities to which the United States or state securities laws (Securities Laws) are applicable, or (ii) periodic reporting obligations under Securities Laws. You will not contend that any provisions of Securities Laws could invalidate any provision of this agreement.

We also draw your attention to the reservations set out in paragraph 5 of the General Terms and Conditions of the MSA, as well as your management responsibilities under paragraph 6, your obligations under paragraphs 11 and 12, and your representation, as of the date hereof, under paragraph 26 thereof.

**Specific additional terms and conditions**

The Services are advisory in nature. EY will not render an assurance report or opinion under the Agreement, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants. None of the Services or any Reports will constitute any legal opinion or advice. We will not conduct a review to detect fraud or illegal acts.

Notwithstanding anything to the contrary in the Agreement or this SOW, we do not assume any responsibility for any third-party products, programs or services, their performance or compliance with your specifications or otherwise.

We will base any comments or recommendations as to the functional or technical capabilities of any products in use or being considered by you solely on information provided by your vendors, directly or through you. We are not responsible for the completeness or accuracy of any such information or for confirming any of it.

Where our written consent under the MSA is required for you to disclose to a third party any of our Reports (other than Tax Advice), we will also require that third party to execute a letter substantially in the form of Exhibit D to the Agreement. To the extent the Agency is permitted to disclose any written Report as set forth herein, it shall disclose such Report only in the original, complete and unaltered form provided by EY, with all restrictive legends and other agreements intact.

Unless prohibited by applicable law, we may provide Client Information to other EY firms, EY Persons and external third parties, who may collect, use, transfer, store or otherwise process such information in various jurisdictions in which they operate in order to provide support services to any EY Firm and/or assist in the performance of the Services.

After the Services under this SOW have been completed, we may disclose or present to prospective clients, or otherwise in our marketing materials, that we have performed the Services for you, and we may use your name solely for that purpose, in accordance with applicable professional obligations. In addition, we may use your name, trademark, service mark and logo as reasonably necessary to perform the Services and in correspondence, including proposals, from us to you.

You shall not, while we are performing the Services hereunder and for a period of 12 months after they are completed, solicit for employment, or hire, any EY personnel involved in the performance of the Services, provided, that you may generally advertise available positions and hire EY personnel who either respond to such advertisements or who come to you on their own initiative without direct or indirect encouragement from you.

The Agency shall, among other responsibilities with respect to the Services, (i) make all management decisions and perform all management functions, including applying independent business judgment to EY work products, making implementation decisions and determining further courses of action in connection with any Services; (ii) assign a competent employee within senior management to make all management decisions with respect to the Services, oversee the Services and evaluate their adequacy and results; and (iii) accept responsibility for the implementation of the results or recommendations contained in the Reports or otherwise in connection with the Services. The Agency hereby confirms that management of the Agency accepts responsibility for the sufficiency of the Services. In performing the Services neither EY nor EY's partners or employees will act as an employee of the Agency.

The Agency represents and warrants to EY that the Agency's execution and delivery of this Agreement has been authorized by all requisite corporate or other applicable entity action and the person signing this Agreement is expressly authorized to execute it on behalf of, and to bind, the Agency.

The performance of the Services and the parties' obligations in connection therewith are subject to the additional terms and conditions set forth in the MSA.

It is understood that the Agency is not bound by our findings in any controversy or disagreement between the Agency and the Department of Water Resources should the Agency disagree with our findings.

We would also request that, if any IAA member discovers discrepancies in billings or other financial statements relative to their State Water Project costs, in addition to your working with the Department to correct the error, please notify EY for potential future inclusion as part of their procedures related to all IAA members.

**Project deliverables**

The matrix below lists the specific deliverables and related timelines that EY will provide to **(insert Contractor)**.

Deliverable	Timeline	Comments

**Additional responsibilities**

EY will provide **(insert Contractor)** with a timeline/schedule related to all project deliverables prior to the start of work on the project.

EY will notify **(insert Contractor)** in writing of any incremental changes to the original project estimate.

Production of all elements described in the “Project deliverables” section of this SOW is to be included in the cost breakdown under the “Pricing and payment terms” section below, agreed upon by **(insert Contractor)** and EY for this project.

**Fees and billing**

Below is a summary of the current cost estimates for this SOW. Due to the complexities and variable nature of this project, actual costs could vary from these estimates. In the event costs are expected to exceed the estimate, EY will contact **(insert Contractor)** before performing any additional work.

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Out-of-pocket expenses incurred during this contract are not included in the above SOW estimated cost. Expenses include such items as travel, meals, accommodations, and other administrative expenses based on actual amounts incurred.

Invoices for time and expenses will be billed monthly and are due upon receipt.

IN WITNESS WHEREOF, the parties hereto have executed this SOW as of the day and year written below.

**Casitas Municipal Water District**

**Ernst & Young, LLP**

**Representative**

**Representative**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Address**

\_\_\_\_\_  
**Address**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Date**

**EXHIBIT D**  
**FORM OF ACCESS LETTER**

[Letterhead of EY]

[Addressee (e.g., third party seeking access to EY Report)]  
[Street Address]  
[City, State Zip]

[Month XX, 20XX]

Dear [ ] :

[Client] (the "Client") has informed Ernst & Young LLP ("EY") that it wishes to disclose to [party seeking access] (the "Recipient") EY's [describe report(s)] , dated [ ] , relating to [describe subject] (the "Report(s)"). EY has not placed any limitations on the Client's ability to disclose any contents of the Report relating to the tax aspects or structure of any transaction proposed by the Client.

EY performed Services only for the Client. EY did not undertake the Services on behalf of, or to serve the needs of, the Recipient or any other third party. As part of such services, EY did not audit the Client's financial statements, subsequent to the date(s) of the Report(s).

EY prepared the Report(s) solely for the Client. The Report(s) address[ es] only the issues identified by the Client, and [ is/are] based solely on information obtained by EY using the procedures specified by the Client or otherwise provided by or on behalf of the Client. The Report(s) [ is/are] subject to many limitations and [ do/does] not provide any form of assurance with respect to any of the information referred to therein. The Recipient understands and accepts the scope and limitations of the Report(s).

Except (1) where compelled by legal process (of which the Recipient will immediately notify EY and tender to EY, if it so elects, the defense thereof), (2) with respect to any contents of the Report relating to the tax treatment and tax structure of the proposed transaction (including any facts that may be relevant to understanding the proposed tax treatment of the proposed transaction), or (3) with EY's prior written consent, the Recipient will not, circulate, quote, disclose or distribute any of the Report(s) or any information contained therein, or any summary or abstract thereof, or make any reference thereto or to EY, to anyone other than the Recipient's directors, officers or employees or legal advisors who, in each case, need to know its contents in order to \_\_\_\_\_ , and who have agreed to be bound by the terms and conditions of this agreement to the same extent as the Recipient.

The Recipient further agrees that it will not, and will not permit others to, quote or refer to the Report, any portion, summary or abstract thereof, or to EY, in any document filed or distributed in connection with (a) a purchase or sale of securities to which the United States or state securities laws ("Securities Laws") are applicable or (b) periodic reporting obligations under Securities Laws. The Recipient will not contend that any provisions of Securities Laws could invalidate any provision of this agreement.

In further consideration of EY allowing the Recipient access to the Report(s) and the information contained therein, the Recipient agrees that:

1. It does not acquire any rights against EY, and EY does not assume any duties or obligations to the Recipient or otherwise, as a result of such access.
2. It will not rely on the Report(s) or any portion thereof and will make no claim that it has done so.
3. It will make no claim against EY, its partners, employees or affiliates, or other members of the global Ernst & Young network (collectively, the "EY Parties" that relates in any way to the Report(s), any information contained therein, or the Recipient's access to the Report(s).
4. To the fullest extent permitted by applicable law, it will indemnify, defend and hold harmless the EY Parties from and against any claim or expense, including reasonable attorneys' fees, suffered or incurred by any EY Party relating to any breach by the Recipient of any of its representations or agreements contained herein or the use or disclosure of the Report(s) or any portion thereof by anyone who received it directly or indirectly from or at the request of the Recipient.

Very truly yours,

Ernst & Young LLP

Accepted by:

[Addressee]

By: \_\_\_\_\_

**RESOLUTION FOR EMPLOYER PAID MEMBER CONTRIBUTIONS**

WHEREAS, the governing body of the Casitas Municipal Water District (Name of Agency) has the authority to implement Government Code Section 20691;

WHEREAS, the governing body of the Casitas Municipal Water District (Name of Agency) has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

WHEREAS, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Casitas Municipal Water District (Name of Agency) of a Resolution to commence said Employer Paid Member Contributions (EPMC);

WHEREAS, the governing body of the Casitas Municipal Water District (Name of Agency) has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of Management group (Membership Category OR Group or Class).
- This benefit shall consist of paying 0% (Percent) of the normal member contributions as EPMC.
- The effective date of this Resolution shall be July 1, 2017 (Date).

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Casitas Municipal Water District (Name of Agency) elects to pay EPMC, as set forth above.

BY

\_\_\_\_\_  
(Name of Official)

\_\_\_\_\_  
(Title of Official)

\_\_\_\_\_  
(Date adopted and approved)

# A/P Fund

Publication of check register is in compliance with Section 53065.6 of the Government Code which requires the District to disclose reimbursements to employees and/or directors.

000730	A/P Checks:	26721-26747
	A/P Draft to P.E.R.S.	000000
	A/P Draft to State of CA	
	A/P Draft to I.R.S.	
	Voids:	
000731	A/P Checks:	26748-26884
	A/P Draft to P.E.R.S.	000000
	A/P Draft to State of CA	000000
	A/P Draft to I.R.S.	000000
	Voids:	26752, 26827, 26828

The above numbered checks,  
have been duly audited are hereby  
certified as correct.

Denise Collin 6/21/17

Denise Collin, Accounting Manager/Treasurer

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Signature

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Signature

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Signature

**CASITAS MUNICIPAL WATER DISTRICT**  
**Payable Fund Check Authorization**  
**Checks Dated 06/08/17-06/21/17**  
**Presented to the Board of Directors For Approval June 28, 2017**

<b>Check</b>	<b>Payee</b>		<b>Description</b>	<b>Amount</b>
000730	Payables Fund Account	# 9759651478	Accounts Payable Batch 061417	\$255,199.27
000731	Payables Fund Account	# 9759651478	Accounts Payable Batch 062117	\$452,158.39
				\$707,357.66
000732	Payroll Fund Account	# 9469730919	Estimated Payroll 07/6/17	\$180,000.00
			Total	\$887,357.66

Publication of check register is in compliance with Section 53065.6 of the Government Code which requires the District to disclose reimbursements to employees and/or directors.

The above numbered checks, 000730-000732 have been duly audited is hereby certified as correct.

Denise Collin      06/21/17  
Denise Collin, Accounting Manager/Treasurer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

CERTIFICATION

Payroll disbursements for the pay period ending 06/17/17

Pay Date of 06/22/17

have been duly audited and are  
hereby certified as correct.

Signed: Denise Collin 6/19/17  
Denise Collin

Signed: \_\_\_\_\_  
Signature

Signed: \_\_\_\_\_  
Signature

Signed: \_\_\_\_\_  
Signature

VENDOR SET: 01 Casitas Municipal Water D  
BANK: \* ALL BANKS  
DATE RANGE: 6/08/2017 THRU 6/21/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
C-CHECK	VOID CHECK	V	6/21/2017			026752		
C-CHECK	VOID CHECK	V	6/21/2017			026827		
C-CHECK	VOID CHECK	V	6/21/2017			026828		

\* \* T O T A L S \* \*

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	3	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01	BANK:	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			3	0.00	0.00	0.00
BANK:	TOTALS:		3	0.00	0.00	0.00

VENDOR SET: 01 Casitas Municipal Water D  
 BANK: AP ACCOUNTS PAYABLE  
 DATE RANGE: 6/08/2017 THRU 6/21/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00049	STATE OF CALIFORNIA							
I-T2 201706191221	State Withholding	D	6/21/2017	11,256.32		000000		11,256.32
00128	INTERNAL REVENUE SERVICE							
I-T1 201706191221	Federal Withholding	D	6/21/2017	34,537.29		000000		
I-T3 201706191221	FICA Withholding	D	6/21/2017	33,829.52		000000		
I-T4 201706191221	Medicare Withholding	D	6/21/2017	7,911.90		000000		76,278.71
00187	CALPERS							
I-PBB201706191221	PERS BUY BACK	D	6/21/2017	216.95		000000		
I-PBP201706191221	PERS BUY BACK	D	6/21/2017	161.96		000000		
I-PEB201706191221	PEPRA EMPLOYEES PORTION	D	6/21/2017	4,015.36		000000		
I-PEM201706191221	PERS EMPLOYEE PORTION MGMT	D	6/21/2017	2,788.29		000000		
I-PER201706191221	PERS EMPLOYEE PORTION	D	6/21/2017	6,471.82		000000		
I-PRB201706191221	PEBRA EMPLOYER PORTION	D	6/21/2017	4,211.29		000000		
I-PRR201706191221	PERS EMPLOYER PORTION	D	6/21/2017	10,236.86		000000		28,102.53
09182	CalPERS							
I-100000014967479	Unfunded Accrued Liab. 6/17	D	6/14/2017	18,119.49		000000		
I-100000014967489	Unfunded Accrue Liab. 6/17	D	6/14/2017	30.35		000000		18,149.84
01325	Aflac Worldwide Headquarters							
I-807920	Supplemental Insurance 6/17	R	6/14/2017	3,403.56		026721		3,403.56
00029	AMERICAN TOWER CORP							
I-2434338	Tower Rent-Red Mtn.Rincon Pk	R	6/14/2017	1,886.96		026722		1,886.96
00208	CareIQ							
I-611383236-1	Claim#1102WC160500103	R	6/14/2017	120.00		026723		
I-611383242-1	Claim#1102WC160500103	R	6/14/2017	275.00		026723		
I-611383252-1	Claim#1102WC160500103	R	6/14/2017	120.00		026723		
I-611383260-1	Claim#1102WC160500103	R	6/14/2017	120.00		026723		
I-611383275-1	Claim#1102WC160500103	R	6/14/2017	120.00		026723		
I-611383286-1	Claim#1102WC160500103	R	6/14/2017	120.00		026723		875.00
01483	CORVEL CORPORATION							
I-C00205172708	Claim#1102WC170000004	R	6/14/2017	25.00		026724		25.00
10210	DIRECT TV							
I-31340696113	Balance Due on Invoice	R	6/14/2017	32.98		026725		32.98
01455	EXPRESS PHOTOCOPY SERVICE, INC							
I-25786	Claim C16-23471	R	6/14/2017	81.66		026726		81.66

VENDOR SET: 01 Casitas Municipal Water D  
 BANK: AP ACCOUNTS PAYABLE  
 DATE RANGE: 6/08/2017 THRU 6/21/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01428 I-12123	Golden State Water Company HP Motor Booster - PL	R	6/14/2017	16,826.76		026727		16,826.76
01898 I-060617	Eric Grabowski Safety Boots	R	6/14/2017	170.00		026728		170.00
02820 I-060717	Henry Islas Reimburse Expense 01-06/17	R	6/14/2017	244.20		026729		244.20
01272 I-Jun 17	LISA KOLAR DMV Physical Reimbursement	R	6/14/2017	90.00		026730		90.00
02671 I-May 17	Tim Lawson Reimburse Expense 5/17	R	6/14/2017	86.40		026731		86.40
01270 I-May 17	SCOTT LEWIS Reimburse Expenses 5/17	R	6/14/2017	1,756.67		026732		1,756.67
00497 I-061217	SUSAN McMAHON Dist. 4 Certifacation Exam Fee	R	6/14/2017	105.00		026733		105.00
02724 I-May 17	Michael Moler Reimburse Mileage 5/17	R	6/14/2017	182.43		026734		182.43
00947 I-051617	CITY OF OJAI Encroachment Permit	R	6/14/2017	1,265.00		026735		1,265.00
00188 I-060617	PETTY CASH Replenish Petty Cash	R	6/14/2017	5.00		026736		5.00
00188 I-061217	PETTY CASH Replenish Petty Cash	R	6/14/2017	5.00		026737		5.00
00823 I-1132306	POLYDYNE, INC. Cationic Polymer-TP,CM 1141848	R	6/14/2017	14,124.00		026738		14,124.00
02976 I-Jun 17	Jesse B. Sandoval Reimburse Expenses 6/17	R	6/14/2017	276.75		026739		
I-May 17	Reimburse Expenses 5/17	R	6/14/2017	268.27		026739		545.02
00215 I-060117	SOUTHERN CALIFORNIA EDISON Acct#2210503702	R	6/14/2017	7,147.60		026740		
I-060217	Acct#2269631768	R	6/14/2017	23.19		026740		
I-060317	Acct#2210502480	R	6/14/2017	153,150.40		026740		
I-060317a	Acct#2210505426	R	6/14/2017	1,690.00		026740		
I-060317b	Acct#2237789169	R	6/14/2017	29.08		026740		162,040.27

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00047	STATE WATER CONTRACTORS I-042717 17-18 Member Dues	R	6/14/2017	30,330.00		026741		30,330.00
02643	Take Care by WageWorks I-5830427 Reimburse Medical/Dep Care	R	6/14/2017	286.15		026742		286.15
00498	BRIAN TAYLOR I-060617 Reimburse Meals 6/17	R	6/14/2017	83.26		026743		83.26
00225	UNDERGROUND SERVICE ALERT I-220170097 86 New Ticket Charges	R	6/14/2017	129.00		026744		129.00
01283	Verizon Wireless I-9786893012 Monthly Cell Charges - DO I-9786893561 Monthly Cell Charges - LCRA	R R	6/14/2017 6/14/2017	1,694.61 596.43		026745 026745		2,291.04
01101	REBEKAH VIEIRA I-Oct 16 Reimburse Mileage 10/16	R	6/14/2017	11.07		026746		11.07
1	ORNELAS, RUBEN E I-000201706121220 Ref AR REFUND	R	6/14/2017	168.00		026747		168.00
00004	ACWA JOINT POWERS INSURANCE AU I-0487760 Health Insurance 7/17	R	6/21/2017	139,141.66		026748		139,141.66
00026	AERA ENERGY LLC I-1800008347 Cathodic Protection License	R	6/21/2017	200.00		026749		200.00
00010	AIRGAS USA LLC I-9063909430 Welding Supplies - PL I-9064224269 Electrodge Stick - PL	R R	6/21/2017 6/21/2017	189.47 66.81		026750 026750		256.28
03044	Amazon Capital Services							
	C-03HSH5YFJ3RPb Accrue Use Tax	R	6/21/2017	3.73CR		026751		
	C-06TDXY3XDT4Sb Accrue Use Tax	R	6/21/2017	2.23CR		026751		
	C-0JSY1KNFM012b Accrue Use Tax	R	6/21/2017	20.23CR		026751		
	C-0LXF6X8W5DSXb Accrue Use Tax	R	6/21/2017	4.28CR		026751		
	D-03HSH5YFJ3RPa Accrue Use Tax	R	6/21/2017	3.73		026751		
	D-06TDXY3XDT4Sa Accrue Use Tax	R	6/21/2017	2.23		026751		
	D-0JSY1KNFM012a Accrue Use Tax	R	6/21/2017	20.23		026751		
	D-0LXF6X8W5DSXa Accrue Use Tax	R	6/21/2017	4.28		026751		
	I-03HSH5YFJ3RP Cartridge - EM	R	6/21/2017	51.48		026751		
	I-06TDXY3XDT4S Post Mount - LCRA	R	6/21/2017	30.76		026751		
	I-0JN5QP80Q0NB Frameless Monitor - EM	R	6/21/2017	409.11		026751		
	I-0JSY1KNFM012 Port Replicator - EM	R	6/21/2017	279.00		026751		
	I-0LXF6X8W5DSX Security Cases - LCRA	R	6/21/2017	58.99		026751		
	I-0PMDYT40RHXX Hard Drive, Mouse - EM	R	6/21/2017	134.83		026751		
	I-0VNVF4Q3R7GK Monitor Stand - EM	R	6/21/2017	28.36		026751		992.53

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00836	AMERICAN RED CROSS							
I-10503555	6938932 CPR/AED Course	R	6/21/2017	486.00		026753		
I-10507803	First Aid Course - WP	R	6/21/2017	54.00		026753		540.00
00417	APPLIED INDUSTRIAL TECHNOLOGY							
I-7010692627	Coupling Seal Kit - EM	R	6/21/2017	77.02		026754		77.02
00014	AQUA-FLO SUPPLY							
I-SI1040377	Pipe Repair Clamps - PL	R	6/21/2017	93.69		026755		
I-SI1047361	Nozzle,Tubing,Regulator-Maint	R	6/21/2017	30.57		026755		
I-SI1049915	Indoor Controller - LCRA	R	6/21/2017	53.63		026755		
I-SI1050882	Adapter Fitting - TP	R	6/21/2017	2.28		026755		
I-SI1050886	PVC Fitting & Bushing - TP	R	6/21/2017	6.28		026755		186.45
00840	AQUA-METRIC SALES COMPANY							
I-0065550-IN	Commanlink Wall Charger - UT	R	6/21/2017	249.44		026756		249.44
01323	ARGO CHEMICAL INC							
I-1706060	Ammonia Solution - TP	R	6/21/2017	2,298.45		026757		2,298.45
01666	AT & T							
I-0000009796828	T-1 Lines 9391051750	R	6/21/2017	686.25		026758		
I-0000009804468	Local, Regional, Long Distance	R	6/21/2017	1,140.91		026758		
I-000009796818	T-1 Lines 9391051740	R	6/21/2017	1,907.66		026758		3,734.82
00018	AT & T MOBILITY							
I-829434088X06142017	PT Wildlife Biol Monthly Cell	R	6/21/2017	11.69		026759		11.69
00020	AVENUE HARDWARE, INC							
I-D67645	Keys & Tubing - TP	R	6/21/2017	25.04		026760		25.04
00030	B&R TOOL AND SUPPLY CO							
C-1900898450	Socket Bars Return - PL	R	6/21/2017	5.75CR		026761		
I-1900898354	Wrenches,Batteries,Pry Bar -PL	R	6/21/2017	355.56		026761		
I-1900898449	Socket Bars - PL	R	6/21/2017	5.92		026761		
I-1900898721	Impact Socket - UT	R	6/21/2017	14.45		026761		
I-1900898722	Pry Bar - UT	R	6/21/2017	43.85		026761		414.03
00679	BAKERSFIELD PIPE & SUPPLY INC							
I-S2360182001	Valve, Swing, Flowmatic - TP	R	6/21/2017	665.36		026762		665.36
03064	Julius Bennett							
I-587366	Day Use Refund 587366	R	6/21/2017	20.00		026763		20.00

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03065	Jeremy Bolton							
I-546664	Camping Fee Refund 546664	R	6/21/2017	85.00		026764		
I-546717	Camping Fee Refund 546717	R	6/21/2017	123.00		026764		208.00
03066	Dawn Brady							
I-550472	Camping Fee Refund 550472	R	6/21/2017	547.00		026765		547.00
03067	Monica Campos							
I-543936	Camping Fee Refund 543936	R	6/21/2017	190.00		026766		190.00
01023	CARQUEST AUTO PARTS							
I-7294537841	Truck Flaps - Unit 69	R	6/21/2017	56.01		026767		
I-7294538598	Serpentine Belt - EM	R	6/21/2017	25.63		026767		
I-7294538599	Flex Oiler - EM	R	6/21/2017	5.11		026767		86.75
09907	CARUS PHOSPHATES, INC.							
I-SLS10059155	Blended Phosphate - TP	R	6/21/2017	21,114.82		026768		21,114.82
00055	CASITAS BOAT RENTALS							
I-May 17	Gas for Boats - LCRA	R	6/21/2017	1,003.58		026769		1,003.58
03021	Central Communications							
I-170603147101	Call Center 6/17	R	6/21/2017	141.50		026770		141.50
03068	Bret Chrispman							
I-547122	Camping Fee Refund 547122	R	6/21/2017	130.00		026771		130.00
00061	COMPUWAVE							
I-SB02086886	Cleaning Cartridge - IT	R	6/21/2017	63.28		026772		
I-SB02086887	Printer Toners	R	6/21/2017	609.40		026772		
I-SB02086909	Adobe License - Cons.	R	6/21/2017	590.00		026772		
I-SB02086967	Printer Toners	R	6/21/2017	389.34		026772		
I-SB02087038	Mouse Pad, Keyboard - EM	R	6/21/2017	69.56		026772		1,721.58
02861	Confidential Data Destruction							
I-23634	Shredding Bin - Admin	R	6/21/2017	50.00		026773		50.00
03069	Kathy Cook							
I-549995	Camping Fee Refund 549995	R	6/21/2017	85.00		026774		85.00
00719	CORELOGIC INFORMATION SOLUTION							
I-81809876	Realquest Subscription	R	6/21/2017	137.50		026775		137.50

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03070	Marissa Covarrubias							
I-551327	Camping Fee Refund 551327	R	6/21/2017	60.00		026776		60.00
03071	Rosalio Covarrubias							
I-550576	Camping Fee Refund 550576	R	6/21/2017	100.00		026777		100.00
00296	CUMMINS PACIFIC, LLC							
I-00699805	Annual TP Generator Service	R	6/21/2017	1,419.32		026778		1,419.32
01001	CUSTOM PRINTING							
I-143771	Envelopes - Admin	R	6/21/2017	851.01		026779		
I-143781	Security Window Envelopes	R	6/21/2017	503.05		026779		1,354.06
01856	DATA FLOW							
I-25667	Yellow Door Hangers	R	6/21/2017	507.29		026780		507.29
01764	DataProse, LLC							
I-DP1701432	UB Mailing 4/28/17	R	6/21/2017	1,858.82		026781		
I-DP1701432a	Drought Insert Ub Mailing	R	6/21/2017	264.41		026781		2,123.23
03072	Jeff Dederick							
I-555322	Camping Fee Refund 555322	R	6/21/2017	295.00		026782		295.00
00740	DELL MARKETING L.P.							
I-10172393583	Dell Laptop - Fisheries	R	6/21/2017	901.40		026783		901.40
00081	DELTA LIQUID ENERGY							
I-009731	Warning Labels - TP	R	6/21/2017	12.23		026784		
I-044891	Propane - TP	R	6/21/2017	167.25		026784		179.48
00798	DEPT. OF FORESTRY AND FIRE PRO							
I-143904	Brush Clearance Casitas Dam	R	6/21/2017	1,600.34		026785		1,600.34
00086	E.J. Harrison & Sons Inc							
I-1172	Acct#500546088	R	6/21/2017	1,472.74		026786		1,472.74
00086	E.J. Harrison & Sons Inc							
I-1782	Acct#1C00054240	R	6/21/2017	155.23		026787		155.23
03062	Douglas Fairweather							
I-051517	Broken Window Pymt - LCRA	R	6/21/2017	269.25		026788		269.25
00095	FAMCON PIPE & SUPPLY							
I-192985	Service Saddle - EM	R	6/21/2017	55.77		026789		
I-193037	Meter Box Body & Cover	R	6/21/2017	3,861.00		026789		
I-193205	Gaskets - Whs.	R	6/21/2017	189.03		026789		4,105.80

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00136 I-500300019016	FEDEX OFFICE Easel - Cons.	R	6/21/2017	64.62		026790		64.62
00013 I-0594129	FERGUSON ENTERPRISES INC Hard Hats - PL	R	6/21/2017	231.53		026791		231.53
03073 I-565338	Jamie Fernandez Camping Fee Refund 565338	R	6/21/2017	100.00		026792		100.00
00099 I-705859A I-705860A	FGL ENVIRONMENTAL Manganese Monitoring 5/12/17 Nitrate Monitoring 5/16/17	R R	6/21/2017 6/21/2017	145.00 43.00		026793 026793		188.00
00101 I-012821 I-2130192	FISHER SCIENTIFIC Petri Dishes - Lab Agar Plates - Lab	R R	6/21/2017 6/21/2017	52.14 22.51		026794 026794		74.65
00104 I-100434 I-100596	FRED'S TIRE MAN Flat Repair - Unit 115 Flat Repair - Unit 42	R R	6/21/2017 6/21/2017	60.00 20.00		026795 026795		80.00
01280 I-6765020 I-6765020a	FRY'S ELECTRONICS, INC. Hard Drive,Electrical Cord -IT Hard Drive, Flash Drives	R R	6/21/2017 6/21/2017	98.01 91.52		026796 026796		189.53
02908 I-CMW61217 I-CMW61417	Gantzer Water Resources Engine Telemetry Buoy - Lab HOS Operational Support	R R	6/21/2017 6/21/2017	9,125.00 10,600.00		026797 026797		19,725.00
02720 I-10309257	Garda CL West, Inc. Armored Truck Service	R	6/21/2017	633.38		026798		633.38
03074 I-555030	Terry Gonzalez Camping Fee Refund 555030	R	6/21/2017	65.00		026799		65.00
00115 I-9455821760 I-9461302516 I-9462387359 I-9462600819 I-9462600827 I-9466803203 I-9467740958	GRAINGER, INC Sump Pump - WP Grease Fitting - EM Quick Connect Coupler - TP Hammer Kit - EM Padlocks - Maint Nist Thermometer - TP Entry Transmitter Buttons	R R R R R R R	6/21/2017 6/21/2017 6/21/2017 6/21/2017 6/21/2017 6/21/2017 6/21/2017	386.62 10.89 46.08 478.32 634.23 34.70 70.73		026800 026800 026800 026800 026800 026800 026800		1,661.57

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00746	GREEN THUMB INTERNATIONAL							
I-489871	Turf Max Lawn - WP	R	6/21/2017	70.25		026801		
I-489874	Weed & Feed Penning - WP	R	6/21/2017	98.72		026801		168.97
02880	Laura J. Gruenther							
I-9420	Conservation Buttons - Cons.	R	6/21/2017	93.14		026802		93.14
00926	H.D. Supply Waterworks							
I-H249084	Cla Val Parts - PL	R	6/21/2017	12,996.24		026803		12,996.24
03075	Steve Halvorson							
I-553098	Camping Fee Refund 553098	R	6/21/2017	123.00		026804		123.00
01052	HARBOR FREIGHT TOOLS USA, INC							
I-804542	Work Gloves - Maint	R	6/21/2017	64.55		026805		64.55
00369	HARRINGTON INDUSTRIAL PLASTICS							
I-01398404	Flowmeters - TP	R	6/21/2017	1,130.57		026806		1,130.57
00596	HOME DEPOT							
C-8340995	Sealer Return - WP	R	6/21/2017	102.99CR		026807		
I-3012819	Paint Sealer, Wipes - WP	R	6/21/2017	307.47		026807		
I-30745	Concrete Stain - WP	R	6/21/2017	158.18		026807		
I-6401242	LED Light for Dam House - TP	R	6/21/2017	59.23		026807		
I-8072070	Paint Sealer, Anti Skid Add.-WP	R	6/21/2017	597.01		026807		
I-9032862	Sealer, Flashlight - WP	R	6/21/2017	119.02		026807		1,137.92
00894	HOSE-MAN, INC.							
I-5237309000105	Elbow - Unit 115	R	6/21/2017	7.98		026808		
I-5237341000105	Elbow - Unit 115	R	6/21/2017	12.71		026808		20.69
03076	Eric Hwang							
I-553675	Camping Fee Refund 553675	R	6/21/2017	79.00		026809		79.00
00127	INDUSTRIAL BOLT & SUPPLY							
I-178292-1	Washers & Screws - WP	R	6/21/2017	20.84		026810		
I-178292a	Washers,Nuts,Screws - WP	R	6/21/2017	151.39		026810		172.23
00872	Irrisoft, Inc.							
I-6104	Weather Station Signal	R	6/21/2017	79.00		026811		79.00
00129	J.L. WINGERT CO							
I-370771	Spare Parts Kit - TP	R	6/21/2017	103.28		026812		103.28

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02344	Janitek Cleaning Solutions							
I-27740A	Janitorial Services - DO	R	6/21/2017	1,395.00		026813		1,395.00
00131	JCI JONES CHEMICALS, INC							
I-723334	Chlorine - TP, CM 723426	R	6/21/2017	1,650.00		026814		
I-723975	Chlorine - TP, CM 724004	R	6/21/2017	1,650.00		026814		3,300.00
01022	KELLY CLEANING & SUPPLIES, INC							
I-9637067	Janitorial Services - LCRA	R	6/21/2017	300.00		026815		300.00
03077	Pinky Khan							
I-581318	Day Use Refund 581318	R	6/21/2017	20.00		026816		20.00
00360	LESLIE'S POOL SUPPLIES, INC							
I-142398620	Alkalinity - WP	R	6/21/2017	196.50		026817		196.50
00328	LIGHTNING RIDGE							
I-4121705	Printing Casitas Logo on Shirt	R	6/21/2017	21.55		026818		
I-6081706	Polo Shirts - WP	R	6/21/2017	105.68		026818		127.23
03078	Michael Lin							
I-587364	Day Use Refund 587364	R	6/21/2017	20.00		026819		20.00
01359	LINDSAY ENGINEERING, INC.							
I-00723	Vibration Testing - EM	R	6/21/2017	1,295.00		026820		1,295.00
03081	Deborah Lyon							
I-549799	Camping Fee Refund 549799	R	6/21/2017	307.00		026821		307.00
02630	Mail Manager							
I-061417	Newsletter Postage	R	6/21/2017	4,785.72		026822		4,785.72
03083	Sam Maissian							
I-553031	Camping Fee Refund 553031	R	6/21/2017	187.00		026823		187.00
02329	Matson Industrial Finishing							
I-44454	Powder Coating - WP	R	6/21/2017	649.90		026824		649.90
00329	MCMASTER-CARR SUPPLY CO.							
I-32555189	Compressor Parts - EM	R	6/21/2017	124.45		026825		
I-33598129	Steel Grease Fitting - EM	R	6/21/2017	22.27		026825		146.72
00151	MEINERS OAKS ACE HARDWARE							
I-768421	Tape Measure - PL	R	6/21/2017	21.45		026826		
I-768770	Sand Discs, Sandpaper - PL	R	6/21/2017	26.30		026826		
I-771352	Outlet Box, Adapter, Coupling-WP	R	6/21/2017	122.53		026826		
I-775219	Bucket, Bags, Paint Cup - LCRA	R	6/21/2017	140.67		026826		
I-775823	Joist Hangers - LCRA	R	6/21/2017	18.53		026826		

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I-775915	Bolts,Screws,Key,Gasser -Maint	R	6/21/2017	25.83		026826		
I-776327	Bolts,Screws,Wrenchs - UT	R	6/21/2017	35.07		026826		
I-776539	Drain Cleaner - LCRA	R	6/21/2017	7.80		026826		
I-776687	Hog Rings - Maint	R	6/21/2017	12.66		026826		
I-776729	Washers,Hooks,Nuts - LCRA	R	6/21/2017	20.53		026826		
I-776730	Duct Tape, Tape Measure - TP	R	6/21/2017	64.35		026826		
I-776803	Spray Paint, Line Trimmer - WP	R	6/21/2017	48.09		026826		
I-776873	Boring Bit, Joist Hanger -LCRA	R	6/21/2017	11.99		026826		
I-777052	Masking Tape, Spray Paint-LCRA	R	6/21/2017	72.16		026826		
I-777085	Couplings - LCRA	R	6/21/2017	15.38		026826		
I-777124	Drill Kit - IT	R	6/21/2017	54.34		026826		
I-777443	O-rings, Hex Key Set - UT	R	6/21/2017	19.13		026826		
I-777474	Couple, PVC Pipes - TP	R	6/21/2017	7.08		026826		
I-777530	Bushing, Fittings - TP	R	6/21/2017	17.52		026826		
I-777562	Bushing, Fittings - TP	R	6/21/2017	23.35		026826		
I-777686	Gloves, Hooks - TP	R	6/21/2017	58.23		026826		
I-777853	Bolts,Screws,Fence Staple-WP	R	6/21/2017	42.77		026826		
I-777887	Extension Cords, Trowel - UT	R	6/21/2017	74.12		026826		
I-777923	Air Compressor - LCRA	R	6/21/2017	68.31		026826		
I-778149	Elbow, Coupling - LCRA	R	6/21/2017	3.84		026826		
I-778195	Blade, Staple - LCRA	R	6/21/2017	16.57		026826		
I-778387	Soil - LCRA	R	6/21/2017	5.80		026826		
I-778590	Tape, Sponge, Fan - LCRA	R	6/21/2017	57.08		026826		1,091.48
03009	Rosanne Moreland							
I-548120	Camping Fee Refund 548120	R	6/21/2017	123.00		026829		123.00
02997	Multi W. Systems, Inc.							
I-31730737	Repair Pump #3	R	6/21/2017	21,000.00		026830		21,000.00
00163	OFFICE DEPOT							
I-933709771001	Rubberbands, Stamp - Admin	R	6/21/2017	24.86		026831		24.86
01570	Ojai Auto Supply LLC							
I-404386	Spark Plugs,Filter - EZ Carts	R	6/21/2017	280.93		026832		
I-405532	Bed Mats - Fisheries	R	6/21/2017	212.68		026832		
I-406668	Econo Kit - UT	R	6/21/2017	7.02		026832		500.63
00912	OJAI BUSINESS CENTER, INC							
I-12284	Hand Stamps - WP	R	6/21/2017	73.26		026833		
I-12284a	Shipments - Lab	R	6/21/2017	540.79		026833		614.05
00165	OJAI LUMBER CO, INC							
C-1706-830064	Galvanized Coil Roof Return	R	6/21/2017	78.28CR		026834		
I-1706-829531	4x4 Douglas Fir - LCRA	R	6/21/2017	54.15		026834		
I-1706-829569	4x4 Douglas Fir - LCRA	R	6/21/2017	27.07		026834		
I-1706-829906	Concrete Block & Mix - WP	R	6/21/2017	51.19		026834		
I-1706-830043	Galvanized Coil Roof - LCRA	R	6/21/2017	78.28		026834		
I-1706-830065	Roof Nails - LCRA	R	6/21/2017	22.76		026834		155.17

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00602	OJAI TRUE VALUE							
I-51424	Disposable Latex - Lab	R	6/21/2017	3.29		026835		3.29
03051	Ojai Valley Feed							
I-060817	Trash Cans - LCRA	R	6/21/2017	595.56		026836		595.56
00168	OJAI VALLEY NEWS							
I-300014171	Visitors Guide Summer Ad	R	6/21/2017	350.00		026837		
I-300014335	Budget Hearing Ad 6/9/17	R	6/21/2017	17.50		026837		
I-300014340	Drought Workshop Ad	R	6/21/2017	55.00		026837		
I-300014471	Budget Hearing Ad 6/16/17	R	6/21/2017	14.00		026837		
I-300014491	Drought Workshop Ad	R	6/21/2017	55.00		026837		491.50
00169	OJAI VALLEY SANITARY DISTRICT							
I-19322	Cust # 20594	R	6/21/2017	169.29		026838		
I-19396	Cust # 52921	R	6/21/2017	56.43		026838		225.72
03086	Edward Pech							
I-549201	Camping Fee Refund 549201	R	6/21/2017	100.00		026839		100.00
03087	Yvette Pech							
I-543983	Camping Fee Refund 543983	R	6/21/2017	95.00		026840		95.00
03085	Brian Peck							
I-547009	Camping Fee Refund 547009	R	6/21/2017	115.00		026841		115.00
03088	Melinda Pemberton							
I-549781	Camping Fee Refund 549781	R	6/21/2017	100.00		026842		100.00
00188	PETTY CASH							
I-061517	Replenish Petty Cash	R	6/21/2017	377.85		026843		377.85
02187	Pitney Bowes Inc							
I-1004374630	Quarterley Postage Mach Rental	R	6/21/2017	112.61		026844		112.61
02833	Praxair, Inc							
I-77690296	Liquid Oxygen - TP	R	6/21/2017	1,926.00		026845		
I-77711220	Liquid Oxygen - TP	R	6/21/2017	2,211.75		026845		
I-77721735	Liquid Oxygen - TP	R	6/21/2017	1,774.80		026845		
I-77733778	Liquid Oxygen - TP	R	6/21/2017	2,191.95		026845		
I-77762029	Liquid Oxygen - TP	R	6/21/2017	2,198.70		026845		10,303.20
10042	PSR ENVIRONMENTAL SERVICE, INC							
I-8192	Gas Tank Inspection - DO	R	6/21/2017	245.00		026846		245.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00619	PUMP CHECK							
I-6889	Water Meter Testing - EM	R	6/21/2017	905.00		026847		905.00
00788	QUINN COMPANY							
I-PC110033163	Forklift Forks	R	6/21/2017	430.36		026848		
I-PCN10001418	Coupling,Hose Assemb.-Unit 115	R	6/21/2017	63.96		026848		494.32
02960	Arthur Rodriguez							
I-433911	Camping Fee Refund 433911	R	6/21/2017	105.00		026849		
I-512590	Camping Fee Refund 512590	R	6/21/2017	105.00		026849		210.00
03089	Francisco Ruiz							
I-549679	Camping Fee Refund 549679	R	6/21/2017	170.00		026850		170.00
03090	Mary Sandoval							
I-549192	Camping Fee Refund 549192	R	6/21/2017	155.00		026851		155.00
02756	SC Fuels							
I-0888638-IN	Gas & Diesel - DO	R	6/21/2017	3,095.86		026852		3,095.86
03033	Secure Lane LLC							
I-1217	LCRA Gate Traffic Controller	R	6/21/2017	3,174.40		026853		3,174.40
03092	Debra Slagle							
I-550021	Camping Fee Refund 550021	R	6/21/2017	66.00		026854		66.00
03093	Brian Smith							
I-594910	Waterpark Ticket Refund 594910	R	6/21/2017	105.00		026855		105.00
03094	Charles Smith							
I-587041	Day Use Refund 587041	R	6/21/2017	20.00		026856		20.00
02003	Sostre Enterprises Inc.							
I-3374	Website CMS/Fee Hosting	R	6/21/2017	249.00		026857		249.00
02202	Stanley Pest Control							
I-943176	Monthly Pest Control - WP	R	6/21/2017	170.00		026858		170.00
03095	Lezlee Stockton							
I-544142	Camping Fee Refund 544142	R	6/21/2017	123.00		026859		123.00
01147	SUPERIOR GATE SYSTEMS							
I-3830	New Entry Loop Gate - Maint	R	6/21/2017	250.00		026860		250.00

VENDOR SET: 01 Casitas Municipal Water D  
 BANK: AP ACCOUNTS PAYABLE  
 DATE RANGE: 6/08/2017 THRU 6/21/2017

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01173	TOICO INDUSTRIES, INC.							
	C-0163932-INb Accrue Use Tax	R	6/21/2017	10.80CR		026861		
	D-0163932-INa Accrue Use Tax	R	6/21/2017	10.80		026861		
	I-0163932-IN Toilet Deodorizer - LCRA	R	6/21/2017	174.37		026861		174.37
02527	Traffic Technologies LLC							
	I-24630 Marking Tape - LCRA	R	6/21/2017	332.95		026862		
	I-24631 Dead End Sign - Maint	R	6/21/2017	60.82		026862		
	I-24632 Yellow Marker for Gate - Maint	R	6/21/2017	73.54		026862		
	I-24642 Caution Tape - LCRA	R	6/21/2017	42.88		026862		510.19
00364	TRI-COUNTY OFFICE FURNITURE							
	I-126993 Hanging File Racks - Admin	R	6/21/2017	396.40		026863		396.40
02784	United Rentals							
	I-147409593-001 Traffic Plates - PL	R	6/21/2017	2,536.47		026864		2,536.47
00247	County of Ventura							
	I-242854/243762 Encroachment Permits	R	6/21/2017	540.00		026865		540.00
00246	VENTURA COUNTY AIR POLLUTION							
	I-060817 Permit for San Antonio Plant	R	6/21/2017	225.00		026866		225.00
00737	Ventura County Reporter							
	I-371166 Summer Guide Ads - WP/Cons.	R	6/21/2017	1,450.00		026867		1,450.00
00251	VENTURA COUNTY STAR							
	I-053117 Gray Water Workshop Ad	R	6/21/2017	329.00		026868		329.00
02694	Ventura County Star							
	I-053117 Water Rate Ad - Mgmt	R	6/21/2017	67.92		026869		67.92
00254	VENTURA LOCKSMITHS							
	I-B15920 Keys & key Tags - EM	R	6/21/2017	49.57		026870		49.57
00256	VENTURA RENTAL PARTY CENTER							
	I-185280 Banquet Table Rental - Maint	R	6/21/2017	36.00		026871		36.00
03096	Gustavo Villafana							
	I-588678 Waterpark Ticket Refund 588678	R	6/21/2017	107.00		026872		107.00
01516	VISTA FORD OF OXNARD							
	I-218153 Ranger Vehicle	R	6/21/2017	34,310.74		026873		34,310.74

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02583	I-INV181201							
	WageWorks							
	FSA Monthly Admin Fee	R	6/21/2017	175.00		026874		175.00
01362	I-2-312523							
	WARREN DISTRIBUTING, INC							
	Wiper Blades,Cleaner - Unit 88	R	6/21/2017	226.09		026875		226.09
03097	I-548823							
	Tammy Woodford							
	Camping Fee Refund 548823	R	6/21/2017	190.00		026876		190.00
03098	I-551689							
	Yi Ching Wu							
	Camping Fee Refund 551689	R	6/21/2017	79.00		026877		79.00
03100	I-546762							
	Yana Zhernova							
	Camping Fee Refund 546762	R	6/21/2017	161.00		026878		161.00
00124	I-CUI201706191221							
	ICMA RETIREMENT TRUST - 457							
	457 CATCH UP	R	6/21/2017	461.54		026879		
	I-DCI201706191221							
	DEFERRED COMP FLAT	R	6/21/2017	2,109.62		026879		
	I-DI%201706191221							
	DEFERRED COMP PERCENT	R	6/21/2017	179.61		026879		2,750.77
01960	I-MOR201706191221							
	Moringa Community							
	PAYROLL CONTRIBUTIONS	R	6/21/2017	16.75		026880		16.75
00985	I-DCN201706191221							
	NATIONWIDE RETIREMENT SOLUTION							
	DEFERRED COMP FLAT	R	6/21/2017	4,634.81		026881		
	I-DN%201706191221							
	DEFERRED COMP PERCENT	R	6/21/2017	335.43		026881		4,970.24
00180	I-COP201706191221							
	S.E.I.U. - LOCAL 721							
	SEIU 721 COPE	R	6/21/2017	39.50		026882		
	I-UND201706191221							
	UNION DUES	R	6/21/2017	791.75		026882		831.25
01400	I-CS4201706191221							
	STATE DISBURSEMENT UNIT							
	Payroll Deduction 10-D000121	R	6/21/2017	830.76		026883		830.76
00230	I-UWY201706191221							
	UNITED WAY							
	PAYROLL CONTRIBUTIONS	R	6/21/2017	60.00		026884		60.00

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	161	574,218.03	0.00	574,218.03
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	4	133,787.40	0.00	133,787.40
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00	
		VOID CREDITS	0.00	
			0.00	

TOTAL ERRORS: 0

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
VENDOR SET: 01	BANK: AP	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS		CHECK AMOUNT	
			165	708,005.43	0.00			708,005.43
BANK: AP	TOTALS:		165	708,005.43	0.00			708,005.43
REPORT TOTALS:			165	708,005.43	0.00			708,005.43

Void State Dated Checks:

check # 23915	(13.00)
check # 24628	(26.34)
check # 25166	(59.06)
check # 24969	(11.07)
check # 25618	(55.00)
check # 25893	(0.30)
check # 26075	(360.00)
check # 25992, lost in mail	(129.00)
	<hr/>
	\$ 707,357.66
	<hr/> <hr/>

CASITAS MUNICIPAL WATER DISTRICT  
Inter-Office Memorandum

DATE: June 22, 2017  
TO: Board of Directors  
FROM: General Manager, Steve Wickstrum  
Re: FY 2017-18 Budget – Summary

**RECOMMENDATION:**

It is recommended that the Board of Directors consider this report as they consider the adoption of the proposed Budget for FY 2017-18.

**BACKGROUND:**

This memorandum is prepared to provide additional insight to the collection of costs and revenues that have been assembled as the Proposed Budget for FY 2017-18. The Budget funds the highest priority projects and tasks necessary to achieve our goals while keeping our costs and water rates as low as possible. The budget is a financial management tool which presents the District's projected revenues and expenses, and follows the district's capital plan.

The Budget has been initially assembled by each department of the District, reviewed by the General Manager with each department, reviewed by the Finance Committee, and is subject to change during the discussion with the Board of Directors. The budget has been adjusted to include the application of new water rates and the revenues/expenses/capital for the Ojai water system. Due to the timing of the Ojai water system acquisition, the proposed budget does incorporate the operational and capital expenses, and revenue that is anticipated by this water system.

It is anticipated by the General Manager that the Board will hear public comment in regard to the Budget and consider approval and adoption of the Budget by the Board of Directors on June 28, 2017.

**BUDGET SUMMARY:**

The planning for FY 2017-18 has considered the range of expenses, capital projects, and revenue sources that are necessary to the District's operation and service. The Budget Revenue, Expenses & Capital page provides the summary numbers for the proposed budget. The proposed budget forecasts revenue of \$22,441,929, expenses totaling \$17,918,703, and capital of \$6,436,650. The net end of year balance of budget is \$779,076.

The proposed Budget has been revised to include the revenues and expenses, and capital projects that are associated with the Ojai system.

The following is a summary of the key expenses, capital projects and revenue sources that are further detailed in the budget document.

**Operational Expenses.** The total operational expense is \$17,918,703. This is a \$2,834,283 increase in the expenses outlined in the FY 2016-17 Budget. The following expenditures are highlighted:

**Electrical Rates.** It is anticipated that based on water delivery projections that there will be a reduction of water pumping from Lake Casitas. The budget includes electrical costs for Ojai Basin groundwater pumping. The total estimated cost for pumping electrical costs is approximately \$1,475,000. There has been no indication from Edison of additional rate increases.

**Chemicals.** The chemical expenses are estimated at \$156,500 for oxygen at the aeration system and \$275,500 for water treatment chemicals. The water treatment chemical costs are projected to be consistent with the prior year and there is the addition of chlorine costs for groundwater pumping.

**Staffing.** The budget does include the salary and benefits for the new positions anticipated to be filled immediately for the inclusion of the Ojai system. The following new personnel positions are included in the FY 2017-18 Budget:

**Operations & Maintenance:**

Recent discussions with the O&M Manager have resulted in a change of the above listing from that presented previously. The change has not changed the number of new employees. Some of these job descriptions are in the progress of development and reviews.

- Distribution Technician (2) – Added to current staffing for pipeline maintenance and repairs, focus on Ojai and Casitas systems.
- Water Treatment Operator III (1) – Added to current plant staffing to focus on the Ojai system's daily operation.
- Assistant O&M Manager (1) – assist O&M Manager, serves in the absence of O&M Manager, close direction of field personnel and task assignments. This position had originally been proposed as a Field Operation Supervisor. This position has been reconsidered to be an Assistant O&M Manager with direct oversight of field maintenance.
- Electrical and Mechanical Systems Specialist (1) – mechanical/electrical systems maintenance with a primary focus on pump systems.
- Utilities Maintenance Worker (1) – assignment of a three-person crew to perform valve exercising and appurtenant maintenance, and two employees to address daily field work for meter maintenance, hang-tags, and service turn-offs.
- Water Quality Specialist (1) – expanded work with lake water quality, additional system sampling and reporting requirements.

**Engineering:**

Engineering staffing will be predicated on the needs to perform the increased number of projects, provide inspections, and address a larger and aging water system.

- Associate Civil Engineer – registered civil engineer experienced in construction

management, contracts, field inspections, and water system integration.

- Assistant Engineer – non-registered engineer experienced in construction inspection, plans and specification development.
- Engineering Technician – non-registered engineer experienced in permitting, pipeline locating, construction inspection, customer service (new meters).

The budget lists the positions to be filled in FY 2016-17, specifically the Human Relations position and Park Ranger positions. There are likely to be a few retirements this year, and a possible need for overlap employment and recruitment costs.

**Salary Adjustments:** The budget includes the salary and benefits adjustments as agreed with each bargaining group.

**Capital Project Expenses.** The proposed FY 2017-18 Capital Budget is \$6,436,650. This is an increase of \$2,457,591 from the FY 2016-17 capital budget. The Ojai water system capital projects are included in the Budget and are reimbursed through the Casitas CFD 2013-01 bond account. Staff is dedicated to aggressively accomplishing the capital projects that are listed for FY 2017-18. The listing and description of capital projects are provided in the budget binders.

The 10-Year Capital Project list has been updated to include the capital projects anticipated for the Ojai water system. Engineering has also looked further into the 10-year to include the pipeline replacement project budgets.

It is noted that the Recreation capital expenditures are budgeted at \$118,000. These costs are shared with grant funding from the Bureau of Reclamation.

**Reserves.** The level of reserves has remained healthy in light of decreasing water sales revenues. The total restricted and un-restricted (designated funds) reserves for 2016/17 is \$24,834,607.57.

**Revenue.** The primary sources of revenue are water revenues, property taxes, recreation revenues, grants, the interest on deposits, and the CFD bond. The proposed budget also includes the revenue from Ojai water sales. The revenues from each of these areas, particularly water and recreation, can be highly variable and influenced by many factors such as weather conditions, economic climate, water conservation restrictions, and changes in customer demands. The revenues from the CMWD CFD 2013-01 bond are designated for the Ojai water system improvements and included in the proposed budget. The total revenue estimate is \$22,441,929. The following are the key revenue highlights that were considered in the development of the proposed FY 2017-18 Budget.

**Water Revenue.** The Budget water revenues are developed from a conservative estimation of water sales volume of **16,445** acre-feet during the fiscal year. A part of this total volume is an estimated 2,100 acre-feet in water sales to the Ojai system. This is a 906 acre-foot reduction from the FY 2016-17 budget sales estimate. The volume of sales considers the impact from Stage 3 water demand reduction measures. Based on the application of proposed water rates, the water sales and standby fee revenue is estimated at \$9,174,694 and \$3,574,672, respectively (Revenue, page 1).

**Recreation Revenue.** The Recreation revenues are estimated to be \$4,193,740.

**Property Taxes.** The three property tax sources of revenue are Prop 1A 1%, Mira Monte Water System, and Redevelopment Agency pass through, to be set at \$2,034,169, \$19,351 and \$73,279, respectively. The budget does include adjusted taxes from the CMWD CFD 2013-01, estimated at \$2,594,838.

**Interest on Investments.** The interest on time deposits and investments has been redirected to investment strategies that may improve the return on investments over time. The estimated interest on investments for the FY2017-18 Budget is \$518,867.

**CMWD CFD 2013-01 (Ojai) Bond.** The Bond is a reimbursement of costs expended by the District to for the purposes described in the formation of CFD 2013-01 (Ojai), including the identification and improvement of the Ojai water system issues.

### **Board Workshop Adjustments**

During the workshop, the Board recommended funding for the District's website redesign (\$30,000), a contribution to the Upper Ventura River Groundwater Agency (\$50,000), and office furniture (\$50,000).

Questions have been asked as to how the District can cut costs. The District Board and staff make every effort to manage, operate and maintain the facilities, water supply, and continue to provide a reliable and healthy water supply to each and every customer of the District. Meeting the mission of the District is continuous and ever changing. The work that the District performs is reflected in what can be seen as one of the lowest water rates in Ventura County. The following are just a few of the directions that the District has pursued to meet its mission in an effective manner:

- **Time-of-use Pumping** – working with Southern California Edison, scheduling the massive pumping of water to storage tanks during periods of the least expense electrical power, reducing regional electrical grid loading and saving customer dollars;
- **Pressure Filtration** – Regulatory requirements are a large game-changer for water agencies. When considering meeting the Surface Water Treatment Rule in 1990, the District had considered a \$32M treatment plant that also had high operational cost. An alternative decision was made to install pressure filtration plant at the cost of \$9M, and low operational cost, that has been meeting the regulatory requirements during the past 21 years and will for many years into the future.
- **Lake Water Quality** – Lake Casitas water quality follows watershed water quality in equal importance in being able to provide a healthy water supply and minimize the level of treatment. During the initial years of the recent drought, staff questioned the water quality that might occur at lower lake levels and also question the operation of the existing aeration system, leading to the implementation of the hypolimnetic aeration system (adding oxygen to the lower levels of the lake). This action drastically changed the lake water characteristics. The manganese levels dropped, less chlorine was being used to disinfect lake water (less chemical cost), and staff have observed that the lake is not having the level of algae blooms that occurred in prior years. Staff pursued a drought grant that funded over one-half of the project's capital costs.

These are just a few of the examples of the District working at all levels to meet its mission. There are many influences that are directed at the District each year, most recently are the regulatory changes that are a resultant of the drought conditions, increases to the District's

service area (Ojai), and the implementation of new technology where there is a justifiable benefit to do so. The continued effort to meet the challenges is reliant upon the resources of the district, its skilled personnel and adequate funding by its customers.

**Budget Schedule.** The Finance Committee has reviewed and provided input to the Recommended Budget in April and May 2017. During the May 24<sup>th</sup> regular meeting of the Board of Directors, questions can be addressed directly by the General Manager. The Finance Committee met on June 16<sup>th</sup> to address outstanding issues in the budget. The final budget has been prepared for the Board's consideration of adopting during the regular meeting of the Board on June 28, 2017.

**Conclusion.** The FY 2017-18 Budget is a planning tool for the work that is ahead of the District. Staff has given careful consideration of tasks that are scheduled for FY 2017-18, new responsibilities in the acquisition of the Ojai water system, and the cost of service to efficient and effective accomplish our mission.

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION ADOPTING THE FINAL GENERAL FUND BUDGET.  
DEBT SERVICE FUND AND MIRA MONTE WATER ASSESSMENT DISTRICT  
FUND BUDGETS FOR THE FISCAL YEAR ENDING JUNE 30, 2018.

RESOLUTION NO.

WHEREAS, District staff has prepared a proposed budget for the 2017-2018 fiscal year;

WHEREAS, the General Manager has made modifications to the proposal made by the various section supervisors; and

WHEREAS, the resultant budget has been reviewed by the Finance Committee; and

WHEREAS, three public meetings have been held to go over the budget with the public;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Casitas Municipal Water District, that the proposed budget per Board recommendations for the 2017-18 fiscal year is hereby approved for the General Fund Budget broken down as follows; Revenue \$22,441,929., SWP Indebtedness Fund Budget Revenue \$321,090., Mira Monte Water Assessment District Fund Revenue of \$18,974., and 1% secured levy tax apportionment of \$2,034,169., Expenses \$17,918,703., Capital \$6,436,650.

Adopted this 28<sup>th</sup> day of June, 2017.

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Russ Baggerly, President  
Casitas Municipal Water District

ATTEST:

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Jim Word, Secretary  
Casitas Municipal Water District

11 -GENERAL FUND  
FINANCIAL SUMMARY

	BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
REVENUE SUMMARY					
NON DEPARTMENTAL					
WATER SALES	6,798,429	4,349,725	7,095,126	7,095,126	9,174,695
WATER SERVICES	2,216,653	1,802,091	2,379,444	2,379,444	3,582,172
WATER DELINQUENCY	70,911	203,113	82,761	54,348	54,348
WATER REVENUE OTHER	38,784	94,643	39,472	39,472	39,472
CAPITAL FACILITIES	50,000	61,097	75,000	75,000	75,000
INTEREST	476,236	463,254	518,867	518,867	518,867
TAXES & ASSESSMENTS	2,249,560	2,066,174	2,524,280	2,524,280	4,648,358
OTHER GOVT. AGENCIES	0	60,670	82,000	82,000	82,000
MISCELLANEOUS REVENUES	62,500	94,265	73,279	73,279	73,279
TOTAL NON DEPARTMENTAL	11,963,073	9,195,032	12,870,229	12,841,816	18,248,191
RECREATION - OPERATIONS					
RECREATION PARK	2,691,540	2,554,496	3,148,140	3,148,140	3,148,140
RECREATION-CONCESSION	130,728	125,074	135,000	135,000	135,000
RECREATION OTHER	0	( 14)	0	0	0
TOTAL RECREATION - OPERATIONS	2,822,268	2,679,556	3,283,140	3,283,140	3,283,140
RECREATION - WATER PARK					
RECREATION-CONCESSION	5,000	5,596	6,000	6,000	6,000
RECREATION-WATER PARK	938,814	643,997	904,600	904,600	904,600
RECREATION OTHER	0	46	0	0	0
TOTAL RECREATION - WATER PARK	943,814	649,639	910,600	910,600	910,600
TOTAL REVENUE	15,729,155	12,524,227	17,063,969	17,035,556	22,441,931

11 -GENERAL FUND  
FINANCIAL SUMMARY

	BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>EXPENDITURE SUMMARY</b>					
<b>RETIREES</b>					
Benefits	485,114	513,141	570,204	570,204	570,204
TOTAL RETIREES	485,114	513,141	570,204	570,204	570,204
<b>BOARD OF DIRECTORS</b>					
Salaries	64,660	55,499	64,660	64,660	64,660
Benefits	78,589	70,089	78,589	78,589	78,589
Services & Supplies	89,500	27,923	66,200	16,200	16,200
TOTAL BOARD OF DIRECTORS	232,749	153,512	209,449	159,449	159,449
<b>MANAGEMENT</b>					
Salaries	576,303	361,966	601,623	601,623	601,623
Benefits	222,597	146,623	249,157	249,157	249,157
Services & Supplies	505,400	696,382	478,200	510,000	560,000
TOTAL MANAGEMENT	1,304,300	1,204,971	1,328,980	1,360,780	1,410,780
<b>INFORMATION TECHNOLOGY</b>					
Salaries	123,976	123,759	132,529	132,529	132,529
Benefits	49,354	54,303	47,153	47,153	47,153
Services & Supplies	29,350	13,137	44,450	44,450	44,450
Services & Supplies-W.O.	0	0	50,000	50,000	50,000
TOTAL INFORMATION TECHNOLOGY	202,680	191,200	274,132	274,132	274,132
<b>WATER CONSERVATION</b>					
Salaries	279,883	261,614	304,017	304,017	304,017
Benefits	95,610	104,247	100,841	100,841	100,841
Services & Supplies	263,143	99,369	167,598	170,198	200,198
Services & Supplies-W.O.	0	0	25,000	25,000	25,000
TOTAL WATER CONSERVATION	638,636	465,231	597,456	600,056	630,056
<b>FISHERIES</b>					
Salaries	295,972	260,316	304,303	304,303	311,342
Benefits	105,732	105,965	107,361	107,361	108,718
Services & Supplies	45,075	29,761	44,075	74,075	74,075
TOTAL FISHERIES	446,779	396,042	455,739	485,739	494,135
<b>ADMINISTRATION SERVICES</b>					
Salaries	450,769	405,908	467,267	467,267	467,267
Benefits	113,576	195,945	232,977	232,977	232,977
Services & Supplies	664,042	546,227	689,418	691,418	2,187,592
Other Operating Expenses	( 989,846)	0	( 1,135,323)	( 1,135,323)	( 1,135,323)
Services & Supplies-W.O.	55,700	40,749	5,700	20,700	20,700
TOTAL ADMINISTRATION SERVICES	294,241	1,188,829	260,039	277,039	1,773,213

11 -GENERAL FUND  
FINANCIAL SUMMARY

	BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>WAREHOUSE</b>					
Salaries	8,431	8,243	9,010	9,010	9,010
Benefits	1,839	2,150	1,534	1,534	1,534
Services & Supplies	14,530	5,327	7,700	7,700	7,700
TOTAL WAREHOUSE	24,800	15,719	18,244	18,244	18,244
<b>GARAGE</b>					
Salaries	19,464	4,361	19,932	19,932	19,932
Benefits	31,333	381	3,857	3,857	3,857
Services & Supplies	14,250	( 41,173)	( 109,542)	( 101,142)	( 91,031)
Services & Supplies-W.O.	145,700	43,371	141,700	141,700	446,700
TOTAL GARAGE	210,747	6,941	55,947	64,347	379,458
<b>SAFETY</b>					
Salaries	85,865	78,800	90,314	90,314	90,314
Benefits	18,730	43,216	50,009	50,009	50,009
Services & Supplies	16,650	13,025	22,755	22,755	24,555
TOTAL SAFETY	121,245	135,042	163,078	163,078	164,878
<b>ENGINEERING</b>					
Salaries	520,304	367,858	480,609	449,109	795,052
Benefits	186,741	158,764	157,010	157,010	301,036
Services & Supplies	167,925	221,465	158,175	138,575	138,575
Salaries - Work Orders	0	117,517	0	0	0
Benefits - Work Orders	0	23,689	0	0	0
Services & Supplies-W.O.	2,285,000	1,246,145	2,545,000	1,780,000	2,130,000
TOTAL ENGINEERING	3,159,970	2,135,439	3,340,794	2,524,694	3,364,663
<b>WATER QUALITY - LAB</b>					
Salaries	180,663	168,948	191,420	191,420	191,420
Benefits	86,670	87,997	83,881	83,881	83,881
Services & Supplies	176,489	74,315	145,658	145,658	145,658
Services & Supplies-W.O.	94,159	71,101	310,000	0	0
TOTAL WATER QUALITY - LAB	537,981	402,361	730,959	420,959	420,959
<b>UTILITIES MAINTENANCE</b>					
Salaries	326,809	229,195	309,248	309,248	309,248
Benefits	76,009	84,465	123,536	123,536	123,536
Services & Supplies	119,510	102,545	122,590	122,590	127,590
Services & Supplies-W.O.	0	0	98,750	98,750	2,198,750
TOTAL UTILITIES MAINTENANCE	522,328	416,204	654,124	654,124	2,759,124
<b>ELECTRICAL MECHANICAL</b>					
Salaries	334,261	316,260	355,918	359,919	425,204
Benefits	138,803	130,805	134,080	134,761	174,622
Services & Supplies	1,831,620	1,213,407	1,846,740	1,401,740	1,676,740
Salaries - Work Orders	0	207	0	0	0

11 -GENERAL FUND  
FINANCIAL SUMMARY

	BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Benefits - Work Orders	0	46	0	0	0
Services & Supplies-W.O.	676,400	173,114	610,700	610,700	660,700
TOTAL ELECTRICAL MECHANICAL	2,981,084	1,833,839	2,947,438	2,507,120	2,937,266
DIST MAINT - PIPELINE					
Salaries	389,501	387,420	416,765	412,051	848,265
Benefits	167,284	169,767	168,750	168,408	384,473
Services & Supplies	442,925	250,644	433,480	380,130	395,130
Services & Supplies-W.O.	0	0	516,500	170,000	347,500
TOTAL DIST MAINT - PIPELINE	999,710	807,831	1,535,495	1,130,589	1,975,368
WATER TREATMENT					
Salaries	554,570	567,250	53,825	596,304	649,205
Benefits	349,274	276,612	153,278	247,648	285,621
Services & Supplies	734,460	466,548	721,355	721,355	746,355
Services & Supplies-W.O.	468,600	118,460	551,300	319,300	379,300
TOTAL WATER TREATMENT	2,106,904	1,428,871	1,479,758	1,884,607	2,060,481
OPERATIONS - MAINTENANCE					
Salaries	150,420	124,448	179,593	179,593	225,051
Benefits	57,993	62,252	59,330	59,330	96,167
Services & Supplies	107,322	67,589	99,050	99,050	99,050
Services & Supplies-W.O.	0	0	220,000	60,000	60,000
TOTAL OPERATIONS - MAINTENANCE	315,735	254,288	557,973	397,973	480,268
RECREATION - OPERATIONS					
Salaries	885,475	801,902	958,497	958,497	958,497
Benefits	319,196	241,361	475,260	475,260	475,260
Services & Supplies	275,800	348,382	258,392	257,992	257,992
Other Operating Expenses	510,178	0	639,886	639,886	639,886
Services & Supplies-W.O.	40,000	0	0	0	0
TOTAL RECREATION - OPERATIONS	2,030,649	1,391,645	2,332,035	2,331,635	2,331,635
RECREATION - MAINTENANCE					
Salaries	398,472	373,240	377,517	377,517	377,517
Benefits	133,011	131,883	52,497	52,497	52,497
Services & Supplies	286,850	257,785	186,700	189,584	189,584
Other Operating Expenses	225,083	0	191,915	191,915	191,915
Services & Supplies-W.O.	201,000	23,963	108,000	108,000	108,000
TOTAL RECREATION - MAINTENANCE	1,244,416	786,871	916,629	919,513	919,513
RECREATION - PUBLIC REL					
Salaries	110,921	68,379	161,302	161,302	161,302
Benefits	16,214	6,413	18,021	18,021	18,021
Services & Supplies	64,100	68,126	42,225	92,741	92,741
Other Operating Expenses	53,842	0	80,031	80,031	80,031
TOTAL RECREATION - PUBLIC REL	245,077	142,918	301,579	352,095	352,095

11 -GENERAL FUND  
 FINANCIAL SUMMARY

	BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
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RECREATION - WATER PARK					
Salaries	430,648	342,238	458,503	458,503	458,503
Benefits	43,361	38,029	42,261	42,261	42,261
Services & Supplies	191,075	174,079	145,535	145,175	145,175
Other Operating Expenses	200,743	0	223,491	223,491	223,491
Services & Supplies-W.O.	12,500	8,887	0	10,000	10,000
TOTAL RECREATION - WATER PARK	878,327	563,233	869,790	879,430	879,430
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TOTAL EXPENDITURES	18,983,472	14,434,129	19,599,842	17,975,807	24,355,352
REVENUE OVER/(UNDER) EXPENDITURES	( 3,254,317)	( 1,909,902)	( 2,535,873)	( 940,251)	( 1,913,421)

## 11 -GENERAL FUND

REVENUES	BUDGET 2016-2017	REVENUES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
NON DEPARTMENTAL =====					
WATER SALES					
Water Sales - Residential Grav	17,090	8,383	13,989	13,989	13,989
Water Sales - Residential Pump	964,775	451,111	754,374	754,374	1,378,920
Water Sales - Commercial Gr	572	425	467	467	467
Water Sales - Commercial Pump	403,209	257,042	457,908	457,908	1,743,138
Water Sales - Industrial Pumpe	14,812	6,458	8,892	8,892	12,421
Water Sales - Resale Gravity	1,646,946	774,846	1,545,894	1,545,894	1,545,894
Water Sales - Resale Pumped	603,033	666,622	696,226	696,226	696,226
Water Sales - Temporary Meter	23,928	114,360	10,236	10,236	10,236
Water Sales - Insitutional Gr	10,752	6,120	10,770	10,770	10,770
Water Sales - Institutional Pu	124,776	71,892	88,649	88,649	88,649
Water Sales - Ag Domestic - Gr	73,158	40,885	75,242	75,242	75,242
Water Sales - Ag Domestic - Pu	1,549,445	1,122,908	1,912,906	1,912,906	1,912,906
Water Sales - Agricultural - G	43,776	22,797	45,647	45,647	45,647
Water Sales - Agricultural - P	1,280,784	784,544	1,444,073	1,444,073	1,610,337
Water Sales - Recreation - Pu	41,373	21,331	29,853	29,853	29,853
TOTAL WATER SALES	6,798,429	4,349,725	7,095,126	7,095,126	9,174,695
WATER SERVICES					
Meter Tests & Installations	6,500	3,062	7,500	7,500	7,500
Meter Standby Fees	2,210,153	1,799,029	2,371,944	2,371,944	3,574,672
TOTAL WATER SERVICES	2,216,653	1,802,091	2,379,444	2,379,444	3,582,172
WATER DELINQUNCY					
Hang Tag Fee	21,960	12,160	13,740	13,740	13,740
Turn Off Fee	3,760	2,380	2,440	2,440	2,440
Turn On Fee	3,760	2,480	2,440	2,440	2,440
Late Fee - Residential	27,737	16,348	21,775	21,775	21,775
Alloc Penalty - Residential	0	157,864	0	0	0
Late Fee - Business	903	1,075	1,242	1,242	1,242
Late Fee - Industrial	25	213	474	474	474
Late Fee - Resale	42	7,228	201	201	201
Late Fee - Other	528	1,112	693	693	693
Late Fee - Agriculture Domesti	7,433	4,645	7,593	7,593	7,593
Alloc Penalty - Ag Domestic	0	302	0	0	0
Late Fee - Agriculture	4,003	3,784	31,413	3,000	3,000
Alloc Penalty - Agriculture	0	( 7,078)	0	0	0
N.S.F. - Returned Check Fee	760	600	750	750	750
TOTAL WATER DELINQUNCY	70,911	203,113	82,761	54,348	54,348
WATER REVENUE OTHER					
Flexible Storage	3,784	4,472	4,472	4,472	4,472
Grant Revenue - Other	0	58,865	0	0	0

11 -GENERAL FUND

REVENUES	BUDGET 2016-2017	REVENUES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Miscellaneous Revenue - Other	35,000	31,306	35,000	35,000	35,000
TOTAL WATER REVENUE OTHER	38,784	94,643	39,472	39,472	39,472
CAPITAL FACILITIES					
Capital Facilities Charge	50,000	61,097	75,000	75,000	75,000
TOTAL CAPITAL FACILITIES	50,000	61,097	75,000	75,000	75,000
INTEREST					
1% Tax Allocation	0	1,482	0	0	0
Assessments - Oak View	0	0	0	0	0
Interest on Time Deposits and	476,236	461,772	518,867	518,867	518,867
TOTAL INTEREST	476,236	463,254	518,867	518,867	518,867
TAXES & ASSESSMENTS					
1 % - Secured Current General	2,080,209	1,976,030	2,034,169	2,034,169	2,034,169
1 % - Secured Prior Year Gener	0	26,324	0	0	0
1 % - Unsecured Current Genera	0	60,950	0	0	0
1 % - Unsecured Prior Year Gen	0	2,870	0	0	0
Miramonte Tax Secured	19,351	0	19,351	19,351	19,351
CFD - 2013	150,000	0	470,760	470,760	2,594,838
TOTAL TAXES & ASSESSMENTS	2,249,560	2,066,174	2,524,280	2,524,280	4,648,358
OTHER GOVT. AGENCIES					
State - Homeowners Property Ta	0	14,467	0	0	0
State - Other	0	46,203	82,000	82,000	82,000
TOTAL OTHER GOVT. AGENCIES	0	60,670	82,000	82,000	82,000
MISCELLANEOUS REVENUES					
RDA - Pass Through	62,500	94,265	73,279	73,279	73,279
TOTAL MISCELLANEOUS REVENUES	62,500	94,265	73,279	73,279	73,279
TOTAL NON DEPARTMENTAL	11,963,073	9,195,032	12,870,229	12,841,816	18,248,191
RECREATION - OPERATIONS					
=====					
RECREATION PARK					
Animal Permit	7,000	6,654	5,000	5,000	5,000
Boat Fees - Annual	38,000	28,247	27,050	27,050	27,050
Boat Fees - Daily	9,000	8,255	8,000	8,000	8,000
Boat Inspection Fees - Quagga	1,800	2,427	1,800	1,800	1,800
Boat Fees - Overnight	1,200	568	750	750	750
Boat Lock Revenue - Quagga	2,000	2,655	2,200	2,200	2,200
Cafe Pass Fee	22,000	7,290	25,000	25,000	25,000
Cafe Pass Reimbursment	( 20,000)	( 8,830)	( 25,000)	( 25,000)	( 25,000)
Camping Fees	1,731,500	1,523,423	2,011,000	2,011,000	2,011,000
Commercials - Recreation	3,000	2,500	1,500	1,500	1,500
Bad Debt Collection Recovery	0	344	0	0	0

11 -GENERAL FUND

REVENUES	BUDGET 2016-2017	REVENUES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Donation vouchers	( 2,000)	0	( 2,000)	( 2,000)	( 2,000)
Events - Recreation	25,000	32,905	25,000	25,000	25,000
Event Reimbursement - Recreatio	0	2,159	0	0	0
Gift Cards and Certificates	1,200	( 416)	500	500	500
Grants - Recreation	150,000	121,104	83,000	83,000	83,000
Guest Pass - Recreation	( 1,000)	0	( 1,000)	( 1,000)	( 1,000)
Impound Fee	0	300	0	0	0
Kayak & Canoes Annual - Recrea	4,000	2,823	4,000	4,000	4,000
Kayak and Canoes Daily - Recrr	40	33	40	40	40
Miscellaneous Revenue	0	2,084	0	0	0
Rain Checks - Recreation	( 1,200)	0	( 1,200)	( 1,200)	( 1,200)
Reservations	141,000	115,141	165,000	165,000	165,000
Shower Facility Fees	19,000	15,171	18,500	18,500	18,500
Snow Bird Pumping	0	4,160	0	0	0
Trailer Storage Fees	207,000	195,114	224,000	224,000	224,000
Vehicle Fees - Daily	197,000	365,316	443,000	443,000	443,000
Violation Ordinance Fees	12,000	35	8,000	8,000	8,000
Visitor Cards	144,000	125,035	124,000	124,000	124,000
TOTAL RECREATION PARK	2,691,540	2,554,496	3,148,140	3,148,140	3,148,140
RECREATION-CONCESSION					
Boat Rental - Concession	51,926	54,404	56,000	56,000	56,000
Park Store - Recreation	53,683	45,593	52,000	52,000	52,000
Cafe - Concession	25,119	25,076	27,000	27,000	27,000
TOTAL RECREATION-CONCESSION	130,728	125,074	135,000	135,000	135,000
RECREATION OTHER					
Over / Short - Recreation	0	( 14)	0	0	0
TOTAL RECREATION OTHER	0	( 14)	0	0	0
TOTAL RECREATION - OPERATIONS	2,822,268	2,679,556	3,283,140	3,283,140	3,283,140
RECREATION - WATER PARK =====					
RECREATION-CONCESSION					
Water Park Snack Bar	5,000	5,596	6,000	6,000	6,000
TOTAL RECREATION-CONCESSION	5,000	5,596	6,000	6,000	6,000
RECREATION-WATER PARK					
Water Park - Late Day Pass Fee	94,500	84,682	96,000	96,000	96,000
Water Park - Group Pass Fee	( 4,426)	( 2,950)	( 4,500)	( 4,500)	( 4,500)
Water Park - Junior Lifeguard	7,800	2,410	8,000	8,000	8,000
Water Park - Lifeguard Trainin	1,200	401	400	400	400
Water Park - Locker Fee	1,250	909	1,100	1,100	1,100
Water Park - Next Day Pass Fee	( 2,000)	( 935)	( 1,500)	( 1,500)	( 1,500)
Water Park - Promotion	( 240)	( 115)	0	0	0
Water Park - Rain Checks	( 1,000)	( 126)	( 200)	( 200)	( 200)

11 -GENERAL FUND

REVENUES	BUDGET 2016-2017	REVENUES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Water Park - Reservation Fee	45,000	30,061	38,800	38,800	38,800
Water Park - Season Pass Fee	30,880	5,997	32,300	32,300	32,300
Water Park - Shade Rental Fee	15,000	7,500	15,000	15,000	15,000
Water Park - Shower Facility F	6,850	14,484	17,600	17,600	17,600
Water Park - Single Splash Fee	734,000	494,150	691,000	691,000	691,000
Water Park - Special Event Fee	0	72	400	400	400
Water Park - Water Fitness - F	10,000	7,458	10,200	10,200	10,200
TOTAL RECREATION-WATER PARK	938,814	643,997	904,600	904,600	904,600
RECREATION OTHER					
Over / Short - Water Park	0	46	0	0	0
TOTAL RECREATION OTHER	0	46	0	0	0
TOTAL RECREATION - WATER PARK	943,814	649,639	910,600	910,600	910,600
TOTAL REVENUE	15,729,155	12,524,227	17,063,969	17,035,556	22,441,931

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>RETIREES</b>					
=====					
Benefits					
Insurance - Employee Assistanc	0	( 9)	0	0	0
Insurance - Group Life	0	( 102)	0	0	0
Insurance - Group Health	453,514	481,828	536,336	536,336	536,336
Insurance - Group Dental	26,815	26,694	28,810	28,810	28,810
Insurance - Group Vision	4,785	4,731	5,058	5,058	5,058
TOTAL Benefits	485,114	513,141	570,204	570,204	570,204
Services & Supplies					
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TOTAL RETIREES	485,114	513,141	570,204	570,204	570,204

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>BOARD OF DIRECTORS</b>					
=====					
Salaries					
Regular Salaries	64,660	55,499	64,660	64,660	64,660
TOTAL Salaries	64,660	55,499	64,660	64,660	64,660
Benefits					
Insurance - Employee Assistanc	0	31	0	0	0
Social Security Expense	4,009	3,441	4,009	4,009	4,009
Medicare Expense	938	805	938	938	938
Insurance - Group Life	169	135	169	169	169
Insurance - Group Health	69,061	61,537	69,061	69,061	69,061
Insurance - Group Dental	3,802	3,621	3,802	3,802	3,802
Insurance - Group Vision	610	521	610	610	610
TOTAL Benefits	78,589	70,089	78,589	78,589	78,589
Services & Supplies					
Service & Supplies	51,000	18,750	51,000	1,000	1,000
Computer Upgrades - Hardware	7,500	434	7,500	7,500	7,500
Computer Upgrades - Software	1,000	0	1,000	1,000	1,000
Private Vehicle Mileage	3,000	1,247	3,000	3,000	3,000
Travel Expense	3,000	0	1,200	1,200	1,200
Directors Election Fees	18,000	7,168	0	0	0
Education & Training Seminars	6,000	325	2,500	2,500	2,500
TOTAL Services & Supplies	89,500	27,923	66,200	16,200	16,200
<b>TOTAL BOARD OF DIRECTORS</b>	<b>232,749</b>	<b>153,512</b>	<b>209,449</b>	<b>159,449</b>	<b>159,449</b>

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>MANAGEMENT</b>					
=====					
Salaries					
Regular Salaries	486,336	321,953	506,973	506,973	506,973
Overtime Pay	0	28	0	0	0
Vacation Pay	41,336	22,225	43,488	43,488	43,488
Jury Duty	2,432	0	2,558	2,558	2,558
Sick Pay	24,315	3,648	25,581	25,581	25,581
Holiday Pay	21,884	14,113	23,023	23,023	23,023
TOTAL Salaries	576,303	361,966	601,623	601,623	601,623
Benefits					
Insurance - Employee Assistanc	118	63	118	118	118
CalPers Pension Exp - PEPPRA	0	3,452	0	0	0
CalPERS Employer Paid for Emp	0	21,322	0	0	0
CalPERS Pension Exp - Classic	81,622	41,971	87,909	87,909	87,909
Social Security Expense	35,731	17,342	37,301	37,301	37,301
Medicare Expense	8,356	5,415	8,724	8,724	8,724
Insurance - Group Life	3,578	1,919	3,578	3,578	3,578
Insurance - Group Health	89,971	51,980	105,632	105,632	105,632
Insurance - Group Dental	2,674	2,865	5,348	5,348	5,348
Insurance - Group Vision	547	293	547	547	547
TOTAL Benefits	222,597	146,623	249,157	249,157	249,157
Services & Supplies					
Service & Supplies	20,000	10,281	20,000	16,000	16,000
Computer Upgrades - Hardware	9,500	3,742	9,500	3,000	3,000
Computer Upgrades - Software	1,000	0	2,000	2,000	2,000
Outside Contracts	2,000	31,478	2,000	2,000	2,000
Clothing & Personal Supplies	400	0	400	400	400
Communications - Radio & Telep	1,000	1,073	1,000	1,000	1,000
Office Equipment Maintenance	200	133	200	200	200
Membership & Dues	106,000	78,369	109,000	109,000	159,000
Printing & Binding	0	0	400	400	400
Books & Publications	4,000	4,614	4,000	4,000	4,000
Office Supplies	8,000	253	2,000	2,000	2,000
Postage Expense	600	195	600	600	600
Other Professional Fees	335,000	563,758	295,000	335,000	335,000
Licenses & Permits	500	270	500	500	500
Advertising & Legal Notices	2,000	113	2,000	2,000	2,000
Private Vehicle Mileage	3,000	1,233	4,000	4,000	4,000
Travel Expense	4,800	301	5,700	6,700	6,700
Education & Training Seminars	7,400	374	19,900	21,200	21,200
Pre-Employment Screening	0	85	0	0	0
Insurance - Aflac Service Fee	0	109	0	0	0
TOTAL Services & Supplies	505,400	696,382	478,200	510,000	560,000

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Other Operating Expenses	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____
TOTAL MANAGEMENT	1,304,300	1,204,971	1,328,980	1,360,780	1,410,780

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>INFORMATION TECHNOLOGY</b>					
=====					
<b>Salaries</b>					
Regular Salaries	101,870	109,787	108,899	108,899	108,899
Overtime Pay	0	2,985	0	0	0
Vacation Pay	10,835	4,900	11,583	11,583	11,583
Jury Duty	211	0	225	225	225
Sick Pay	2,877	1,013	3,075	3,075	3,075
Holiday Pay	8,183	5,074	8,747	8,747	8,747
TOTAL Salaries	123,976	123,759	132,529	132,529	132,529
<b>Benefits</b>					
Insurance - Employee Assistanc	30	28	30	30	30
CalPERS Employer Paid for Emp	0	6,451	12,407	12,407	12,407
CalPERS Pension Exp - Classic	17,559	16,318	0	0	0
Social Security Expense	7,687	7,252	8,217	8,217	8,217
Medicare Expense	1,797	1,858	1,921	1,921	1,921
Insurance - Group Life	511	488	511	511	511
Insurance - Group Health	20,296	20,482	22,717	22,717	22,717
Insurance - Group Dental	1,337	1,273	1,213	1,213	1,213
Insurance - Group Vision	137	153	137	137	137
TOTAL Benefits	49,354	54,303	47,153	47,153	47,153
<b>Services &amp; Supplies</b>					
District Equipment	2,000	1,162	2,000	2,000	2,000
Service & Supplies	3,500	1,931	3,500	3,500	3,500
Computer Upgrades - Hardware	1,050	166	11,000	11,000	11,000
Computer Upgrades - Software	3,400	0	3,400	3,400	3,400
Outside Contracts	14,550	8,847	19,750	19,750	19,750
Communications - Radio & Telep	800	837	800	800	800
Books & Publications	100	0	100	100	100
Postage Expense	50	0	0	0	0
Small Tools	100	0	100	100	100
Private Vehicle Mileage	300	85	300	300	300
Education & Training Seminars	3,500	0	3,500	3,500	3,500
Insurance - Aflac Service Fee	0	109	0	0	0
TOTAL Services & Supplies	29,350	13,137	44,450	44,450	44,450
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
<b>Services &amp; Supplies-W.O.</b>					
Outside Contracts	0	0	50,000	50,000	50,000
TOTAL Services & Supplies-W.O.	0	0	50,000	50,000	50,000
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TOTAL INFORMATION TECHNOLOGY	202,680	191,200	274,132	274,132	274,132

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>WATER CONSERVATION</b>					
=====					
<b>Salaries</b>					
Regular Salaries	212,065	213,659	230,635	230,635	230,635
Part Time - Temporary Wages	15,226	12,442	16,266	16,266	16,266
Overtime Pay	1,000	1,239	1,071	1,071	1,071
Vacation Pay	23,705	15,756	25,750	25,750	25,750
Jury Duty	1,394	0	1,515	1,515	1,515
Sick Pay	13,944	6,963	15,147	15,147	15,147
Holiday Pay	12,549	11,556	13,633	13,633	13,633
TOTAL Salaries	279,883	261,614	304,017	304,017	304,017
<b>Benefits</b>					
Insurance - Employee Assistanc	89	85	89	89	89
CalPers Pension Exp - PEPRA	0	4,189	0	0	0
CalPERS Employer Paid for Emp	0	12,408	14,371	14,371	14,371
CalPERS Pension Exp - Classic	37,200	26,421	19,460	19,460	19,460
Social Security Expense	17,352	15,537	18,849	18,849	18,849
Medicare Expense	4,058	3,938	4,408	4,408	4,408
Insurance - Group Life	2,075	1,404	1,471	1,471	1,471
Insurance - Group Health	32,892	37,328	39,199	39,199	39,199
Insurance - Group Dental	1,671	2,501	2,584	2,584	2,584
Insurance - Group Vision	273	437	410	410	410
TOTAL Benefits	95,610	104,247	100,841	100,841	100,841
<b>Services &amp; Supplies</b>					
District Equipment	1,700	2,374	2,555	4,000	4,000
Service & Supplies	11,100	13,348	7,300	7,300	7,300
Computer Upgrades - Hardware	1,500	0	0	5,555	5,555
Computer Upgrades - Software	500	0	4,700	0	0
Outside Contracts	179,608	37,635	99,348	99,348	129,348
Clothing & Personal Supplies	0	3	0	300	300
Communications - Radio & Telep	2,040	862	2,040	2,040	2,040
Membership & Dues	11,505	7,107	11,505	11,505	11,505
Printing & Binding	12,500	3,475	12,500	12,500	12,500
Books & Publications	100	47	100	100	100
Office Supplies	0	26	0	0	0
Postage Expense	9,500	9,740	9,500	9,500	9,500
Licenses & Permits	0	60	0	0	0
Advertising & Legal Notices	13,600	4,008	13,600	13,600	13,600
Public Information Program	0	225	0	0	0
Private Vehicle Mileage	250	70	250	250	250
Travel Expense	2,850	1,283	900	900	900
Education & Training Seminars	16,390	14,210	3,300	3,300	3,300
Insurance - Workers Compensati	0	4,677	0	0	0
Insurance - Aflac Service Fee	0	219	0	0	0
TOTAL Services & Supplies	263,143	99,369	167,598	170,198	200,198

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Other Operating Expenses	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.					
Services & Supplies	0	0	25,000	25,000	25,000
TOTAL Services & Supplies-W.O.	0	0	25,000	25,000	25,000
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TOTAL WATER CONSERVATION	638,636	465,231	597,456	600,056	630,056

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>FISHERIES</b>					
=====					
Salaries					
Regular Salaries	211,448	215,303	218,239	218,239	223,975
Part Time - Temporary Wages	29,769	16,246	29,769	29,769	29,769
Overtime Pay	0	6,112	0	0	0
Vacation Pay	25,158	11,158	25,866	25,866	26,465
Jury Duty	1,480	0	1,521	1,521	1,556
Sick Pay	14,799	1,807	15,215	15,215	15,567
Holiday Pay	13,318	9,691	13,693	13,693	14,010
TOTAL Salaries	295,972	260,316	304,303	304,303	311,342
Benefits					
Insurance - Employee Assistanc	89	80	89	89	89
CalPers Pension Exp - PEPRA	0	2,619	0	0	0
CalPERS Employer Paid for Emp	0	12,686	13,497	13,497	13,870
CalPERS Pension Exp - Classic	37,702	28,028	18,095	18,095	18,541
Social Security Expense	18,350	16,269	18,867	18,867	19,303
Medicare Expense	4,292	3,924	4,412	4,412	4,514
Insurance - Group Life	1,356	1,262	1,352	1,352	1,352
Insurance - Group Health	41,346	38,745	47,822	47,822	47,822
Insurance - Group Dental	2,187	2,015	2,817	2,817	2,817
Insurance - Group Vision	410	336	410	410	410
TOTAL Benefits	105,732	105,965	107,361	107,361	108,718
Services & Supplies					
District Equipment	4,400	4,305	4,400	4,400	4,400
Service & Supplies	11,300	6,975	11,800	11,800	11,800
Computer Upgrades - Hardware	2,000	134	2,000	2,000	2,000
Computer Upgrades - Software	1,000	0	1,000	1,000	1,000
Outside Contracts	2,000	0	2,000	2,000	2,000
Clothing & Personal Supplies	1,000	265	1,000	1,000	1,000
Communications - Radio & Telep	2,325	2,081	2,325	2,325	2,325
Membership & Dues	250	210	250	250	250
Printing & Binding	250	0	250	250	250
Books & Publications	300	25	300	300	300
Office Supplies	0	11	0	0	0
Postage Expense	500	67	500	500	500
Other Professional Fees	0	0	0	30,000	30,000
Licenses & Permits	500	0	500	500	500
Private Vehicle Mileage	250	0	250	250	250
Travel Expense	13,000	11,434	13,000	13,000	13,000
Education & Training Seminars	6,000	4,209	4,500	4,500	4,500
Pre-Employment Screening	0	45	0	0	0
TOTAL Services & Supplies	45,075	29,761	44,075	74,075	74,075

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Other Operating Expenses	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____
TOTAL FISHERIES	446,779	396,042	455,739	485,739	494,135

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>ADMINISTRATION SERVICES</b>					
=====					
Salaries					
Regular Salaries	374,967	336,860	389,627	389,627	389,627
Overtime Pay	1,600	2,101	1,100	1,100	1,100
Vacation Pay	34,093	25,120	35,167	35,167	35,167
Jury Duty	2,006	389	2,068	2,068	2,068
Sick Pay	20,054	23,207	20,687	20,687	20,687
Holiday Pay	18,049	18,232	18,618	18,618	18,618
TOTAL Salaries	450,769	405,908	467,267	467,267	467,267
Benefits					
Insurance - Employee Assistanc	41	155	237	237	237
CalPers Pension Exp - PEPPRA	0	5,798	0	0	0
CalPERS Employer Paid for Emp	0	19,706	43,746	43,746	43,746
CalPERS Pension Exp - Classic	63,843	48,248	23,182	23,182	23,182
Social Security Expense	27,948	23,640	28,971	28,971	28,971
Medicare Expense	6,536	6,066	6,775	6,775	6,775
Insurance - Group Life	376	10,201	2,513	2,513	2,513
Insurance - Group Health	13,871	76,812	120,442	120,442	120,442
Insurance - Group Dental	770	4,533	6,017	6,017	6,017
Insurance - Group Vision	191	785	1,094	1,094	1,094
TOTAL Benefits	113,576	195,945	232,977	232,977	232,977
Services & Supplies					
District Equipment	4,100	3,670	4,400	4,400	4,400
Service & Supplies	21,500	19,655	20,200	20,200	20,200
Utilities	42,000	29,110	40,000	40,000	40,000
Computer Upgrades - Hardware	7,250	4,885	11,250	11,250	11,250
Computer Upgrades - Software	18,000	6,778	7,000	7,000	7,000
Bank Charges	7,500	9,344	15,000	15,000	15,000
Purchased Water	1,200	1,384	1,700	1,700	1,700
Bad Debt Expense	6,700	0	5,000	5,000	5,000
Outside Contracts	94,000	97,571	105,679	105,679	105,679
Clothing & Personal Supplies	0	0	150	150	150
Communications - Radio & Telep	36,700	22,380	38,600	38,600	38,600
Office Equipment Maintenance	3,150	4,717	5,450	7,450	7,450
Membership & Dues	850	725	745	745	745
Printing & Binding	4,500	2,652	3,000	3,000	3,000
Office Supplies	11,500	8,573	11,500	11,500	11,500
Postage Expense	3,650	4,380	3,700	3,700	3,700
Other Professional Fees	30,000	36,629	36,200	36,200	36,200
Advertising & Legal Notices	275	0	0	0	0
Safety Program	77,228	0	77,228	77,228	77,228
Private Vehicle Mileage	350	198	350	350	350
Travel Expense	3,000	2,485	2,500	2,500	2,500
Education & Training Seminars	4,100	1,986	4,400	4,400	4,400

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Pre-Employment Screening	0	150	0	0	0
Interest / Penalty Expenses	50,989	55,145	42,866	42,866	1,539,040
Credit Card Fees	20,000	16,967	20,000	20,000	20,000
Petty Cash Over / Short	0	( 5)	0	0	0
Property Tax Collection Fee	5,500	5,132	7,500	7,500	7,500
Property Tax Administration Fe	25,000	18,922	25,000	25,000	25,000
Insurance - Liability Premium	65,000	60,866	65,000	65,000	65,000
Insurance - Workers Compensati	120,000	131,714	135,000	135,000	135,000
Insurance - Aflac Service Fee	0	214	0	0	0
TOTAL Services & Supplies	664,042	546,227	689,418	691,418	2,187,592
Other Operating Expenses					
Administration Overhead	( 989,846)	0	( 1,135,323)	( 1,135,323)	( 1,135,323)
TOTAL Other Operating Expenses	( 989,846)	0	( 1,135,323)	( 1,135,323)	( 1,135,323)
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.					
District Equipment	0	0	5,700	15,000	15,000
Services & Supplies	55,700	40,749	0	5,700	5,700
TOTAL Services & Supplies-W.O.	55,700	40,749	5,700	20,700	20,700
TOTAL ADMINISTRATION SERVICES	294,241	1,188,829	260,039	277,039	1,773,213

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>WAREHOUSE</b>					
=====					
Salaries					
Regular Salaries	6,871	6,954	7,343	7,343	7,343
Overtime Pay	0	38	0	0	0
Vacation Pay	717	403	766	766	766
Jury Duty	42	0	45	45	45
Sick Pay	422	492	451	451	451
Holiday Pay	379	357	405	405	405
TOTAL Salaries	8,431	8,243	9,010	9,010	9,010
Benefits					
CalPERS Employer Paid for Emp	0	433	0	0	0
CalPERS Pension Exp - Classic	1,194	1,086	844	844	844
Social Security Expense	523	511	559	559	559
Medicare Expense	122	120	131	131	131
TOTAL Benefits	1,839	2,150	1,534	1,534	1,534
Services & Supplies					
Service & Supplies	3,500	1,826	3,000	3,000	3,000
Utilities	2,500	2,028	2,500	2,500	2,500
Computer Upgrades - Hardware	0	22	0	0	0
Outside Contracts	690	0	700	700	700
Gains / Losses on Inventory	7,840	1,451	1,500	1,500	1,500
TOTAL Services & Supplies	14,530	5,327	7,700	7,700	7,700
Other Operating Expenses					
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____
<hr/>					
TOTAL WAREHOUSE	24,800	15,719	18,244	18,244	18,244

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>GARAGE</b>					
=====					
<b>Salaries</b>					
Regular Salaries	15,863	4,227	16,245	16,245	16,245
Vacation Pay	1,654	34	1,694	1,694	1,694
Jury Duty	98	0	99	99	99
Sick Pay	973	34	997	997	997
Holiday Pay	876	67	897	897	897
TOTAL Salaries	19,464	4,361	19,932	19,932	19,932
<b>Benefits</b>					
Insurance - Employee Assistanc	30	0	0	0	0
CalPers Pension Exp - PEPR	0	176	0	0	0
CalPERS Employer Paid for Emp	0	0	1,034	1,034	1,034
CalPERS Pension Exp - Classic	2,757	0	1,299	1,299	1,299
Social Security Expense	1,206	166	1,235	1,235	1,235
Medicare Expense	282	39	289	289	289
Insurance - Group Life	895	0	0	0	0
Insurance - Group Health	24,689	0	0	0	0
Insurance - Group Dental	1,337	0	0	0	0
Insurance - Group Vision	137	0	0	0	0
TOTAL Benefits	31,333	381	3,857	3,857	3,857
<b>Services &amp; Supplies</b>					
District Equipment	0	7,352	0	0	0
Service & Supplies	15,800	1,576	8,500	8,500	11,838
Utilities	0	2,028	0	0	0
Cost Applied - Service & Suppl	( 185,000)	( 141,622)	( 245,022)	( 245,022)	( 245,022)
Vehicle Costs Direct	125,000	68,968	100,000	108,400	108,400
Outside Contracts	50,350	18,806	24,280	24,280	31,053
Communications - Radio & Telep	0	202	0	0	0
Licenses & Permits	5,000	8,206	2,700	2,700	2,700
Travel Expense	600	0	0	0	0
Education & Training Seminars	2,500	0	0	0	0
Gain / Losses on Inventory GAS	0	( 6,689)	0	0	0
TOTAL Services & Supplies	14,250	( 41,173)	( 109,542)	( 101,142)	( 91,031)
<b>Other Operating Expenses</b>					
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
<b>Services &amp; Supplies-W.O.</b>					
Services & Supplies	43,000	43,371	141,700	141,700	446,700
Outside Contracts	102,700	0	0	0	0
TOTAL Services & Supplies-W.O.	145,700	43,371	141,700	141,700	446,700

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
TOTAL GARAGE	210,747	6,941	55,947	64,347	379,458

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>SAFETY</b>					
=====					
Salaries					
Regular Saleries	69,980	68,589	73,605	73,605	73,605
Vacation Pay	7,299	5,812	7,677	7,677	7,677
Jury Duty	429	0	452	452	452
Sick Pay	4,293	664	4,516	4,516	4,516
Holiday Pay	3,864	3,736	4,064	4,064	4,064
TOTAL Salaries	85,865	78,800	90,314	90,314	90,314
Benefits					
Insurance - Employee Assistanc	0	33	30	30	30
CalPers Pension Exp - PEPR	0	5,481	0	0	0
PERS - Retirement Expense	12,161	0	13,197	13,197	13,197
Social Security Expense	5,324	5,172	5,599	5,599	5,599
Medicare Expense	1,245	1,210	1,310	1,310	1,310
Insurance - Group Life	0	847	762	762	762
Insurance - Group Health	0	28,836	27,637	27,637	27,637
Insurance - Group Dental	0	1,486	1,337	1,337	1,337
Insurance - Group Vision	0	152	137	137	137
TOTAL Benefits	18,730	43,216	50,009	50,009	50,009
Services & Supplies					
District Equipment	1,700	361	300	300	300
Services & Supplies	2,400	3,866	6,555	6,555	6,555
Computer Upgrades - Hardware	500	0	2,000	2,000	2,000
Outside Contracts	2,000	1,327	2,200	2,200	2,200
Clothing & Personal Supplies	200	0	0	0	0
Communications - Radio & Telep	300	0	0	0	0
Memberships & Dues	500	275	300	300	300
Safety	7,850	6,304	7,650	7,650	9,450
Private Vehicle Mileage	150	163	200	200	200
Travel Expense	50	0	1,800	1,800	1,800
Education and Training Seminar	1,000	729	1,750	1,750	1,750
TOTAL Services & Supplies	16,650	13,025	22,755	22,755	24,555
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TOTAL SAFETY	121,245	135,042	163,078	163,078	164,878

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>ENGINEERING</b>					
=====					
<b>Salaries</b>					
Regular Salaries	424,047	298,310	385,625	354,125	636,069
Part Time - Temporary Wages	0	968	14,600	14,600	14,600
Overtime Pay	0	96	0	0	0
Vacation Pay	44,226	34,523	36,933	36,933	66,338
Jury Duty	2,602	663	2,173	2,173	3,902
Sick Pay	26,015	8,986	21,725	21,725	39,023
Holiday Pay	23,414	21,194	19,553	19,553	35,120
Seasonal Pay	0	3,119	0	0	0
TOTAL Salaries	520,304	367,858	480,609	449,109	795,052
<b>Benefits</b>					
Insurance - Employee Assistanc	148	141	148	148	237
CalPers Pension Exp - PEPR	0	2,631	0	0	0
CalPERS Employer Paid for Emp	0	19,627	23,895	23,895	51,762
CalPERS Pension Exp - Classic	73,691	46,450	26,195	26,195	26,195
Social Security Expense	32,259	20,584	27,845	27,845	49,293
Medicare Expense	7,544	5,611	6,512	6,512	11,528
Insurance - Group Life	4,087	2,274	2,246	2,246	4,520
Insurance - Group Health	64,895	57,691	66,448	66,448	149,359
Insurance - Group Dental	3,433	3,081	3,037	3,037	7,048
Insurance - Group Vision	684	674	684	684	1,094
TOTAL Benefits	186,741	158,764	157,010	157,010	301,036
<b>Services &amp; Supplies</b>					
District Equipment	4,500	4,917	6,700	6,700	6,700
Service & Supplies	11,300	5,500	4,300	5,800	5,800
Computer Upgrades - Hardware	0	197	21,200	24,200	24,200
Computer Upgrades - Software	0	5,400	15,000	15,000	15,000
Outside Contracts	111,250	186,021	76,500	51,500	51,500
Clothing & Personal Supplies	0	0	0	400	400
Communications - Radio & Telep	0	410	0	500	500
Membership & Dues	3,200	1,854	6,400	6,400	6,400
Office Supplies	200	0	200	200	200
Postage Expense	75	51	75	75	75
Other Professional Fees	10,000	0	0	0	0
Licenses & Permits	20,200	15,439	19,300	19,300	19,300
Safety Program	500	0	0	0	0
Private Vehicle Mileage	2,200	1,233	1,500	1,500	1,500
Travel Expense	1,500	60	2,500	2,500	2,500
Education & Training Seminars	3,000	140	4,500	4,500	4,500
Pre-Employment Screening	0	25	0	0	0
Insurance - Aflac Service Fee	0	219	0	0	0
TOTAL Services & Supplies	167,925	221,465	158,175	138,575	138,575

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Salaries - Work Orders					
Regular Salaries	0	117,517	0	0	0
TOTAL Salaries - Work Orders	0	117,517	0	0	0
Benefits - Work Orders					
CalPERS Employer Paid for Emp	0	6,879	0	0	0
PERS - Retirement Expense	0	8,892	0	0	0
Social Security Expense	0	6,213	0	0	0
Medicare Expense	0	1,705	0	0	0
TOTAL Benefits - Work Orders	0	23,689	0	0	0
Services & Supplies-W.O.					
Service & Supplies	40,000	22,106	0	0	50,000
Outside Contracts	2,245,000	1,223,960	2,545,000	1,780,000	2,080,000
Licenses & Permits	0	50	0	0	0
CalPERS Employer Paid for Emp	0	29	0	0	0
TOTAL Services & Supplies-W.O.	2,285,000	1,246,145	2,545,000	1,780,000	2,130,000
TOTAL ENGINEERING	3,159,970	2,135,439	3,340,794	2,524,694	3,364,663

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>WATER QUALITY - LAB</b>					
=====					
<b>Salaries</b>					
Regular Salaries	147,488	136,628	154,578	154,578	154,578
Overtime Pay	2,000	2,856	1,750	1,750	1,750
Vacation Pay	15,186	15,516	16,122	16,122	16,122
Jury Duty	893	0	950	950	950
Sick Pay	8,935	6,489	9,485	9,485	9,485
Holiday Pay	6,161	7,459	8,535	8,535	8,535
TOTAL Salaries	180,663	168,948	191,420	191,420	191,420
<b>Benefits</b>					
Insurance - Employee Assistanc	59	56	59	59	59
CalPers Pension Exp - PEPRRA	0	578	0	0	0
CalPERS Employer Paid for Emp	0	8,419	16,272	16,272	16,272
CalPERS Pension Exp - Classic	25,587	20,843	2,318	2,318	2,318
Social Security Expense	11,201	10,599	11,868	11,868	11,868
Medicare Expense	2,620	2,531	2,774	2,774	2,774
Insurance - Group Life	1,035	904	1,035	1,035	1,035
Insurance - Group Health	43,219	41,237	46,608	46,608	46,608
Insurance - Group Dental	2,676	2,547	2,674	2,674	2,674
Insurance - Group Vision	273	284	273	273	273
TOTAL Benefits	86,670	87,997	83,881	83,881	83,881
<b>Services &amp; Supplies</b>					
District Equipment	7,142	5,647	7,167	7,167	7,167
Service & Supplies	47,906	12,762	20,178	20,178	20,178
Computer Upgrades - Hardware	0	0	500	500	500
Outside Contracts	98,617	29,990	91,715	91,715	91,715
Clothing & Personal Supplies	270	118	300	300	300
Communications - Radio & Telep	100	135	100	100	100
Membership & Dues	150	165	150	150	150
Books & Publications	250	0	250	250	250
Postage Expense	340	636	768	768	768
Licenses & Permits	15,614	22,403	18,260	18,260	18,260
Advertising & Legal Notices	100	66	100	100	100
Private Vehicle Mileage	600	42	500	500	500
Travel Expense	2,800	1,001	3,000	3,000	3,000
Education & Training Seminars	2,600	1,350	2,670	2,670	2,670
TOTAL Services & Supplies	176,489	74,315	145,658	145,658	145,658
Other Operating Expenses	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Benefits - Work Orders					
Services & Supplies-W.O.					
Services & Supplies	94,159	71,101	310,000	0	0
TOTAL Services & Supplies-W.O.	94,159	71,101	310,000	0	0
TOTAL WATER QUALITY - LAB	537,981	402,361	730,959	420,959	420,959

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>UTILITIES MAINTENANCE</b>					
=====					
Salaries					
Regular Salary	250,050	200,497	247,961	247,961	247,961
Overtime Pay	20,000	4,021	5,000	5,000	5,000
Vacation Pay	26,078	8,843	25,862	25,862	25,862
Jury Duty Pay	1,534	371	1,521	1,521	1,521
Sick Pay	15,341	4,820	15,213	15,213	15,213
Holiday Pay	13,806	10,642	13,691	13,691	13,691
TOTAL Salaries	326,809	229,195	309,248	309,248	309,248
Benefits					
Insurance - EAP	59	99	118	118	118
CalPERS Pension Expense-PEPRA	0	9,252	0	0	0
CalPERS-Employer Paid for Emp	0	3,744	28,484	28,484	28,484
CalPers - Classic	46,287	5,233	5,795	5,795	5,795
Social Security	20,263	13,651	19,173	19,173	19,173
Medicare Expense	4,738	3,323	4,483	4,483	4,483
Insurance - Group Life	400	774	893	893	893
Insurance - Group Health	2,227	45,462	60,342	60,342	60,342
Insurance Group - Dental	1,762	2,402	3,638	3,638	3,638
Insurance - Group Vision	273	525	610	610	610
TOTAL Benefits	76,009	84,465	123,536	123,536	123,536
Services & Supplies					
District Equipment	15,000	7,592	1,000	1,000	6,000
Service & Supplies	82,360	83,008	96,850	96,850	96,850
Computer Upgrades - Hardware	2,500	1,626	1,000	1,000	1,000
Outside Contracts	2,500	1,964	13,500	13,500	13,500
Clothing & Personal Supplies	700	1,530	1,400	1,400	1,400
Comm. - Radio & Telephones	960	1,335	500	500	500
Licenses and Permits	950	230	1,000	1,000	1,000
Small Tools	7,400	2,870	500	500	500
Private Vehicle Mileage	300	45	0	0	0
Travel Expenses	1,500	40	1,500	1,500	1,500
Education & Training Seminars	5,340	1,990	5,340	5,340	5,340
Pre-Employment Screening	0	315	0	0	0
TOTAL Services & Supplies	119,510	102,545	122,590	122,590	127,590
Services & Supplies-W.O.					
Services & Supplies	0	0	78,750	78,750	2,178,750
Outside Contracts	0	0	20,000	20,000	20,000
TOTAL Services & Supplies-W.O.	0	0	98,750	98,750	2,198,750
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TOTAL UTILITIES MAINTENANCE	522,328	416,204	654,124	654,124	2,759,124

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>ELECTRICAL MECHANICAL</b>					
=====					
<b>Salaries</b>					
Regular Salaries	259,140	255,713	279,926	279,926	333,133
Overtime Pay	16,300	9,191	12,450	12,450	12,450
Standby Pay	0	8,950	0	4,001	4,001
Vacation Pay	27,026	22,517	29,194	29,194	34,743
Jury Duty	1,590	436	1,718	1,718	2,044
Sick Pay	15,897	5,961	17,174	17,174	20,439
Holiday Pay	14,308	13,492	15,456	15,456	18,394
TOTAL Salaries	334,261	316,260	355,918	359,919	425,204
<b>Benefits</b>					
Insurance - Employee Assistanc	89	80	89	89	118
CalPers Pension Exp - PEPRA	0	7,341	0	0	0
CalPERS Employer Paid for Emp	0	10,054	31,093	31,468	36,437
CalPERS Pension Exp - Classic	47,342	30,581	3,477	3,477	3,477
Social Security Expense	20,723	19,918	22,066	22,314	26,362
Medicare Expense	4,848	4,737	5,161	5,219	6,166
Insurance - Group Life	982	953	1,120	1,120	1,877
Insurance - Group Health	61,429	53,505	67,168	67,168	94,805
Insurance - Group Dental	2,980	3,199	3,496	3,496	4,833
Insurance - Group Vision	410	438	410	410	547
TOTAL Benefits	138,803	130,805	134,080	134,761	174,622
<b>Services &amp; Supplies</b>					
District Equipment	18,000	9,235	18,000	18,000	18,000
Service & Supplies	58,350	58,380	66,500	71,500	71,500
Utilities	0	18,785	0	0	0
Power Purchased for Pumping	1,650,000	1,055,637	1,650,000	1,200,000	1,475,000
Computer Upgrades - Hardware	1,000	118	3,500	3,500	3,500
Outside Contracts	84,100	61,610	91,000	91,000	91,000
Clothing & Personal Supplies	2,500	1,009	2,500	2,500	2,500
Communications - Radio & Telep	6,600	4,682	3,000	3,000	3,000
Books & Publications	600	0	600	600	600
Postage Expense	0	27	0	0	0
Licenses & Permits	0	145	0	0	0
Small Tools	2,475	2,141	2,700	2,700	2,700
Private Vehicle Mileage	0	128	0	0	0
Travel Expense	0	312	0	0	0
Education & Training Seminars	7,995	1,199	8,940	8,940	8,940
TOTAL Services & Supplies	1,831,620	1,213,407	1,846,740	1,401,740	1,676,740
Other Operating Expenses					

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
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Salaries - Work Orders					
Regular Salaries	0	207	0	0	0
TOTAL Salaries - Work Orders	0	207	0	0	0
Benefits - Work Orders					
CalPERS -Employer Paid for Emp	0	14	0	0	0
PERS - Retirement Expense	0	16	0	0	0
Social Security Expense	0	13	0	0	0
Medicar Expense	0	3	0	0	0
TOTAL Benefits - Work Orders	0	46	0	0	0
Services & Supplies-W.O.					
Service & Supplies	116,400	98,432	120,700	120,700	170,700
Outside Contracts	560,000	74,682	490,000	490,000	490,000
TOTAL Services & Supplies-W.O.	676,400	173,114	610,700	610,700	660,700
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TOTAL ELECTRICAL MECHANICAL	2,981,084	1,833,839	2,947,438	2,507,120	2,937,266

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>DIST MAINT - PIPELINE</b>					
=====					
<b>Salaries</b>					
Regular Salaries	271,798	286,080	300,623	300,625	656,139
Part Time - Temporary Wages	24,000	0	0	0	0
Overtime Pay	20,000	40,382	30,500	28,500	28,500
Standby Pay	12,008	12,620	14,684	14,684	14,684
Vacation Pay	28,347	18,510	32,601	31,353	68,431
Jury Duty	1,667	198	1,919	1,845	4,026
Sick Pay	16,675	14,689	19,177	18,444	40,255
Holiday Pay	15,006	14,942	17,261	16,600	36,230
TOTAL Salaries	389,501	387,420	416,765	412,051	848,265
<b>Benefits</b>					
Insurance - Employee Assistanc	118	113	118	118	266
CalPers Pension Exp - PEPPRA	0	4,608	0	0	0
CalPERS Employer Paid for Emp	0	14,110	35,794	35,606	68,810
CalPERS Pension Exp - Classic	50,064	35,572	4,636	4,636	4,636
Social Security Expense	24,149	23,960	25,671	25,547	52,592
Medicare Expense	5,646	5,799	6,004	5,974	12,299
Insurance - Group Life	1,506	1,085	1,135	1,135	4,925
Insurance - Group Health	80,421	79,180	90,012	90,012	228,197
Insurance - Group Dental	4,833	4,725	4,833	4,833	11,518
Insurance - Group Vision	547	613	547	547	1,230
TOTAL Benefits	167,284	169,767	168,750	168,408	384,473
<b>Services &amp; Supplies</b>					
District Equipment	43,500	22,614	33,500	33,500	48,500
Service & Supplies	171,650	135,358	137,050	135,200	135,200
Utilities	0	2,032	1,800	1,800	1,800
Computer Upgrades - Hardware	3,500	0	4,600	3,100	3,100
Outside Contracts	175,800	60,409	226,800	176,800	176,800
Clothing & Personal Supplies	4,875	4,291	4,480	4,480	4,480
Communications - Radio & Telep	600	2,432	1,800	1,800	1,800
Books & Publications	250	0	250	250	250
Licenses & Permits	1,600	1,946	1,700	1,700	1,700
Small Tools	26,450	16,575	10,200	10,200	10,200
Travel Expense	1,000	715	0	0	0
Education & Training Seminars	13,700	3,571	11,300	11,300	11,300
Property Losses for Operations	0	589	0	0	0
Insurance - Aflac Service Fee	0	109	0	0	0
TOTAL Services & Supplies	442,925	250,644	433,480	380,130	395,130
Other Operating Expenses					

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.					
Services & Supplies	0	0	466,500	120,000	297,500
Outside Contracts	0	0	50,000	50,000	50,000
TOTAL Services & Supplies-W.O.	0	0	516,500	170,000	347,500
TOTAL DIST MAINT - PIPELINE	999,710	807,831	1,535,495	1,130,589	1,975,368

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>WATER TREATMENT</b>					
=====					
<b>Salaries</b>					
Regular Salaries	413,676	441,947	0	442,120	485,234
Overtime Pay	35,950	35,950	40,325	40,325	40,325
Standby Pay	11,040	13,955	13,500	13,500	13,500
Vacation Pay	43,144	42,910	0	46,111	50,608
Jury Duty	2,538	943	0	2,713	2,977
Sick Pay	25,380	10,858	0	27,124	29,769
Holiday Pay	22,842	20,688	0	24,411	26,792
TOTAL Salaries	554,570	567,250	53,825	596,304	649,205
<b>Benefits</b>					
Insurance - Employee Assistanc	326	190	207	207	237
CalPers Pension Exp - PEPRA	0	2,821	0	0	0
CalPERS Employer Paid for Emp	0	24,111	5,039	52,113	56,140
CalPERS Pension Exp - Classic	78,544	73,546	0	5,795	5,795
Social Security Expense	35,068	35,687	4,174	37,808	41,088
Medicare Expense	8,202	8,653	976	8,843	9,610
Insurance - Group Life	3,966	2,412	2,496	2,496	3,254
Insurance - Group Health	209,811	121,384	132,409	132,409	160,046
Insurance - Group Dental	11,853	6,836	7,020	7,020	8,357
Insurance - Group Vision	1,504	971	957	957	1,094
TOTAL Benefits	349,274	276,612	153,278	247,648	285,621
<b>Services &amp; Supplies</b>					
District Equipment	15,000	17,843	35,000	35,000	35,000
Service & Supplies	88,660	89,518	81,665	81,665	81,665
Utilities	153,000	77,402	121,700	121,700	121,700
Chlorine	98,000	50,325	82,000	82,000	107,000
Polymer	46,500	29,315	35,000	35,000	35,000
Ferric	17,000	4,484	14,500	14,500	14,500
Liquid Oxygen	140,000	110,693	154,000	154,000	154,000
Ammonia	37,000	20,222	35,000	35,000	35,000
Caustics	85,000	41,030	84,000	84,000	84,000
Computer Upgrades - Hardware	700	0	4,100	4,100	4,100
Outside Contracts	30,500	8,913	51,080	51,080	51,080
Clothing & Personal Supplies	1,050	1,148	1,015	1,015	1,015
Communications - Radio & Telep	3,550	4,482	3,830	3,830	3,830
Membership & Dues	505	0	0	0	0
Postage Expense	0	178	0	0	0
Licenses & Permits	2,450	2,967	2,655	2,655	2,655
Advertising & Legal Notices	0	200	0	0	0
Small Tools	1,915	1,102	2,050	2,050	2,050
Private Vehicle Mileage	6,350	2,339	3,575	3,575	3,575
Travel Expense	2,200	1,933	2,300	2,300	2,300
Education & Training Seminars	5,080	2,214	7,885	7,885	7,885

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Insurance - Workers Compensati	0	22	0	0	0
Insurance - Aflac Service Fee	0	219	0	0	0
TOTAL Services & Supplies	734,460	466,548	721,355	721,355	746,355
Other Operating Expenses	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.					
Service & Supplies	110,000	42,885	15,800	20,800	80,800
Outside Contracts	358,600	75,575	535,500	298,500	298,500
TOTAL Services & Supplies-W.O.	468,600	118,460	551,300	319,300	379,300
TOTAL WATER TREATMENT	2,106,904	1,428,871	1,479,758	1,884,607	2,060,481

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>OPERATIONS - MAINTENANCE</b>					
=====					
<b>Salaries</b>					
Regular Salaries	98,165	99,999	109,287	109,287	146,335
Part Time - Temporary Wages	29,996	2,607	45,000	45,000	45,000
Overtime Pay	500	3,328	500	500	500
Vacation Pay	10,238	8,986	11,397	11,397	15,261
Jury Duty	544	0	670	670	897
Sick Pay	5,500	4,271	6,705	6,705	8,978
Holiday Pay	5,477	5,256	6,034	6,034	8,080
TOTAL Salaries	150,420	124,448	179,593	179,593	225,051
<b>Benefits</b>					
Insurance - Employee Assistanc	59	56	59	59	89
CalPers Pension Exp - PEPRA	0	3,132	0	0	0
CalPERS Employer Paid for Emp	0	3,907	11,858	11,858	15,318
CalPERS Pension Exp - Classic	17,130	9,764	1,159	1,159	1,159
Social Security Expense	9,359	7,866	11,135	11,135	13,953
Medicare Expense	2,188	1,866	2,605	2,605	3,264
Insurance - Group Life	343	328	343	343	1,101
Insurance - Group Health	27,395	29,536	30,652	30,652	58,289
Insurance - Group Dental	1,246	1,407	1,246	1,246	2,584
Insurance - Group Vision	273	307	273	273	410
Insurance - Unemployment	0	4,082	0	0	0
TOTAL Benefits	57,993	62,252	59,330	59,330	96,167
<b>Services &amp; Supplies</b>					
District Equipment	20,522	18,768	20,000	20,000	20,000
Service & Supplies	36,250	18,130	32,200	32,200	32,200
Utilities	1,200	537	1,200	1,200	1,200
Computer Upgrades - Hardware	0	882	1,000	1,000	1,000
Outside Contracts	38,000	24,574	36,500	36,500	36,500
Clothing & Personal Supplies	2,500	656	1,800	1,800	1,800
Communications - Radio & Telep	750	118	750	750	750
Membership & Dues	100	45	100	100	100
Licenses & Permits	400	0	400	400	400
Small Tools	6,000	2,809	3,500	3,500	3,500
Education & Training Seminars	1,600	980	1,600	1,600	1,600
Pre-Employment Screening	0	90	0	0	0
TOTAL Services & Supplies	107,322	67,589	99,050	99,050	99,050
Other Operating Expenses	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Benefits - Work Orders					
Services & Supplies-W.O.					
Services & Supplies	0	0	100,000	0	0
Outside Contracts	0	0	120,000	60,000	60,000
TOTAL Services & Supplies-W.O.	0	0	220,000	60,000	60,000
TOTAL OPERATIONS - MAINTENANCE	315,735	254,288	557,973	397,973	480,268

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>RECREATION - OPERATIONS</b>					
=====					
Salaries					
Regular Salaries	542,867	390,378	585,005	585,005	585,005
Part Time - Temporary Wages	202,380	276,158	218,975	218,975	218,975
Overtime Pay	5,000	48,635	7,000	7,000	7,000
Shift Pay	12,000	9,419	12,000	12,000	12,000
Standby Pay	0	673	0	0	0
Vacation Pay	56,618	24,622	62,264	62,264	62,264
Jury Duty	3,331	416	3,663	3,663	3,663
Sick Pay	33,305	18,008	36,626	36,626	36,626
Holiday Pay	29,974	20,141	32,964	32,964	32,964
Seasonal Pay	0	13,453	0	0	0
TOTAL Salaries	885,475	801,902	958,497	958,497	958,497
Benefits					
Insurance - Employee Assistanc	326	169	444	444	444
CalPers Pension Exp - PEPRA	0	16,143	0	0	0
CalPERS Employer Paid for Emp	0	14,789	55,421	55,421	55,421
CalPERS Pension Exp - Classic	96,745	41,210	20,465	20,465	20,465
Social Security Expense	54,900	50,106	59,473	59,473	59,473
Medicare Expense	12,839	12,080	13,898	13,898	13,898
Insurance - Group Life	3,614	2,543	6,116	6,116	6,116
Insurance - Group Health	141,580	87,626	302,809	302,809	302,809
Insurance - Group Dental	7,688	4,191	14,583	14,583	14,583
Insurance - Group Vision	1,504	804	2,051	2,051	2,051
Insurance - Unemployment	0	11,700	0	0	0
TOTAL Benefits	319,196	241,361	475,260	475,260	475,260
Services & Supplies					
District Equipment	60,000	56,504	60,000	60,000	60,000
Service & Supplies	25,300	29,101	20,770	20,770	20,770
Utilities	105,000	89,991	102,000	102,000	102,000
Computer Upgrades - Hardware	2,200	2,024	1,200	1,200	1,200
Outside Contracts	24,340	121,793	25,600	25,600	25,600
Clothing & Personal Supplies	14,240	6,622	7,000	6,600	6,600
Communications - Radio & Telep	11,580	8,789	9,000	9,000	9,000
Office Equipment Maintenance	0	0	2,000	2,000	2,000
Membership & Dues	0	480	890	890	890
Printing & Binding	0	474	0	0	0
Office Supplies	1,000	715	1,000	1,000	1,000
Postage Expense	0	26	0	0	0
Other Professional Fees	8,370	15,805	4,562	4,562	4,562
Licenses & Permits	3,250	1,807	0	0	0
Advertising & Legal Notices	400	456	450	450	450
Private Vehicle Mileage	400	431	1,500	1,500	1,500
Travel Expense	2,000	482	4,500	4,500	4,500

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Education & Training Seminars	8,420	1,561	7,920	7,920	7,920
Pre-Employment Screening	1,300	1,982	0	0	0
Credit Card Fees	8,000	8,930	10,000	10,000	10,000
Uninsured Losses - Injuries & Insurance - Aflac Service Fee	0	300	0	0	0
TOTAL Services & Supplies	275,800	348,382	258,392	257,992	257,992
Other Operating Expenses					
Administration Overhead	510,178	0	639,886	639,886	639,886
TOTAL Other Operating Expenses	510,178	0	639,886	639,886	639,886
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.					
Outside Contracts	40,000	0	0	0	0
TOTAL Services & Supplies-W.O.	40,000	0	0	0	0
<b>TOTAL RECREATION - OPERATIONS</b>	<b>2,030,649</b>	<b>1,391,645</b>	<b>2,332,035</b>	<b>2,331,635</b>	<b>2,331,635</b>

## 11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>RECREATION - MAINTENANCE</b>					
=====					
<b>Salaries</b>					
Regular Salaries	194,761	197,567	205,598	205,598	205,598
Part Time - Temporary Wages	154,200	128,091	125,250	125,250	125,250
Overtime Pay	5,300	8,995	0	0	0
Vacation Pay	20,313	12,253	21,443	21,443	21,443
Jury Duty	1,195	0	1,261	1,261	1,261
Sick Pay	11,949	11,014	12,613	12,613	12,613
Holiday Pay	10,754	10,474	11,352	11,352	11,352
Seasonal Pay	0	4,846	0	0	0
TOTAL Salaries	398,472	373,240	377,517	377,517	377,517
<b>Benefits</b>					
Insurance - Employee Assistanc	118	113	0	0	0
CalPers Pension Exp - PEPPRA	0	2,728	0	0	0
CalPERS Employer Paid for Emp	0	10,342	23,617	23,617	23,617
CalPERS Pension Exp - Classic	34,596	25,973	0	0	0
Social Security Expense	24,705	24,010	23,406	23,406	23,406
Medicare Expense	5,778	5,615	5,474	5,474	5,474
Insurance - Group Life	708	921	0	0	0
Insurance - Group Health	63,035	58,127	0	0	0
Insurance - Group Dental	3,524	3,356	0	0	0
Insurance - Group Vision	547	567	0	0	0
Insurance - Unemployment	0	131	0	0	0
TOTAL Benefits	133,011	131,883	52,497	52,497	52,497
<b>Services &amp; Supplies</b>					
District Equipment	58,000	38,467	50,000	50,000	50,000
Service & Supplies	65,900	72,654	68,000	70,884	70,884
Utilities	2,000	1,940	3,000	3,000	3,000
Computer Upgrades - Hardware	1,200	1,667	500	500	500
Purchased Water	42,500	38,968	42,000	42,000	42,000
Outside Contracts	103,000	85,698	10,000	10,000	10,000
Clothing & Personal Supplies	3,000	2,831	2,000	2,000	2,000
Communications - Radio & Telep	450	507	500	500	500
Office Equipment Maintenance	0	0	500	500	500
Membership & Dues	0	0	200	200	200
Office Supplies	0	988	1,000	1,000	1,000
Licenses & Permits	0	3,340	0	0	0
Small Tools	4,800	4,253	4,000	4,000	4,000
Safety Program	1,000	31	0	0	0
Travel Expense	2,000	0	2,000	2,000	2,000
Education & Training Seminars	3,000	160	3,000	3,000	3,000
Pre-Employment Screening	0	478	0	0	0
Insurance - Workers Compensati	0	5,805	0	0	0
TOTAL Services & Supplies	286,850	257,785	186,700	189,584	189,584

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
Other Operating Expenses					
Administration Overhead	225,083	0	191,915	191,915	191,915
TOTAL Other Operating Expenses	225,083	0	191,915	191,915	191,915
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.					
Services & Supplies	23,000	23,963	0	0	0
Outside Contracts	178,000	0	108,000	108,000	108,000
TOTAL Services & Supplies-W.O.	201,000	23,963	108,000	108,000	108,000
<hr/>					
TOTAL RECREATION - MAINTENANCE	1,244,416	786,871	916,629	919,513	919,513

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>RECREATION - PUBLIC REL</b>					
=====					
Salaries					
Regular Salaries	44,068	18,295	49,452	49,452	49,452
Part Time - Temporary Wages	56,350	49,900	100,625	100,625	100,625
Overtime Pay	500	105	0	0	0
Vacation Pay	4,596	0	5,158	5,158	5,158
Jury Duty	270	0	303	303	303
Sick Pay	2,704	0	3,034	3,034	3,034
Holiday Pay	2,433	0	2,730	2,730	2,730
Seasonal Pay	0	78	0	0	0
TOTAL Salaries	110,921	68,379	161,302	161,302	161,302
Benefits					
CalPers Pension Exp - PEPPRA	0	1,166	0	0	0
CalPERS Employer Paid for Emp	0	8	5,681	5,681	5,681
CalPERS Pension Exp - Classic	7,729	9	0	0	0
Social Security Expense	6,877	4,240	10,001	10,001	10,001
Medicare Expense	1,608	991	2,339	2,339	2,339
TOTAL Benefits	16,214	6,413	18,021	18,021	18,021
Services & Supplies					
District Equipment	0	0	5,000	0	0
Service & Supplies	7,400	6,334	0	8,556	8,556
Computer Upgrades - Hardware	0	581	2,400	2,400	2,400
Computer Upgrades - Software	0	0	4,340	4,340	4,340
Outside Contracts	15,000	4,506	8,040	3,700	3,700
Clothing & Personal Supplies	1,200	0	2,400	2,400	2,400
Communications - Radio & Telep	0	0	800	800	800
Office Equipment Maintenance	500	0	500	500	500
Membership & Dues	0	173	345	345	345
Printing & Binding	0	3,872	4,000	4,000	4,000
Office Supplies	0	267	4,700	4,700	4,700
Postage Expense	0	976	0	0	0
Advertising & Legal Notices	0	225	0	0	0
Public Information Program	4,000	2,256	4,000	4,000	4,000
Private Vehicle Mileage	36,000	0	0	0	0
Credit Card Fees	0	48,935	5,700	57,000	57,000
TOTAL Services & Supplies	64,100	68,126	42,225	92,741	92,741
Other Operating Expenses					
Administration Overhead	53,842	0	80,031	80,031	80,031
TOTAL Other Operating Expenses	53,842	0	80,031	80,031	80,031
Salaries - Work Orders					

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____
TOTAL RECREATION - PUBLIC REL	245,077	142,918	301,579	352,095	352,095

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<b>RECREATION - WATER PARK</b>					
=====					
<b>Salaries</b>					
Regular Salaries	58,522	51,399	62,561	62,561	62,561
Part Time - Temporary Wages	357,100	103,643	144,191	144,191	144,191
Overtime Pay	900	936	0	0	0
Shift Pay	842	0	0	0	0
Vacation Pay	6,104	5,079	6,525	6,525	6,525
Jury Duty	359	0	384	384	384
Sick Pay	3,590	8,447	3,838	3,838	3,838
Holiday Pay	3,231	3,055	3,454	3,454	3,454
Seasonal Pay	0	169,680	237,550	237,550	237,550
TOTAL Salaries	430,648	342,238	458,503	458,503	458,503
<b>Benefits</b>					
CalPers Pension Exp - PEPPRA	0	87	0	0	0
CalPERS Employer Paid for Emp	0	3,268	7,186	7,186	7,186
CalPERS Pension Exp - Classic	10,417	9,082	0	0	0
Social Security Expense	26,700	23,011	28,427	28,427	28,427
Medicare Expense	6,244	5,382	6,648	6,648	6,648
Insurance - Group Health	0	( 2,800)	0	0	0
TOTAL Benefits	43,361	38,029	42,261	42,261	42,261
<b>Services &amp; Supplies</b>					
Service & Supplies	60,300	64,120	45,250	44,390	44,390
Utilities	40,000	28,625	40,000	40,000	40,000
Chlorine	23,000	21,685	23,000	23,000	23,000
Chemicals - Water Playground	4,000	3,882	4,000	4,000	4,000
Computer Upgrades - Hardware	2,000	440	2,000	2,000	2,000
Computer Upgrades - Software	1,000	0	1,000	1,000	1,000
Outside Contracts	19,000	8,034	19,000	19,500	19,500
Clothing & Personal Supplies	7,000	5,987	0	0	0
Communications - Radio & Telep	0	748	0	0	0
Membership & Dues	450	652	555	555	555
Printing & Binding	0	769	0	0	0
Books & Publications	600	0	0	0	0
Office Supplies	0	175	0	0	0
Other Professional Fees	0	12,584	0	0	0
Licenses & Permits	1,425	1,130	1,130	1,130	1,130
Advertising & Legal Notices	4,000	450	0	0	0
Small Tools	500	333	0	0	0
Public Information Program	10,000	1,807	0	0	0
Safety Program	0	472	0	0	0
Travel Expense	800	0	0	0	0
Education & Training Seminars	1,000	542	0	0	0
Pre-Employment Screening	6,000	4,261	0	0	0
Credit Card Fees	10,000	14,767	9,600	9,600	9,600

11 -GENERAL FUND

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Insurance - Workers Compensati	0	2,582	0	0	0
Insurance - Miscellaneous Prem	0	35	0	0	0
TOTAL Services & Supplies	191,075	174,079	145,535	145,175	145,175
Other Operating Expenses					
Administration Overhead	200,743	0	223,491	223,491	223,491
TOTAL Other Operating Expenses	200,743	0	223,491	223,491	223,491
Salaries - Work Orders	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____
Services & Supplies-W.O.					
Outside Contracts	12,500	8,887	0	10,000	10,000
TOTAL Services & Supplies-W.O.	12,500	8,887	0	10,000	10,000
TOTAL RECREATION - WATER PARK	878,327	563,233	869,790	879,430	879,430
TOTAL EXPENDITURES	18,983,472	14,434,129	19,599,842	17,975,807	24,355,352
REVENUE OVER/ (UNDER) EXPENDITURES	( 3,254,317)	( 1,909,902)	( 2,535,873)	( 940,251)	( 1,913,421)

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

29 -USBR & SWP BONDED INDEBT  
FINANCIAL SUMMARY

BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
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REVENUE SUMMARY

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CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

29 -USBR & SWP BONDED INDEBT  
FINANCIAL SUMMARY

	BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
EXPENDITURE SUMMARY					
<hr/>					
PROPERTY TAX					
Services & Supplies	0	709	0	0	0
TOTAL PROPERTY TAX	0	709	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	709	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	( 709)	0	0	0

29 -USBR & SWP BONDED INDEBT

REVENUES	BUDGET 2016-2017	REVENUES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
<hr/>					

29 -USBR & SWP BONDED INDEBT

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
PROPERTY TAX =====					
Services & Supplies					
Property Tax Collection Fee	0	373	0	0	0
Property Tax Administration Fe	0	336	0	0	0
TOTAL Services & Supplies	0	709	0	0	0
<hr/>					
TOTAL PROPERTY TAX	0	709	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	709	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	( 709)	0	0	0

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

69 -MIRA MONTE WATER ASSESSME  
FINANCIAL SUMMARY

BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
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REVENUE SUMMARY

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CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

69 -MIRA MONTE WATER ASSESSME  
FINANCIAL SUMMARY

	BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
EXPENDITURE SUMMARY					
PROPERTY TAX					
Services & Supplies	0	4,561	0	0	0
TOTAL PROPERTY TAX	0	4,561	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	4,561	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	( 4,561)	0	0	0

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

69 -MIRA MONTE WATER ASSESSME

REVENUES	BUDGET 2016-2017	REVENUES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
<hr/>					

69 -MIRA MONTE WATER ASSESSME

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
PROPERTY TAX =====					
Services & Supplies					
Interest / Penalty Expenses	0	4,475	0	0	0
Property Tax Collection Fee	0	46	0	0	0
Property Tax Administration Fe	0	40	0	0	0
TOTAL Services & Supplies	0	4,561	0	0	0
<hr/>					
TOTAL PROPERTY TAX	0	4,561	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	4,561	0	0	0
REVENUE OVER/ (UNDER) EXPENDITURES	0	( 4,561)	0	0	0

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

75 -CFD -2013-1  
FINANCIAL SUMMARY

BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
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REVENUE SUMMARY

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CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

75 -CFD -2013-1  
FINANCIAL SUMMARY

	BUDGET 2016-2017	REV./EXP. T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
EXPENDITURE SUMMARY					
Property Tax					
Services & Supplies	0	1,654	0	0	0
TOTAL Property Tax	0	1,654	0	0	0
<hr/>					
TOTAL EXPENDITURES	0	1,654	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	( 1,654)	0	0	0

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE/EXPENDITURES STATEMENT  
PROPOSED BUDGET FOR 2017/2018

75 -CFD -2013-1

REVENUES	BUDGET 2016-2017	REVENUES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
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75 -CFD -2013-1

EXPENSES	BUDGET 2016-2017	EXPENDITURES T0:30Jun17	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
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Property Tax =====					
Services & Supplies					
Property Tax collection Fee	0	1,143	0	0	0
Property Tax Administration Fe	0	510	0	0	0
TOTAL Services & Supplies	0	1,654	0	0	0
<hr/>					
TOTAL Property Tax	0	1,654	0	0	0
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TOTAL EXPENDITURES	0	1,654	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	( 1,654)	0	0	0

*Casitas Municipal Water District  
Budget Revenue, Expenses & Capital  
2017 / 2018*

*Board Approved*

	<b>2017 / 2018</b> 14,345 AF -CMWD 2,100 AF - CFD-2013	<b>2016 / 2017</b> 15,251 AF
Revenue	22,441,929	15,729,155
<b>Expenses</b>		
Administration	1,770,755	263,341
Board of Directors	159,449	232,749
District Maintenance	420,268	315,739
Electrical Mechanical	2,276,567	2,304,683
Engineering	1,234,662	874,971
Fisheries	494,136	446,779
Information Technology	224,131	202,679
Management	1,410,781	1,304,301
Pipeline	1,659,027	1,026,092
Recreation - Operations / Maint. / PR / Water Pk	4,364,673	4,144,971
Retirees	570,204	485,114
Safety / Garage	66,480	164,859
Utilities Maintenance	560,374	522,328
Water Conservation - P/R	605,056	633,686
Water Quality, Lab	420,960	443,824
Water Treatment	1,681,180	1,638,304
Total Expenses	<u>17,918,703</u>	<u>15,004,420</u>
Net	<u><u>4,523,226</u></u>	<u><u>724,735</u></u>
<b>Capital</b>		
Administration	20,700	55,700
Board of Directors	-	-
District Maintenance	60,000	-
Electrical Mechanical	660,700	676,400
Engineering	2,130,000	2,285,000
Fisheries	-	-
Information Technology	50,000	-
Management	-	-
Pipeline	347,500	57,500
Recreation - Operations / Maint. / PR / Water Pk	118,000	253,500
Retirees	-	-
Safety / Garage	446,700	88,200
Utilities Maintenance	2,198,750	-
Water Conservation - P/R	25,000	-
Water Quality, Lab	-	94,159
Water Treatment	379,300	468,600
	<u>6,436,650</u>	<u>3,979,059</u>
Net assets, end of year	<u>(1,913,424)</u>	<u>(3,254,324)</u>
Funding Deficit from Available Storm Damage Reserves	-	872,774
Funding Deficit from Available Un-Restricted Reserves	-	-
Funding Deficit from Available Capital Improvement Reserves	-	2,381,550
Funding Deficit from CFD-2013-1 Bond Proceeds	<u>2,692,500.00</u>	<u>-</u>
Net assets, End of Year	<u><u>779,076</u></u>	<u><u>0</u></u>

**Casitas Municipal Water District  
Revenue 2017-2018**

*Board Approved*

14,345 AF - CMWD  
2,100 AF - CFD-2013

**Revenue**

<b>Water Sales - Residential</b>			
11-4-00	4000-00	Water Sales - Residential Gravity	13,989
11-4-00	4001-00	Water Sales - Residential Pumped	1,378,920
<b>Water Sales - Business</b>			
11-4-00	4010-00	Water Sales - Business Gravity	467
11-4-00	4011-00	Water Sales - Business Pumped	1,743,138
<b>Water Sales Industrial</b>			
11-4-00	4020-00	Water Sales - Industrial Gravity	0
11-4-00	4021-00	Water Sales - Industrial Pumped	12,421
<b>Water Sales - Resale</b>			
11-4-00	4030-00	Water Sales - Resale Gravity	1,545,894
11-4-00	4031-00	Water Sales - Resale Pumped	696,226
<b>Water Sales - Other</b>			
11-4-00	4040-00	Water Sales - Temporary Meter - Pumped	10,236
11-4-00	4041-00	Water Sales - Other Water Sales - Gravity	10,770
11-4-00	4042-00	Water Sales - Other Water Sales - Pumped	88,649
<b>Water Sales - Fire Prevention</b>			
11-4-00	4050-00	Fire Prevention - General	0
11-4-00	4051-00	Fire Prevention - Hydrants	0
<b>Water Sales - Agriculture Domestic</b>			
11-4-00	4060-00	Water Sales - Ag Domestic - Gravity	75,242
11-4-00	4061-00	Water Sales - Ag Domestic - Pumped	1,912,906
<b>Water Sales - Agriculture</b>			
11-4-00	4070-00	Water Sales - Agricultural - Gravity	45,647
11-4-00	4071-00	Water Sales - Agricultural - Pumped	1,610,337
<b>Water Sales - Interdepartmental</b>			
11-4-00	4080-00	Water Sales - Recreation - Gravity	0
11-4-00	4081-00	Water Sales - Recreation - Pumped	29,853
<b>Water Services - Other</b>			
11-4-00	4090-00	Capital Facilities Charge	75,000
11-4-00	4091-00	Energy Surcharge	0
11-4-00	4092-00	Forfeited Deposits / Penalties	0
11-4-00	4093-00	Meter Tests and Installations	7,500
11-4-00	4094-00	Sale of Plans or Bid Packets	0
11-4-00	4095-00	Temporary Installation	0
11-4-00	4096-00	Water Storage Valuation	0
11-4-00	4097-00	Work Order Close Revenue	0
11-4-00	4098-00	Meter Standby Fees	3,574,672
11-4-00	4099-00	Pump Charges	0
<b>Revenue - Interest</b>			
11-4-00	4100-00	1% Tax Allocation	0
11-4-00	4105-00	Assessments - Oak View	0
11-4-00	4110-00	Interest on BPC and Taormina	0
11-4-00	4115-00	Interest on Time Deposits and Investments	518,867
11-4-00	4120-00	Protested Tax Apportionment	0

Based on Hawksly V

9,174,694.25

<b>Revenue - Taxes and Assessments</b>			
11-4-00	4200-00	1 % - Secured Current General Fund	2,034,169
11-4-00	4205-00	1 % - Redemption & In Lieu	0
11-4-00	4210-00	1 % - Secured Prior Year General Fund	0
11-4-00	4215-00	1 % - Unsecured Current General Fund	0
11-4-00	4220-00	1 % - Unsecured Prior Year General Fund	0
11-4-00	4225-00	Availability Charge Current - Oak View	0
11-4-00	4230-00	Availability Charge Prior Year - Oak View	0
69-4-00	4010-00	MMWS - Tax Secured	19,351
11-4-00	4235-00	RDA Pass Through	73,279
75-4-00	4010-00	CFD-2013	2,594,838

<b>Revenue - Other Governmental Agencies</b>			
11-4-00	4300-00	Federal Disaster Assistance	0
11-4-00	4305-00	Grant Revenue - Federal	0
11-4-00	4310-00	Local - City of Ventura USGS	0
11-4-00	4315-00	State - Homeowners Property Tax	0
11-4-00	4320-00	State - Other	82,000

8,979,675.44

<b>Revenue - Delinquency On-Off Fees / Water</b>			
11-4-00	4350-00	Hang Tag Fee	13,740
11-4-00	4351-00	Turn Off Fee	2,440
11-4-00	4352-00	Turn On Fee	2,440
11-4-00	4353-00	Late Fee - Residential	21,775
11-4-00	4357-00	Late Fee - Business	1,242
11-4-00	4361-00	Late Fee - Industrial	474
11-4-00	4365-00	Late Fee - Resale	201
11-4-00	4369-00	Late Fee - Other	693
11-4-00	4373-00	Late Fee - Fire Prevention	0
11-4-00	4377-00	Late Fee - Agriculture Domestic	7,593
11-4-00	4381-00	Late Fee - Agriculture	3,000
11-4-00	4385-00	Late Fee - Interdepartmental	0
11-4-00	4395-00	N.S.F. - Returned Check Fee	750

54,347.35

<b>Revenue - Other</b>			
11-4-00	4400-00	Flexible Storage	4,472
11-4-00	4405-00	Gain / Loss on Sale of Fixed Assets	0
11-4-00	4410-00	Grant Revenue - Other	0
11-4-00	4415-00	Habitat Conservation Plan	0
11-4-00	4420-00	Miscellaneous Revenue - Other	35,000
11-4-00	4425-00	Sale of Fixed Assets	0
11-4-00	4430-00	Variation in Water Sales	0

39,472.00

<b>Revenue - Park Entrance Fees and Permits / Recreation</b>			
11-4-62	4500-00	Animal Permit	5,000
11-4-62	4510-00	Boat Fees - Annual	27,050
11-4-62	4515-00	Boat Fees - Daily	8,000
11-4-62	4525-00	Boat Inspection Fees - Quagga	1,800
11-4-62	4530-00	Boat Fees - Overnight	750
11-4-62	4535-00	Boat Lock Revenue - Quagga	2,200
11-4-62	4540-00	Boating Grant - Launching Facility - Archived	0
11-4-62	4542-00	Café Pass Fee	25,000
11-4-63	4543-00	Café Pass Reimbursement	-25,000
11-4-62	4545-00	Camping Fees	2,011,000
11-4-62	4550-00	Camping Promotion	0
11-4-62	4555-00	Commercials - Recreation	1,500
11-4-62	4560-00	Deposit Forfeit	0
11-4-62	4565-00	Donation vouchers	-2,000
11-4-62	4570-00	Events - Recreation	25,000
11-4-62	4575-00	Event Reimbursement - Recreation	0
11-4-62	4580-00	Federal Disaster Assistance - Recreation	0

11-4-62	4585-00	Gift Cards and Certificates	500	
11-4-62	4590-00	Grants - Recreation	83,000	
11-4-62	4595-00	Guest Pass - Recreation	-1,000	
11-4-62	4600-00	Kayak & Canoes Annual - Recreation	4,000	
11-4-62	4605-00	Kayak and Canoes Daily - Recreation	40	
11-4-62	4610-00	Miscellaneous Revenue	0	
11-4-62	4620-00	Rain Checks - Recreation	-1,200	
11-4-62	4625-00	Reservations	165,000	
11-4-62	4630-00	Shower Facility Fees	18,500	
11-4-62	4635-00	Trailer Storage Fees	224,000	
11-4-62	4640-00	Vehicle Fees - Daily	443,000	
11-4-62	4645-00	Violation Ordinance Fees	8,000	
11-4-62	4650-00	Visitor Cards	124,000	3,148,140.00

<b>Revenue - Concessions / Recreation</b>				
11-4-62	4705-00	Boat Rental - Concession	56,000	
11-4-62	4720-00	Park Store - Recreation	52,000	
11-4-62	4725-00	Snack Bar - Concession	27,000	
11-4-62	4740-00	Water Park Snack Bar	6,000	141,000.00

<b>Revenue - Water Park</b>				
11-4-65	4805-00	Water Park - Five after Five Fee	96,000	
11-4-65	4810-00	Water Park - Group Pass Fee	-4,500	
11-4-65	4815-00	Water Park - Junior Lifeguard Fee	8,000	
11-4-66	4818-00	Water Park - Lifeguard Training Materials	400	
11-4-65	4820-00	Water Park - Locker Fee	1,100	
11-4-65	4825-00	Water Park - Next Day Pass Fee	-1,500	
11-4-65	4830-00	Water Park - Gift Certificates	0	
11-4-65	4835-00	Water Park - Rain Checks	-200	
11-4-65	4840-00	Water Park - Reservation Fee	38,800	
11-4-65	4845-00	Water Park - Season Pass Fee	32,300	
11-4-65	4850-00	Water Park - Shade Rental Fee	15,000	
11-4-65	4855-00	Water Park - Shower Facility Fees	17,600	
11-4-65	4860-00	Water Park - Single Splash Fee	691,000	
11-4-65	4865-00	Water Park - Special Event Fee	400	
11-4-65	4870-00	Water Park - Water Fitness - Fee	10,200	904,600.00

<b>Revenue - Other / Recreation</b>				
11-4-62	4900-00	Collection Over / Short - Recreation OP	0	
11-4-65	4900-00	Collection Over / Short - Recreation WP	0	

<b>Total Revenue</b>			22,441,929	22,441,929.04
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# Casitas Municipal Water District Proposed Capital Projects Proposed for 2017 / 2018

*Board Approved*

Department:	Amount	Total
<b>01 - Retirees</b>		
Total Capital Projects Department - 01	<u>0.00</u>	0.00
<b>11 - Board of Directors</b>		
Total Capital Projects Department - 11	<u>0.00</u>	0.00
<b>21 - Management</b>		
Total Capital Projects Department - 21	<u>0.00</u>	0.00
<b>24 - Information Technology</b>		
Replace File Servers (3)	<u>50,000.00</u>	
Total Capital Projects Department - 24		50,000.00
<b>25 - Water Conservation</b>		
Two Work Stations with Office remodel	<u>25,000.00</u>	
Total Capital Projects Department - 25		25,000.00
<b>28 - Fish Biologist</b>		
Total Capital Projects Department - 28	<u>0.00</u>	0.00
<b>30- Administrative Services</b>		
Office File cabinets	5,700.00	
New Copier/Printer Lower Floor	<u>15,000.00</u>	
Total Capital Projects Department - 30		20,700.00

**32- Warehouse**

Total Capital Projects Department - 32	0.00	0.00
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**33-Garage**

Utility - F250 or C2500 + Utility Box - Replace Utility Truck	35,000.00	
Maintenance Vehicle	25,000.00	
WTP - F250 or C2500 + Utility Box	35,000.00	
Ranger - Special Services Vehicle	46,700.00	
Utility Bed Truck(s) 2 @ 40,000.00	80,000.00	
Pickup Truck(s) 2@ 30,000.00	60,000.00	
Mini Excavator with Trailer	165,000.00	
Total Capital Projects Department - 33		446,700.00

**40- Engineering**

De La Garrique Bridge Replacement	75,000.00	
Reservoir Roads	20,000.00	
Robles Canal maintenance - Panels and road shoulders	55,000.00	
Maintain Casitas Dam and WTP Roads	40,000.00	
Upper Rincon Main Replacement	700,000.00	
Warehouse Updates-lighting & electrical system, Phase 2	35,000.00	
Main Office Remodel	825,000.00	
Sontek Surveyor - Robles Flow Analysis	30,000.00	
Water Well / Motor Refurbishment	50,000.00 *	
Engineering Consultant for System(s) Evaluations	300,000.00 *	
Total Capital Projects Department - 40		2,130,000.00

**42 - Water Quality - Laboratory**

Total Capital Projects Department - 42	0.00	0.00
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**50 - Utilities Maintenance**

Valve Maint System - Valve Turner & Trailer	65,000.00	
Meter test Room Upgrade	33,750.00	
Replace Manual Read Meters w/Radio Reads	2,000,000.00 *	
Replace Service Lines	100,000.00 *	
Total Capital Projects Department - 55		2,198,750.00

**52 - Electrical Mechanical**

Rincon Pump Plant Electrical Upgrade	465,000.00	
Spare Allen-Bradley Panel	7,200.00	
Smoke detectors at Pump Plants	6,000.00	
Pump Repair	25,000.00	
Esteem Radio Upgrade - SCADA Communications	70,000.00	
Spare main Breaker for Ojai Valley pump Plant	15,000.00	
Ave 1 MCC Replacement	15,500.00	
10" BFV for Rincon PP discharge header	7,000.00	
Emergency Power - Fairview Plant	<u>50,000.00</u>	*
Total Capital Projects Department - 52		660,700.00

**53 - Pipeline**

Replace Welder	20,000.00	
Valve Replacement	150,000.00	
Ojai Ave Bristol-Gridley Pipeline-Design, Permit, construct	100,000.00	*
Minor Water Main Replacement	75,000.00	*
Air/Vac Valves, PRVs	<u>2,500.00</u>	*
Total Capital Projects Department - 53		347,500.00

**54 - Water Treatment**

Filter media Cleaning - annual, one filter / year	55,000.00	
PLC Automation Upgrade - SCADA upgrade	53,500.00	
TP electrical Upgrade - final phase	25,000.00	
WTP Pipeline Assessment Study	65,000.00	
Sludge Bed Sump Pump	6,300.00	
Intake Screen #1 Restoration	40,000.00	
Furniture for New O&M Office	50,000.00	
Intake Structure Repair	60,000.00	
Filter Gallery Work Platform - Safety	9,500.00	
Manganese Treatment Facility Rehab	10,000.00	*
Chlorine Analyzers (Assess and Replace / Add Units)	<u>5,000.00</u>	*
Total Capital Projects Department - 54		379,300.00

**55- District Maintenance**

Shop and Building Upgrades	50,000.00	
Grand Ave Pump Plant	<u>10,000.00</u>	
Total Capital Projects Department - 55		60,000.00

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

Road Resurface/Repairs	25,000.00	
Camp C Playground Resurfacing	32,000.00	
Road maintenance Side Arm mower	20,000.00	
Replace Pac Angler Motor	16,000.00	
Park Store Roof Repair	15,000.00	
Chemtrol Pump System at CWA	<u>10,000.00</u>	
Total Capital Projects Department - 62/63/64/65		118,000.00

\* Ojai Water System Capital Projects

**Total Capital Projects / Budget 2017/2018**

**6,436,650.00**

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION FIXING A TAX RATE FOR  
FISCAL YEAR 2017-2018 AND AUTHORIZING AND  
DIRECTING THE PRESIDENT OF THE BOARD TO EXECUTE A  
CERTIFICATE REQUESTING THE VENTURA COUNTY  
BOARD OF SUPERVISORS TO LEVY SUCH TAX

RESOLUTION NO.

WHEREAS, the voters of the State of California passed Proposition 13 on June 6, 1978;  
and

WHEREAS, Proposition 13 limits tax rates to voter-approved indebtedness; and

WHEREAS, the indebtedness for the State Water Project was approved by the voters of  
Ventura county along with all the voters of the State of California on November 8, 1960, and  
December 19, 1933 and the payments for fiscal year 2017-2018 totals \$321,090.; and

WHEREAS, the Ventura county collection and administrative fees are estimated to be  
\$882.; and are voter-approved, authorized expenditures; and

WHEREAS, on the basis of valuation figures furnished by the Ventura County Auditor,  
the amount to be raised by tax levy on unsecured personal property is \$33,660.; and

WHEREAS, on the basis of information furnished by the Ventura County Auditor, the  
amount to be raised by State subventions for voter-approved indebtedness amounts to \$2,226.;  
and

WHEREAS, it is estimated that \$32,063.; will be received from the County in prior year  
tax delinquencies; and

WHEREAS, taking account of the amount to be raised by tax levy on unsecured personal  
property, the amount to be raised by state subventions, and the amount to be received in prior  
delinquencies, the amount to be raised by taxation on secured property for voter-approved  
indebtedness of \$354,566.; and

WHEREAS, on the basis of figures furnished by the Ventura county Auditor, the net  
assessed/market valuation of local secured property, exclusive of the utility roll, is  
\$8,572,347,204.; and the net assessed/market valuation of secured property on the utility roll is  
estimated at \$109,245.; and the net assessed/market valuation of all secured property in Casitas is  
estimated at \$8,506,261,604; and

WHEREAS, with a 2.500 percent allowance for delinquency on net local secured property of \$9,343,125,594.; the current year delinquencies are estimated at \$233,578,140.; and

WHEREAS, the reduction for redevelopment assessments is \$603,285,850.; and

WHEREAS, the addition for the Homeowners Property Tax Relief exemption is \$66,085,600.; and

WHEREAS, the tax rate required to raise the necessary funds of \$0.003369 per hundred dollars of assessed/market valuation on all property within Casitas' boundaries;

WHEREAS, the tax rate in the previous year was \$0.001200 per hundred dollars of assessed/market valuation;

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

1. The tax rate of Casitas Municipal Water District on all property within Casitas' boundaries for fiscal year 2017-2018 is hereby fixed at \$0.003369 per hundred dollars of assessed/market valuation for voter-approved indebtedness.
2. The president of the Board of Directors is hereby authorized and directed to execute a certificate in the form attached hereto.

Adopted this 28<sup>th</sup> day of June, 2017.

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Russ Baggerly, President  
Casitas Municipal Water District

ATTEST:

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Jim Word, Secretary  
Casitas Municipal Water District

CERTIFICATE

The Board of Directors of Casitas Municipal Water District hereby certifies to the Board of Supervisors and Auditor of the County of Ventura as follows:

1. Casitas has voter-approved indebtedness for fiscal year 2017-18 for the following:
  - a. \$321,090. for the State Water Project indebtedness which was approved by the voters of the State of California on November 8, 1960 and December 19, 1933.
2. It is hereby directed that at the time and in the manner required by law for the levying of taxes for County purposes for fiscal year 2017-18, the Board of Supervisors of Ventura county shall levy, in addition to such other tax as may be levied by such Board, a tax on all property within Casitas' boundaries at the rate of \$0.003369 per hundred dollars of assessed/market valuation.

IN WITNESS WHEREOF this certificate has been executed on behalf of and at the direction of the Board of Directors of Casitas Municipal Water District by the President thereof this 28<sup>th</sup> day of June, 2017.

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Russ Baggerly, President  
Casitas Municipal Water District

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** DENISE COLLIN, ACCOUNTING MANAGER / TREASURER  
**SUBJECT:** PROPOSITION 4 – RESOLUTION TO ADOPT THE 2017 / 2018  
ESTABLISHMENT OF APPROPRIATIONS LIMIT OF \$13,248,521.  
**DATE:** 06/18/2017

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**RECOMMENDATION:**

It is recommended that the Board of Directors adopt the Resolution for the 2017 / 2018 Establishment of Appropriations limit of \$13,248,521.

**BACKGROUND AND OVERVIEW:**

Voters approved Proposition 4, also called the Gann Initiative in November 1979. The late 1970s were a time of surplus state revenues in California, and voter exasperation at the inability of the legislature and the governor to agree on a plan to return the tax surplus to the taxpayers in the form of refunds or property tax relief.

Proposition 4 requires an Establishment of Appropriations limit each year that is equal to the prior year's spending with upward adjustments allowed for changes in population and the cost of living. The law exempts certain appropriations from the limit including capital outlay and debt service.

When the limit is exceeded, Proposition 4 requires the tax surplus to be returned to the taxpayers within two years. Casitas Municipal Water District to date has not exceeded the established limit.

CASITAS MUNICIPAL WATER DISTRICT

A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT  
FOR THE CASITAS MUNICIPAL WATER DISTRICT FOR THE  
FISCAL YEAR ENDING JUNE 30, 2018

RESOLUTION NO.

WHEREAS, Section 7910 of the Government Code requires each local jurisdiction to establish its appropriations limit by resolution for the following fiscal year pursuant to Article XIII B of the California constitution at a regularly scheduled meeting or noticed special meeting; and

WHEREAS, 15 days prior to such meeting, documentation used in the determination of the appropriations limit has been made available to the public; and

WHEREAS, the determination of the appropriations limit is a legislative act;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Casitas Municipal Water District hereby establishes the appropriations limit of \$13,248,521. for Casitas Municipal Water District for the fiscal year ending June 30, 2018, pursuant to Article XIII B of the California Constitution.

ADOPTED this 28<sup>th</sup> day of June, 2017

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Pete Kaiser, President  
Casitas Municipal Water District

ATTEST:

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Jim Word, Secretary  
Casitas Municipal Water District

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CASITAS MUNICIPAL WATER DISTRICT, ACTING IN ITS  
CAPACITY AS THE LEGISLATIVE BODY OF CASITAS  
MUNICIPAL WATER DISTRICT COMMUNITY FACILITIES  
DISTRICT NO. 2013-1 (OJAI), AUTHORIZING THE LEVY OF A  
SPECIAL TAX FOR FISCAL YEAR 2017-2018

WHEREAS, on January 29, 2013 this Board of Directors (the "Board") adopted Resolution No. 13-08, entitled "Resolution of the Board of Directors of the Casitas Municipal Water District, California Declaring Its Intention to Establish Community Facilities District No. 2013-1 (OJAI), to Authorize the Levy of Special Taxes Therein" (the "Resolution of Intention"), stating its intention to form Casitas Municipal Water District Community Facilities District No. 2013-1 (OJAI) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Section 53311 *et seq.* of the California Government Code (the "Act"); and

WHEREAS, on March 13, 2013, after providing all notice required by the Act, the Board held a noticed public hearing required by the Act relative to the formation of Community Facilities District No. 2013-1 (OJAI), the proposed levy of a special tax within Community Facilities District No. 2013-1 (OJAI) to finance certain improvements within the CFD as described in Resolution No. 13-08 and to secure the payment of any bonded indebtedness of the CFD, and the proposed issuance of up to \$60,000,000 of bonded indebtedness for Community Facilities District No. 2013-1 (OJAI); and

WHEREAS, on March 13, 2013, following the close of the public hearing, the Board adopted Resolution Nos. 13-12 (the "Resolution of Formation") and 13-13 (the "Resolution to Incur Bonded Indebtedness") which called a special election on August 27, 2013 within Community Facilities District No. 2013-1 (OJAI) on Measure V relating to the levying of a special tax, the incurring of bonded indebtedness and the establishment of an appropriations limit for the Community Facilities District No. 2013-1 (OJAI); and

WHEREAS, on August 27, 2013, a special election was held within Community Facilities District No. 2013-1 (OJAI) at which the qualified electors approved by more than a two-thirds vote Measure V authorizing the levy of a special tax within the Community Facilities District No. 2013-1 (OJAI) for the purposes described in the Resolution of Intention and the Resolution of Formation and the issuance of bonded indebtedness for Community Facilities District No. 2013-1 (OJAI) as described in the Resolution to Incur Bonded Indebtedness; and

WHEREAS, on November 13, 2013, the Board adopted Resolution No. 13-38 declaring the results of the special election, which results showed that the issues presented at said special election were approved by the qualified electors of the CFD by more than two-thirds of the votes cast at said special election; and

WHEREAS, on November 27, 2013 the Board adopted Ordinance No. 13-01 which authorized the levy of a special tax within Community Facilities District No. 2013-1 (OJAI) (the "Ordinance"); and

WHEREAS, this Board hereby certifies that the Ordinance authorizing the levy of the special taxes within Community Facilities District No. 2013-1 (OJAI) has been duly adopted in accordance with law and is legal and valid; and

WHEREAS, the Ordinance provides that the Board is further authorized to determine each year, by ordinance, or by resolution if permitted by then applicable law, on or before August 10 of each year, or such later date as is permitted by the law, the specific special tax rate and amount to be levied on each parcel of land in Community Facilities District No. 2013-1 (OJAI) pursuant to the rate and method of apportionment set forth for Community Facilities District No. 2013-1 (OJAI) in Exhibit "B" to Resolution No. 13-12 (the "Rate and Method"). The special tax rate to be levied pursuant to the Rate and Method shall not exceed the applicable maximum rates set forth therein, but the special tax may be levied at a lower rate; and

WHEREAS, it is now necessary and appropriate that the Board levy and collect the special taxes for Fiscal Year 2017-2018 for the purpose specified in the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

NOW, therefore, the Board of Directors of the Casitas Municipal Water District acting in its capacity as the legislative body of Community Facilities District No. 2013-1 (OJAI) does hereby resolve as follows:

Section 1. The above recitals are all true and correct.

Section 2. In accordance with Section 53340 of the Act and the Ordinance, there is hereby levied upon the parcels within the CFD which are not otherwise exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2017-2018 (the "Special Taxes"), at the tax rates set forth in Exhibit 1 hereto. The Special Tax Consultant shall apportion the Special Taxes in the manner specified in Resolution Nos. 13-12 and 13-13. Such rates do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, but no later than July 5, 2017 (the County's deadline of accepting direct assessment enrollments for tax year 2017-2018), or such later date as is permitted by the law, the Special Tax Consultant shall deliver the certified list of all parcels subject to the special tax levy, including the amount of the Special Taxes to be levied on each parcel in Fiscal Year 2017-2018 (the "Certified List"), to the Accounting Manager or designee, and thereafter, but in no event later than July 5, 2017, or such later date as is permitted by the law, the Accounting Manager or designee, shall cause a certified copy of this Resolution, together with the Certified List, to be filed with the County Auditor-Controller, or in the case of direct billing, at a different time or in a different manner if necessary to meet its financial obligations. The Certified List may contain tax rates lower than those set forth in Exhibit 1 if the Accounting Manager determines that such lower rates are adequate to accomplish the purposes of the CFD in Fiscal Year 2017-2018. The Accounting Manager or designee and the County Auditor-Controller are hereby authorized to make changes to the Certified List from time to time to correct any error in the amount of the levy on any parcel to make it consistent with the Rate and Method, including, but not limited to, adding any parcels omitted from the Certified List or deleting any parcels included in the Certified List.

Section 3. Properties or entities of the state, federal or other local governments shall be exempt from the special tax, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act and the Rate and Method. No other properties or entities are exempt from the special tax unless the properties or entities are expressly exempted in the Resolution of Formation, or in a resolution of consideration to levy a new special tax or special taxes or to alter the rate or method of apportionment of an existing special tax as provided in Section 53334 of the Act.

Section 4. All of the collections of the special tax pursuant to the Rate and Method shall be used as provided for in the Act and the Resolution of Formation. The special tax shall be levied within Community Facilities District No. 2013-1 (OJAI) only so long as needed for the purposes described in the Resolution of Formation.

Section 5. The special tax levied pursuant to the Rate and Method shall be collected in the same manner as ordinary *ad valorem* property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for *ad valorem* taxes (which such procedures include the exercise of all rights and remedies permitted by law to make corrections, including, but not limited to, the issuance of amended or supplemental tax bills), as such procedure may be modified by law or by this Board from time to time.

Section 6. As a cumulative remedy, if any amount levied as a special tax for payment of the interest or principal of any bonded indebtedness of Community Facilities District No. 2013-1 (OJAI) (the “Bonds”), together with any penalties and other charges accruing under the Ordinance, are not paid when due, the Board may, not later than four years after the due date of the last installment of principal on the Bonds, order that the same be collected by an action brought in the superior court to foreclose the lien of such special tax.

Section 7. The Accounting Manager or designee is hereby authorized to transmit a certified copy of this Resolution, together with the Certified List, to the County Assessor and/or the Treasurer-Tax Collector, together with other supporting documentation as may be required to place the Special Taxes on the secured property tax roll for Fiscal Year 2017-2018 and for the collection of the Special Taxes in the same manner as ordinary *ad valorem* property taxes and to perform all other acts which are required by the Act, the Ordinance, or by law or deemed necessary by the Accounting Manager in order to accomplish the purpose of this Resolution, the Act, or Bond covenants, or in the case of direct billing, the Accounting Manager or designer is hereby authorized to mail the applicable tax bill to the individual taxpayer.

Section 8. This Resolution shall be effective upon its adoption.

PASSED and ADOPTED by the Board of Directors of the Casitas Municipal Water District at a regular meeting held on the 28<sup>th</sup> day of June, 2017.

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

ATTEST:

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

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
010-0-070-110	Single Family Detached	1	638,154	1	-	\$2,265.53	\$2,038.98
010-0-070-210	Single Family Detached	1	871,200	1	-	\$2,265.53	\$2,038.98
010-0-070-220	Single Family Detached	1	412,513	1	-	\$2,265.53	\$2,038.98
010-0-070-260	Single Family Detached	1	436,471	1	-	\$2,265.53	\$2,038.98
010-0-120-020	Single Family Detached	1	116,305	1	-	\$2,265.53	\$2,038.98
010-0-120-100	Single Family Detached	1	180,774	1	-	\$2,265.53	\$2,038.98
010-0-120-145	Single Family Detached	1	103,672	1	-	\$2,265.53	\$2,038.98
010-0-120-155	Single Family Detached	1	112,384	1	-	\$2,265.53	\$2,038.98
010-0-120-165	Single Family Detached	1	93,654	1	-	\$2,265.53	\$2,038.98
010-0-120-175	Single Family Detached	1	87,120	1	-	\$2,265.53	\$2,038.98
010-0-120-200	Single Family Detached	2	35,600	1	-	\$1,336.80	\$1,203.12
010-0-120-210	Single Family Detached	1	512,266	1	-	\$2,265.53	\$2,038.98
010-0-130-040	Single Family Detached	1	134,600	1	-	\$2,265.53	\$2,038.98
010-0-130-100	Single Family Detached	2	24,800	1	-	\$1,336.80	\$1,203.12
010-0-130-130	Single Family Detached	3	21,390	1	-	\$802.08	\$721.86
010-0-130-150	Single Family Detached	1	93,593	1	-	\$2,265.53	\$2,038.98
010-0-130-170	Single Family Detached	3	20,470	1	-	\$802.08	\$721.86
010-0-130-190	Single Family Detached	2	22,310	1	-	\$1,336.80	\$1,203.12
010-0-130-210	Single Family Detached	1	159,429	1	-	\$2,265.53	\$2,038.98
010-0-130-220	Single Family Detached	2	26,789	1	-	\$1,336.80	\$1,203.12
010-0-130-230	Single Family Detached	1	49,223	1	-	\$2,265.53	\$2,038.98
010-0-130-250	Single Family Detached	1	70,200	1	-	\$2,265.53	\$2,038.98
010-0-130-265	Single Family Detached	1	47,480	1	-	\$2,265.53	\$2,038.98
010-0-130-275	Single Family Detached	1	45,302	1	-	\$2,265.53	\$2,038.98
010-0-130-300	Single Family Detached	1	129,373	1	-	\$2,265.53	\$2,038.98
010-0-130-330	Single Family Detached	1	143,657	1	-	\$2,265.53	\$2,038.98
010-0-140-035	Single Family Detached	1	76,665	1	-	\$2,265.53	\$2,038.98
010-0-140-055	Single Family Detached	1	60,984	1	-	\$2,265.53	\$2,038.98
010-0-140-065	Single Family Detached	1	55,321	1	-	\$2,265.53	\$2,038.98
010-0-140-075	Single Family Detached	2	33,900	1	-	\$1,336.80	\$1,203.12
010-0-140-080	Single Family Detached	1	69,696	1	-	\$2,265.53	\$2,038.98
010-0-140-115	Single Family Detached	1	48,787	1	-	\$2,265.53	\$2,038.98
010-0-140-125	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
010-0-140-150	Single Family Detached	1	57,934	1	-	\$2,265.53	\$2,038.98
010-0-140-165	Single Family Detached	1	51,836	1	-	\$2,265.53	\$2,038.98
010-0-140-170	Single Family Detached	1	57,934	1	-	\$2,265.53	\$2,038.98
010-0-140-180	Single Family Detached	3	19,800	1	-	\$802.08	\$721.86
010-0-140-235	Single Family Detached	1	73,484	1	-	\$2,265.53	\$2,038.98
010-0-140-245	Single Family Detached	1	73,718	1	-	\$2,265.53	\$2,038.98
010-0-150-050	Single Family Detached	2	36,150	1	-	\$1,336.80	\$1,203.12
010-0-150-060	Single Family Detached	2	31,500	1	-	\$1,336.80	\$1,203.12
010-0-150-090	Single Family Detached	2	24,256	1	-	\$1,336.80	\$1,203.12
010-0-150-110	Single Family Detached	2	22,500	1	-	\$1,336.80	\$1,203.12
010-0-150-120	Single Family Detached	3	20,200	1	-	\$802.08	\$721.86
010-0-150-170	Single Family Detached	1	245,543	1	-	\$2,265.53	\$2,038.98
010-0-150-190	Single Family Detached	1	225,316	1	-	\$2,265.53	\$2,038.98

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
010-0-150-200	Single Family Detached	2	23,124	1	-	\$1,336.80	\$1,203.12
010-0-150-230	Single Family Detached	1	43,610	1	-	\$2,265.53	\$2,038.98
010-0-150-240	Single Family Detached	1	235,191	1	-	\$2,265.53	\$2,038.98
010-0-160-020	Single Family Detached	3	21,780	1	-	\$802.08	\$721.86
010-0-160-050	Single Family Detached	1	71,874	1	-	\$2,265.53	\$2,038.98
010-0-160-060	Single Family Detached	1	130,244	1	-	\$2,265.53	\$2,038.98
010-0-160-080	Single Family Detached	1	43,995	1	-	\$2,265.53	\$2,038.98
010-0-160-120	Single Family Detached	2	23,800	1	-	\$1,336.80	\$1,203.12
010-0-160-160	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
010-0-201-010	Single Family Detached	1	229,126	1	-	\$2,265.53	\$2,038.98
010-0-201-060	Single Family Detached	1	48,787	1	-	\$2,265.53	\$2,038.98
010-0-201-070	Single Family Detached	1	50,094	1	-	\$2,265.53	\$2,038.98
010-0-201-080	Single Family Detached	2	38,000	1	-	\$1,336.80	\$1,203.12
010-0-201-090	Single Family Detached	2	25,600	1	-	\$1,336.80	\$1,203.12
010-0-201-100	Single Family Detached	2	32,435	1	-	\$1,336.80	\$1,203.12
010-0-201-110	Single Family Detached	2	27,817	1	-	\$1,336.80	\$1,203.12
010-0-201-120	Single Family Detached	2	24,600	1	-	\$1,336.80	\$1,203.12
010-0-201-130	Single Family Detached	2	31,800	1	-	\$1,336.80	\$1,203.12
010-0-201-140	Single Family Detached	2	34,400	1	-	\$1,336.80	\$1,203.12
010-0-201-150	Single Family Detached	2	27,484	1	-	\$1,336.80	\$1,203.12
010-0-201-160	Single Family Detached	2	37,200	1	-	\$1,336.80	\$1,203.12
010-0-201-170	Single Family Detached	1	66,211	1	-	\$2,265.53	\$2,038.98
010-0-201-180	Single Family Detached	1	81,892	1	-	\$2,265.53	\$2,038.98
010-0-201-190	Single Family Detached	2	36,824	1	-	\$1,336.80	\$1,203.12
010-0-201-200	Single Family Detached	1	46,173	1	-	\$2,265.53	\$2,038.98
010-0-201-210	Single Family Detached	2	42,776	1	-	\$1,336.80	\$1,203.12
010-0-201-240	Single Family Detached	2	40,800	1	-	\$1,336.80	\$1,203.12
010-0-201-250	Single Family Detached	1	43,995	1	-	\$2,265.53	\$2,038.98
010-0-201-260	Single Family Detached	1	48,351	1	-	\$2,265.53	\$2,038.98
010-0-201-270	Single Family Detached	1	45,738	1	-	\$2,265.53	\$2,038.98
010-0-201-280	Single Family Detached	1	95,396	1	-	\$2,265.53	\$2,038.98
010-0-201-290	Single Family Detached	1	80,586	1	-	\$2,265.53	\$2,038.98
010-0-210-040	Single Family Detached	1	44,431	1	-	\$2,265.53	\$2,038.98
010-0-210-070	Single Family Detached	2	38,350	1	-	\$1,336.80	\$1,203.12
010-0-210-120	Single Family Detached	1	59,241	1	-	\$2,265.53	\$2,038.98
010-0-210-150	Single Family Detached	1	51,836	1	-	\$2,265.53	\$2,038.98
010-0-210-170	Single Family Detached	1	48,352	1	-	\$2,265.53	\$2,038.98
010-0-210-200	Single Family Detached	1	53,709	1	-	\$2,265.53	\$2,038.98
010-0-210-240	Single Family Detached	2	38,333	1	-	\$1,336.80	\$1,203.12
010-0-220-020	Single Family Detached	1	57,063	1	-	\$2,265.53	\$2,038.98
010-0-220-030	Single Family Detached	2	39,800	1	-	\$1,336.80	\$1,203.12
010-0-220-050	Single Family Detached	1	50,094	1	-	\$2,265.53	\$2,038.98
010-0-220-060	Single Family Detached	1	49,658	1	-	\$2,265.53	\$2,038.98
010-0-220-070	Single Family Detached	1	51,400	1	-	\$2,265.53	\$2,038.98
010-0-220-080	Single Family Detached	1	54,014	1	-	\$2,265.53	\$2,038.98
010-0-220-090	Single Family Detached	2	41,700	1	-	\$1,336.80	\$1,203.12

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
010-0-220-120	Single Family Detached	2	34,500	1	-	\$1,336.80	\$1,203.12
010-0-231-050	Single Family Detached	3	20,280	1	-	\$802.08	\$721.86
010-0-231-060	Single Family Detached	3	19,950	1	-	\$802.08	\$721.86
010-0-231-070	Single Family Detached	3	20,612	1	-	\$802.08	\$721.86
010-0-231-080	Single Family Detached	3	20,751	1	-	\$802.08	\$721.86
010-0-232-030	Single Family Detached	3	20,592	1	-	\$802.08	\$721.86
010-0-232-040	Single Family Detached	3	19,718	1	-	\$802.08	\$721.86
010-0-232-050	Single Family Detached	3	20,034	1	-	\$802.08	\$721.86
010-0-232-060	Single Family Detached	3	20,280	1	-	\$802.08	\$721.86
019-0-020-050	Single Family Detached	1	93,418	1	-	\$2,265.53	\$2,038.98
019-0-020-140	Single Family Detached	1	60,984	1	-	\$2,265.53	\$2,038.98
019-0-020-150	Single Family Detached	1	109,771	1	-	\$2,265.53	\$2,038.98
019-0-020-300	Single Family Detached	1	236,530	1	-	\$2,265.53	\$2,038.98
019-0-020-310	Single Family Detached	1	438,213	1	-	\$2,265.53	\$2,038.98
019-0-020-350	Single Family Detached	1	234,788	1	-	\$2,265.53	\$2,038.98
019-0-020-370	Single Family Detached	1	304,786	1	-	\$2,265.53	\$2,038.98
019-0-020-390	Single Family Detached	1	46,609	1	-	\$2,265.53	\$2,038.98
019-0-020-410	Single Family Detached	1	229,749	1	-	\$2,265.53	\$2,038.98
019-0-030-040	Single Family Detached	1	58,806	1	-	\$2,265.53	\$2,038.98
019-0-030-050	Single Family Detached	1	53,143	1	-	\$2,265.53	\$2,038.98
019-0-030-060	Single Family Detached	1	58,806	1	-	\$2,265.53	\$2,038.98
019-0-030-070	Single Family Detached	1	48,351	1	-	\$2,265.53	\$2,038.98
019-0-030-080	Single Family Detached	1	51,836	1	-	\$2,265.53	\$2,038.98
019-0-030-120	Single Family Detached	1	46,609	1	-	\$2,265.53	\$2,038.98
019-0-030-130	Single Family Detached	1	45,738	1	-	\$2,265.53	\$2,038.98
019-0-030-300	Single Family Detached	1	60,548	1	-	\$2,265.53	\$2,038.98
019-0-030-310	Single Family Detached	1	46,609	1	-	\$2,265.53	\$2,038.98
019-0-030-320	Single Family Detached	1	79,279	1	-	\$2,265.53	\$2,038.98
019-0-030-330	Single Family Detached	1	57,063	1	-	\$2,265.53	\$2,038.98
019-0-041-020	Single Family Detached	1	145,054	1	-	\$2,265.53	\$2,038.98
019-0-041-030	Single Family Detached	1	43,995	1	-	\$2,265.53	\$2,038.98
019-0-042-020	Single Family Detached	1	72,745	1	-	\$2,265.53	\$2,038.98
019-0-042-050	Single Family Detached	1	80,150	1	-	\$2,265.53	\$2,038.98
019-0-042-060	Single Family Detached	1	164,962	1	-	\$2,265.53	\$2,038.98
019-0-042-070	Single Family Detached	1	110,686	1	-	\$2,265.53	\$2,038.98
019-0-051-010	Single Family Detached	2	40,994	1	-	\$1,336.80	\$1,203.12
019-0-051-020	Single Family Detached	2	41,560	1	-	\$1,336.80	\$1,203.12
019-0-051-030	Single Family Detached	1	46,173	1	-	\$2,265.53	\$2,038.98
019-0-051-040	Single Family Detached	2	41,200	1	-	\$1,336.80	\$1,203.12
019-0-051-050	Single Family Detached	1	48,351	1	-	\$2,265.53	\$2,038.98
019-0-051-060	Single Family Detached	1	43,995	1	-	\$2,265.53	\$2,038.98
019-0-051-070	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-051-080	Single Family Detached	1	48,787	1	-	\$2,265.53	\$2,038.98
019-0-051-090	Single Family Detached	2	38,100	1	-	\$1,336.80	\$1,203.12
019-0-051-100	Single Family Detached	2	42,900	1	-	\$1,336.80	\$1,203.12
019-0-051-110	Single Family Detached	2	41,200	1	-	\$1,336.80	\$1,203.12

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
019-0-051-120	Single Family Detached	2	39,784	1	-	\$1,336.80	\$1,203.12
019-0-051-130	Single Family Detached	2	39,784	1	-	\$1,336.80	\$1,203.12
019-0-051-140	Single Family Detached	2	41,600	1	-	\$1,336.80	\$1,203.12
019-0-051-150	Single Family Detached	1	48,787	1	-	\$2,265.53	\$2,038.98
019-0-052-010	Single Family Detached	2	37,428	1	-	\$1,336.80	\$1,203.12
019-0-052-020	Single Family Detached	2	39,600	1	-	\$1,336.80	\$1,203.12
019-0-052-030	Single Family Detached	2	39,600	1	-	\$1,336.80	\$1,203.12
019-0-052-040	Single Family Detached	2	39,600	1	-	\$1,336.80	\$1,203.12
019-0-052-050	Single Family Detached	2	41,241	1	-	\$1,336.80	\$1,203.12
019-0-052-060	Single Family Detached	2	39,433	1	-	\$1,336.80	\$1,203.12
019-0-061-010	Single Family Detached	1	149,410	1	-	\$2,265.53	\$2,038.98
019-0-061-030	Single Family Detached	1	47,044	1	-	\$2,265.53	\$2,038.98
019-0-061-040	Single Family Detached	1	52,272	1	-	\$2,265.53	\$2,038.98
019-0-061-070	Single Family Detached	1	90,169	1	-	\$2,265.53	\$2,038.98
019-0-061-080	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-061-090	Single Family Detached	1	58,663	1	-	\$2,265.53	\$2,038.98
019-0-061-100	Single Family Detached	1	53,613	1	-	\$2,265.53	\$2,038.98
019-0-061-110	Single Family Detached	1	201,660	1	-	\$2,265.53	\$2,038.98
019-0-062-010	Single Family Detached	1	164,221	1	-	\$2,265.53	\$2,038.98
019-0-062-030	Single Family Detached	1	48,351	1	-	\$2,265.53	\$2,038.98
019-0-062-040	Single Family Detached	1	49,658	1	-	\$2,265.53	\$2,038.98
019-0-062-050	Single Family Detached	1	47,480	1	-	\$2,265.53	\$2,038.98
019-0-062-070	Single Family Detached	1	47,044	1	-	\$2,265.53	\$2,038.98
019-0-062-080	Single Family Detached	1	44,431	1	-	\$2,265.53	\$2,038.98
019-0-062-110	Single Family Detached	1	47,044	1	-	\$2,265.53	\$2,038.98
019-0-062-120	Single Family Detached	1	46,609	1	-	\$2,265.53	\$2,038.98
019-0-062-130	Single Family Detached	2	43,168	1	-	\$1,336.80	\$1,203.12
019-0-062-160	Single Family Detached	1	199,504	1	-	\$2,265.53	\$2,038.98
019-0-070-010	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-070-020	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-070-030	Single Family Detached	1	51,400	1	-	\$2,265.53	\$2,038.98
019-0-070-050	Single Family Detached	2	40,358	1	-	\$1,336.80	\$1,203.12
019-0-070-060	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-070-070	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-070-080	Single Family Detached	1	57,934	1	-	\$2,265.53	\$2,038.98
019-0-070-110	Single Family Detached	2	42,133	1	-	\$1,336.80	\$1,203.12
019-0-070-120	Single Family Detached	2	39,250	1	-	\$1,336.80	\$1,203.12
019-0-070-130	Single Family Detached	1	65,340	1	-	\$2,265.53	\$2,038.98
019-0-070-170	Single Family Detached	2	43,200	1	-	\$1,336.80	\$1,203.12
019-0-070-180	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
019-0-070-190	Single Family Detached	1	60,548	1	-	\$2,265.53	\$2,038.98
019-0-070-200	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-070-210	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-070-220	Single Family Detached	2	43,430	1	-	\$1,336.80	\$1,203.12
019-0-070-230	Single Family Detached	1	51,400	1	-	\$2,265.53	\$2,038.98
019-0-081-010	Single Family Detached	1	46,609	1	-	\$2,265.53	\$2,038.98

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
019-0-081-020	Single Family Detached	1	48,351	1	-	\$2,265.53	\$2,038.98
019-0-081-030	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
019-0-081-040	Single Family Detached	1	47,480	1	-	\$2,265.53	\$2,038.98
019-0-081-050	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-082-010	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
019-0-082-020	Single Family Detached	1	208,216	1	-	\$2,265.53	\$2,038.98
019-0-082-120	Single Family Detached	1	43,995	1	-	\$2,265.53	\$2,038.98
019-0-082-130	Single Family Detached	1	43,995	1	-	\$2,265.53	\$2,038.98
019-0-082-140	Single Family Detached	1	44,866	1	-	\$2,265.53	\$2,038.98
019-0-082-150	Single Family Detached	1	44,866	1	-	\$2,265.53	\$2,038.98
019-0-082-160	Single Family Detached	1	62,290	1	-	\$2,265.53	\$2,038.98
019-0-082-170	Single Family Detached	1	60,984	1	-	\$2,265.53	\$2,038.98
019-0-082-180	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
019-0-092-010	Commercial Property	7	-	-	1,056	\$346.37	\$311.72
019-0-092-030	Single Family Detached	1	74,923	1	-	\$2,265.53	\$2,038.98
019-0-092-040	Single Family Detached	1	51,836	1	-	\$2,265.53	\$2,038.98
019-0-092-050	Single Family Detached	2	39,800	1	-	\$1,336.80	\$1,203.12
019-0-092-060	Single Family Detached	1	45,738	1	-	\$2,265.53	\$2,038.98
019-0-092-070	Single Family Detached	2	42,000	1	-	\$1,336.80	\$1,203.12
019-0-092-120	Single Family Detached	2	38,000	1	-	\$1,336.80	\$1,203.12
019-0-092-140	Single Family Detached	2	33,200	1	-	\$1,336.80	\$1,203.12
019-0-092-150	Single Family Detached	2	35,600	1	-	\$1,336.80	\$1,203.12
019-0-092-160	Single Family Detached	2	32,000	1	-	\$1,336.80	\$1,203.12
019-0-092-170	Single Family Detached	2	37,600	1	-	\$1,336.80	\$1,203.12
019-0-092-190	Commercial Property	7	-	-	5,240	\$1,718.72	\$1,546.84
019-0-092-210	Single Family Detached	2	36,000	1	-	\$1,336.80	\$1,203.12
019-0-092-230	Single Family Detached	2	24,788	1	-	\$1,336.80	\$1,203.12
019-0-092-240	Single Family Detached	2	39,445	1	-	\$1,336.80	\$1,203.12
019-0-093-010	Single Family Detached	1	44,431	1	-	\$2,265.53	\$2,038.98
019-0-093-030	Single Family Detached	1	52,272	1	-	\$2,265.53	\$2,038.98
019-0-093-040	Single Family Detached	1	49,658	1	-	\$2,265.53	\$2,038.98
019-0-093-050	Single Family Detached	1	44,533	1	-	\$2,265.53	\$2,038.98
019-0-094-010	Single Family Detached	2	35,000	1	-	\$1,336.80	\$1,203.12
019-0-094-020	Single Family Detached	2	41,333	1	-	\$1,336.80	\$1,203.12
019-0-094-030	Single Family Detached	1	59,241	1	-	\$2,265.53	\$2,038.98
019-0-094-040	Single Family Detached	1	55,756	1	-	\$2,265.53	\$2,038.98
019-0-094-050	Single Family Detached	1	59,677	1	-	\$2,265.53	\$2,038.98
019-0-094-060	Single Family Detached	1	50,094	1	-	\$2,265.53	\$2,038.98
019-0-094-070	Single Family Detached	1	59,677	1	-	\$2,265.53	\$2,038.98
019-0-094-080	Single Family Detached	1	62,290	1	-	\$2,265.53	\$2,038.98
019-0-094-090	Single Family Detached	1	48,787	1	-	\$2,265.53	\$2,038.98
019-0-100-260	Single Family Detached	1	44,431	1	-	\$2,265.53	\$2,038.98
019-0-100-270	Single Family Detached	1	47,480	1	-	\$2,265.53	\$2,038.98
019-0-100-280	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
019-0-110-260	Commercial Property	7	-	-	11,445	\$3,753.96	\$3,378.56
019-0-110-335	Commercial Property	7	-	-	25,301	\$8,298.73	\$7,468.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
019-0-110-345	Commercial Property	7	-	-	17,992	\$5,901.38	\$5,311.24
019-0-110-420	Commercial Property	7	-	-	3,538	\$1,160.46	\$1,044.42
019-0-110-470	Commercial Property	7	-	-	16,317	\$5,351.98	\$4,816.78
019-0-180-010	Single Family Detached	2	29,732	1	-	\$1,336.80	\$1,203.12
019-0-180-020	Single Family Detached	1	55,756	1	-	\$2,265.53	\$2,038.98
019-0-180-030	Single Family Detached	3	19,166	1	-	\$802.08	\$721.86
019-0-180-040	Single Family Detached	3	16,552	1	-	\$802.08	\$721.86
019-0-180-060	Commercial Property	7	-	-	4,660	\$1,528.48	\$1,375.62
019-0-180-070	Commercial Property	7	-	-	1,056	\$346.37	\$311.72
019-0-180-080	Commercial Property	7	-	-	35,576	\$11,668.93	\$10,502.04
019-0-190-010	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-020	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-030	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-040	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-050	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-060	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-070	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-080	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-090	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-100	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-110	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-120	Condominium	5	-	1	-	\$440.55	\$396.48
019-0-190-130	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-140	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-150	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-160	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-170	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-180	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-190	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-200	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-190-210	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-010	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-020	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-030	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-040	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-050	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-060	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-070	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-080	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-090	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-100	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-110	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-120	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-130	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-140	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-150	Multifamily Attached	6	-	1	-	\$377.77	\$339.98

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
019-0-200-160	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-170	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-180	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-190	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-200	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-210	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-220	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-230	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-240	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-250	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-200-260	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-010	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-020	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-030	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-040	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-050	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-060	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-070	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-080	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-090	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-100	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-110	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-120	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-130	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-140	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-150	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-160	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-170	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-180	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-190	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-200	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-210	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
019-0-210-220	Multifamily Attached	6	-	1	-	\$377.77	\$339.98
020-0-010-035	Single Family Detached	1	43,995	1	-	\$2,265.53	\$2,038.98
020-0-010-100	Single Family Detached	1	121,532	1	-	\$2,265.53	\$2,038.98
020-0-010-110	Single Family Detached	1	44,431	1	-	\$2,265.53	\$2,038.98
020-0-010-140	Single Family Detached	2	42,863	1	-	\$1,336.80	\$1,203.12
020-0-010-310	Single Family Detached	2	37,430	1	-	\$1,336.80	\$1,203.12
020-0-010-320	Single Family Detached	2	36,872	1	-	\$1,336.80	\$1,203.12
020-0-010-330	Single Family Detached	2	36,930	1	-	\$1,336.80	\$1,203.12
020-0-010-340	Single Family Detached	2	40,660	1	-	\$1,336.80	\$1,203.12
020-0-010-350	Single Family Detached	1	44,862	1	-	\$2,265.53	\$2,038.98
020-0-010-360	Single Family Detached	2	43,200	1	-	\$1,336.80	\$1,203.12
020-0-010-380	Single Family Detached	2	40,885	1	-	\$1,336.80	\$1,203.12
020-0-010-390	Single Family Detached	2	39,039	1	-	\$1,336.80	\$1,203.12
020-0-010-400	Single Family Detached	2	37,974	1	-	\$1,336.80	\$1,203.12

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
020-0-010-420	Single Family Detached	1	174,937	1	-	\$2,265.53	\$2,038.98
020-0-010-430	Single Family Detached	1	197,326	1	-	\$2,265.53	\$2,038.98
020-0-010-440	Single Family Detached	1	189,050	1	-	\$2,265.53	\$2,038.98
020-0-010-450	Single Family Detached	1	188,614	1	-	\$2,265.53	\$2,038.98
020-0-010-470	Single Family Detached	1	52,269	1	-	\$2,265.53	\$2,038.98
020-0-010-480	Single Family Detached	1	116,741	1	-	\$2,265.53	\$2,038.98
020-0-021-020	Single Family Detached	3	17,314	1	-	\$802.08	\$721.86
020-0-021-030	Single Family Detached	1	54,014	1	-	\$2,265.53	\$2,038.98
020-0-021-050	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-021-060	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-021-070	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-021-080	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-021-110	Single Family Detached	1	60,548	1	-	\$2,265.53	\$2,038.98
020-0-021-120	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-021-140	Single Family Detached	2	36,853	1	-	\$1,336.80	\$1,203.12
020-0-021-150	Single Family Detached	1	85,409	1	-	\$2,265.53	\$2,038.98
020-0-021-205	Single Family Detached	1	44,350	1	-	\$2,265.53	\$2,038.98
020-0-021-210	Single Family Detached	1	74,568	1	-	\$2,265.53	\$2,038.98
020-0-022-010	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-022-020	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-022-030	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-022-050	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-030-010	Single Family Detached	1	50,965	1	-	\$2,265.53	\$2,038.98
020-0-030-030	Single Family Detached	1	72,745	1	-	\$2,265.53	\$2,038.98
020-0-030-050	Single Family Detached	1	96,465	1	-	\$2,265.53	\$2,038.98
020-0-030-070	Single Family Detached	1	79,364	3	-	\$6,796.59	\$6,116.94
020-0-030-080	Single Family Detached	2	23,475	3	-	\$4,010.40	\$3,609.36
020-0-040-030	Single Family Detached	1	51,400	1	-	\$2,265.53	\$2,038.98
020-0-040-040	Single Family Detached	2	25,078	1	-	\$1,336.80	\$1,203.12
020-0-040-050	Single Family Detached	2	26,630	1	-	\$1,336.80	\$1,203.12
020-0-040-080	Single Family Detached	1	60,112	1	-	\$2,265.53	\$2,038.98
020-0-040-150	Single Family Detached	3	17,550	1	-	\$802.08	\$721.86
020-0-040-160	Single Family Detached	1	104,108	1	-	\$2,265.53	\$2,038.98
020-0-052-010	Single Family Detached	1	52,707	1	-	\$2,265.53	\$2,038.98
020-0-052-020	Single Family Detached	1	51,836	1	-	\$2,265.53	\$2,038.98
020-0-052-040	Single Family Detached	2	32,000	1	-	\$1,336.80	\$1,203.12
020-0-052-050	Single Family Detached	2	34,575	1	-	\$1,336.80	\$1,203.12
020-0-052-060	Single Family Detached	1	53,578	1	-	\$2,265.53	\$2,038.98
020-0-052-070	Single Family Detached	2	35,150	1	-	\$1,336.80	\$1,203.12
020-0-052-080	Single Family Detached	1	43,585	1	-	\$2,265.53	\$2,038.98
020-0-052-090	Single Family Detached	1	45,028	1	-	\$2,265.53	\$2,038.98
020-0-053-010	Single Family Detached	1	46,609	1	-	\$2,265.53	\$2,038.98
020-0-053-020	Single Family Detached	2	37,400	1	-	\$1,336.80	\$1,203.12
020-0-053-030	Single Family Detached	1	47,480	1	-	\$2,265.53	\$2,038.98
020-0-053-060	Single Family Detached	1	48,351	1	-	\$2,265.53	\$2,038.98
020-0-061-030	Single Family Detached	1	50,965	1	-	\$2,265.53	\$2,038.98

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
020-0-061-040	Single Family Detached	2	42,250	1	-	\$1,336.80	\$1,203.12
020-0-061-050	Single Family Detached	2	39,100	1	-	\$1,336.80	\$1,203.12
020-0-061-140	Single Family Detached	1	50,094	1	-	\$2,265.53	\$2,038.98
020-0-061-150	Single Family Detached	2	34,700	1	-	\$1,336.80	\$1,203.12
020-0-061-160	Single Family Detached	2	42,070	1	-	\$1,336.80	\$1,203.12
020-0-061-170	Single Family Detached	1	47,480	1	-	\$2,265.53	\$2,038.98
020-0-061-180	Single Family Detached	1	46,609	1	-	\$2,265.53	\$2,038.98
020-0-062-010	Single Family Detached	1	58,806	1	-	\$2,265.53	\$2,038.98
020-0-062-020	Single Family Detached	1	71,874	1	-	\$2,265.53	\$2,038.98
020-0-062-030	Single Family Detached	1	63,162	1	-	\$2,265.53	\$2,038.98
020-0-062-040	Single Family Detached	2	35,360	1	-	\$1,336.80	\$1,203.12
020-0-062-060	Single Family Detached	1	46,173	1	-	\$2,265.53	\$2,038.98
020-0-062-070	Single Family Detached	1	76,230	1	-	\$2,265.53	\$2,038.98
020-0-071-120	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
020-0-071-130	Single Family Detached	4	7,000	1	-	\$519.57	\$467.60
020-0-071-160	Single Family Detached	3	15,654	1	-	\$802.08	\$721.86
020-0-071-200	Single Family Detached	4	8,325	1	-	\$519.57	\$467.60
020-0-071-210	Single Family Detached	3	16,650	1	-	\$802.08	\$721.86
020-0-071-220	Single Family Detached	3	16,656	1	-	\$802.08	\$721.86
020-0-071-230	Single Family Detached	4	3,843	1	-	\$519.57	\$467.60
020-0-071-240	Single Family Detached	4	6,248	1	-	\$519.57	\$467.60
020-0-071-250	Single Family Detached	3	12,218	2	-	\$1,604.16	\$1,443.72
020-0-071-260	Single Family Detached	3	11,100	2	-	\$1,604.16	\$1,443.72
020-0-071-270	Single Family Detached	4	7,462	1	-	\$519.57	\$467.60
020-0-071-280	Single Family Detached	4	7,538	1	-	\$519.57	\$467.60
020-0-071-290	Single Family Detached	4	4,971	1	-	\$519.57	\$467.60
020-0-071-300	Single Family Detached	4	2,486	1	-	\$519.57	\$467.60
020-0-071-310	Single Family Detached	3	10,786	3	-	\$2,406.24	\$2,165.58
020-0-071-370	Multifamily Attached	6	-	24	-	\$9,066.48	\$8,159.52
020-0-071-390	Single Family Detached	4	8,358	1	-	\$519.57	\$467.60
020-0-071-400	Single Family Detached	3	18,373	1	-	\$802.08	\$721.86
020-0-071-450	Single Family Detached	4	7,528	1	-	\$519.57	\$467.60
020-0-071-460	Single Family Detached	4	7,650	1	-	\$519.57	\$467.60
020-0-071-470	Multifamily Attached	6	-	10	-	\$3,777.70	\$3,399.80
020-0-071-530	Single Family Detached	4	7,000	1	-	\$519.57	\$467.60
020-0-071-540	Single Family Detached	4	7,000	1	-	\$519.57	\$467.60
020-0-072-010	Single Family Detached	3	15,083	1	-	\$802.08	\$721.86
020-0-072-030	Single Family Detached	4	9,823	1	-	\$519.57	\$467.60
020-0-072-050	Single Family Detached	4	6,102	2	-	\$1,039.14	\$935.20
020-0-072-065	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-072-075	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-072-085	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-072-095	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-072-105	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-072-115	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-072-125	Condominium	5	-	1	-	\$440.55	\$396.48

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
020-0-072-135	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-073-010	Single Family Detached	3	17,200	1	-	\$802.08	\$721.86
020-0-073-020	Single Family Detached	2	22,500	1	-	\$1,336.80	\$1,203.12
020-0-073-030	Single Family Detached	4	6,566	1	-	\$519.57	\$467.60
020-0-073-040	Single Family Detached	3	13,171	1	-	\$802.08	\$721.86
020-0-073-050	Single Family Detached	4	6,594	1	-	\$519.57	\$467.60
020-0-073-060	Single Family Detached	4	7,392	1	-	\$519.57	\$467.60
020-0-073-070	Single Family Detached	3	10,598	1	-	\$802.08	\$721.86
020-0-073-080	Single Family Detached	3	16,712	1	-	\$802.08	\$721.86
020-0-073-090	Single Family Detached	4	3,981	1	-	\$519.57	\$467.60
020-0-073-100	Single Family Detached	3	13,193	1	-	\$802.08	\$721.86
020-0-073-110	Single Family Detached	3	13,193	2	-	\$1,604.16	\$1,443.72
020-0-073-120	Single Family Detached	4	6,187	1	-	\$519.57	\$467.60
020-0-080-180	Single Family Detached	1	608,032	1	-	\$2,265.53	\$2,038.98
020-0-080-190	Single Family Detached	1	145,926	1	-	\$2,265.53	\$2,038.98
020-0-080-200	Single Family Detached	1	60,113	1	-	\$2,265.53	\$2,038.98
020-0-080-210	Single Family Detached	1	80,586	1	-	\$2,265.53	\$2,038.98
020-0-080-225	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-080-235	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-080-245	Single Family Detached	1	43,996	1	-	\$2,265.53	\$2,038.98
020-0-080-255	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-080-265	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-080-275	Single Family Detached	1	50,530	1	-	\$2,265.53	\$2,038.98
020-0-080-310	Single Family Detached	1	74,187	1	-	\$2,265.53	\$2,038.98
020-0-080-330	Single Family Detached	1	74,118	1	-	\$2,265.53	\$2,038.98
020-0-090-050	Single Family Detached	1	47,044	1	-	\$2,265.53	\$2,038.98
020-0-090-060	Single Family Detached	2	33,400	1	-	\$1,336.80	\$1,203.12
020-0-090-070	Single Family Detached	2	30,800	1	-	\$1,336.80	\$1,203.12
020-0-090-080	Single Family Detached	2	31,250	1	-	\$1,336.80	\$1,203.12
020-0-090-110	Single Family Detached	2	31,600	1	-	\$1,336.80	\$1,203.12
020-0-090-120	Single Family Detached	1	44,431	1	-	\$2,265.53	\$2,038.98
020-0-090-150	Single Family Detached	1	47,480	1	-	\$2,265.53	\$2,038.98
020-0-090-160	Single Family Detached	1	73,616	1	-	\$2,265.53	\$2,038.98
020-0-090-170	Single Family Detached	2	27,250	1	-	\$1,336.80	\$1,203.12
020-0-090-180	Single Family Detached	2	40,400	1	-	\$1,336.80	\$1,203.12
020-0-090-190	Single Family Detached	2	31,950	1	-	\$1,336.80	\$1,203.12
020-0-090-200	Single Family Detached	1	55,321	1	-	\$2,265.53	\$2,038.98
020-0-100-030	Single Family Detached	2	31,350	1	-	\$1,336.80	\$1,203.12
020-0-100-050	Single Family Detached	1	63,597	1	-	\$2,265.53	\$2,038.98
020-0-100-060	Single Family Detached	1	49,658	1	-	\$2,265.53	\$2,038.98
020-0-100-070	Single Family Detached	1	62,726	1	-	\$2,265.53	\$2,038.98
020-0-100-090	Single Family Detached	1	59,241	1	-	\$2,265.53	\$2,038.98
020-0-110-030	Single Family Detached	1	48,787	1	-	\$2,265.53	\$2,038.98
020-0-110-040	Single Family Detached	1	65,340	1	-	\$2,265.53	\$2,038.98
020-0-110-050	Single Family Detached	1	78,843	1	-	\$2,265.53	\$2,038.98
020-0-110-070	Single Family Detached	1	65,340	1	-	\$2,265.53	\$2,038.98

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
020-0-110-080	Single Family Detached	1	56,628	1	-	\$2,265.53	\$2,038.98
020-0-110-090	Single Family Detached	1	48,351	1	-	\$2,265.53	\$2,038.98
020-0-110-100	Single Family Detached	1	50,529	1	-	\$2,265.53	\$2,038.98
020-0-110-110	Single Family Detached	1	61,855	1	-	\$2,265.53	\$2,038.98
020-0-110-120	Single Family Detached	2	42,688	1	-	\$1,336.80	\$1,203.12
020-0-130-010	Single Family Detached	2	41,600	1	-	\$1,336.80	\$1,203.12
020-0-130-020	Single Family Detached	2	31,560	1	-	\$1,336.80	\$1,203.12
020-0-130-050	Single Family Detached	2	33,420	1	-	\$1,336.80	\$1,203.12
020-0-130-060	Single Family Detached	2	34,000	1	-	\$1,336.80	\$1,203.12
020-0-130-070	Single Family Detached	2	32,500	1	-	\$1,336.80	\$1,203.12
020-0-130-080	Single Family Detached	2	39,830	1	-	\$1,336.80	\$1,203.12
020-0-130-090	Single Family Detached	2	33,660	1	-	\$1,336.80	\$1,203.12
020-0-130-100	Single Family Detached	2	33,000	1	-	\$1,336.80	\$1,203.12
020-0-130-110	Single Family Detached	2	31,400	1	-	\$1,336.80	\$1,203.12
020-0-130-140	Single Family Detached	2	25,800	1	-	\$1,336.80	\$1,203.12
020-0-130-150	Single Family Detached	2	31,860	1	-	\$1,336.80	\$1,203.12
020-0-130-160	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
020-0-141-010	Single Family Detached	2	39,450	1	-	\$1,336.80	\$1,203.12
020-0-141-020	Single Family Detached	2	26,900	1	-	\$1,336.80	\$1,203.12
020-0-141-030	Single Family Detached	2	27,950	1	-	\$1,336.80	\$1,203.12
020-0-141-040	Single Family Detached	2	33,900	1	-	\$1,336.80	\$1,203.12
020-0-141-050	Single Family Detached	2	34,480	1	-	\$1,336.80	\$1,203.12
020-0-141-060	Single Family Detached	2	40,650	1	-	\$1,336.80	\$1,203.12
020-0-141-070	Single Family Detached	2	23,800	1	-	\$1,336.80	\$1,203.12
020-0-141-080	Single Family Detached	2	22,550	1	-	\$1,336.80	\$1,203.12
020-0-141-090	Single Family Detached	2	23,800	1	-	\$1,336.80	\$1,203.12
020-0-141-100	Single Family Detached	2	26,385	1	-	\$1,336.80	\$1,203.12
020-0-142-010	Single Family Detached	2	36,850	1	-	\$1,336.80	\$1,203.12
020-0-142-020	Single Family Detached	3	19,097	1	-	\$802.08	\$721.86
020-0-142-040	Single Family Detached	2	35,850	1	-	\$1,336.80	\$1,203.12
020-0-142-050	Single Family Detached	2	31,400	1	-	\$1,336.80	\$1,203.12
020-0-142-060	Single Family Detached	2	29,350	1	-	\$1,336.80	\$1,203.12
020-0-142-070	Single Family Detached	2	27,400	1	-	\$1,336.80	\$1,203.12
020-0-142-080	Single Family Detached	2	25,312	1	-	\$1,336.80	\$1,203.12
020-0-142-090	Single Family Detached	3	16,639	1	-	\$802.08	\$721.86
020-0-142-100	Single Family Detached	2	25,750	1	-	\$1,336.80	\$1,203.12
020-0-142-110	Single Family Detached	2	25,947	1	-	\$1,336.80	\$1,203.12
020-0-170-020	Single Family Detached	2	40,075	1	-	\$1,336.80	\$1,203.12
020-0-170-050	Single Family Detached	2	34,848	1	-	\$1,336.80	\$1,203.12
020-0-181-010	Single Family Detached	2	37,050	1	-	\$1,336.80	\$1,203.12
020-0-181-020	Single Family Detached	3	12,300	1	-	\$802.08	\$721.86
020-0-181-030	Single Family Detached	3	10,867	1	-	\$802.08	\$721.86
020-0-181-040	Single Family Detached	3	18,550	1	-	\$802.08	\$721.86
020-0-181-050	Single Family Detached	3	16,325	1	-	\$802.08	\$721.86
020-0-181-070	Commercial Property	7	-	-	1,964	\$644.19	\$579.76
020-0-181-080	Commercial Property	7	-	-	2,366	\$776.05	\$698.44

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
020-0-181-090	Commercial Property	7	-	-	12,032	\$3,946.50	\$3,551.84
020-0-181-110	Commercial Property	7	-	-	7,920	\$2,597.76	\$2,337.98
020-0-181-120	Multifamily Attached	6	-	6	-	\$2,266.62	\$2,039.88
020-0-181-160	Commercial Property	7	-	-	8,968	\$2,941.50	\$2,647.34
020-0-191-010	Single Family Detached	1	50,094	1	-	\$2,265.53	\$2,038.98
020-0-191-020	Single Family Detached	1	47,044	1	-	\$2,265.53	\$2,038.98
020-0-191-030	Single Family Detached	3	21,582	1	-	\$802.08	\$721.86
020-0-191-040	Single Family Detached	2	29,540	1	-	\$1,336.80	\$1,203.12
020-0-192-010	Single Family Detached	2	27,550	1	-	\$1,336.80	\$1,203.12
020-0-192-020	Single Family Detached	3	16,533	1	-	\$802.08	\$721.86
020-0-192-030	Single Family Detached	3	17,050	1	-	\$802.08	\$721.86
020-0-192-040	Single Family Detached	3	13,575	1	-	\$802.08	\$721.86
020-0-192-060	Single Family Detached	3	12,666	1	-	\$802.08	\$721.86
020-0-192-070	Single Family Detached	3	10,338	1	-	\$802.08	\$721.86
020-0-192-080	Single Family Detached	4	7,859	1	-	\$519.57	\$467.60
020-0-192-090	Single Family Detached	2	25,821	3	-	\$4,010.40	\$3,609.36
020-0-192-120	Single Family Detached	1	62,804	1	-	\$2,265.53	\$2,038.98
020-0-192-160	Single Family Detached	2	22,693	1	-	\$1,336.80	\$1,203.12
020-0-201-010	Single Family Detached	4	7,085	1	-	\$519.57	\$467.60
020-0-201-030	Single Family Detached	4	6,679	1	-	\$519.57	\$467.60
020-0-201-040	Single Family Detached	4	5,477	1	-	\$519.57	\$467.60
020-0-201-050	Single Family Detached	4	5,626	1	-	\$519.57	\$467.60
020-0-201-060	Single Family Detached	4	5,696	1	-	\$519.57	\$467.60
020-0-201-070	Single Family Detached	3	12,829	3	-	\$2,406.24	\$2,165.58
020-0-201-090	Single Family Detached	4	6,460	1	-	\$519.57	\$467.60
020-0-201-100	Single Family Detached	4	6,860	1	-	\$519.57	\$467.60
020-0-201-120	Single Family Detached	4	7,115	1	-	\$519.57	\$467.60
020-0-201-130	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
020-0-201-140	Single Family Detached	4	7,499	1	-	\$519.57	\$467.60
020-0-201-150	Single Family Detached	4	7,201	1	-	\$519.57	\$467.60
020-0-201-160	Single Family Detached	4	7,003	1	-	\$519.57	\$467.60
020-0-201-170	Single Family Detached	4	8,036	1	-	\$519.57	\$467.60
020-0-201-190	Single Family Detached	4	8,940	1	-	\$519.57	\$467.60
020-0-201-200	Single Family Detached	4	8,066	1	-	\$519.57	\$467.60
020-0-202-010	Single Family Detached	3	14,700	1	-	\$802.08	\$721.86
020-0-202-030	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
020-0-202-040	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
020-0-202-050	Single Family Detached	3	11,229	1	-	\$802.08	\$721.86
020-0-202-060	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
020-0-202-070	Single Family Detached	3	11,241	1	-	\$802.08	\$721.86
020-0-202-080	Single Family Detached	3	11,231	1	-	\$802.08	\$721.86
020-0-202-090	Single Family Detached	3	11,249	1	-	\$802.08	\$721.86
020-0-202-100	Single Family Detached	3	11,225	1	-	\$802.08	\$721.86
020-0-202-110	Single Family Detached	3	11,242	1	-	\$802.08	\$721.86
020-0-202-120	Single Family Detached	3	11,239	1	-	\$802.08	\$721.86
020-0-202-130	Single Family Detached	3	11,236	1	-	\$802.08	\$721.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
020-0-202-140	Single Family Detached	3	14,000	1	-	\$802.08	\$721.86
020-0-202-150	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
020-0-202-160	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
020-0-203-010	Single Family Detached	3	19,200	1	-	\$802.08	\$721.86
020-0-203-020	Single Family Detached	3	11,222	1	-	\$802.08	\$721.86
020-0-203-030	Single Family Detached	3	11,224	1	-	\$802.08	\$721.86
020-0-203-040	Single Family Detached	3	11,226	1	-	\$802.08	\$721.86
020-0-203-050	Single Family Detached	3	11,225	1	-	\$802.08	\$721.86
020-0-203-060	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
020-0-203-070	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
020-0-203-080	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
020-0-203-090	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
020-0-203-100	Single Family Detached	3	14,100	1	-	\$802.08	\$721.86
020-0-211-010	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-211-025	Single Family Detached	2	43,200	1	-	\$1,336.80	\$1,203.12
020-0-212-010	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-212-020	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-212-030	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-213-010	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-213-020	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-213-030	Single Family Detached	2	43,200	1	-	\$1,336.80	\$1,203.12
020-0-213-040	Single Family Detached	2	43,300	1	-	\$1,336.80	\$1,203.12
020-0-213-050	Single Family Detached	2	43,200	1	-	\$1,336.80	\$1,203.12
020-0-213-060	Single Family Detached	1	43,995	1	-	\$2,265.53	\$2,038.98
020-0-213-070	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-213-080	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-213-090	Single Family Detached	2	43,300	1	-	\$1,336.80	\$1,203.12
020-0-213-100	Single Family Detached	2	43,200	1	-	\$1,336.80	\$1,203.12
020-0-214-010	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-214-020	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-214-030	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-221-010	Single Family Detached	2	41,300	1	-	\$1,336.80	\$1,203.12
020-0-221-030	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-221-040	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-221-050	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-221-060	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
020-0-221-070	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
020-0-221-080	Single Family Detached	1	49,460	1	-	\$2,265.53	\$2,038.98
020-0-222-020	Single Family Detached	2	39,100	1	-	\$1,336.80	\$1,203.12
020-0-230-015	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-230-025	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-230-035	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-230-045	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-230-055	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-230-065	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-230-075	Condominium	5	-	1	-	\$440.55	\$396.48

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
020-0-230-085	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-230-095	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-240-015	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-240-025	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-240-035	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-240-045	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-240-055	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-240-065	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-250-015	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-250-025	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-250-035	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-250-045	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-250-055	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-250-065	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-250-075	Condominium	5	-	1	-	\$440.55	\$396.48
020-0-250-085	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-011-050	Single Family Detached	1	90,532	1	-	\$2,265.53	\$2,038.98
021-0-011-060	Single Family Detached	1	57,499	1	-	\$2,265.53	\$2,038.98
021-0-011-070	Single Family Detached	1	96,935	1	-	\$2,265.53	\$2,038.98
021-0-011-100	Single Family Detached	3	20,134	1	-	\$802.08	\$721.86
021-0-011-110	Single Family Detached	3	19,995	1	-	\$802.08	\$721.86
021-0-011-120	Single Family Detached	2	35,980	1	-	\$1,336.80	\$1,203.12
021-0-011-130	Single Family Detached	2	30,726	1	-	\$1,336.80	\$1,203.12
021-0-011-140	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
021-0-011-150	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
021-0-011-160	Single Family Detached	1	99,752	1	-	\$2,265.53	\$2,038.98
021-0-011-170	Single Family Detached	1	51,401	1	-	\$2,265.53	\$2,038.98
021-0-011-180	Single Family Detached	1	66,211	1	-	\$2,265.53	\$2,038.98
021-0-011-190	Single Family Detached	1	78,071	1	-	\$2,265.53	\$2,038.98
021-0-011-215	Single Family Detached	1	358,687	1	-	\$2,265.53	\$2,038.98
021-0-011-225	Single Family Detached	1	87,377	1	-	\$2,265.53	\$2,038.98
021-0-011-235	Single Family Detached	1	88,131	1	-	\$2,265.53	\$2,038.98
021-0-011-240	Single Family Detached	1	68,290	1	-	\$2,265.53	\$2,038.98
021-0-031-030	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
021-0-031-040	Single Family Detached	4	6,824	1	-	\$519.57	\$467.60
021-0-031-050	Single Family Detached	4	6,544	1	-	\$519.57	\$467.60
021-0-031-070	Single Family Detached	4	4,771	1	-	\$519.57	\$467.60
021-0-031-080	Single Family Detached	4	7,772	1	-	\$519.57	\$467.60
021-0-031-090	Single Family Detached	3	14,044	2	-	\$1,604.16	\$1,443.72
021-0-031-100	Single Family Detached	3	12,694	2	-	\$1,604.16	\$1,443.72
021-0-031-110	Single Family Detached	3	11,801	1	-	\$802.08	\$721.86
021-0-031-120	Single Family Detached	3	12,101	1	-	\$802.08	\$721.86
021-0-031-130	Single Family Detached	3	11,350	1	-	\$802.08	\$721.86
021-0-031-150	Single Family Detached	3	12,290	1	-	\$802.08	\$721.86
021-0-031-160	Commercial Property	7	-	-	14,352	\$4,707.46	\$4,236.70
021-0-031-180	Single Family Detached	3	17,581	1	-	\$802.08	\$721.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
021-0-031-190	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
021-0-031-200	Single Family Detached	3	13,697	1	-	\$802.08	\$721.86
021-0-032-010	Single Family Detached	3	10,516	1	-	\$802.08	\$721.86
021-0-032-020	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-032-030	Single Family Detached	4	5,110	2	-	\$1,039.14	\$935.20
021-0-032-040	Single Family Detached	4	5,110	1	-	\$519.57	\$467.60
021-0-032-050	Single Family Detached	3	15,000	1	-	\$802.08	\$721.86
021-0-032-080	Single Family Detached	4	5,600	1	-	\$519.57	\$467.60
021-0-032-090	Single Family Detached	4	8,429	1	-	\$519.57	\$467.60
021-0-032-100	Single Family Detached	3	10,490	1	-	\$802.08	\$721.86
021-0-033-010	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-033-020	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-033-030	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-033-050	Multifamily Attached	6	-	21	-	\$7,933.17	\$7,139.58
021-0-034-080	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-034-090	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-034-100	Single Family Detached	3	10,000	2	-	\$1,604.16	\$1,443.72
021-0-034-110	Single Family Detached	4	5,000	1	-	\$519.57	\$467.60
021-0-034-170	Commercial Property	7	-	-	6,900	\$2,263.20	\$2,036.88
021-0-034-190	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-034-210	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-034-220	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-034-230	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-041-020	Single Family Detached	3	20,150	3	-	\$2,406.24	\$2,165.58
021-0-041-030	Single Family Detached	4	9,750	2	-	\$1,039.14	\$935.20
021-0-041-040	Single Family Detached	4	9,750	2	-	\$1,039.14	\$935.20
021-0-042-010	Single Family Detached	3	15,000	1	-	\$802.08	\$721.86
021-0-042-030	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-042-050	Single Family Detached	4	4,500	1	-	\$519.57	\$467.60
021-0-042-060	Single Family Detached	3	18,750	1	-	\$802.08	\$721.86
021-0-042-070	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-042-080	Single Family Detached	4	3,750	1	-	\$519.57	\$467.60
021-0-042-100	Single Family Detached	4	6,750	1	-	\$519.57	\$467.60
021-0-042-110	Single Family Detached	3	11,250	2	-	\$1,604.16	\$1,443.72
021-0-042-120	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-042-130	Single Family Detached	4	7,452	2	-	\$1,039.14	\$935.20
021-0-043-040	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-043-050	Single Family Detached	4	7,085	1	-	\$519.57	\$467.60
021-0-043-120	Single Family Detached	3	15,013	1	-	\$802.08	\$721.86
021-0-043-140	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
021-0-043-150	Single Family Detached	4	8,100	2	-	\$1,039.14	\$935.20
021-0-043-160	Single Family Detached	4	6,711	1	-	\$519.57	\$467.60
021-0-043-180	Single Family Detached	4	6,512	1	-	\$519.57	\$467.60
021-0-044-020	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-044-060	Single Family Detached	4	8,950	1	-	\$519.57	\$467.60
021-0-044-070	Single Family Detached	4	9,380	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
021-0-044-080	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-044-090	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
021-0-044-100	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
021-0-044-110	Multifamily Attached	6	-	9	-	\$3,399.93	\$3,059.82
021-0-044-130	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-044-180	Multifamily Attached	6	-	14	-	\$5,288.78	\$4,759.72
021-0-044-190	Multifamily Attached	6	-	10	-	\$3,777.70	\$3,399.80
021-0-044-215	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-044-225	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-044-235	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-051-050	Single Family Detached	4	9,900	1	-	\$519.57	\$467.60
021-0-051-080	Single Family Detached	4	7,671	1	-	\$519.57	\$467.60
021-0-051-090	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-051-100	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-051-170	Single Family Detached	3	10,060	1	-	\$802.08	\$721.86
021-0-051-190	Single Family Detached	2	22,433	2	-	\$2,673.60	\$2,406.24
021-0-051-200	Single Family Detached	2	22,433	2	-	\$2,673.60	\$2,406.24
021-0-051-235	Single Family Detached	3	11,761	1	-	\$802.08	\$721.86
021-0-051-240	Single Family Detached	3	13,939	2	-	\$1,604.16	\$1,443.72
021-0-051-250	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-051-280	Commercial Property	7	-	-	20,828	\$6,831.58	\$6,148.42
021-0-051-290	Single Family Detached	4	9,029	1	-	\$519.57	\$467.60
021-0-052-010	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
021-0-052-020	Single Family Detached	3	11,564	1	-	\$802.08	\$721.86
021-0-052-030	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-052-040	Single Family Detached	3	14,826	1	-	\$802.08	\$721.86
021-0-052-050	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-052-060	Multifamily Attached	6	-	21	-	\$7,933.17	\$7,139.58
021-0-061-010	Commercial Property	7	-	-	4,904	\$1,608.51	\$1,447.66
021-0-061-020	Single Family Detached	3	10,140	1	-	\$802.08	\$721.86
021-0-061-030	Single Family Detached	4	8,280	2	-	\$1,039.14	\$935.20
021-0-061-040	Single Family Detached	3	18,013	1	-	\$802.08	\$721.86
021-0-061-050	Single Family Detached	4	9,936	1	-	\$519.57	\$467.60
021-0-062-010	Single Family Detached	3	12,882	1	-	\$802.08	\$721.86
021-0-062-020	Single Family Detached	4	6,818	1	-	\$519.57	\$467.60
021-0-062-040	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-062-050	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-062-060	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-062-070	Commercial Property	7	-	-	4,858	\$1,593.42	\$1,434.08
021-0-063-010	Single Family Detached	4	6,156	1	-	\$519.57	\$467.60
021-0-063-020	Single Family Detached	3	13,796	1	-	\$802.08	\$721.86
021-0-063-030	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
021-0-063-040	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-063-050	Single Family Detached	4	8,250	1	-	\$519.57	\$467.60
021-0-063-080	Single Family Detached	4	5,328	1	-	\$519.57	\$467.60
021-0-063-090	Single Family Detached	4	8,400	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
021-0-063-100	Single Family Detached	4	8,400	1	-	\$519.57	\$467.60
021-0-063-110	Multifamily Attached	6	-	6	-	\$2,266.62	\$2,039.88
021-0-063-120	Single Family Detached	3	10,480	1	-	\$802.08	\$721.86
021-0-064-010	Single Family Detached	4	6,145	1	-	\$519.57	\$467.60
021-0-064-020	Single Family Detached	4	6,397	1	-	\$519.57	\$467.60
021-0-064-030	Single Family Detached	4	6,661	1	-	\$519.57	\$467.60
021-0-064-060	Multifamily Attached	6	-	7	-	\$2,644.39	\$2,379.86
021-0-064-070	Multifamily Attached	6	-	9	-	\$3,399.93	\$3,059.82
021-0-064-080	Single Family Detached	2	23,524	1	-	\$1,336.80	\$1,203.12
021-0-071-010	Single Family Detached	4	5,600	2	-	\$1,039.14	\$935.20
021-0-071-020	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-071-030	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-071-040	Single Family Detached	4	9,450	1	-	\$519.57	\$467.60
021-0-071-060	Single Family Detached	4	6,550	1	-	\$519.57	\$467.60
021-0-071-070	Single Family Detached	4	6,550	1	-	\$519.57	\$467.60
021-0-071-090	Single Family Detached	3	13,350	1	-	\$802.08	\$721.86
021-0-071-100	Single Family Detached	4	6,502	1	-	\$519.57	\$467.60
021-0-071-110	Single Family Detached	3	10,604	1	-	\$802.08	\$721.86
021-0-071-120	Single Family Detached	4	9,046	2	-	\$1,039.14	\$935.20
021-0-072-010	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
021-0-072-020	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
021-0-072-030	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-072-040	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
021-0-072-060	Multifamily Attached	6	-	16	-	\$6,044.32	\$5,439.68
021-0-072-070	Single Family Detached	3	15,000	1	-	\$802.08	\$721.86
021-0-072-080	Commercial Property	7	-	-	2,621	\$859.69	\$773.72
021-0-072-090	Single Family Detached	4	8,500	1	-	\$519.57	\$467.60
021-0-072-100	Single Family Detached	4	5,625	1	-	\$519.57	\$467.60
021-0-072-110	Single Family Detached	4	5,625	1	-	\$519.57	\$467.60
021-0-073-020	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-073-030	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-073-060	Single Family Detached	4	7,500	2	-	\$1,039.14	\$935.20
021-0-073-070	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-073-100	Single Family Detached	4	7,000	1	-	\$519.57	\$467.60
021-0-073-110	Single Family Detached	4	7,000	1	-	\$519.57	\$467.60
021-0-073-120	Single Family Detached	4	7,000	1	-	\$519.57	\$467.60
021-0-073-130	Single Family Detached	4	5,000	1	-	\$519.57	\$467.60
021-0-073-140	Single Family Detached	4	5,000	1	-	\$519.57	\$467.60
021-0-073-150	Single Family Detached	4	6,100	1	-	\$519.57	\$467.60
021-0-073-160	Commercial Property	7	-	-	1,362	\$446.74	\$402.06
021-0-073-170	Single Family Detached	4	5,643	1	-	\$519.57	\$467.60
021-0-073-180	Multifamily Attached	6	-	5	-	\$1,888.85	\$1,699.90
021-0-073-200	Single Family Detached	4	8,400	1	-	\$519.57	\$467.60
021-0-073-210	Single Family Detached	4	6,185	1	-	\$519.57	\$467.60
021-0-073-220	Single Family Detached	4	9,489	1	-	\$519.57	\$467.60
021-0-073-230	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
021-0-073-240	Single Family Detached	3	10,329	1	-	\$802.08	\$721.86
021-0-073-250	Multifamily Attached	6	-	5	-	\$1,888.85	\$1,699.90
021-0-074-020	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-074-030	Multifamily Attached	6	-	6	-	\$2,266.62	\$2,039.88
021-0-074-040	Single Family Detached	3	17,500	1	-	\$802.08	\$721.86
021-0-074-050	Single Family Detached	4	7,500	2	-	\$1,039.14	\$935.20
021-0-074-060	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-074-070	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-074-100	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-074-110	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-074-120	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-074-130	Single Family Detached	4	6,250	1	-	\$519.57	\$467.60
021-0-074-140	Multifamily Attached	6	-	10	-	\$3,777.70	\$3,399.80
021-0-074-150	Single Family Detached	4	6,250	1	-	\$519.57	\$467.60
021-0-074-160	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-074-170	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
021-0-074-180	Single Family Detached	4	9,525	1	-	\$519.57	\$467.60
021-0-074-190	Commercial Property	7	-	-	1,705	\$559.24	\$503.32
021-0-081-040	Single Family Detached	3	10,400	1	-	\$802.08	\$721.86
021-0-081-050	Commercial Property	7	-	-	2,090	\$685.52	\$616.96
021-0-081-070	Commercial Property	7	-	-	6,497	\$2,131.02	\$1,917.90
021-0-081-080	Single Family Detached	4	5,921	1	-	\$519.57	\$467.60
021-0-081-120	Single Family Detached	4	8,250	1	-	\$519.57	\$467.60
021-0-081-130	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-081-140	Single Family Detached	4	9,000	1	-	\$519.57	\$467.60
021-0-081-150	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
021-0-081-170	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-081-180	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-081-220	Single Family Detached	3	10,273	1	-	\$802.08	\$721.86
021-0-081-230	Commercial Property	7	-	-	2,112	\$692.74	\$623.46
021-0-081-240	Single Family Detached	4	8,325	1	-	\$519.57	\$467.60
021-0-081-250	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
021-0-081-335	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-081-345	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-081-355	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-081-365	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-081-375	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-081-385	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-081-395	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-081-405	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-081-430	Commercial Property	7	-	-	1,863	\$611.06	\$549.96
021-0-082-010	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-082-020	Single Family Detached	4	4,291	1	-	\$519.57	\$467.60
021-0-082-030	Commercial Property	7	-	-	770	\$252.56	\$227.30
021-0-082-060	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-082-070	Single Family Detached	4	8,353	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
021-0-082-080	Single Family Detached	4	8,353	1	-	\$519.57	\$467.60
021-0-082-090	Single Family Detached	3	10,180	2	-	\$1,604.16	\$1,443.72
021-0-082-100	Single Family Detached	3	10,200	1	-	\$802.08	\$721.86
021-0-082-110	Single Family Detached	4	9,760	2	-	\$1,039.14	\$935.20
021-0-082-120	Single Family Detached	4	9,554	1	-	\$519.57	\$467.60
021-0-082-130	Single Family Detached	4	8,509	1	-	\$519.57	\$467.60
021-0-082-140	Commercial Property	7	-	-	1,685	\$552.68	\$497.40
021-0-082-150	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-082-160	Multifamily Attached	6	-	16	-	\$6,044.32	\$5,439.68
021-0-091-010	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-091-020	Single Family Detached	4	4,880	1	-	\$519.57	\$467.60
021-0-091-030	Single Family Detached	4	4,796	1	-	\$519.57	\$467.60
021-0-091-040	Single Family Detached	4	4,796	1	-	\$519.57	\$467.60
021-0-091-050	Single Family Detached	4	4,769	1	-	\$519.57	\$467.60
021-0-091-060	Single Family Detached	4	4,889	1	-	\$519.57	\$467.60
021-0-092-020	Single Family Detached	4	4,989	1	-	\$519.57	\$467.60
021-0-092-030	Single Family Detached	4	5,078	1	-	\$519.57	\$467.60
021-0-092-040	Single Family Detached	4	5,078	1	-	\$519.57	\$467.60
021-0-092-050	Single Family Detached	4	5,078	1	-	\$519.57	\$467.60
021-0-092-060	Single Family Detached	4	5,121	1	-	\$519.57	\$467.60
021-0-092-070	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-092-080	Single Family Detached	3	14,280	1	-	\$802.08	\$721.86
021-0-092-090	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
021-0-092-100	Single Family Detached	3	12,000	3	-	\$2,406.24	\$2,165.58
021-0-092-110	Commercial Property	7	-	-	3,852	\$1,263.46	\$1,137.10
021-0-092-120	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
021-0-101-010	Single Family Detached	3	13,500	1	-	\$802.08	\$721.86
021-0-101-020	Single Family Detached	4	9,000	3	-	\$1,558.71	\$1,402.80
021-0-101-050	Single Family Detached	4	7,500	2	-	\$1,039.14	\$935.20
021-0-101-080	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-101-090	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-101-100	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-101-110	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-101-120	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-101-130	Single Family Detached	3	15,000	3	-	\$2,406.24	\$2,165.58
021-0-102-010	Multifamily Attached	6	-	7	-	\$2,644.39	\$2,379.86
021-0-102-040	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
021-0-102-060	Single Family Detached	3	13,500	1	-	\$802.08	\$721.86
021-0-102-070	Commercial Property	7	-	-	2,650	\$869.20	\$782.28
021-0-102-090	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-102-100	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-102-110	Commercial Property	7	-	-	4,710	\$1,544.88	\$1,390.38
021-0-103-020	Commercial Property	7	-	-	3,915	\$1,284.12	\$1,155.70
021-0-103-030	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-103-040	Commercial Property	7	-	-	1,760	\$577.28	\$519.54
021-0-104-010	Single Family Detached	4	5,000	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
021-0-104-020	Commercial Property	7	-	-	792	\$259.78	\$233.80
021-0-104-030	Commercial Property	7	-	-	1,676	\$549.73	\$494.76
021-0-104-050	Commercial Property	7	-	-	5,000	\$1,640.00	\$1,476.00
021-0-104-060	Commercial Property	7	-	-	3,500	\$1,148.00	\$1,033.20
021-0-104-080	Commercial Property	7	-	-	3,011	\$987.61	\$888.84
021-0-104-090	Commercial Property	7	-	-	11,665	\$3,826.12	\$3,443.50
021-0-105-010	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-105-040	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-105-060	Multifamily Attached	6	-	6	-	\$2,266.62	\$2,039.88
021-0-105-070	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-105-080	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-105-100	Commercial Property	7	-	-	2,467	\$809.18	\$728.26
021-0-105-110	Single Family Detached	4	5,000	1	-	\$519.57	\$467.60
021-0-105-120	Single Family Detached	4	4,914	1	-	\$519.57	\$467.60
021-0-106-020	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
021-0-106-100	Commercial Property	7	-	-	1,736	\$569.41	\$512.46
021-0-111-010	Single Family Detached	3	12,000	1	-	\$802.08	\$721.86
021-0-111-030	Commercial Property	7	-	-	980	\$321.44	\$289.30
021-0-111-040	Commercial Property	7	-	-	2,290	\$751.12	\$676.00
021-0-111-050	Commercial Property	7	-	-	3,566	\$1,169.65	\$1,052.68
021-0-111-070	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
021-0-111-080	Single Family Detached	4	6,000	2	-	\$1,039.14	\$935.20
021-0-111-100	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-111-110	Single Family Detached	4	9,000	1	-	\$519.57	\$467.60
021-0-112-020	Commercial Property	7	-	-	34,500	\$11,316.00	\$10,184.40
021-0-113-040	Single Family Detached	4	7,700	1	-	\$519.57	\$467.60
021-0-113-050	Single Family Detached	4	7,000	1	-	\$519.57	\$467.60
021-0-113-060	Single Family Detached	4	7,700	1	-	\$519.57	\$467.60
021-0-113-070	Single Family Detached	4	8,400	1	-	\$519.57	\$467.60
021-0-113-100	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-113-110	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
021-0-113-120	Commercial Property	7	-	-	4,784	\$1,569.15	\$1,412.24
021-0-113-130	Commercial Property	7	-	-	2,654	\$870.51	\$783.46
021-0-113-150	Commercial Property	7	-	-	2,212	\$725.54	\$652.98
021-0-113-180	Commercial Property	7	-	-	1,955	\$641.24	\$577.12
021-0-113-200	Commercial Property	7	-	-	3,843	\$1,260.50	\$1,134.44
021-0-113-230	Commercial Property	7	-	-	1,254	\$411.31	\$370.18
021-0-113-250	Commercial Property	7	-	-	13,926	\$4,567.73	\$4,110.96
021-0-113-260	Commercial Property	7	-	-	9,600	\$3,148.80	\$2,833.92
021-0-113-270	Commercial Property	7	-	-	1,240	\$406.72	\$366.04
021-0-113-280	Commercial Property	7	-	-	4,429	\$1,452.71	\$1,307.44
021-0-113-290	Commercial Property	7	-	-	3,065	\$1,005.32	\$904.78
021-0-113-300	Commercial Property	7	-	-	2,712	\$889.54	\$800.58
021-0-113-310	Single Family Detached	4	8,739	1	-	\$519.57	\$467.60
021-0-131-010	Multifamily Attached	6	-	34	-	\$12,844.18	\$11,559.32
021-0-131-020	Single Family Detached	1	378,100	1	-	\$2,265.53	\$2,038.98

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
021-0-131-030	Single Family Detached	4	5,100	1	-	\$519.57	\$467.60
021-0-131-040	Single Family Detached	3	11,900	1	-	\$802.08	\$721.86
021-0-131-050	Single Family Detached	4	6,375	1	-	\$519.57	\$467.60
021-0-131-060	Single Family Detached	3	19,940	1	-	\$802.08	\$721.86
021-0-131-070	Single Family Detached	2	27,964	1	-	\$1,336.80	\$1,203.12
021-0-131-080	Single Family Detached	3	18,332	1	-	\$802.08	\$721.86
021-0-131-090	Single Family Detached	2	28,108	1	-	\$1,336.80	\$1,203.12
021-0-131-110	Single Family Detached	1	49,658	1	-	\$2,265.53	\$2,038.98
021-0-131-160	Single Family Detached	1	97,119	1	-	\$2,265.53	\$2,038.98
021-0-131-170	Single Family Detached	1	92,072	1	-	\$2,265.53	\$2,038.98
021-0-131-180	Single Family Detached	2	40,775	1	-	\$1,336.80	\$1,203.12
021-0-140-020	Commercial Property	7	-	-	7,750	\$2,542.00	\$2,287.80
021-0-140-140	Commercial Property	7	-	-	1,037	\$340.14	\$306.12
021-0-140-150	Commercial Property	7	-	-	1,505	\$493.64	\$444.28
021-0-140-160	Commercial Property	7	-	-	2,960	\$970.88	\$873.78
021-0-140-170	Commercial Property	7	-	-	2,847	\$933.82	\$840.42
021-0-140-180	Commercial Property	7	-	-	9,336	\$3,062.21	\$2,755.98
021-0-140-190	Commercial Property	7	-	-	5,676	\$1,861.73	\$1,675.56
021-0-140-205	Commercial Property	7	-	-	5,870	\$1,925.36	\$1,732.82
021-0-140-210	Commercial Property	7	-	-	8,178	\$2,682.38	\$2,414.14
021-0-140-220	Commercial Property	7	-	-	7,818	\$2,564.30	\$2,307.86
021-0-140-260	Commercial Property	7	-	-	6,895	\$2,261.56	\$2,035.40
021-0-140-330	Commercial Property	7	-	-	5,750	\$1,886.00	\$1,697.40
021-0-140-340	Commercial Property	7	-	-	8,332	\$2,732.90	\$2,459.60
021-0-140-360	Commercial Property	7	-	-	682	\$223.70	\$201.32
021-0-140-370	Commercial Property	7	-	-	563	\$184.66	\$166.20
021-0-140-380	Commercial Property	7	-	-	2,500	\$820.00	\$738.00
021-0-140-400	Commercial Property	7	-	-	2,400	\$787.20	\$708.48
021-0-140-410	Commercial Property	7	-	-	337	\$110.54	\$99.48
021-0-140-420	Commercial Property	7	-	-	3,800	\$1,246.40	\$1,121.76
021-0-140-430	Commercial Property	7	-	-	650	\$213.20	\$191.88
021-0-140-440	Commercial Property	7	-	-	5,814	\$1,906.99	\$1,716.28
021-0-140-450	Commercial Property	7	-	-	2,759	\$904.95	\$814.46
021-0-140-460	Commercial Property	7	-	-	1,102	\$361.46	\$325.30
021-0-140-490	Commercial Property	7	-	-	942	\$308.98	\$278.08
021-0-140-500	Commercial Property	7	-	-	19,674	\$6,453.07	\$5,807.76
021-0-140-510	Commercial Property	7	-	-	7,128	\$2,337.98	\$2,104.18
021-0-150-015	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-150-025	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-150-035	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-160-015	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-160-025	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-160-035	Condominium	5	-	1	-	\$440.55	\$396.48
021-0-160-045	Condominium	5	-	1	-	\$440.55	\$396.48
022-0-012-010	Single Family Detached	1	186,001	1	-	\$2,265.53	\$2,038.98
022-0-012-020	Single Family Detached	2	36,400	1	-	\$1,336.80	\$1,203.12

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-012-030	Single Family Detached	1	86,248	1	-	\$2,265.53	\$2,038.98
022-0-012-040	Single Family Detached	2	43,108	1	-	\$1,336.80	\$1,203.12
022-0-012-050	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
022-0-012-060	Single Family Detached	1	75,358	1	-	\$2,265.53	\$2,038.98
022-0-012-070	Single Family Detached	1	81,021	1	-	\$2,265.53	\$2,038.98
022-0-012-080	Single Family Detached	2	42,000	1	-	\$1,336.80	\$1,203.12
022-0-012-090	Single Family Detached	1	61,419	1	-	\$2,265.53	\$2,038.98
022-0-012-100	Single Family Detached	1	179,249	1	-	\$2,265.53	\$2,038.98
022-0-012-110	Single Family Detached	1	188,436	1	-	\$2,265.53	\$2,038.98
022-0-012-120	Single Family Detached	2	25,920	1	-	\$1,336.80	\$1,203.12
022-0-012-160	Single Family Detached	2	24,300	1	-	\$1,336.80	\$1,203.12
022-0-012-170	Single Family Detached	3	17,010	1	-	\$802.08	\$721.86
022-0-012-180	Single Family Detached	3	17,010	1	-	\$802.08	\$721.86
022-0-012-230	Single Family Detached	1	116,740	3	-	\$6,796.59	\$6,116.94
022-0-012-240	Single Family Detached	3	11,200	1	-	\$802.08	\$721.86
022-0-012-250	Single Family Detached	3	10,500	1	-	\$802.08	\$721.86
022-0-012-260	Single Family Detached	3	10,500	1	-	\$802.08	\$721.86
022-0-012-270	Single Family Detached	3	10,500	1	-	\$802.08	\$721.86
022-0-012-280	Single Family Detached	3	11,795	1	-	\$802.08	\$721.86
022-0-012-290	Single Family Detached	3	11,795	1	-	\$802.08	\$721.86
022-0-012-300	Single Family Detached	3	17,715	1	-	\$802.08	\$721.86
022-0-012-320	Single Family Detached	3	13,200	1	-	\$802.08	\$721.86
022-0-012-330	Single Family Detached	3	13,198	1	-	\$802.08	\$721.86
022-0-012-340	Single Family Detached	3	14,965	1	-	\$802.08	\$721.86
022-0-012-350	Single Family Detached	3	15,068	1	-	\$802.08	\$721.86
022-0-012-360	Single Family Detached	3	14,934	1	-	\$802.08	\$721.86
022-0-012-370	Single Family Detached	3	14,232	1	-	\$802.08	\$721.86
022-0-012-380	Single Family Detached	3	16,291	1	-	\$802.08	\$721.86
022-0-012-390	Single Family Detached	2	37,276	1	-	\$1,336.80	\$1,203.12
022-0-012-400	Single Family Detached	3	18,096	1	-	\$802.08	\$721.86
022-0-012-410	Single Family Detached	2	22,195	1	-	\$1,336.80	\$1,203.12
022-0-012-420	Single Family Detached	3	21,843	1	-	\$802.08	\$721.86
022-0-012-430	Single Family Detached	2	23,895	1	-	\$1,336.80	\$1,203.12
022-0-012-440	Single Family Detached	2	25,233	1	-	\$1,336.80	\$1,203.12
022-0-012-450	Single Family Detached	2	25,237	1	-	\$1,336.80	\$1,203.12
022-0-012-460	Single Family Detached	1	101,494	1	-	\$2,265.53	\$2,038.98
022-0-012-480	Single Family Detached	1	47,044	1	-	\$2,265.53	\$2,038.98
022-0-012-490	Single Family Detached	3	16,553	1	-	\$802.08	\$721.86
022-0-012-500	Single Family Detached	1	64,468	1	-	\$2,265.53	\$2,038.98
022-0-012-525	Single Family Detached	1	53,579	1	-	\$2,265.53	\$2,038.98
022-0-012-535	Single Family Detached	1	63,597	1	-	\$2,265.53	\$2,038.98
022-0-012-545	Single Family Detached	1	74,052	1	-	\$2,265.53	\$2,038.98
022-0-012-555	Single Family Detached	1	236,531	1	-	\$2,265.53	\$2,038.98
022-0-012-565	Single Family Detached	1	88,862	1	-	\$2,265.53	\$2,038.98
022-0-012-575	Single Family Detached	1	46,173	1	-	\$2,265.53	\$2,038.98
022-0-012-615	Single Family Detached	1	81,783	1	-	\$2,265.53	\$2,038.98

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-012-625	Single Family Detached	1	63,813	1	-	\$2,265.53	\$2,038.98
022-0-012-640	Single Family Detached	1	264,942	1	-	\$2,265.53	\$2,038.98
022-0-012-665	Single Family Detached	1	89,298	1	-	\$2,265.53	\$2,038.98
022-0-013-015	Single Family Detached	1	46,174	1	-	\$2,265.53	\$2,038.98
022-0-013-025	Single Family Detached	1	43,996	1	-	\$2,265.53	\$2,038.98
022-0-013-035	Single Family Detached	1	43,996	1	-	\$2,265.53	\$2,038.98
022-0-013-045	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
022-0-013-055	Single Family Detached	3	14,972	1	-	\$802.08	\$721.86
022-0-013-060	Single Family Detached	3	12,632	1	-	\$802.08	\$721.86
022-0-013-070	Single Family Detached	3	14,912	1	-	\$802.08	\$721.86
022-0-013-080	Single Family Detached	3	13,033	1	-	\$802.08	\$721.86
022-0-013-090	Single Family Detached	3	14,512	1	-	\$802.08	\$721.86
022-0-013-105	Single Family Detached	3	15,000	1	-	\$802.08	\$721.86
022-0-013-110	Single Family Detached	3	14,906	1	-	\$802.08	\$721.86
022-0-013-120	Single Family Detached	3	15,000	1	-	\$802.08	\$721.86
022-0-013-130	Single Family Detached	3	15,128	1	-	\$802.08	\$721.86
022-0-013-140	Single Family Detached	3	15,019	1	-	\$802.08	\$721.86
022-0-013-150	Single Family Detached	3	14,506	1	-	\$802.08	\$721.86
022-0-013-160	Single Family Detached	3	14,289	1	-	\$802.08	\$721.86
022-0-021-020	Single Family Detached	1	62,290	1	-	\$2,265.53	\$2,038.98
022-0-021-030	Single Family Detached	3	12,150	1	-	\$802.08	\$721.86
022-0-021-040	Single Family Detached	4	8,100	1	-	\$519.57	\$467.60
022-0-021-050	Single Family Detached	4	8,019	1	-	\$519.57	\$467.60
022-0-021-060	Single Family Detached	4	7,919	1	-	\$519.57	\$467.60
022-0-021-070	Single Family Detached	3	12,150	1	-	\$802.08	\$721.86
022-0-021-080	Single Family Detached	3	20,250	1	-	\$802.08	\$721.86
022-0-021-090	Single Family Detached	3	12,150	1	-	\$802.08	\$721.86
022-0-022-040	Single Family Detached	3	12,555	2	-	\$1,604.16	\$1,443.72
022-0-022-060	Single Family Detached	2	23,683	1	-	\$1,336.80	\$1,203.12
022-0-022-070	Single Family Detached	3	15,531	1	-	\$802.08	\$721.86
022-0-022-090	Single Family Detached	4	7,912	1	-	\$519.57	\$467.60
022-0-022-100	Single Family Detached	4	8,100	1	-	\$519.57	\$467.60
022-0-022-110	Single Family Detached	2	26,247	1	-	\$1,336.80	\$1,203.12
022-0-023-020	Commercial Property	7	-	-	54,703	\$17,942.58	\$16,148.32
022-0-024-020	Single Family Detached	4	6,297	2	-	\$1,039.14	\$935.20
022-0-024-030	Single Family Detached	4	5,585	1	-	\$519.57	\$467.60
022-0-024-050	Single Family Detached	3	12,015	1	-	\$802.08	\$721.86
022-0-024-080	Single Family Detached	3	13,737	1	-	\$802.08	\$721.86
022-0-024-090	Single Family Detached	3	13,740	1	-	\$802.08	\$721.86
022-0-024-110	Single Family Detached	2	33,450	1	-	\$1,336.80	\$1,203.12
022-0-024-120	Single Family Detached	3	12,605	1	-	\$802.08	\$721.86
022-0-024-130	Single Family Detached	4	5,348	1	-	\$519.57	\$467.60
022-0-024-140	Single Family Detached	4	7,859	1	-	\$519.57	\$467.60
022-0-025-010	Single Family Detached	4	9,686	1	-	\$519.57	\$467.60
022-0-025-020	Single Family Detached	3	12,010	2	-	\$1,604.16	\$1,443.72
022-0-025-040	Single Family Detached	3	12,700	1	-	\$802.08	\$721.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-025-050	Single Family Detached	3	10,660	1	-	\$802.08	\$721.86
022-0-025-060	Single Family Detached	4	9,793	1	-	\$519.57	\$467.60
022-0-025-100	Single Family Detached	4	7,267	1	-	\$519.57	\$467.60
022-0-025-110	Single Family Detached	4	8,902	1	-	\$519.57	\$467.60
022-0-025-120	Single Family Detached	4	8,902	1	-	\$519.57	\$467.60
022-0-025-150	Single Family Detached	4	8,340	1	-	\$519.57	\$467.60
022-0-025-180	Single Family Detached	3	10,594	1	-	\$802.08	\$721.86
022-0-025-190	Commercial Property	7	-	-	5,095	\$1,671.16	\$1,504.04
022-0-025-200	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
022-0-030-030	Single Family Detached	1	65,340	1	-	\$2,265.53	\$2,038.98
022-0-030-070	Single Family Detached	3	10,548	1	-	\$802.08	\$721.86
022-0-030-080	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
022-0-030-090	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
022-0-030-100	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
022-0-030-110	Single Family Detached	4	9,954	1	-	\$519.57	\$467.60
022-0-030-120	Single Family Detached	3	11,700	1	-	\$802.08	\$721.86
022-0-030-130	Single Family Detached	4	7,964	1	-	\$519.57	\$467.60
022-0-030-140	Single Family Detached	4	7,800	1	-	\$519.57	\$467.60
022-0-030-150	Single Family Detached	4	9,900	1	-	\$519.57	\$467.60
022-0-030-180	Single Family Detached	3	18,757	1	-	\$802.08	\$721.86
022-0-030-190	Single Family Detached	3	19,169	1	-	\$802.08	\$721.86
022-0-030-210	Single Family Detached	4	5,800	1	-	\$519.57	\$467.60
022-0-030-220	Single Family Detached	4	5,800	1	-	\$519.57	\$467.60
022-0-030-230	Single Family Detached	4	5,800	1	-	\$519.57	\$467.60
022-0-030-240	Single Family Detached	4	6,052	1	-	\$519.57	\$467.60
022-0-030-250	Single Family Detached	4	8,046	1	-	\$519.57	\$467.60
022-0-030-260	Single Family Detached	4	8,047	1	-	\$519.57	\$467.60
022-0-030-300	Single Family Detached	1	68,824	1	-	\$2,265.53	\$2,038.98
022-0-030-340	Single Family Detached	3	12,064	1	-	\$802.08	\$721.86
022-0-030-350	Single Family Detached	3	12,064	1	-	\$802.08	\$721.86
022-0-030-360	Single Family Detached	1	59,677	1	-	\$2,265.53	\$2,038.98
022-0-030-370	Single Family Detached	2	27,362	1	-	\$1,336.80	\$1,203.12
022-0-030-380	Single Family Detached	1	60,112	1	-	\$2,265.53	\$2,038.98
022-0-030-390	Single Family Detached	2	22,053	1	-	\$1,336.80	\$1,203.12
022-0-030-400	Single Family Detached	3	12,350	1	-	\$802.08	\$721.86
022-0-030-410	Single Family Detached	3	12,196	1	-	\$802.08	\$721.86
022-0-030-460	Single Family Detached	2	40,162	1	-	\$1,336.80	\$1,203.12
022-0-030-490	Single Family Detached	3	17,300	1	-	\$802.08	\$721.86
022-0-030-500	Single Family Detached	3	21,733	1	-	\$802.08	\$721.86
022-0-030-510	Single Family Detached	3	12,014	1	-	\$802.08	\$721.86
022-0-030-520	Single Family Detached	3	12,986	1	-	\$802.08	\$721.86
022-0-030-535	Single Family Detached	3	12,000	1	-	\$802.08	\$721.86
022-0-030-545	Single Family Detached	3	12,065	1	-	\$802.08	\$721.86
022-0-030-555	Single Family Detached	3	12,058	1	-	\$802.08	\$721.86
022-0-030-565	Single Family Detached	3	13,774	1	-	\$802.08	\$721.86
022-0-030-575	Single Family Detached	3	12,011	1	-	\$802.08	\$721.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-030-585	Single Family Detached	3	15,340	1	-	\$802.08	\$721.86
022-0-030-595	Single Family Detached	3	12,781	1	-	\$802.08	\$721.86
022-0-030-605	Single Family Detached	3	12,024	1	-	\$802.08	\$721.86
022-0-030-615	Single Family Detached	3	12,000	1	-	\$802.08	\$721.86
022-0-030-625	Single Family Detached	3	12,026	1	-	\$802.08	\$721.86
022-0-030-635	Single Family Detached	3	14,340	1	-	\$802.08	\$721.86
022-0-030-645	Single Family Detached	3	12,002	1	-	\$802.08	\$721.86
022-0-030-655	Single Family Detached	3	15,431	1	-	\$802.08	\$721.86
022-0-030-665	Single Family Detached	3	12,152	1	-	\$802.08	\$721.86
022-0-030-675	Single Family Detached	3	18,557	1	-	\$802.08	\$721.86
022-0-040-020	Single Family Detached	2	34,857	1	-	\$1,336.80	\$1,203.12
022-0-040-030	Single Family Detached	2	34,842	1	-	\$1,336.80	\$1,203.12
022-0-040-060	Single Family Detached	2	27,847	1	-	\$1,336.80	\$1,203.12
022-0-040-070	Single Family Detached	3	20,877	1	-	\$802.08	\$721.86
022-0-040-080	Single Family Detached	2	22,612	1	-	\$1,336.80	\$1,203.12
022-0-040-100	Single Family Detached	2	31,274	1	-	\$1,336.80	\$1,203.12
022-0-040-110	Single Family Detached	2	24,318	1	-	\$1,336.80	\$1,203.12
022-0-040-120	Single Family Detached	3	20,835	1	-	\$802.08	\$721.86
022-0-040-130	Single Family Detached	2	28,562	1	-	\$1,336.80	\$1,203.12
022-0-040-150	Single Family Detached	3	15,024	1	-	\$802.08	\$721.86
022-0-040-190	Single Family Detached	1	46,609	1	-	\$2,265.53	\$2,038.98
022-0-040-210	Single Family Detached	2	33,507	1	-	\$1,336.80	\$1,203.12
022-0-040-220	Single Family Detached	3	19,975	1	-	\$802.08	\$721.86
022-0-040-230	Single Family Detached	3	14,855	1	-	\$802.08	\$721.86
022-0-040-240	Single Family Detached	3	18,233	1	-	\$802.08	\$721.86
022-0-040-250	Single Family Detached	3	13,800	1	-	\$802.08	\$721.86
022-0-040-260	Single Family Detached	2	37,452	1	-	\$1,336.80	\$1,203.12
022-0-051-030	Single Family Detached	4	5,950	1	-	\$519.57	\$467.60
022-0-051-040	Single Family Detached	4	6,459	1	-	\$519.57	\$467.60
022-0-051-050	Single Family Detached	4	8,318	1	-	\$519.57	\$467.60
022-0-051-080	Multifamily Attached	6	-	12	-	\$4,533.24	\$4,079.76
022-0-051-090	Single Family Detached	3	19,820	1	-	\$802.08	\$721.86
022-0-051-100	Single Family Detached	1	78,843	1	-	\$2,265.53	\$2,038.98
022-0-051-110	Single Family Detached	3	21,804	1	-	\$802.08	\$721.86
022-0-051-120	Single Family Detached	3	21,804	1	-	\$802.08	\$721.86
022-0-051-130	Single Family Detached	2	28,745	1	-	\$1,336.80	\$1,203.12
022-0-051-140	Single Family Detached	3	11,139	1	-	\$802.08	\$721.86
022-0-051-150	Single Family Detached	3	11,139	1	-	\$802.08	\$721.86
022-0-051-180	Single Family Detached	3	11,209	1	-	\$802.08	\$721.86
022-0-051-190	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
022-0-051-230	Single Family Detached	4	7,960	1	-	\$519.57	\$467.60
022-0-051-260	Single Family Detached	3	14,000	1	-	\$802.08	\$721.86
022-0-051-270	Single Family Detached	3	14,071	1	-	\$802.08	\$721.86
022-0-051-280	Single Family Detached	2	24,265	3	-	\$4,010.40	\$3,609.36
022-0-051-290	Single Family Detached	1	58,372	1	-	\$2,265.53	\$2,038.98
022-0-052-010	Multifamily Attached	6	-	7	-	\$2,644.39	\$2,379.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-052-020	Single Family Detached	1	54,450	1	-	\$2,265.53	\$2,038.98
022-0-052-030	Single Family Detached	2	25,635	1	-	\$1,336.80	\$1,203.12
022-0-052-050	Single Family Detached	4	6,940	1	-	\$519.57	\$467.60
022-0-052-060	Single Family Detached	4	6,798	1	-	\$519.57	\$467.60
022-0-052-070	Single Family Detached	4	6,798	1	-	\$519.57	\$467.60
022-0-052-080	Single Family Detached	3	10,164	1	-	\$802.08	\$721.86
022-0-052-090	Single Family Detached	4	6,535	1	-	\$519.57	\$467.60
022-0-052-100	Single Family Detached	4	7,108	1	-	\$519.57	\$467.60
022-0-052-110	Single Family Detached	2	26,342	1	-	\$1,336.80	\$1,203.12
022-0-052-120	Single Family Detached	3	12,001	1	-	\$802.08	\$721.86
022-0-061-025	Single Family Detached	3	14,000	1	-	\$802.08	\$721.86
022-0-061-035	Single Family Detached	4	7,620	1	-	\$519.57	\$467.60
022-0-061-045	Single Family Detached	4	7,639	1	-	\$519.57	\$467.60
022-0-061-055	Single Family Detached	4	7,639	1	-	\$519.57	\$467.60
022-0-061-065	Single Family Detached	4	7,639	1	-	\$519.57	\$467.60
022-0-061-075	Single Family Detached	4	7,639	1	-	\$519.57	\$467.60
022-0-061-085	Single Family Detached	4	7,639	1	-	\$519.57	\$467.60
022-0-061-095	Single Family Detached	4	7,639	1	-	\$519.57	\$467.60
022-0-061-105	Single Family Detached	4	7,639	1	-	\$519.57	\$467.60
022-0-061-115	Single Family Detached	4	7,639	1	-	\$519.57	\$467.60
022-0-061-125	Single Family Detached	4	8,624	1	-	\$519.57	\$467.60
022-0-061-135	Single Family Detached	3	12,850	1	-	\$802.08	\$721.86
022-0-061-145	Single Family Detached	4	9,872	1	-	\$519.57	\$467.60
022-0-061-155	Single Family Detached	4	7,184	1	-	\$519.57	\$467.60
022-0-061-165	Single Family Detached	4	9,404	1	-	\$519.57	\$467.60
022-0-061-180	Single Family Detached	3	16,563	1	-	\$802.08	\$721.86
022-0-062-015	Single Family Detached	4	7,206	1	-	\$519.57	\$467.60
022-0-062-025	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-035	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-045	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-055	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-065	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-075	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-085	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-095	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-105	Single Family Detached	4	7,206	1	-	\$519.57	\$467.60
022-0-062-115	Single Family Detached	4	7,206	1	-	\$519.57	\$467.60
022-0-062-125	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-135	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-145	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-155	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-165	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-175	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-185	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-195	Single Family Detached	4	6,972	1	-	\$519.57	\$467.60
022-0-062-205	Single Family Detached	4	7,206	1	-	\$519.57	\$467.60

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-063-015	Single Family Detached	4	7,766	1	-	\$519.57	\$467.60
022-0-063-025	Single Family Detached	4	7,179	1	-	\$519.57	\$467.60
022-0-063-035	Single Family Detached	4	7,095	1	-	\$519.57	\$467.60
022-0-063-045	Single Family Detached	4	7,940	1	-	\$519.57	\$467.60
022-0-063-055	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-065	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-075	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-085	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-095	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-105	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-115	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-125	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-135	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-063-145	Single Family Detached	4	7,206	1	-	\$519.57	\$467.60
022-0-064-015	Single Family Detached	4	8,624	1	-	\$519.57	\$467.60
022-0-064-025	Single Family Detached	4	7,684	1	-	\$519.57	\$467.60
022-0-065-015	Single Family Detached	4	7,206	1	-	\$519.57	\$467.60
022-0-065-025	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-065-035	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-065-045	Single Family Detached	4	7,206	1	-	\$519.57	\$467.60
022-0-066-015	Single Family Detached	4	7,206	1	-	\$519.57	\$467.60
022-0-066-025	Single Family Detached	4	7,644	1	-	\$519.57	\$467.60
022-0-071-010	Single Family Detached	4	9,714	1	-	\$519.57	\$467.60
022-0-071-020	Single Family Detached	4	9,061	1	-	\$519.57	\$467.60
022-0-071-030	Single Family Detached	4	9,061	1	-	\$519.57	\$467.60
022-0-071-040	Single Family Detached	4	9,061	1	-	\$519.57	\$467.60
022-0-071-050	Single Family Detached	4	9,061	1	-	\$519.57	\$467.60
022-0-071-060	Single Family Detached	4	9,061	1	-	\$519.57	\$467.60
022-0-071-070	Single Family Detached	3	10,706	1	-	\$802.08	\$721.86
022-0-071-080	Single Family Detached	3	10,706	1	-	\$802.08	\$721.86
022-0-071-090	Single Family Detached	3	10,706	1	-	\$802.08	\$721.86
022-0-071-100	Single Family Detached	3	10,706	1	-	\$802.08	\$721.86
022-0-071-110	Single Family Detached	3	10,658	1	-	\$802.08	\$721.86
022-0-072-010	Single Family Detached	4	7,952	1	-	\$519.57	\$467.60
022-0-072-020	Single Family Detached	4	8,540	1	-	\$519.57	\$467.60
022-0-072-030	Single Family Detached	4	8,540	1	-	\$519.57	\$467.60
022-0-072-040	Single Family Detached	4	8,540	1	-	\$519.57	\$467.60
022-0-072-050	Single Family Detached	4	8,540	1	-	\$519.57	\$467.60
022-0-072-060	Single Family Detached	4	8,540	1	-	\$519.57	\$467.60
022-0-072-070	Single Family Detached	3	10,090	1	-	\$802.08	\$721.86
022-0-072-080	Single Family Detached	3	10,090	1	-	\$802.08	\$721.86
022-0-072-090	Single Family Detached	3	10,090	1	-	\$802.08	\$721.86
022-0-072-100	Single Family Detached	3	10,090	1	-	\$802.08	\$721.86
022-0-072-110	Single Family Detached	3	10,042	1	-	\$802.08	\$721.86
022-0-081-010	Single Family Detached	4	8,626	1	-	\$519.57	\$467.60
022-0-081-020	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-081-030	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-081-040	Single Family Detached	4	8,185	1	-	\$519.57	\$467.60
022-0-081-050	Single Family Detached	4	8,185	1	-	\$519.57	\$467.60
022-0-081-060	Single Family Detached	4	8,185	1	-	\$519.57	\$467.60
022-0-081-070	Single Family Detached	4	8,168	1	-	\$519.57	\$467.60
022-0-081-080	Single Family Detached	4	9,050	1	-	\$519.57	\$467.60
022-0-081-090	Single Family Detached	3	12,600	1	-	\$802.08	\$721.86
022-0-081-100	Single Family Detached	3	11,008	1	-	\$802.08	\$721.86
022-0-081-110	Single Family Detached	3	11,008	1	-	\$802.08	\$721.86
022-0-081-120	Single Family Detached	4	8,541	1	-	\$519.57	\$467.60
022-0-081-130	Single Family Detached	4	8,541	1	-	\$519.57	\$467.60
022-0-081-140	Single Family Detached	4	8,541	1	-	\$519.57	\$467.60
022-0-081-150	Single Family Detached	4	8,493	1	-	\$519.57	\$467.60
022-0-081-230	Single Family Detached	1	48,787	1	-	\$2,265.53	\$2,038.98
022-0-081-240	Single Family Detached	4	7,988	1	-	\$519.57	\$467.60
022-0-081-250	Single Family Detached	4	8,025	1	-	\$519.57	\$467.60
022-0-081-260	Single Family Detached	4	7,875	1	-	\$519.57	\$467.60
022-0-081-270	Single Family Detached	4	8,231	1	-	\$519.57	\$467.60
022-0-081-280	Single Family Detached	4	8,125	1	-	\$519.57	\$467.60
022-0-081-290	Single Family Detached	4	7,662	1	-	\$519.57	\$467.60
022-0-081-300	Single Family Detached	4	8,988	1	-	\$519.57	\$467.60
022-0-081-310	Single Family Detached	4	8,838	1	-	\$519.57	\$467.60
022-0-081-320	Single Family Detached	4	8,009	1	-	\$519.57	\$467.60
022-0-081-330	Single Family Detached	4	8,500	1	-	\$519.57	\$467.60
022-0-081-340	Single Family Detached	4	7,950	1	-	\$519.57	\$467.60
022-0-081-350	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-081-360	Single Family Detached	4	8,002	1	-	\$519.57	\$467.60
022-0-081-370	Single Family Detached	4	8,002	1	-	\$519.57	\$467.60
022-0-081-380	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-081-390	Single Family Detached	4	8,020	1	-	\$519.57	\$467.60
022-0-081-400	Single Family Detached	4	8,938	1	-	\$519.57	\$467.60
022-0-082-010	Single Family Detached	4	8,631	1	-	\$519.57	\$467.60
022-0-082-020	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-030	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-040	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-050	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-060	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-070	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-080	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-090	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-100	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-110	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-120	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-130	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-140	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-082-150	Single Family Detached	4	8,002	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-083-020	Single Family Detached	4	8,100	1	-	\$519.57	\$467.60
022-0-083-030	Single Family Detached	4	8,312	1	-	\$519.57	\$467.60
022-0-083-040	Single Family Detached	4	8,200	1	-	\$519.57	\$467.60
022-0-083-050	Single Family Detached	4	9,375	1	-	\$519.57	\$467.60
022-0-083-060	Single Family Detached	4	9,888	1	-	\$519.57	\$467.60
022-0-083-070	Single Family Detached	3	10,125	1	-	\$802.08	\$721.86
022-0-083-080	Single Family Detached	4	8,425	1	-	\$519.57	\$467.60
022-0-083-090	Single Family Detached	4	8,064	1	-	\$519.57	\$467.60
022-0-083-100	Single Family Detached	4	8,036	1	-	\$519.57	\$467.60
022-0-083-110	Single Family Detached	4	8,036	1	-	\$519.57	\$467.60
022-0-083-120	Single Family Detached	4	8,036	1	-	\$519.57	\$467.60
022-0-083-130	Single Family Detached	4	8,011	1	-	\$519.57	\$467.60
022-0-083-140	Single Family Detached	4	8,150	1	-	\$519.57	\$467.60
022-0-084-010	Single Family Detached	4	8,675	1	-	\$519.57	\$467.60
022-0-084-020	Single Family Detached	4	8,325	1	-	\$519.57	\$467.60
022-0-084-030	Single Family Detached	4	7,875	1	-	\$519.57	\$467.60
022-0-084-040	Single Family Detached	4	8,250	1	-	\$519.57	\$467.60
022-0-084-070	Single Family Detached	4	8,438	1	-	\$519.57	\$467.60
022-0-084-080	Single Family Detached	4	8,700	1	-	\$519.57	\$467.60
022-0-084-090	Single Family Detached	4	8,488	1	-	\$519.57	\$467.60
022-0-084-100	Single Family Detached	4	8,038	1	-	\$519.57	\$467.60
022-0-084-110	Single Family Detached	4	8,603	1	-	\$519.57	\$467.60
022-0-084-130	Single Family Detached	4	8,258	1	-	\$519.57	\$467.60
022-0-090-010	Single Family Detached	4	9,620	3	-	\$1,558.71	\$1,402.80
022-0-090-040	Single Family Detached	1	158,994	1	-	\$2,265.53	\$2,038.98
022-0-090-070	Single Family Detached	4	6,096	1	-	\$519.57	\$467.60
022-0-090-080	Single Family Detached	4	9,828	1	-	\$519.57	\$467.60
022-0-090-100	Single Family Detached	4	7,835	1	-	\$519.57	\$467.60
022-0-090-110	Single Family Detached	4	8,219	1	-	\$519.57	\$467.60
022-0-090-120	Single Family Detached	4	7,822	1	-	\$519.57	\$467.60
022-0-090-140	Single Family Detached	4	7,115	1	-	\$519.57	\$467.60
022-0-090-150	Single Family Detached	4	7,100	1	-	\$519.57	\$467.60
022-0-090-160	Single Family Detached	4	7,261	1	-	\$519.57	\$467.60
022-0-090-180	Single Family Detached	4	8,834	1	-	\$519.57	\$467.60
022-0-090-190	Single Family Detached	4	9,018	1	-	\$519.57	\$467.60
022-0-090-200	Single Family Detached	4	8,671	1	-	\$519.57	\$467.60
022-0-090-210	Single Family Detached	4	6,739	1	-	\$519.57	\$467.60
022-0-090-220	Single Family Detached	4	7,045	1	-	\$519.57	\$467.60
022-0-090-230	Single Family Detached	4	7,609	2	-	\$1,039.14	\$935.20
022-0-090-250	Multifamily Attached	6	-	16	-	\$6,044.32	\$5,439.68
022-0-090-260	Multifamily Attached	6	-	5	-	\$1,888.85	\$1,699.90
022-0-090-270	Single Family Detached	4	7,464	1	-	\$519.57	\$467.60
022-0-090-280	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
022-0-090-290	Single Family Detached	3	10,164	1	-	\$802.08	\$721.86
022-0-090-300	Single Family Detached	3	10,164	1	-	\$802.08	\$721.86
022-0-090-400	Single Family Detached	3	10,106	1	-	\$802.08	\$721.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-090-410	Single Family Detached	4	5,677	1	-	\$519.57	\$467.60
022-0-090-420	Single Family Detached	3	13,497	2	-	\$1,604.16	\$1,443.72
022-0-090-450	Multifamily Attached	6	-	16	-	\$6,044.32	\$5,439.68
022-0-090-480	Single Family Detached	4	7,267	1	-	\$519.57	\$467.60
022-0-090-490	Single Family Detached	4	7,546	1	-	\$519.57	\$467.60
022-0-090-500	Single Family Detached	4	8,122	1	-	\$519.57	\$467.60
022-0-090-520	Commercial Property	7	-	-	8,079	\$2,649.91	\$2,384.92
022-0-100-020	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-030	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-080	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-090	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-100	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-110	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-130	Single Family Detached	4	6,562	1	-	\$519.57	\$467.60
022-0-100-150	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-160	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-170	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-180	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-190	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-200	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-230	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-240	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-250	Single Family Detached	4	8,250	1	-	\$519.57	\$467.60
022-0-100-260	Single Family Detached	4	6,750	1	-	\$519.57	\$467.60
022-0-100-270	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-280	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-290	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-300	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-310	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-320	Single Family Detached	4	7,119	1	-	\$519.57	\$467.60
022-0-100-330	Single Family Detached	4	6,706	1	-	\$519.57	\$467.60
022-0-100-340	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-350	Single Family Detached	4	8,228	1	-	\$519.57	\$467.60
022-0-100-360	Single Family Detached	4	6,580	1	-	\$519.57	\$467.60
022-0-100-380	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-390	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-420	Single Family Detached	2	31,050	1	-	\$1,336.80	\$1,203.12
022-0-100-430	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-100-440	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-100-450	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
022-0-100-460	Single Family Detached	4	5,036	1	-	\$519.57	\$467.60
022-0-100-470	Commercial Property	7	-	-	3,070	\$1,006.96	\$906.26
022-0-110-010	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-020	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-040	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-060	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-110-070	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-090	Single Family Detached	4	7,184	1	-	\$519.57	\$467.60
022-0-110-100	Single Family Detached	4	7,815	1	-	\$519.57	\$467.60
022-0-110-130	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-150	Single Family Detached	4	8,577	1	-	\$519.57	\$467.60
022-0-110-160	Single Family Detached	4	8,160	1	-	\$519.57	\$467.60
022-0-110-190	Single Family Detached	4	7,871	1	-	\$519.57	\$467.60
022-0-110-200	Single Family Detached	2	27,543	1	-	\$1,336.80	\$1,203.12
022-0-110-210	Single Family Detached	3	17,649	1	-	\$802.08	\$721.86
022-0-110-220	Single Family Detached	3	14,618	1	-	\$802.08	\$721.86
022-0-110-230	Single Family Detached	2	26,665	1	-	\$1,336.80	\$1,203.12
022-0-110-240	Single Family Detached	3	19,100	1	-	\$802.08	\$721.86
022-0-110-250	Single Family Detached	4	8,982	1	-	\$519.57	\$467.60
022-0-110-260	Single Family Detached	4	9,846	1	-	\$519.57	\$467.60
022-0-110-300	Single Family Detached	4	7,475	1	-	\$519.57	\$467.60
022-0-110-320	Single Family Detached	4	7,465	1	-	\$519.57	\$467.60
022-0-110-330	Single Family Detached	4	7,465	1	-	\$519.57	\$467.60
022-0-110-340	Single Family Detached	3	10,909	1	-	\$802.08	\$721.86
022-0-110-350	Single Family Detached	3	10,909	1	-	\$802.08	\$721.86
022-0-110-380	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-390	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-400	Single Family Detached	4	7,200	1	-	\$519.57	\$467.60
022-0-110-410	Single Family Detached	4	8,100	1	-	\$519.57	\$467.60
022-0-110-430	Single Family Detached	3	13,778	1	-	\$802.08	\$721.86
022-0-110-440	Single Family Detached	4	7,465	1	-	\$519.57	\$467.60
022-0-110-460	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-470	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-110-480	Single Family Detached	4	8,866	1	-	\$519.57	\$467.60
022-0-110-490	Single Family Detached	4	7,920	1	-	\$519.57	\$467.60
022-0-110-520	Single Family Detached	4	9,000	1	-	\$519.57	\$467.60
022-0-110-530	Single Family Detached	3	11,778	1	-	\$802.08	\$721.86
022-0-110-540	Single Family Detached	4	9,929	2	-	\$1,039.14	\$935.20
022-0-110-550	Single Family Detached	4	7,918	1	-	\$519.57	\$467.60
022-0-110-560	Single Family Detached	3	11,714	1	-	\$802.08	\$721.86
022-0-110-570	Single Family Detached	3	14,003	1	-	\$802.08	\$721.86
022-0-120-040	Single Family Detached	2	28,300	1	-	\$1,336.80	\$1,203.12
022-0-120-050	Single Family Detached	3	20,264	1	-	\$802.08	\$721.86
022-0-120-065	Single Family Detached	4	6,815	1	-	\$519.57	\$467.60
022-0-120-075	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-085	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-095	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-105	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-115	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-125	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-135	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-145	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-120-155	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-165	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-175	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-185	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-195	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-205	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-215	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-225	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-235	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-245	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-255	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-265	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-275	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-285	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-120-290	Single Family Detached	4	6,958	1	-	\$519.57	\$467.60
022-0-120-300	Single Family Detached	3	10,289	1	-	\$802.08	\$721.86
022-0-120-330	Single Family Detached	4	6,431	1	-	\$519.57	\$467.60
022-0-120-340	Single Family Detached	4	6,431	1	-	\$519.57	\$467.60
022-0-120-350	Single Family Detached	4	6,431	1	-	\$519.57	\$467.60
022-0-120-360	Single Family Detached	4	6,431	1	-	\$519.57	\$467.60
022-0-120-370	Single Family Detached	4	6,128	1	-	\$519.57	\$467.60
022-0-120-380	Single Family Detached	4	6,030	1	-	\$519.57	\$467.60
022-0-120-390	Single Family Detached	4	9,003	1	-	\$519.57	\$467.60
022-0-120-400	Single Family Detached	4	9,563	1	-	\$519.57	\$467.60
022-0-120-410	Single Family Detached	4	9,285	1	-	\$519.57	\$467.60
022-0-130-015	Single Family Detached	4	8,520	1	-	\$519.57	\$467.60
022-0-130-025	Single Family Detached	4	8,519	1	-	\$519.57	\$467.60
022-0-130-035	Single Family Detached	4	8,518	1	-	\$519.57	\$467.60
022-0-130-045	Single Family Detached	4	8,516	1	-	\$519.57	\$467.60
022-0-130-055	Single Family Detached	4	8,515	1	-	\$519.57	\$467.60
022-0-130-065	Single Family Detached	4	8,514	1	-	\$519.57	\$467.60
022-0-130-075	Single Family Detached	4	8,513	1	-	\$519.57	\$467.60
022-0-130-085	Single Family Detached	4	8,512	1	-	\$519.57	\$467.60
022-0-130-095	Single Family Detached	4	8,511	1	-	\$519.57	\$467.60
022-0-130-105	Single Family Detached	4	8,510	1	-	\$519.57	\$467.60
022-0-130-115	Single Family Detached	4	8,509	1	-	\$519.57	\$467.60
022-0-130-125	Single Family Detached	4	8,508	1	-	\$519.57	\$467.60
022-0-130-135	Single Family Detached	4	8,507	1	-	\$519.57	\$467.60
022-0-130-145	Single Family Detached	4	8,506	1	-	\$519.57	\$467.60
022-0-130-155	Single Family Detached	4	8,504	1	-	\$519.57	\$467.60
022-0-130-165	Single Family Detached	4	8,503	1	-	\$519.57	\$467.60
022-0-130-175	Single Family Detached	4	8,502	1	-	\$519.57	\$467.60
022-0-130-185	Single Family Detached	4	8,501	1	-	\$519.57	\$467.60
022-0-130-195	Single Family Detached	4	8,500	1	-	\$519.57	\$467.60
022-0-130-205	Single Family Detached	4	8,499	1	-	\$519.57	\$467.60
022-0-130-215	Single Family Detached	4	8,498	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-130-225	Single Family Detached	4	8,497	1	-	\$519.57	\$467.60
022-0-130-235	Single Family Detached	3	10,208	1	-	\$802.08	\$721.86
022-0-140-030	Single Family Detached	3	12,768	1	-	\$802.08	\$721.86
022-0-140-040	Single Family Detached	3	11,130	1	-	\$802.08	\$721.86
022-0-140-050	Single Family Detached	3	11,130	1	-	\$802.08	\$721.86
022-0-140-060	Single Family Detached	3	11,450	1	-	\$802.08	\$721.86
022-0-140-080	Single Family Detached	4	7,750	1	-	\$519.57	\$467.60
022-0-140-090	Single Family Detached	3	11,950	1	-	\$802.08	\$721.86
022-0-140-100	Single Family Detached	4	7,807	1	-	\$519.57	\$467.60
022-0-140-110	Single Family Detached	4	7,576	1	-	\$519.57	\$467.60
022-0-140-120	Single Family Detached	4	6,907	1	-	\$519.57	\$467.60
022-0-140-140	Single Family Detached	4	8,123	1	-	\$519.57	\$467.60
022-0-140-150	Single Family Detached	4	8,726	1	-	\$519.57	\$467.60
022-0-140-160	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
022-0-140-170	Single Family Detached	3	10,187	1	-	\$802.08	\$721.86
022-0-140-180	Single Family Detached	4	9,837	1	-	\$519.57	\$467.60
022-0-140-190	Single Family Detached	4	8,544	2	-	\$1,039.14	\$935.20
022-0-140-200	Single Family Detached	4	8,296	1	-	\$519.57	\$467.60
022-0-140-210	Single Family Detached	4	8,388	1	-	\$519.57	\$467.60
022-0-140-220	Single Family Detached	4	8,175	1	-	\$519.57	\$467.60
022-0-140-230	Multifamily Attached	6	-	6	-	\$2,266.62	\$2,039.88
022-0-140-260	Single Family Detached	4	6,959	1	-	\$519.57	\$467.60
022-0-140-270	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
022-0-140-290	Single Family Detached	4	5,000	1	-	\$519.57	\$467.60
022-0-140-300	Single Family Detached	4	5,000	1	-	\$519.57	\$467.60
022-0-140-310	Single Family Detached	4	5,814	1	-	\$519.57	\$467.60
022-0-140-320	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-330	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-340	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-350	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-365	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-370	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-380	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-390	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-400	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-410	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-140-470	Commercial Property	7	-	-	3,220	\$1,056.16	\$950.54
022-0-140-490	Single Family Detached	3	10,047	2	-	\$1,604.16	\$1,443.72
022-0-140-500	Single Family Detached	4	9,490	1	-	\$519.57	\$467.60
022-0-140-510	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
022-0-140-520	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
022-0-140-530	Single Family Detached	4	6,705	1	-	\$519.57	\$467.60
022-0-140-540	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
022-0-140-550	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
022-0-140-560	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
022-0-140-570	Single Family Detached	4	5,878	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-140-580	Single Family Detached	4	5,933	1	-	\$519.57	\$467.60
022-0-140-590	Commercial Property	7	-	-	1,000	\$328.00	\$295.20
022-0-140-600	Commercial Property	7	-	-	730	\$239.44	\$215.50
022-0-140-610	Single Family Detached	4	4,650	1	-	\$519.57	\$467.60
022-0-140-630	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
022-0-140-640	Commercial Property	7	-	-	1,000	\$328.00	\$295.20
022-0-151-010	Commercial Property	7	-	-	4,302	\$1,411.06	\$1,269.94
022-0-151-020	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-030	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-040	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-050	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-060	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-070	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-080	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-090	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-100	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-110	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-120	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-130	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-140	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-150	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-160	Single Family Detached	4	6,500	1	-	\$519.57	\$467.60
022-0-151-170	Single Family Detached	4	6,071	1	-	\$519.57	\$467.60
022-0-151-180	Single Family Detached	4	6,476	1	-	\$519.57	\$467.60
022-0-151-190	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-200	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-210	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-220	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-230	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-240	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-250	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-260	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-270	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-280	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-290	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-300	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-310	Single Family Detached	4	7,500	2	-	\$1,039.14	\$935.20
022-0-151-320	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-330	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-151-340	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
022-0-151-350	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
022-0-151-360	Commercial Property	7	-	-	1,800	\$590.40	\$531.36
022-0-152-010	Commercial Property	7	-	-	8,236	\$2,701.41	\$2,431.26
022-0-152-020	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-030	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-040	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-152-050	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-070	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-080	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-090	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-100	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-110	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-120	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-130	Single Family Detached	4	7,373	1	-	\$519.57	\$467.60
022-0-152-140	Single Family Detached	4	7,627	1	-	\$519.57	\$467.60
022-0-152-150	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-160	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-170	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-180	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
022-0-152-190	Single Family Detached	3	10,910	1	-	\$802.08	\$721.86
022-0-152-200	Single Family Detached	3	10,908	1	-	\$802.08	\$721.86
022-0-152-210	Single Family Detached	4	8,702	1	-	\$519.57	\$467.60
022-0-152-220	Single Family Detached	4	8,509	1	-	\$519.57	\$467.60
022-0-152-230	Single Family Detached	4	8,509	2	-	\$1,039.14	\$935.20
022-0-152-240	Single Family Detached	4	8,957	1	-	\$519.57	\$467.60
022-0-152-250	Single Family Detached	4	8,957	1	-	\$519.57	\$467.60
022-0-152-280	Single Family Detached	3	10,301	1	-	\$802.08	\$721.86
022-0-152-290	Single Family Detached	3	10,301	1	-	\$802.08	\$721.86
022-0-152-300	Commercial Property	7	-	-	3,857	\$1,265.10	\$1,138.58
022-0-152-310	Commercial Property	7	-	-	1,188	\$389.66	\$350.70
022-0-152-320	Single Family Detached	3	10,400	1	-	\$802.08	\$721.86
022-0-152-330	Single Family Detached	3	10,301	1	-	\$802.08	\$721.86
022-0-152-340	Single Family Detached	3	12,764	1	-	\$802.08	\$721.86
022-0-152-350	Single Family Detached	4	7,912	1	-	\$519.57	\$467.60
022-0-152-360	Single Family Detached	4	7,464	1	-	\$519.57	\$467.60
022-0-152-370	Single Family Detached	4	7,464	1	-	\$519.57	\$467.60
022-0-161-015	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-025	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-035	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-040	Single Family Detached	3	11,301	1	-	\$802.08	\$721.86
022-0-161-060	Single Family Detached	4	9,443	1	-	\$519.57	\$467.60
022-0-161-070	Single Family Detached	4	9,443	1	-	\$519.57	\$467.60
022-0-161-080	Single Family Detached	4	6,295	1	-	\$519.57	\$467.60
022-0-161-090	Single Family Detached	4	6,628	1	-	\$519.57	\$467.60
022-0-161-100	Single Family Detached	4	6,998	1	-	\$519.57	\$467.60
022-0-161-110	Single Family Detached	4	7,320	1	-	\$519.57	\$467.60
022-0-161-120	Single Family Detached	4	7,646	1	-	\$519.57	\$467.60
022-0-161-130	Single Family Detached	4	6,295	1	-	\$519.57	\$467.60
022-0-161-140	Single Family Detached	4	6,295	1	-	\$519.57	\$467.60
022-0-161-150	Single Family Detached	4	6,295	1	-	\$519.57	\$467.60
022-0-161-160	Single Family Detached	4	6,295	1	-	\$519.57	\$467.60
022-0-161-170	Single Family Detached	3	12,590	1	-	\$802.08	\$721.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-161-180	Single Family Detached	3	10,018	1	-	\$802.08	\$721.86
022-0-161-195	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-205	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-215	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-225	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-235	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-240	Single Family Detached	4	8,092	1	-	\$519.57	\$467.60
022-0-161-250	Single Family Detached	4	6,188	1	-	\$519.57	\$467.60
022-0-161-270	Single Family Detached	4	6,226	1	-	\$519.57	\$467.60
022-0-161-280	Single Family Detached	4	6,240	1	-	\$519.57	\$467.60
022-0-161-290	Single Family Detached	4	6,252	1	-	\$519.57	\$467.60
022-0-161-300	Single Family Detached	4	6,266	1	-	\$519.57	\$467.60
022-0-161-310	Single Family Detached	4	5,025	1	-	\$519.57	\$467.60
022-0-161-320	Single Family Detached	4	5,379	1	-	\$519.57	\$467.60
022-0-161-330	Commercial Property	7	-	-	5,058	\$1,659.02	\$1,493.12
022-0-161-340	Commercial Property	7	-	-	1,693	\$555.30	\$499.76
022-0-161-350	Commercial Property	7	-	-	2,328	\$763.58	\$687.22
022-0-161-370	Commercial Property	7	-	-	2,898	\$950.54	\$855.48
022-0-161-380	Commercial Property	7	-	-	1,707	\$559.90	\$503.90
022-0-161-390	Commercial Property	7	-	-	6,048	\$1,983.74	\$1,785.36
022-0-161-405	Single Family Detached	4	8,773	1	-	\$519.57	\$467.60
022-0-161-415	Commercial Property	7	-	-	3,375	\$1,107.00	\$996.30
022-0-161-420	Single Family Detached	4	6,295	1	-	\$519.57	\$467.60
022-0-161-430	Single Family Detached	4	6,295	1	-	\$519.57	\$467.60
022-0-161-440	Single Family Detached	4	6,200	1	-	\$519.57	\$467.60
022-0-161-450	Single Family Detached	4	6,213	1	-	\$519.57	\$467.60
022-0-162-015	Single Family Detached	4	8,521	1	-	\$519.57	\$467.60
022-0-162-035	Single Family Detached	4	8,522	1	-	\$519.57	\$467.60
022-0-162-045	Single Family Detached	4	8,523	1	-	\$519.57	\$467.60
022-0-162-055	Single Family Detached	4	8,524	1	-	\$519.57	\$467.60
022-0-162-065	Single Family Detached	4	8,525	1	-	\$519.57	\$467.60
022-0-162-075	Single Family Detached	4	8,526	1	-	\$519.57	\$467.60
022-0-162-085	Single Family Detached	4	8,527	1	-	\$519.57	\$467.60
022-0-162-095	Single Family Detached	4	8,528	1	-	\$519.57	\$467.60
022-0-162-105	Single Family Detached	4	8,528	1	-	\$519.57	\$467.60
022-0-162-145	Commercial Property	7	-	-	5,407	\$1,773.50	\$1,596.14
022-0-171-015	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-171-025	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-171-035	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-171-045	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-171-055	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-171-065	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-171-075	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-171-085	Single Family Detached	4	8,626	1	-	\$519.57	\$467.60
022-0-172-015	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-025	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-172-035	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-045	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-055	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-065	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-075	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-085	Single Family Detached	4	8,631	1	-	\$519.57	\$467.60
022-0-172-095	Single Family Detached	4	8,631	1	-	\$519.57	\$467.60
022-0-172-105	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-115	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-125	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-135	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-145	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-155	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-172-165	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-173-015	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-173-025	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-173-035	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-173-045	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-173-055	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-173-065	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-173-075	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-173-085	Single Family Detached	4	8,631	1	-	\$519.57	\$467.60
022-0-181-015	Single Family Detached	4	8,626	1	-	\$519.57	\$467.60
022-0-181-025	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-181-035	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-181-045	Single Family Detached	4	8,185	1	-	\$519.57	\$467.60
022-0-181-055	Single Family Detached	4	8,185	1	-	\$519.57	\$467.60
022-0-181-065	Single Family Detached	4	8,186	1	-	\$519.57	\$467.60
022-0-181-075	Single Family Detached	4	8,160	1	-	\$519.57	\$467.60
022-0-181-085	Single Family Detached	4	9,378	1	-	\$519.57	\$467.60
022-0-181-095	Single Family Detached	3	13,008	1	-	\$802.08	\$721.86
022-0-181-105	Single Family Detached	3	11,010	1	-	\$802.08	\$721.86
022-0-181-115	Single Family Detached	3	11,088	1	-	\$802.08	\$721.86
022-0-182-015	Single Family Detached	4	8,631	1	-	\$519.57	\$467.60
022-0-182-025	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-182-035	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-182-045	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-182-055	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-182-065	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-182-075	Single Family Detached	4	9,086	1	-	\$519.57	\$467.60
022-0-182-085	Single Family Detached	4	9,086	1	-	\$519.57	\$467.60
022-0-182-095	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-182-105	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-182-115	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-182-125	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-182-135	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-182-145	Single Family Detached	4	8,631	1	-	\$519.57	\$467.60
022-0-183-015	Single Family Detached	4	8,631	1	-	\$519.57	\$467.60
022-0-183-025	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-183-035	Single Family Detached	4	8,008	1	-	\$519.57	\$467.60
022-0-183-045	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-183-055	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-183-065	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-183-075	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-183-085	Single Family Detached	4	8,190	1	-	\$519.57	\$467.60
022-0-183-095	Single Family Detached	4	8,372	1	-	\$519.57	\$467.60
022-0-183-100	Single Family Detached	3	10,035	1	-	\$802.08	\$721.86
022-0-183-110	Single Family Detached	3	10,035	1	-	\$802.08	\$721.86
022-0-183-120	Single Family Detached	3	10,035	1	-	\$802.08	\$721.86
022-0-184-010	Single Family Detached	3	10,224	1	-	\$802.08	\$721.86
022-0-184-020	Single Family Detached	3	10,300	1	-	\$802.08	\$721.86
022-0-184-030	Single Family Detached	3	11,150	1	-	\$802.08	\$721.86
022-0-184-040	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
022-0-184-050	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
022-0-184-060	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
022-0-184-070	Single Family Detached	3	11,150	1	-	\$802.08	\$721.86
022-0-184-080	Single Family Detached	3	10,300	1	-	\$802.08	\$721.86
022-0-184-090	Single Family Detached	3	10,002	1	-	\$802.08	\$721.86
022-0-185-010	Single Family Detached	3	10,035	1	-	\$802.08	\$721.86
022-0-185-020	Single Family Detached	3	10,035	1	-	\$802.08	\$721.86
022-0-185-030	Single Family Detached	3	10,035	1	-	\$802.08	\$721.86
022-0-191-015	Single Family Detached	4	8,169	1	-	\$519.57	\$467.60
022-0-191-025	Single Family Detached	3	12,333	1	-	\$802.08	\$721.86
022-0-191-035	Single Family Detached	3	11,092	1	-	\$802.08	\$721.86
022-0-191-045	Single Family Detached	3	10,018	1	-	\$802.08	\$721.86
022-0-191-055	Single Family Detached	3	11,183	1	-	\$802.08	\$721.86
022-0-192-015	Single Family Detached	4	8,250	1	-	\$519.57	\$467.60
022-0-192-025	Single Family Detached	3	10,950	1	-	\$802.08	\$721.86
022-0-192-035	Single Family Detached	3	14,967	1	-	\$802.08	\$721.86
022-0-192-045	Single Family Detached	4	9,100	1	-	\$519.57	\$467.60
022-0-192-055	Single Family Detached	4	9,400	1	-	\$519.57	\$467.60
022-0-192-065	Single Family Detached	3	10,450	1	-	\$802.08	\$721.86
022-0-192-075	Single Family Detached	4	8,850	1	-	\$519.57	\$467.60
022-0-192-085	Single Family Detached	4	8,629	1	-	\$519.57	\$467.60
022-0-192-095	Single Family Detached	4	8,500	1	-	\$519.57	\$467.60
022-0-192-105	Single Family Detached	4	9,722	1	-	\$519.57	\$467.60
022-0-192-115	Single Family Detached	4	8,800	1	-	\$519.57	\$467.60
022-0-192-125	Single Family Detached	4	9,600	1	-	\$519.57	\$467.60
022-0-192-135	Single Family Detached	4	8,659	1	-	\$519.57	\$467.60
022-0-192-145	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-192-150	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-192-160	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-192-170	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-192-180	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-192-190	Single Family Detached	4	8,103	1	-	\$519.57	\$467.60
022-0-192-205	Single Family Detached	4	8,103	1	-	\$519.57	\$467.60
022-0-192-215	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-192-225	Single Family Detached	4	8,050	1	-	\$519.57	\$467.60
022-0-192-245	Single Family Detached	4	9,958	1	-	\$519.57	\$467.60
022-0-192-255	Single Family Detached	4	8,876	1	-	\$519.57	\$467.60
022-0-192-265	Single Family Detached	4	9,880	1	-	\$519.57	\$467.60
022-0-192-275	Single Family Detached	3	17,367	1	-	\$802.08	\$721.86
022-0-192-285	Single Family Detached	3	16,750	1	-	\$802.08	\$721.86
022-0-192-295	Single Family Detached	4	8,600	1	-	\$519.57	\$467.60
022-0-192-305	Single Family Detached	4	8,322	1	-	\$519.57	\$467.60
022-0-192-315	Single Family Detached	4	8,433	1	-	\$519.57	\$467.60
022-0-192-325	Single Family Detached	4	8,545	1	-	\$519.57	\$467.60
022-0-192-335	Single Family Detached	4	8,657	1	-	\$519.57	\$467.60
022-0-192-345	Single Family Detached	4	9,100	1	-	\$519.57	\$467.60
022-0-192-355	Single Family Detached	3	15,250	1	-	\$802.08	\$721.86
022-0-192-365	Single Family Detached	4	9,000	1	-	\$519.57	\$467.60
022-0-192-375	Single Family Detached	4	8,010	1	-	\$519.57	\$467.60
022-0-192-385	Single Family Detached	4	8,010	1	-	\$519.57	\$467.60
022-0-192-395	Single Family Detached	4	8,010	1	-	\$519.57	\$467.60
022-0-192-405	Single Family Detached	4	8,010	1	-	\$519.57	\$467.60
022-0-192-415	Single Family Detached	4	8,010	1	-	\$519.57	\$467.60
022-0-192-425	Single Family Detached	4	7,962	1	-	\$519.57	\$467.60
022-0-193-015	Single Family Detached	4	8,100	1	-	\$519.57	\$467.60
022-0-193-025	Single Family Detached	4	8,150	1	-	\$519.57	\$467.60
022-0-193-035	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-193-045	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-193-055	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-193-060	Single Family Detached	4	7,952	1	-	\$519.57	\$467.60
022-0-193-075	Single Family Detached	4	7,952	1	-	\$519.57	\$467.60
022-0-193-080	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-193-095	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-193-105	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-194-015	Single Family Detached	4	8,300	1	-	\$519.57	\$467.60
022-0-194-025	Single Family Detached	4	8,300	1	-	\$519.57	\$467.60
022-0-194-035	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-045	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-055	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-065	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-075	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-080	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-095	Single Family Detached	4	7,958	1	-	\$519.57	\$467.60
022-0-194-105	Single Family Detached	4	7,958	1	-	\$519.57	\$467.60
022-0-194-110	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-194-120	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-130	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-145	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-155	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-194-165	Single Family Detached	4	8,006	1	-	\$519.57	\$467.60
022-0-195-010	Single Family Detached	4	8,001	1	-	\$519.57	\$467.60
022-0-195-020	Single Family Detached	4	8,027	1	-	\$519.57	\$467.60
022-0-195-030	Single Family Detached	4	8,150	1	-	\$519.57	\$467.60
022-0-195-045	Single Family Detached	3	13,400	1	-	\$802.08	\$721.86
022-0-195-055	Single Family Detached	4	8,400	1	-	\$519.57	\$467.60
022-0-196-015	Single Family Detached	4	8,225	1	-	\$519.57	\$467.60
022-0-196-020	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-196-030	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-196-040	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-196-050	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-196-060	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-196-070	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-196-080	Single Family Detached	4	8,003	1	-	\$519.57	\$467.60
022-0-196-090	Single Family Detached	4	8,001	1	-	\$519.57	\$467.60
022-0-200-035	Single Family Detached	4	7,985	1	-	\$519.57	\$467.60
022-0-200-045	Single Family Detached	4	8,128	1	-	\$519.57	\$467.60
022-0-200-055	Single Family Detached	4	8,128	1	-	\$519.57	\$467.60
022-0-200-065	Single Family Detached	4	8,128	1	-	\$519.57	\$467.60
022-0-200-075	Single Family Detached	4	8,084	1	-	\$519.57	\$467.60
022-0-200-085	Single Family Detached	4	8,091	1	-	\$519.57	\$467.60
022-0-200-095	Single Family Detached	4	8,173	1	-	\$519.57	\$467.60
022-0-200-105	Single Family Detached	4	8,173	1	-	\$519.57	\$467.60
022-0-200-115	Single Family Detached	4	8,173	1	-	\$519.57	\$467.60
022-0-200-125	Single Family Detached	4	8,173	1	-	\$519.57	\$467.60
022-0-200-135	Single Family Detached	4	8,173	1	-	\$519.57	\$467.60
022-0-200-145	Single Family Detached	4	8,173	1	-	\$519.57	\$467.60
022-0-200-155	Single Family Detached	4	8,173	1	-	\$519.57	\$467.60
022-0-200-165	Single Family Detached	4	8,173	1	-	\$519.57	\$467.60
022-0-200-175	Single Family Detached	4	8,315	1	-	\$519.57	\$467.60
022-0-200-185	Single Family Detached	4	7,862	1	-	\$519.57	\$467.60
022-0-200-195	Single Family Detached	4	8,001	1	-	\$519.57	\$467.60
022-0-200-205	Single Family Detached	4	8,001	1	-	\$519.57	\$467.60
022-0-200-215	Single Family Detached	4	8,001	1	-	\$519.57	\$467.60
022-0-200-225	Single Family Detached	4	8,194	1	-	\$519.57	\$467.60
022-0-200-235	Single Family Detached	4	7,750	1	-	\$519.57	\$467.60
022-0-200-245	Single Family Detached	4	9,750	1	-	\$519.57	\$467.60
022-0-200-255	Single Family Detached	4	8,150	1	-	\$519.57	\$467.60
022-0-200-265	Single Family Detached	4	9,750	1	-	\$519.57	\$467.60
022-0-200-275	Single Family Detached	4	7,750	1	-	\$519.57	\$467.60
022-0-200-285	Single Family Detached	4	8,060	1	-	\$519.57	\$467.60
022-0-200-295	Single Family Detached	4	8,070	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
022-0-200-305	Single Family Detached	4	8,146	1	-	\$519.57	\$467.60
022-0-200-315	Single Family Detached	4	8,279	1	-	\$519.57	\$467.60
022-0-200-325	Single Family Detached	4	8,412	1	-	\$519.57	\$467.60
022-0-200-335	Single Family Detached	4	8,483	1	-	\$519.57	\$467.60
022-0-200-345	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-355	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-365	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-375	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-385	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-395	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-405	Single Family Detached	4	8,085	1	-	\$519.57	\$467.60
022-0-200-415	Single Family Detached	4	7,916	1	-	\$519.57	\$467.60
022-0-200-425	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-435	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-445	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-455	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-465	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-475	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-485	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-495	Single Family Detached	4	8,000	1	-	\$519.57	\$467.60
022-0-200-505	Single Family Detached	4	8,085	1	-	\$519.57	\$467.60
022-0-200-525	Single Family Detached	4	7,952	1	-	\$519.57	\$467.60
022-0-200-535	Single Family Detached	4	9,585	1	-	\$519.57	\$467.60
022-0-210-170	Single Family Detached	3	11,429	1	-	\$802.08	\$721.86
022-0-210-180	Single Family Detached	2	26,021	1	-	\$1,336.80	\$1,203.12
022-0-210-190	Single Family Detached	3	13,556	1	-	\$802.08	\$721.86
022-0-210-200	Single Family Detached	3	12,626	1	-	\$802.08	\$721.86
022-0-210-210	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
022-0-210-245	Single Family Detached	1	364,030	1	-	\$2,265.53	\$2,038.98
023-0-010-010	Single Family Detached	2	32,673	1	-	\$1,336.80	\$1,203.12
023-0-010-080	Single Family Detached	2	32,500	1	-	\$1,336.80	\$1,203.12
023-0-010-100	Single Family Detached	2	38,850	1	-	\$1,336.80	\$1,203.12
023-0-010-120	Single Family Detached	2	39,361	1	-	\$1,336.80	\$1,203.12
023-0-020-010	Commercial Property	7	-	-	3,065	\$1,005.32	\$904.78
023-0-020-020	Single Family Detached	2	31,940	1	-	\$1,336.80	\$1,203.12
023-0-020-030	Single Family Detached	2	32,053	1	-	\$1,336.80	\$1,203.12
023-0-020-050	Single Family Detached	2	32,279	1	-	\$1,336.80	\$1,203.12
023-0-020-060	Single Family Detached	2	23,292	1	-	\$1,336.80	\$1,203.12
023-0-020-080	Single Family Detached	2	32,500	1	-	\$1,336.80	\$1,203.12
023-0-020-100	Single Family Detached	2	32,500	1	-	\$1,336.80	\$1,203.12
023-0-020-130	Single Family Detached	2	32,500	1	-	\$1,336.80	\$1,203.12
023-0-020-150	Single Family Detached	2	32,500	1	-	\$1,336.80	\$1,203.12
023-0-020-160	Single Family Detached	2	32,500	1	-	\$1,336.80	\$1,203.12
023-0-020-170	Commercial Property	7	-	-	21,998	\$7,215.34	\$6,493.80
023-0-020-180	Single Family Detached	3	16,250	1	-	\$802.08	\$721.86
023-0-020-200	Single Family Detached	2	33,813	1	-	\$1,336.80	\$1,203.12

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
023-0-030-020	Single Family Detached	3	15,580	1	-	\$802.08	\$721.86
023-0-030-030	Single Family Detached	3	15,580	1	-	\$802.08	\$721.86
023-0-030-040	Commercial Property	7	-	-	19,515	\$6,400.92	\$5,760.82
023-0-030-050	Single Family Detached	1	45,738	1	-	\$2,265.53	\$2,038.98
023-0-030-060	Single Family Detached	2	24,162	1	-	\$1,336.80	\$1,203.12
023-0-030-140	Commercial Property	7	-	-	4,413	\$1,447.46	\$1,302.72
023-0-030-150	Multifamily Attached	6	-	12	-	\$4,533.24	\$4,079.76
023-0-030-180	Commercial Property	7	-	-	8,115	\$2,661.72	\$2,395.54
023-0-030-190	Commercial Property	7	-	-	3,008	\$986.62	\$887.96
023-0-040-040	Single Family Detached	3	13,825	1	-	\$802.08	\$721.86
023-0-040-060	Single Family Detached	2	29,850	1	-	\$1,336.80	\$1,203.12
023-0-050-010	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
023-0-050-020	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
023-0-050-080	Single Family Detached	1	75,358	1	-	\$2,265.53	\$2,038.98
023-0-050-130	Single Family Detached	1	71,002	1	-	\$2,265.53	\$2,038.98
023-0-061-040	Commercial Property	7	-	-	1,670	\$547.76	\$492.98
023-0-061-050	Single Family Detached	4	7,537	1	-	\$519.57	\$467.60
023-0-061-080	Single Family Detached	4	5,674	1	-	\$519.57	\$467.60
023-0-061-090	Single Family Detached	4	6,750	1	-	\$519.57	\$467.60
023-0-061-100	Single Family Detached	4	5,300	1	-	\$519.57	\$467.60
023-0-061-110	Single Family Detached	4	8,059	1	-	\$519.57	\$467.60
023-0-061-120	Single Family Detached	4	7,504	1	-	\$519.57	\$467.60
023-0-061-130	Single Family Detached	4	7,226	1	-	\$519.57	\$467.60
023-0-061-140	Single Family Detached	4	6,948	1	-	\$519.57	\$467.60
023-0-061-150	Single Family Detached	3	13,062	1	-	\$802.08	\$721.86
023-0-061-160	Commercial Property	7	-	-	1,388	\$455.26	\$409.74
023-0-061-170	Single Family Detached	4	6,988	1	-	\$519.57	\$467.60
023-0-061-210	Commercial Property	7	-	-	2,708	\$888.22	\$799.40
023-0-061-220	Single Family Detached	4	7,781	1	-	\$519.57	\$467.60
023-0-061-230	Commercial Property	7	-	-	3,144	\$1,031.23	\$928.10
023-0-061-250	Single Family Detached	4	6,114	1	-	\$519.57	\$467.60
023-0-061-260	Single Family Detached	4	5,836	1	-	\$519.57	\$467.60
023-0-061-270	Commercial Property	7	-	-	2,062	\$676.34	\$608.70
023-0-061-280	Commercial Property	7	-	-	1,397	\$458.22	\$412.38
023-0-062-010	Single Family Detached	3	12,952	1	-	\$802.08	\$721.86
023-0-062-020	Single Family Detached	4	8,022	1	-	\$519.57	\$467.60
023-0-062-030	Single Family Detached	4	7,868	1	-	\$519.57	\$467.60
023-0-062-040	Single Family Detached	4	7,713	1	-	\$519.57	\$467.60
023-0-062-050	Single Family Detached	4	7,559	1	-	\$519.57	\$467.60
023-0-062-060	Single Family Detached	4	9,800	1	-	\$519.57	\$467.60
023-0-062-070	Single Family Detached	4	9,700	1	-	\$519.57	\$467.60
023-0-062-080	Single Family Detached	4	6,176	1	-	\$519.57	\$467.60
023-0-062-090	Single Family Detached	4	6,390	1	-	\$519.57	\$467.60
023-0-062-100	Single Family Detached	4	6,745	1	-	\$519.57	\$467.60
023-0-062-110	Single Family Detached	4	7,246	1	-	\$519.57	\$467.60
023-0-062-120	Single Family Detached	2	22,900	1	-	\$1,336.80	\$1,203.12

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
023-0-062-130	Single Family Detached	4	9,200	1	-	\$519.57	\$467.60
023-0-062-150	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-062-160	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-062-170	Single Family Detached	4	7,500	2	-	\$1,039.14	\$935.20
023-0-062-240	Single Family Detached	4	4,256	1	-	\$519.57	\$467.60
023-0-062-250	Single Family Detached	4	7,492	1	-	\$519.57	\$467.60
023-0-062-270	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-063-060	Single Family Detached	4	6,736	1	-	\$519.57	\$467.60
023-0-063-070	Single Family Detached	4	5,819	1	-	\$519.57	\$467.60
023-0-063-080	Single Family Detached	4	8,088	1	-	\$519.57	\$467.60
023-0-063-140	Commercial Property	7	-	-	5,296	\$1,737.09	\$1,563.38
023-0-063-170	Commercial Property	7	-	-	5,107	\$1,675.10	\$1,507.58
023-0-063-220	Single Family Detached	4	7,800	1	-	\$519.57	\$467.60
023-0-063-230	Commercial Property	7	-	-	2,100	\$688.80	\$619.92
023-0-063-240	Single Family Detached	4	7,075	1	-	\$519.57	\$467.60
023-0-071-030	Single Family Detached	2	22,500	2	-	\$2,673.60	\$2,406.24
023-0-071-050	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-072-020	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-072-030	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-072-040	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-072-050	Single Family Detached	3	11,250	2	-	\$1,604.16	\$1,443.72
023-0-072-060	Single Family Detached	2	22,500	1	-	\$1,336.80	\$1,203.12
023-0-073-010	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
023-0-073-020	Single Family Detached	4	5,500	1	-	\$519.57	\$467.60
023-0-073-030	Single Family Detached	4	5,500	1	-	\$519.57	\$467.60
023-0-073-050	Single Family Detached	4	6,195	1	-	\$519.57	\$467.60
023-0-073-060	Single Family Detached	4	5,725	1	-	\$519.57	\$467.60
023-0-073-070	Single Family Detached	4	5,433	1	-	\$519.57	\$467.60
023-0-073-080	Single Family Detached	4	5,175	1	-	\$519.57	\$467.60
023-0-073-090	Single Family Detached	4	5,400	1	-	\$519.57	\$467.60
023-0-073-100	Single Family Detached	4	5,500	1	-	\$519.57	\$467.60
023-0-073-110	Single Family Detached	4	6,376	1	-	\$519.57	\$467.60
023-0-074-010	Single Family Detached	3	11,250	1	-	\$802.08	\$721.86
023-0-074-020	Single Family Detached	3	18,750	1	-	\$802.08	\$721.86
023-0-074-030	Commercial Property	7	-	-	4,964	\$1,628.19	\$1,465.36
023-0-074-050	Single Family Detached	3	18,000	1	-	\$802.08	\$721.86
023-0-074-060	Single Family Detached	4	9,000	1	-	\$519.57	\$467.60
023-0-074-070	Single Family Detached	3	18,000	1	-	\$802.08	\$721.86
023-0-075-185	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-075-195	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-075-205	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-075-220	Commercial Property	7	-	-	1,532	\$502.50	\$452.24
023-0-076-020	Commercial Property	7	-	-	21,040	\$6,901.12	\$6,211.00
023-0-077-040	Commercial Property	7	-	-	2,406	\$789.17	\$710.24
023-0-077-050	Commercial Property	7	-	-	6,076	\$1,992.93	\$1,793.64
023-0-077-060	Commercial Property	7	-	-	1,990	\$652.72	\$587.44

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
023-0-077-070	Commercial Property	7	-	-	2,329	\$763.91	\$687.52
023-0-077-080	Commercial Property	7	-	-	1,539	\$504.79	\$454.30
023-0-081-010	Single Family Detached	3	13,850	1	-	\$802.08	\$721.86
023-0-081-020	Single Family Detached	4	6,496	1	-	\$519.57	\$467.60
023-0-081-030	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-081-040	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-081-050	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-081-060	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-081-070	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
023-0-081-080	Single Family Detached	4	7,200	1	-	\$519.57	\$467.60
023-0-081-090	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-081-100	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-081-110	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-081-120	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-081-130	Single Family Detached	3	11,750	1	-	\$802.08	\$721.86
023-0-081-145	Single Family Detached	4	9,100	1	-	\$519.57	\$467.60
023-0-081-150	Single Family Detached	3	19,600	1	-	\$802.08	\$721.86
023-0-081-160	Single Family Detached	3	20,450	1	-	\$802.08	\$721.86
023-0-081-300	Single Family Detached	3	19,800	1	-	\$802.08	\$721.86
023-0-081-315	Single Family Detached	3	17,900	1	-	\$802.08	\$721.86
023-0-081-325	Single Family Detached	3	13,900	1	-	\$802.08	\$721.86
023-0-081-335	Single Family Detached	3	16,400	1	-	\$802.08	\$721.86
023-0-081-345	Single Family Detached	2	26,300	1	-	\$1,336.80	\$1,203.12
023-0-081-355	Single Family Detached	2	36,700	1	-	\$1,336.80	\$1,203.12
023-0-081-365	Single Family Detached	3	12,400	1	-	\$802.08	\$721.86
023-0-081-370	Single Family Detached	3	10,300	1	-	\$802.08	\$721.86
023-0-081-400	Single Family Detached	3	10,856	1	-	\$802.08	\$721.86
023-0-081-410	Single Family Detached	3	10,500	1	-	\$802.08	\$721.86
023-0-081-420	Single Family Detached	3	12,150	1	-	\$802.08	\$721.86
023-0-081-430	Single Family Detached	3	13,420	1	-	\$802.08	\$721.86
023-0-081-440	Single Family Detached	3	12,786	1	-	\$802.08	\$721.86
023-0-081-450	Single Family Detached	3	12,152	1	-	\$802.08	\$721.86
023-0-081-460	Single Family Detached	3	10,800	1	-	\$802.08	\$721.86
023-0-082-010	Single Family Detached	4	8,250	1	-	\$519.57	\$467.60
023-0-082-020	Single Family Detached	4	8,560	1	-	\$519.57	\$467.60
023-0-082-030	Single Family Detached	4	8,414	1	-	\$519.57	\$467.60
023-0-082-040	Single Family Detached	4	8,220	1	-	\$519.57	\$467.60
023-0-082-050	Single Family Detached	3	10,050	1	-	\$802.08	\$721.86
023-0-082-070	Single Family Detached	3	15,100	1	-	\$802.08	\$721.86
023-0-082-105	Single Family Detached	3	11,524	1	-	\$802.08	\$721.86
023-0-082-120	Single Family Detached	3	17,339	1	-	\$802.08	\$721.86
023-0-082-130	Single Family Detached	3	19,650	1	-	\$802.08	\$721.86
023-0-083-010	Single Family Detached	3	10,568	1	-	\$802.08	\$721.86
023-0-083-020	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
023-0-083-030	Single Family Detached	3	10,300	1	-	\$802.08	\$721.86
023-0-083-040	Single Family Detached	3	13,400	1	-	\$802.08	\$721.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
023-0-083-050	Single Family Detached	4	7,854	1	-	\$519.57	\$467.60
023-0-083-060	Single Family Detached	4	8,500	1	-	\$519.57	\$467.60
023-0-083-070	Single Family Detached	4	7,262	1	-	\$519.57	\$467.60
023-0-083-080	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-083-090	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-083-100	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-083-110	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-083-120	Single Family Detached	4	5,850	1	-	\$519.57	\$467.60
023-0-083-130	Single Family Detached	4	6,750	1	-	\$519.57	\$467.60
023-0-083-140	Single Family Detached	4	6,550	1	-	\$519.57	\$467.60
023-0-083-150	Single Family Detached	4	5,525	1	-	\$519.57	\$467.60
023-0-090-040	Single Family Detached	4	9,105	1	-	\$519.57	\$467.60
023-0-090-060	Single Family Detached	2	23,250	1	-	\$1,336.80	\$1,203.12
023-0-090-080	Single Family Detached	2	36,080	1	-	\$1,336.80	\$1,203.12
023-0-090-140	Single Family Detached	3	11,128	1	-	\$802.08	\$721.86
023-0-090-150	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
023-0-090-235	Single Family Detached	4	9,674	1	-	\$519.57	\$467.60
023-0-090-295	Single Family Detached	4	9,955	1	-	\$519.57	\$467.60
023-0-090-305	Single Family Detached	3	10,125	1	-	\$802.08	\$721.86
023-0-090-310	Single Family Detached	3	21,453	1	-	\$802.08	\$721.86
023-0-090-320	Single Family Detached	2	42,681	1	-	\$1,336.80	\$1,203.12
023-0-090-330	Single Family Detached	3	14,483	1	-	\$802.08	\$721.86
023-0-090-345	Single Family Detached	2	31,871	1	-	\$1,336.80	\$1,203.12
023-0-100-040	Commercial Property	7	-	-	2,002	\$656.66	\$590.98
023-0-100-050	Commercial Property	7	-	-	1,482	\$486.10	\$437.48
023-0-100-060	Commercial Property	7	-	-	7,380	\$2,420.64	\$2,178.58
023-0-100-080	Commercial Property	7	-	-	4,999	\$1,639.67	\$1,475.70
023-0-100-140	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-100-150	Single Family Detached	4	6,000	1	-	\$519.57	\$467.60
023-0-100-160	Single Family Detached	4	6,700	1	-	\$519.57	\$467.60
023-0-100-170	Single Family Detached	4	7,700	1	-	\$519.57	\$467.60
023-0-100-180	Single Family Detached	3	10,500	1	-	\$802.08	\$721.86
023-0-100-190	Single Family Detached	4	7,700	1	-	\$519.57	\$467.60
023-0-100-220	Commercial Property	7	-	-	5,500	\$1,804.00	\$1,623.60
023-0-100-230	Commercial Property	7	-	-	6,050	\$1,984.40	\$1,785.96
023-0-100-240	Commercial Property	7	-	-	10,244	\$3,360.03	\$3,024.02
023-0-110-040	Single Family Detached	3	20,000	1	-	\$802.08	\$721.86
023-0-110-080	Commercial Property	7	-	-	2,214	\$726.19	\$653.56
023-0-110-120	Commercial Property	7	-	-	2,877	\$943.66	\$849.28
023-0-110-130	Commercial Property	7	-	-	2,504	\$821.31	\$739.18
023-0-110-150	Single Family Detached	3	14,100	1	-	\$802.08	\$721.86
023-0-110-170	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-110-180	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-110-190	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-110-200	Single Family Detached	4	5,200	1	-	\$519.57	\$467.60
023-0-110-210	Commercial Property	7	-	-	2,140	\$701.92	\$631.72

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
023-0-110-220	Single Family Detached	4	5,200	1	-	\$519.57	\$467.60
023-0-110-230	Commercial Property	7	-	-	982	\$322.10	\$289.88
023-0-110-240	Single Family Detached	4	5,575	1	-	\$519.57	\$467.60
023-0-110-250	Single Family Detached	4	5,575	1	-	\$519.57	\$467.60
023-0-110-260	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-110-270	Single Family Detached	4	7,500	2	-	\$1,039.14	\$935.20
023-0-110-280	Single Family Detached	4	7,500	1	-	\$519.57	\$467.60
023-0-110-290	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
023-0-110-310	Single Family Detached	3	14,302	1	-	\$802.08	\$721.86
023-0-110-330	Single Family Detached	4	7,151	1	-	\$519.57	\$467.60
023-0-110-340	Single Family Detached	4	7,160	1	-	\$519.57	\$467.60
023-0-110-370	Single Family Detached	2	27,374	1	-	\$1,336.80	\$1,203.12
023-0-110-390	Commercial Property	7	-	-	3,756	\$1,231.97	\$1,108.76
023-0-110-400	Commercial Property	7	-	-	5,619	\$1,843.03	\$1,658.72
023-0-110-410	Commercial Property	7	-	-	6,979	\$2,289.11	\$2,060.20
023-0-110-440	Commercial Property	7	-	-	1,044	\$342.43	\$308.18
023-0-110-450	Commercial Property	7	-	-	4,872	\$1,598.02	\$1,438.20
023-0-110-460	Commercial Property	7	-	-	4,125	\$1,353.00	\$1,217.70
023-0-110-470	Commercial Property	7	-	-	3,552	\$1,165.06	\$1,048.54
023-0-120-010	Single Family Detached	3	13,940	1	-	\$802.08	\$721.86
023-0-120-040	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
023-0-120-090	Single Family Detached	3	11,300	1	-	\$802.08	\$721.86
023-0-120-105	Single Family Detached	3	11,285	1	-	\$802.08	\$721.86
023-0-120-110	Single Family Detached	4	9,857	1	-	\$519.57	\$467.60
023-0-120-190	Single Family Detached	4	8,118	1	-	\$519.57	\$467.60
023-0-120-200	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
023-0-120-210	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
023-0-120-220	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
023-0-120-230	Multifamily Attached	6	-	2	-	\$755.54	\$679.96
023-0-132-070	Single Family Detached	2	41,000	1	-	\$1,336.80	\$1,203.12
023-0-132-090	Multifamily Attached	6	-	8	-	\$3,022.16	\$2,719.84
023-0-132-110	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
023-0-132-120	Single Family Detached	2	27,000	1	-	\$1,336.80	\$1,203.12
023-0-132-160	Single Family Detached	3	15,200	1	-	\$802.08	\$721.86
023-0-132-170	Single Family Detached	3	14,600	1	-	\$802.08	\$721.86
023-0-132-180	Single Family Detached	2	34,166	1	-	\$1,336.80	\$1,203.12
023-0-141-010	Single Family Detached	4	8,400	1	-	\$519.57	\$467.60
023-0-141-020	Commercial Property	7	-	-	2,706	\$887.57	\$798.80
023-0-141-030	Single Family Detached	4	7,355	1	-	\$519.57	\$467.60
023-0-141-040	Single Family Detached	4	4,226	1	-	\$519.57	\$467.60
023-0-141-050	Single Family Detached	4	6,930	1	-	\$519.57	\$467.60
023-0-141-060	Industrial Property	8	-	-	4,074	\$701.14	\$630.66
023-0-141-070	Single Family Detached	4	7,350	1	-	\$519.57	\$467.60
023-0-141-080	Single Family Detached	4	5,250	1	-	\$519.57	\$467.60
023-0-141-090	Single Family Detached	4	4,867	1	-	\$519.57	\$467.60
023-0-141-100	Single Family Detached	4	7,350	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
023-0-141-110	Single Family Detached	4	5,250	1	-	\$519.57	\$467.60
023-0-141-120	Single Family Detached	4	5,250	1	-	\$519.57	\$467.60
023-0-141-130	Commercial Property	7	-	-	2,078	\$681.58	\$613.42
023-0-141-140	Commercial Property	7	-	-	3,148	\$1,032.54	\$929.28
023-0-141-170	Single Family Detached	4	8,102	1	-	\$519.57	\$467.60
023-0-141-200	Single Family Detached	4	6,481	1	-	\$519.57	\$467.60
023-0-141-210	Single Family Detached	3	12,152	1	-	\$802.08	\$721.86
023-0-141-220	Single Family Detached	3	12,152	1	-	\$802.08	\$721.86
023-0-141-230	Single Family Detached	4	8,131	1	-	\$519.57	\$467.60
023-0-141-240	Single Family Detached	4	8,131	1	-	\$519.57	\$467.60
023-0-141-250	Single Family Detached	4	8,131	1	-	\$519.57	\$467.60
023-0-141-260	Single Family Detached	4	8,133	1	-	\$519.57	\$467.60
023-0-141-270	Single Family Detached	4	8,133	1	-	\$519.57	\$467.60
023-0-141-310	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
023-0-141-330	Multifamily Attached	6	-	6	-	\$2,266.62	\$2,039.88
023-0-141-340	Commercial Property	7	-	-	4,933	\$1,618.02	\$1,456.22
023-0-141-410	Single Family Detached	2	33,015	1	-	\$1,336.80	\$1,203.12
023-0-141-430	Commercial Property	7	-	-	2,690	\$882.32	\$794.08
023-0-141-430	Multifamily Attached	6	-	6	-	\$2,266.62	\$2,039.88
023-0-142-010	Single Family Detached	4	5,377	1	-	\$519.57	\$467.60
023-0-142-020	Single Family Detached	4	6,050	1	-	\$519.57	\$467.60
023-0-142-030	Single Family Detached	4	8,521	1	-	\$519.57	\$467.60
023-0-142-040	Single Family Detached	3	14,259	1	-	\$802.08	\$721.86
023-0-142-050	Single Family Detached	4	8,102	1	-	\$519.57	\$467.60
023-0-142-060	Single Family Detached	4	8,102	1	-	\$519.57	\$467.60
023-0-142-070	Single Family Detached	4	8,102	1	-	\$519.57	\$467.60
023-0-142-080	Multifamily Attached	6	-	3	-	\$1,133.31	\$1,019.94
023-0-142-090	Multifamily Attached	6	-	10	-	\$3,777.70	\$3,399.80
023-0-142-150	Single Family Detached	4	5,100	1	-	\$519.57	\$467.60
023-0-142-170	Commercial Property	7	-	-	8,488	\$2,784.06	\$2,505.66
023-0-150-030	Commercial Property	7	-	-	1,865	\$611.72	\$550.54
023-0-150-040	Single Family Detached	4	7,200	1	-	\$519.57	\$467.60
023-0-150-050	Single Family Detached	3	13,314	1	-	\$802.08	\$721.86
023-0-150-060	Commercial Property	7	-	-	1,996	\$654.69	\$589.22
023-0-150-070	Single Family Detached	2	35,800	1	-	\$1,336.80	\$1,203.12
023-0-150-175	Single Family Detached	2	25,620	1	-	\$1,336.80	\$1,203.12
023-0-150-205	Industrial Property	8	-	-	1,312	\$225.80	\$203.10
023-0-150-250	Commercial Property	7	-	-	845	\$277.16	\$249.44
023-0-150-285	Commercial Property	7	-	-	3,900	\$1,279.20	\$1,151.28
023-0-150-295	Industrial Property	8	-	-	6,156	\$1,059.45	\$952.94
023-0-150-315	Commercial Property	7	-	-	11,148	\$3,656.54	\$3,290.88
023-0-150-345	Commercial Property	7	-	-	1,658	\$543.82	\$489.44
023-0-150-405	Commercial Property	7	-	-	1,287	\$422.14	\$379.92
023-0-150-415	Industrial Property	8	-	-	11,705	\$2,014.43	\$1,811.92
023-0-150-425	Industrial Property	8	-	-	11,705	\$2,014.43	\$1,811.92
023-0-150-435	Commercial Property	7	-	-	2,735	\$897.08	\$807.36

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
023-0-150-455	Commercial Property	7	-	-	2,613	\$857.06	\$771.36
023-0-150-475	Industrial Property	8	-	-	29,147	\$5,016.20	\$4,511.96
023-0-150-480	Single Family Detached	2	35,719	1	-	\$1,336.80	\$1,203.12
023-0-150-490	Single Family Detached	3	10,019	1	-	\$802.08	\$721.86
023-0-150-500	Single Family Detached	3	10,019	1	-	\$802.08	\$721.86
023-0-150-510	Commercial Property	7	-	-	6,848	\$2,246.14	\$2,021.52
023-0-160-075	Commercial Property	7	-	-	2,293	\$752.10	\$676.88
023-0-160-115	Commercial Property	7	-	-	2,795	\$916.76	\$825.08
023-0-160-125	Industrial Property	8	-	-	1,184	\$203.77	\$183.28
023-0-160-195	Industrial Property	8	-	-	832	\$143.19	\$128.78
023-0-160-205	Industrial Property	8	-	-	1,116	\$192.06	\$172.76
023-0-160-255	Industrial Property	8	-	-	4,180	\$719.38	\$647.06
023-0-160-285	Industrial Property	8	-	-	5,115	\$880.29	\$791.80
023-0-160-315	Industrial Property	8	-	-	6,143	\$1,057.21	\$950.94
023-0-160-335	Industrial Property	8	-	-	9,321	\$1,604.14	\$1,442.88
023-0-160-345	Commercial Property	7	-	-	3,707	\$1,215.90	\$1,094.30
023-0-160-365	Commercial Property	7	-	-	6,164	\$2,021.79	\$1,819.60
023-0-172-055	Industrial Property	8	-	-	76,188	\$13,111.95	\$11,793.90
023-0-173-030	Industrial Property	8	-	-	736	\$126.67	\$113.92
023-0-180-010	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-180-020	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-180-030	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-180-040	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-180-050	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-180-060	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-180-070	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-180-080	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-190-110	Commercial Property	7	-	-	23,196	\$7,608.29	\$6,847.46
023-0-190-120	Commercial Property	7	-	-	12,831	\$4,208.57	\$3,787.70
023-0-200-015	Single Family Detached	4	3,611	1	-	\$519.57	\$467.60
023-0-200-025	Single Family Detached	4	3,905	1	-	\$519.57	\$467.60
023-0-200-035	Single Family Detached	4	3,868	1	-	\$519.57	\$467.60
023-0-200-045	Single Family Detached	4	3,979	1	-	\$519.57	\$467.60
023-0-200-055	Single Family Detached	4	3,869	1	-	\$519.57	\$467.60
023-0-200-065	Single Family Detached	4	3,869	1	-	\$519.57	\$467.60
023-0-200-075	Single Family Detached	4	3,979	1	-	\$519.57	\$467.60
023-0-200-085	Single Family Detached	4	3,390	1	-	\$519.57	\$467.60
023-0-200-095	Single Family Detached	4	4,769	1	-	\$519.57	\$467.60
023-0-200-105	Single Family Detached	4	4,095	1	-	\$519.57	\$467.60
023-0-200-115	Single Family Detached	4	4,076	1	-	\$519.57	\$467.60
023-0-200-125	Single Family Detached	4	4,232	1	-	\$519.57	\$467.60
023-0-200-135	Single Family Detached	4	4,258	1	-	\$519.57	\$467.60
023-0-200-145	Single Family Detached	4	4,114	1	-	\$519.57	\$467.60
023-0-200-155	Single Family Detached	4	4,077	1	-	\$519.57	\$467.60
023-0-200-165	Single Family Detached	4	4,040	1	-	\$519.57	\$467.60
023-0-200-175	Single Family Detached	4	4,204	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
023-0-200-185	Single Family Detached	4	4,501	1	-	\$519.57	\$467.60
023-0-200-195	Single Family Detached	4	3,622	1	-	\$519.57	\$467.60
023-0-200-205	Single Family Detached	4	3,338	1	-	\$519.57	\$467.60
023-0-200-215	Single Family Detached	4	3,309	1	-	\$519.57	\$467.60
023-0-200-225	Single Family Detached	4	3,338	1	-	\$519.57	\$467.60
023-0-200-235	Single Family Detached	4	3,309	1	-	\$519.57	\$467.60
023-0-200-245	Single Family Detached	4	3,338	1	-	\$519.57	\$467.60
023-0-200-250	Single Family Detached	4	6,498	1	-	\$519.57	\$467.60
023-0-200-290	Industrial Property	8	-	-	3,575	\$615.26	\$553.40
023-0-210-015	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-025	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-035	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-045	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-055	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-065	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-075	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-085	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-095	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-105	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-115	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-125	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-135	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-145	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-155	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-165	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-175	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-185	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-195	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-205	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-215	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-225	Condominium	5	-	1	-	\$440.55	\$396.48
023-0-210-235	Condominium	5	-	1	-	\$440.55	\$396.48
024-0-010-020	Commercial Property	7	-	-	59,329	\$19,459.91	\$17,513.92
024-0-010-090	Commercial Property	7	-	-	10,233	\$3,356.42	\$3,020.78
024-0-010-110	Commercial Property	7	-	-	15,000	\$4,920.00	\$4,428.00
024-0-020-010	Commercial Property	7	-	-	8,748	\$2,869.34	\$2,582.40
024-0-020-100	Commercial Property	7	-	-	6,402	\$2,099.86	\$1,889.86
024-0-031-020	Single Family Detached	1	94,089	1	-	\$2,265.53	\$2,038.98
024-0-031-030	Single Family Detached	1	103,237	1	-	\$2,265.53	\$2,038.98
024-0-031-060	Single Family Detached	1	85,377	1	-	\$2,265.53	\$2,038.98
024-0-031-070	Single Family Detached	1	94,525	1	-	\$2,265.53	\$2,038.98
024-0-031-150	Single Family Detached	1	255,822	1	-	\$2,265.53	\$2,038.98
024-0-031-160	Single Family Detached	1	203,300	1	-	\$2,265.53	\$2,038.98
024-0-031-170	Single Family Detached	3	19,707	1	-	\$802.08	\$721.86
024-0-031-180	Single Family Detached	1	48,869	1	-	\$2,265.53	\$2,038.98
024-0-033-020	Single Family Detached	1	175,546	1	-	\$2,265.53	\$2,038.98

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
024-0-033-040	Single Family Detached	1	71,438	1	-	\$2,265.53	\$2,038.98
024-0-033-070	Single Family Detached	1	110,642	1	-	\$2,265.53	\$2,038.98
024-0-033-080	Single Family Detached	1	111,513	1	-	\$2,265.53	\$2,038.98
024-0-033-100	Single Family Detached	1	105,850	1	-	\$2,265.53	\$2,038.98
024-0-033-130	Single Family Detached	1	135,471	1	-	\$2,265.53	\$2,038.98
024-0-033-150	Single Family Detached	1	132,422	1	-	\$2,265.53	\$2,038.98
024-0-033-160	Single Family Detached	2	41,817	1	-	\$1,336.80	\$1,203.12
024-0-033-170	Single Family Detached	2	43,124	1	-	\$1,336.80	\$1,203.12
024-0-033-180	Single Family Detached	2	43,124	1	-	\$1,336.80	\$1,203.12
024-0-033-230	Single Family Detached	1	94,960	1	-	\$2,265.53	\$2,038.98
024-0-033-240	Single Family Detached	1	53,578	1	-	\$2,265.53	\$2,038.98
024-0-042-040	Single Family Detached	1	125,017	1	-	\$2,265.53	\$2,038.98
024-0-071-085	Single Family Detached	2	22,331	1	-	\$1,336.80	\$1,203.12
024-0-071-095	Single Family Detached	2	22,331	1	-	\$1,336.80	\$1,203.12
024-0-071-105	Single Family Detached	2	22,331	1	-	\$1,336.80	\$1,203.12
024-0-072-015	Single Family Detached	3	19,762	1	-	\$802.08	\$721.86
024-0-072-025	Single Family Detached	2	39,525	1	-	\$1,336.80	\$1,203.12
024-0-072-035	Single Family Detached	2	22,088	1	-	\$1,336.80	\$1,203.12
024-0-072-055	Single Family Detached	1	347,173	1	-	\$2,265.53	\$2,038.98
024-0-072-155	Single Family Detached	2	36,000	1	-	\$1,336.80	\$1,203.12
024-0-072-245	Single Family Detached	3	18,400	1	-	\$802.08	\$721.86
024-0-072-265	Single Family Detached	2	23,275	1	-	\$1,336.80	\$1,203.12
024-0-072-305	Single Family Detached	3	20,000	1	-	\$802.08	\$721.86
024-0-072-335	Single Family Detached	2	26,500	1	-	\$1,336.80	\$1,203.12
024-0-072-345	Single Family Detached	1	47,916	1	-	\$2,265.53	\$2,038.98
024-0-072-385	Single Family Detached	3	17,000	1	-	\$802.08	\$721.86
024-0-072-395	Single Family Detached	3	17,000	1	-	\$802.08	\$721.86
024-0-072-445	Single Family Detached	3	18,000	1	-	\$802.08	\$721.86
024-0-072-465	Single Family Detached	2	26,136	1	-	\$1,336.80	\$1,203.12
024-0-072-475	Single Family Detached	2	26,500	1	-	\$1,336.80	\$1,203.12
024-0-072-485	Single Family Detached	3	20,000	1	-	\$802.08	\$721.86
024-0-072-505	Single Family Detached	3	18,000	1	-	\$802.08	\$721.86
024-0-072-525	Single Family Detached	2	26,500	1	-	\$1,336.80	\$1,203.12
024-0-072-535	Single Family Detached	2	26,500	1	-	\$1,336.80	\$1,203.12
024-0-072-545	Single Family Detached	2	26,136	1	-	\$1,336.80	\$1,203.12
024-0-072-555	Single Family Detached	2	26,500	1	-	\$1,336.80	\$1,203.12
024-0-072-565	Single Family Detached	2	24,910	1	-	\$1,336.80	\$1,203.12
024-0-072-705	Single Family Detached	1	57,020	1	-	\$2,265.53	\$2,038.98
024-0-072-715	Single Family Detached	2	26,789	1	-	\$1,336.80	\$1,203.12
024-0-120-025	Single Family Detached	1	278,348	1	-	\$2,265.53	\$2,038.98
024-0-120-035	Single Family Detached	1	203,425	1	-	\$2,265.53	\$2,038.98
024-0-120-045	Single Family Detached	1	213,880	1	-	\$2,265.53	\$2,038.98
024-0-120-055	Single Family Detached	1	232,175	1	-	\$2,265.53	\$2,038.98
024-0-120-105	Industrial Property	8	-	-	56,446	\$9,714.36	\$8,737.84
024-0-120-145	Industrial Property	8	-	-	48,906	\$8,416.72	\$7,570.64
024-0-120-155	Industrial Property	8	-	-	16,206	\$2,789.05	\$2,508.68

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
024-0-120-165	Industrial Property	8	-	-	16,110	\$2,772.53	\$2,493.82
024-0-120-175	Industrial Property	8	-	-	19,089	\$3,285.22	\$2,954.98
024-0-120-225	Industrial Property	8	-	-	28,103	\$4,836.53	\$4,350.34
024-0-120-285	Industrial Property	8	-	-	30,960	\$5,328.22	\$4,792.60
024-0-120-295	Commercial Property	7	-	-	25,467	\$8,353.18	\$7,517.86
024-0-131-015	Single Family Detached	1	194,278	1	-	\$2,265.53	\$2,038.98
024-0-131-025	Single Family Detached	1	206,039	1	-	\$2,265.53	\$2,038.98
024-0-131-035	Single Family Detached	1	165,528	1	-	\$2,265.53	\$2,038.98
024-0-131-045	Single Family Detached	1	165,092	1	-	\$2,265.53	\$2,038.98
024-0-131-055	Single Family Detached	1	163,350	1	-	\$2,265.53	\$2,038.98
024-0-131-065	Single Family Detached	1	168,577	1	-	\$2,265.53	\$2,038.98
024-0-132-015	Single Family Detached	1	104,544	1	-	\$2,265.53	\$2,038.98
024-0-132-025	Single Family Detached	1	153,767	1	-	\$2,265.53	\$2,038.98
024-0-132-035	Single Family Detached	1	148,540	1	-	\$2,265.53	\$2,038.98
024-0-132-045	Single Family Detached	1	157,687	1	-	\$2,265.53	\$2,038.98
024-0-132-055	Single Family Detached	1	144,619	1	-	\$2,265.53	\$2,038.98
024-0-132-065	Single Family Detached	1	152,024	1	-	\$2,265.53	\$2,038.98
024-0-132-075	Single Family Detached	1	106,722	1	-	\$2,265.53	\$2,038.98
024-0-133-015	Single Family Detached	1	104,108	1	-	\$2,265.53	\$2,038.98
024-0-133-025	Single Family Detached	1	106,286	1	-	\$2,265.53	\$2,038.98
024-0-133-035	Single Family Detached	1	137,214	1	-	\$2,265.53	\$2,038.98
024-0-133-045	Single Family Detached	1	132,422	1	-	\$2,265.53	\$2,038.98
024-0-133-055	Single Family Detached	1	119,354	1	-	\$2,265.53	\$2,038.98
024-0-133-065	Single Family Detached	1	130,680	1	-	\$2,265.53	\$2,038.98
024-0-133-075	Single Family Detached	1	121,097	1	-	\$2,265.53	\$2,038.98
024-0-141-015	Single Family Detached	1	94,525	1	-	\$2,265.53	\$2,038.98
024-0-141-025	Single Family Detached	1	91,912	1	-	\$2,265.53	\$2,038.98
024-0-141-035	Single Family Detached	1	99,752	1	-	\$2,265.53	\$2,038.98
024-0-141-045	Single Family Detached	1	107,158	1	-	\$2,265.53	\$2,038.98
024-0-141-055	Single Family Detached	1	128,938	1	-	\$2,265.53	\$2,038.98
024-0-141-065	Single Family Detached	1	118,483	1	-	\$2,265.53	\$2,038.98
024-0-142-015	Single Family Detached	1	159,430	1	-	\$2,265.53	\$2,038.98
024-0-142-025	Single Family Detached	1	184,259	1	-	\$2,265.53	\$2,038.98
024-0-142-035	Single Family Detached	1	140,699	1	-	\$2,265.53	\$2,038.98
024-0-142-045	Single Family Detached	1	147,233	1	-	\$2,265.53	\$2,038.98
024-0-142-055	Single Family Detached	1	129,373	1	-	\$2,265.53	\$2,038.98
024-0-142-065	Single Family Detached	1	170,755	1	-	\$2,265.53	\$2,038.98
024-0-142-075	Single Family Detached	1	168,577	1	-	\$2,265.53	\$2,038.98
024-0-142-085	Single Family Detached	1	168,577	1	-	\$2,265.53	\$2,038.98
024-0-142-110	Single Family Detached	3	14,086	1	-	\$802.08	\$721.86
024-0-143-015	Single Family Detached	1	92,783	1	-	\$2,265.53	\$2,038.98
024-0-143-025	Single Family Detached	1	104,544	1	-	\$2,265.53	\$2,038.98
024-0-143-035	Single Family Detached	1	99,317	1	-	\$2,265.53	\$2,038.98
024-0-143-045	Single Family Detached	1	105,851	1	-	\$2,265.53	\$2,038.98
024-0-151-015	Industrial Property	8	-	-	1,868	\$321.48	\$289.16
024-0-151-025	Industrial Property	8	-	-	1,176	\$202.39	\$182.04

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
024-0-151-035	Industrial Property	8	-	-	1,257	\$216.33	\$194.58
024-0-151-045	Industrial Property	8	-	-	1,500	\$258.15	\$232.20
024-0-151-055	Industrial Property	8	-	-	1,721	\$296.18	\$266.40
024-0-151-065	Industrial Property	8	-	-	1,756	\$302.21	\$271.82
024-0-151-075	Industrial Property	8	-	-	1,764	\$303.58	\$273.06
024-0-151-085	Industrial Property	8	-	-	1,412	\$243.01	\$218.58
024-0-151-095	Industrial Property	8	-	-	1,156	\$198.95	\$178.94
024-0-151-105	Industrial Property	8	-	-	1,259	\$216.67	\$194.88
024-0-151-115	Industrial Property	8	-	-	1,308	\$225.11	\$202.48
024-0-160-015	Commercial Property	7	-	-	3,296	\$1,081.09	\$972.98
024-0-160-025	Commercial Property	7	-	-	2,968	\$973.50	\$876.14
024-0-160-035	Commercial Property	7	-	-	2,868	\$940.70	\$846.62
024-0-160-045	Commercial Property	7	-	-	3,183	\$1,044.02	\$939.62
024-0-160-055	Commercial Property	7	-	-	2,676	\$877.73	\$789.96
024-0-160-065	Commercial Property	7	-	-	2,765	\$906.92	\$816.22
024-0-160-075	Commercial Property	7	-	-	2,250	\$738.00	\$664.20
024-0-160-085	Commercial Property	7	-	-	2,406	\$789.17	\$710.24
028-0-072-030	Single Family Detached	2	23,303	1	-	\$1,336.80	\$1,203.12
028-0-072-040	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
028-0-072-050	Single Family Detached	2	42,540	1	-	\$1,336.80	\$1,203.12
028-0-072-060	Single Family Detached	2	28,571	1	-	\$1,336.80	\$1,203.12
028-0-072-070	Single Family Detached	3	14,286	1	-	\$802.08	\$721.86
028-0-072-080	Single Family Detached	2	22,111	1	-	\$1,336.80	\$1,203.12
028-0-072-090	Single Family Detached	2	22,119	1	-	\$1,336.80	\$1,203.12
028-0-072-100	Single Family Detached	3	20,012	1	-	\$802.08	\$721.86
028-0-072-110	Single Family Detached	2	22,550	1	-	\$1,336.80	\$1,203.12
028-0-072-120	Single Family Detached	3	20,224	1	-	\$802.08	\$721.86
028-0-072-130	Single Family Detached	2	22,335	1	-	\$1,336.80	\$1,203.12
028-0-072-180	Single Family Detached	3	20,452	1	-	\$802.08	\$721.86
028-0-072-190	Single Family Detached	3	20,059	1	-	\$802.08	\$721.86
028-0-072-200	Single Family Detached	3	20,441	1	-	\$802.08	\$721.86
028-0-072-220	Single Family Detached	3	20,045	1	-	\$802.08	\$721.86
028-0-072-230	Single Family Detached	2	32,061	1	-	\$1,336.80	\$1,203.12
028-0-072-240	Single Family Detached	3	10,563	1	-	\$802.08	\$721.86
028-0-072-250	Single Family Detached	3	10,563	1	-	\$802.08	\$721.86
028-0-072-260	Single Family Detached	4	8,712	1	-	\$519.57	\$467.60
028-0-072-290	Commercial Property	7	-	-	17,934	\$5,882.35	\$5,294.12
028-0-072-300	Commercial Property	7	-	-	711	\$233.21	\$209.88
028-0-072-310	Commercial Property	7	-	-	19,863	\$6,515.06	\$5,863.56
028-0-072-340	Single Family Detached	2	22,531	1	-	\$1,336.80	\$1,203.12
028-0-072-350	Single Family Detached	3	20,026	1	-	\$802.08	\$721.86
028-0-072-360	Single Family Detached	3	20,495	1	-	\$802.08	\$721.86
028-0-072-370	Single Family Detached	3	20,014	1	-	\$802.08	\$721.86
028-0-072-390	Single Family Detached	3	20,003	1	-	\$802.08	\$721.86
028-0-072-400	Single Family Detached	3	20,503	1	-	\$802.08	\$721.86
028-0-072-410	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
028-0-072-420	Single Family Detached	3	10,297	1	-	\$802.08	\$721.86
028-0-072-430	Single Family Detached	3	20,248	1	-	\$802.08	\$721.86
028-0-072-440	Single Family Detached	3	20,248	1	-	\$802.08	\$721.86
028-0-072-460	Commercial Property	7	-	-	4,647	\$1,524.22	\$1,371.78
028-0-073-010	Commercial Property	7	-	-	16,264	\$5,334.59	\$4,801.12
028-0-073-040	Commercial Property	7	-	-	19,863	\$6,515.06	\$5,863.56
028-0-080-020	Single Family Detached	2	30,106	1	-	\$1,336.80	\$1,203.12
028-0-080-030	Single Family Detached	3	13,452	1	-	\$802.08	\$721.86
028-0-080-040	Multifamily Attached	6	-	4	-	\$1,511.08	\$1,359.92
028-0-080-070	Single Family Detached	1	130,680	1	-	\$2,265.53	\$2,038.98
028-0-080-100	Single Family Detached	1	43,701	1	-	\$2,265.53	\$2,038.98
028-0-080-110	Single Family Detached	1	80,009	1	-	\$2,265.53	\$2,038.98
028-0-080-120	Single Family Detached	2	41,382	1	-	\$1,336.80	\$1,203.12
028-0-080-130	Single Family Detached	2	41,382	1	-	\$1,336.80	\$1,203.12
028-0-091-040	Single Family Detached	2	35,828	1	-	\$1,336.80	\$1,203.12
028-0-091-090	Single Family Detached	2	32,932	1	-	\$1,336.80	\$1,203.12
028-0-091-100	Single Family Detached	2	35,454	1	-	\$1,336.80	\$1,203.12
028-0-092-040	Single Family Detached	2	42,312	1	-	\$1,336.80	\$1,203.12
028-0-092-070	Single Family Detached	1	87,120	1	-	\$2,265.53	\$2,038.98
028-0-092-080	Single Family Detached	2	38,166	1	-	\$1,336.80	\$1,203.12
028-0-100-080	Single Family Detached	2	41,347	1	-	\$1,336.80	\$1,203.12
028-0-100-090	Single Family Detached	1	43,560	1	-	\$2,265.53	\$2,038.98
028-0-100-100	Single Family Detached	1	48,787	1	-	\$2,265.53	\$2,038.98
028-0-100-120	Single Family Detached	3	20,318	1	-	\$802.08	\$721.86
028-0-100-130	Single Family Detached	3	20,404	1	-	\$802.08	\$721.86
028-0-100-140	Single Family Detached	1	260,053	3	-	\$6,796.59	\$6,116.94
028-0-151-035	Single Family Detached	4	2,178	1	-	\$519.57	\$467.60
028-0-151-045	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-151-055	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-151-065	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-152-125	Single Family Detached	4	4,463	1	-	\$519.57	\$467.60
028-0-152-135	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-145	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-155	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-165	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-175	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-152-185	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-195	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-152-205	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-152-215	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-152-225	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-235	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-245	Single Family Detached	4	5,227	1	-	\$519.57	\$467.60
028-0-152-255	Single Family Detached	4	6,098	1	-	\$519.57	\$467.60
028-0-152-265	Single Family Detached	4	6,969	1	-	\$519.57	\$467.60
028-0-152-275	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
028-0-152-285	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-152-295	Single Family Detached	4	3,484	1	-	\$519.57	\$467.60
028-0-152-305	Single Family Detached	4	2,178	1	-	\$519.57	\$467.60
028-0-152-315	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-325	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-152-335	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-185	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-153-195	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-205	Single Family Detached	4	5,227	1	-	\$519.57	\$467.60
028-0-153-215	Single Family Detached	4	3,484	1	-	\$519.57	\$467.60
028-0-153-225	Single Family Detached	4	4,791	1	-	\$519.57	\$467.60
028-0-153-235	Single Family Detached	4	2,613	1	-	\$519.57	\$467.60
028-0-153-245	Single Family Detached	4	2,613	1	-	\$519.57	\$467.60
028-0-153-255	Single Family Detached	4	6,098	1	-	\$519.57	\$467.60
028-0-153-265	Single Family Detached	4	3,484	1	-	\$519.57	\$467.60
028-0-153-275	Single Family Detached	4	4,791	1	-	\$519.57	\$467.60
028-0-153-285	Single Family Detached	4	6,098	1	-	\$519.57	\$467.60
028-0-153-295	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-305	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-315	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-325	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-335	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-345	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-355	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-153-365	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-153-375	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-385	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-395	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-405	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-415	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-425	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-435	Single Family Detached	4	1,742	1	-	\$519.57	\$467.60
028-0-153-445	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-455	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-153-465	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-475	Single Family Detached	4	6,098	1	-	\$519.57	\$467.60
028-0-153-485	Single Family Detached	4	5,227	1	-	\$519.57	\$467.60
028-0-153-495	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-153-505	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-153-515	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-154-095	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-154-105	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-154-115	Single Family Detached	4	3,484	1	-	\$519.57	\$467.60
028-0-154-125	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-154-135	Single Family Detached	4	2,178	1	-	\$519.57	\$467.60
028-0-154-145	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60

## Exhibit 1

### Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
028-0-154-155	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-154-165	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-154-175	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-154-185	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-154-195	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-154-205	Single Family Detached	4	2,613	1	-	\$519.57	\$467.60
028-0-154-215	Single Family Detached	4	5,227	1	-	\$519.57	\$467.60
028-0-154-225	Single Family Detached	4	7,840	1	-	\$519.57	\$467.60
028-0-154-235	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-154-245	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-155-055	Single Family Detached	4	6,534	1	-	\$519.57	\$467.60
028-0-155-065	Single Family Detached	4	4,356	1	-	\$519.57	\$467.60
028-0-155-075	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-155-085	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-155-095	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-155-105	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-155-115	Single Family Detached	4	3,920	1	-	\$519.57	\$467.60
028-0-155-125	Single Family Detached	4	4,791	1	-	\$519.57	\$467.60
028-0-161-015	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-161-025	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-161-035	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-161-045	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-161-055	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-161-065	Single Family Detached	3	11,219	1	-	\$802.08	\$721.86
028-0-161-075	Single Family Detached	3	20,468	1	-	\$802.08	\$721.86
028-0-161-085	Single Family Detached	3	11,778	1	-	\$802.08	\$721.86
028-0-161-095	Single Family Detached	3	10,101	1	-	\$802.08	\$721.86
028-0-161-105	Single Family Detached	3	10,006	1	-	\$802.08	\$721.86
028-0-161-115	Single Family Detached	3	10,006	1	-	\$802.08	\$721.86
028-0-161-125	Single Family Detached	3	10,006	1	-	\$802.08	\$721.86
028-0-161-135	Commercial Property	7	-	-	3,420	\$1,121.76	\$1,009.58
028-0-161-145	Single Family Detached	3	13,514	1	-	\$802.08	\$721.86
028-0-161-155	Single Family Detached	3	10,650	1	-	\$802.08	\$721.86
028-0-161-165	Single Family Detached	3	10,516	1	-	\$802.08	\$721.86
028-0-161-175	Single Family Detached	3	10,545	1	-	\$802.08	\$721.86
028-0-161-185	Single Family Detached	3	10,021	1	-	\$802.08	\$721.86
028-0-162-015	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-162-025	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-162-035	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-162-045	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-162-055	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-162-065	Single Family Detached	3	10,076	1	-	\$802.08	\$721.86
028-0-162-075	Single Family Detached	3	10,240	1	-	\$802.08	\$721.86
028-0-162-085	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-162-095	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86
028-0-162-105	Single Family Detached	3	10,350	1	-	\$802.08	\$721.86

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
028-0-162-115	Single Family Detached	3	10,359	1	-	\$802.08	\$721.86
028-0-162-125	Single Family Detached	3	12,023	1	-	\$802.08	\$721.86
028-0-162-135	Single Family Detached	3	15,828	1	-	\$802.08	\$721.86
028-0-162-145	Single Family Detached	3	13,266	1	-	\$802.08	\$721.86
028-0-162-155	Single Family Detached	3	10,911	1	-	\$802.08	\$721.86
028-0-171-010	Single Family Detached	3	10,780	1	-	\$802.08	\$721.86
028-0-171-020	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-171-030	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-171-040	Single Family Detached	3	10,613	1	-	\$802.08	\$721.86
028-0-171-050	Single Family Detached	3	10,463	1	-	\$802.08	\$721.86
028-0-171-060	Single Family Detached	3	10,459	1	-	\$802.08	\$721.86
028-0-171-070	Single Family Detached	3	10,580	1	-	\$802.08	\$721.86
028-0-171-080	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-171-090	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-171-100	Single Family Detached	3	10,914	1	-	\$802.08	\$721.86
028-0-171-110	Single Family Detached	3	10,914	1	-	\$802.08	\$721.86
028-0-171-120	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-171-130	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-171-140	Single Family Detached	3	10,555	1	-	\$802.08	\$721.86
028-0-171-150	Single Family Detached	3	10,463	1	-	\$802.08	\$721.86
028-0-171-160	Single Family Detached	3	10,459	1	-	\$802.08	\$721.86
028-0-171-170	Single Family Detached	3	10,522	1	-	\$802.08	\$721.86
028-0-171-180	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-171-190	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-171-200	Single Family Detached	3	10,914	1	-	\$802.08	\$721.86
028-0-171-210	Single Family Detached	3	10,685	1	-	\$802.08	\$721.86
028-0-171-220	Single Family Detached	3	10,135	1	-	\$802.08	\$721.86
028-0-171-230	Single Family Detached	3	10,019	1	-	\$802.08	\$721.86
028-0-171-240	Single Family Detached	3	10,292	1	-	\$802.08	\$721.86
028-0-171-250	Single Family Detached	3	15,017	1	-	\$802.08	\$721.86
028-0-171-260	Single Family Detached	3	10,309	1	-	\$802.08	\$721.86
028-0-171-270	Single Family Detached	3	10,069	1	-	\$802.08	\$721.86
028-0-171-280	Single Family Detached	3	10,701	1	-	\$802.08	\$721.86
028-0-172-010	Single Family Detached	3	10,161	1	-	\$802.08	\$721.86
028-0-172-020	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-172-030	Single Family Detached	3	12,370	1	-	\$802.08	\$721.86
028-0-172-040	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-172-050	Single Family Detached	3	10,066	1	-	\$802.08	\$721.86
028-0-172-060	Single Family Detached	3	10,114	1	-	\$802.08	\$721.86
028-0-172-070	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-172-080	Single Family Detached	3	10,911	1	-	\$802.08	\$721.86
028-0-172-090	Single Family Detached	3	12,320	1	-	\$802.08	\$721.86
028-0-172-100	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-172-110	Single Family Detached	3	10,053	1	-	\$802.08	\$721.86
028-0-172-120	Single Family Detached	3	10,787	1	-	\$802.08	\$721.86
028-0-172-130	Single Family Detached	3	12,314	1	-	\$802.08	\$721.86

# Exhibit 1

## Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Fiscal Year 2017-2018 Special Tax Levy

Assessor's Parcel Number	Description	Tax Class	Parcel Square Footage	No. of Residential Units	Building Sq. Ft.	Maximum Special Tax	Actual Special Tax
028-0-172-140	Single Family Detached	3	10,911	1	-	\$802.08	\$721.86
028-0-172-150	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-172-160	Single Family Detached	3	10,114	1	-	\$802.08	\$721.86
028-0-173-010	Single Family Detached	1	67,500	1	-	\$2,265.53	\$2,038.98
028-0-173-020	Single Family Detached	3	11,988	1	-	\$802.08	\$721.86
028-0-173-030	Single Family Detached	3	12,003	1	-	\$802.08	\$721.86
028-0-173-040	Single Family Detached	3	12,019	1	-	\$802.08	\$721.86
028-0-173-050	Single Family Detached	3	12,034	1	-	\$802.08	\$721.86
028-0-173-060	Single Family Detached	3	12,050	1	-	\$802.08	\$721.86
028-0-173-070	Single Family Detached	3	11,698	1	-	\$802.08	\$721.86
028-0-173-080	Single Family Detached	3	10,066	1	-	\$802.08	\$721.86
028-0-173-090	Single Family Detached	3	10,014	1	-	\$802.08	\$721.86
028-0-173-100	Single Family Detached	3	15,210	1	-	\$802.08	\$721.86
028-0-173-110	Single Family Detached	3	15,442	1	-	\$802.08	\$721.86
028-0-173-120	Single Family Detached	3	10,004	1	-	\$802.08	\$721.86
028-0-173-130	Single Family Detached	3	10,000	1	-	\$802.08	\$721.86
028-0-173-140	Single Family Detached	3	10,013	1	-	\$802.08	\$721.86
028-0-181-065	Single Family Detached	3	11,970	1	-	\$802.08	\$721.86
028-0-181-075	Single Family Detached	3	10,002	1	-	\$802.08	\$721.86
028-0-181-085	Single Family Detached	3	10,003	1	-	\$802.08	\$721.86
028-0-181-095	Single Family Detached	3	12,508	1	-	\$802.08	\$721.86
028-0-181-105	Single Family Detached	3	12,493	1	-	\$802.08	\$721.86
028-0-181-115	Single Family Detached	3	10,143	1	-	\$802.08	\$721.86
028-0-181-125	Single Family Detached	3	10,001	1	-	\$802.08	\$721.86
028-0-182-015	Single Family Detached	3	10,001	1	-	\$802.08	\$721.86
028-0-182-025	Single Family Detached	3	10,001	1	-	\$802.08	\$721.86
028-0-182-035	Single Family Detached	3	10,040	1	-	\$802.08	\$721.86
028-0-182-045	Single Family Detached	3	10,043	1	-	\$802.08	\$721.86
028-0-182-055	Single Family Detached	3	10,002	1	-	\$802.08	\$721.86
028-0-182-065	Single Family Detached	3	10,002	1	-	\$802.08	\$721.86

**Totals:**

**\$2,882,885.36 \$2,594,532.16**

**Percentage Levy of Maximum Special Tax: 90.00%**

Printed:  
6/21/2017

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** STEVE WICKSTRUM, GENERAL MANAGER  
**FROM:** MICHAEL MOLER, O&M MANAGER  
**SUBJECT:** PURCHASE ORDER FOR O & M OFFICE FURNITURE  
**DATE:** JUNE 20, 2017

---

**RECOMMENDATION:**

It is recommended that the Board of Directors approve a purchase order to Tri County Office Furniture in the amount of \$48,701.53 for the purchase of furniture for the O & M Office Remodel. This is included in the 2017-2018 budget.

**BACKGROUND:**

It was originally believed that the current modular workstations could be utilized in the new O & M space. Upon completion of floor design and added need for additional workstations it was determined that the current units would not accommodate the space efficiently. The current workstations are much larger than space allows.



Santa Barbara  
230 Santa Barbara St.  
Santa Barbara, CA 93101  
Phone (805)564-4060  
Fax (805)564-4042

www.tcof.com

Ventura  
3955 E. Main St.  
Ventura, CA 93003  
Phone (805)658-6608  
Fax (805) 658-8023

San Luis Obispo  
3271 S. Higuera St.  
San Luis Obispo, CA 93401  
Phone (805)542-9722  
Fax (805)542-9768

**PROPOSAL: 101171**

DATE: 05/18/17

PROJECT#: 56-28

PROPOSAL FOR: 100033

Casitas Water District  
1055 Ventura Ave.  
Oak View, CA 93022

CONTACT NAME: Debbie Gomez  
PH: 805-649-2251

DELIVER TO:

Casitas Water District  
1055 Ventura Ave.  
Oak View, CA 93022  
Operations and Maintenance  
Mike Moler, 805-649-2251, ext 114

SALESPERSON  
Brian Scott

CUSTOMER P/O..:

PROPOSAL VALID THROUGH  
/ /

<u>#</u>	<u>QTY</u>	<u>DESCRIPTION</u>	<u>SELL</u>	<u>EXTENDED</u>
1	10	+Side Chr Aside Nonuphst Outer Back MA +metal arms SG +glide BK +black 8Y +spools-Pr Cat 4 09 +spools lagoon	255.84	2,558.40
2	1	@Wood Freestd Ped Bar Pull BBF 2 1/4H Base Lam Case/Front 3/8 Lam Top Lock 20D 91 @white 91 @white 91 @white MS @metallic silver NO @no counterweight KC @keyed differently chrome	720.48	720.48
3	1	@Wood Freestd Lat File Bar Pull FF 2 1/4H Base Lam 3/8 Lam Top Lock 42W 20D 91 @white 91 @white 91 @white MS @metallic silver CB @counterweight KC @keyed differently chrome	1,084.90	1,084.90
4	1	@Wood Vert Stor Cab Thin Top 4H Foot Shlvs/F Lft Wrdrb Rt Lam 3/8 Lam Top Lock 68H 24W 24D 91 @white LBA +clear on ash LBA +clear on ash WN @warm grey neutral KC @keyed differently chrome	1,295.80	1,295.80
5	2	+Frame Base Covers Pwr/Data knockouts 68H 24W MS +metallic silver	87.40	174.80

**TRI  
COUNTY  
OFFICE  
FURNITURE**

Santa Barbara  
230 Santa Barbara St.  
Santa Barbara, CA 93101  
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Fax (805)564-4042

www.tcof.com

Lic. No. 779508

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<u>#</u>	<u>QTY</u>	<u>DESCRIPTION</u>	<u>SELL</u>	<u>EXTENDED</u>
6	41	+Frame Base Covers Pwr/Data knockouts 68H 36W MS +metallic silver	96.14	3,941.74
7	2	+Frame Top Cap Standard Ptd 24W 91 +white	10.64	21.28
8	41	+Frame Top Cap Standard Ptd 36W 91 +white	13.30	545.30
9	5	+Conn 90 Universal 2way 90 deg-for 53H frames and higher	35.34	176.70
10	5	+Conn 90 Universal 3way-for 53H frames and higher	39.52	197.60
11	1	+Conn 90 Universal 4way-for 53H frames and higher	44.08	44.08
12	5	+Conn Cover 90-Deg 1 Side Covered Base Cover Ptd 68H 91 +white	19.00	95.00
13	5	+Conn Cover 90-Deg 2 Sides Covered Base Cover Ptd 68H 91 +white	23.94	119.70
14	3	+Top Cap Conn 90-Deg Connects-2 Frame Top Caps 90-Deg Ptd 91 +white	11.02	33.06
15	3	+Top Cap Conn 90-Deg Connects-3 Frame Top Caps Ptd 91 +white	11.02	33.06
16	1	+Top Cap Conn 90-Deg Connects-4 Frame Top Caps Ptd 91 +white	11.02	11.02
17	21	+Connection Hardware Frame-to-Frame 68H	12.16	255.36
18	4	+Ceiling Power Entry Conn Npwr 68H LZ 91 +PVC-free +white	224.58	898.32

# TRI COUNTY OFFICE FURNITURE

Santa Barbara  
230 Santa Barbara St.  
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PROPOSAL: 101171

DATE: 05/18/17

PROJECT#: 56-28

Lic. No. 779508

#	QTY		DESCRIPTION	SELL	EXTENDED
19	2	LZ	+Base Power Harness 24W +PVC-free	47.12	94.24
20	41	LZ	+Base Power Harness 36W +PVC-free	50.92	2,087.72
21	1	CL	+15 Amp Receptacle 4 Circuit Duplex Circuit A 6/Pkg +cool grey neutral	68.40	68.40
22	1	CL	+15 Amp Receptacle 4 Circuit Duplex Circuit B 6/Pkg +cool grey neutral	68.40	68.40
23	1	CL	+15 Amp Receptacle 4 Circuit Duplex Circuit C 6/Pkg +cool grey neutral	68.40	68.40
24	1	CL	+15 Amp Receptacle 4 Circuit Duplex Circuit D isolated ground 6/Pkg +cool grey neutral	68.40	68.40
25	15	91	+Finished End Base Cover Ptd 68H +white	25.84	387.60
26	4	91 8T 03	+Lower Tile Tackable Fabric 30H 24W +white +crossing-Pr Cat 1 +crossing wicker	50.16	200.64
27	82	91 8T 03	+Lower Tile Tackable Fabric 30H 36W +white +crossing-Pr Cat 1 +crossing wicker	57.38	4,705.16
28	4	91 8T 03	+Upper Tile Tackable Fabric 11H 24W +white +crossing-Pr Cat 1 +crossing wicker	27.74	110.96
29	82	91 8T 03	+Upper Tile Tackable Fabric 11H 36W +white +crossing-Pr Cat 1 +crossing wicker	32.30	2,648.60
30	4	91 5T	+Upper Tile Tackable Fabric 22H 24W +white +resonance-Pr Cat 1	37.62	150.48

CONTINUED...



Santa Barbara  
 230 Santa Barbara St.  
 Santa Barbara, CA 93101  
 Phone (805)564-4060  
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San Luis Obispo  
 3271 S. Higuera St.  
 San Luis Obispo, CA 93401  
 Phone (805)542-9722  
 Fax (805)542-9768

PROPOSAL: 101171

DATE: 05/18/17

PROJECT#: 56-28

Lic. No. 779508

#	QTY	DESCRIPTION	SELL	EXTENDED
		28 +resonance sugar		
31	82	+Upper Tile Tackable Fabric 22H 36W	44.08	3,614.56
		91 +white		
		5T +resonance-Pr Cat 1		
		28 +resonance sugar		
32	25	+Surface Cantilever for 20 -or 24 deep surface lft-hnd	12.54	313.50
		91 +white		
33	25	+Surface Cantilever for 20 -or 24 deep surface rt-hnd	12.54	313.50
		91 +white		
34	1	+Open Support Leg Archtrl Foot Pen/D-Shpd Surf Attchd Inset for 24 D Peninsula Fxd Hght Non-Hnded Support	155.80	155.80
		MS +metallic silver		
35	22	+Rectangular Surface Sq-Edge Lam Top/Thermo Edge 24D 36W Frame Atch	85.12	1,872.64
		LBA +clear on ash		
		LBA +clear on ash		
36	3	+Rectangular Surface Sq-Edge Lam Top/Thermo Edge 24D 72W No Brkts	148.20	444.60
		LBA +clear on ash		
		LBA +clear on ash		
37	1	+Rectangular Surface Sq-Edge Lam Top/Thermo Edge 24D 96W No Brkts	191.14	191.14
		LBA +clear on ash		
		LBA +clear on ash		
38	12	+Corner Surface Sq-Edge Lam Top/Thermo Edge 24D 36W Frame Atch	127.30	1,527.60
		LBA +clear on ash		
		LBA +clear on ash		
39	1	+Peninsula Surf Round End Sq-Edge Lam Top/Thermo Edge 24D 48W Surf Atch	95.38	95.38
		LBA +clear on ash		
		LBA +clear on ash		
40	4	+Square Open Support Leg for Sq-Edge Surface 24 D Fxd Hght Lft	131.86	527.44



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PROPOSAL: 101171

DATE: 05/18/17

PROJECT#: 56-28

Lic. No. 779508

#	QTY	DESCRIPTION	SELL	EXTENDED
		MS +metallic silver		
41	4	+Square Open Support Leg for Sq-Edge Surface 24 D Fxd Hght Rt	131.86	527.44
		MS +metallic silver		
42	12	@Overhead Strg Cab Hngd Drs Canvas Frm Conn Lam Case/Dr Lock 15H 36W	446.88	5,362.56
		KC @keyed differently chrome		
		91 @white		
		91 @white		
43	1	+Hutch Prtl Enclsr case/door Lam Lock 39 1/2H 72W	813.96	813.96
		KC +keyed differently chrome		
		91 +white		
		LBA +clear on ash		
44	3	+Stiffener 57 3/8W	26.98	80.94
45	3	+Stiffener 80 7/8W	26.98	80.94
46	1	+Tackboard wall mntd Tckble Fabric Hrzntl 16H 66W	143.64	143.64
		8R +twist-Pr Cat 2		
		20 +twist bayou		
47	12	+Task Light Utility Trans Surf/Countr Top 30W	91.96	1,103.52
48	9	+Ped W-Pull Support 20D for 24D Wk Surf B/B/F	272.58	2,453.22
		SB +full-extension ball-bearing		
		XS +textured paint on smooth steel		
		91 +white		
		F8 +for Canvas Office Landscape		
		KC +keyed differently chrome		
		NN +none		
49	9	+Ped W-Pull Support 20D for 24D Wk Surf F/F	233.52	2,101.68
		SB +full-extension ball-bearing		
		XS +textured paint on smooth steel		
		91 +white		
		F8 +for Canvas Office Landscape		
		KC +keyed differently chrome		
		NN +none		



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PROPOSAL: 101171

DATE: 05/18/17

PROJECT#: 56-28

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Lic. No. 779508

#	QTY	DESCRIPTION	SELL	EXTENDED
50	1	@Eames Conference Table Oval Segmented Base Laminate Top/Vinyl Edge No Grommet 28-1/2H 36D 96W	819.66	819.66
	8Q	@folkstone grey		
	8Q	@folkstone grey		
	91	@white		
	91	@white		
	G	@glides		
51	1	Delivery and Assembly Service included with US Communities Expanded Service Installation pricing Lower Level Access at Grade Price does not include relocation, removal, or disposal of owner's existing furniture, equipment, or material. Please contact your TCOF sales representaitve for additional services prior to delivery.	0.00	0.00

PRODUCT TOTAL: 45,409.32

PAYMENT TERMS: Net 30

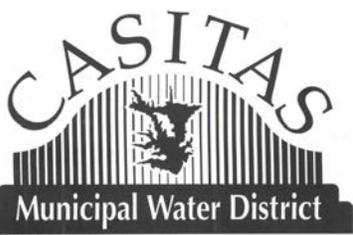
SALES TAX....: 3,292.21

ACCEPTED BY \_\_\_\_\_

DATE ACCEPTED \_\_\_\_\_

GRAND TOTAL...: 48,701.53

*It is understood and agreed that the above merchandise remains the property of TRI COUNTY OFFICE FURNITURE, INC. until delivered and paid for in full. Tri County Office Furniture, Inc. reserves the right to pick-up and repossess all furniture not paid for in full under the agreed terms and conditions. Purchaser agrees to pay a service charge/late fee at the rate of 1.5% per month (18% annual rate) on delinquent accounts and to pay all collection costs and reasonable attorney fees if suit is instituted. ALL ORDERED PRODUCT IS DEEMED SPECIAL ORDER AND MAY NOT BE RETURNED FOR CREDIT OR REFUND. A 30% restocking fee will be charged for all returned merchandise that was purchased from stock.*



1055 Ventura Avenue  
 Oak View, CA 93022  
 Telephone (805) 649-2251  
 fax (805) 649-2234

# PURCHASE ORDER

Date: 06/13/2017

PO Number: 21542

Vendor #: 03056

Dept #:

To: Municipal Maintenance ~~E~~ Ship To: Lake Casitas Recreation Area

11311 Santa Ana Rd.  
 Ventura, CA 93001

Ph # (\_\_\_\_) \_\_\_\_-\_\_\_\_  
 Fax (\_\_\_\_) \_\_\_\_-\_\_\_\_

SHIP VIA		F.O.B.		TERMS		DELIVERY DATE	
Bestway		Destination		Net 30		7/03/2017	
UNITS	DESCRIPTION	Reg #	GL #	PRICE	AMOUNT		
1.00	Tiger RBF-130 Rear Boom Flail Mower, including delivery, on site training & sales tax. Does NOT include instllation. Side Arm Mower, Rec	16959	11 -5-63-5912-00	20918.04	20918.04 *		

NOTE: Delivery accepted 8:30 to 4:00 Monday thru Friday, except Holidays. \* Taxable item

See Purchase Order Terms and Conditions on reverse side.

<b>SUB TOTAL</b>	20918.04
<b>FREIGHT</b>	0.00
<b>SALES TAX</b>	0.00
<b>TOTAL</b>	20918.04

Approved by: 

Date: 06/13/2017

**For Casitas Municipal Water District**

16959



2360 Harvard Street • Sacramento, CA 95815 • (916) 922-1101 • Fax: (916) 922-1054  
 1915 Nancita Circle • Placentia, CA 92870 • (714) 528-8770 • Fax: (714) 528-8744  
 4750 Caterpillar Rd., Unit D • Redding, CA 96003 • (530) 245-4856 • Fax: (530) 245-1447  
 1930 W. Winton Ave., Suite 8 • Hayward, CA 94545 • (510) 670-0250 • Fax: (510) 670-9003  
 www.source-mme.com • California State Contractor's License #980409 • DIR 1000004282

January 5, 2017

Casitas Municipal Water District  
 Lake Casitas Recreation Area  
 11311 Santa Ana Road  
 Ventura, CA 93001

Tel: 805-649-2233 Ext 120  
 Fax: 805-649-4661  
 tlawson@casitaswater.com

Attention: Tim Lawson, Maintenance Foreman

We are pleased to provide the following budget quotation on the Tiger Rear Boom Flail Mower for your review.

One (1) Each Tiger Rear Boom Flail Mower complete with the following components:

Base Unit: Model RBF-130BASE Rear Boom Mower

- Rear Boom Unit with 13' 9" Reach w/37" (40 PTOhp/4000 Lbs.)
- Category II 3 Point Hitch
- 540 PTO Independent Hydraulic Pump System
- Travel Safety Lock
- Multi-Valve Cable Control
- Mower Guards
- Operator Safety Screen
- Oil

Cutter Head Model RBF-37HB:

- 37" Flail Cutter Head with Brush Knives

Miscellaneous:

- Parts Kit with Knives, Collars, Bolts and Nuts.

Notes:

- Additional front & left rear ballast may be required for desired tractor stability. Ballast not included.
- Minimum tractor requirements: 40hp/PTO 540 Cat. II Hitch.

*July Budget Capital*

January 5, 2017  
Lake Casitas Recreational Area  
Tiger Rear Boom Flail Mower Budget Quotation  
Page 2

Budget Price F.O.B. Ventura, CA	\$19,504.00
7.25% Sales Tax	<u>1,414.04</u>
Total	\$20,918.04

- Quotation does not include installation.
- Quotation includes delivery and onsite training
- Normal delivery 30-60 days after receipt of order.
- Terms: Net 30 Days.
- Quotation valid for 30 days.

Thank you for your interest in this fine product. Should you have any questions or need additional information, please let us know. We look forward to being of service.

Sincerely,  
Municipal Maintenance Equipment, Inc.

*Richard Caffey*

Richard Caffey  
Territory Sales Manager

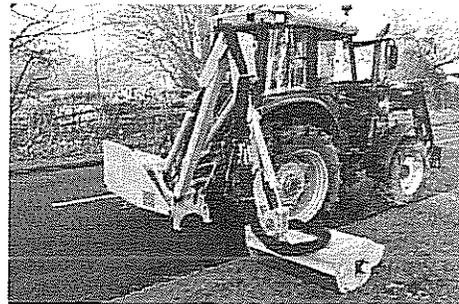
3 point Hitch Hookup only  
with mechanical cable control

This was the only model I could find that  
will fit our tractor JD S200. Bolt on  
Bolt off so we can easily change out other  
equipment to the tractor.

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   [Rear Mounted](#)  
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     [RBF-130](#)  
     [RBF-150](#)  
     [RBF-190](#)  
     [RBM-15](#)  
     [RBM-20](#)  
   [Wheel Loader](#)  
     [Wheel Loader](#)  
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[Product Literature](#)

## RBF-130 REAR BOOM FLAIL

This 3 point hitch rear boom mower is designed to mount and dismount in minutes. Cutter reach of 13' 9" and fits tractors as small as 40 PTO HP. Auto returning mechanical breakout.

### Features

- Reach out: 13' 9"
- Reach up: 14' 2"
- Reach down @ 45°: 8' 9"
- Cutting head width: 37"
- Mechanical Break Away
- Independent cable controls

### Cutter heads available:

- **Grass cutter head.** Drop forged steel unbreakable cutter knives. Safety rubber flap, front or rear mount. Adjustable rear roller. Unique sliding mount system for added cutter arc.
- **Brush cutter head.** Cuts brush up to 4" with 360° rotating knives. Adjustable rear roller.

### Requirements

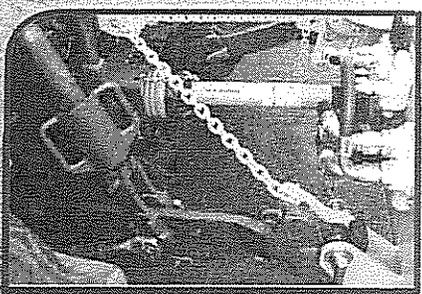
- 40 Horsepower minimum tractor
- PTO 540 Cat. II hitch

[Return To Top](#)

Tiger Corporation Toll-Free: 800.843.6849 - Fax: 800.716.7620

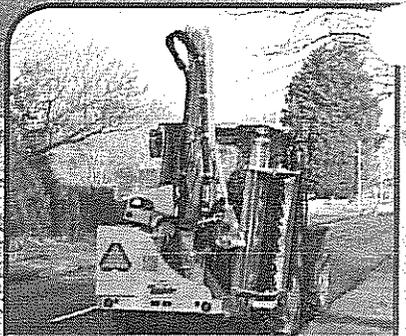


# RBF 130/150



Chain type 3 pt. stabilizers standard on the RBF 130/150 models.

# RBF 190



Swing system and a tubular 3 pt. linkage kit standard.

## E C O N O M I C A L

Simplicity and durability is what you can expect from the Tiger RBF series of Boom Mowers. Designed for tractors 40 HP and up with a category II hitch system, the RBF Boom Mowers feature an independent tandem pump system powered by the tractors' 540 rpm PTO. Direct drive cutter heads ensure years of reliable service while cutting in all types of vegetation.

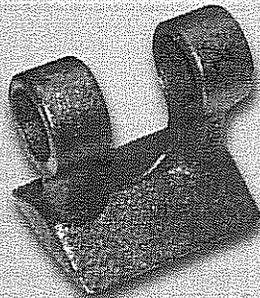
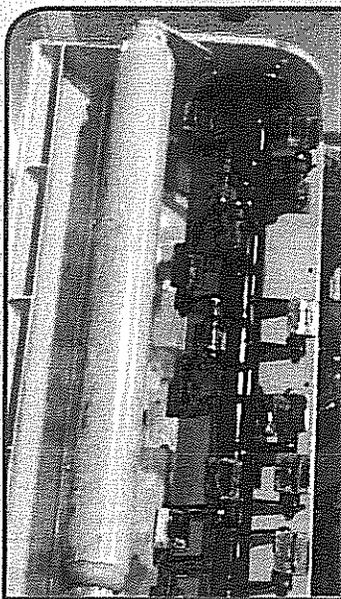
### Specifications

	RBF 130 w/37" Head	RBF 150 w/37" Head	RBF 190 w/ 50" Head
Reach Out	13' 9"	15' 5"	18' 8"
Reach Up	14' 2"	15' 9"	23' 4"
Reach Down @ 45°	8' 9"	10' 5"	12' 8"
Minimum tractor power	40 Hp ✓	50 Hp	60 Hp
Minimum tractor weight	3,500 lbs	4,400 lbs	6,500 lbs
Machine weight with Oil	1,338 lbs	1,405 lbs	2,590 lbs
Oil tank capacity	35 US Gals	35 US Gals	42 US Gals
Hydraulic system	Twin pump independent	Twin pump independent	Twin pump independent
Hydraulic flow rate (motor)	18.6 gpm @ 2600 psi	18.6 gpm @ 2600 psi	18.6 gpm @ 2600 psi
Hydraulic flow rate (lift)	3 gpm @ 3000 psi	3 gpm @ 3000 psi	4 gpm @ 3000 psi
Head rotation - degrees	240°	240°	240°
Breakout system	Gravity mechanical	Gravity mechanical	Hydraulic mechanical
Chain Stabilizer	Standard	Standard	Standard
Swing System	Not Available	Not Available	Standard
Cable control	Standard	Standard	Standard
Rotor control	Cable reversible	Cable reversible	Cable reversible

### Cutter Heads

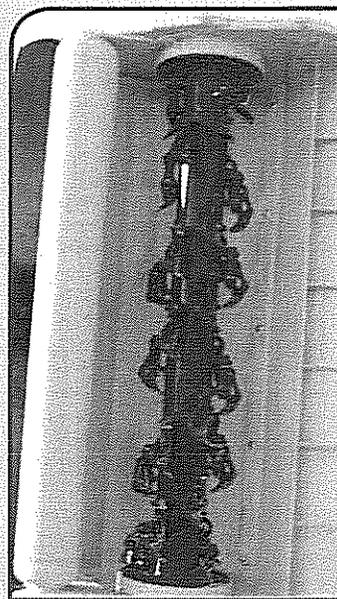
Flail Type	Grass - 37"	Brush - 37"	Grass - 50"(*)
Weight	286 lbs	296 lbs	400 lbs
Cutting width	37"	37"	50"
Number of knives	28	16	36
Flail choice	Boot type - forged	Hedge - forged	Boot type - forged

\* Suggested Min. tractor PTO Hp for 50" grass head is 60 Hp.



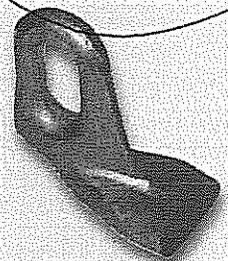
#### BRUSH KNIVES

Designed with heavy-duty forged flail knives that rotate 360°. The hedge type knives can cut materials up to 4".



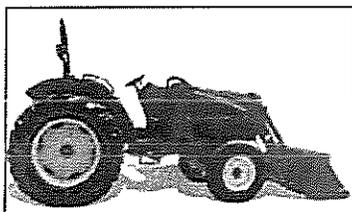
#### UNIVERSAL KNIVES

Designed with Boot type dropped forged flail knives. This dual purpose knife is designed for cutting grass and light brush up to 2".





## John Deere 5200



1992 - 1997 5000 Utility Series

Utility tractor

Next model: [John Deere 5210](#)Series next: [John Deere 5300](#)
[Overview](#)
[Engine](#)
[Transmission](#)
[Dimensions](#)
[Photos](#)
[Attachments](#)

## Production:

Manufacturer: John Deere

Factory: Augusta, Georgia, USA

Original price \$20,000 (1997)  
(USD):

## John Deere 5200 Engine:

John Deere 2.9L 3-cyl diesel

[full engine details ...](#)

## Capacity:

Fuel: 18 gal [68.1 L]

## 3-Point Hitch:

Rear Type: III

Control: position control with top-link draft sensing

Rear lift (at 24"/610mm): 3,374 lbs [1530 kg]

## Power Take-off (PTO):

Rear PTO: independent

Rear RPM: 540

## Dimensions &amp; Tires:

Wheelbase: 80.7 inches [204 cm]

Weight: 4250 to 4650 pounds

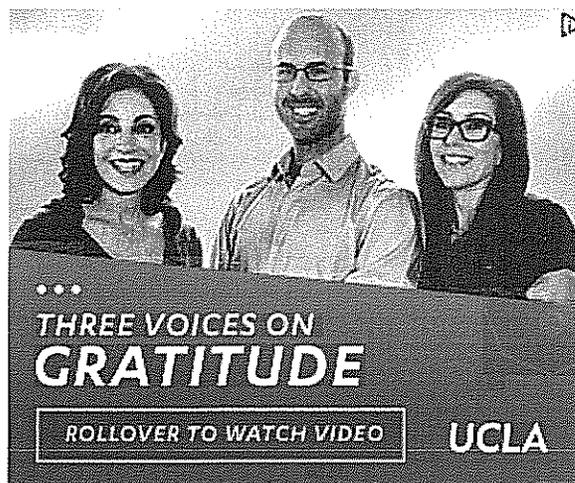
Front tire: 6.50-16

Rear tire: 13.6-28 (2WD)

[full dimensions and tires ...](#)

## John Deere 5200 attachments:

front-end loader



## John Deere 5200 Power:

Engine 45.6 hp [34.0 kW]  
(gross):PTO 40 hp [29.8 kW]  
(claimed):

## Mechanical:

Chassis: 4x2 2WD  
4x4 MFWD 4WD (optional)Differential mechanical standard  
lock:

Steering: hydrostatic power

Brakes: hydraulic wet disc

Cab: Two-post folding ROPS. Cab optional with  
air-conditioning.

## Hydraulics:

Type: open center

Pressure: 2750 psi [189.6 bar]

[all 5200 attachments ...](#)

5200 Serial Numbers:

Location: On main right side of main tractor frame, near front axle.

- 1992: 110000
- 1993: 220000
- 1994: 221268
- 1995: 420141
- 1996: 520001
- 1997: 620000

[how to read serial numbers...](#)

Links:

[Temperature sensor: potential cold-start advance sensor failure leading to a no-start condition](#)

Valves: 1 to 3

Pump flow: 11.4 gpm [43.1 lpm]

Total flow: 18.2 gpm [68.9 lpm]

Steering flow: 6.8 gpm [25.7 lpm]

Electrical:

Ground: negative

Battery:

Number: 1

Volts: 12

Page information:

Last update: April 27, 2014

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Contact: [Peter@TractorData.com](mailto:Peter@TractorData.com)



Play Fundamentals - Rocky Hideout  
**\$13,765.00**



Surfacing - Border Timbers End Cap...  
**\$32.00**



Origins™ Diggables - Raptor Rock...  
**\$807.00**

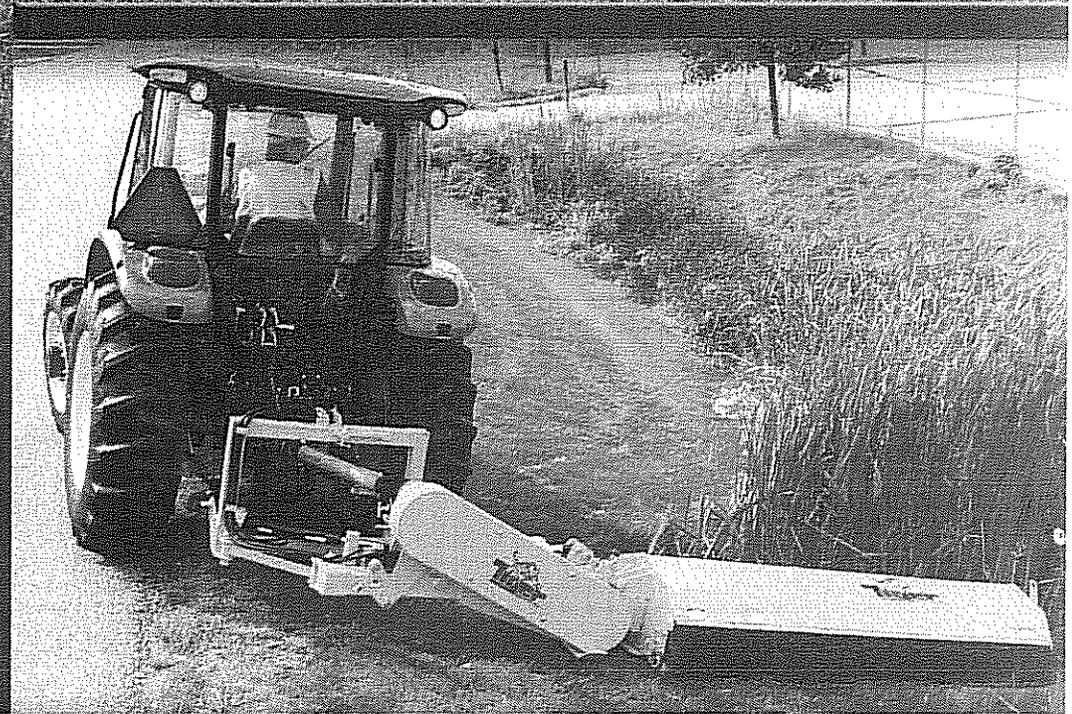


Motion Play - Sidewalk  
**\$1,696.00**

PlayExplorers

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**TIGER**<sup>TM</sup> ROTARY AND FLAIL  
**Rear Boom**  
**Mowers**



DURABILITY INNOVATION  
COMMITMENT



**RBE 2C-63**



**RBE 2C-80**

## A D V A N T A G E S

Compare the advantages of the quick-detachable TIGER REAR BOOM MOWER and you'll quickly discover why TIGER MOWERS have satisfied thousands of owners year after year. The quality and value are second to none. Ease of operation and versatility are engineered in every TIGER mower. TIGER Mowers will make your mowing jobs go fast, efficient and be more economical.

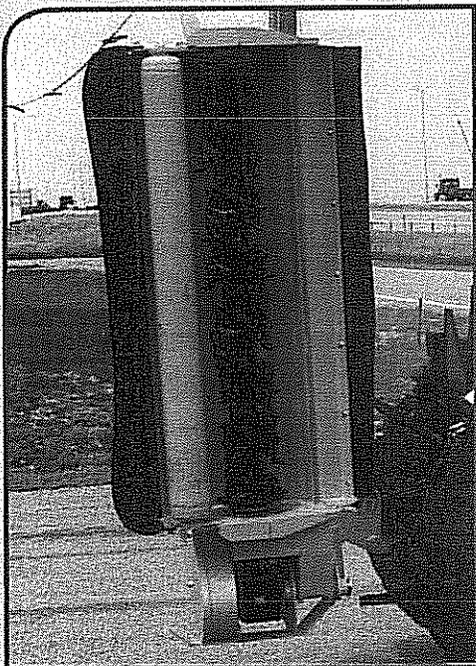
## Specifications

	RBF 2C - 63	RBF 2C - 80
Cut Width	63"	80"
Reach Out from Center	10' 7"	12'
Head Rotation	140° (+90° to -50°)	140° (+90° to -50°)
Break Away	Mechanical	Mechanical
Hitch	Category II	Category II
PTO	540 / 1000	540 / 1000
Hyd. Outlets	2	2
* Minimum tractor power	60 Hp	60 Hp
* Minimum tractor weight	4500 lbs	4500 lbs
Machine weight	1895 lbs	2005 lbs
Flail Type	Boot type - Forged	Boot type - Forged
Number of knives	44	68

\* Additional front & left rear ballast may be required for desired tractor stability. Ballast Not included.

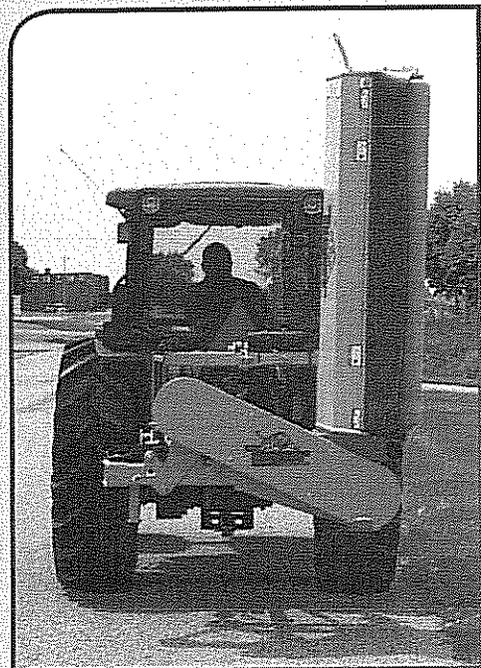
Designed with a 90° transport position, the RBF 2C series also features a 50° below horizontal working position allowing you the ability to mow a wide range of ditch slopes while maneuvering around signs and delineator posts. The RBF 2C series mower features a mechanical breakout protection should the cutter head impact an obstruction in the ditch.

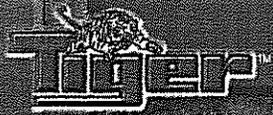
Hydraulic side shift of 2' 6" allows a cutter head reach of up to 12 feet from the center line of the tractor with the TIGER RBF 2C series mower. Powered by the tractors' 540/1000 PTO, the RBF 2C series attaches to any Category II hitch system. The required dual SCV's allows the operator to easily position the mower for transport or to side shift the cutter head into the mowing position.



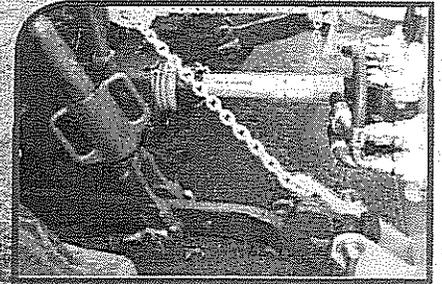
### UNIVERSAL KNIVES

Designed with Boot type dropped forged flail knives. This dual purpose knife is designed for cutting grass and light brush up to 2".



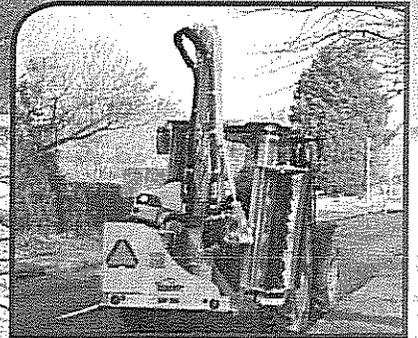


# RBF 130/150



Chain type 3 pt. stabilizers standard on the RBF 130/150 models.

# RBF 190



Swing system and a tubular 3 pt. linkage kit standard.

## E C O N O M I C A L

Simplicity and durability is what you can expect from the Tiger RBF series of Boom Mowers. Designed for tractors 40 HP and up with a category II hitch system, the RBF Boom Mowers feature an independent tandem pump system powered by the tractors' 540 rpm PTO. Direct drive cutter heads ensure years of reliable service while cutting in all types of vegetation.

### Specifications

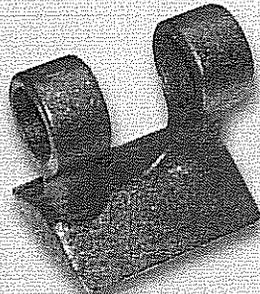
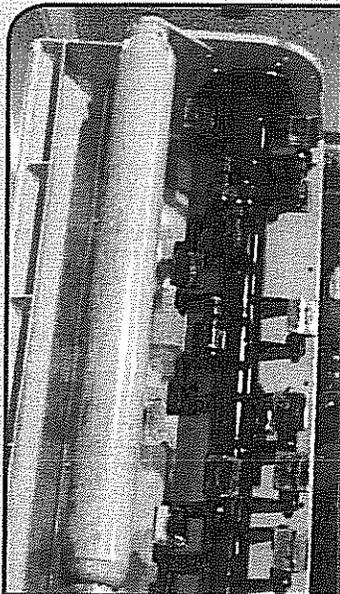
	RBF 130 w/37" Head	RBF 150 w/37" Head	RBF 190 w/ 50" Head
Reach Out	13' 9"	15' 5"	18' 8"
Reach Up	14' 2"	15' 9"	23' 4"
Reach Down @ 45°	8' 9"	10' 5"	12' 8"
* Minimum tractor power	40 Hp	50 Hp	70 Hp
* Minimum tractor weight	4,000 lbs	4,400 lbs	7,000 lbs
Machine weight with Oil	1,338 lbs	1,405 lbs	2,590 lbs
Oil tank capacity	35 US Gals	35 US Gals	42 US Gals
Hydraulic system	Twin pump independent	Twin pump independent	Twin pump independent
Hydraulic flow rate (motor)	18.6 gpm @ 2600 psi	18.6 gpm @ 2600 psi	18.6 gpm @ 2600 psi
Hydraulic flow rate (lift)	3 gpm @ 3000 psi	3 gpm @ 3000 psi	4 gpm @ 3000 psi
Head rotation - degrees	240°	240°	240°
Breakout system	Gravity mechanical	Gravity mechanical	Hydraulic mechanical
Chain Stabilizer	Standard	Standard	Standard
Swing System	Not Available	Not Available	Standard
Cable control	Standard	Standard	Standard
Rotor control	Cable reversible	Cable reversible	Cable reversible

\* Additional front & left rear ballast may be required for desired tractor stability. Ballast Not included.

### Cutter Heads

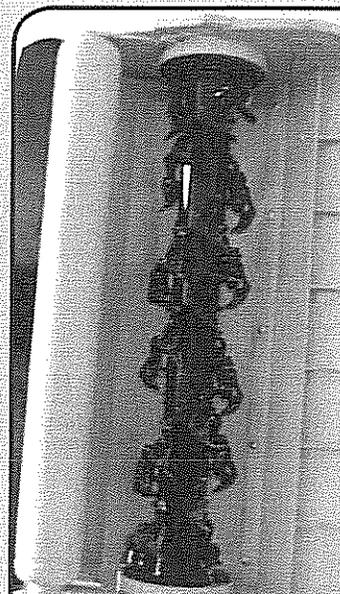
Flail Type	Grass - 37"	Brush - 37"	Grass - 50"(*)
Weight	286 lbs	296 lbs	400 lbs
Cutting width	37"	37"	50"
Number of knives	28	16	36
Flail choice	Boot type - forged	Hedge - forged	Boot type - forged

\* Suggested Min. tractor PTO Hp for 50" grass head is 60 Hp.



#### BRUSH KNIVES

Designed with heavy-duty forged flail knives that rotate 360°. The hedge type knives can cut materials up to 4".



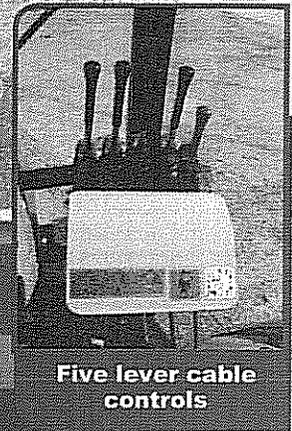
#### UNIVERSAL KNIVES

Designed with Boot type dropped forged flail knives. This dual purpose knife is designed for cutting grass and light brush up to 2".





# RBM 16



Five lever cable controls



# RBM 20

## I N D E P E N D E N T P O W E R

The Tiger RBM 16 & 20 rear mounted boom mowers feature a totally independent PTO powered hydraulic drive system capable of delivering 54 HP of cutting performance. Designed for tractors with Cat II 3 point hitch systems and 540 rpm PTO, the RBM series mowers feature a five lever cable control system for maximum operator cutterhead control and performance. The RBM series mowers has a swing system that adds an extra level of maneuverability when cutting with a 60" rotary cutter or a 47" flail cutter.

### Specifications

	RBM 16	RBM 20
* Reach Out	16' 3"	20' 3"
* Reach Up	20' 3"	23' 3"
* Reach Down @ 45°	7' 3"	8' 9"
* Tractor PTO Hp (min)	70 Hp	75 Hp
* Tractor Weight (min)	7,500 lbs	8,800 lbs
Machine Weight w/ Oil less Cutter Head	2,135 lbs	2,500 lbs
Oil tank capacity	53 US Gals	53 US Gals
Hydraulic flow rate	26 gpm @ 2755 psi	26 gpm @ 2755 psi
Hydraulic system	Twin pump independent	Twin pump independent
Hydraulic power	54 Hp Total	54 Hp Total
Head rotation - degrees	240°	240°
Breakout system	Hydraulic	Hydraulic
Mechanical Stabilizer	Standard	Standard
Swing System	Standard	Standard
Cable control	Standard	Standard
Rotor control	Cable reversible	Cable reversible

\* Additional front & left rear ballast may be required for desired tractor stability. Ballast Not included.

\* Reach based on FL 47" Flail head

### Cutter Heads

Flail Type	Grass	Grass & Brush	Brush Only
Weight	740 lbs	770 lbs	740 lbs
Cutting width	47"	47"	47"
Number flails	28	16	16
Flail choice	Flail type - forged	Boot type - forged	Hedge - forged

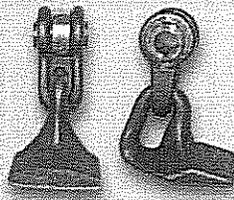
Rotary Type	Grass & Brush
Weight	870 lbs
Cutting width	60"
Number Knives	2 - reversible

### KNIFE OPTIONS



#### GRASS

Grass & Light Brush  
(Up to 1 1/2" diameter)



#### UNIVERSAL

Grass & Medium Brush  
(Up to 2 1/2" diameter)



#### BRUSH

Brush Only  
(Up to 4" diameter)



#### ROTARY

5/8" Thick, Double Edged  
(Up to 4" diameter)



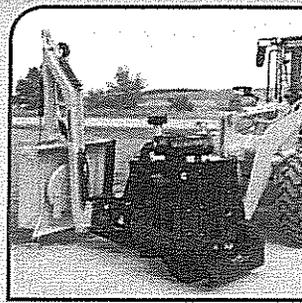
#### **BOOM MOWER**

Boom lengths available from 18' to 30'. Rotary or Flail cutter heads.



#### **WILDCAT**

Mow around and over Guard Rail systems with the Side Shifting WILDKAT side mower. Arch design allows for multiple applications.



#### **WHEEL LOADER**

Maximize your wheel loader with a Bengal series Boom Mower. Generate 85 HP of cutting performance with the auxiliary engine.



#### **TREE SHEAR**

Cut tree limbs up to 12" in diameter. Mounts to any Tiger boom.

## **Genuine Tiger OEM Parts**



Since 1968, Tiger has engineered and manufactured Tiger products that meet current ASTM safety guidelines. Contact your dealer and ask about purchasing a Tiger mower and or Tiger OEM parts. Our parts last longer, are more durable and fit the Tiger mowers.

Tiger Corporation reminds everyone that the use of genuine Tiger replacement parts will keep your Tiger equipment productive with the least amount of downtime. Tiger authorized dealers are the only locations to purchase genuine Tiger parts. Standard warranty is one year unless an extended warranty is purchased prior to delivery, the warranty requires the use of genuine Tiger parts or the warranty may be void.

Dealer Info:



Tiger Corporation  
3301 N. Louise Ave.  
Sioux Falls, SD 57107  
800.843.6849  
[www.tigermowers.com](http://www.tigermowers.com)

An Alamo Group Company



**MADE WITH PRIDE IN THE USA**

Specifications are subject to change without notice. Meets all applicable ANSI/SAE J1001 Test Standards. Optional equipment may be shown. One Year Warranty on all products.

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CASITAS MUNICIPAL WATER DISTRICT  
Inter-Office Memorandum

DATE: June 19, 2017  
TO: Board of Directors  
FROM: Denise Collin - Accounting Manager / Treasurer  
Re: Other Post-Employment Benefit (OPEB) Trust

**RECOMMENDATION:**

Direction from the Board, approve and adopt an Agreement to establish an OPEB Trust Service with either PARS or CalPERS CERBT; and authorize the Accounting Manager / Treasurer to enter into such an agreement.

Authorization to make the initial contribution to the Trust of \$1,196,266.

**BACKGROUND AND OVERVIEW:**

In 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 which requires the District to disclose in its financial statements information regarding funding, costs and provisions for Other Post-Employment Benefits (OPEB). GASB Statement No. 75 replaces GASB Statement No. 45 and must be implemented by June 15, 2017.

An actuarial study was performed in 2015, and thereafter every two years to determine the District's liability and annual required contribution (ARC). The actuarial determines the OPEB liability which represents benefits earned for past service as of the study date. The ARC is comprised of the amortization of the liability for past service plus the estimated benefits earned in the current fiscal year. As of June 30, 2016 the District ARC is \$1,196,266., the total Net OPEB obligation is \$9,049,748., the District has Designated Reserves for OPEB of \$4,134,100.

While not a requirement of GASB No. 75, establishing a third party irrevocable trust provides certain benefits:

1. Trust assets can be managed for investment purposes to achieve a higher rate of return, thus lowering the District's future ARC.
2. Rating agencies perceive the Trust more favorably than earmarking funds within the District's pooled cash and investments (Designated Reserves).
3. Once placed into a trust, the money cannot be diverted to other purposes, nor is it subject to possible other financial claims of the District.
4. Contributions into Trust are "assets" that offset liabilities on financial statements

5. The Government Finance Officers Association (GFOA) recommends prefunding OPEB and considers it “best practice”.
6. OPEB assets are accessible for OPEB expenses at any time.

Both the Public Agency Retirement Services (PARS) and California Employers’ Retiree Benefit Trust (CALPERS CERBT) are long-time providers that specialize in creating OPEB Trusts for local governments.

An OPEB Trust Agreement would include a separate investment policy designed to guide the third party investment manager toward achieving the desired return on investment. The goal of the OPEB Trust is to maximize return over the long-term horizon of 30 years, subject to risk and quality constraints set forth in the policy.



DELEGATION OF AUTHORITY TO REQUEST DISBURSEMENTS

RESOLUTION OF THE

CASITAS MUNICIPAL WATER DISTRICT (GOVERNING BODY)

OF THE

CASITAS MUNICIPAL WATER DISTRICT (NAME OF EMPLOYER)

The CASITAS MUNICIPAL WATER DIST. delegates to the incumbents (GOVERNING BODY)

in the positions of GENERAL MANAGER (TITLE) and

ACCOUNTING MANAGER/Treasurer (TITLE) and/or

(TITLE) authority to request on

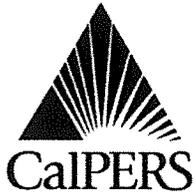
behalf of the Employer disbursements from the Other Post Employment Prefunding Plan and to certify as to the purpose for which the disbursed funds will be used.

By \_\_\_\_\_

Title \_\_\_\_\_

Witness \_\_\_\_\_

Date \_\_\_\_\_



# CERTIFICATION OF OPEB FUNDING POLICY & GASB OPEB STANDARDS REPORTING COMPLIANCE

## SECTION I: Asset Allocation Strategy Selection

As the employer, I certify that my agency chooses the following asset allocation strategy

Select one Asset Allocation Strategy

<u>Asset Allocation Strategy</u>	<u>Long-Term Expected Rate of Return</u>
<input type="checkbox"/> Strategy 1	7.28%
<input type="checkbox"/> Strategy 2	6.73%
<input type="checkbox"/> Strategy 3	6.12%

## SECTION II: Funding

Please identify the funding calculation from your OPEB Valuation:

- Actuarial Required Contribution (ARC)
- Actuarially Determined Contribution (ADC)

\*If your OPEB valuation includes both ARC and ADC, please check both options.

As the employer, I certify that our funding policy is to contribute consistently an amount that is equal to (select one):

Full ARC/ADC Funding:

- 100 % of the ARC/ADC as determined in our OPEB valuation (or AMM) dated \_\_\_\_\_, 20\_\_\_\_, which used an actuarial Discount Rate of \_\_\_\_\_%

Partial ARC/ADC Funding:

- \_\_\_\_\_% of the ARC/ADC as determined in our OPEB valuation (or AMM if it applies) dated \_\_\_\_\_, 20\_\_\_\_ which used a blended actuarial Discount Rate of \_\_\_\_\_%

- We will contribute to the trust using an approach not directly related to the ARC/ADC (please describe your funding approach and how it relates to the discount rate assumption in your OPEB valuation (or AMM) dated \_\_\_\_\_, 20\_\_\_\_ which used a blended actuarial Discount Rate of \_\_\_\_\_%

**CERTIFICATION OF OPEB FUNDING POLICY &  
GASB OPEB STANDARDS REPORTING COMPLIANCE**

**SECTION III: ARC/ADC Contribution Method**

**We plan to contribute toward the ARC/ADC in the following manner (select one):**

- Contribute our full ARC/ADC payments to the trust and seek reimbursements for Pay-go costs
- Contribute our ARC/ADC payments to the trust net of Pay-go costs and not seek reimbursements (ARC/ADC minus Pay-go = Trust Contribution)
- Other (Please describe):

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**SECTION IV: Years of ARC/ADC Coverage**

**This OPEB valuation provides ARC/ADC amounts for the following periods:**

*(ARC/ADC dates should correspond with Item No. 10.0 in Summary of Actuarial Information)*

First Year:            From \_\_\_\_\_, 20\_\_\_\_ through \_\_\_\_\_, 20\_\_\_\_.  
Second Year:        From \_\_\_\_\_, 20\_\_\_\_ through \_\_\_\_\_, 20\_\_\_\_.

**CERTIFICATION OF OPEB FUNDING POLICY &  
GASB OPEB STANDARDS REPORTING COMPLIANCE**

We understand that we must obtain an actuarial valuation (or AMM if applicable) on at least a biennial basis.

We understand that we will be asked to provide accounting information to CalPERS as required in order to facilitate CalPERS compliance with Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB Standards) reporting requirements and we agree to make any information requested available to CalPERS on a timely basis.

We understand that CalPERS will provide us the Schedule of Changes in Fiduciary Net Position, which can be used to prepare our GASB OPEB Standards reporting. CalPERS will report information pertaining to GASB OPEB Standards for Agent OPEB Plans.

06/30/2015

\_\_\_\_\_  
Date of OPEB Valuation (or AMM if it applies)

Casitas Municipal Water District

\_\_\_\_\_  
Name of Employer

Steven Wickstrum, General Manager

\_\_\_\_\_  
Printed Name and Title of Person Signing the Form

\_\_\_\_\_  
Signature

06/28/2017  
\_\_\_\_\_  
Date

Total Compensation Systems, Inc.

\_\_\_\_\_  
Designated Employer Contact Name for GASB Reporting

Geoffrey Kischuk

gkischuk@totcomp.com

\_\_\_\_\_  
Phone #

\_\_\_\_\_  
Email Address

# **CERTIFICATION OF OPEB FUNDING POLICY & GASB OPEB STANDARDS REPORTING COMPLIANCE**

## **Instructions to complete the form**

### **SECTION I: Asset allocation Strategy and Discount Rate Selection**

Check the box next to the Asset Allocation Strategy on which you have based your OPEB actuarial valuation or Alternative Measurement Method (AMM) cost report. Each strategy has a different assumed Long Term Expected Rate of Return and risk profile. Your CERBT assets will be invested using the Asset Allocation Strategy indicated here.

***The choices you check off on this form should match those used by your actuary in the OPEB valuation.***

### **SECTION II: ARC/ADC Funding**

- If you are fully funding, check the first box indicating the 100% funding, the applicable Discount Rate, and the valuation date.
- If you are funding at less than 100%, check the second box to indicate the percentage of funding [trust contributions plus paygo (and Implicit Rate Subsidy if applicable) divided by ARC/ADC, the valuation date, and the Discount Rate.
- If you are funding at less than 100% and your contributions are not tied specifically to the ARC/ADC, then indicate how you expect to contribute. For example, if you intend to make unreimbursed pay-go payments plus a fixed dollar amount to the trust, then describe this in the space provided.

### **SECTION III: ARC/ADC Contribution Method**

Here we ask you to indicate how you expect to make contributions to the trust: Full ARC/ADC with reimbursements, ARC/ADC net of paygo, or something else (please describe).

### **SECTION IV: Years of ARC/ADC Coverage**

Generally, your OPEB valuation will provide two years of ARC/ADC coverage. Please identify the specific periods to which the ARC/ADC applies.

**CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST PROGRAM ("CERBT")**

**AGREEMENT AND ELECTION  
OF**

Casitas Municipal Water District

---

(NAME OF EMPLOYER)

**TO PREFUND OTHER POST-EMPLOYMENT  
BENEFITS THROUGH CalPERS**

WHEREAS (1) Government Code Section 22940 establishes in the State Treasury the Annuitants' Health Care Coverage Fund for the prefunding of health care coverage for annuitants (Prefunding Plan); and

WHEREAS (2) The California Public Employees' Retirement System (CalPERS) Board of Administration (Board) has sole and exclusive control and power over the administration and investment of the Prefunding Plan (sometimes also referred to as CERBT), the purposes of which include, but are not limited to (i) receiving contributions from participating employers and establishing separate Employer Prefunding Accounts in the Prefunding Plan for the performance of an essential governmental function (ii) investing contributed amounts and income thereon, if any, in order to receive yield on the funds and (iii) disbursing contributed amounts and income thereon, if any, to pay for costs of administration of the Prefunding Plan and to pay for health care costs or other post-employment benefits in accordance with the terms of participating employers' plans; and

WHEREAS (3) Casitas Municipal Water District  
(NAME OF EMPLOYER)

(Employer) desires to participate in the Prefunding Plan upon the terms and conditions set by the Board and as set forth herein; and

WHEREAS (4) Employer may participate in the Prefunding Plan upon (i) approval by the Board and (ii) filing a duly adopted and executed Agreement and Election to Prefund Other Post-Employment Benefits (Agreement) as provided in the terms and conditions of the Agreement; and

WHEREAS (5) The Prefunding Plan is a trust fund that is intended to perform an essential governmental function within the meaning of Section 115 of the Internal Revenue Code as an agent multiple-employer defined benefit plan as defined in Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB Standards) consisting of an aggregation of single-employer plans, with pooled administrative and investment functions;

NOW, THEREFORE, BE IT RESOLVED THAT EMPLOYER HEREBY MAKES THE FOLLOWING REPRESENTATION AND WARRANTY AND THAT THE BOARD AND EMPLOYER AGREE TO THE FOLLOWING TERMS AND CONDITIONS:

A. Representation and Warranty

Employer represents and warrants that it is a political subdivision of the State of California or an entity whose income is excluded from gross income under Section 115 (1) of the Internal Revenue Code.

B. Adoption and Approval of the Agreement; Effective Date; Amendment

(1) Employer's governing body shall elect to participate in the Prefunding Plan by adopting this Agreement and filing with the CalPERS Board a true and correct original or certified copy of this Agreement as follows:

Filing by mail, send to:      CalPERS  
   CERBT (OPEB)  
   P.O. Box 1494  
   Sacramento, CA 95812-1494

Filing in person, deliver to:  
   CalPERS Mailroom  
   CERBT (OPEB)  
   400 Q Street  
   Sacramento, CA 95811

(2) Upon receipt of the executed Agreement, and after approval by the Board, the Board shall fix an effective date and shall promptly notify Employer of the effective date of the Agreement.

(3) The terms of this Agreement may be amended only in writing upon the agreement of both CalPERS and Employer, except as otherwise provided herein. Any such amendment or modification to this Agreement shall be adopted and executed in the same manner as required for the Agreement. Upon receipt of the executed amendment or modification, the Board shall fix the effective date of the amendment or modification.

(4) The Board shall institute such procedures and processes as it deems necessary to administer the Prefunding Plan, to carry out the purposes of this Agreement, and to maintain the tax exempt status of the Prefunding Plan. Employer agrees to follow such procedures and processes.

### C. Other Post-Employment Benefits (OPEB) Cost Reports and Employer Contributions

(1) Employer shall provide to the Board an OPEB cost report on the basis of the actuarial assumptions and methods prescribed by the Board. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by applicable GASB OPEB Standards. This OPEB cost report may be prepared as an actuarial valuation report or, if the employer is qualified under GASB OPEB Standards, may be prepared as an Alternative Measurement Method (AMM) report.

- (a) Unless qualified under GASB OPEB Standards, to provide an AMM report, Employer shall provide to the Board an actuarial valuation report. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by GASB OPEB Standards, and shall be:
  - 1) prepared and signed by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board;
  - 2) prepared in accordance with generally accepted actuarial practice and GASB OPEB Standards; and,
  - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.
- (b) If qualified under GASB OPEB Standards, Employer may provide to the Board an AMM report. Such report shall be for the Board's use in financial reporting, shall be prepared at least as often as the minimum frequency required by GASB OPEB Standards, and shall be:
  - 1) affirmed by Employer's external auditor, or by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board, to be consistent with the AMM process described in GASB OPEB Standards;
  - 2) prepared in accordance with GASB OPEB Standards; and,
  - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.

(2) The Board may reject any OPEB cost report for financial reporting purposes submitted to it, but shall not unreasonably do so. In the event that the Board

determines, in its sole discretion, that the OPEB cost report is not suitable for use in the Board's financial statements or if Employer fails to provide a required OPEB cost report, the Board may obtain, at Employer's expense, an OPEB cost report that meets the Board's financial reporting needs. The Board may recover from Employer the cost of obtaining such OPEB cost report by billing and collecting from Employer or by deducting the amount from Employer's account in the Prefunding Plan.

(3) Employer shall notify the Board of the amount and time of contributions which contributions shall be made in the manner established by the Board.

(4) Employer contributions to the Prefunding Plan may be limited to the amount necessary to fully fund Employer's actuarial present value of total projected benefits, as supported by the OPEB cost report for financial reporting purposes acceptable to the Board. As used throughout this document, the meaning of the term "actuarial present value of total projected benefits" is as defined in GASB OPEB Standards. If Employer's contribution causes its assets in the Prefunding Plan to exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board may refuse to accept the contribution.

(5) No contributions are required. Contributions can be made at any time following the effective date of the Agreement provided that Employer has first complied with the requirements of Paragraph C.

#### D. Administration of Accounts, Investments, Allocation of Income

(1) The Board has established the Prefunding Plan as an agent plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions, under the terms of which separate accounts are maintained for each employer so that the Employer's assets will provide benefits only under the Employer's post-employment benefit plan(s).

(2) All Employer contributions and assets attributable to Employer contributions shall be separately accounted for in the Prefunding Plan (Employer's Prefunding Account).

(3) Employer's Prefunding Account assets may be aggregated with prefunding account assets of other employers and may be co-invested by the Board in any asset classes appropriate for a Section 115 Trust.

(4) The Board may deduct the costs of administration of the Prefunding Plan from the investment income or Employer's Prefunding Account in a manner determined by the Board.

(5) Investment income shall be allocated among participating employers and posted to Employer's Prefunding Account as determined by the Board but no less frequently than annually.

(6) If Employer's assets in the Prefunding Plan exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board, in compliance with applicable accounting and legal requirements, may return such excess to Employer.

#### E. Reports and Statements

(1) Employer shall submit with each contribution a contribution report in the form and containing the information prescribed by the Board.

(2) The Board shall prepare and provide a statement of Employer's Prefunding Account at least annually reflecting the balance in Employer's Prefunding Account, contributions made during the period and income allocated during the period, and such other information as the Board determines.

#### F. Disbursements

(1) Employer may receive disbursements not to exceed the annual premium and other costs of post-employment healthcare benefits and other post-employment benefits as defined in GASB OPEB Standards.

(2) Employer shall notify CalPERS in writing in the manner specified by CalPERS of the persons authorized to request disbursements from the Prefunding Plan on behalf of Employer.

(3) Employer's request for disbursement shall be in writing signed by Employer's authorized representative, in accordance with procedures established by the Board. The Board may require that Employer certify or otherwise establish that the monies will be used for the purposes of the Prefunding Plan.

(4) Requests for disbursements that satisfy the requirements of paragraphs (2) and (3) will be processed monthly.

(5) CalPERS shall not be liable for amounts disbursed in error if it has acted upon the written instruction of an individual authorized by Employer to request disbursements. In the event of any other erroneous disbursement, the extent of CalPERS' liability shall be the actual dollar amount of the disbursement, plus interest at the actual earnings rate but not less than zero.

(6) No disbursement shall be made from the Prefunding Plan which exceeds the balance in Employer's Prefunding Account.

#### G. Costs of Administration

Employer shall pay its share of the costs of administration of the Prefunding Plan, as determined by the Board.

#### H. Termination of Employer Participation in Prefunding Plan

(1) The Board may terminate Employer's participation in the Prefunding Plan if:

- (a) Employer gives written notice to the Board of its election to terminate;
- (b) The Board finds that Employer fails to satisfy the terms and conditions of this Agreement or of the Board's rules or regulations.

(2) If Employer's participation in the Prefunding Plan terminates for any of the foregoing reasons, all assets in Employer's Prefunding Account shall remain in the Prefunding Plan, except as otherwise provided below, and shall continue to be invested and accrue income as provided in Paragraph D.

(3) After Employer's participation in the Prefunding Plan terminates, Employer may not make contributions to the Prefunding Plan.

(4) After Employer's participation in the Prefunding Plan terminates, disbursements from Employer's Prefunding Account may continue upon Employer's instruction or otherwise in accordance with the terms of this Agreement.

(5) After the Employer's participation in the Prefunding Plan terminates, the governing body of the Employer may request either:

- (a) A trustee to trustee transfer of the assets in Employer's Prefunding Account; provided that the Board shall have no obligation to make such transfer unless the Board determines that the transfer will satisfy applicable requirements of the Internal Revenue Code, other law and accounting standards, and the Board's fiduciary duties. If the Board determines that the transfer will satisfy these requirements, the Board shall then have one hundred fifty (150) days from the date of such determination to effect the transfer. The amount to be transferred shall be the amount in the Employer's Prefunding Account as of the date of the transfer (the "transfer date") and shall include investment earnings up to an investment earnings allocation date preceding the transfer date. In no event shall the investment earnings allocation date precede the transfer date by more than 150 days.
- (b) A disbursement of the assets in Employer's Prefunding Account; provided that the Board shall have no obligation to make such disbursement unless the Board determines that, in compliance with the Internal Revenue Code, other law and accounting standards, and the Board's fiduciary duties, all of Employer's obligations for payment of post-employment health care benefits and other post-employment benefits and reasonable administrative costs of the Board have been satisfied. If the Board determines that the disbursement will satisfy these requirements, the

Board shall then have one hundred fifty (150) days from the date of such determination to effect the disbursement. The amount to be disbursed shall be the amount in the Employer's Prefunding Account as of the date of the disbursement (the "disbursement date") and shall include investment earnings up to an investment earnings allocation date preceding the disbursement date. In no event shall the investment earnings allocation date precede the disbursement date by more than 150 days.

(6) After Employer's participation in the Prefunding Plan terminates and at such time that no assets remain in Employer's Prefunding Account, this Agreement shall terminate.

(7) If, for any reason, the Board terminates the Prefunding Plan, the assets in Employer's Prefunding Account shall be paid to Employer after retention of (i) amounts sufficient to pay post-employment health care benefits and other post-employment benefits to annuitants for current and future annuitants described by the employer's current substantive plan (as that term is used in GASB OPEB Standards), and (ii) amounts sufficient to pay reasonable administrative costs of the Board.

(8) If Employer ceases to exist but Employer's Prefunding Plan continues to exist and if no provision has been made by Employer for ongoing payments to pay post-employment health care benefits and other post-employment benefits to annuitants for current and future annuitants, the Board is authorized to and shall appoint a third party administrator to carry out Employer's Prefunding Plan. Any and all costs associated with such appointment shall be paid from the assets attributable to contributions by Employer.

(9) If Employer should breach the representation and warranty set forth in Paragraph A., the Board shall take whatever action it deems necessary to preserve the tax-exempt status of the Prefunding Plan.

## I. General Provisions

### (1) Books and Records.

Employer shall keep accurate books and records connected with the performance of this Agreement. Employer shall ensure that books and records of subcontractors, suppliers, and other providers shall also be accurately maintained. Such books and records shall be kept in a secure location at the Employer's office(s) and shall be available for inspection and copying by CalPERS and its representatives.

### (2) Audit.

- (a) During and for three years after the term of this Agreement, Employer shall permit the Bureau of State Audits, CalPERS, and its authorized

representatives, and such consultants and specialists as needed, at all reasonable times during normal business hours to inspect and copy, at the expense of CalPERS, books and records of Employer relating to its performance of this Agreement.

- (b) Employer shall be subject to examination and audit by the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, during the term of this Agreement and for three years after final payment under this Agreement. Any examination or audit shall be confined to those matters connected with the performance of this Agreement, including, but not limited to, the costs of administering this Agreement. Employer shall cooperate fully with the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, in connection with any examination or audit. All adjustments, payments, and/or reimbursements determined to be necessary by any examination or audit shall be made promptly by the appropriate party.

(3) Notice.

- (a) Any notice, approval, or other communication required or permitted under this Agreement will be given in the English language and will be deemed received as follows:
  1. Personal delivery. When personally delivered to the recipient. Notice is effective on delivery.
  2. First Class Mail. When mailed first class to the last address of the recipient known to the party giving notice. Notice is effective three delivery days after deposit in a United States Postal Service office or mailbox.
  3. Certified mail. When mailed certified mail, return receipt requested. Notice is effective on receipt, if delivery is confirmed by a return receipt.
  4. Overnight Delivery. When delivered by an overnight delivery service, charges prepaid or charged to the sender's account, Notice is effective on delivery, if delivery is confirmed by the delivery service.
  5. Telex or Facsimile Transmission. When sent by telex or fax to the last telex or fax number of the recipient known to the party giving notice. Notice is effective on receipt, provided that (i) a duplicate copy of the notice is promptly given by first-class or certified mail or by overnight delivery, or (ii) the receiving party delivers a written

confirmation of receipt. Any notice given by telex or fax shall be deemed received on the next business day if it is received after 5:00 p.m. (recipient's time) or on a nonbusiness day.

6. E-mail transmission. When sent by e-mail using software that provides unmodifiable proof (i) that the message was sent, (ii) that the message was delivered to the recipient's information processing system, and (iii) of the time and date the message was delivered to the recipient along with a verifiable electronic record of the exact content of the message sent.

Addresses for the purpose of giving notice are as shown in Paragraph B.(1) of this Agreement.

- (b) Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger or overnight delivery service.
- (c) Any party may change its address, telex, fax number, or e-mail address by giving the other party notice of the change in any manner permitted by this Agreement.
- (d) All notices, requests, demands, amendments, modifications or other communications under this Agreement shall be in writing. Notice shall be sufficient for all such purposes if personally delivered, sent by first class, registered or certified mail, return receipt requested, delivery by courier with receipt of delivery, facsimile transmission with written confirmation of receipt by recipient, or e-mail delivery with verifiable and unmodifiable proof of content and time and date of sending by sender and delivery to recipient. Notice is effective on confirmed receipt by recipient or 3 business days after sending, whichever is sooner.

#### (4) Survival

All representations, warranties, and covenants contained in this Agreement, or in any instrument, certificate, exhibit, or other writing intended by the parties to be a part of their Agreement shall survive the termination of this Agreement until such time as all amounts in Employer's Prefunding Account have been disbursed.

#### (5) Waiver

No waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement shall be effective unless it is in writing and

signed by the party waiving the breach, failure, right, or remedy. No waiver of any breach, failure, right, or remedy shall be deemed a waiver of any other breach, failure, right, or remedy, whether or not similar, nor shall any waiver constitute a continuing waiver unless the writing so specifies.

(6) Necessary Acts, Further Assurances

The parties shall at their own cost and expense execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to evidence or carry out the intent and purposes of this Agreement.

A majority vote of Employer's Governing Body at a public meeting held on the 28 day of the month of June in the year 2017, authorized entering into this Agreement.

Signature of the Presiding Officer: \_\_\_\_\_

Printed Name of the Presiding Officer: Russ Baggerly

Name of Governing Body: Casitas Municipal Water District

Name of Employer: Casitas Municipal Water District

Date: 06/28/2017

BOARD OF ADMINISTRATION  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY \_\_\_\_\_  
JOHN SWEDENSKY  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

To be completed by CalPERS  
The effective date of this Agreement is: \_\_\_\_\_

## AGREEMENT FOR ADMINISTRATIVE SERVICES

This agreement (“Agreement”) is made this \_\_\_\_ day of \_\_\_\_\_, 2017, between Phase II Systems, a corporation organized and existing under the laws of the State of California, doing business as Public Agency Retirement Services and PARS (hereinafter “PARS”) and the Casitas Municipal Water District (“Agency”).

WHEREAS, the Agency has adopted the PARS Public Agencies Post-Employment Benefits Trust for the purpose of pre-funding pension obligations and/or OPEB obligations (“Plan”), and is desirous of retaining PARS as Trust Administrator to the Trust, to provide administrative services.

NOW THEREFORE, the parties agree:

1. **Services.** PARS will provide the services pertaining to the Plan as described in the exhibit attached hereto as “Exhibit 1A” (“Services”) in a timely manner, subject to the further provisions of this Agreement.
2. **Fees for Services.** PARS will be compensated for performance of the Services as described in the exhibit attached hereto as “Exhibit 1B”.
3. **Payment Terms.** Payment for the Services will be remitted directly from Plan assets unless the Agency chooses to make payment directly to PARS. In the event that the Agency chooses to make payment directly to PARS, it shall be the responsibility of the Agency to remit payment directly to PARS based upon an invoice prepared by PARS and delivered to the Agency. If payment is not received by PARS within thirty (30) days of the invoice delivery date, the balance due shall bear interest at the rate of 1.5% per month. If payment is not received from the Agency within sixty (60) days of the invoice delivery date, payment plus accrued interest will be remitted directly from Plan assets, unless PARS has previously received written communication disputing the subject invoice that is signed by a duly authorized representative of the Agency.
4. **Fees for Services Beyond Scope.** Fees for services beyond those specified in this Agreement will be billed to the Agency at the rates indicated in the PARS’ standard fee schedule in effect at the time the services are provided and shall be payable as described in Section 3 of this Agreement. Before any such services are performed, PARS will provide the Agency with a detailed description of the services, terms, and applicable rates for such services. Such services, terms, and applicable rates shall be agreed upon in writing and executed by both parties.
5. **Information Furnished to PARS.** PARS will provide the Services contingent upon the Agency’s providing PARS the information specified in the exhibit attached hereto as “Exhibit 1C” (“Data”). It shall be the responsibility of the Agency to certify the accuracy, content and completeness of the Data so that PARS may rely on such information without further audit. It shall further be the responsibility of the Agency to deliver the Data to PARS in such a manner that allows for a reasonable amount of time for the Services to be performed. Unless specified in Exhibit 1A, PARS shall be under no duty to question Data received from the Agency, to compute contributions made to the

Plan, to determine or inquire whether contributions are adequate to meet and discharge liabilities under the Plan, or to determine or inquire whether contributions made to the Plan are in compliance with the Plan or applicable law. In addition, PARS shall not be liable for non performance of Services to the extent such non performance is caused by or results from erroneous and/or late delivery of Data from the Agency. In the event that the Agency fails to provide Data in a complete, accurate and timely manner and pursuant to the specifications in Exhibit 1C, PARS reserves the right, notwithstanding the further provisions of this Agreement, to terminate this Agreement upon no less than ninety (90) days written notice to the Agency.

6. **Records.** Throughout the duration of this Agreement, and for a period of five (5) years after termination of this Agreement, PARS shall provide duly authorized representatives of Agency access to all records and material relating to calculation of PARS' fees under this Agreement. Such access shall include the right to inspect, audit and reproduce such records and material and to verify reports furnished in compliance with the provisions of this Agreement. All information so obtained shall be accorded confidential treatment as provided under applicable law.
7. **Confidentiality.** Without the Agency's consent, PARS shall not disclose any information relating to the Plan except to duly authorized officials of the Agency, subject to applicable law, and to parties retained by PARS to perform specific services within this Agreement. The Agency shall not disclose any information relating to the Plan to individuals not employed by the Agency without the prior written consent of PARS, except as such disclosures may be required by applicable law.
8. **Independent Contractor.** PARS is and at all times hereunder shall be an independent contractor. As such, neither the Agency nor any of its officers, employees or agents shall have the power to control the conduct of PARS, its officers, employees or agents, except as specifically set forth and provided for herein. PARS shall pay all wages, salaries and other amounts due its employees in connection with this Agreement and shall be responsible for all reports and obligations respecting them, such as social security, income tax withholding, unemployment compensation, workers' compensation and similar matters.
9. **Indemnification.** PARS and Agency hereby indemnify each other and hold the other harmless, including their respective officers, directors, employees, agents and attorneys, from any claim, loss, demand, liability, or expense, including reasonable attorneys' fees and costs, incurred by the other as a consequence of, to the extent, PARS' or Agency's, as the case may be, negligent acts, errors or omissions with respect to the performance of their respective duties hereunder.
10. **Compliance with Applicable Law.** The Agency shall observe and comply with federal, state and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding the administration of the Plan. PARS shall observe and comply with federal, state and local laws in effect when this Agreement is executed, or which may come into effect during the term of this Agreement, regarding Plan administrative services provided under this Agreement.

11. **Applicable Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of California. In the event any party institutes legal proceedings to enforce or interpret this Agreement, venue and jurisdiction shall be in any state court of competent jurisdiction.
12. **Force Majeure.** When a party's nonperformance hereunder was beyond the control and not due to the fault of the party not performing, a party shall be excused from performing its obligations under this Agreement during the time and to the extent that it is prevented from performing by such cause, including but not limited to: any incidence of fire, flood, acts of God, acts of terrorism or war, commandeering of material, products, plants or facilities by the federal, state or local government, or a material act or omission by the other party.
13. **Ownership of Reports and Documents.** The originals of all letters, documents, reports, and data produced for the purposes of this Agreement shall be delivered to, and become the property of the Agency. Copies may be made for PARS but shall not be furnished to others without written authorization from Agency.
14. **Designees.** The Plan Administrator of the Agency, or their designee, shall have the authority to act for and exercise any of the rights of the Agency as set forth in this Agreement, subsequent to and in accordance with the written authority granted by the Governing Body of the Agency, a copy of which writing shall be delivered to PARS. Any officer of PARS, or his or her designees, shall have the authority to act for and exercise any of the rights of PARS as set forth in this Agreement.
15. **Notices.** All notices hereunder and communications regarding the interpretation of the terms of this Agreement, or changes thereto, shall be effected by delivery of the notices in person or by depositing the notices in the U.S. mail, registered or certified mail, return receipt requested, postage prepaid and addressed as follows:
  - (A) To PARS: PARS; 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660; Attention: President
  - (B) To Agency: Casitas Municipal Water District; 11311 Santa Ana Road, Ventura, CA 93001; Attention: Accounting Manager/TreasurerNotices shall be deemed given on the date received by the addressee.
16. **Term of Agreement.** This Agreement shall remain in effect for the period beginning June 14, 2017 and ending June 13, 2020 ("Term"). This Agreement may be terminated at any time by giving thirty (30) days written notice to the other party of the intent to terminate. Absent a thirty (30) day written notice to the other party of the intent to terminate, this Agreement will continue unchanged for successive twelve month periods following the Term.
17. **Amendment.** This Agreement may not be amended orally, but only by a written instrument executed by the parties hereto.
18. **Entire Agreement.** This Agreement, including exhibits, contains the entire understanding of the parties with respect to the subject matter set forth in this Agreement.

In the event a conflict arises between the parties with respect to any term, condition or provision of this Agreement, the remaining terms, conditions and provisions shall remain in full force and legal effect. No waiver of any term or condition of this Agreement by any party shall be construed by the other as a continuing waiver of such term or condition.

19. **Attorneys Fees.** In the event any action is taken by a party hereto to enforce the terms of this Agreement the prevailing party herein shall be entitled to receive its reasonable attorney's fees.
20. **Counterparts.** This Agreement may be executed in any number of counterparts, and in that event, each counterpart shall be deemed a complete original and be enforceable without reference to any other counterpart.
21. **Headings.** Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.
22. **Effective Date.** This Agreement shall be effective on the date first above written, and also shall be the date the Agreement is executed.

**AGENCY:**

BY: \_\_\_\_\_  
Denise Collin

TITLE: Accounting Manager / Treasurer

DATE: \_\_\_\_\_

**PARS:**

BY: \_\_\_\_\_  
Tod Hammeras

TITLE: Chief Financial Officer

DATE: \_\_\_\_\_

EXHIBIT 1A  
SERVICES

PARS will provide the following services for the Casitas Municipal Water District Public Agencies Post-Employment Benefits Trust:

1. Plan Installation Services:

- (A) Meeting with appropriate Agency personnel to discuss plan provisions, implementation timelines, actuarial valuation process, funding strategies, benefit communication strategies, data reporting, and submission requirements for contributions/reimbursements/distributions;
- (B) Providing the necessary analysis and advisory services to finalize these elements of the Plan;
- (C) Providing the documentation needed to establish the Plan to be reviewed and approved by Agency legal counsel. Resulting final Plan documentation must be approved by the Agency prior to the commencement of PARS Plan Administration Services outlined in Exhibit 1A, paragraph 2 below.

2. Plan Administration Services:

- (A) Monitoring the receipt of Plan contributions made by the Agency to the trustee of the PARS Public Agencies Post-Employment Benefits Trust (“Trustee”), based upon information received from the Agency and the Trustee;
- (B) Performing periodic accounting of Plan assets, reimbursements/distributions, and investment activity, based upon information received from the Agency and/or Trustee;
- (C) Coordinating the processing of distribution payments pursuant to authorized direction by the Agency, and the provisions of the Plan, and, to the extent possible, based upon Agency-provided Data;
- (D) Coordinating actions with the Trustee as directed by the Plan Administrator within the scope this Agreement;
- (E) Preparing and submitting a monthly report of Plan activity to the Agency, unless directed by the Agency otherwise;
- (F) Preparing and submitting an annual report of Plan activity to the Agency;
- (G) Facilitating actuarial valuation updates and funding modifications for compliance with GASB 45/75, if prefunding OPEB obligations;
- (H) Coordinating periodic audits of the Trust;
- (I) Monitoring Plan and Trust compliance with federal and state laws.

3. PARS is not licensed to provide and does not offer tax, accounting, legal, investment or actuarial advice.

EXHIBIT 1B  
FEES FOR SERVICES

PARS will be compensated for performance of Services, as described in Exhibit 1A based upon the following schedule:

An annual asset fee shall be paid from Plan Assets based on the following schedule:

<u>For Plan Assets from:</u>			<u>Annual Rate:</u>
\$0	to	\$10,000,000	0.25%
\$10,000,001	to	\$15,000,000	0.20%
\$15,000,001	to	\$50,000,000	0.15%
\$50,000,001	and	above	0.10%

Annual rates are prorated and paid monthly. The annual asset fee shall be calculated by the following formula [Annual Rate divided by 12 (months of the year) multiplied by the Plan asset balance at the end of the month]. Trustee and Investment Management Fees are not included.

EXHIBIT 1C  
DATA REQUIREMENTS

PARS will provide the Services under this Agreement contingent upon receiving the following information:

1. Executed Legal Documents:
  - (A) Certified Resolution
  - (B) Adoption Agreement to the Public Agencies Post-Employment Benefits Trust
  - (C) Trustee Investment Forms
  
2. Contribution – completed Contribution Transmittal Form signed by the Plan Administrator (or authorized Designee) which contains the following information:
  - (A) Agency name
  - (B) Contribution amount
  - (C) Contribution date
  - (D) Contribution method (Check, ACH, Wire)
  
3. Distribution – completed Payment Reimbursement/Distribution Form signed by the Plan Administrator (or authorized Designee) which contains the following information:
  - (A) Agency name
  - (B) Payment reimbursement/distribution amount
  - (C) Applicable statement date
  - (D) Copy of applicable premium, claim, statement, warrant, and/or administrative expense evidencing payment
  - (E) Signed certification of reimbursement/distribution from the Plan Administrator (or authorized Designee)
  
4. Other information pertinent to the Services as reasonably requested by PARS and Actuarial Provider.



# The California Employers' Retiree Benefit Trust Fund at CalPERS

The California Employers' Retiree Benefit Trust (CERBT) fund is a multiple-employer Other Post-Employment Benefits (OPEB) trust fund administered by CalPERS, a California state agency. More than 500 California public employers participate in the CERBT program to pre-fund OPEB liabilities, such as retiree health benefits. **More employers choose us because we deliver excellent investment management, uncomplicated trust administration, financial reporting compliant with governmental accounting standards, and personal direct service, at the lowest cost to participating employers.**



**504**

Participating employers



**\$4.6 billion**

Employer net contributions



**511,498**

Covered lives  
(active and retired employees)



**\$5.9 billion**

Assets under management



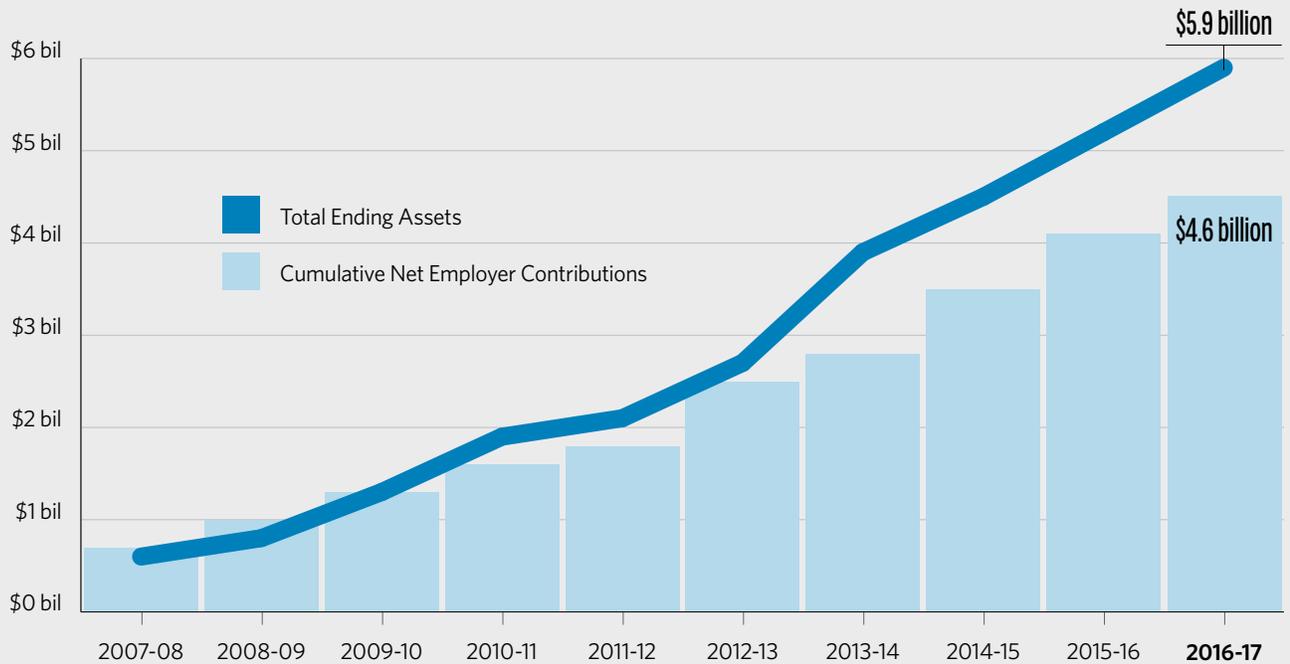
As the City Treasurer, I take my responsibility seriously when it comes to recommending investing idle cash. I have full faith and confidence in CERBT and their ability to safely and effectively invest the City's funds in pursuit of lowering our health care liabilities.

- Michael Solorza  
City of Pico Rivera

## Choice of Asset Allocation Strategies

	Expected Rate of Return	Standard Deviation	Risk Level less conservative → more conservative
Strategy 1	<b>7.28%</b>	11.74%	
Strategy 2	<b>6.73%</b>	9.32%	
Strategy 3	<b>6.12%</b>	7.14%	

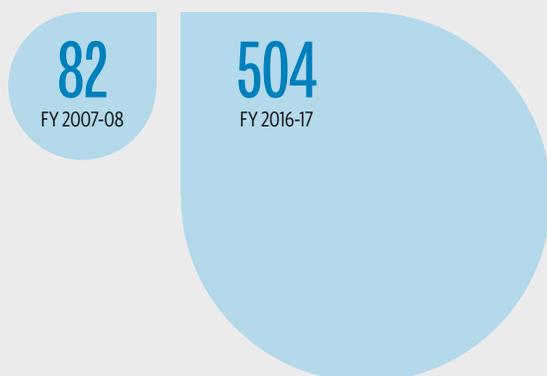
## Consistent Growth of CERBT Fund Assets Since Inception



### Participating Employers

Cities	132
Counties	14
Courts	22
Schools	56
Special Districts	279
State of California	1
<b>Total number of employers</b>	<b>504</b>

### 515% Growth in Employer Participation



### Advantages of Participating in CERBT

- California's largest public employer OPEB trust fund
- All services provided at a single, low cost (10 basis points)
- Simple and straightforward administrative procedures
- Financial reporting compliant with governmental accounting standards
- Personal, high-quality service and support

### CalPERS Managed Portfolio

- Fiduciary responsibility assumed by CalPERS Board
- Investment management by experts at CalPERS and internationally renowned consultants
- Multiple investment strategy options with varying risk levels
- All public market securities

Learn more at [www.calpers.ca.gov/cerbt](http://www.calpers.ca.gov/cerbt)

Contact us at [CERBT4U@CalPERS.ca.gov](mailto:CERBT4U@CalPERS.ca.gov)

# Contracted Employers



## **Cemetery Districts**

Placer County Cemetery District #1  
Roseville Public Cemetery District

## **Cities and/or Towns**

City of Agoura Hills  
City of American Canyon  
City of Anaheim  
City of Antioch  
City of Arcadia  
City of Barstow  
City of Bellflower  
City of Belmont  
City of Bishop  
City of Brentwood  
City of Buena Park  
City of Burbank  
City of Burlingame  
City of Campbell  
City of Capitola  
City of Carlsbad  
City of Carson  
City of Cerritos  
City of Citrus Heights  
City of Colusa  
City of Concord  
City of Corona  
City of Daly City  
City of Davis  
City of Diamond Bar  
City of Downey  
City of Dublin  
City of Eastvale  
City of El Cajon  
City of El Centro  
City of El Segundo  
City of Encinitas  
City of Fort Bragg  
City of Fremont  
City of Hawaiian Gardens  
City of Hayward  
City of Huntington Beach  
City of Huntington Park  
City of Indian Wells  
City of Indio  
City of Industry  
City of Irwindale  
City of La Habra  
City of La Mesa  
City of La Mirada  
City of La Palma  
City of La Puente

## **Cities and/or Towns, cont.**

City of Lafayette  
City of Laguna Woods  
City of Lancaster  
City of Larkspur  
City of Lathrop  
City of Live Oak  
City of Lodi  
City of Loma Linda  
City of Lompoc  
City of Los Altos  
City of Los Banos  
City of Lynwood  
City of Malibu  
City of Manhattan Beach  
City of Martinez  
City of Menlo Park  
City of Merced  
City of Mill Valley  
City of Milpitas  
City of Mission Viejo  
City of Monterey  
City of Monterey Park  
City of Moorpark  
City of Moreno Valley  
City of Mountain View  
City of Murrieta  
City of Napa  
City of Newark  
City of Newport Beach  
City of Norco  
City of Oakland

- Port of Oakland

City of Ojai  
City of Palm Desert  
City of Palo Alto  
City of Paramount  
City of Pico Rivera  
City of Pismo Beach  
City of Pittsburg  
City of Pleasanton

- Livermore-Pleasanton Fire Department

City of Rancho Cordova  
City of Rancho Mirage  
City of Redondo Beach  
City of Redwood City  
City of Reedley  
City of Ridgecrest  
City of Rocklin  
City of Rohnert Park  
City of Rolling Hills



### **Cities and/or Towns, cont.**

City of Sacramento  
City of Salinas  
City of Sand City  
City of San Carlos  
City of San Clemente  
City of San Diego  
City of San Gabriel  
City of San Luis Obispo  
City of San Mateo  
City of San Rafael  
City of San Ramon  
City of Santa Fe Springs  
City of Santa Monica  
City of Scotts Valley  
City of Seal Beach  
City of Shasta Lake  
City of Sierra Madre  
City of Solvang  
City of South San Francisco  
City of Stanton  
City of Temecula  
City of Thousand Oaks  
City of Torrance  
City of Twentynine Palms  
City of Vacaville  
City of Vallejo  
City of West Hollywood  
City of West Sacramento  
City of Westlake Village  
City of Yorba Linda  
Town of Corte Madera  
Town of Fairfax  
Town of Hillsborough  
Town of Los Altos Hills  
Town of Los Gatos  
Town of Ross  
Town of Truckee  
Town of Woodside

### **Community Services Districts**

Big Bear City Community Services District  
Brooktrails Township Community Services District  
Castroville Community Services District  
Clear Creek Community Services District  
Cosumnes Community Services District  
Denair Community Services District  
Dublin San Ramon Services District  
El Dorado Hills Community Services District  
Groveland Community Services District  
Heritage Ranch Community Services District  
Jurupa Community Services District

### **Community Services Districts, cont.**

Kensington Police Protection and Community Services District  
Marinwood Community Services District  
Nipomo Community Services District

### **Counties**

County of Butte  
County of Del Norte  
County of Lassen  
County of Marin  
County of Monterey  
County of Napa  
County of Nevada  
County of Placer  
County of Riverside  
County of San Benito  
County of San Luis Obispo  
County of San Mateo  
County of Santa Clara  
County of Shasta

### **Fairs and/or Expositions**

California Authority of Racing Fairs  
California Fair Services Authority  
California Fairs Financing Authority

### **Fire Districts**

Alameda County Fire Department  
American Canyon Fire Protection District  
Aptos/La Selva Fire Protection District  
Barstow Fire Protection District  
Belmont Fire Protection District  
Belmont-San Carlos Fire Department  
Bonita-Sunnyside Fire Protection District  
Central County Fire Department  
Central Fire Protection District of Santa Cruz County  
Chino Valley Independent Fire District  
Diamond Springs/El Dorado Fire Protection District  
Kensington Fire Protection District  
Kentfield Fire Protection District  
Kenwood Fire Protection District  
Lakeside Fire Protection District  
Meeks Bay Fire Protection District  
North Tahoe Fire Protection District  
Novato Fire Protection District  
Rancho Cucamonga Fire Protection District  
Rincon Valley Fire Protection District  
Rodeo-Hercules Fire District  
Ross Valley Fire Service  
Sacramento Metropolitan Fire District  
San Ramon Valley Fire Protection District

### **Fire Districts, cont.**

Santa Clara County Central Fire Protection District  
Shasta Lake Fire Protection District  
Tiburon Fire Protection District  
Truckee Fire Protection District  
Woodside Fire Protection District

### **Hospital Districts**

Camarillo Health Care District  
Grossmont Healthcare District

### **Housing Authorities/Redevelopment Agencies**

Capitol Area Development Authority  
Community Development Commission of the County of Los Angeles  
Housing Authority of the City of Alameda  
Housing Authority of the City of Los Angeles  
Housing Authority of the County of Butte  
Housing Authority of the County of San Mateo  
Housing Authority of the County of Santa Clara  
Housing Authority of the County of Santa Cruz  
Los Angeles City Community Redevelopment Agency  
Kern County Housing Authority  
Oakland City Housing Authority  
Plumas County Community Development Commission  
Sacramento City Housing Authority  
San Francisco City and County Redevelopment Agency  
Stanislaus County Housing Authority  
Yolo County Housing Authority

### **Libraries/Library Districts**

Altadena Library District  
Buena Park Library District  
Contra Costa County Public Law Library  
Fresno County Law Library  
Kern County Law Library  
Los Angeles County Law Library  
Sacramento County Public Law Library  
Sonoma County Library  
Ventura County Law Library

### **Mosquito Abatement Districts**

Antelope Valley Mosquito and Vector Control District  
Coachella Valley Mosquito and Vector Control District  
Compton Creek Mosquito Abatement District  
Delta Vector Control District  
Greater Los Angeles County Vector Control District  
Marin/Sonoma Mosquito Vector and Control District

### **Mosquito Abatement Districts, cont.**

Mosquito and Vector Management District of Santa Barbara County  
Napa County Mosquito Abatement District  
Northwest Mosquito and Vector Control District  
Placer Mosquito and Vector Control District  
Sacramento-Yolo Mosquito & Vector Control District  
San Gabriel Valley Mosquito and Vector Control District  
San Joaquin County Mosquito and Vector Control District  
Shasta Mosquito and Vector Control District  
Solano County Mosquito Abatement District  
Turlock Mosquito Abatement District

### **Parks and/or Recreation Districts**

Beaumont-Cherry Valley Recreation and Park District  
East Bay Regional Park District  
Midpeninsula Regional Open Space District  
Monterey Peninsula Regional Park District  
Riverside County Regional Park and Open Space District  
Western Riverside County Regional Conservation Authority

### **Pollution Control Districts**

Bay Area Air Quality Management District  
Sacramento Metropolitan Air Quality Management District  
Yolo-Solano Air Quality Management District

### **Sanitation Districts**

Alameda County Waste Management Authority  
Big Bear Area Regional Wastewater Agency  
Castro Valley Sanitary District  
Central Marin Sanitation Agency  
Costa Mesa Sanitary District  
Del Norte Solid Waste Management Authority  
East Bay Dischargers Authority  
Encina Wastewater Authority  
East Palo Alto Sanitary District  
Fairfield-Suisun Sewer District  
Goleta Sanitary District  
Goleta West Sanitary District  
Ironhouse Sanitary District  
Las Gallinas Valley Sanitary District  
Leucadia Wastewater District  
Los Angeles County Sanitation District No. 2  
Midway City Sanitary District  
Mt. View Sanitary District  
Napa Sanitation District



**Sanitation Districts, cont.**

Ojai Valley Sanitary District  
Oro Loma Sanitary District  
Richardson Bay Sanitary District  
Sanitary District No. 1 of Marin County  
Sanitary District No. 5 of Marin County  
Sausalito-Marín City Sanitary District  
Selma-Kingsburg-Fowler County Sanitation District  
Silicon Valley Clean Water  
Stege Sanitary District  
Tahoe-Truckee Sanitation Agency  
Truckee Sanitary District  
Union Sanitary District  
Valley Sanitary District  
West Valley Sanitation District of Santa Clara County

**Schools, School Districts, Offices of Education**

Acalanes Union High School District  
Alhambra Unified School District  
Barstow Community College District  
Butte-Glenn Community College District  
Campbell Union Elementary School District  
Center Unified School District  
Chula Vista Elementary School District  
County School Service - Sacramento County Schools  
County Superintendent of Schools Office - Riverside County Schools  
Eden Area Regional Occupation Program  
Enterprise Elementary School District  
Foothill-DeAnza Community College District  
Fresno Unified School District  
Glendale Community College District  
Grossmont Union High School District  
Hartnell Community College District  
Igo, Ono, Platina Union Elementary School District  
Lafayette School District  
Laguna Beach Unified School District  
Las Lomas Elementary School District  
Los Angeles Community College District  
Los Angeles Unified School District  
Marin Community College District  
Menlo Park City Elementary School District  
Mill Valley School District  
Mt. San Jacinto Community College District  
Napa Community College District  
Napa County Office of Education  
Orinda Union School District  
Redding Elementary School District  
Reed Union School District  
Rialto Unified School District

**Schools, School Districts,**

**Offices of Education, cont.**

Riverside Community College District  
Rocklin Unified School District  
Sacramento City Unified School District  
San Bernardino City Unified School District  
San Diego County Office of Education  
San Dieguito Union High School District  
San Joaquin County Schools  
San Joaquin Delta Community College District  
San Marcos Unified School District  
San Ramon Valley Unified School District  
Santa Ana Unified School District  
Santa Cruz County Office of Education  
Santa Monica Community College District  
Santa Monica-Malibu Unified School District  
Shasta County Schools  
Shasta Union Elementary School District  
Siskiyou County Office of Education  
Tamalpais Union High School District  
Trinity County Schools  
Vacaville Unified School District  
West Contra Costa Unified School District  
West Valley-Mission Community College District  
Western Placer Unified School District  
William S. Hart Union High School District  
Yreka Union Elementary School District  
Yreka Union High School District

**State of California**

Bargaining Unit 2  
Bargaining Unit 5  
Bargaining Unit 6  
Bargaining Unit 7  
Bargaining Unit 9  
Bargaining Unit 10  
Bargaining Unit 12  
Bargaining Unit 16  
Judicial Branch

**Superior Courts**

Butte County Superior Court  
Colusa County Superior Court  
El Dorado County Superior Court  
Glenn County Superior Court  
Lassen County Superior Court  
Mariposa County Superior Court  
Monterey County Superior Court  
Napa County Superior Court  
Nevada County Superior Court  
Placer County Superior Court  
Plumas County Superior Court

### **Superior Courts, cont.**

Riverside County Superior Court  
Sacramento County Superior Court  
San Bernardino County Superior Court  
San Francisco County Superior Court  
Santa Clara County Superior Court  
Sierra County Superior Court  
Solano County Superior Court  
Superior Court of Santa Cruz County  
Sutter County Superior Court  
Trinity County Superior Court  
Yolo County Superior Court

### **Transportation/Transit Districts**

Alameda Corridor Transportation Authority  
Alameda County Transportation Commission  
Border Coast Regional Airport Authority  
Contra Costa Transportation Authority  
El Dorado County Transit Authority  
El Dorado County Transportation Commission  
Gold Coast Transit  
Livermore/Amador Valley Transit Authority  
Napa County Transportation and Planning Agency  
Peninsula Traffic Congestion Relief Alliance  
Placer County Transportation Planning Agency  
Riverside County Transportation Commission  
Riverside Transit Agency  
Sacramento Regional Transit District  
San Diego County Regional Airport Authority  
San Francisco Bay Area Water Emergency  
Transportation Authority  
San Francisco County Transportation Authority  
San Mateo County Transit District  
Santa Barbara Metropolitan Transit District  
Shasta Regional Transportation Agency  
Ventura County Transportation Commission  
Yolo County Transportation District

### **Utility Districts**

Calaveras Public Utility District  
Foresthill Public Utility District  
Inverness Public Utility District  
Lassen Municipal Utility District  
Mojave Public Utility District  
Northern California Power Agency  
Sacramento Municipal Utility District  
South Placer Municipal Utility District  
Tahoe City Public Utility District  
Truckee Donner Public Utilities District  
Tuolumne Utilities District

### **Vector Control Districts**

Los Angeles County West Vector Control District

### **Water/Flood Control Districts**

Alameda County Water District  
Arrowbear Park County Water District  
Association of California Water Agencies  
Bay Area Water Supply and Conservation Agency  
Byron-Bethany Irrigation District  
Calleguas Municipal Water District  
Carlsbad Municipal Water District  
Carmichael Water District  
Castaic Lake Water Agency  
Central Basin Municipal Water District  
Crestline-Lake Arrowhead Water Agency  
Cucamonga Valley Water District  
Del Paso Manor Water District  
Del Puerto Water District  
Diablo Water District  
East Valley Water District  
Eastern Municipal Water District  
El Dorado Hills County Water District  
El Dorado Irrigation District  
Fern Valley Water District  
Florin Resource Conservation District Elk Grove  
Water Works  
Helix Water District  
Imperial Irrigation District  
Indian Wells Valley Water District  
Inland Empire Utilities Agency  
Kaweah Delta Water Conservation District  
La Puente Valley County Water District  
Lakeside Water District  
Las Virgenes Municipal Water District  
Marin Municipal Water District  
Merced Irrigation District  
Metropolitan Water District of Southern California  
Mojave Water Agency  
Moulton Niguel Water District  
Nevada Irrigation District  
Newhall County Water District  
North of the River Municipal Water District  
Orchard Dale Water District  
Otay Water District  
Padre Dam Municipal Water District  
Pico Water District  
Pine Cove Water District  
Placer County Water Agency  
Reclamation District #1000  
Regional Water Authority  
Rincon del Diablo Municipal Water District  
Rio Alto Water District

**Water/Flood Control Districts, cont.**

Riverside County Flood Control and Water Conservation District  
Sacramento Suburban Water District  
San Bernardino Valley Municipal Water District  
San Bernardino Valley Water Conservation District  
San Diego County Water Authority  
San Dieguito Water District  
San Gabriel County Water District  
San Geronimo Pass Water Agency  
San Juan Water District  
Santa Ana Watershed Project Authority  
Santa Clara Valley Water District  
Santa Fe Irrigation District  
Solano County Water District  
Soquel Creek Water District  
South Coast Water District  
South San Joaquin Irrigation District  
Sunnyslope County Water District  
Sweetwater Authority  
Sweetwater Springs Water District  
Tehachapi-Cummings County Water District  
Trabuco Canyon Water District  
Turlock Irrigation District  
Twentynine Palms Water District  
United Water Conservation District  
Upper San Gabriel Valley Municipal Water District  
Vallecitos Water District  
Valley Center Municipal Water District  
Valley County Water District  
Valley of the Moon Water District  
Vista Irrigation District  
Water Replenishment District of Southern California  
West Basin Municipal Water District  
Westborough Water District  
Westlands Water District  
West Valley Water District  
Yorba Linda Water District  
Yuba County Water Agency  
Yuima Municipal Water District

**Other Special Districts**

ACWA Joint Powers Insurance Authority  
Association of Bay Area Governments  
Association of Monterey Bay Area Governments  
Big Bear City Airport District  
Central Marin Police Authority  
Cooperative Personnel Services  
CSAC Excess Insurance Authority  
Butte County Association of Governments  
City/County Association of Governments of San Mateo County

**Other Special Districts, cont.**

First 5 Contra Costa  
First 5 Del Norte  
First 5 San Benito  
Golden Sierra Job Training Agency  
March Joint Powers Authority  
Marin Local Agency Formation Commission  
Municipal Pooling Authority  
Planning and Service Area II Area Agency on Aging  
Public Agency Risk Sharing Authority of California  
Sacramento Area Council of Governments  
Sacramento Metropolitan Cable Television Commission  
Sacramento Regional Fire/EMS Communication Center  
San Benito County Council of Governments  
San Diego Association of Governments  
Santa Clara County Health Authority  
Santa Barbara County Association of Governments  
Sierra-Sacramento Valley Emergency Medical Services Agency  
Southern California Association of Governments  
Southern California Regional Rail Authority  
Special District Risk Management Authority  
State Bar of California  
Transbay Joint Powers Authority

# California Employers' Retiree Benefit Trust Features and Benefits

Casitas Municipal Water District

Karen Lookingbill

CERBT Customer Outreach and Support

# Impact of prefunding

# The impact of prefunding

Employers more likely to save money long term

- Higher-yielding investment strategies expected to generate greater long term investment earnings than County treasury, LAIF, or money market accounts
- Could reduce annual budget dependency to pay for future benefits

Demonstrates prudent financial management

- Prefunding OPEB will likely generate more optimal financial reporting outcomes
- Irrevocable trust allows assets to offset liabilities
- May decrease impact of approved GASB changes
- May contribute to preserving a positive credit rating

Higher discount rate reduces AAL and ARC

- Higher discount rates reduce OPEB liabilities and principal investment contributions

# State of California Valuation Results\*

Valuation Dated June 30, 2015 (\$ in billions)	Full ARC	½ ARC	Pay-as-You-Go
Discount Rate	7.28%	5.765%	4.25%
Assets needed to fund Accrued Liability as of June 30, 2015	\$48.5	\$59.3	\$74.2
ARC for FY 2015-16	\$4.0	\$4.6	\$5.6
Expected Employer Contributions for FY 2015-16	\$4.0	\$3.0	\$2.0
Expected Change to Net OPEB Obligation for FY 2015-16	\$0	\$1.6	\$3.6

\*Discount rate corresponds to the CERBT asset allocation strategy

ARC based on 30 year amortization

# Advantages of the CERBT

# Advantages of the CERBT

- CERBT manages investment policy
- Simple, focused administrative procedures and processes
- Financial reporting compliant with GASB
- Excellent customer service
- Lowest cost for services

# You control the funding policy

- Employer decides how much to contribute
  - Contributions are never required
  - Vary contributions based on budgetary conditions
- Employer decides on asset allocation strategy
  - May choose one of three asset allocation strategies
- Employer hires independent consulting actuary
  - Maintains local control of actuarial assumptions
- Employer decides to seek reimbursement
  - Eligible to reimburse up to 100% of annual OPEB expenses

# CERBT asset allocation strategies

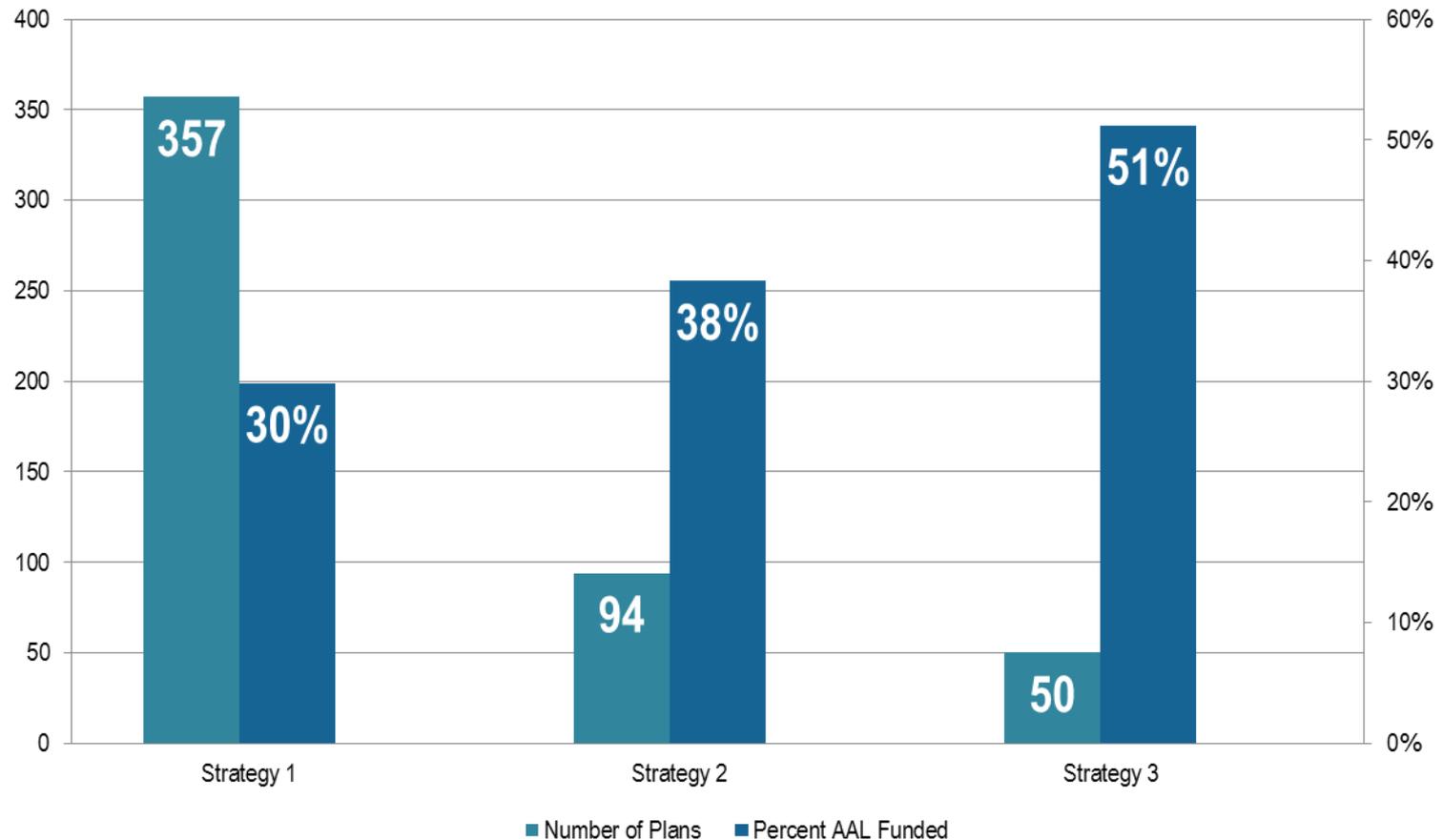
	Strategy 1	Strategy 2	Strategy 3
Expected Long Term Rate of Return <small>(General Inflation Rate Assumption of 2.75%)</small>	7.28%	6.73%	6.12%
Standard Deviation of Expected Returns	11.74%	9.32%	7.14%

- All CERBT asset allocation strategies share the same public market asset classes
  - Allocation strategies differ only to the extent to which they participate in each of the asset classes

# CERBT asset class target allocations

Asset Classification	Investment Management	Strategy 1	Strategy 2	Strategy 3
Global Equity	Passive MSCI All Country World Index	57%	40%	24%
Fixed Income	Active Barclays Capital Long Liability Index	27%	39%	39%
Global Real Estate (REITs)	Passive FTSE EPRA/NAREIT Developed Liquid Index	8%	8%	8%
Treasury Inflation Protected Securities (TIPS)	Passive Barclays Capital Global Real: US TIPS Index	5%	10%	26%
Commodities	Active S&P GSCI Total Return Index	3%	3%	3%

# Funded Status by Asset Allocation Strategy



\* Certain agencies excluded

As of April 30, 2017

# CERBT investment results – time weighted

Periods Ended April 30, 2017

<u>Fund</u>	<u>Assets</u>	<u>1 Month</u>	<u>3 Months</u>	<u>FYTD</u>	<u>1 Year</u>	<u>3 Years</u>	<u>5 Years</u>	<u>ITD</u>
CERBT Strategy 1 (Inception June 1, 2007)	\$5,285,470,214	1.30%	4.03%	8.63%	9.79%	4.38%	7.22%	4.38%
Benchmark		1.28%	3.84%	7.99%	9.02%	3.89%	6.83%	3.91%
CERBT Strategy 2 (Inception October 1, 2011)	\$836,015,444	1.20%	3.40%	5.73%	7.38%	3.91%	6.05%	7.69%
Benchmark		1.17%	3.19%	5.08%	6.63%	3.48%	5.66%	7.38%
CERBT Strategy 3 (Inception January 1, 2012)	\$250,169,736	1.03%	2.63%	3.26%	5.17%	3.49%	4.86%	5.65%
Benchmark		1.01%	2.45%	2.66%	4.49%	3.05%	4.44%	5.28%

Time weighted return reports the performance of the investment vehicle, not of the employer assets. Returns are gross. Historical performance is not necessarily indicative of actual future investment performance or of future total program cost. Current and future performance may be lower or higher than the historical performance data reported here. Investment return and principal value may fluctuate so that your investment, when redeemed, may be worth more or less than the original cost. The value of an employer's CERBT fund shares will go up and down based on the performance of the underlying funds in which the assets are invested. The value of the underlying funds' assets will, in turn, fluctuate based on the performance and other factors generally affecting the securities market.

# GASB compliant reporting

Who delivers?	
Fiduciary Investment Board	CERBT
Audited GASB 43 Statement	CERBT
Financial Reporting Support	CERBT
Employer GASB Advocacy	CERBT

# Simple, focused administration - transactions

## Contributions

- OPEB contributions are NEVER required
- No minimum contribution
- Methods of making contributions include:
  - Check – Wire – Electronic Funds Transfer (EFT)
- Late contribution accruals
  - Allowed under GASB 43
  - Not allowed under GASB 74

## CERBT total participation cost

- Total cost of CERBT participation is 10 basis points of assets under management
  - CERBT is a self-funded trust
  - CERBT does not profit
  - Employer account charged daily
  - Rate can be changed without prior notice and may be higher or lower in the future

## CERBT total participation cost

- Total cost of CERBT participation is 10 basis points of assets under management
  - Consists of all administrative and investment management expenses including:
    - State Street Global Advisors (SSGA) (external investment management)
      - Includes imbedded external investment management fees (1.5 basis points)
    - Northeast Retirement Services (online record keeping)

Looking ahead

# Looking ahead

## GASB 74 & 75 overview:

- Effective dates for implementation of GASB 75

Employer Fiscal Year End	Effective Dates
December	12/31/2018
March	03/31/2019
June	06/30/2018
September	09/30/2018

# Looking ahead

## GASB 74 & 75 overview:

- Employers will report the Net OPEB Liability on their financials
  - For many, this will be the largest reported liability
- ARC no longer relevant for accounting purposes
- Amortization periods likely to be substantially shorter
  - More volatile in expenses
- Annual expenses will be based on the change in Net Liability between Measurement Dates

# Looking ahead

## GASB 74 & 75 overview:

- Measurement date is detached from actuarial valuation date
  - More employer flexibility to deal with actuary's workload
- Triennial valuations will not be allowed
- Late contribution accruals will not be allowed
- Significant increase in Note Disclosures and Required Supplementary Information
  - Ultimately 10 years of historical reporting

# Facts at a glance

## CERBT FY 2015-16 highlights

In FY 2015-16 the CERBT experienced a number of significant milestones

- Total CERBT contracts – 493
- Net contributions during the FY – \$615 million
- FY-end assets under management – \$5.2 billion
- Growth of trust assets during the FY – 15.2%
- Total covered lives – 402,489

# CERBT employers under contract

511 Total

- State of California
- 133 Cities or Towns
- 14 Counties
- 58 Schools
- 22 Courts
- 283 Special Districts and other Public Agencies
  - (84 Water, 34 Sanitation, 29 Fire, 22 Transportation)

As of June 2, 2017

# Questions? Where to get information?

Name	Title	E-mail	Desk	Mobile
John Swedensky	Assistant Division Chief	John.Swedensky@calpers.ca.gov	(916) 795-0835	(916) 715-7960
Matt Goss	Outreach & Support Manager	Matthew.Goss@calpers.ca.gov	(916) 795-9071	(916) 382-6487
Colleen Cain-Herrback	Administration & Reporting Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Alisa Perry	Outreach & Support Analyst	Alisa.Perry@calpers.ca.gov	(916) 795-3360	(916) 705-9447
Karen Lookingbill	Outreach & Support Analyst	Karen.Lookingbill@calpers.ca.gov	(916) 795-1387	(916) 501-2219

Program e-mail addresses	CERBT Website
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CERBTACCOUNT@calpers.ca.gov	

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** DENISE COLLIN – ACCOUNTING MANAGER / TREASURER  
**SUBJECT:** ALLOCATION PENALTY REVERSAL - OWEN M. DONAHUE - \$615.00  
**DATE:** 06/13/2017

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**RECOMMENDATION:**

Direction to staff.

**BACKGROUND AND OVERVIEW:**

In May 2017, during CMWD's monthly routine research of high consumption it was determined that Mr. Donahue's usage was high. Dr. Donahue was contacted by our office to advise him of that fact.

Mr. Donahue walked his property and located a pool of water at the base of a large pepper tree that had grown in his yard. The water was turned off immediately and a Plummer and professional landscaper was hired to repair the leak.

Mr. Donahue states the home is thirty years old and they do the best to maintain the piping, but that he did not know the tree had grown into the pipe and asks to reverse the Allocation Penalty of \$615.00.

Owen M. Donahue  
12448 MacDonald Drive  
Ojai, CA 93023

May 23, 2017

To: Denise Collin

Re: Water Leak Penalty at 12448 MacDonald Drive.

Ms. Collin,

After our March water meter reading, I received a phone call from Casitas Water informing me of a penalty for excess water usage. That penalty is reflected on the attached Account Statement. That afternoon I walked our property and located a pool of water at the base of a large pepper tree that had grown up wild in our yard. The roots of that tree had cracked an irrigation pipe, causing leakage.

I immediately shut off the water supply to our outdoor irrigation system to stop the leakage. Then I engaged the services of a plumber and a professional landscaper to cap the leaking pipes. We dug a hole at the base of the tree, exposed the leaking pipe and capped it. We turned the water supply to the outdoor irrigation system back on and find no leakage at this time. The plumber is Bobby Cox of Oak View and the landscaper is Gary Griffin, who maintains several properties in my neighborhood.

Our water usage has returned to normal since the repair of the leak.

As Casitas Water staff suggested to me this morning, I have paid water usage charges of \$326.68. They suggested that I not pay the penalty and told me I should write to you asking that you waive the penalty of \$615.

Our home is thirty years old and we do our best to maintain it. But trees grow naturally and pipes broke without our knowledge. We would be grateful if you would waive the penalty.

Let me know if there's anything else you need from me.

Thank you,



Owen Donahue





## CASITAS MUNICIPAL WATER DISTRICT

### MINUTES Finance Committee

DATE: June 16, 2017  
TO: Board of Directors  
FROM: Assistant General Manager, Michael Flood  
Re: Finance Committee Meeting of June 16, 2017, at 1000 hours.

#### RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

#### BACKGROUND AND OVERVIEW:

1. **Roll Call.**  
Director Peter Kaiser and Director Jim Word  
Assistant General Manager, Michael Flood  
Accounting Manager/Treasurer, Denise Collin  
Public Affairs/Resource Manager, Ron Merckling
2. **Public Comments.** None.
3. **Board/Management comments.**  
The Assistant General Manager and Accounting Manager/Treasurer reviewed items for the upcoming (06/28/17) Board of Directors meeting agenda.
4. **Review of the draft 2017/2018 Fiscal Year Budget.**  
The Committee considered minor budget adjustments and asked clarifying questions. The next step is to move the budget forward to the Board of Directors for consideration and possible approval on June 28<sup>th</sup>, 2017.
5. **Review of the draft 2017/2018 10 Year Capital Plan.**  
The Committee reviewed the draft capital plan. There were no changes offered to the capital plan.
6. **Review of the Financial Statements for April, 2017.**  
The Committee reviewed the financial statements. Noted that water revenues are reflecting the low consumption in the first half of FY 2016-17 and that Recreation revenues are higher than last year.
7. **Review of the April 2017 Consumption Report.**  
The Committee commented on the continued low level of water consumption for March and April 2017.
8. **Discussion regarding amendments to the Urban Water Management Plan due to the Ojai Water System acquisition.**  
The Public Affairs/Resource Manager discussed the need for an update to the district's Urban Water Management Plan due to the addition of approximately 2,900 direct service connections as a result of the Ojai water system acquisition. Use of a consultant will be necessary for the update. The Committee directed staff to bring a proposal to a future board meeting.
9. **Request from Owen Donahue regarding a leak and over-allocation penalties.**  
The Committee reviewed the request and directed staff to add this item to the June 28<sup>th</sup>, 2017 Board of Directors meeting agenda for consideration by the full board.

**CASITAS MUNICIPAL WATER DISTRICT  
TREASURER'S MONTHLY REPORT OF INVESTMENTS  
06/20/17**

Type of Invest	Institution	CUSIP	Date of Maturity	Adjusted Cost	Current Mkt Value	Rate of Interest	Date of Deposit	% of Portfolio	Days to Maturity
*TB	Federal Farm CR Bank	3133EGZW8	10/25/2024	\$833,918	\$805,946	2.014%	10/25/2016	3.86%	2645
*TB	Federal Farm CR Bank	31331VWN2	4/13/2026	\$917,063	\$876,547	1.901%	5/9/2016	4.19%	3173
*TB	Federal Farm CR Bank	3133EFK71	3/9/2026	\$853,245	\$836,497	2.790%	3/28/2016	4.00%	3139
*TB	Federal Farm CR Bank	3133EFYH4	2/8/2027	\$1,014,511	\$998,250	3.000%	3/24/2016	4.77%	3468
*TB	Federal Farm CR Bank	3133EGWD	9/29/2027	\$694,629	\$676,264	2.354%	11/17/2016	3.23%	3699
*TB	Federal Home Loan Bank	3130A3DL	9/8/2023	\$1,578,896	\$1,526,190	1.486%	10/13/2016	7.30%	2238
*TB	Federal Home Loan Bank	313379EE5	6/14/2019	\$1,363,185	\$1,354,361	1.625%	10/3/2012	6.48%	714
*TB	Federal Home Loan Bank	3130A0EN	12/10/2021	\$538,443	\$521,590	1.107%	5/9/2016	2.49%	1610
*TB	Federal Home Loan Bank	3130A5R35	6/13/2025	\$765,991	\$740,976	2.875%	2/19/2016	3.54%	2873
*TB	Federal Home Loan Bank	313383YJ4	9/8/2023	\$468,811	\$446,640	1.203%	7/14/2016	2.14%	2238
*TB	Federal Home Loan Bank	3130A5VW6	7/10/2025	\$1,024,798	\$1,025,090	2.360%	5/10/2017	4.90%	2900
*TB	Federal Home Loan Bank	3130AIXJ2	6/14/2024	\$930,839	\$881,859	2.875%	8/2/2016	4.22%	2514
*TB	Federal Home Loan Bank	3133XFKF	6/11/2021	\$649,348	\$642,706	5.625%	1/16/2013	3.07%	1431
*TB	Federal Home Loan MTG Corp	3137EABA	11/17/2017	\$1,015,120	\$1,016,110	5.125%	1/3/2012	4.86%	147
*TB	Federal Home Loan MTG Corp	3137EADB	1/13/2022	\$675,510	\$678,223	2.375%	9/8/2014	3.24%	1643
*TB	Federal National Assn	31315P2J7	5/1/2024	\$798,783	\$760,721	1.721%	5/1/2016	3.64%	2471
*TB	Federal National Assn	3135G0ZR	9/6/2024	\$1,476,762	\$1,440,170	2.625%	5/25/2016	6.89%	2596
*TB	Federal National Assn	3135G0K3	4/24/2026	\$2,529,685	\$2,447,800	2.125%	5/25/2016	11.71%	3184
*TB	US Treasury Inflation Index NTS	912828JE1	7/15/2018	\$1,138,832	\$1,151,197	1.375%	7/6/2010	5.51%	385
*TB	US Treasury Inflation Index NTS	912828MF	1/15/2020	\$1,138,781	\$1,170,598	1.375%	11/18/2015	5.60%	925
*TB	US Treasury Note	912828WE	11/15/2023	\$768,406	\$801,697	2.750%	12/13/2013	3.83%	2305
Accrued Interest					\$106,819				
<b>Total in Gov't Sec. (11-00-1055-00&amp;1065)</b>				<b>\$21,175,555</b>	<b>\$20,906,251</b>			<b>99.98%</b>	
<b>Total Certificates of Deposit: (11.13506)</b>				<b>\$0</b>	<b>\$0</b>			<b>0.00%</b>	
**	<b>LAIF as of: (11-00-1050-00)</b>		N/A	<b>\$451</b>	<b>\$451</b>	0.86%	Estimated	<b>0.00%</b>	
***	<b>COVI as of: (11-00-1060-00)</b>		N/A	<b>\$2,871</b>	<b>\$2,871</b>	0.80%	Estimated	<b>0.01%</b>	
<b>TOTAL FUNDS INVESTED</b>				<b>\$21,178,877</b>	<b>\$20,909,572</b>			<b>100.00%</b>	
Total Funds Invested last report				\$21,182,543	\$20,960,014				
Total Funds Invested 1 Yr. Ago				\$19,263,000	\$19,559,835				
****	<b>CASH IN BANK (11-00-1000-00) EST.</b>			<b>\$2,990,787</b>	<b>\$2,990,787</b>				
	<b>CASH IN Western Asset Money Market</b>			<b>\$1</b>	<b>\$1</b>	0.19%			
<b>TOTAL CASH &amp; INVESTMENTS</b>				<b>\$24,169,665</b>	<b>\$23,900,360</b>				
TOTAL CASH & INVESTMENTS 1 YR AGO				\$24,156,133	\$24,452,968				

- \*CD CD - Certificate of Deposit
- \*TB TB - Federal Treasury Bonds or Bills
- \*\* Local Agency Investment Fund
- \*\*\* County of Ventura Investment Fund
- Estimated interest rate, actual not due at present time.
- \*\*\*\* Cash in bank

No investments were made pursuant to subdivision (i) of Section 53601, Section 53601.1 and subdivision (i) Section 53635 of the Government Code.

All investments were made in accordance with the Treasurer's annual statement of investment policy.