

Casitas Municipal Water District

FINANCE COMMITTEE  
Kaiser/Spandrio

The meeting will be held via teleconference.  
To attend the meeting please call Toll Free  
(877) 853-5247 or (888)788-0099  
Enter Meeting ID 973 6366 5744#

**July 24, 2020**  
**10:00 a.m.**

**SPECIAL MEETING AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of Financial Statements for May, 2020.
5. Review of Consumption Report for May, 2020.
6. Discussion regarding proposed Leak Relief Program.
7. Discussion of Memo regarding Statement on Auditing Standards (SAS) 130: Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements with Casitas MWD Auditor WNDE.

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

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

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	7,107,809	630,257.94	5,357,698.48	5,160,433.35	0.00	1,750,110.52	75.38
WATER SERVICES	2,887	425.00	18,360.00	11,625.00	0.00	( 15,473.00)	635.95
WATER STANDBY	3,713,225	377,746.64	4,151,492.98	3,702,263.60	0.00	( 438,267.87)	111.80
WATER DELINQUENCY	122,809	0.00	547,820.66	659,474.90	0.00	( 425,011.66)	446.08
WATER REVENUE OTHER	4,514,113	2,602.99	195,197.14	850,267.01	0.00	4,318,915.86	4.32
CAPITAL FACILITIES	76,593	0.00	4,419.48	130,016.48	0.00	72,173.52	5.77
INTEREST	549,710	0.00	288,549.59	496,881.61	0.00	261,160.41	52.49
TAXES & ASSESSMENTS	4,917,746	3,902.97	2,403,406.78	2,290,480.80	0.00	2,514,339.22	48.87
OTHER GOVT. AGENCIES	0	5,997.35	14,650.34	335,352.12	0.00	( 14,650.34)	0.00
MISCELLANEOUS REVENUES	<u>94,466</u>	<u>0.00</u>	<u>79,107.01</u>	<u>111,348.16</u>	<u>0.00</u>	<u>15,358.99</u>	<u>83.74</u>
TOTAL NON DEPARTMENTAL	21,099,358	1,020,932.89	13,060,702.46	13,748,143.03	0.00	8,038,655.65	61.90
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,040,609	( 52,900.99)	1,857,025.30	2,689,845.85	0.00	1,183,583.70	61.07
RECREATION-CONCESSION	134,000	24.40	90,108.26	107,755.67	0.00	43,891.74	67.24
RECREATION OTHER	<u>0</u>	<u>0.00</u>	<u>205.62</u>	<u>2,544.34</u>	<u>0.00</u>	<u>( 205.62)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,174,609	( 52,876.59)	1,947,339.18	2,800,145.86	0.00	1,227,269.82	61.34
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	10,500	0.00	7,935.00	7,702.05	0.00	2,565.00	75.57
RECREATION-WATER PARK	964,940	0.00	607,987.25	686,289.50	0.00	356,952.75	63.01
RECREATION OTHER	<u>0</u>	<u>0.00</u>	<u>( 144.45)</u>	<u>( 58.30)</u>	<u>0.00</u>	<u>144.45</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	<u>975,440</u>	<u>0.00</u>	<u>615,777.80</u>	<u>693,933.25</u>	<u>0.00</u>	<u>359,662.20</u>	<u>63.13</u>
TOTAL REVENUES	25,249,407	968,056.30	15,623,819.44	17,242,222.14	0.00	0.00	61.88

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
<u>RETIREES</u>							
Benefits	542,655	42,971.96	474,291.43	475,161.67	0.00	68,363.57	87.40
TOTAL RETIREES	542,655	42,971.96	474,291.43	475,161.67	0.00	68,363.57	87.40
<u>BOARD OF DIRECTORS</u>							
Salaries	113,155	7,722.78	69,768.98	68,080.99	0.00	43,386.02	61.66
Benefits	90,509	6,244.88	88,823.53	84,090.53	0.00	1,685.47	98.14
Services & Supplies	11,300	58.01	4,981.05	13,512.35	0.00	6,318.95	44.08
TOTAL BOARD OF DIRECTORS	214,964	14,025.67	163,573.56	165,683.87	0.00	51,390.44	76.09
<u>MANAGEMENT</u>							
Salaries	756,391	57,833.52	597,823.82	549,038.97	0.00	158,567.18	79.04
Benefits	195,765	19,225.27	178,739.12	132,708.03	0.00	17,025.88	91.30
Services & Supplies	454,250	29,945.40	522,446.67	512,256.96	28,726.18	(96,922.85)	121.34
TOTAL MANAGEMENT	1,406,406	107,004.19	1,299,009.61	1,194,003.96	28,726.18	78,670.21	94.41
<u>INFORMATION TECHNOLOGY</u>							
Salaries	191,125	15,473.85	154,157.65	138,451.49	0.00	36,967.35	80.66
Benefits	52,943	5,911.15	62,542.45	56,068.13	0.00	(9,599.45)	118.13
Services & Supplies	34,600	1,522.96	57,745.77	30,741.19	1,323.33	(24,469.10)	170.72
Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00	(1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	22,907.96	276,210.27	225,260.81	1,323.33	1,134.40	99.59
<u>WATER CONSERVATION</u>							
Salaries	428,292	17,354.39	261,354.98	190,290.03	0.00	166,937.02	61.02
Benefits	132,183	11,212.80	138,960.84	88,589.86	0.00	(6,777.84)	105.13
Services & Supplies	176,267	19,731.87	191,396.03	181,194.40	108,352.77	(123,481.80)	170.05
Services & Supplies-W.O.	0	0.00	696.05	0.00	0.00	(696.05)	0.00
TOTAL WATER CONSERVATION	736,742	48,299.06	592,407.90	460,074.29	108,352.77	35,981.33	95.12
<u>FISHERIES</u>							
Salaries	341,965	26,907.86	302,206.94	277,090.44	0.00	39,758.06	88.37
Benefits	101,930	10,599.79	124,692.80	109,205.61	0.00	(22,762.80)	122.33
Services & Supplies	39,475	1,131.99	66,947.23	58,346.50	2,787.16	(30,259.39)	176.65
Services & Supplies-W.O.	0	0.00	4,365.11	97,503.25	5,408.38	(9,773.49)	0.00
TOTAL FISHERIES	483,370	38,639.64	498,212.08	542,145.80	8,195.54	(23,037.62)	104.77
<u>ADMINISTRATION SERVICES</u>							
Salaries	705,890	52,992.33	533,186.58	433,462.23	0.00	172,703.42	75.53
Benefits	292,888	19,542.11	204,535.79	194,513.66	0.00	88,352.21	69.83
Services & Supplies	1,005,439	36,793.01	754,000.16	807,293.93	9,936.58	241,502.26	75.98
Other Operating Expenses	(1,544,838)	0.00	(146,853.02)	(1,341,899.81)	0.00	(1,397,984.98)	9.51
TOTAL ADMINISTRATION SERVICES	459,379	109,327.45	1,344,869.51	93,370.01	9,936.58	(895,427.09)	294.92

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>WAREHOUSE</b>							
Salaries	9,774	0.00	4,851.86	8,415.30	0.00	4,922.14	49.64
Benefits	1,585	100.50	1,748.80	2,233.58	0.00 (	163.80)	110.33
Services & Supplies	<u>15,500</u>	<u>652.08</u>	<u>11,073.85</u>	<u>9,720.19</u>	( <u>46.00</u> )	<u>4,472.15</u>	<u>71.15</u>
TOTAL WAREHOUSE	26,859	752.58	17,674.51	20,369.07 (	46.00)	9,230.49	65.63
<b>GARAGE</b>							
Salaries	22,720	916.92	10,087.83	9,232.53	0.00	12,632.17	44.40
Benefits	3,683	241.08	2,739.61	2,319.14	0.00	943.39	74.39
Services & Supplies	( 95,718) (	3,649.63)	55,352.00 (	51,154.48) (	12,222.93) (	138,847.07)	45.06-
Services & Supplies-W.O.	<u>141,500</u>	<u>0.00</u>	<u>127,386.64</u>	<u>145,928.78</u>	<u>0.00</u>	<u>14,113.36</u>	<u>90.03</u>
TOTAL GARAGE	72,185 (	2,491.63)	195,566.08	106,325.97 (	12,222.93) (	111,158.15)	253.99
<b>SAFETY</b>							
Salaries	108,749	8,615.16	95,001.96	86,740.00	0.00	13,747.04	87.36
Benefits	46,722	3,670.79	41,066.48	39,988.22	0.00	5,655.52	87.90
Services & Supplies	<u>15,480</u>	<u>202.45</u>	<u>13,257.25</u>	<u>10,254.16</u>	<u>3,373.42</u>	( <u>1,150.67</u> )	<u>107.43</u>
TOTAL SAFETY	170,951	12,488.40	149,325.69	136,982.38	3,373.42	18,251.89	89.32
<b>ENGINEERING</b>							
Salaries	808,209	64,676.23	639,622.68	566,198.33	0.00	168,586.32	79.14
Benefits	241,656	23,619.82	237,020.25	215,730.83	0.00	4,635.75	98.08
Services & Supplies	228,920	258,707.53	1,105,830.45	460,188.93	1,216,744.20 (	2,093,654.65)	1,014.58
Salaries - Work Orders	0	959.57	85,583.70	104,257.72	0.00 (	85,583.70)	0.00
Benefits - Work Orders	0	151.65	13,599.40	15,524.39	0.00 (	13,599.40)	0.00
Services & Supplies-W.O.	<u>21,558,000</u>	<u>454,399.47</u>	<u>7,214,091.91</u>	<u>1,562,130.99</u>	<u>4,504,861.14</u>	<u>9,839,046.95</u>	<u>54.36</u>
TOTAL ENGINEERING	22,836,785	802,514.27	9,295,748.39	2,924,031.19	5,721,605.34	7,819,431.27	65.76
<b>WATER QUALITY - LAB</b>							
Salaries	338,477	23,837.39	257,609.93	306,164.81	0.00	80,867.07	76.11
Benefits	100,171	12,020.96	128,782.87	105,775.49	0.00 (	28,611.87)	128.56
Services & Supplies	242,976	15,843.23	204,885.86	158,992.00	49,098.51 (	11,008.37)	104.53
Services & Supplies-W.O.	<u>109,000</u>	<u>0.00</u>	<u>15,758.50</u>	<u>0.00</u>	<u>18,009.68</u>	<u>75,231.82</u>	<u>30.98</u>
TOTAL WATER QUALITY - LAB	790,624	51,701.58	607,037.16	570,932.30	67,108.19	116,478.65	85.27
<b>UTILITIES MAINTENANCE</b>							
Salaries	385,707	40,675.43	386,946.68	279,907.25	0.00 (	1,239.68)	100.32
Benefits	132,699	15,065.62	150,544.03	124,888.62	0.00 (	17,845.03)	113.45
Services & Supplies	142,380	9,271.93	119,480.26	83,242.03	3,634.10	19,265.64	86.47
Services & Supplies-W.O.	<u>100,000</u>	<u>158.00</u>	<u>50,096.35</u>	<u>30,357.33</u>	<u>11,415.69</u>	<u>38,487.96</u>	<u>61.51</u>
TOTAL UTILITIES MAINTENANCE	760,786	65,170.98	707,067.32	518,395.23	15,049.79	38,668.89	94.92
<b>ELECTRICAL MECHANICAL</b>							
Salaries	622,643	44,582.52	484,713.77	371,329.21	0.00	137,929.23	77.85
Benefits	191,525	16,651.07	169,414.55	139,926.89	0.00	22,110.45	88.46
Services & Supplies	2,201,529	63,571.64	1,321,616.26	1,344,493.90	57,480.91	822,431.83	62.64
Salaries - Work Orders	0	0.00	696.01	0.00	0.00 (	696.01)	0.00
Benefits - Work Orders	0	0.00	104.22	0.00	0.00 (	104.22)	0.00
Services & Supplies-W.O.	<u>1,318,700</u>	<u>42,481.92</u>	<u>156,730.47</u>	<u>180,054.27</u>	<u>6,956.50</u>	<u>1,155,013.03</u>	<u>12.41</u>
TOTAL ELECTRICAL MECHANICAL	4,334,397	167,287.15	2,133,275.28	2,035,804.27	64,437.41	2,136,684.31	50.70

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>DIST MAINT - PIPELINE</u>							
Salaries	694,872	41,932.36	555,036.27	582,637.33	0.00	139,835.73	79.88
Benefits	250,345	20,994.53	245,901.01	235,982.38	0.00	4,443.99	98.22
Services & Supplies	948,215	42,980.43	521,862.93	663,419.98	15,185.06	411,167.01	56.64
Other Operating Expenses	0	0.00	0.00	28,248.88	0.00	0.00	0.00
Services & Supplies-W.O.	<u>40,000</u>	<u>0.00</u>	<u>7,131.34</u>	<u>43,568.01</u>	<u>0.00</u>	<u>32,868.66</u>	<u>17.83</u>
TOTAL DIST MAINT - PIPELINE	1,933,432	105,907.32	1,329,931.55	1,553,856.58	15,185.06	588,315.39	69.57
<u>WATER TREATMENT</u>							
Salaries	681,299	59,768.00	734,509.22	709,337.81	0.00 (	53,210.22)	107.81
Benefits	325,015	30,014.99	337,513.07	300,413.48	0.00 (	12,498.07)	103.85
Services & Supplies	969,120	57,669.53	527,998.52	564,662.20	282,661.79	158,459.69	83.65
Services & Supplies-W.O.	<u>387,500</u>	<u>3,726.12</u>	<u>171,781.12</u>	<u>244,318.78</u>	<u>70,949.92</u>	<u>144,768.96</u>	<u>62.64</u>
TOTAL WATER TREATMENT	2,362,934	151,178.64	1,771,801.93	1,818,732.27	353,611.71	237,520.36	89.95
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	213,385	19,621.55	211,529.57	159,177.24	0.00	1,855.43	99.13
Benefits	132,776	9,092.63	99,854.26	72,429.71	0.00	32,921.74	75.21
Services & Supplies	189,530	14,624.64	158,960.15	130,637.23	18,114.56	12,455.29	93.43
Services & Supplies-W.O.	<u>0</u>	<u>36,249.00</u>	<u>36,600.56</u>	<u>2,929.91</u>	<u>0.00</u>	<u>(36,600.56)</u>	<u>0.00</u>
TOTAL OPERATIONS - MAINTENANCE	535,691	79,587.82	506,944.54	365,174.09	18,114.56	10,631.90	98.02
<u>RECREATION - OPERATIONS</u>							
Salaries	1,213,880	109,403.71	1,164,794.69	1,094,695.28	0.00	49,085.31	95.96
Benefits	369,280	36,298.62	394,976.18	345,518.39	0.00 (	25,696.18)	106.96
Services & Supplies	343,140	12,304.92	221,655.32	269,803.62	4,783.01	116,701.67	65.99
Other Operating Expenses	756,865	0.00	0.00	719,295.79	0.00	756,865.00	0.00
Services & Supplies-W.O.	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>33,085.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	2,683,165	158,007.25	1,781,426.19	2,462,398.08	4,783.01	896,955.80	66.57
<u>RECREATION - MAINTENANCE</u>							
Salaries	453,157	38,334.67	435,367.46	420,762.72	0.00	17,789.54	96.07
Benefits	129,584	12,991.49	146,192.36	133,199.43	0.00 (	16,608.36)	112.82
Services & Supplies	360,155	19,209.54	356,524.05	427,487.32	24,178.65 (	20,547.70)	105.71
Other Operating Expenses	306,171	0.00	0.00	288,163.16	0.00	306,171.00	0.00
Services & Supplies-W.O.	<u>250,000</u>	<u>846.14</u>	<u>98,699.09</u>	<u>74,153.33</u>	<u>2,475.70</u>	<u>148,825.21</u>	<u>40.47</u>
TOTAL RECREATION - MAINTENANCE	1,499,067	71,381.84	1,036,782.96	1,343,765.96	26,654.35	435,629.69	70.94
<u>RECREATION - PUBLIC REL</u>							
Salaries	300,000	1,041.36	88,456.06	143,039.09	0.00	211,543.94	29.49
Benefits	28,953	85.02	9,091.40	14,996.85	0.00	19,861.60	31.40
Services & Supplies	173,960	2,044.38	136,251.73	91,630.27	17,308.96	20,399.31	88.27
Other Operating Expenses	<u>172,832</u>	<u>0.00</u>	<u>0.00</u>	<u>81,240.31</u>	<u>0.00</u>	<u>172,832.00</u>	<u>0.00</u>
TOTAL RECREATION - PUBLIC REL	675,745	3,170.76	233,799.19	330,906.52	17,308.96	424,636.85	37.16
<u>RECREATION - WATER PARK</u>							
Salaries	512,359	18,867.02	368,338.76	406,607.33	0.00	144,020.24	71.89
Benefits	75,707	5,612.27	75,145.53	75,389.26	0.00	561.47	99.26
Services & Supplies	184,530	1,183.76	108,351.01	142,220.34	25,074.28	51,104.71	72.31

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Other Operating Expenses	308,970	0.00	146,853.02	253,200.55	0.00	162,116.98	47.53
Services & Supplies-W.O.	<u>0</u>	<u>0.00</u>	<u>2.53</u>	<u>14,737.68</u>	<u>0.00</u>	<u>( 2.53)</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	1,081,566	25,663.05	698,690.85	892,155.16	25,074.28	357,800.87	66.92
TOTAL EXPENDITURES	43,886,371	2,075,495.94	25,113,646.00	18,235,529.48	6,476,571.55	12,296,153.45	71.98
REVENUE OVER/ (UNDER) EXPENDITURES	( 18,636,964)	( 1,107,439.64)	( 9,489,826.56)	( 993,307.34)	( 6,476,571.55)	(12,296,153.45)	85.67

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	8,697,132	649,882.25	7,144,510.05	6,592,104.16	0.00	1,552,621.95	82.15
BENEFITS	3,436,571	282,121.14	3,107,590.72	2,787,312.17	0.00	328,980.28	90.43
SERVICES & SUPPLIES	7,847,968	604,520.68	6,876,457.83	6,279,314.83	1,856,494.54	( 884,984.37)	111.28
OTHER OPERATING EXPENSES	0	0.00	670.00	28,298.88	0.00	( 670.00)	0.00
SALARIES-WORK ORDERS	0	959.57	86,279.71	104,257.72	0.00	( 86,279.71)	0.00
BENEFITS-WORK ORDERS	0	151.65	13,703.62	15,524.39	0.00	( 13,703.62)	0.00
SERVICES & SUPPLIES - W.O.	<u>23,904,700</u>	<u>537,860.65</u>	<u>7,885,104.07</u>	<u>2,428,767.33</u>	<u>4,620,077.01</u>	<u>11,399,518.92</u>	<u>52.31</u>
TOTAL EXPENDITURES	43,886,371	2,075,495.94	25,114,316.00	18,235,579.48	6,476,571.55	12,295,483.45	71.98

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
----------	----------------	----------------	----------------------	-------------------------	------------------	---------------	--------------

NON DEPARTMENTAL

WATER SALES

11-4-00-4000-00 Water Sales - Residential Grav	9,735	958.15	14,857.27	8,199.60	0.00 (	5,122.27)	152.62
11-4-00-4001-00 Water Sales - Residential Pump	744,732	75,458.17	676,729.47	589,458.64	0.00	68,002.53	90.87
11-4-00-4001-85 Water Sales - Residential Pump	656,915	75,965.75	668,569.43	573,766.39	0.00 (	11,654.43)	101.77
11-4-00-4010-00 Water Sales - Commercial Gr	620	88.04	463.73	471.75	0.00	156.27	74.80
11-4-00-4011-00 Water Sales - Commercial Pump	406,786	30,398.64	309,009.60	299,862.15	0.00	97,776.40	75.96
11-4-00-4011-85 Water Sales - Commercial Pumpe	277,353	16,686.96	202,609.86	193,522.70	0.00	74,743.14	73.05
11-4-00-4021-00 Water Sales - Industrial Pumpe	9,216	563.04	14,276.56	12,150.76	0.00 (	5,060.56)	154.91
11-4-00-4021-85 Water Sales - Industrial Pumpe	1,182	184.00	1,495.92	980.72	0.00 (	313.92)	126.56
11-4-00-4030-00 Water Sales - Resale Gravity	1,147,947	110,497.64	916,268.24	884,292.60	0.00	231,678.76	79.82
11-4-00-4031-00 Water Sales - Resale Pumped	379,893	12,035.68	80,251.76	439,366.12	0.00	299,641.24	21.12
11-4-00-4040-00 Water Sales - Temporary Meter	18,829	1,932.00	18,516.00	14,631.34	0.00	313.00	98.34
11-4-00-4040-85 Water Sales - Temporary Meter	156	0.00	0.00	53.58	0.00	156.00	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	7,242	261.64	4,878.16	4,721.94	0.00	2,363.84	67.36
11-4-00-4042-00 Water Sales - Institutional Pu	116,170	5,678.24	79,513.76	69,094.84	0.00	36,656.24	68.45
11-4-00-4042-85 Water Sales - Other Water Sale	58,830	4,082.96	47,434.70	34,690.62	0.00	11,395.30	80.63
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	63,785	7,880.44	53,028.98	38,911.49	0.00	10,756.02	83.14
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,826,913	158,369.81	1,286,730.82	1,129,407.09	0.00	540,182.18	70.43
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	21,995	5,981.26	42,401.98	35,043.92	0.00 (	20,406.98)	192.78
11-4-00-4070-00 Water Sales - Agricultural - G	42,341	4,763.99	33,599.72	23,807.07	0.00	8,741.28	79.36
11-4-00-4071-00 Water Sales - Agricultural - P	1,280,743	103,777.29	860,190.36	785,352.62	0.00	420,552.64	67.16
11-4-00-4071-85 Water Sales - Agricultural - P	1,694	0.00	0.00	43.29	0.00	1,694.00	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	<u>34,732</u>	<u>14,694.24</u>	<u>46,872.16</u>	<u>22,604.12</u>	<u>0.00</u> (	<u>12,140.16</u> )	<u>134.95</u>
TOTAL WATER SALES	7,107,809	630,257.94	5,357,698.48	5,160,433.35	0.00	1,750,110.52	75.38

WATER SERVICES

11-4-00-4093-00 Meter Tests & Installations	2,887	425.00	18,260.00	11,625.00	0.00 (	15,373.00)	632.49
11-4-00-4095-00 Temporary Installation	<u>0</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u> (	<u>100.00</u> )	<u>0.00</u>
TOTAL WATER SERVICES	2,887	425.00	18,360.00	11,625.00	0.00 (	15,473.00)	635.95

WATER STANDBY

11-4-00-4150-00 Meter Chg - CMWD Residential	1,250,272	131,852.56	1,448,061.00	1,285,283.74	0.00 (	197,789.09)	115.82
11-4-00-4150-85 Meter Chg - OJAI Residential	1,111,669	110,680.53	1,208,032.57	1,082,723.45	0.00 (	96,363.51)	108.67
11-4-00-4151-00 Meter Chg - CMWD Commercial	104,644	11,352.03	125,160.01	105,896.14	0.00 (	20,515.80)	119.61
11-4-00-4151-85 Meter Chg - OJAI Commercial	202,062	16,048.90	177,717.13	149,674.21	0.00	24,344.37	87.95
11-4-00-4152-00 Meter Chg - CMWD Industrial	30,685	3,207.66	35,284.26	31,503.78	0.00 (	4,598.82)	114.99
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,572	153.66	1,690.26	1,509.20	0.00 (	117.98)	107.50
11-4-00-4153-00 Meter Chg - CMWD Agriculture	185,105	18,883.51	207,710.74	190,042.82	0.00 (	22,605.97)	112.21
11-4-00-4153-85 Meter Chg - OJAI Agriculture	2,721	0.00	0.00 (	901.98)	0.00	2,720.84	0.00
11-4-00-4154-00 Meter Chg - CMWD Institutional	39,932	3,581.54	39,442.22	34,665.44	0.00	489.58	98.77
11-4-00-4154-85 Meter Chg - OJAI Institutional	33,662	3,916.43	48,265.41	48,182.52	0.00 (	14,603.52)	143.38
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,245	1,795.16	22,192.34	20,395.41	0.00	4,052.20	84.56
11-4-00-4155-85 Meter Chg - OJAI Temporary	560	0.00	0.00	0.00	0.00	560.19	0.00
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	341,050	35,416.82	389,709.11	349,044.59	0.00 (	48,659.48)	114.27
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	3,283	636.99	7,006.89	10,162.38	0.00 (	3,724.37)	213.46



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

11 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	17,583	1,863.80	20,347.24	16,118.08	0.00 (	2,763.88)	115.72
11-4-00-4158-00 Meter Chg - CMWD Resale	285,845	36,596.32	402,559.52	360,240.88	0.00 (	116,715.02)	140.83
11-4-00-4159-00 Meter Chg - Fire Service	<u>76,337</u>	<u>1,760.73</u>	<u>18,314.28</u>	<u>17,722.94</u>	<u>0.00</u>	<u>58,022.39</u>	<u>23.99</u>
TOTAL WATER STANDBY	3,713,225	377,746.64	4,151,492.98	3,702,263.60	0.00 (	438,267.87)	111.80
<b>WATER DELINQUENCY</b>							
11-4-00-4350-00 Hang Tag Fee	37,020	0.00	18,120.00	30,720.00	0.00	18,900.00	48.95
11-4-00-4351-00 Turn Off Fee	7,200	0.00	3,020.00	5,720.00	0.00	4,180.00	41.94
11-4-00-4352-00 Turn On Fee	7,080	0.00	3,260.00	5,720.00	0.00	3,820.00	46.05
11-4-00-4353-00 Late Fee - Residential	49,042	0.00	31,639.12	42,790.22	0.00	17,402.88	64.51
11-4-00-4354-00 Alloc Penalty - Residential	0	0.00	570,817.50	623,625.00	0.00 (	570,817.50)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00 (	50,650.00) (	1,300.00)	0.00	50,650.00	0.00
11-4-00-4357-00 Late Fee - Business	7,441	0.00	1,734.83	2,315.77	0.00	5,706.17	23.31
11-4-00-4361-00 Late Fee - Industrial	371	0.00	848.58	387.19	0.00 (	477.58)	228.73
11-4-00-4365-00 Late Fee - Resale	229	0.00	123.43	101.96	0.00	105.57	53.90
11-4-00-4369-00 Late Fee - Other	1,315	0.00	1,928.91	1,550.23	0.00 (	613.91)	146.69
11-4-00-4370-00 Alloc Penalty - Other	0	0.00 (	39,585.00) (	6,920.00)	0.00	39,585.00	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	9,424	0.00	2,879.17	1,233.70	0.00	6,544.83	30.55
11-4-00-4378-00 Alloc Penalty - Ag Domestic	0	0.00	0.00 (	24,325.00)	0.00	0.00	0.00
11-4-00-4381-00 Late Fee - Agriculture	2,877	0.00	2,754.12	2,095.83	0.00	122.88	95.73
11-4-00-4382-00 Alloc Penalty - Agriculture	0	0.00	0.00 (	25,140.00)	0.00	0.00	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	<u>810</u>	<u>0.00</u>	<u>930.00</u>	<u>900.00</u>	<u>0.00 (</u>	<u>120.00)</u>	<u>114.81</u>
TOTAL WATER DELINQUENCY	122,809	0.00	547,820.66	659,474.90	0.00 (	425,011.66)	446.08
<b>WATER REVENUE OTHER</b>							
11-4-00-4400-00 Flexible Storage	4,472	0.00	4,472.00	4,472.00	0.00	0.00	100.00
11-4-00-4410-00 Grant Revenue - Other	4,458,300	0.00	0.00	0.00	0.00	4,458,300.00	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	33,799	2,602.99	77,197.09	94,269.54	0.00 (	43,398.09)	228.40
11-4-00-4435-00 Bad Debt Collection Recovery	0	0.00	1,367.59	1,009.86	0.00 (	1,367.59)	0.00
11-4-00-4440-00 Administration Fee	0	0.00	711.71	693.11	0.00 (	711.71)	0.00
11-4-00-4445-00 Energy Capacity Revenue	17,542	0.00	0.00	0.00	0.00	17,542.00	0.00
11-4-00-4450-00 SWP - Sale of Water	<u>0</u>	<u>0.00</u>	<u>111,448.75</u>	<u>749,822.50</u>	<u>0.00 (</u>	<u>111,448.75)</u>	<u>0.00</u>
TOTAL WATER REVENUE OTHER	4,514,113	2,602.99	195,197.14	850,267.01	0.00	4,318,915.86	4.32
<b>CAPITAL FACILITIES</b>							
11-4-00-4090-00 Capital Facilities Charge	<u>76,593</u>	<u>0.00</u>	<u>4,419.48</u>	<u>130,016.48</u>	<u>0.00</u>	<u>72,173.52</u>	<u>5.77</u>
TOTAL CAPITAL FACILITIES	76,593	0.00	4,419.48	130,016.48	0.00	72,173.52	5.77
<b>INTEREST</b>							
11-4-00-4100-00 1% Tax Allocation	0	0.00	3,144.35	7,481.07	0.00 (	3,144.35)	0.00
11-4-00-4110-00 Interest on BPC and Taormina	19,192	0.00	0.00	0.00	0.00	19,192.00	0.00
11-4-00-4115-00 Interest on Time Deposits and	<u>530,518</u>	<u>0.00</u>	<u>285,405.24</u>	<u>489,400.54</u>	<u>0.00</u>	<u>245,112.76</u>	<u>53.80</u>
TOTAL INTEREST	549,710	0.00	288,549.59	496,881.61	0.00	261,160.41	52.49
<b>TAXES &amp; ASSESSMENTS</b>							
11-4-00-4200-00 1 % - Secured Current General	2,259,862	3,902.97	2,317,043.08	2,214,885.50	0.00 (	57,181.08)	102.53
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	0.00	16,003.17	8,962.88	0.00 (	16,003.17)	0.00
11-4-00-4215-00 1 % - Unsecured Current Genera	0	0.00	70,912.58	66,630.87	0.00 (	70,912.58)	0.00
11-4-00-4220-00 1 % - Unsecured Prior Year Gen	0	0.00 (	552.05)	1.55	0.00	552.05	0.00
11-4-00-4233-00 CFD - 2013	<u>2,657,884</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,657,884.00</u>	<u>0.00</u>
TOTAL TAXES & ASSESSMENTS	4,917,746	3,902.97	2,403,406.78	2,290,480.80	0.00	2,514,339.22	48.87

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>OTHER GOVT. AGENCIES</u>							
11-4-00-4315-00 State - Homeowners Property Ta	0	5,997.35	14,565.00	14,694.12	0.00 (	14,565.00)	0.00
11-4-00-4320-00 State - Other	0	0.00	85.34	320,658.00	0.00 (	85.34)	0.00
TOTAL OTHER GOVT. AGENCIES	0	5,997.35	14,650.34	335,352.12	0.00 (	14,650.34)	0.00
<u>MISCELLANEOUS REVENUES</u>							
11-4-00-4235-00 RDA - Pass Through	94,466	0.00	79,107.01	111,348.16	0.00	15,358.99	83.74
TOTAL MISCELLANEOUS REVENUES	94,466	0.00	79,107.01	111,348.16	0.00	15,358.99	83.74
TOTAL NON DEPARTMENTAL	21,099,358	1,020,932.89	13,060,702.46	13,748,143.03	0.00	8,038,655.65	61.90

RECREATION - OPERATIONS

<u>RECREATION PARK</u>							
11-4-62-4500-00 Animal Permit	14,500	0.00	11,672.00	15,192.00	0.00	2,828.00	80.50
11-4-62-4510-00 Boat Fees - Annual	24,000	0.00	17,891.00	24,882.00	0.00	6,109.00	74.55
11-4-62-4515-00 Boat Fees - Daily	8,500	0.00	3,948.00	6,708.00	0.00	4,552.00	46.45
11-4-62-4525-00 Boat Inspection Fees - Quagga	2,000	36.00	1,205.48	1,462.92	0.00	794.52	60.27
11-4-62-4530-00 Boat Fees - Overnight	800	0.00	205.00	400.00	0.00	595.00	25.63
11-4-62-4535-00 Boat Lock Revenue - Quagga	500	0.00	2,204.00	1,224.00	0.00 (	1,704.00)	440.80
11-4-62-4542-00 Cafe Pass Fee	0	0.00	6,842.50	0.00	0.00 (	6,842.50)	0.00
11-4-62-4545-00 Camping Fees	1,835,000 (	105,469.50)	1,000,771.50	1,608,072.00	0.00	834,228.50	54.54
11-4-62-4550-00 Camping Promotion	0	0.00	0.00	5,883.00	0.00	0.00	0.00
11-4-62-4555-00 Commercials - Recreation	1,200	0.00	1,250.00	150.00	0.00 (	50.00)	104.17
11-4-62-4565-00 Donation vouchers	( 2,000)	0.00	0.00	0.00	0.00 (	2,000.00)	0.00
11-4-62-4570-00 Events - Recreation	42,000	0.00	23,619.96	34,020.84	0.00	18,380.04	56.24
11-4-62-4575-00 Event Reimbursement - Recreation	0	0.00	2,410.06	0.00	0.00 (	2,410.06)	0.00
11-4-62-4580-00 Federal Disaster Assistance -	0	0.00	0.00	7,561.70	0.00	0.00	0.00
11-4-62-4585-00 Gift Cards and Certificates	500	0.00	116.00	754.00	0.00	384.00	23.20
11-4-62-4590-00 Grants - Recreation	121,000	40,274.40	98,014.17	139,523.31	0.00	22,985.83	81.00
11-4-62-4595-00 Guest Pass - Off Season	0	0.00 (	100.00)	200.00)	0.00	100.00	0.00
11-4-62-4597-00 Impound Fee	0	0.00	70.00	50.00	0.00 (	70.00)	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,600	0.00	2,972.16	3,377.50	0.00	627.84	82.56
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	9	0.00	73.00	9.00	0.00 (	64.00)	811.11
11-4-62-4610-00 Miscellaneous Revenue	0	0.00	830.00	2,220.47	0.00 (	830.00)	0.00
11-4-62-4620-00 Rain Checks - Recreation	0	0.00 (	2.00)	590.50)	0.00	2.00	0.00
11-4-62-4625-00 Reservations	139,000 (	8,766.00)	68,387.00	124,428.00	0.00	70,613.00	49.20
11-4-62-4630-00 Shower Facility Fees	46,000	0.00	35,013.25	31,216.75	0.00	10,986.75	76.12
11-4-62-4632-00 Snow Bird Pumping	0	0.00	4,564.00	2,340.00	0.00 (	4,564.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	208,000	21,024.11	212,629.72	196,103.36	0.00 (	4,629.72)	102.23
11-4-62-4640-00 Vehicle Fees - Daily	455,000	0.00	252,730.00	355,541.50	0.00	202,270.00	55.55
11-4-62-4645-00 Violation Ordinance Fees	3,000	0.00	2,125.00	2,265.00	0.00	875.00	70.83
11-4-62-4650-00 Visitor Cards	138,000	0.00	107,583.50	127,251.00	0.00	30,416.50	77.96
TOTAL RECREATION PARK	3,040,609 (	52,900.99)	1,857,025.30	2,689,845.85	0.00	1,183,583.70	61.07

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

11 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>RECREATION-CONCESSION</u>							
11-4-62-4705-00 Boat Rental - Concession	58,000	24.40	36,127.42	44,725.87	0.00	21,872.58	62.29
11-4-62-4720-00 Park Store - Recreation	52,000	0.00	38,320.22	42,060.49	0.00	13,679.78	73.69
11-4-62-4725-00 Cafe - Concession	<u>24,000</u>	<u>0.00</u>	<u>15,660.62</u>	<u>20,969.31</u>	<u>0.00</u>	<u>8,339.38</u>	<u>65.25</u>
TOTAL RECREATION-CONCESSION	134,000	24.40	90,108.26	107,755.67	0.00	43,891.74	67.24
<u>RECREATION OTHER</u>							
11-4-62-4900-00 Over / Short - Recreation	<u>0</u>	<u>0.00</u>	<u>205.62</u>	<u>2,544.34</u>	<u>0.00</u>	<u>( 205.62)</u>	<u>0.00</u>
TOTAL RECREATION OTHER	0	0.00	205.62	2,544.34	0.00	( 205.62)	0.00
<hr/>							
TOTAL RECREATION - OPERATIONS	3,174,609	( 52,876.59)	1,947,339.18	2,800,145.86	0.00	1,227,269.82	61.34
<u>RECREATION - WATER PARK</u> =====							
<u>RECREATION-CONCESSION</u>							
11-4-65-4740-00 Water Park Snack Bar	<u>10,500</u>	<u>0.00</u>	<u>7,935.00</u>	<u>7,702.05</u>	<u>0.00</u>	<u>2,565.00</u>	<u>75.57</u>
TOTAL RECREATION-CONCESSION	10,500	0.00	7,935.00	7,702.05	0.00	2,565.00	75.57
<u>RECREATION-WATER PARK</u>							
11-4-65-4805-00 Water Park - Late Day Pass Fee	110,000	0.00	80,275.00	82,315.00	0.00	29,725.00	72.98
11-4-65-4810-00 Water Park - Group Pass Discou	( 1,360)	0.00	( 1,272.00)	( 2,506.00)	0.00	( 88.00)	93.53
11-4-65-4811-00 Water Park - Guest Pass Hosts	0	0.00	( 153.00)	( 514.00)	0.00	153.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	6,000	0.00	2,250.00	4,370.00	0.00	3,750.00	37.50
11-4-65-4818-00 Water Park - Lifeguard Trainin	700	0.00	588.00	290.00	0.00	112.00	84.00
11-4-65-4820-00 Water Park - Locker Fee	1,400	0.00	906.00	828.00	0.00	494.00	64.71
11-4-65-4825-00 Water Park - Next Day Pass Fee	( 700)	0.00	( 512.00)	( 700.00)	0.00	( 188.00)	73.14
11-4-65-4830-00 Water Park - Promotion	500	0.00	( 207.50)	208.00	0.00	707.50	41.50-
11-4-65-4835-00 Water Park - Rain Checks	( 300)	0.00	( 621.50)	( 823.50)	0.00	321.50	207.17
11-4-65-4840-00 Water Park - Reservation Fee	54,000	0.00	33,671.00	39,112.00	0.00	20,329.00	62.35
11-4-65-4845-00 Water Park - Season Pass Fee	25,000	0.00	4,445.00	7,946.00	0.00	20,555.00	17.78
11-4-65-4850-00 Water Park - Shade Rental Fee	7,200	0.00	5,245.00	5,025.00	0.00	1,955.00	72.85
11-4-65-4855-00 Water Park - Shower Facility F	0	0.00	14.25	6,043.00	0.00	( 14.25)	0.00
11-4-65-4860-00 Water Park - Single Splash Fee	750,000	0.00	478,361.00	536,524.00	0.00	271,639.00	63.78
11-4-65-4865-00 Water Park - Special Event Fee	0	0.00	114.00	0.00	0.00	( 114.00)	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	<u>12,500</u>	<u>0.00</u>	<u>4,884.00</u>	<u>8,172.00</u>	<u>0.00</u>	<u>7,616.00</u>	<u>39.07</u>
TOTAL RECREATION-WATER PARK	964,940	0.00	607,987.25	686,289.50	0.00	356,952.75	63.01
<u>RECREATION OTHER</u>							
11-4-65-4900-00 Over / Short - Water Park	<u>0</u>	<u>0.00</u>	<u>( 144.45)</u>	<u>( 58.30)</u>	<u>0.00</u>	<u>144.45</u>	<u>0.00</u>
TOTAL RECREATION OTHER	0	0.00	( 144.45)	( 58.30)	0.00	144.45	0.00
<hr/>							
TOTAL RECREATION - WATER PARK	975,440	0.00	615,777.80	693,933.25	0.00	359,662.20	63.13
<hr/>							
TOTAL REVENUES	25,249,407	968,056.30	15,623,819.44	17,242,222.14	0.00	9,625,587.67	61.88

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

11 -GENERAL FUND  
NON DEPARTMENTAL

% OF YEAR COMPLETED: 91.67

---

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
----------	-------------------	-------------------	-------------------------	----------------------------	---------------------	------------------	-----------------

---

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

11 -GENERAL FUND  
 RETIREES

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits</u>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	2.57	12.85 (	14.10)	0.00 (	12.85)	0.00
11-5-01-5084-00 Insurance - Group Life	0	61.15	293.35 (	262.20)	0.00 (	293.35)	0.00
11-5-01-5085-00 Insurance - Group Health	512,542	40,171.94	445,915.43	449,044.54	0.00	66,626.57	87.00
11-5-01-5086-00 Insurance - Group Dental	25,324	2,145.24	22,750.04	22,219.88	0.00	2,573.96	89.84
11-5-01-5087-00 Insurance - Group Vision	<u>4,789</u>	<u>591.06</u>	<u>5,319.76</u>	<u>4,173.55</u>	<u>0.00</u>	<u>(530.76)</u>	<u>111.08</u>
TOTAL Benefits	542,655	42,971.96	474,291.43	475,161.67	0.00	68,363.57	87.40
<u>Services &amp; Supplies</u>							
TOTAL RETIREES	542,655	42,971.96	474,291.43	475,161.67	0.00	68,363.57	87.40

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

11 -GENERAL FUND

BOARD OF DIRECTORS

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-11-5001-00 Regular Salaries	113,155	7,722.78	69,768.98	68,080.99	0.00	43,386.02	61.66
TOTAL Salaries	113,155	7,722.78	69,768.98	68,080.99	0.00	43,386.02	61.66
<u>Benefits</u>							
11-5-11-5082-00 Social Security Expense	7,016	478.81	4,582.92	4,349.78	0.00	2,433.08	65.32
11-5-11-5083-00 Medicare Expense	1,641	111.99	1,071.74	1,017.11	0.00	569.26	65.31
11-5-11-5084-00 Insurance - Group Life	189	20.60	255.35	212.55	0.00 (	66.35)	135.11
11-5-11-5085-00 Insurance - Group Health	77,480	5,289.00	78,499.40	74,111.67	0.00 (	1,019.40)	101.32
11-5-11-5086-00 Insurance - Group Dental	3,657	270.24	3,615.20	3,813.52	0.00	41.80	98.86
11-5-11-5087-00 Insurance - Group Vision	526	74.24	798.92	585.90	0.00 (	272.92)	151.89
TOTAL Benefits	90,509	6,244.88	88,823.53	84,090.53	0.00	1,685.47	98.14
<u>Services &amp; Supplies</u>							
11-5-11-5012-00 Service & Supplies	300	0.00	194.81	973.22	0.00	105.19	64.94
11-5-11-5028-00 Computer Upgrades - Hardware	2,000	0.00	0.00	1,499.15	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	38.01	506.09	285.00	0.00 (	506.09)	0.00
11-5-11-5045-00 Printing & Binding	0	0.00	0.00	176.22	0.00	0.00	0.00
11-5-11-5047-00 Office Supplies	0	0.00	441.74	450.21	0.00 (	441.74)	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	0.00	190.60	319.26	0.00 (	190.60)	0.00
11-5-11-5055-00 Private Vehicle Mileage	3,500	0.00	2,171.65	3,020.13	0.00	1,328.35	62.05
11-5-11-5056-00 Travel Expense	2,500	0.00	726.16	0.00	0.00	1,773.84	29.05
11-5-11-5058-00 Directors Election Fees	0	0.00	0.00	4,706.18	0.00	0.00	0.00
11-5-11-5059-00 Education & Training Seminars	3,000	20.00	750.00	2,082.98	0.00	2,250.00	25.00
TOTAL Services & Supplies	11,300	58.01	4,981.05	13,512.35	0.00	6,318.95	44.08
TOTAL BOARD OF DIRECTORS	214,964	14,025.67	163,573.56	165,683.87	0.00	51,390.44	76.09

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

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-21-5001-00 Regular Salaries	582,897	57,833.52	508,885.12	495,285.01	0.00	74,011.88	87.30
11-5-21-5002-00 Part Time - Temporary Wages	62,223	0.00	23,489.34	0.00	0.00	38,733.66	37.75
11-5-21-5006-00 Vacation Pay	51,125	0.00	12,479.74	27,029.61	0.00	38,645.26	24.41
11-5-21-5007-00 Jury Duty	3,007	0.00	487.63	0.00	0.00	2,519.37	16.22
11-5-21-5008-00 Sick Pay	30,073	0.00	27,366.62	11,281.43	0.00	2,706.38	91.00
11-5-21-5009-00 Holiday Pay	<u>27,066</u>	<u>0.00</u>	<u>25,115.37</u>	<u>15,442.92</u>	<u>0.00</u>	<u>1,950.63</u>	<u>92.79</u>
TOTAL Salaries	756,391	57,833.52	597,823.82	549,038.97	0.00	158,567.18	79.04
<u>Benefits</u>							
11-5-21-5078-00 Insurance - Employee Assistanc	85	10.28	89.00	63.45	0.00 (	4.00)	104.71
11-5-21-5079-00 CalPERS Pension Exp - PEPR	0	1,284.56	8,816.26	7,912.82	0.00 (	8,816.26)	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	59,442	6,803.93	70,461.32	46,249.55	0.00 (	11,019.32)	118.54
11-5-21-5082-00 Social Security Expense	46,896	3,586.60	29,948.44	15,992.93	0.00	16,947.56	63.86
11-5-21-5083-00 Medicare Expense	10,967	838.79	8,883.39	8,690.36	0.00	2,083.61	81.00
11-5-21-5084-00 Insurance - Group Life	2,582	288.00	2,576.00	1,917.00	0.00	6.00	99.77
11-5-21-5085-00 Insurance - Group Health	70,749	6,068.63	54,887.35	49,378.45	0.00	15,861.65	77.58
11-5-21-5086-00 Insurance - Group Dental	4,649	270.24	2,514.00	2,210.52	0.00	2,135.00	54.08
11-5-21-5087-00 Insurance - Group Vision	<u>395</u>	<u>74.24</u>	<u>563.36</u>	<u>292.95</u>	<u>0.00 (</u>	<u>168.36)</u>	<u>142.62</u>
TOTAL Benefits	195,765	19,225.27	178,739.12	132,708.03	0.00	17,025.88	91.30
<u>Services &amp; Supplies</u>							
11-5-21-5011-00 District Equipment	0	0.00	107.96	26.30	0.00 (	107.96)	0.00
11-5-21-5012-00 Service & Supplies	0	74.95	18,902.91	11,377.55	61.18 (	18,964.09)	0.00
11-5-21-5028-00 Computer Upgrades - Hardware	2,000	0.00	2,086.42	4,011.95	0.00 (	86.42)	104.32
11-5-21-5029-00 Computer Upgrades - Software	0	0.00	17,667.84	430.00	0.00 (	17,667.84)	0.00
11-5-21-5040-00 Outside Contracts	0	0.00	355.80	0.00	0.00 (	355.80)	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	541.31	3,162.93	1,299.78	0.00 (	3,162.93)	0.00
11-5-21-5044-00 Membership & Dues	79,450	0.00	85,406.00	141,561.00	0.00 (	5,956.00)	107.50
11-5-21-5045-00 Printing & Binding	0	0.00	261.36	0.00	0.00 (	261.36)	0.00
11-5-21-5046-00 Books & Publications	0	0.00	7,189.98	8,130.45	0.00 (	7,189.98)	0.00
11-5-21-5047-00 Office Supplies	0	0.00	889.45	41.36	0.00 (	889.45)	0.00
11-5-21-5048-00 Postage Expense	0	0.00	163.55	149.48	0.00 (	163.55)	0.00
11-5-21-5049-00 Other Professional Fees	360,000	27,160.84	376,461.03	342,134.65	28,665.00 (	45,126.03)	112.54
11-5-21-5051-00 Advertising & Legal Notices	0	0.00	0.00	449.00	0.00	0.00	0.00
11-5-21-5055-00 Private Vehicle Mileage	0	0.00	200.07	235.08	0.00 (	200.07)	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	2,283.70	135.73	0.00	4,416.30	34.09
11-5-21-5059-00 Education & Training Seminars	6,100	2,150.80	6,995.67	2,120.00	0.00 (	895.67)	114.68
11-5-21-5062-00 Pre-Employment Screening	0	0.00	137.00	0.00	0.00 (	137.00)	0.00
11-5-21-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>154.63</u>	<u>0.00 (</u>	<u>175.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	454,250	29,945.40	522,446.67	512,256.96	28,726.18 (	96,922.85)	121.34
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

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

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL MANAGEMENT	1,406,406	107,004.19	1,299,009.61	1,194,003.96	28,726.18	78,670.21	94.41



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

11 -GENERAL FUND  
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-24-5001-00 Regular Salaries	110,397	11,905.76	120,927.88	117,418.73	0.00 (	10,530.88)	109.54
11-5-24-5002-00 Part Time - Temporary Wages	43,200	2,838.00	11,418.00	0.00	0.00	31,782.00	26.43
11-5-24-5003-00 Overtime Pay	4,200	730.09	10,136.75	10,828.47	0.00 (	5,936.75)	241.35
11-5-24-5006-00 Vacation Pay	16,337	0.00	5,440.03	4,946.80	0.00	10,896.97	33.30
11-5-24-5007-00 Jury Duty	317	0.00	552.79	0.00	0.00 (	235.79)	174.38
11-5-24-5008-00 Sick Pay	4,337	0.00	335.43	0.00	0.00	4,001.57	7.73
11-5-24-5009-00 Holiday Pay	<u>12,337</u>	<u>0.00</u>	<u>5,346.77</u>	<u>5,257.49</u>	<u>0.00</u>	<u>6,990.23</u>	<u>43.34</u>
TOTAL Salaries	191,125	15,473.85	154,157.65	138,451.49	0.00	36,967.35	80.66
<u>Benefits</u>							
11-5-24-5078-00 Insurance - Employee Assistanc	28	2.57	26.95	25.85	0.00	1.05	96.25
11-5-24-5079-00 CalPERS Pension Exp - PEPRA	0	0.00	15.19	0.00	0.00 (	15.19)	0.00
11-5-24-5081-00 CalPERS Pension Exp - Classic	12,645	2,445.84	27,697.68	23,083.42	0.00 (	15,052.68)	219.04
11-5-24-5082-00 Social Security Expense	11,850	959.76	8,396.24	7,549.61	0.00	3,453.76	70.85
11-5-24-5083-00 Medicare Expense	2,771	224.46	2,316.29	2,130.50	0.00	454.71	83.59
11-5-24-5084-00 Insurance - Group Life	492	41.55	451.05	446.05	0.00	40.95	91.68
11-5-24-5085-00 Insurance - Group Health	23,646	2,112.29	22,267.57	21,461.22	0.00	1,378.43	94.17
11-5-24-5086-00 Insurance - Group Dental	1,286	106.12	1,167.32	1,167.32	0.00	118.68	90.77
11-5-24-5087-00 Insurance - Group Vision	<u>225</u>	<u>18.56</u>	<u>204.16</u>	<u>204.16</u>	<u>0.00</u>	<u>20.84</u>	<u>90.74</u>
TOTAL Benefits	52,943	5,911.15	62,542.45	56,068.13	0.00 (	9,599.45)	118.13
<u>Services &amp; Supplies</u>							
11-5-24-5011-00 District Equipment	2,500	77.82	767.39	989.72	0.00	1,732.61	30.70
11-5-24-5012-00 Service & Supplies	2,000	0.00	7,335.08	4,771.12	0.01 (	5,335.09)	366.75
11-5-24-5028-00 Computer Upgrades - Hardware	3,500	0.00	4,797.31	1,384.55	0.00 (	1,297.31)	137.07
11-5-24-5029-00 Computer Upgrades - Software	4,750	1,320.00	3,466.90	2,465.25 (	1,320.00)	2,603.10	45.20
11-5-24-5040-00 Outside Contracts	17,650	0.00	37,078.52	16,772.97	2,643.32 (	22,071.84)	225.05
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	265.24	242.94	0.00	234.76	53.05
11-5-24-5042-00 Communications - Radio & Telep	1,500	107.64	3,328.94	3,691.86	0.00 (	1,828.94)	221.93
11-5-24-5043-00 Office Equipment Maintenance	0	0.00	103.20	0.00	0.00 (	103.20)	0.00
11-5-24-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5048-00 Postage Expense	0	0.00	13.99	0.00	0.00 (	13.99)	0.00
11-5-24-5052-00 Small Tools	100	0.00	107.44	55.77	0.00 (	7.44)	107.44
11-5-24-5055-00 Private Vehicle Mileage	500	0.00	244.76	212.38	0.00	255.24	48.95
11-5-24-5059-00 Education & Training Seminars	1,500	0.00	30.00	0.00	0.00	1,470.00	2.00
11-5-24-5062-00 Pre-Employment Screening	0	0.00	32.00	0.00	0.00 (	32.00)	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>154.63</u>	<u>0.00</u>	<u>175.00</u>	<u>0.00</u>
TOTAL Services & Supplies	34,600	1,522.96	57,745.77	30,741.19	1,323.33 (	24,469.10)	170.72
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-24-5928-00 Computer Upgrades - Hardware	<u>0</u>	<u>0.00</u>	<u>1,764.40</u>	<u>0.00</u>	<u>0.00</u>	<u>1,764.40</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	0.00	1,764.40	0.00	0.00 (	1,764.40)	0.00
TOTAL INFORMATION TECHNOLOGY	278,668	22,907.96	276,210.27	225,260.81	1,323.33	1,134.40	99.59

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

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-25-5001-00 Regular Salaries	309,588	11,017.68	161,045.42	116,028.54	0.00	148,542.58	52.02
11-5-25-5002-00 Part Time - Temporary Wages	27,958	5,942.58	59,142.18	47,973.58	0.00 (	31,184.18)	211.54
11-5-25-5003-00 Overtime Pay	0	0.00	2,146.11	1,537.32	0.00 (	2,146.11)	0.00
11-5-25-5006-00 Vacation Pay	41,694	0.00	14,493.39	11,308.00	0.00	27,200.61	34.76
11-5-25-5007-00 Jury Duty	2,453	0.00	0.00	0.00	0.00	2,453.00	0.00
11-5-25-5008-00 Sick Pay	24,526	394.13	12,140.90	6,697.11	0.00	12,385.10	49.50
11-5-25-5009-00 Holiday Pay	22,073	0.00	12,386.98	6,745.48	0.00	9,686.02	56.12
TOTAL Salaries	428,292	17,354.39	261,354.98	190,290.03	0.00	166,937.02	61.02
<b>Benefits</b>							
11-5-25-5078-00 Insurance - Employee Assistanc	85	10.28	91.13	54.05	0.00 (	6.13)	107.21
11-5-25-5079-00 CalPERS Pension Exp - PEPRA	0	743.07	11,720.32	6,134.09	0.00 (	11,720.32)	0.00
11-5-25-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	2.56	0.00	0.00	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	30,922	2,723.70	30,308.17	23,273.60	0.00	613.83	98.01
11-5-25-5082-00 Social Security Expense	26,554	1,075.97	16,818.51	12,335.62	0.00	9,735.49	63.34
11-5-25-5083-00 Medicare Expense	6,210	251.63	3,933.38	2,884.88	0.00	2,276.62	63.34
11-5-25-5084-00 Insurance - Group Life	1,415	85.70	771.05	455.25	0.00	643.95	54.49
11-5-25-5085-00 Insurance - Group Health	63,053	5,955.61	59,451.76	35,639.18	0.00	3,601.24	94.29
11-5-25-5086-00 Insurance - Group Dental	3,363	311.16	3,186.72	2,063.04	0.00	176.28	94.76
11-5-25-5087-00 Insurance - Group Vision	581	55.68	556.80	434.59	0.00	24.20	95.83
11-5-25-5088-00 Insurance - Unemployment	0	0.00	12,123.00	5,313.00	0.00 (	12,123.00)	0.00
TOTAL Benefits	132,183	11,212.80	138,960.84	88,589.86	0.00 (	6,777.84)	105.13
<b>Services &amp; Supplies</b>							
11-5-25-5011-00 District Equipment	1,700	135.35	1,383.48	435.52	66.62	249.90	85.30
11-5-25-5012-00 Service & Supplies	19,263	289.47	5,749.51	22,865.27	213.92	13,299.57	30.96
11-5-25-5028-00 Computer Upgrades - Hardware	4,500	0.00	4,030.94	2,255.19	1,309.48 (	840.42)	118.68
11-5-25-5029-00 Computer Upgrades - Software	0	0.00	0.00	348.00	0.00	0.00	0.00
11-5-25-5040-00 Outside Contracts	73,587	15,889.56	105,400.72	107,234.45	106,757.84 (	138,571.56)	288.31
11-5-25-5041-00 Clothing & Personal Supplies	0	0.00	279.79	170.00	0.00 (	279.79)	0.00
11-5-25-5042-00 Communications - Radio & Telep	0	142.47	1,394.55	2,062.79	0.00 (	1,394.55)	0.00
11-5-25-5044-00 Membership & Dues	14,305	0.00	5,200.00	7,906.96	0.00	9,105.00	36.35
11-5-25-5045-00 Printing & Binding	22,500	0.00	50.40	6,406.50	0.00	22,449.60	0.22
11-5-25-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-25-5047-00 Office Supplies	5,000	54.93	3,152.10	18.01	0.00	1,847.90	63.04
11-5-25-5048-00 Postage Expense	9,500	0.00	1,509.15	12,770.08	0.00	7,990.85	15.89
11-5-25-5050-00 Licenses & Permits	0	0.00	370.00	0.00	0.00 (	370.00)	0.00
11-5-25-5051-00 Advertising & Legal Notices	19,470	3,220.09	6,158.41	3,400.00	4.91	13,306.68	31.66
11-5-25-5053-00 Public Information Program	0	0.00	321.01	0.00	0.00 (	321.01)	0.00
11-5-25-5055-00 Private Vehicle Mileage	75	0.00	254.04	153.70	0.00 (	179.04)	338.72
11-5-25-5056-00 Travel Expense	2,850	0.00	195.22	656.19	0.00	2,654.78	6.85
11-5-25-5059-00 Education & Training Seminars	3,417	0.00	2,924.32	4,566.85	0.00	492.68	85.58
11-5-25-5062-00 Pre-Employment Screening	0	0.00	105.00	0.00	0.00 (	105.00)	0.00
11-5-25-5076-00 Insurance - Workers Compensati	0	0.00	52,917.39	9,944.89	0.00 (	52,917.39)	0.00
TOTAL Services & Supplies	176,267	19,731.87	191,396.03	181,194.40	108,352.77 (	123,481.80)	170.05

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

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
11-5-25-5912-00 Service & Supplies	0	0.00	696.05	0.00	0.00	( 696.05)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	696.05	0.00	0.00	( 696.05)	0.00
TOTAL WATER CONSERVATION	736,742	48,299.06	592,407.90	460,074.29	108,352.77	35,981.33	95.12

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

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-28-5001-00 Regular Salaries	244,858	24,085.36	243,776.07	230,090.54	0.00	1,081.93	99.56
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,455.14	25,345.04	4,156.70	0.00	4,423.96	85.14
11-5-28-5003-00 Overtime Pay	5,000	142.45	6,114.69	14,384.85	0.00 (	1,114.69)	122.29
11-5-28-5006-00 Vacation Pay	28,642	0.00	12,252.08	14,880.38	0.00	16,389.92	42.78
11-5-28-5007-00 Jury Duty	1,685	0.00	0.00	0.00	0.00	1,685.00	0.00
11-5-28-5008-00 Sick Pay	16,848	224.91	3,154.83	3,062.48	0.00	13,693.17	18.73
11-5-28-5009-00 Holiday Pay	<u>15,163</u>	<u>0.00</u>	<u>11,564.23</u>	<u>10,515.49</u>	<u>0.00</u>	<u>3,598.77</u>	<u>76.27</u>
TOTAL Salaries	341,965	26,907.86	302,206.94	277,090.44	0.00	39,758.06	88.37
<u>Benefits</u>							
11-5-28-5078-00 Insurance - Employee Assistanc	85	7.71	80.85	82.25	0.00	4.15	95.12
11-5-28-5079-00 CalPERS Pension Exp - PEPPRA	0	316.64	3,573.59	3,296.67	0.00 (	3,573.59)	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	25,676	4,038.46	45,959.55	38,261.04	0.00 (	20,283.55)	179.00
11-5-28-5082-00 Social Security Expense	21,202	1,669.21	18,760.57	17,160.19	0.00	2,441.43	88.48
11-5-28-5083-00 Medicare Expense	4,959	390.39	4,562.00	4,175.27	0.00	397.00	91.99
11-5-28-5084-00 Insurance - Group Life	1,305	110.65	4,970.35	1,221.15	0.00 (	3,665.35)	380.87
11-5-28-5085-00 Insurance - Group Health	46,018	3,837.49	37,467.86	42,467.65	0.00	8,550.14	81.42
11-5-28-5086-00 Insurance - Group Dental	2,104	173.56	1,909.16	1,976.60	0.00	194.84	90.74
11-5-28-5087-00 Insurance - Group Vision	581	55.68	676.87	564.79	0.00 (	95.87)	116.50
11-5-28-5088-00 Insurance - Unemployment	<u>0</u>	<u>0.00</u>	<u>6,732.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(6,732.00)</u>	<u>0.00</u>
TOTAL Benefits	101,930	10,599.79	124,692.80	109,205.61	0.00 (	22,762.80)	122.33
<u>Services &amp; Supplies</u>							
11-5-28-5011-00 District Equipment	8,400	721.45	8,200.86	7,961.82	0.00	199.14	97.63
11-5-28-5012-00 Service & Supplies	10,900	45.69	32,831.19	5,494.29	612.92 (	22,544.11)	306.83
11-5-28-5028-00 Computer Upgrades - Hardware	5,500	0.00	2,546.12	0.00	0.00	2,953.88	46.29
11-5-28-5029-00 Computer Upgrades - Software	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-28-5040-00 Outside Contracts	2,000	0.00	49.05	0.00	0.00	1,950.95	2.45
11-5-28-5041-00 Clothing & Personal Supplies	1,500	0.00	820.49	851.54	0.00	679.51	54.70
11-5-28-5042-00 Communications - Radio & Telep	2,325	260.99	2,677.95	2,438.34	0.00 (	352.95)	115.18
11-5-28-5044-00 Membership & Dues	250	0.00	105.00	220.00	0.00	145.00	42.00
11-5-28-5045-00 Printing & Binding	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5046-00 Books & Publications	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-28-5048-00 Postage Expense	500	0.00	807.26	42.70	0.00 (	307.26)	161.45
11-5-28-5049-00 Other Professional Fees	0	0.00	0.00	11,475.76	2,174.24 (	2,174.24)	0.00
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	0.00	260.48	0.00	0.00 (	10.48)	104.19
11-5-28-5056-00 Travel Expense	1,300	0.00	15,298.16	26,764.55	0.00 (	13,998.16)	1,176.78
11-5-28-5059-00 Education & Training Seminars	4,500	86.36	2,259.96	3,000.00	0.00	2,240.04	50.22
11-5-28-5062-00 Pre-Employment Screening	0	0.00	0.00	45.00	0.00	0.00	0.00
11-5-28-5076-00 Insurance - Workers Compensati	0	0.00	915.71	0.00	0.00 (	915.71)	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>52.50</u>	<u>0.00</u>	<u>(175.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	39,475	1,131.99	66,947.23	58,346.50	2,787.16 (	30,259.39)	176.65
<u>Other Operating Expenses</u>							

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

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
11-5-28-5940-00 Outside Contracts	0	0.00	4,365.11	97,503.25	5,408.38	( 9,773.49)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	4,365.11	97,503.25	5,408.38	( 9,773.49)	0.00
TOTAL FISHERIES	483,370	38,639.64	498,212.08	542,145.80	8,195.54	( 23,037.62)	104.77

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

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-30-5001-00 Regular Salaries	585,637	52,166.09	469,375.70	360,221.35	0.00	116,261.30	80.15
11-5-30-5002-00 Part Time - Temporary Wages	0	71.16	71.16	0.00	0.00 (	71.16)	0.00
11-5-30-5003-00 Overtime Pay	3,000	755.08	5,036.64	2,660.40	0.00 (	2,036.64)	167.89
11-5-30-5006-00 Vacation Pay	53,872	0.00	23,368.46	31,674.25	0.00	30,503.54	43.38
11-5-30-5007-00 Jury Duty	3,170	0.00	0.00	0.00	0.00	3,170.00	0.00
11-5-30-5008-00 Sick Pay	31,690	0.00	13,853.57	20,306.39	0.00	17,836.43	43.72
11-5-30-5009-00 Holiday Pay	<u>28,521</u>	<u>0.00</u>	<u>21,481.05</u>	<u>18,599.84</u>	<u>0.00</u>	<u>7,039.95</u>	<u>75.32</u>
TOTAL Salaries	705,890	52,992.33	533,186.58	433,462.23	0.00	172,703.42	75.53
<u>Benefits</u>							
11-5-30-5078-00 Insurance - Employee Assistanc	226	15.42	147.60	138.65	0.00	78.40	65.31
11-5-30-5079-00 CalPERS Pension Exp - PEPRA	0	1,545.21	13,312.17	5,819.49	0.00 (	13,312.17)	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	60,188	6,476.03	73,795.27	63,985.58	0.00 (	13,607.27)	122.61
11-5-30-5082-00 Social Security Expense	43,765	3,287.67	31,089.73	25,176.01	0.00	12,675.27	71.04
11-5-30-5083-00 Medicare Expense	10,237	768.90	8,055.18	6,557.71	0.00	2,181.82	78.69
11-5-30-5084-00 Insurance - Group Life	3,094	189.45	1,920.85	1,697.70	0.00	1,173.15	62.08
11-5-30-5085-00 Insurance - Group Health	166,259	6,841.87	71,855.85	85,998.25	0.00	94,403.15	43.22
11-5-30-5086-00 Insurance - Group Dental	7,415	306.20	3,291.80	4,130.04	0.00	4,123.20	44.39
11-5-30-5087-00 Insurance - Group Vision	<u>1,704</u>	<u>111.36</u>	<u>1,067.34</u>	<u>1,010.23</u>	<u>0.00</u>	<u>636.66</u>	<u>62.64</u>
TOTAL Benefits	292,888	19,542.11	204,535.79	194,513.66	0.00	88,352.21	69.83
<u>Services &amp; Supplies</u>							
11-5-30-5011-00 District Equipment	4,500	238.14	3,194.55	3,294.95	0.00	1,305.45	70.99
11-5-30-5012-00 Service & Supplies	25,350	3,406.51	33,869.62	31,345.57	543.32 (	9,062.94)	135.75
11-5-30-5013-00 Utilities	37,000	1,671.53	20,035.85	23,925.46	0.00	16,964.15	54.15
11-5-30-5026-00 Project Close	0	0.00	0.00 (	818.05)	0.00	0.00	0.00
11-5-30-5028-00 Computer Upgrades - Hardware	8,000	0.00	14,347.78	3,478.54	1,131.37 (	7,479.15)	193.49
11-5-30-5029-00 Computer Upgrades - Software	5,000	0.00	9,315.80	0.00	0.00 (	4,315.80)	186.32
11-5-30-5034-00 Bank Charges	15,000	1,458.49	17,260.80	15,250.73	0.00 (	2,260.80)	115.07
11-5-30-5037-00 Purchased Water	3,200	128.08	1,841.41	1,643.32	0.00	1,358.59	57.54
11-5-30-5038-00 Bad Debt Expense	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-30-5040-00 Outside Contracts	153,150	19,933.73	167,684.66	155,260.38	6,687.00 (	21,221.66)	113.86
11-5-30-5041-00 Clothing & Personal Supplies	0	0.00	590.49	170.00	0.00 (	590.49)	0.00
11-5-30-5042-00 Communications - Radio & Telep	45,000	5,519.39	67,601.50	45,018.88	0.00 (	22,601.50)	150.23
11-5-30-5043-00 Office Equipment Maintenance	5,400	0.00	6,639.80	7,462.98	112.61 (	1,352.41)	125.04
11-5-30-5044-00 Membership & Dues	745	0.00	620.00	725.00	0.00	125.00	83.22
11-5-30-5045-00 Printing & Binding	4,600	226.00	3,862.75	3,302.76	1,293.00 (	555.75)	112.08
11-5-30-5047-00 Office Supplies	13,000	0.00	11,892.20	15,357.68	169.28	938.52	92.78
11-5-30-5048-00 Postage Expense	4,700	0.00	3,830.49	3,750.22	0.00	869.51	81.50
11-5-30-5049-00 Other Professional Fees	46,000	0.00	45,630.00	59,665.21	0.00	370.00	99.20
11-5-30-5050-00 Licenses & Permits	0	0.00	0.00	799.99	0.00	0.00	0.00
11-5-30-5054-00 Safety Program	77,228	0.00	0.00	0.00	0.00	77,228.00	0.00
11-5-30-5055-00 Private Vehicle Mileage	150	0.00	21.46	111.10	0.00	128.54	14.31
11-5-30-5056-00 Travel Expense	2,500	0.00	0.00	100.39	0.00	2,500.00	0.00
11-5-30-5059-00 Education & Training Seminars	2,300	0.00	306.61	90.00	0.00	1,993.39	13.33
11-5-30-5062-00 Pre-Employment Screening	0	0.00	169.00	64.00	0.00 (	169.00)	0.00
11-5-30-5064-00 Interest / Penalty Expenses	279,416	0.00	25,651.76	110,151.84	0.00	253,764.24	9.18

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

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-30-5065-00 Credit Card Fees	36,500	4,181.44	53,805.73	36,929.09	0.00 (	17,305.73)	147.41
11-5-30-5068-00 Petty Cash Over / Short	0	0.00	136.32 (	47.15)	0.00 (	136.32)	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,700	9.78	5,967.92	5,704.06	0.00 (	267.92)	104.70
11-5-30-5070-00 Property Tax Administration Fe	26,000	2.42	24,121.66	23,252.68	0.00	1,878.34	92.78
11-5-30-5075-00 Insurance - Liability Premium	65,000	0.00	70,697.47	66,125.16	0.00 (	5,697.47)	108.77
11-5-30-5076-00 Insurance - Workers Compensati	135,000	0.00	164,729.53	194,820.34	0.00 (	29,729.53)	122.02
11-5-30-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>358.80</u>	<u>0.00</u> (	<u>175.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	1,005,439	36,793.01	754,000.16	807,293.93	9,936.58	241,502.26	75.98
<u>Other Operating Expenses</u>							
11-5-30-5093-00 Administration Overhead	( 1,544,838)	0.00	( 146,853.02)	( 1,341,899.81)	0.00	( 1,397,984.98)	9.51
TOTAL Other Operating Expenses	( 1,544,838)	0.00	( 146,853.02)	( 1,341,899.81)	0.00	( 1,397,984.98)	9.51
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION SERVICES	459,379	109,327.45	1,344,869.51	93,370.01	9,936.58 (	895,427.09)	294.92

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

11 -GENERAL FUND  
 WAREHOUSE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-32-5001-00 Regular Salaries	7,965	0.00	4,483.17	6,769.97	0.00	3,481.83	56.29
11-5-32-5003-00 Overtime Pay	0	0.00	29.34	65.66	0.00 (	29.34)	0.00
11-5-32-5006-00 Vacation Pay	831	0.00	218.64	748.28	0.00	612.36	26.31
11-5-32-5007-00 Jury Duty	49	0.00	0.00	0.00	0.00	49.00	0.00
11-5-32-5008-00 Sick Pay	489	0.00	47.83	474.41	0.00	441.17	9.78
11-5-32-5009-00 Holiday Pay	440	0.00	72.88	356.98	0.00	367.12	16.56
TOTAL Salaries	9,774	0.00	4,851.86	8,415.30	0.00	4,922.14	49.64
<u>Benefits</u>							
11-5-32-5081-00 CalPERS Pension Exp - Classic	837	100.50	1,348.72	1,562.55	0.00 (	511.72)	161.14
11-5-32-5082-00 Social Security Expense	606	0.00	324.23	543.82	0.00	281.77	53.50
11-5-32-5083-00 Medicare Expense	142	0.00	75.85	127.21	0.00	66.15	53.42
TOTAL Benefits	1,585	100.50	1,748.80	2,233.58	0.00 (	163.80)	110.33
<u>Services &amp; Supplies</u>							
11-5-32-5011-00 District Equipment	0	396.41	1,404.88	318.98	0.00 (	1,404.88)	0.00
11-5-32-5012-00 Service & Supplies	3,000	0.00	6,297.99	6,740.91 (	46.00)	3,251.99)	208.40
11-5-32-5013-00 Utilities	2,500	255.67	3,354.63	2,819.91	0.00 (	854.63)	134.19
11-5-32-5040-00 Outside Contracts	0	0.00	16.35	0.00	0.00 (	16.35)	0.00
11-5-32-5061-00 Gains / Losses on Inventory	10,000	0.00	0.00	159.61	0.00	10,000.00	0.00
TOTAL Services & Supplies	15,500	652.08	11,073.85	9,720.19 (	46.00)	4,472.15	71.15
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
TOTAL WAREHOUSE	26,859	752.58	17,674.51	20,369.07 (	46.00)	9,230.49	65.63



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

11 -GENERAL FUND  
 GARAGE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-33-5001-00 Regular Salaries	18,516	916.92	9,172.84	8,191.99	0.00	9,343.16	49.54
11-5-33-5006-00 Vacation Pay	1,931	0.00	393.03	520.27	0.00	1,537.97	20.35
11-5-33-5007-00 Jury Duty	114	0.00	0.00	0.00	0.00	114.00	0.00
11-5-33-5008-00 Sick Pay	1,136	0.00	87.34	120.42	0.00	1,048.66	7.69
11-5-33-5009-00 Holiday Pay	<u>1,023</u>	<u>0.00</u>	<u>434.62</u>	<u>399.85</u>	<u>0.00</u>	<u>588.38</u>	<u>42.48</u>
TOTAL Salaries	22,720	916.92	10,087.83	9,232.53	0.00	12,632.17	44.40
<b>Benefits</b>							
11-5-33-5079-00 CalPERS Pension Exp - PEPRA	0	62.07	739.60	664.70	0.00 (	739.60)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,945	108.87	1,197.57	918.61	0.00	747.43	61.57
11-5-33-5082-00 Social Security Expense	1,408	56.84	650.35	596.39	0.00	757.65	46.19
11-5-33-5083-00 Medicare Expense	<u>330</u>	<u>13.30</u>	<u>152.09</u>	<u>139.44</u>	<u>0.00</u>	<u>177.91</u>	<u>46.09</u>
TOTAL Benefits	3,683	241.08	2,739.61	2,319.14	0.00	943.39	74.39
<b>Services &amp; Supplies</b>							
11-5-33-5011-00 District Equipment	9,835	240.31	3,574.71	2,947.71	0.00	6,260.29	36.35
11-5-33-5012-00 Service & Supplies	39,685	841.57	3,118.28	3,291.31 (	293.08)	36,859.80	7.12
11-5-33-5013-00 Utilities	0	255.67	3,554.01	2,819.83	0.00 (	3,554.01)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	( 370,920) (	9,424.07) (	127,043.66) (	234,807.75)	0.00 (	243,876.34)	34.25
11-5-33-5033-00 Vehicle Costs Direct	183,350	3,559.24	132,610.82	129,951.28 (	8,696.25)	59,435.43	67.58
11-5-33-5040-00 Outside Contracts	36,132	858.53	34,496.72	35,732.56	920.00	715.28	98.02
11-5-33-5042-00 Communications - Radio & Telep	0	19.09	214.38	209.18	0.00 (	214.38)	0.00
11-5-33-5050-00 Licenses & Permits	6,200	0.00	4,719.97	8,701.69 (	4,153.60)	5,633.63	9.14
11-5-33-5061-00 Gain / Losses on Inventory GAS	<u>0</u>	<u>0.03</u>	<u>106.77</u> (	<u>0.29)</u>	<u>0.00</u> (	<u>106.77)</u>	<u>0.00</u>
TOTAL Services & Supplies	( 95,718) (	3,649.63)	55,352.00	( 51,154.48) (	12,222.93) (	138,847.07)	45.06-
<b>Other Operating Expenses</b>							
<b>Salaries - Work Orders</b>							
<b>Benefits - Work Orders</b>							
<b>Services &amp; Supplies-W.O.</b>							
11-5-33-5912-00 Service & Supplies	<u>141,500</u>	<u>0.00</u>	<u>127,386.64</u>	<u>145,928.78</u>	<u>0.00</u>	<u>14,113.36</u>	<u>90.03</u>
TOTAL Services & Supplies-W.O.	141,500	0.00	127,386.64	145,928.78	0.00	14,113.36	90.03
TOTAL GARAGE	72,185 (	2,491.63)	195,566.08	106,325.97 (	12,222.93) (	111,158.15)	253.99

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

11 -GENERAL FUND  
 SAFETY

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-35-5001-00 Regular Salaries	88,630	8,615.16	86,406.65	76,963.68	0.00	2,223.35	97.49
11-5-35-5006-00 Vacation Pay	9,244	0.00	3,692.07	4,888.16	0.00	5,551.93	39.94
11-5-35-5007-00 Jury Duty	544	0.00	0.00	0.00	0.00	544.00	0.00
11-5-35-5008-00 Sick Pay	5,437	0.00	820.46	1,131.39	0.00	4,616.54	15.09
11-5-35-5009-00 Holiday Pay	<u>4,894</u>	<u>0.00</u>	<u>4,082.78</u>	<u>3,756.77</u>	<u>0.00</u>	<u>811.22</u>	<u>83.42</u>
TOTAL Salaries	108,749	8,615.16	95,001.96	86,740.00	0.00	13,747.04	87.36
<b>Benefits</b>							
11-5-35-5078-00 Insurance - Employee Assistanc	28	2.57	26.95	25.85	0.00	1.05	96.25
11-5-35-5079-00 CalPERS Pension Exp - PEPRA	0	583.36	6,966.64	6,244.86	0.00 (	6,966.64)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	9,312	0.00	0.00	0.00	0.00	9,312.00	0.00
11-5-35-5082-00 Social Security Expense	6,742	534.14	6,123.90	5,602.68	0.00	618.10	90.83
11-5-35-5083-00 Medicare Expense	1,577	124.92	1,432.29	1,310.24	0.00	144.71	90.82
11-5-35-5084-00 Insurance - Group Life	733	61.50	670.50	665.50	0.00	62.50	91.47
11-5-35-5085-00 Insurance - Group Health	26,912	2,239.62	24,520.98	22,631.94	0.00	2,391.02	91.12
11-5-35-5086-00 Insurance - Group Dental	1,286	106.12	1,167.32	3,387.80	0.00	118.68	90.77
11-5-35-5087-00 Insurance - Group Vision	<u>132</u>	<u>18.56</u>	<u>157.90</u>	<u>119.35</u>	<u>0.00 (</u>	<u>25.90)</u>	<u>119.62</u>
TOTAL Benefits	46,722	3,670.79	41,066.48	39,988.22	0.00	5,655.52	87.90
<b>Services &amp; Supplies</b>							
11-5-35-5011-00 District Equipment	0	0.00	176.22	93.25	0.00 (	176.22)	0.00
11-5-35-5012-00 Services & Supplies	1,350	128.58	2,629.51	1,420.18	3,373.42 (	4,652.93)	444.66
11-5-35-5029-00 Computer Upgrades - Software	4,380	0.00	3,860.00	3,860.00	0.00	520.00	88.13
11-5-35-5040-00 Outside Contracts	5,300	0.00	3,297.07	1,603.90	0.00	2,002.93	62.21
11-5-35-5041-00 Clothing & Personal Supplies	0	0.00	80.81	0.00	0.00 (	80.81)	0.00
11-5-35-5042-00 Communications - Radio & Telep	0	56.37	567.06	0.00	0.00 (	567.06)	0.00
11-5-35-5044-00 Membership & Dues	250	0.00	230.00	220.00	0.00	20.00	92.00
11-5-35-5046-00 Books & Publications	0	0.00	107.00	0.00	0.00 (	107.00)	0.00
11-5-35-5050-00 Licenses & Permits	0	0.00	0.00	1,833.50	0.00	0.00	0.00
11-5-35-5054-00 Safety Program	1,000	0.00	726.30	275.31	0.00	273.70	72.63
11-5-35-5055-00 Private Vehicle Mileage	0	0.00	499.03	54.52	0.00 (	499.03)	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	873.38	0.00	0.00	926.62	48.52
11-5-35-5059-00 Education & Training Seminars	1,400	0.00	35.87	841.00	0.00	1,364.13	2.56
11-5-35-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>52.50</u>	<u>0.00 (</u>	<u>175.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	15,480	202.45	13,257.25	10,254.16	3,373.42 (	1,150.67)	107.43
TOTAL SAFETY	170,951	12,488.40	149,325.69	136,982.38	3,373.42	18,251.89	89.32

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

11 -GENERAL FUND ENGINEERING		% OF YEAR COMPLETED: 91.67					
EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-40-5001-00 Regular Salaries	636,886	64,632.26	537,168.37	491,328.80	0.00	99,717.63	84.34
11-5-40-5002-00 Part Time - Temporary Wages	24,300	0.00	10,032.00	0.00	0.00	14,268.00	41.28
11-5-40-5003-00 Overtime Pay	2,000	0.00	3,814.05	319.58	0.00 (	1,814.05)	190.70
11-5-40-5006-00 Vacation Pay	66,632	0.00	33,209.58	24,169.25	0.00	33,422.42	49.84
11-5-40-5007-00 Jury Duty	3,920	0.00	1,057.66	0.00	0.00	2,862.34	26.98
11-5-40-5008-00 Sick Pay	39,195	43.97	14,030.39	10,165.78	0.00	25,164.61	35.80
11-5-40-5009-00 Holiday Pay	35,276	0.00	30,157.63	26,428.22	0.00	5,118.37	85.49
11-5-40-5010-00 Seasonal Pay	<u>0</u>	<u>0.00</u>	<u>10,153.00</u>	<u>13,786.70</u>	<u>0.00</u> (	<u>10,153.00)</u>	<u>0.00</u>
TOTAL Salaries	808,209	64,676.23	639,622.68	566,198.33	0.00	168,586.32	79.14
<u>Benefits</u>							
11-5-40-5078-00 Insurance - Employee Assistanc	169	15.42	161.70	152.75	0.00	7.30	95.68
11-5-40-5079-00 CalPERS Pension Exp - PEPR	0	2,978.13	26,691.39	25,711.98	0.00 (	26,691.39)	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	66,955	6,278.58	63,649.52	49,838.21	0.00	3,305.48	95.06
11-5-40-5082-00 Social Security Expense	50,109	4,010.45	35,253.59	35,254.20	0.00	14,855.41	70.35
11-5-40-5083-00 Medicare Expense	11,719	937.95	9,656.92	8,467.75	0.00	2,062.08	82.40
11-5-40-5084-00 Insurance - Group Life	2,822	247.20	2,683.20	2,490.50	0.00	138.80	95.08
11-5-40-5085-00 Insurance - Group Health	103,541	8,621.21	93,130.51	88,402.45	0.00	10,410.49	89.95
11-5-40-5086-00 Insurance - Group Dental	5,085	419.52	4,614.72	4,291.40	0.00	470.28	90.75
11-5-40-5087-00 Insurance - Group Vision	<u>1,256</u>	<u>111.36</u>	<u>1,178.70</u>	<u>1,121.59</u>	<u>0.00</u>	<u>77.30</u>	<u>93.85</u>
TOTAL Benefits	241,656	23,619.82	237,020.25	215,730.83	0.00	4,635.75	98.08
<u>Services &amp; Supplies</u>							
11-5-40-5011-00 District Equipment	6,200	568.38	8,579.58	6,567.44	0.00 (	2,379.58)	138.38
11-5-40-5012-00 Service & Supplies	21,700	198,467.47	251,597.53	16,567.71	307,975.37 (	537,872.90)	2,578.68
11-5-40-5028-00 Computer Upgrades - Hardware	5,000	0.00	3,734.20	6,096.66	169.45	1,096.35	78.07
11-5-40-5029-00 Computer Upgrades - Software	11,000	0.00	15,836.43	11,755.41	7,500.00 (	12,336.43)	212.15
11-5-40-5040-00 Outside Contracts	123,200	56,913.83	761,289.58	357,328.41	900,991.63 (	1,539,081.21)	1,349.25
11-5-40-5041-00 Clothing & Personal Supplies	0	0.00	1,077.06	2,056.70	0.00 (	1,077.06)	0.00
11-5-40-5042-00 Communications - Radio & Telep	0	545.33	5,597.49	5,363.74	0.00 (	5,597.49)	0.00
11-5-40-5044-00 Membership & Dues	6,000	327.29	12,944.96	3,082.54	0.00 (	6,944.96)	215.75
11-5-40-5045-00 Printing & Binding	0	0.00	0.00	503.49	0.00	0.00	0.00
11-5-40-5046-00 Books & Publications	0	0.00	0.00	767.00	0.00	0.00	0.00
11-5-40-5047-00 Office Supplies	0	0.00	350.17	128.54	107.75 (	457.92)	0.00
11-5-40-5048-00 Postage Expense	0	0.00	385.42	230.37	0.00 (	385.42)	0.00
11-5-40-5050-00 Licenses & Permits	48,820	1,450.00	40,000.55	46,583.42	0.00	8,819.45	81.93
11-5-40-5052-00 Small Tools	500	0.00	0.00	29.73	0.00	500.00	0.00
11-5-40-5054-00 Safety Program	0	0.00	0.00	847.28	0.00	0.00	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	138.63	493.38	46.69	0.00	1,006.62	32.89
11-5-40-5056-00 Travel Expense	0	0.00	1,161.52	103.94	0.00 (	1,161.52)	0.00
11-5-40-5059-00 Education & Training Seminars	5,000	279.10	2,517.58	1,873.22	0.00	2,482.42	50.35
11-5-40-5062-00 Pre-Employment Screening	0	0.00	90.00	0.00	0.00 (	90.00)	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>256.64</u>	<u>0.00</u> (	<u>175.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	228,920	258,707.53	1,105,830.45	460,188.93	1,216,744.20 (	2,093,654.65)	1,014.58

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

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>							
11-5-40-5901-00 Regular Salaries	0	959.57	85,583.70	104,257.72	0.00	( 85,583.70)	0.00
TOTAL Salaries - Work Orders	0	959.57	85,583.70	104,257.72	0.00	( 85,583.70)	0.00
<u>Benefits - Work Orders</u>							
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	78.25	7,736.37	8,509.48	0.00	( 7,736.37)	0.00
11-5-40-5982-00 Social Security Expense	0	59.49	4,542.59	5,449.38	0.00	( 4,542.59)	0.00
11-5-40-5983-00 Medicare Expense	0	13.91	1,320.44	1,565.53	0.00	( 1,320.44)	0.00
TOTAL Benefits - Work Orders	0	151.65	13,599.40	15,524.39	0.00	( 13,599.40)	0.00
<u>Services &amp; Supplies-W.O.</u>							
11-5-40-5912-00 Service & Supplies	0	10,733.84	327,318.22	39,043.72	377,384.36	( 704,702.58)	0.00
11-5-40-5940-00 Outside Contracts	21,558,000	438,522.88	6,797,169.89	1,522,904.98	3,920,834.53	10,839,995.58	49.72
11-5-40-5950-00 Licenses & Permits	0	5,142.75	89,603.80	0.00	206,642.25	( 296,246.05)	0.00
11-5-40-5979-00 CalPERS Pension Exp - PEPR	0	0.00	0.00	182.29	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	21,558,000	454,399.47	7,214,091.91	1,562,130.99	4,504,861.14	9,839,046.95	54.36
TOTAL ENGINEERING	22,836,785	802,514.27	9,295,748.39	2,924,031.19	5,721,605.34	7,819,431.27	65.76

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

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-42-5001-00 Regular Salaries	252,796	23,010.60	217,929.68	255,980.15	0.00	34,866.32	86.21
11-5-42-5002-00 Part Time - Temporary Wages	21,375	0.00	0.00	0.00	0.00	21,375.00	0.00
11-5-42-5003-00 Overtime Pay	6,925	0.00	9,754.64	7,254.19	0.00 (	2,829.64)	140.86
11-5-42-5005-00 Standby Pay	0	0.00	69.05	241.01	0.00 (	69.05)	0.00
11-5-42-5006-00 Vacation Pay	26,364	429.17	12,120.61	21,121.34	0.00	14,243.39	45.97
11-5-42-5007-00 Jury Duty	1,551	0.00	0.00	617.35	0.00	1,551.00	0.00
11-5-42-5008-00 Sick Pay	15,509	397.62	7,079.26	10,023.66	0.00	8,429.74	45.65
11-5-42-5009-00 Holiday Pay	<u>13,957</u>	<u>0.00</u>	<u>10,656.69</u>	<u>10,927.11</u>	<u>0.00</u>	<u>3,300.31</u>	<u>76.35</u>
TOTAL Salaries	338,477	23,837.39	257,609.93	306,164.81	0.00	80,867.07	76.11
<u>Benefits</u>							
11-5-42-5078-00 Insurance - Employee Assistanc	56	7.71	87.90	56.40	0.00 (	31.90)	156.96
11-5-42-5079-00 CalPERS Pension Exp - PEPR	0	927.75	9,917.31	4,032.60	0.00 (	9,917.31)	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	28,790	2,806.77	31,288.21	32,823.00	0.00 (	2,498.21)	108.68
11-5-42-5082-00 Social Security Expense	20,988	1,477.94	16,230.15	19,249.18	0.00	4,757.85	77.33
11-5-42-5083-00 Medicare Expense	4,908	345.65	3,864.70	4,553.59	0.00	1,043.30	78.74
11-5-42-5084-00 Insurance - Group Life	996	64.80	991.80	940.65	0.00	4.20	99.58
11-5-42-5085-00 Insurance - Group Health	42,001	6,016.30	62,580.14	41,662.68	0.00 (	20,579.14)	149.00
11-5-42-5086-00 Insurance - Group Dental	2,076	318.36	3,256.44	2,096.76	0.00 (	1,180.44)	156.86
11-5-42-5087-00 Insurance - Group Vision	<u>356</u>	<u>55.68</u>	<u>566.22</u>	<u>360.63</u>	<u>0.00</u>	<u>(210.22)</u>	<u>159.05</u>
TOTAL Benefits	100,171	12,020.96	128,782.87	105,775.49	0.00 (	28,611.87)	128.56
<u>Services &amp; Supplies</u>							
11-5-42-5011-00 District Equipment	8,500	496.95	7,136.00	7,930.13	0.00	1,364.00	83.95
11-5-42-5012-00 Service & Supplies	46,601	1,646.88	26,899.58	17,916.57	4,242.34	15,459.08	66.83
11-5-42-5028-00 Computer Upgrades - Hardware	2,050	0.00	2,505.20	1,031.97	0.00 (	455.20)	122.20
11-5-42-5040-00 Outside Contracts	141,886	13,440.00	128,932.64	93,411.28	44,856.17 (	31,902.81)	122.48
11-5-42-5041-00 Clothing & Personal Supplies	1,330	0.00	946.41	678.72	0.00	383.59	71.16
11-5-42-5042-00 Communications - Radio & Telep	2,100	169.40	1,909.68	2,480.64	0.00	190.32	90.94
11-5-42-5044-00 Membership & Dues	650	0.00	144.00	144.00	0.00	506.00	22.15
11-5-42-5045-00 Printing & Binding	0	0.00	167.63	0.00	0.00 (	167.63)	0.00
11-5-42-5046-00 Books & Publications	221	0.00	0.00	0.00	0.00	221.00	0.00
11-5-42-5048-00 Postage Expense	806	0.00	787.20	1,116.14	0.00	18.80	97.67
11-5-42-5050-00 Licenses & Permits	33,227	90.00	35,109.65	31,463.00	0.00 (	1,882.65)	105.67
11-5-42-5051-00 Advertising & Legal Notices	1,234	0.00	0.00	107.04	0.00	1,234.00	0.00
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	69.83	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	1,840	0.00	0.00	206.19	0.00	1,840.00	0.00
11-5-42-5059-00 Education & Training Seminars	2,016	0.00	210.87	2,436.49	0.00	1,805.13	10.46
11-5-42-5062-00 Pre-Employment Screening	<u>0</u>	<u>0.00</u>	<u>137.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(137.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	242,976	15,843.23	204,885.86	158,992.00	49,098.51 (	11,008.37)	104.53
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

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

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<hr/>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-42-5912-00 Services & Supplies	34,000	0.00	15,758.50	0.00	18,009.68	231.82	99.32
11-5-42-5940-00 Outside Contracts	<u>75,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	109,000	0.00	15,758.50	0.00	18,009.68	75,231.82	30.98
<hr/>							
TOTAL WATER QUALITY - LAB	790,624	51,701.58	607,037.16	570,932.30	67,108.19	116,478.65	85.27

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

11 -GENERAL FUND  
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-50-5001-00 Regular Salaries	298,376	36,085.50	310,864.46	232,430.83	0.00 (	12,488.46)	104.19
11-5-50-5003-00 Overtime Pay	20,543	2,262.23	31,198.55	14,588.67	0.00 (	10,655.55)	151.87
11-5-50-5005-00 Standby Pay	9,000	1,399.12	10,170.37	5,215.76	0.00 (	1,170.37)	113.00
11-5-50-5006-00 Vacation Pay	21,761	423.75	11,844.69	10,455.24	0.00	9,916.31	54.43
11-5-50-5007-00 Jury Duty	7,095	0.00	229.27	358.17	0.00	6,865.73	3.23
11-5-50-5008-00 Sick Pay	17,721	504.83	8,836.09	5,525.17	0.00	8,884.91	49.86
11-5-50-5009-00 Holiday Pay	<u>11,211</u>	<u>0.00</u>	<u>13,803.25</u>	<u>11,333.41</u>	<u>0.00</u> (	<u>2,592.25)</u>	<u>123.12</u>
TOTAL Salaries	385,707	40,675.43	386,946.68	279,907.25	0.00 (	1,239.68)	100.32
<u>Benefits</u>							
11-5-50-5078-00 Insurance - Employee Assistanc	113	15.42	145.25	117.50	0.00 (	32.25)	128.54
11-5-50-5079-00 CalPERS Pension Exp - PEPRA	0	1,412.19	16,355.81	13,499.25	0.00 (	16,355.81)	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	32,257	2,455.88	22,719.86	15,593.61	0.00	9,537.14	70.43
11-5-50-5082-00 Social Security Expense	24,473	2,521.96	24,089.19	17,558.66	0.00	383.81	98.43
11-5-50-5083-00 Medicare Expense	5,723	589.82	5,805.74	4,235.80	0.00 (	82.74)	101.45
11-5-50-5084-00 Insurance - Group Life	829	120.85	1,145.65	873.90	0.00 (	316.65)	138.20
11-5-50-5085-00 Insurance - Group Health	65,510	7,500.46	75,709.05	68,629.94	0.00 (	10,199.05)	115.57
11-5-50-5086-00 Insurance Group - Dental	2,894	337.68	3,478.44	3,451.96	0.00 (	584.44)	120.19
11-5-50-5087-00 Insurance - Group Vision	<u>900</u>	<u>111.36</u>	<u>1,095.04</u>	<u>928.00</u>	<u>0.00</u> (	<u>195.04)</u>	<u>121.67</u>
TOTAL Benefits	132,699	15,065.62	150,544.03	124,888.62	0.00 (	17,845.03)	113.45
<u>Services &amp; Supplies</u>							
11-5-50-5011-00 District Equipment	35,670	3,060.96	34,294.91	30,534.94	0.00	1,375.09	96.14
11-5-50-5012-00 Service & Supplies	77,500	5,436.56	61,143.09	30,701.50	3,471.74	12,885.17	83.37
11-5-50-5040-00 Outside Contracts	8,000	0.00	4,699.17	2,050.44	0.00	3,300.83	58.74
11-5-50-5041-00 Clothing & Personal Supplies	4,210	114.24	4,955.42	3,799.02	162.36 (	907.78)	121.56
11-5-50-5042-00 Communications - Radio & Telep	5,000	357.50	4,860.84	6,160.11	0.00	139.16	97.22
11-5-50-5045-00 Printing & Binding	0	0.00	0.00	70.90	0.00	0.00	0.00
11-5-50-5050-00 Licenses & Permits	1,000	0.00	340.00	90.00	0.00	660.00	34.00
11-5-50-5052-00 Small Tools	3,800	121.31	2,538.16	2,781.09	0.00	1,261.84	66.79
11-5-50-5055-00 Private Vehicle Mileage	0	0.00	68.44	0.00	0.00 (	68.44)	0.00
11-5-50-5056-00 Travel Expense	2,000	0.00	1,755.66	2,630.34	0.00	244.34	87.78
11-5-50-5059-00 Education & Training Seminars	5,200	181.36	4,824.57	4,338.69	0.00	375.43	92.78
11-5-50-5062-00 Pre-Employment Screening	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>85.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies	142,380	9,271.93	119,480.26	83,242.03	3,634.10	19,265.64	86.47
<u>Services &amp; Supplies-W.O.</u>							
11-5-50-5912-00 Service & Supplies	60,000	0.00	49,938.35	30,357.33	11,415.69 (	1,354.04)	102.26
11-5-50-5940-00 Outside Contracts	<u>40,000</u>	<u>158.00</u>	<u>158.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,842.00</u>	<u>0.40</u>
TOTAL Services & Supplies-W.O.	100,000	158.00	50,096.35	30,357.33	11,415.69	38,487.96	61.51
TOTAL UTILITIES MAINTENANCE	760,786	65,170.98	707,067.32	518,395.23	15,049.79	38,668.89	94.92

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

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-52-5001-00 Regular Salaries	459,205	37,602.42	357,657.31	279,010.69	0.00	101,547.69	77.89
11-5-52-5002-00 Part Time - Temporary Wages	0	0.00	2,240.00	0.00	0.00 (	2,240.00)	0.00
11-5-52-5003-00 Overtime Pay	32,200	4,150.93	56,661.95	40,530.15	0.00 (	24,461.95)	175.97
11-5-52-5005-00 Standby Pay	27,000	1,588.32	18,960.52	21,894.96	0.00	8,039.48	70.22
11-5-52-5006-00 Vacation Pay	47,893	0.00	18,824.68	12,732.94	0.00	29,068.32	39.31
11-5-52-5007-00 Jury Duty	2,817	0.00	0.00	99.53	0.00	2,817.00	0.00
11-5-52-5008-00 Sick Pay	28,173	1,240.85	13,316.82	4,857.37	0.00	14,856.18	47.27
11-5-52-5009-00 Holiday Pay	<u>25,355</u>	<u>0.00</u>	<u>17,052.49</u>	<u>12,203.57</u>	<u>0.00</u>	<u>8,302.51</u>	<u>67.25</u>
TOTAL Salaries	622,643	44,582.52	484,713.77	371,329.21	0.00	137,929.23	77.85
<u>Benefits</u>							
11-5-52-5078-00 Insurance - Employee Assistanc	113	10.28	93.70	86.95	0.00	19.30	82.92
11-5-52-5079-00 CalPERS Pension Exp - PEPR	0	1,579.87	14,655.35	9,059.48	0.00 (	14,655.35)	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	53,316	3,833.67	46,472.38	35,149.08	0.00	6,843.62	87.16
11-5-52-5082-00 Social Security Expense	38,604	2,764.52	29,865.10	23,290.79	0.00	8,738.90	77.36
11-5-52-5083-00 Medicare Expense	9,027	646.52	7,359.73	5,612.77	0.00	1,667.27	81.53
11-5-52-5084-00 Insurance - Group Life	1,410	124.55	1,113.25	1,037.65	0.00	296.75	78.95
11-5-52-5085-00 Insurance - Group Health	84,002	7,274.78	66,017.44	61,977.25	0.00	17,984.56	78.59
11-5-52-5086-00 Insurance - Group Dental	4,153	342.64	3,132.32	3,026.20	0.00	1,020.68	75.42
11-5-52-5087-00 Insurance - Group Vision	<u>900</u>	<u>74.24</u>	<u>705.28</u>	<u>686.72</u>	<u>0.00</u>	<u>194.72</u>	<u>78.36</u>
TOTAL Benefits	191,525	16,651.07	169,414.55	139,926.89	0.00	22,110.45	88.46
<u>Services &amp; Supplies</u>							
11-5-52-5011-00 District Equipment	20,000	1,539.13	17,220.21	18,752.70	0.00	2,779.79	86.10
11-5-52-5012-00 Service & Supplies	77,200	1,211.84	45,196.90	60,764.86	19,344.78	12,658.32	83.60
11-5-52-5013-00 Utilities	0	2,219.26	19,521.64	18,617.11	0.00 (	19,521.64)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	42,297.41	994,684.06	947,196.84	0.00	865,315.94	53.48
11-5-52-5028-00 Computer Upgrades - Hardware	2,500	156.17	6,174.79	3,801.68	0.00 (	3,674.79)	246.99
11-5-52-5040-00 Outside Contracts	160,420	7,830.15	116,590.85	170,005.72	37,991.73	5,837.42	96.36
11-5-52-5041-00 Clothing & Personal Supplies	5,010	363.50	3,513.61	1,695.26	37.18	1,459.21	70.87
11-5-52-5042-00 Communications - Radio & Telep	6,950	935.36	10,366.59	8,896.26	0.00 (	3,416.59)	149.16
11-5-52-5046-00 Books & Publications	600	0.00	474.80	208.67	0.00	125.20	79.13
11-5-52-5048-00 Postage Expense	0	0.00	0.00	212.07	0.00	0.00	0.00
11-5-52-5050-00 Licenses & Permits	57,099	0.00	46,963.52	26,056.00	0.00	10,135.48	82.25
11-5-52-5052-00 Small Tools	4,850	0.00	3,185.88	8,888.39	107.22	1,556.90	67.90
11-5-52-5055-00 Private Vehicle Mileage	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-52-5056-00 Travel Expense	3,000	0.00	306.16	0.00	0.00	2,693.84	10.21
11-5-52-5059-00 Education & Training Seminars	3,400	155.56	5,209.90	1,708.16	0.00 (	1,809.90)	153.23
11-5-52-5062-00 Pre-Employment Screening	0	0.00	137.00	137.00	0.00 (	137.00)	0.00
11-5-52-5076-00 Insurance - Workers Compensati	<u>0</u>	<u>6,863.26</u>	<u>52,070.35</u>	<u>77,553.18</u>	<u>0.00</u>	<u>( 52,070.35)</u>	<u>0.00</u>
TOTAL Services & Supplies	2,201,529	63,571.64	1,321,616.26	1,344,493.90	57,480.91	822,431.83	62.64
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
11-5-52-5903-00 Overtime Pay	<u>0</u>	<u>0.00</u>	<u>696.01</u>	<u>0.00</u>	<u>0.00</u>	<u>( 696.01)</u>	<u>0.00</u>
TOTAL Salaries - Work Orders	0	0.00	696.01	0.00	0.00 (	696.01)	0.00



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

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Benefits - Work Orders</u>							
11-5-52-5981-00 PERS - Retirement Expense	0	0.00	50.92	0.00	0.00 (	50.92)	0.00
11-5-52-5982-00 Social Security Expense	0	0.00	43.20	0.00	0.00 (	43.20)	0.00
11-5-52-5983-00 Medicare Expense	<u>0</u>	<u>0.00</u>	<u>10.10</u>	<u>0.00</u>	<u>0.00 (</u>	<u>10.10)</u>	<u>0.00</u>
TOTAL Benefits - Work Orders	0	0.00	104.22	0.00	0.00 (	104.22)	0.00
<u>Services &amp; Supplies-W.O.</u>							
11-5-52-5912-00 Service & Supplies	89,700	7,977.34	107,202.57	91,946.40	581.50 (	18,084.07)	120.16
11-5-52-5940-00 Outside Contracts	<u>1,229,000</u>	<u>34,504.58</u>	<u>49,527.90</u>	<u>88,107.87</u>	<u>6,375.00</u>	<u>1,173,097.10</u>	<u>4.55</u>
TOTAL Services & Supplies-W.O.	1,318,700	42,481.92	156,730.47	180,054.27	6,956.50	1,155,013.03	12.41
TOTAL ELECTRICAL MECHANICAL	4,334,397	167,287.15	2,133,275.28	2,035,804.27	64,437.41	2,136,684.31	50.70

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

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-53-5001-00 Regular Salaries	459,109	38,414.12	417,717.34	406,740.75	0.00	41,391.66	90.98
11-5-53-5003-00 Overtime Pay	71,700	1,211.53	55,892.65	88,737.86	0.00	15,807.35	77.95
11-5-53-5004-00 Shift Pay	0	0.00	0.00	365.00	0.00	0.00	0.00
11-5-53-5005-00 Standby Pay	59,850	1,323.20	18,039.79	22,082.75	0.00	41,810.21	30.14
11-5-53-5006-00 Vacation Pay	47,882	849.54	24,302.88	27,847.72	0.00	23,579.12	50.76
11-5-53-5007-00 Jury Duty	2,818	0.00	0.00	1,547.31	0.00	2,818.00	0.00
11-5-53-5008-00 Sick Pay	28,166	133.97	17,080.53	14,945.27	0.00	11,085.47	60.64
11-5-53-5009-00 Holiday Pay	25,347	0.00	22,003.08	20,370.67	0.00	3,343.92	86.81
TOTAL Salaries	694,872	41,932.36	555,036.27	582,637.33	0.00	139,835.73	79.88
<b>Benefits</b>							
11-5-53-5078-00 Insurance - Employee Assistanc	169	15.42	152.30	159.80	0.00	16.70	90.12
11-5-53-5079-00 CalPERS Pension Exp - PEPR	0	1,517.81	16,295.36	14,565.85	0.00	( 16,295.36)	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	59,501	4,842.38	60,353.13	53,293.79	0.00	( 852.13)	101.43
11-5-53-5082-00 Social Security Expense	43,081	2,600.00	31,583.97	35,703.05	0.00	11,497.03	73.31
11-5-53-5083-00 Medicare Expense	10,075	608.06	8,423.91	8,818.10	0.00	1,651.09	83.61
11-5-53-5084-00 Insurance - Group Life	1,447	138.70	11,904.01	1,346.20	0.00	( 10,457.01)	822.67
11-5-53-5085-00 Insurance - Group Health	127,882	10,637.40	101,751.77	114,558.55	0.00	26,130.23	79.57
11-5-53-5086-00 Insurance - Group Dental	6,840	523.40	5,735.84	6,274.96	0.00	1,104.16	83.86
11-5-53-5087-00 Insurance - Group Vision	1,350	111.36	1,150.72	1,262.08	0.00	199.28	85.24
11-5-53-5088-00 Insurance - Unemployment	0	0.00	8,550.00	0.00	0.00	( 8,550.00)	0.00
TOTAL Benefits	250,345	20,994.53	245,901.01	235,982.38	0.00	4,443.99	98.22
<b>Services &amp; Supplies</b>							
11-5-53-5011-00 District Equipment	56,005	4,073.49	51,958.44	71,727.07	0.00	4,046.56	92.77
11-5-53-5012-00 Service & Supplies	363,270	26,308.71	306,873.85	234,746.18	1,288.74	55,107.41	84.83
11-5-53-5013-00 Utilities	13,000	227.65	3,584.51	3,604.83	0.00	9,415.49	27.57
11-5-53-5028-00 Computer Upgrades - Hardware	450	0.00	332.25	1,585.52	0.00	117.75	73.83
11-5-53-5040-00 Outside Contracts	417,500	10,495.12	122,603.42	323,207.29	13,736.40	281,160.18	32.66
11-5-53-5041-00 Clothing & Personal Supplies	8,190	114.84	7,722.77	5,338.72	159.92	307.31	96.25
11-5-53-5042-00 Communications - Radio & Telep	4,130	590.98	5,988.57	6,461.80	0.00	( 1,858.57)	145.00
11-5-53-5045-00 Printing & Binding	0	0.00	367.02	430.12	0.00	( 367.02)	0.00
11-5-53-5047-00 Office Supplies	0	0.00	34.31	0.00	0.00	( 34.31)	0.00
11-5-53-5048-00 Postage Expense	0	0.00	42.10	0.00	0.00	( 42.10)	0.00
11-5-53-5050-00 Licenses & Permits	3,400	623.00	2,055.56	3,727.70	0.00	1,344.44	60.46
11-5-53-5051-00 Advertising & Legal Notices	0	0.00	449.00	0.00	0.00	( 449.00)	0.00
11-5-53-5052-00 Small Tools	56,800	0.00	11,875.10	5,165.87	0.00	44,924.90	20.91
11-5-53-5055-00 Private Vehicle Mileage	0	0.00	0.00	115.54	0.00	0.00	0.00
11-5-53-5056-00 Travel Expense	4,000	0.00	1,862.29	2,045.05	0.00	2,137.71	46.56
11-5-53-5059-00 Education & Training Seminars	21,470	259.14	3,075.56	4,739.73	0.00	18,394.44	14.32
11-5-53-5060-00 Property Losses for Operations	0	0.00	( 63.99)	370.00	0.00	63.99	0.00
11-5-53-5062-00 Pre-Employment Screening	0	270.00	477.35	0.00	0.00	( 477.35)	0.00
11-5-53-5076-00 Insurance - Workers Compensati	0	0.00	2,449.82	0.00	0.00	( 2,449.82)	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	17.50	175.00	154.56	0.00	( 175.00)	0.00
TOTAL Services & Supplies	948,215	42,980.43	521,862.93	663,419.98	15,185.06	411,167.01	56.64

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

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-53-5097-00 Costs Applied	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>28,248.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Other Operating Expenses	0	0.00	0.00	28,248.88	0.00	0.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-53-5912-00 Service & Supplies	0	0.00	5,571.34	43,568.01	0.00	( 5,571.34)	0.00
11-5-53-5940-00 Outside Contracts	<u>40,000</u>	<u>0.00</u>	<u>1,560.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,440.00</u>	<u>3.90</u>
TOTAL Services & Supplies-W.O.	40,000	0.00	7,131.34	43,568.01	0.00	32,868.66	17.83
TOTAL DIST MAINT - PIPELINE	1,933,432	105,907.32	1,329,931.55	1,553,856.58	15,185.06	588,315.39	69.57

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

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-54-5001-00 Regular Salaries	475,552	53,670.85	549,236.88	520,327.08	0.00 (	73,684.88)	115.49
11-5-54-5003-00 Overtime Pay	84,300	3,704.33	81,270.79	88,476.01	0.00	3,029.21	96.41
11-5-54-5005-00 Standby Pay	13,500	1,718.56	14,022.63	14,976.72	0.00 (	522.63)	103.87
11-5-54-5006-00 Vacation Pay	49,598	270.12	36,951.08	38,225.58	0.00	12,646.92	74.50
11-5-54-5007-00 Jury Duty	2,918	0.00	0.00	881.55	0.00	2,918.00	0.00
11-5-54-5008-00 Sick Pay	29,174	404.14	25,767.05	21,275.82	0.00	3,406.95	88.32
11-5-54-5009-00 Holiday Pay	<u>26,257</u>	<u>0.00</u>	<u>27,260.79</u>	<u>25,175.05</u>	<u>0.00</u> (	<u>1,003.79</u> )	<u>103.82</u>
TOTAL Salaries	681,299	59,768.00	734,509.22	709,337.81	0.00 (	53,210.22)	107.81
<u>Benefits</u>							
11-5-54-5078-00 Insurance - Employee Assistanc	282	20.56	215.60	197.40	0.00	66.40	76.45
11-5-54-5079-00 CalPERS Pension Exp - PEPRA	0	882.94	10,373.28	5,962.44	0.00 (	10,373.28)	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	58,340	10,351.44	120,087.74	102,903.48	0.00 (	61,747.74)	205.84
11-5-54-5082-00 Social Security Expense	43,077	3,705.76	45,913.89	44,648.83	0.00 (	2,836.89)	106.59
11-5-54-5083-00 Medicare Expense	10,075	866.69	11,149.54	10,720.02	0.00 (	1,074.54)	110.67
11-5-54-5084-00 Insurance - Group Life	2,768	177.70	1,906.70	1,749.30	0.00	861.30	68.88
11-5-54-5085-00 Insurance - Group Health	198,108	13,239.10	139,387.52	126,251.93	0.00	58,720.48	70.36
11-5-54-5086-00 Insurance - Group Dental	10,115	622.32	6,845.52	6,421.04	0.00	3,269.48	67.68
11-5-54-5087-00 Insurance - Group Vision	<u>2,250</u>	<u>148.48</u>	<u>1,633.28</u>	<u>1,559.04</u>	<u>0.00</u>	<u>616.72</u>	<u>72.59</u>
TOTAL Benefits	325,015	30,014.99	337,513.07	300,413.48	0.00 (	12,498.07)	103.85
<u>Services &amp; Supplies</u>							
11-5-54-5011-00 District Equipment	28,670	1,724.50	22,446.09	22,425.95	0.00	6,223.91	78.29
11-5-54-5012-00 Service & Supplies	78,730	5,780.88	81,350.45	91,816.31	6,937.98 (	9,558.43)	112.14
11-5-54-5013-00 Utilities	134,400	15,482.58	100,140.63	74,476.49	0.00	34,259.37	74.51
11-5-54-5014-00 Chlorine	120,200	6,877.20	61,924.34	68,153.76	59,775.66 (	1,500.00)	101.25
11-5-54-5015-00 Polymer	57,300	0.00	20,978.27	17,008.58	38,880.35 (	2,558.62)	104.47
11-5-54-5016-00 Ferric	17,120	0.00	5,622.12	10,221.16	13,703.88 (	2,206.00)	112.89
11-5-54-5017-00 Liquid Oxygen	165,000	18,198.50	108,794.32	113,115.41	76,205.68 (	20,000.00)	112.12
11-5-54-5023-00 Ammonia	38,500	0.00	10,794.23	13,401.47	27,705.77	0.00	100.00
11-5-54-5024-00 Caustics	105,000	0.00	45,784.88	22,529.10	59,215.12	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	4,350	0.00	4,395.60	9,169.46	0.00 (	45.60)	101.05
11-5-54-5029-00 Computer Upgrades - Software	0	0.00	0.00	99.99	0.00	0.00	0.00
11-5-54-5040-00 Outside Contracts	180,910	7,499.17	31,916.40	95,633.42	0.00	148,993.60	17.64
11-5-54-5041-00 Clothing & Personal Supplies	6,110	143.92	5,564.93	4,033.15	180.08	364.99	94.03
11-5-54-5042-00 Communications - Radio & Telep	6,840	843.21	9,260.15	10,546.85	57.27 (	2,477.42)	136.22
11-5-54-5045-00 Printing & Binding	0	0.00	0.00	161.63	0.00	0.00	0.00
11-5-54-5047-00 Office Supplies	200	0.00	103.83	52.05	0.00	96.17	51.92
11-5-54-5048-00 Postage Expense	0	0.00	512.51	68.51	0.00 (	512.51)	0.00
11-5-54-5050-00 Licenses & Permits	11,640	0.00	12,027.89	5,812.92	0.00 (	387.89)	103.33
11-5-54-5052-00 Small Tools	1,350	537.04	537.04	568.27	0.00	812.96	39.78
11-5-54-5054-00 Safety Program	0	0.00	0.00	417.20	0.00	0.00	0.00
11-5-54-5055-00 Private Vehicle Mileage	0	0.00	62.64	22.89	0.00 (	62.64)	0.00
11-5-54-5056-00 Travel Expense	4,200	0.00	2,177.34	60.00	0.00	2,022.66	51.84
11-5-54-5059-00 Education & Training Seminars	8,600	565.03	1,852.82	4,521.01	0.00	6,747.18	21.54
11-5-54-5062-00 Pre-Employment Screening	0	0.00	0.00	90.00	0.00	0.00	0.00
11-5-54-5076-00 Insurance - Workers Compensati	0	0.00	1,577.04	0.00	0.00 (	1,577.04)	0.00

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

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-54-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>256.62</u>	<u>0.00</u>	<u>( 175.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	969,120	57,669.53	527,998.52	564,662.20	282,661.79	158,459.69	83.65
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-54-5912-00 Service & Supplies	62,500	0.00	64,655.65	138,684.00	2,545.92	( 4,701.57)	107.52
11-5-54-5940-00 Outside Contracts	<u>325,000</u>	<u>3,726.12</u>	<u>107,125.47</u>	<u>105,634.78</u>	<u>68,404.00</u>	<u>149,470.53</u>	<u>54.01</u>
TOTAL Services & Supplies-W.O.	387,500	3,726.12	171,781.12	244,318.78	70,949.92	144,768.96	62.64
TOTAL WATER TREATMENT	2,362,934	151,178.64	1,771,801.93	1,818,732.27	353,611.71	237,520.36	89.95

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

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-55-5001-00 Regular Salaries	165,026	15,427.89	154,802.47	119,136.21	0.00	10,223.53	93.80
11-5-55-5002-00 Part Time - Temporary Wages	0	1,827.00	14,274.00	0.00	0.00 (	14,274.00)	0.00
11-5-55-5003-00 Overtime Pay	10,900	136.66	15,087.27	17,263.91	0.00 (	4,187.27)	138.42
11-5-55-5005-00 Standby Pay	0	1,202.72	4,683.07	1,303.99	0.00 (	4,683.07)	0.00
11-5-55-5006-00 Vacation Pay	17,211	206.63	9,647.73	5,516.01	0.00	7,563.27	56.06
11-5-55-5007-00 Jury Duty	1,012	0.00	306.30	33.18	0.00	705.70	30.27
11-5-55-5008-00 Sick Pay	10,124	820.65	5,103.13	2,723.29	0.00	5,020.87	50.41
11-5-55-5009-00 Holiday Pay	9,112	0.00	7,625.60	5,993.15	0.00	1,486.40	83.69
11-5-55-5010-00 Seasonal Pay	0	0.00	0.00	7,207.50	0.00	0.00	0.00
TOTAL Salaries	213,385	19,621.55	211,529.57	159,177.24	0.00	1,855.43	99.13
<u>Benefits</u>							
11-5-55-5078-00 Insurance - Employee Assistanc	113	7.71	80.85	56.40	0.00	32.15	71.55
11-5-55-5079-00 CalPERS Pension Exp - PEPRA	0	1,011.67	11,757.19	8,539.55	0.00 (	11,757.19)	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	18,271	832.08	9,552.00	7,389.23	0.00	8,719.00	52.28
11-5-55-5082-00 Social Security Expense	13,231	1,216.56	13,511.32	10,164.43	0.00 (	280.32)	102.12
11-5-55-5083-00 Medicare Expense	3,094	284.51	3,193.84	2,402.96	0.00 (	99.84)	103.23
11-5-55-5084-00 Insurance - Group Life	733	51.15	536.25	357.55	0.00	196.75	73.16
11-5-55-5085-00 Insurance - Group Health	91,785	5,396.75	57,738.37	36,438.35	0.00	34,046.63	62.91
11-5-55-5086-00 Insurance - Group Dental	4,649	236.52	2,871.96	1,756.80	0.00	1,777.04	61.78
11-5-55-5087-00 Insurance - Group Vision	900	55.68	612.48	445.44	0.00	287.52	68.05
11-5-55-5088-00 Insurance - Unemployment	0	0.00	0.00	4,879.00	0.00	0.00	0.00
TOTAL Benefits	132,776	9,092.63	99,854.26	72,429.71	0.00	32,921.74	75.21
<u>Services &amp; Supplies</u>							
11-5-55-5011-00 District Equipment	20,000	1,434.81	15,889.72	20,584.08	0.00	4,110.28	79.45
11-5-55-5012-00 Service & Supplies	54,420	5,798.20	62,611.33	42,402.16	16,638.06 (	24,829.39)	145.63
11-5-55-5013-00 Utilities	0	0.00	0.00	384.15	0.00	0.00	0.00
11-5-55-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	1,009.31	0.00	0.00	0.00
11-5-55-5040-00 Outside Contracts	99,200	6,546.00	66,824.50	56,105.44	1,290.50	31,085.00	68.66
11-5-55-5041-00 Clothing & Personal Supplies	4,760	108.00	3,486.43	3,307.71	186.00	1,087.57	77.15
11-5-55-5042-00 Communications - Radio & Telep	1,500	114.57	1,501.74	1,523.89	0.00 (	1.74)	100.12
11-5-55-5044-00 Membership & Dues	200	0.00	0.00	0.00	0.00	200.00	0.00
11-5-55-5045-00 Printing & Binding	0	0.00	0.00	70.89	0.00	0.00	0.00
11-5-55-5050-00 Licenses & Permits	500	0.00	90.00	217.00	0.00	410.00	18.00
11-5-55-5052-00 Small Tools	5,500	0.00	5,564.75	2,247.75	0.00 (	64.75)	101.18
11-5-55-5055-00 Private Vehicle Mileage	0	0.00	230.84	0.00	0.00 (	230.84)	0.00
11-5-55-5056-00 Travel Expense	0	0.00	483.41	0.00	0.00 (	483.41)	0.00
11-5-55-5059-00 Education & Training Seminars	3,450	623.06	2,200.43	2,178.85	0.00	1,249.57	63.78
11-5-55-5062-00 Pre-Employment Screening	0	0.00	77.00	606.00	0.00 (	77.00)	0.00
TOTAL Services & Supplies	189,530	14,624.64	158,960.15	130,637.23	18,114.56	12,455.29	93.43
<u>Other Operating Expenses</u>							
<u>Salaries - Work Orders</u>							

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

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<hr/>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-55-5912-00 Service & Supplies	0	36,249.00	36,600.56	2,274.14	0.00 (	36,600.56)	0.00
11-5-55-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>655.77</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	36,249.00	36,600.56	2,929.91	0.00 (	36,600.56)	0.00
<hr/>							
TOTAL OPERATIONS - MAINTENANCE	535,691	79,587.82	506,944.54	365,174.09	18,114.56	10,631.90	98.02

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

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-62-5001-00 Regular Salaries	759,484	82,796.64	776,611.26	678,630.85	0.00 (	17,127.26)	102.26
11-5-62-5002-00 Part Time - Temporary Wages	242,274	24,939.74	229,893.38	259,819.81	0.00	12,380.62	94.89
11-5-62-5003-00 Overtime Pay	25,000	387.82	21,158.10	27,714.50	0.00	3,841.90	84.63
11-5-62-5004-00 Shift Pay	12,000	767.84	10,106.21	10,071.14	0.00	1,893.79	84.22
11-5-62-5005-00 Standby Pay	0	0.00	915.80	1,059.28	0.00 (	915.80)	0.00
11-5-62-5006-00 Vacation Pay	80,461	277.75	37,738.95	46,901.31	0.00	42,722.05	46.90
11-5-62-5007-00 Jury Duty	4,734	0.00	1,614.45	0.00	0.00	3,119.55	34.10
11-5-62-5008-00 Sick Pay	47,330	233.92	36,199.82	31,519.65	0.00	11,130.18	76.48
11-5-62-5009-00 Holiday Pay	42,597	0.00	37,704.98	36,086.86	0.00	4,892.02	88.52
11-5-62-5010-00 Seasonal Pay	0	0.00	12,851.74	2,891.88	0.00 (	12,851.74)	0.00
TOTAL Salaries	1,213,880	109,403.71	1,164,794.69	1,094,695.28	0.00	49,085.31	95.96
<u>Benefits</u>							
11-5-62-5078-00 Insurance - Employee Assistanc	310	28.27	310.55	291.40	0.00 (	0.55)	100.18
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	4,364.34	47,220.90	41,780.32	0.00 (	47,220.90)	0.00
11-5-62-5080-00 CalPERS Employer Paid for Emp	0	0.00 (	1,733.70)	0.00	0.00	1,733.70	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	83,198	4,777.62	57,010.73	44,646.47	0.00	26,187.27	68.52
11-5-62-5082-00 Social Security Expense	75,260	6,783.04	73,831.08	69,302.36	0.00	1,428.92	98.10
11-5-62-5083-00 Medicare Expense	17,602	1,586.30	17,653.48	16,574.28	0.00 (	51.48)	100.29
11-5-62-5084-00 Insurance - Group Life	3,637	349.95	3,880.80	3,531.60	0.00 (	243.80)	106.70
11-5-62-5085-00 Insurance - Group Health	178,310	17,336.66	184,345.52	158,788.19	0.00 (	6,035.52)	103.38
11-5-62-5086-00 Insurance - Group Dental	8,769	868.28	9,350.48	8,087.76	0.00 (	581.48)	106.63
11-5-62-5087-00 Insurance - Group Vision	2,194	204.16	2,218.34	2,047.01	0.00 (	24.34)	101.11
11-5-62-5088-00 Insurance - Unemployment	0	0.00	888.00	469.00	0.00 (	888.00)	0.00
TOTAL Benefits	369,280	36,298.62	394,976.18	345,518.39	0.00 (	25,696.18)	106.96
<u>Services &amp; Supplies</u>							
11-5-62-5011-00 District Equipment	97,670	1,720.65	34,165.36	73,409.41	0.00	63,504.64	34.98
11-5-62-5012-00 Service & Supplies	46,150	1,325.96	15,919.79	21,252.29	2,162.33	28,067.88	39.18
11-5-62-5013-00 Utilities	108,000	2,592.09	92,953.61	97,443.86	0.00	15,046.39	86.07
11-5-62-5028-00 Computer Upgrades - Hardware	7,675	0.00	8,042.42	2,011.75	1,131.09 (	1,498.51)	119.52
11-5-62-5029-00 Computer Upgrades - Software	600	0.00	0.00	0.00	0.00	600.00	0.00
11-5-62-5031-00 Cost Applied - Salaries and Be	0	0.00	0.00 (	28,248.88)	0.00	0.00	0.00
11-5-62-5038-00 Bad Debt Expense	0	0.00	0.00	238.20	0.00	0.00	0.00
11-5-62-5040-00 Outside Contracts	16,500	0.00	439.76	9,234.13	0.00	16,060.24	2.67
11-5-62-5041-00 Clothing & Personal Supplies	6,800	0.00	1,078.96	5,060.66	1,534.59	4,186.45	38.43
11-5-62-5042-00 Communications - Radio & Telep	11,000	1,256.17	17,914.19	17,650.43	0.00 (	6,914.19)	162.86
11-5-62-5043-00 Office Equipment Maintenance	0	0.00	0.00	436.02	0.00	0.00	0.00
11-5-62-5044-00 Membership & Dues	825	0.00	548.00	925.00	0.00	277.00	66.42
11-5-62-5045-00 Printing & Binding	500	0.00	24.88	1,935.94	72.00	403.12	19.38
11-5-62-5047-00 Office Supplies	700	0.00	0.00	1,157.87	0.00	700.00	0.00
11-5-62-5048-00 Postage Expense	0	0.00	12.75	105.72	0.00 (	12.75)	0.00
11-5-62-5049-00 Other Professional Fees	9,620	5,085.00	11,220.00	450.00	0.00 (	1,600.00)	116.63
11-5-62-5051-00 Advertising & Legal Notices	0	0.00	204.95	0.00	0.00 (	204.95)	0.00
11-5-62-5052-00 Small Tools	0	0.00	0.00	28.00	0.00	0.00	0.00
11-5-62-5053-00 Public Information Program	5,750	0.00	920.82	4,179.27	0.00	4,829.18	16.01
11-5-62-5055-00 Private Vehicle Mileage	600	0.00	58.00	0.00	0.00	542.00	9.67



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

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-62-5056-00 Travel Expense	8,000	0.00	196.00	8.00	0.00	7,804.00	2.45
11-5-62-5059-00 Education & Training Seminars	11,500	117.00	4,269.70	4,888.24 (	117.00)	7,347.30	36.11
11-5-62-5062-00 Pre-Employment Screening	0	0.00	0.00	372.00	0.00	0.00	0.00
11-5-62-5065-00 Credit Card Fees	11,250	170.30	13,728.82	12,131.00	0.00 (	2,478.82)	122.03
11-5-62-5076-00 Insurance - Workers Compensati	0	20.25	19,782.31	44,980.15	0.00 (	19,782.31)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>154.56</u>	<u>0.00</u> (	<u>175.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	343,140	12,304.92	221,655.32	269,803.62	4,783.01	116,701.67	65.99
<u>Other Operating Expenses</u>							
11-5-62-5093-00 Administration Overhead	<u>756,865</u>	<u>0.00</u>	<u>0.00</u>	<u>719,295.79</u>	<u>0.00</u>	<u>756,865.00</u>	<u>0.00</u>
TOTAL Other Operating Expenses	756,865	0.00	0.00	719,295.79	0.00	756,865.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-62-5940-00 Outside Contracts	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>33,085.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	0.00	0.00	33,085.00	0.00	0.00	0.00
<hr/>							
TOTAL RECREATION - OPERATIONS	2,683,165	158,007.25	1,781,426.19	2,462,398.08	4,783.01	896,955.80	66.57

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

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-63-5001-00 Regular Salaries	177,059	21,521.65	233,241.64	215,691.87	0.00 (	56,182.64)	131.73
11-5-63-5002-00 Part Time - Temporary Wages	230,407	13,083.57	156,078.08	158,521.17	0.00	74,328.92	67.74
11-5-63-5003-00 Overtime Pay	5,500	0.00	4,590.94	5,202.18	0.00	909.06	83.47
11-5-63-5006-00 Vacation Pay	18,466	939.88	15,641.42	16,840.35	0.00	2,824.58	84.70
11-5-63-5007-00 Jury Duty	1,086	0.00	0.00	264.08	0.00	1,086.00	0.00
11-5-63-5008-00 Sick Pay	10,863	2,789.57	14,698.61	13,638.67	0.00 (	3,835.61)	135.31
11-5-63-5009-00 Holiday Pay	9,776	0.00	11,116.77	10,604.40	0.00 (	1,340.77)	113.71
TOTAL Salaries	453,157	38,334.67	435,367.46	420,762.72	0.00	17,789.54	96.07
<u>Benefits</u>							
11-5-63-5078-00 Insurance - Employee Assistanc	113	10.28	107.80	103.40	0.00	5.20	95.40
11-5-63-5079-00 CalPERS Pension Exp - PEPRA	0	646.06	4,788.78	3,479.77	0.00 (	4,788.78)	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	25,130	3,596.92	44,186.60	37,924.68	0.00 (	19,056.60)	175.83
11-5-63-5082-00 Social Security Expense	28,096	2,376.73	28,206.55	27,150.87	0.00 (	110.55)	100.39
11-5-63-5083-00 Medicare Expense	6,571	555.87	6,596.77	6,349.89	0.00 (	25.77)	100.39
11-5-63-5084-00 Insurance - Group Life	927	88.50	836.85	840.95	0.00	90.15	90.28
11-5-63-5085-00 Insurance - Group Health	64,953	5,404.13	58,011.75	53,748.87	0.00	6,941.25	89.31
11-5-63-5086-00 Insurance - Group Dental	2,894	238.76	2,626.36	2,626.36	0.00	267.64	90.75
11-5-63-5087-00 Insurance - Group Vision	900	74.24	830.90	816.64	0.00	69.10	92.32
11-5-63-5088-00 Insurance - Unemployment	0	0.00	0.00	158.00	0.00	0.00	0.00
TOTAL Benefits	129,584	12,991.49	146,192.36	133,199.43	0.00 (	16,608.36)	112.82
<u>Services &amp; Supplies</u>							
11-5-63-5011-00 District Equipment	60,000	2,188.04	36,175.85	79,187.02	0.00	23,824.15	60.29
11-5-63-5012-00 Service & Supplies	87,165	6,931.41	77,326.82	85,234.84	12,046.90 (	2,208.47)	102.53
11-5-63-5013-00 Utilities	3,500	0.00	2,214.38	1,003.14 (	85.00)	1,370.62	60.84
11-5-63-5028-00 Computer Upgrades - Hardware	0	0.00	0.00	262.31	0.00	0.00	0.00
11-5-63-5037-00 Purchased Water	50,000	6,200.68	53,920.80	40,245.16	0.00 (	3,920.80)	107.84
11-5-63-5040-00 Outside Contracts	134,735	3,079.54	116,198.76	202,190.59	12,104.76	6,431.23	95.23
11-5-63-5041-00 Clothing & Personal Supplies	3,500	0.00	2,823.43	3,046.06	0.00	676.57	80.67
11-5-63-5042-00 Communications - Radio & Telep	500	90.92	569.36	915.97	0.00 (	69.36)	113.87
11-5-63-5043-00 Office Equipment Maintenance	500	0.00	144.79	0.00	0.00	355.21	28.96
11-5-63-5044-00 Membership & Dues	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-63-5047-00 Office Supplies	1,000	0.00	206.52	210.18	0.00	793.48	20.65
11-5-63-5049-00 Other Professional Fees	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
11-5-63-5050-00 Licenses & Permits	2,000	0.00	3,183.90	3,776.42	0.00 (	1,183.90)	159.20
11-5-63-5052-00 Small Tools	12,000	0.00	15,446.62	5,545.58	111.99 (	3,558.61)	129.66
11-5-63-5054-00 Safety Program	0	0.00	0.00	376.78	0.00	0.00	0.00
11-5-63-5056-00 Travel Expense	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-63-5059-00 Education & Training Seminars	2,455	406.06	2,342.41	1,560.23	0.00	112.59	95.41
11-5-63-5062-00 Pre-Employment Screening	0	0.00	128.00	170.00	0.00 (	128.00)	0.00
11-5-63-5076-00 Insurance - Workers Compensati	0	312.89	45,842.41	3,763.04	0.00 (	45,842.41)	0.00
TOTAL Services & Supplies	360,155	19,209.54	356,524.05	427,487.32	24,178.65 (	20,547.70)	105.71
<u>Other Operating Expenses</u>							
11-5-63-5093-00 Administration Overhead	306,171	0.00	0.00	288,163.16	0.00	306,171.00	0.00
TOTAL Other Operating Expenses	306,171	0.00	0.00	288,163.16	0.00	306,171.00	0.00

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

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____	_____	_____
<u>Services &amp; Supplies-W.O.</u>							
11-5-63-5912-00 Service & Supplies	0	846.14	41,360.79	25,782.64 (	525.00) (	40,835.79)	0.00
11-5-63-5940-00 Outside Contracts	0	0.00	57,338.30	48,370.69	3,000.70 (	60,339.00)	0.00
11-5-63-5949-00 Other Professional Fees	<u>250,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250,000.00</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	250,000	846.14	98,699.09	74,153.33	2,475.70	148,825.21	40.47
TOTAL RECREATION - MAINTENANCE	1,499,067	71,381.84	1,036,782.96	1,343,765.96	26,654.35	435,629.69	70.94

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

11 -GENERAL FUND  
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
11-5-64-5001-00 Regular Salaries	56,322	0.00	20,386.42	46,843.80	0.00	35,935.58	36.20
11-5-64-5002-00 Part Time - Temporary Wages	42,100	1,041.36	57,243.95	93,210.52	0.00 (	15,143.95)	135.97
11-5-64-5003-00 Overtime Pay	1,000	0.00	157.25	774.18	0.00	842.75	15.73
11-5-64-5006-00 Vacation Pay	5,874	0.00	0.00	0.00	0.00	5,874.00	0.00
11-5-64-5007-00 Jury Duty	346	0.00	0.00	0.00	0.00	346.00	0.00
11-5-64-5008-00 Sick Pay	3,455	0.00	0.00	0.00	0.00	3,455.00	0.00
11-5-64-5009-00 Holiday Pay	3,110	0.00	0.00	0.00	0.00	3,110.00	0.00
11-5-64-5010-00 Seasonal Pay	<u>187,793</u>	<u>0.00</u>	<u>10,668.44</u>	<u>2,210.59</u>	<u>0.00</u>	<u>177,124.56</u>	<u>5.68</u>
TOTAL Salaries	300,000	1,041.36	88,456.06	143,039.09	0.00	211,543.94	29.49
<u>Benefits</u>							
11-5-64-5079-00 CalPERS Pension Exp - PEPRA	0	5.36	1,648.85	3,410.31	0.00 (	1,648.85)	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	6,003	0.00	0.00	0.00	0.00	6,003.00	0.00
11-5-64-5082-00 Social Security Expense	18,600	64.56	6,031.86	9,390.31	0.00	12,568.14	32.43
11-5-64-5083-00 Medicare Expense	<u>4,350</u>	<u>15.10</u>	<u>1,410.69</u>	<u>2,196.23</u>	<u>0.00</u>	<u>2,939.31</u>	<u>32.43</u>
TOTAL Benefits	28,953	85.02	9,091.40	14,996.85	0.00	19,861.60	31.40
<u>Services &amp; Supplies</u>							
11-5-64-5011-00 District Equipment	0	0.00	53.64	0.00	0.00 (	53.64)	0.00
11-5-64-5012-00 Service & Supplies	4,800	0.00	3,868.37	15,630.74	0.00	931.63	80.59
11-5-64-5028-00 Computer Upgrades - Hardware	500	38.01	418.11	727.87	0.00	81.89	83.62
11-5-64-5039-00 Fish Purchases	50,000	0.00	38,316.44	0.00	0.00	11,683.56	76.63
11-5-64-5040-00 Outside Contracts	24,940	688.99	24,572.57	12,952.20	16,694.04 (	16,326.61)	165.46
11-5-64-5042-00 Communications - Radio & Telep	0	36.63	321.27	278.83	0.00 (	321.27)	0.00
11-5-64-5045-00 Printing & Binding	8,650	0.00	6,200.46	3,658.97	828.49	1,621.05	81.26
11-5-64-5047-00 Office Supplies	6,700	65.52	2,676.87	509.09	0.00	4,023.13	39.95
11-5-64-5048-00 Postage Expense	0	0.00	1,182.40	934.51	0.00 (	1,182.40)	0.00
11-5-64-5050-00 Licenses & Permits	370	0.00	0.00	0.00	0.00	370.00	0.00
11-5-64-5051-00 Advertising & Legal Notices	2,450	0.00	496.95	845.00 (	213.57)	2,166.62	11.57
11-5-64-5053-00 Public Information Program	14,050	0.00	2,686.56	2,225.36	0.00	11,363.44	19.12
11-5-64-5054-00 Safety	300	0.00	0.00	0.00	0.00	300.00	0.00
11-5-64-5059-00 Education & Training Seminars	400	0.00	0.00	0.00	0.00	400.00	0.00
11-5-64-5062-00 Pre-Employment Screening	800	0.00	628.00	0.00	0.00	172.00	78.50
11-5-64-5065-00 Credit Card Fees	<u>60,000</u>	<u>1,215.23</u>	<u>54,830.09</u>	<u>53,867.70</u>	<u>0.00</u>	<u>5,169.91</u>	<u>91.38</u>
TOTAL Services & Supplies	173,960	2,044.38	136,251.73	91,630.27	17,308.96	20,399.31	88.27
<u>Other Operating Expenses</u>							
11-5-64-5093-00 Administration Overhead	<u>172,832</u>	<u>0.00</u>	<u>0.00</u>	<u>81,240.31</u>	<u>0.00</u>	<u>172,832.00</u>	<u>0.00</u>
TOTAL Other Operating Expenses	172,832	0.00	0.00	81,240.31	0.00	172,832.00	0.00
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
TOTAL RECREATION - PUBLIC REL	675,745	3,170.76	233,799.19	330,906.52	17,308.96	424,636.85	37.16

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

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-65-5001-00 Regular Salaries	73,770	9,845.81	55,986.40	66,257.08	0.00	17,783.60	75.89
11-5-65-5002-00 Part Time - Temporary Wages	404,219	6,787.74	104,369.22	138,588.37	0.00	299,849.78	25.82
11-5-65-5003-00 Overtime Pay	500	0.00	293.64	0.00	0.00	206.36	58.73
11-5-65-5006-00 Vacation Pay	7,694	696.83	7,845.88	5,453.88	0.00 (	151.88)	101.97
11-5-65-5007-00 Jury Duty	453	0.00	0.00	0.00	0.00	453.00	0.00
11-5-65-5008-00 Sick Pay	4,526	861.84	18,444.26	10,539.40	0.00 (	13,918.26)	407.52
11-5-65-5009-00 Holiday Pay	4,073	0.00	4,216.90	3,311.05	0.00 (	143.90)	103.53
11-5-65-5010-00 Seasonal Pay	<u>17,124</u>	<u>674.80</u>	<u>177,182.46</u>	<u>182,457.55</u>	<u>0.00</u> (	<u>160,058.46)</u>	<u>1,034.70</u>
TOTAL Salaries	512,359	18,867.02	368,338.76	406,607.33	0.00	144,020.24	71.89
<b>Benefits</b>							
11-5-65-5078-00 Insurance - Employee Assistanc	28	2.57	26.95	25.85	0.00	1.05	96.25
11-5-65-5079-00 CalPERS Pension Exp - PEPRA	0	0.14	13.42	77.00	0.00 (	13.42)	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	7,794	1,778.89	16,639.77	14,258.50	0.00 (	8,845.77)	213.49
11-5-65-5082-00 Social Security Expense	31,766	1,169.80	26,174.58	28,011.05	0.00	5,591.42	82.40
11-5-65-5083-00 Medicare Expense	7,429	273.57	6,121.35	6,550.96	0.00	1,307.65	82.40
11-5-65-5084-00 Insurance - Group Life	267	23.00	247.00	242.00	0.00	20.00	92.51
11-5-65-5085-00 Insurance - Group Health	26,912	2,239.62	24,520.98	24,852.42	0.00	2,391.02	91.12
11-5-65-5086-00 Insurance - Group Dental	1,286	106.12	1,167.32	1,167.32	0.00	118.68	90.77
11-5-65-5087-00 Insurance - Group Vision	225	18.56	204.16	204.16	0.00	20.84	90.74
11-5-65-5088-00 Insurance - Unemployment	<u>0</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>0.00</u> (	<u>30.00)</u>	<u>0.00</u>
TOTAL Benefits	75,707	5,612.27	75,145.53	75,389.26	0.00	561.47	99.26
<b>Services &amp; Supplies</b>							
11-5-65-5011-00 District Equipment	600	0.00	465.92	1,088.25	0.00	134.08	77.65
11-5-65-5012-00 Service & Supplies	41,000	266.47	18,726.09	34,514.68	14.17	22,259.74	45.71
11-5-65-5013-00 Utilities	39,000	516.35	29,558.85	29,188.65	0.00	9,441.15	75.79
11-5-65-5014-00 Chlorine	30,000	0.00	14,991.34	19,319.83	15,008.66	0.00	100.00
11-5-65-5018-00 Chemicals - Water Playground	4,500	0.00	1,683.44	4,201.59	2,816.56	0.00	100.00
11-5-65-5028-00 Computer Upgrades - Hardware	2,500	0.00	1,360.93	330.04	0.00	1,139.07	54.44
11-5-65-5040-00 Outside Contracts	12,300	170.00	3,188.48	8,124.31	5,928.75	3,182.77	74.12
11-5-65-5041-00 Clothing & Personal Supplies	15,300	0.00	6,815.23	4,736.97 (	86.08)	8,570.85	43.98
11-5-65-5042-00 Communications - Radio & Telep	800	25.95	436.28	1,717.73	0.00	363.72	54.54
11-5-65-5043-00 Office Equipment Maintenance	0	0.00	200.00	0.00	0.00 (	200.00)	0.00
11-5-65-5044-00 Membership & Dues	600	0.00	0.00	429.00	0.00	600.00	0.00
11-5-65-5047-00 Office Supplies	2,000	0.00	1,212.46	832.96	72.22	715.32	64.23
11-5-65-5049-00 Other Professional Fees	2,000	0.00	2,592.50	1,715.00	0.00 (	592.50)	129.63
11-5-65-5050-00 Licenses & Permits	360	0.00	359.40	195.00	0.00	0.60	99.83
11-5-65-5051-00 Advertising & Legal Notices	0	0.00	0.00	2,410.00	0.00	0.00	0.00
11-5-65-5052-00 Small Tools	1,000	0.00	139.81	160.06	0.00	860.19	13.98
11-5-65-5053-00 Public Information Program	8,400	0.00	5,867.73	4,628.20	1,320.00	1,212.27	85.57
11-5-65-5054-00 Safety Program	0	0.00	0.00	566.79	0.00	0.00	0.00
11-5-65-5059-00 Education & Training Seminars	3,370	95.00	1,624.83	1,350.40	0.00	1,745.17	48.21
11-5-65-5062-00 Pre-Employment Screening	2,800	0.00	880.00	2,925.00	0.00	1,920.00	31.43
11-5-65-5065-00 Credit Card Fees	18,000	92.49	18,072.72	19,330.27	0.00 (	72.72)	100.40
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	0.00	4,301.05	0.00	0.00	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	<u>0</u>	<u>17.50</u>	<u>175.00</u>	<u>154.56</u>	<u>0.00</u> (	<u>175.00)</u>	<u>0.00</u>
TOTAL Services & Supplies	184,530	1,183.76	108,351.01	142,220.34	25,074.28	51,104.71	72.31

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

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Other Operating Expenses</u>							
11-5-65-5093-00 Administration Overhead	<u>308,970</u>	<u>0.00</u>	<u>146,853.02</u>	<u>253,200.55</u>	<u>0.00</u>	<u>162,116.98</u>	<u>47.53</u>
TOTAL Other Operating Expenses	308,970	0.00	146,853.02	253,200.55	0.00	162,116.98	47.53
<u>Salaries - Work Orders</u>							
<u>Benefits - Work Orders</u>							
<u>Services &amp; Supplies-W.O.</u>							
11-5-65-5912-00 Service & Supplies	<u>0</u>	<u>0.00</u>	<u>2.53</u>	<u>14,737.68</u>	<u>0.00</u>	<u>( 2.53)</u>	<u>0.00</u>
TOTAL Services & Supplies-W.O.	0	0.00	2.53	14,737.68	0.00	( 2.53)	0.00
TOTAL RECREATION - WATER PARK	1,081,566	25,663.05	698,690.85	892,155.16	25,074.28	357,800.87	66.92
TOTAL EXPENDITURES	43,886,371	2,075,495.94	25,113,646.00	18,235,529.48	6,476,571.55	12,296,153.45	71.98
REVENUE OVER/(UNDER) EXPENDITURES	( 18,636,964)	( 1,107,439.64)	( 9,489,826.56)	( 993,307.34)	( 6,476,571.55)	( 2,670,565.78)	85.67

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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	0	2,486.95	760,437.53	704,550.61	0.00	( 760,437.53)	0.00
TOTAL Non Departmental	0	2,486.95	760,437.53	704,550.61	0.00	( 760,437.53)	0.00
TOTAL REVENUES	0	2,486.95	760,437.53	704,550.61	0.00	0.00	0.00

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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	3.28	2,341.28	2,042.34	0.00 (	2,341.28)	0.00
TOTAL PROPERTY TAX	0	3.28	2,341.28	2,042.34	0.00 (	2,341.28)	0.00
TOTAL EXPENDITURES	0	3.28	2,341.28	2,042.34	0.00 (	2,341.28)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	2,483.67	758,096.25	702,508.27	0.00	2,341.28	0.00



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

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>3.28</u>	<u>2,341.28</u>	<u>2,042.34</u>	<u>0.00</u>	<u>( 2,341.28)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	3.28	2,341.28	2,042.34	0.00	( 2,341.28)	0.00

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

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
29-4-00-4000-00 Bonded Debt - Tax Interest	0	0.00	960.39	372.87	0.00 (	960.39)	0.00
29-4-00-4005-00 Bonded Debt - Tax Interest	0	0.00	734,663.64	689,854.73	0.00 (	734,663.64)	0.00
29-4-00-4010-00 Bonded Debt - Tax Secured	0	1,099.16	6,604.95	2,938.75	0.00 (	6,604.95)	0.00
29-4-00-4015-00 Bonded Debt - Unsecured	0	0.00	14,883.39	7,886.54	0.00 (	14,883.39)	0.00
29-4-00-4020-00 Bonded Debt - PY Secured	0	0.00 (	45.19)	0.00	0.00	45.19	0.00
29-4-00-4030-00 Bonded Debt - Redemption	<u>0</u>	<u>1,387.79</u>	<u>3,370.35</u>	<u>3,497.72</u>	<u>0.00 (</u>	<u>3,370.35)</u>	<u>0.00</u>
TOTAL WATER SALES	0	2,486.95	760,437.53	704,550.61	0.00 (	760,437.53)	0.00
<hr/>							
TOTAL Non Departmental	0	2,486.95	760,437.53	704,550.61	0.00 (	760,437.53)	0.00
<hr/>							
TOTAL REVENUES	0	2,486.95	760,437.53	704,550.61	0.00 (	760,437.53)	0.00

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

29 -USBR & SWP BONDED INDEBT  
 PROPERTY TAX

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies</u>							
29-5-30-5069-00 Property Tax Collection Fee	0	2.77	1,869.14	1,738.07	0.00 (	1,869.14)	0.00
29-5-30-5070-00 Property Tax Administration Fe	<u>0</u>	<u>0.51</u>	<u>472.14</u>	<u>304.27</u>	<u>0.00 (</u>	<u>472.14)</u>	<u>0.00</u>
TOTAL Services & Supplies	0	3.28	2,341.28	2,042.34	0.00 (	2,341.28)	0.00
<hr/>							
TOTAL PROPERTY TAX	0	3.28	2,341.28	2,042.34	0.00 (	2,341.28)	0.00
<hr/>							
TOTAL EXPENDITURES	0	3.28	2,341.28	2,042.34	0.00 (	2,341.28)	0.00
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	2,483.67	758,096.25	702,508.27	0.00 (	758,096.25)	0.00

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

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	<u>0</u>	<u>0.00</u>	<u>18,148.28</u>	<u>18,655.55</u>	<u>0.00</u>	<u>( 18,148.28)</u>	<u>0.00</u>
TOTAL Non Departmental	<u>0</u>	<u>0.00</u>	<u>18,148.28</u>	<u>18,655.55</u>	<u>0.00</u>	<u>( 18,148.28)</u>	<u>0.00</u>
TOTAL REVENUES	0	0.00	18,148.28	18,655.55	0.00	0.00	0.00

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

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>PROPERTY TAX</u>							
Services & Supplies	0	962.50	1,970.43	2,871.70	0.00 (	1,970.43)	0.00
TOTAL PROPERTY TAX	0	962.50	1,970.43	2,871.70	0.00 (	1,970.43)	0.00
TOTAL EXPENDITURES	0	962.50	1,970.43	2,871.70	0.00 (	1,970.43)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	962.50)	16,177.85	15,783.85	0.00	1,970.43	0.00

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

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SERVICES & SUPPLIES	<u>0</u>	<u>962.50</u>	<u>1,970.43</u>	<u>2,871.70</u>	<u>0.00</u>	<u>( 1,970.43)</u>	<u>0.00</u>
TOTAL EXPENDITURES	0	962.50	1,970.43	2,871.70	0.00	( 1,970.43)	0.00

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

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
69-4-00-4005-00 MMWS - Tax Interest	0	0.00	22.57	18.23	0.00 (	22.57)	0.00
69-4-00-4010-00 MMWS - Tax Secured	0	0.00	17,967.08	18,487.90	0.00 (	17,967.08)	0.00
69-4-00-4015-00 MMWS - Tax PY Secured/Unsecure	<u>0</u>	<u>0.00</u>	<u>158.63</u>	<u>149.42</u>	<u>0.00 (</u>	<u>158.63)</u>	<u>0.00</u>
TOTAL WATER SALES	0	0.00	18,148.28	18,655.55	0.00 (	18,148.28)	0.00
<hr/>							
TOTAL Non Departmental	0	0.00	18,148.28	18,655.55	0.00 (	18,148.28)	0.00
<hr/>							
TOTAL REVENUES	0	0.00	18,148.28	18,655.55	0.00 (	18,148.28)	0.00

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

69 -MIRA MONTE WATER ASSESSME  
 PROPERTY TAX

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Services &amp; Supplies</u>							
69-5-30-5064-00 Interest / Penalty Expenses	0	962.50	1,925.00	2,825.00	0.00 (	1,925.00)	0.00
69-5-30-5069-00 Property Tax Collection Fee	<u>0</u>	<u>0.00</u>	<u>45.43</u>	<u>46.70</u>	<u>0.00 (</u>	<u>45.43)</u>	<u>0.00</u>
TOTAL Services & Supplies	0	962.50	1,970.43	2,871.70	0.00 (	1,970.43)	0.00
<hr/>							
TOTAL PROPERTY TAX	0	962.50	1,970.43	2,871.70	0.00 (	1,970.43)	0.00
<hr/>							
TOTAL EXPENDITURES	0	962.50	1,970.43	2,871.70	0.00 (	1,970.43)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	962.50)	16,177.85	15,783.85	0.00 (	16,177.85)	0.00



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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	<u>0</u>	<u>3,435.82</u>	<u>2,684,347.47</u>	<u>2,579,977.55</u>	<u>0.00</u>	<u>( 2,684,347.47)</u>	<u>0.00</u>
TOTAL Non Departmental	<u>0</u>	<u>3,435.82</u>	<u>2,684,347.47</u>	<u>2,579,977.55</u>	<u>0.00</u>	<u>( 2,684,347.47)</u>	<u>0.00</u>
TOTAL REVENUES	0	3,435.82	2,684,347.47	2,579,977.55	0.00	0.00	0.00

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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>Property Tax</u>							
Salaries	0	0.00	2,750.00	0.00	0.00	( 2,750.00)	0.00
Services & Supplies	<u>2,057,488</u>	<u>8.59</u>	<u>380,223.93</u>	<u>1,632,451.38</u>	<u>0.00</u>	<u>1,677,264.07</u>	<u>18.48</u>
TOTAL Property Tax	2,057,488	8.59	382,973.93	1,632,451.38	0.00	1,674,514.07	18.61
TOTAL EXPENDITURES	2,057,488	8.59	382,973.93	1,632,451.38	0.00	1,674,514.07	18.61
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	3,427.23	2,301,373.54	947,526.17	0.00	( 1,674,514.07)	111.85-

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

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	0	0.00	2,750.00	0.00	0.00 (	2,750.00)	0.00
SERVICES & SUPPLIES	<u>2,057,488</u>	<u>8.59</u>	<u>380,223.93</u>	<u>1,632,451.38</u>	<u>0.00</u>	<u>1,677,264.07</u>	<u>18.48</u>
TOTAL EXPENDITURES	2,057,488	8.59	382,973.93	1,632,451.38	0.00	1,674,514.07	18.61

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

75 -CFD -2013-1

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Non Departmental =====							
<u>WATER SALES</u>							
75-4-00-4000-00 CFD 2013-1 Interest Investment	0	0.00	52,307.95	2,524.29	0.00 (	52,307.95)	0.00
75-4-00-4005-00 CFD 2013-1 - Tax Interest	0	0.00	3,218.73	2,410.64	0.00 (	3,218.73)	0.00
75-4-00-4010-00 CFD 2013-1 - Tax Secured	0	0.00	2,604,056.59	2,559,496.28	0.00 (	2,604,056.59)	0.00
75-4-00-4015-00 CFD 2013-1 Tax PY Secured/Unse	<u>0</u>	<u>3,435.82</u>	<u>24,764.20</u>	<u>15,546.34</u>	<u>0.00</u> (	<u>24,764.20)</u>	<u>0.00</u>
TOTAL WATER SALES	0	3,435.82	2,684,347.47	2,579,977.55	0.00 (	2,684,347.47)	0.00
TOTAL Non Departmental	0	3,435.82	2,684,347.47	2,579,977.55	0.00 (	2,684,347.47)	0.00
TOTAL REVENUES	0	3,435.82	2,684,347.47	2,579,977.55	0.00 (	2,684,347.47)	0.00

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

75 -CFD -2013-1  
 Property Tax

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>Salaries</u>							
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	0.00	2,750.00	0.00	0.00	( 2,750.00)	0.00
TOTAL Salaries	0	0.00	2,750.00	0.00	0.00	( 2,750.00)	0.00
<u>Services &amp; Supplies</u>							
75-5-30-5035-00 Cost of Issuance	0	0.00	273,839.61	0.00	0.00	( 273,839.61)	0.00
75-5-30-5049-00 Other Professional Services	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
75-5-30-5064-00 Interest / Penalty Expenses	2,030,988	0.00	99,810.84	1,626,012.48	0.00	1,931,177.16	4.91
75-5-30-5069-00 Property Tax collection Fee	6,500	8.59	6,573.48	6,438.90	0.00	( 73.48)	101.13
TOTAL Services & Supplies	2,057,488	8.59	380,223.93	1,632,451.38	0.00	1,677,264.07	18.48
<u>Other Operating Expenses</u>							
TOTAL Property Tax	2,057,488	8.59	382,973.93	1,632,451.38	0.00	1,674,514.07	18.61
TOTAL EXPENDITURES	2,057,488	8.59	382,973.93	1,632,451.38	0.00	1,674,514.07	18.61
REVENUE OVER/(UNDER) EXPENDITURES	( 2,057,488)	3,427.23	2,301,373.54	947,526.17	0.00	( 4,358,861.54)	111.85-



**Consumption Report**

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

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date	
													2019 / 2020	2018 / 2019
													Total	Total
AD Ag-Domestic	333	374	319	381	239	14	52	174	63	98	294		2,341	2,143
AG Ag	195	256	207	270	150	17	35	120	41	58	190		1,538	1,509
C Commercial	109	112	86	85	47	25	29	36	24	27	59		639	652
DI Interdepartmental	28	23	4	4	4	1	4	14	4	7	20		113	113
F fire	0	0	0	0	0	0	0	0	0	0	0		0	0
I Industrial	3	4	3	2	1	1	1	1	1	1	1		20	17
OT Other	24	28	24	29	16	5	5	8	7	5	13		162	138
R Residential	236	270	217	239	179	99	109	149	112	134	215		1,958	1,717
RS - P Resale Pumped	32	33	22	21	12	6	7	7	8	14	24		187	665
RS - G Resale Gravity	97	194	191	237	164	105	112	147	153	35	198		1,632	1,720
TE Temporary	1	1	1	2	3	0	0	1	0	0	1		11	10
<b>Total</b>	<b>1,058</b>	<b>1,294</b>	<b>1,074</b>	<b>1,272</b>	<b>815</b>	<b>274</b>	<b>355</b>	<b>655</b>	<b>413</b>	<b>378</b>	<b>1,014</b>	<b>0</b>	<b>8,602</b>	<b>8,684</b>
<b>CMWD</b>	<b>893</b>	<b>1,110</b>	<b>921</b>	<b>1,092</b>	<b>694</b>	<b>208</b>	<b>267</b>	<b>562</b>	<b>339</b>	<b>300</b>	<b>871</b>			
<b>OJAI</b>	<b>165</b>	<b>183</b>	<b>153</b>	<b>180</b>	<b>121</b>	<b>66</b>	<b>78</b>	<b>93</b>	<b>74</b>	<b>78</b>	<b>144</b>			
<b>Total 2018 / 2019</b>	<b>1,686</b>	<b>1,495</b>	<b>1,282</b>	<b>1,302</b>	<b>1,019</b>	<b>418</b>	<b>334</b>	<b>224</b>	<b>247</b>	<b>678</b>	<b>526</b>	<b>695</b>	<b>N/A</b>	<b>9,905</b>

# MEMORANDUM

---

TO: Finance Committee  
From: Michael L. Flood, General Manager  
RE: **Proposed Leak Relief Program**  
Date: July 24, 2020

---

## RECOMMENDATION:

The Finance Committee discuss a possible leak relief program and provide direction to staff as appropriate.

## BACKGROUND:

Water agencies typically offer leak relief assistance to customers for extraordinary water charges in the event of hidden leaks, undetected line breaks, or other circumstances beyond reasonable control of the customer. While all customers are responsible for plumbing issues on private property, sometimes a hidden leak is not detected and can result in a large water bill. The rationale for providing leak relief assistance is that the customer must demonstrate timely action and accountability in resolving the water loss problem in order to receive financial assistance from the District, and resolving the leak issue is a conservation measure that preserves available water supply for all customers.

Historically, Casitas has implemented a leak relief program under Section 11.1.3 of the adopted 2009 Rates and Regulations. The full document is available on the District website at: <https://www.casitaswater.org/about-us/finance>

In recent years, severe drought conditions resulted in the District's declaration of a Stage 3 Water Shortage condition in which extraordinary conservation was expected of customers. In order to preserve remaining water supplies, a reduced allocation of water was assigned to customers and a penalty of \$5/HCF was charged for any usage over the allocation. During this time, the Board directed staff to temporarily cease implementation of the leak relief program.

The conservation efforts of Casitas customers has been outstanding and water demands have consistently remained over 40 percent lower than pre-drought levels. The collective conservation efforts have been above and beyond the required Stage 3 reductions, and have

remained at Stage 5 demand reduction levels. Given the consistent conservation and low demands, staff is recommending the leak relief program return for customers who regularly practice water conservation but have one-time extraordinary water charges due to unknown plumbing issues that are resolved in a timely manner.

## DISCUSSION:

Staff is requesting initial feedback regarding a return to a staff-administered leak relief program, as well as some revisions to the program. The revisions include changes to existing language in the Rates and Regulations, as well as additional policies for consideration given the current Stage 3 drought declaration. Based on initial feedback received, the next step would be for staff to work with legal counsel on a proposed resolution to revise the Rates and Regulations document, with consideration of the most recent adopted Water Efficiency Allocation Plan.

The following are proposed revisions to the existing language in Section 11.1.3 “Leak Adjustment” of the Rates and Regulations document.

**11.1.3.1. Qualification for Leak Adjustment:** In order to qualify for economic relief from water leaks, the request for leak adjustment must be submitted in writing, with appropriate documentation, by the ~~customer within one year of the leak occurrence~~ owner, manager, or operator of the property within 45 days of the relevant billing date. Adjustments will not be made until the District has verified the leak has been repaired. The usage during the period of the leak must be at least twice the average of the three year historical usage for any leak relief to be considered. No leaks may have occurred on the property for the requesting ~~customer~~ property owner for the previous five years. The Leak Adjustment provision is provided only to the Residential classification. The Leak Adjustment provision may be provided to a leak occurring at a residence with an Ag Domestic classification, but the adjustment would only apply to the portion of the bill in which Ag Domestic water rates are equivalent to Residential water rates.

**11.1.3.2. Documentation:** The customer is responsible for providing to the District adequate written and pictorial documentation to prove the leak occurred and has been repaired. The documentation shall include, but not be limited to repair receipts from a plumber, receipts for materials used in the repair, pictures of the leak and/or repair, and any other evidence that the leak has been repaired.

**11.1.3.3 Substitution of Larger Leaks:** A person may substitute a larger leak for a smaller leak during the 5-year period but must refund the amount of the smaller leak adjustment and the five-year period begins with the new, larger leak.

**11.1.3.4 Leak Adjustment Calculation:** The Leak Adjustment calculation only applies to volumetric water rates. No adjustments will be made to other portions of the water bill, except Allocation Penalty Fee Adjustments as described in Section [\_\_\_\_]. The



Leak Adjustment calculation is the difference in the quantity of water of the ~~4-month~~ 2-month leak period, less the minimum of either 1) average of the same period in the prior three years, or 2) an adjusted bill calculation based on the total amount of water used at a cost per HCF of the lowest unit rate for residential customers. This water cost amount that is determined to have been the leak is divided by two, equally splitting the District's calculation of the water cost that is eligible for leak adjustment between the customer and the District.

Given the current Stage 3 drought declaration, additional policies for consideration include:

- **Allocation Penalty Fee Adjustments:** If a leak adjustment is granted, the allocation penalty during the leak period will be divided by two, equally splitting the cost between the customer and the District.
- **Decisions and Appeals:** The Bill Hearing Officer/Accounting Supervisor, or designee, will have the authority to approve relief of up to \$1,000 for extraordinary water charges (applicable to water rates and conservation penalties). The decision of the Bill Hearing Officer/Accounting Supervisor will be final and not subject to further appeal. However, nothing shall restrict or prevent any customer from appealing to the Casitas Board of Directors. Any requests for leak relief that exceed \$1,000 will be the decision of the Conservation Penalty Appeals Committee during declared drought periods, and the decision of the Finance Committee under all other circumstances.

## **Statement on Auditing Standards (SAS) 130: An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements**

SAS 130 allows entities to engage an auditor to perform an audit of internal control over financial reporting (ICFR) that is integrated with an audit of financial statements (integrated audit) for audit periods ending on or after December 15, 2016. Currently, there is no requirement for entities to obtain an integrated audit.

An integrated audit requires management to evaluate the effectiveness of the entity's ICFR using suitable and available criteria that is communicated to the auditor in a written report (management's report). Management's report must contain the following:

1. A statement regarding management's responsibility for ICFR;
2. A description of the subject matter of the audit (for example, controls over the preparation of the entity's financial statements in accordance with accounting principles generally accepted in the United States of America);
3. An identification of the criteria against which ICFR is measured;
4. Management's assessment about ICFR;
5. A description of the material weakness(es), if any; and
6. The date as of which management's assessment about ICFR is made.

Management cannot utilize the auditors' procedures performed during the integrated audit as part of the basis of management's assessment about ICFR; therefore, management's assessment must be based on a separate and independent verification process without involvement of the auditors. Management's report will accompany the auditors' report on the entity's ICFR. In addition, as required by SAS 130, the auditor will evaluate the effectiveness of the entity's ICFR using the same suitable and available criteria used by management for its assessment.

If management does not provide the written assessment noted above, SAS 130 identifies this as a scope limitation that requires auditors to withdraw from the integrated audit engagement. When withdrawal is not possible under applicable law or regulation, SAS 130 then requires the auditor to disclaim an opinion on ICFR and consider the implications in the financial statement audit. When disclaiming an opinion, SAS 130 requires the auditor to remove any language in the report that indicates the procedures that were performed and to remove any statements describing the characteristics of an audit of ICFR as to include such information might overshadow the disclaimer. If the auditor concludes that they cannot express an opinion because there has been a limitation on the scope of the audit, SAS 130 requires the auditor to communicate, in writing, to management and those charged with governance that the audit of ICFR cannot be satisfactorily completed.

SAS 130 requires the auditor to communicate in writing to management and those charged with governance any significant deficiencies and/or material weaknesses identified during the integrated audit, including those that were remediated during the integrated audit. It should be noted that the auditors' opinion on the effectiveness of ICFR and conclusion on the existence of significant deficiencies and/or material weaknesses is impacted by misstatements detected during the financial statement audit. If there are deficiencies that, individually or in combination, result in one or more material weaknesses, SAS 130 requires the auditor to express an adverse opinion on the entity's ICFR. The auditor should determine the effect an adverse opinion on ICFR has on the auditors' opinion on the financial statements.

SAS 130 also requires management to sign a written representation letter containing the following required elements:

1. Acknowledging management's responsibility for establishing and maintaining effective ICFR;
2. Stating that management has performed an assessment of the effectiveness of the ICFR and specifying the criteria;
3. Stating that management did not use the auditors' procedures performed during the integrated audit as part of the basis for management's assessment about ICFR;
4. Stating management's assessment about the effectiveness of the ICFR based on the criteria as of a specified date;
5. Stating that management has disclosed to the auditor all deficiencies in the design or operation of ICFR, including separately disclosing to the auditor all such deficiencies that it believes to be significant deficiencies or material weaknesses;
6. Describing any fraud resulting in a material misstatement to the entity's financial statements and any other fraud that does not result in a material misstatement to the financial statements, but involves senior management or management or other employees who have a significant role in the ICFR;
7. Stating whether the significant deficiencies and material weaknesses identified and communicated to management and those charged with governance during previous engagements have been resolved and specifically identifying any that have not; and
8. Stating whether there were, subsequent to the date being reported on, any changes in ICFR or other conditions that might significantly affect ICFR, including any corrective actions taken by management with regard to significant deficiencies and material weaknesses.

If management will not provide the above written representations, SAS 130 requires the auditor to withdraw from the engagement.