

Casitas Municipal Water District

FINANCE COMMITTEE

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

**June 21, 2019**

**10:00 a.m.**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of the Financial Statements for April, 2019.
5. Review of the April, 2019 Consumption Report.
6. Review of the Manager Recommended Budget for Revenue, Expenses and 10 Year Capital for the 2019/2020 Fiscal Year.
7. Recommendation of Investment Firms.
8. Excess Workers' Compensation program renewal with CSAC-EIA.
9. Change Order to Evans Excavating for Timber Cutoff Wall Repair.

**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: APRIL 30TH, 2019

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
REVENUE SUMMARY							
NON DEPARTMENTAL							
WATER SALES	7,320,810	389,116.32	4,881,227.48	5,213,405.03	0.00	2,439,582.52	66.68
WATER SERVICES	4,421	100.00	11,425.00	6,145.02	0.00 (	7,004.00)	258.43
WATER STANDBY	4,037,332	337,050.47	3,366,393.44	3,101,691.35	0.00	670,938.58	83.38
WATER DELINQUENCY	137,524	50,760.57	623,860.14	257,835.56	0.00 (	486,336.14)	453.64
WATER REVENUE OTHER	230,072	4,462.34	834,588.96	46,653.13	0.00 (	604,516.96)	362.75
CAPITAL FACILITIES	73,423	0.00	130,016.48	70,974.32	0.00 (	56,593.48)	177.08
INTEREST	522,870	54,434.42	467,299.31	457,793.71	0.00	55,570.69	89.37
TAXES & ASSESSMENTS	2,205,992	965,379.15	2,283,201.06	2,211,078.03	0.00 (	77,209.06)	103.50
OTHER GOVT. AGENCIES	405,000	0.00	329,301.60	8,907.65	0.00	75,698.40	81.31
MISCELLANEOUS REVENUES	94,000	0.00	80,492.42	56,460.64	0.00	13,507.58	85.63
TOTAL NON DEPARTMENTAL	15,031,444	1,801,303.27	13,007,805.89	11,430,944.44	0.00	2,023,638.13	86.54
RECREATION - OPERATIONS							
RECREATION PARK	3,438,013	108,705.58	2,087,541.89	2,390,399.77	0.00	1,350,471.11	60.72
RECREATION-CONCESSION	145,700	15,740.82	95,598.49	99,143.87	0.00	50,101.51	65.61
RECREATION OTHER	0 (	31.65)	2,298.09	96.96	0.00 (	2,298.09)	0.00
TOTAL RECREATION - OPERATIONS	3,583,713	124,414.75	2,185,438.47	2,489,640.60	0.00	1,398,274.53	60.98
RECREATION - WATER PARK							
RECREATION-CONCESSION	7,000	0.00	7,590.87	7,056.56	0.00 (	590.87)	108.44
RECREATION-WATER PARK	1,007,200	13,093.00	649,175.00	624,455.50	0.00	358,025.00	64.45
RECREATION OTHER	0	0.00 (	78.55)	79.30	0.00	78.55	0.00
TOTAL RECREATION - WATER PARK	1,014,200	13,093.00	656,687.32	631,591.36	0.00	357,512.68	64.75
TOTAL REVENUES	19,629,357	1,938,811.02	15,849,931.68	14,552,176.40	0.00	0.00	80.75

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<b>EXPENDITURE SUMMARY</b>							
<b>RETIREES</b>							
Benefits	574,814	44,190.46	432,816.93	443,645.11	0.00	141,997.07	75.30
TOTAL RETIREES	574,814	44,190.46	432,816.93	443,645.11	0.00	141,997.07	75.30
<b>BOARD OF DIRECTORS</b>							
Salaries	64,497	8,297.96	59,594.44	48,907.74	0.00	4,902.56	92.40
Benefits	90,539	9,969.42	78,941.38	60,545.25	0.00	11,597.62	87.19
Services & Supplies	31,900	1,990.48	12,259.41	1,833.56	176.23	19,464.36	38.98
TOTAL BOARD OF DIRECTORS	186,936	20,257.86	150,795.23	111,286.55	176.23	35,964.54	80.76
<b>MANAGEMENT</b>							
Salaries	673,896	29,326.72	519,712.26	468,565.38	0.00	154,183.74	77.12
Benefits	212,251	11,208.36	121,499.67	140,802.69	0.00	90,751.33	57.24
Services & Supplies	522,000	28,352.32	400,498.06	255,996.94	7,182.59	114,319.35	78.10
TOTAL MANAGEMENT	1,408,147	68,887.40	1,041,709.99	865,365.01	7,182.59	359,254.42	74.49
<b>INFORMATION TECHNOLOGY</b>							
Salaries	135,475	11,189.35	127,414.01	116,275.30	0.00	8,060.99	94.05
Benefits	46,075	5,005.53	51,074.23	48,023.03	0.00	4,999.23)	110.85
Services & Supplies	52,850	4,052.74	24,992.51	38,662.74	21,727.20	6,130.29	88.40
Services & Supplies-W.O.	0	0.00	0.00	39,685.77	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	234,400	20,247.62	203,480.75	242,646.84	21,727.20	9,192.05	96.08
<b>WATER CONSERVATION</b>							
Salaries	380,110	18,353.82	162,363.67	264,705.96	0.00	217,746.33	42.71
Benefits	58,547	13,183.40	77,592.02	88,804.76	0.00	19,045.02)	132.53
Services & Supplies	170,801	14,445.65	167,212.74	205,179.14	18,071.62	14,483.36)	108.48
Services & Supplies-W.O.	0	0.00	0.00	19,938.80	0.00	0.00	0.00
TOTAL WATER CONSERVATION	609,458	45,982.87	407,168.43	578,628.66	18,071.62	184,217.95	69.77
<b>FISHERIES</b>							
Salaries	299,915	27,048.36	251,920.56	217,910.56	0.00	47,994.44	84.00
Benefits	87,230	9,889.32	100,176.27	81,946.17	0.00	12,946.27)	114.84
Services & Supplies	76,675	7,457.21	49,310.49	27,055.86	1,552.90	25,811.61	66.34
Services & Supplies-W.O.	150,000	60,843.56	97,503.25	0.00	21,913.75	30,583.00	79.61
TOTAL FISHERIES	613,820	105,238.45	498,910.57	326,912.59	23,466.65	91,442.78	85.10
<b>ADMINISTRATION SERVICES</b>							
Salaries	505,641	43,689.25	398,796.03	407,114.45	0.00	106,844.97	78.87
Benefits	199,787	18,734.40	180,626.37	177,081.71	0.00	19,160.63	90.41
Services & Supplies	967,914	62,133.34	762,941.71	591,570.02	16,432.45	188,539.84	80.52
Other Operating Expenses	( 1,709,241)	( 110,240.01)	( 1,224,073.83)	( 1,279,334.98)	0.00	( 485,167.17)	71.62
Services & Supplies-W.O.	0	0.00	0.00	10,472.90	0.00	0.00	0.00
TOTAL ADMINISTRATION SERVICES	( 35,899)	14,316.98	118,290.28	( 93,095.90)	16,432.45	( 170,621.73)	375.28-

CASITAS MUNICIPAL WATER DISTRICT  
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<b>WAREHOUSE</b>							
Salaries	9,213	739.13	7,686.52	7,847.27	0.00	1,526.48	83.43
Benefits	1,451	193.76	2,040.66	1,890.12	0.00	( 589.66)	140.64
Services & Supplies	16,200	1,113.28	7,117.49	4,645.83	1,389.00	7,693.51	52.51
TOTAL WAREHOUSE	26,864	2,046.17	16,844.67	14,383.22	1,389.00	8,630.33	67.87
<b>GARAGE</b>							
Salaries	21,517	802.84	8,429.70	8,342.92	0.00	13,087.30	39.18
Benefits	34,530	200.57	2,118.57	2,526.56	0.00	32,411.43	6.14
Services & Supplies	( 53,333)	( 12,068.83)	( 54,997.02)	( 48,482.62)	1,425.58	3,089.60	105.79
Services & Supplies-W.O.	77,000	0.00	59,492.37	270,061.45	86,436.41	( 68,928.78)	189.52
TOTAL GARAGE	79,714	( 11,065.42)	15,043.62	232,448.31	85,010.83	( 20,340.45)	125.52
<b>SAFETY</b>							
Salaries	103,544	7,542.60	79,197.39	74,895.00	0.00	24,346.61	76.49
Benefits	16,307	3,500.02	36,488.20	35,308.07	0.00	( 20,181.20)	223.76
Services & Supplies	16,600	168.57	9,587.48	21,542.72	0.00	7,012.52	57.76
TOTAL SAFETY	136,451	11,211.19	125,273.07	131,745.79	0.00	11,177.93	91.81
<b>ENGINEERING</b>							
Salaries	719,346	50,136.91	516,425.63	361,122.96	0.00	202,920.37	71.79
Benefits	273,908	23,911.30	195,676.51	148,502.44	0.00	78,231.49	71.44
Services & Supplies	298,217	64,060.64	351,852.03	143,418.62	1,544,711.25	( 1,598,346.28)	635.97
Salaries - Work Orders	0	8,468.70	95,354.58	129,066.80	0.00	( 95,354.58)	0.00
Benefits - Work Orders	0	1,333.78	14,122.22	19,128.92	0.00	( 14,122.22)	0.00
Services & Supplies-W.O.	3,366,000	124,863.15	1,324,437.32	2,010,424.98	2,288,026.95	( 246,464.27)	107.32
TOTAL ENGINEERING	4,657,471	272,774.48	2,497,868.29	2,811,664.72	3,832,738.20	( 1,673,135.49)	135.92
<b>WATER QUALITY - LAB</b>							
Salaries	194,409	24,000.73	232,997.10	151,998.65	0.00	( 38,588.10)	119.85
Benefits	61,963	11,036.65	90,920.17	75,109.77	0.00	( 28,957.17)	146.73
Services & Supplies	193,984	11,549.85	121,586.38	101,304.11	98,119.68	( 25,722.06)	113.26
TOTAL WATER QUALITY - LAB	450,356	46,587.23	445,503.65	328,412.53	98,119.68	( 93,267.33)	120.71
<b>UTILITIES MAINTENANCE</b>							
Salaries	315,421	21,013.77	259,560.49	191,935.61	0.00	55,860.51	82.29
Benefits	139,874	10,262.40	117,809.96	93,013.80	0.00	22,064.04	84.23
Services & Supplies	103,283	4,773.42	78,341.75	240,127.69	869.61	24,071.64	76.69
Services & Supplies-W.O.	50,000	8,124.73	28,913.04	69,564.86	1,430.29	19,656.67	60.69
TOTAL UTILITIES MAINTENANCE	608,578	44,174.32	484,625.24	594,641.96	2,299.90	121,652.86	80.01
<b>ELECTRICAL MECHANICAL</b>							
Salaries	479,540	48,404.13	331,388.35	338,308.53	0.00	148,151.65	69.11
Benefits	183,625	13,502.14	127,227.93	122,179.52	0.00	56,397.07	69.29
Services & Supplies	2,019,050	84,398.30	1,248,714.16	1,489,932.97	42,952.54	727,383.30	63.97
Services & Supplies-W.O.	745,500	34,841.93	145,413.86	71,529.03	17,721.43	582,364.71	21.88
TOTAL ELECTRICAL MECHANICAL	3,427,715	181,146.50	1,852,744.30	2,021,950.05	60,673.97	1,514,296.73	55.82

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<b>DIST MAINT - PIPELINE</b>							
Salaries	567,338	50,992.46	534,700.52	426,162.02	0.00	32,637.48	94.25
Benefits	252,415	21,213.29	216,626.01	168,060.55	0.00	35,788.99	85.82
Services & Supplies	696,780	48,717.29	613,085.70	440,320.65	84,014.25 (	319.95)	100.05
Other Operating Expenses	0	9,095.58)	13,017.21	6,605.70	0.00 (	13,017.21)	0.00
Services & Supplies-W.O.	0	0.00	43,568.01	27,032.50	0.00 (	43,568.01)	0.00
TOTAL DIST MAINT - PIPELINE	1,516,533	111,827.46	1,420,997.45	1,068,181.42	84,014.25	11,521.30	99.24
<b>WATER TREATMENT</b>							
Salaries	765,049	68,593.04	638,588.24	615,160.83	0.00	126,460.76	83.47
Benefits	293,890	28,461.41	273,417.16	242,316.34	0.00	20,472.84	93.03
Services & Supplies	821,733	36,410.90	505,298.16	513,908.05	305,300.08	11,134.76	98.64
Services & Supplies-W.O.	368,400	10,117.52	130,299.34	138,633.99	108,255.48	129,845.18	64.75
TOTAL WATER TREATMENT	2,249,072	143,582.87	1,547,602.90	1,510,019.21	413,555.56	287,913.54	87.20
<b>OPERATIONS - MAINTENANCE</b>							
Salaries	188,943	16,020.08	143,291.50	94,778.56	0.00	45,651.50	75.84
Benefits	80,668	10,099.82	64,089.96	43,728.11	0.00	16,578.04	79.45
Services & Supplies	119,300	5,913.65	119,071.68	99,303.51	5,034.51 (	4,806.19)	104.03
Services & Supplies-W.O.	0	0.00	2,929.91	19,933.21	0.00 (	2,929.91)	0.00
TOTAL OPERATIONS - MAINTENANCE	388,911	32,033.55	329,383.05	257,743.39	5,034.51	54,493.44	85.99
<b>RECREATION - OPERATIONS</b>							
Salaries	1,003,462	94,154.45	996,751.00	865,394.72	0.00	6,711.00	99.33
Benefits	385,899	32,641.33	314,476.46	264,651.07	0.00	71,422.54	81.49
Services & Supplies	287,427	20,884.59	256,928.99	255,413.17	2,901.14	27,596.87	90.40
Other Operating Expenses	849,594	63,303.30	655,320.61	668,878.09	0.00	194,273.39	77.13
Services & Supplies-W.O.	30,000	0.00	33,085.00	0.00	0.00 (	3,085.00)	110.28
TOTAL RECREATION - OPERATIONS	2,556,382	210,983.67	2,256,562.06	2,054,337.05	2,901.14	296,918.80	88.39
<b>RECREATION - MAINTENANCE</b>							
Salaries	406,900	37,612.97	381,790.67	350,674.93	0.00	25,109.33	93.83
Benefits	118,098	12,273.50	123,726.30	118,798.08	0.00 (	5,628.30)	104.77
Services & Supplies	334,225	116,022.67	400,131.42	223,180.07	2,162.97 (	68,069.39)	120.37
Other Operating Expenses	321,037	26,052.38	263,200.48	281,611.12	0.00	57,836.52	81.98
Services & Supplies-W.O.	75,000	17,624.09	59,562.06	25,766.80	13,297.29	2,140.65	97.15
TOTAL RECREATION - MAINTENANCE	1,255,260	209,585.61	1,228,410.93	1,000,031.00	15,460.26	11,388.81	99.09
<b>RECREATION - PUBLIC REL</b>							
Salaries	306,629	13,175.50	131,405.46	104,417.82	0.00	175,223.54	42.85
Benefits	28,733	1,364.50	13,863.20	10,640.14	0.00	14,869.80	48.25
Services & Supplies	111,768	3,326.82	74,133.05	70,652.31	4,150.80	33,484.15	70.04
Other Operating Expenses	205,074	7,451.96	74,660.42	68,736.12	0.00	130,413.58	36.41
TOTAL RECREATION - PUBLIC REL	652,204	25,318.78	294,062.13	254,446.39	4,150.80	353,991.07	45.72
<b>RECREATION - WATER PARK</b>							
Salaries	500,259	20,383.79	370,530.52	382,379.60	0.00	129,728.48	74.07
Benefits	45,180	5,182.28	68,983.97	43,069.08	0.00 (	23,803.97)	152.69
Services & Supplies	175,042	8,063.60	124,619.92	158,236.90	24,430.21	25,991.87	85.15

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Other Operating Expenses	333,536	13,432.37	230,892.32	260,109.65	0.00	102,643.68	69.23
Services & Supplies-W.O.	34,500	1,305.91	13,641.02	8,448.34	3,863.20	16,995.78	50.74
TOTAL RECREATION - WATER PARK	1,088,517	48,367.95	808,667.75	852,243.57	28,293.41	251,555.84	76.89
TOTAL EXPENDITURES	22,685,704	1,647,696.00	16,176,761.29	15,607,637.47	4,720,698.25	1,788,244.46	92.12
REVENUE OVER/(UNDER) EXPENDITURES	( 3,056,347)	291,115.02	( 326,829.61)	( 1,055,461.07)	( 4,720,698.25)	( 1,788,244.46)	165.15

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SUMMARY OF EXPENSES							
SALARIES	7,332,080	589,758.51	5,957,837.02	5,286,556.01	0.00	1,374,242.98	81.26
BENEFITS	3,183,860	270,097.79	2,544,718.31	2,274,164.93	0.00	639,141.69	79.93
SERVICES & SUPPLIES	7,273,364	529,411.91	5,612,866.77	5,180,622.48	2,179,753.45 (	519,256.22)	107.14
OTHER OPERATING EXPENSES	0 (	9,095.58)	13,067.21	6,623.70	0.00 (	13,067.21)	0.00
SALARIES-WORK ORDERS	0	8,468.70	95,354.58	129,066.80	0.00 (	95,354.58)	0.00
BENEFITS-WORK ORDERS	0	1,333.78	14,122.22	19,128.92	0.00 (	14,122.22)	0.00
SERVICES & SUPPLIES - W.O.	4,896,400	257,720.89	1,938,845.18	2,711,492.63	2,540,944.80	416,610.02	91.49
TOTAL EXPENDITURES	22,685,704	1,647,696.00	16,176,811.29	15,607,655.47	4,720,698.25	1,788,194.46	92.12

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NON DEPARTMENTAL							
=====							
WATER SALES							
11-4-00-4000-00 Water Sales - Residential Grav	11,912	767.77	7,544.66	7,093.18	0.00	4,367.34	63.34
11-4-00-4001-00 Water Sales - Residential Pump	1,385,843	48,954.92	541,231.92	548,332.40	0.00	844,611.08	39.05
11-4-00-4001-85 Water Sales - Residential Pump	0	48,301.24	530,869.19	470,225.65	0.00 (	530,869.19)	0.00
11-4-00-4010-00 Water Sales - Commercial Gr	803	138.75	426.24	386.10	0.00	376.76	53.08
11-4-00-4011-00 Water Sales - Commercial Pump	739,661	39,934.00	294,917.55	289,081.92	0.00	444,743.45	39.87
11-4-00-4011-85 Water Sales - Commercial Pompe	0	17,393.84	176,237.66	211,335.20	0.00 (	176,237.66)	0.00
11-4-00-4021-00 Water Sales - Industrial Pompe	11,082	1,690.84	11,453.76	6,933.54	0.00 (	371.76)	103.35
11-4-00-4021-85 Water Sales - Industrial Pompe	0	93.48	869.20	892.06	0.00 (	869.20)	0.00
11-4-00-4030-00 Water Sales - Resale Gravity	1,133,146	18,507.03	850,080.18	806,474.79	0.00	283,065.82	75.02
11-4-00-4031-00 Water Sales - Resale Pumped	783,378	16,233.80	429,970.48	272,517.04	0.00	353,407.52	54.89
11-4-00-4040-00 Water Sales - Temporary Meter	128,818	1,676.00	14,047.34	13,535.92	0.00	114,770.66	10.90
11-4-00-4040-85 Water Sales - Temporary Meter	0	5.36	50.01	123.20	0.00 (	50.01)	0.00
11-4-00-4041-00 Water Sales - Insitutional Gr	8,916	350.76	4,269.06	5,635.08	0.00	4,646.94	47.88
11-4-00-4042-00 Water Sales - Institutional Pu	170,248	5,761.32	63,005.52	84,967.62	0.00	107,242.48	37.01
11-4-00-4042-85 Water Sales - Other Water Sale	0	2,745.36	29,369.12	43,735.76	0.00 (	29,369.12)	0.00
11-4-00-4050-00 Water Sales - Fire Prev Genera	359	0.00	0.00	0.00	0.00	359.00	0.00
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	64,474	2,877.57	36,461.58	46,548.48	0.00	28,012.42	56.55
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,649,426	100,682.47	1,065,023.39	1,380,354.24	0.00	584,402.61	64.57
11-4-00-4061-85 Water Sales - Ag Domestic - Pu	0	3,924.60	33,396.48	12,903.22	0.00 (	33,396.48)	0.00
11-4-00-4070-00 Water Sales - Agricultural - G	37,459	1,557.33	22,382.91	30,502.76	0.00	15,076.09	59.75
11-4-00-4071-00 Water Sales - Agricultural - P	1,162,626	76,947.52	749,127.14	956,685.87	0.00	413,498.86	64.43
11-4-00-4071-85 Water Sales - Agricultural - P	0	0.00	43.29	1,475.86	0.00 (	43.29)	0.00
11-4-00-4081-00 Water Sales - Recreation - Pu	32,659	572.36	20,450.80	23,665.14	0.00	12,208.20	62.62
TOTAL WATER SALES	7,320,810	389,116.32	4,881,227.48	5,213,405.03	0.00	2,439,582.52	66.68
WATER SERVICES							
11-4-00-4093-00 Meter Tests & Installations	4,421	100.00	11,425.00	6,075.00	0.00 (	7,004.00)	258.43
11-4-00-4098-00 Meter Standby Fees	0	0.00	0.00	70.02	0.00	0.00	0.00
TOTAL WATER SERVICES	4,421	100.00	11,425.00	6,145.02	0.00 (	7,004.00)	258.43
WATER STANDBY							
11-4-00-4150-00 Meter Chg - CMWD Residential	1,340,306	117,029.11	1,168,153.42	1,041,806.80	0.00	172,152.93	87.16
11-4-00-4150-85 Meter Chg - OJAI Residential	1,228,543	98,979.72	985,626.40	934,238.87	0.00	242,916.73	80.23
11-4-00-4151-00 Meter Chg - CMWD Commercial	108,905	9,646.98	96,249.16	87,453.34	0.00	12,655.47	88.38
11-4-00-4151-85 Meter Chg - OJAI Commercial	241,800	14,766.70	149,867.82	168,611.33	0.00	91,932.41	61.98
11-4-00-4152-00 Meter Chg - CMWD Industrial	32,880	2,863.98	28,639.80	25,571.20	0.00	4,240.52	87.10
11-4-00-4152-85 Meter Chg - OJAI Industrial	1,764	137.20	1,372.00	1,327.60	0.00	392.49	77.76
11-4-00-4153-00 Meter Chg - CMWD Agriculture	198,346	17,276.62	172,766.20	154,253.75	0.00	25,580.25	87.10
11-4-00-4153-85 Meter Chg - OJAI Agriculture	3,217	0.00 (	901.98)	2,443.84	0.00	4,119.03	28.04-
11-4-00-4154-00 Meter Chg - CMWD Institutional	42,788	3,220.87	31,441.78	33,276.50	0.00	11,346.27	73.48
11-4-00-4154-85 Meter Chg - OJAI Institutional	37,296	3,006.09	30,060.90	28,293.87	0.00	7,234.64	80.60
11-4-00-4155-00 Meter Chg - CMWD Temporary	26,552	1,730.00	18,349.95	21,344.02	0.00	8,202.47	69.11
11-4-00-4155-85 Meter Chg - OJAI Temporary	1,029	0.00	0.00	560.19	0.00	1,029.02	0.00
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	366,208	31,482.53	317,434.38	284,486.30	0.00	48,774.11	86.68



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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-4-00-4156-85 Meter Chg - OJAI Ag Residentia	2,281	1,018.06	9,144.32	2,021.10	0.00 (	6,862.88)	400.81
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	18,841	1,465.28	14,652.80	14,652.80	0.00 (	4,188.27)	77.77
11-4-00-4158-00 Meter Chg - CMWD Resale	259,721	32,857.24	327,383.64	228,062.90	0.00 (	67,662.63)	126.05
11-4-00-4159-00 Meter Chg - Fire Service	126,852	1,570.09	16,152.85	73,286.94	0.00 (	110,699.48)	12.73
TOTAL WATER STANDBY	4,037,332	337,050.47	3,366,393.44	3,101,691.35	0.00 (	670,938.58)	83.38
<b>WATER DELINQUENCY</b>							
11-4-00-4350-00 Hang Tag Fee	27,760	2,140.00	28,040.00	32,380.00	0.00 (	280.00)	101.01
11-4-00-4351-00 Turn Off Fee	5,640	120.00	4,880.00	6,240.00	0.00 (	760.00)	86.52
11-4-00-4352-00 Turn On Fee	5,640	120.00	4,880.00	6,120.00	0.00 (	760.00)	86.52
11-4-00-4353-00 Late Fee - Residential	39,279	3,133.41	38,607.32	42,161.36	0.00 (	671.68)	98.29
11-4-00-4354-00 Alloc Penalty - Residential	0	44,415.00	597,560.00	314,045.00	0.00 (	597,560.00)	0.00
11-4-00-4356-00 Alloc Penalty - Business	0	0.00 (	1,300.00)	10,815.00)	0.00 (	1,300.00)	0.00
11-4-00-4357-00 Late Fee - Business	2,400	127.59	2,054.86	6,255.96	0.00 (	345.14)	85.62
11-4-00-4361-00 Late Fee - Industrial	488	202.03	258.22	269.48	0.00 (	229.78)	52.91
11-4-00-4365-00 Late Fee - Resale	32,661	0.00	101.96	126.52	0.00 (	32,559.04)	0.31
11-4-00-4369-00 Late Fee - Other	2,349	236.66	1,426.42	1,077.82	0.00 (	922.58)	60.72
11-4-00-4370-00 Alloc Penalty - Other	0	0.00 (	6,920.00)	15,715.00)	0.00 (	6,920.00)	0.00
11-4-00-4377-00 Late Fee - Agriculture Domesti	12,064	115.23	844.14	8,416.59	0.00 (	11,219.86)	7.00
11-4-00-4378-00 Alloc Penalty - Ag Domestic	0	0.00 (	24,325.00)	14,000.00)	0.00 (	24,325.00)	0.00
11-4-00-4381-00 Late Fee - Agriculture	7,983	60.65	2,052.22	2,927.83	0.00 (	5,930.78)	25.71
11-4-00-4382-00 Alloc Penalty - Agriculture	0	0.00 (	25,140.00)	122,165.00)	0.00 (	25,140.00)	0.00
11-4-00-4395-00 N.S.F. - Returned Check Fee	1,260	90.00	840.00	510.00	0.00 (	420.00)	66.67
TOTAL WATER DELINQUENCY	137,524	50,760.57	623,860.14	257,835.56	0.00 (	486,336.14)	453.64
<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	150,000	0.00	0.00	0.00	0.00 (	150,000.00)	0.00
11-4-00-4420-00 Miscellaneous Revenue - Other	60,000	4,429.61	828,413.99	23,362.75	0.00 (	768,413.99)	1,380.69
11-4-00-4435-00 Bad Debt Collection Recovery	0	32.73	1,009.86	533.73	0.00 (	1,009.86)	0.00
11-4-00-4440-00 Administration Fee	0	0.00	693.11	201.16	0.00 (	693.11)	0.00
11-4-00-4445-00 Energy Capacity Revenue	15,600	0.00	0.00	18,083.49	0.00 (	15,600.00)	0.00
TOTAL WATER REVENUE OTHER	230,072	4,462.34	834,588.96	46,653.13	0.00 (	604,516.96)	362.75
<b>CAPITAL FACILITIES</b>							
11-4-00-4090-00 Capital Facilities Charge	73,423	0.00	130,016.48	70,974.32	0.00 (	56,593.48)	177.08
TOTAL CAPITAL FACILITIES	73,423	0.00	130,016.48	70,974.32	0.00 (	56,593.48)	177.08
<b>INTEREST</b>							
11-4-00-4100-00 1% Tax Allocation	0	0.00	7,481.07	9,318.27	0.00 (	7,481.07)	0.00
11-4-00-4105-00 Assessments - Oak View	0	0.00	0.00	0.05	0.00 (	0.00)	0.00
11-4-00-4115-00 Interest on Time Deposits and	522,870	54,434.42	459,818.24	448,475.39	0.00 (	63,051.76)	87.94
TOTAL INTEREST	522,870	54,434.42	467,299.31	457,793.71	0.00 (	55,570.69)	89.37
<b>TAXES &amp; ASSESSMENTS</b>							
11-4-00-4200-00 1 % - Secured Current General	2,186,972	965,379.15	2,207,605.76	2,138,816.84	0.00 (	20,633.76)	100.94
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	0.00	8,962.88	8,264.23	0.00 (	8,962.88)	0.00
11-4-00-4215-00 1 % - Unsecured Current Genera	0	0.00	66,630.87	63,921.62	0.00 (	66,630.87)	0.00
11-4-00-4220-00 1 % - Unsecured Prior Year Gen	0	0.00	1.55	75.34	0.00 (	1.55)	0.00
11-4-00-4225-00 Miramonte Tax Secured	19,020	0.00	0.00	0.00	0.00 (	19,020.00)	0.00
TOTAL TAXES & ASSESSMENTS	2,205,992	965,379.15	2,283,201.06	2,211,078.03	0.00 (	77,209.06)	103.50

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OTHER GOVT. AGENCIES							
11-4-00-4300-00 Federal Disaster Assistance	325,000	0.00	0.00	0.00	0.00	325,000.00	0.00
11-4-00-4315-00 State - Homeowners Property Ta	0	0.00	8,643.60	8,907.65	0.00	( 8,643.60)	0.00
11-4-00-4320-00 State - Other	80,000	0.00	320,658.00	0.00	0.00	( 240,658.00)	400.82
TOTAL OTHER GOVT. AGENCIES	405,000	0.00	329,301.60	8,907.65	0.00	75,698.40	81.31
MISCELLANEOUS REVENUES							
11-4-00-4235-00 RDA - Pass Through	94,000	0.00	80,492.42	56,460.64	0.00	13,507.58	85.63
TOTAL MISCELLANEOUS REVENUES	94,000	0.00	80,492.42	56,460.64	0.00	13,507.58	85.63
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TOTAL NON DEPARTMENTAL	15,031,444	1,801,303.27	13,007,805.89	11,430,944.44	0.00	2,023,638.13	86.54
RECREATION - OPERATIONS							
=====							
RECREATION PARK							
11-4-62-4500-00 Animal Permit	15,000	512.00	11,483.00	10,696.00	0.00	3,517.00	76.55
11-4-62-4510-00 Boat Fees - Annual	33,000	1,300.00	18,005.00	23,710.00	0.00	14,995.00	54.56
11-4-62-4515-00 Boat Fees - Daily	9,800	338.00	5,343.00	6,422.00	0.00	4,457.00	54.52
11-4-62-4520-00 Boat Fees Annual - Refund Quag	3,000	0.00	0.00	0.00	0.00	3,000.00	0.00
11-4-62-4525-00 Boat Inspection Fees - Quagga	0	97.56	1,226.58	2,126.45	0.00	( 1,226.58)	0.00
11-4-62-4530-00 Boat Fees - Overnight	800	40.00	320.00	540.00	0.00	480.00	40.00
11-4-62-4535-00 Boat Lock Revenue - Quagga	3,000	144.00	936.00	2,160.00	0.00	2,064.00	31.20
11-4-62-4545-00 Camping Fees	1,995,000	55,026.50	1,271,725.50	1,392,866.50	0.00	723,274.50	63.75
11-4-62-4555-00 Commercials - Recreation	1,500	0.00	150.00	0.00	0.00	1,350.00	10.00
11-4-62-4557-00 Bad Debt Collection Recovery	0	0.00	0.00	31.00	0.00	0.00	0.00
11-4-62-4565-00 Donation vouchers	( 2,000)	0.00	0.00	0.00	0.00	( 2,000.00)	0.00
11-4-62-4570-00 Events - Recreation	20,000	1,250.00	32,970.84	31,923.72	0.00	( 12,970.84)	164.85
11-4-62-4575-00 Event Reimbursment - Recreatio	2,500	0.00	0.00	2,246.28	0.00	2,500.00	0.00
11-4-62-4580-00 Federal Disaster Assistance -	30,000	0.00	7,561.70	0.00	0.00	22,438.30	25.21
11-4-62-4585-00 Gift Cards and Certificates	1,200	370.00	1,064.00	450.00	0.00	136.00	88.67
11-4-62-4590-00 Grants - Recreation	311,000	0.00	65,815.49	195,792.40	0.00	245,184.51	21.16
11-4-62-4595-00 Guest Pass - Recreation	0	( 10.00)	( 190.00)	( 240.00)	0.00	190.00	0.00
11-4-62-4597-00 Impound Fee	0	0.00	50.00	500.00	0.00	( 50.00)	0.00
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	3,000	105.00	3,062.50	3,027.48	0.00	( 62.50)	102.08
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	35	0.00	9.00	0.00	0.00	26.00	25.71
11-4-62-4610-00 Miscellaneous Revenue	12,228	100.00	1,918.47	1,735.22	0.00	10,309.53	15.69
11-4-62-4620-00 Rain Checks - Recreation	( 250)	0.00	( 523.50)	( 309.00)	0.00	273.50	209.40
11-4-62-4625-00 Reservations	155,000	3,694.00	94,899.00	102,043.50	0.00	60,101.00	61.23
11-4-62-4630-00 Shower Facility Fees	24,000	1,224.00	24,951.75	16,711.00	0.00	( 951.75)	103.97
11-4-62-4632-00 Snow Bird Pumping	0	0.00	2,280.00	2,680.00	0.00	( 2,280.00)	0.00
11-4-62-4635-00 Trailer Storage Fees	190,000	18,504.52	177,317.06	138,051.22	0.00	12,682.94	93.32
11-4-62-4640-00 Vehicle Fees - Daily	485,000	9,730.00	263,351.50	348,500.00	0.00	221,648.50	54.30
11-4-62-4645-00 Violation Ordinance Fees	1,200	50.00	2,265.00	790.00	0.00	( 1,065.00)	188.75
11-4-62-4650-00 Visitor Cards	144,000	16,230.00	101,550.00	107,946.00	0.00	42,450.00	70.52
TOTAL RECREATION PARK	3,438,013	108,705.58	2,087,541.89	2,390,399.77	0.00	1,350,471.11	60.72

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<b>RECREATION-CONCESSION</b>							
11-4-62-4705-00 Boat Rental - Concession	65,000	8,025.16	39,512.55	43,584.94	0.00	25,487.45	60.79
11-4-62-4720-00 Park Store - Recreation	53,000	5,024.13	37,248.40	37,348.67	0.00	15,751.60	70.28
11-4-62-4725-00 Cafe - Concession	27,700	2,691.53	18,921.54	18,210.26	0.00	8,778.46	68.31
11-4-62-4735-00 Trailer Rental Concession	0	0.00	84.00	0.00	0.00	84.00	0.00
TOTAL RECREATION-CONCESSION	145,700	15,740.82	95,598.49	99,143.87	0.00	50,101.51	65.61
<b>RECREATION OTHER</b>							
11-4-62-4900-00 Over / Short - Recreation	0	31.65	2,298.09	96.96	0.00	2,298.09	0.00
TOTAL RECREATION OTHER	0	31.65	2,298.09	96.96	0.00	2,298.09	0.00
<b>TOTAL RECREATION - OPERATIONS</b>	<b>3,583,713</b>	<b>124,414.75</b>	<b>2,185,438.47</b>	<b>2,489,640.60</b>	<b>0.00</b>	<b>1,398,274.53</b>	<b>60.98</b>
<b>RECREATION - WATER PARK</b>							
=====							
<b>RECREATION-CONCESSION</b>							
11-4-65-4740-00 Water Park Snack Bar	7,000	0.00	7,590.87	7,056.56	0.00	590.87	108.44
TOTAL RECREATION-CONCESSION	7,000	0.00	7,590.87	7,056.56	0.00	590.87	108.44
<b>RECREATION-WATER PARK</b>							
11-4-65-4805-00 Water Park - Late Day Pass Fee	116,000	0.00	81,407.50	77,407.00	0.00	34,592.50	70.18
11-4-65-4810-00 Water Park - Group Pass Fee	( 4,500)	( 246.00)	( 2,086.00)	( 2,328.00)	0.00	( 2,414.00)	46.36
11-4-65-4811-00 Water Park - Guest Pass	0	0.00	514.00	108.00	0.00	514.00	0.00
11-4-65-4815-00 Water Park - Junior Lifeguard	7,000	0.00	3,640.00	1,850.00	0.00	3,360.00	52.00
11-4-65-4818-00 Water Park - Lifeguard Trainin	800	0.00	290.00	385.00	0.00	510.00	36.25
11-4-65-4820-00 Water Park - Locker Fee	1,200	0.00	819.00	1,137.00	0.00	381.00	68.25
11-4-65-4825-00 Water Park - Next Day Pass Fee	( 1,200)	0.00	( 690.00)	( 776.00)	0.00	( 510.00)	57.50
11-4-65-4830-00 Water Park - Promotion	( 600)	70.00	( 212.00)	( 464.00)	0.00	( 388.00)	35.33
11-4-65-4835-00 Water Park - Rain Checks	( 1,000)	0.00	( 823.50)	( 535.00)	0.00	( 176.50)	82.35
11-4-65-4840-00 Water Park - Reservation Fee	60,000	956.00	36,678.00	36,530.00	0.00	23,322.00	61.13
11-4-65-4845-00 Water Park - Season Pass Fee	28,000	106.00	5,146.00	6,662.00	0.00	22,854.00	18.38
11-4-65-4850-00 Water Park - Shade Rental Fee	10,000	225.00	4,275.00	4,725.00	0.00	5,725.00	42.75
11-4-65-4855-00 Water Park - Shower Facility F	17,000	0.00	6,043.00	12,226.50	0.00	10,957.00	35.55
11-4-65-4860-00 Water Park - Single Splash Fee	762,000	11,922.00	507,090.00	480,710.00	0.00	254,910.00	66.55
11-4-65-4865-00 Water Park - Special Event Fee	1,500	0.00	0.00	1,250.00	0.00	1,500.00	0.00
11-4-65-4870-00 Water Park - Water Fitness - F	11,000	60.00	8,112.00	5,784.00	0.00	2,888.00	73.75
TOTAL RECREATION-WATER PARK	1,007,200	13,093.00	649,175.00	624,455.50	0.00	358,025.00	64.45
<b>RECREATION OTHER</b>							
11-4-65-4900-00 Over / Short - Water Park	0	0.00	78.55	79.30	0.00	78.55	0.00
TOTAL RECREATION OTHER	0	0.00	78.55	79.30	0.00	78.55	0.00
<b>TOTAL RECREATION - WATER PARK</b>	<b>1,014,200</b>	<b>13,093.00</b>	<b>656,687.32</b>	<b>631,591.36</b>	<b>0.00</b>	<b>357,512.68</b>	<b>64.75</b>
<b>TOTAL REVENUES</b>	<b>19,629,357</b>	<b>1,938,811.02</b>	<b>15,849,931.68</b>	<b>14,552,176.40</b>	<b>0.00</b>	<b>3,779,425.34</b>	<b>80.75</b>

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 RETIREES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Benefits</b>							
11-5-01-5078-00 Insurance - Employee Assistanc	0	0.00 (	14.10)	0.00	0.00	14.10	0.00
11-5-01-5084-00 Insurance - Group Life	0	0.00 (	262.20)	0.00	0.00	262.20	0.00
11-5-01-5085-00 Insurance - Group Health	542,670	41,746.73	409,009.82	418,163.07	0.00	133,660.18	75.37
11-5-01-5086-00 Insurance - Group Dental	27,359	2,048.56	20,272.48	21,662.84	0.00	7,086.52	74.10
11-5-01-5087-00 Insurance - Group Vision	4,785	395.17	3,810.93	3,819.20	0.00	974.07	79.64
TOTAL Benefits	574,814	44,190.46	432,816.93	443,645.11	0.00	141,997.07	75.30
<b>Services &amp; Supplies</b>							
TOTAL RETIREES	574,814	44,190.46	432,816.93	443,645.11	0.00	141,997.07	75.30

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 BOARD OF DIRECTORS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-11-5001-00 Regular Salaries	64,497	8,297.96	59,594.44	48,907.74	0.00	4,902.56	92.40
TOTAL Salaries	64,497	8,297.96	59,594.44	48,907.74	0.00	4,902.56	92.40
<b>Benefits</b>							
11-5-11-5082-00 Social Security Expense	3,999	514.48	3,823.60	3,032.36	0.00	175.40	95.61
11-5-11-5083-00 Medicare Expense	935	120.32	894.06	709.07	0.00	40.94	95.62
11-5-11-5084-00 Insurance - Group Life	196	23.85	188.70	142.90	0.00	7.30	96.28
11-5-11-5085-00 Insurance - Group Health	81,060	8,845.03	70,101.34	53,209.72	0.00	10,958.66	86.48
11-5-11-5086-00 Insurance - Group Dental	3,802	400.64	3,412.88	3,017.20	0.00	389.12	89.77
11-5-11-5087-00 Insurance - Group Vision	547	65.10	520.80	434.00	0.00	26.20	95.21
TOTAL Benefits	90,539	9,969.42	78,941.38	60,545.25	0.00	11,597.62	87.19
<b>Services &amp; Supplies</b>							
11-5-11-5012-00 Service & Supplies	500	0.00	973.22	19.99	0.00	473.22)	194.64
11-5-11-5028-00 Computer Upgrades - Hardware	7,500	0.00	1,499.15	0.00	0.00	6,000.85	19.99
11-5-11-5029-00 Computer Upgrades - Software	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-11-5042-00 Communications - Radio & Telep	0	0.00	285.00	0.00	0.00	285.00)	0.00
11-5-11-5045-00 Printing & Binding	0	0.00	0.00	0.00	176.23	176.23)	0.00
11-5-11-5047-00 Office Supplies	0	0.00	450.21	0.00	0.00	450.21)	0.00
11-5-11-5051-00 Advertising & Legal Notices	0	0.00	319.26	205.16	0.00	319.26)	0.00
11-5-11-5055-00 Private Vehicle Mileage	2,500	754.00	2,397.21	1,256.41	0.00	102.79	95.89
11-5-11-5056-00 Travel Expense	1,500	0.00	0.00	52.00	0.00	1,500.00	0.00
11-5-11-5058-00 Directors Election Fees	15,000	0.00	4,706.18	0.00	0.00	10,293.82	31.37
11-5-11-5059-00 Education & Training Seminars	2,900	1,236.48	1,629.18	300.00	0.00	1,270.82	56.18
TOTAL Services & Supplies	31,900	1,990.48	12,259.41	1,833.56	176.23	19,464.36	38.98
<b>TOTAL BOARD OF DIRECTORS</b>	<b>186,936</b>	<b>20,257.86</b>	<b>150,795.23</b>	<b>111,286.55</b>	<b>176.23</b>	<b>35,964.54</b>	<b>80.76</b>

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-21-5001-00 Regular Salaries	566,209	28,462.18	468,551.92	413,654.96	0.00	97,657.08	82.75
11-5-21-5006-00 Vacation Pay	49,478	864.54	26,165.07	22,637.45	0.00	23,312.93	52.88
11-5-21-5007-00 Jury Duty	2,910	0.00	0.00	1,631.22	0.00	2,910.00	0.00
11-5-21-5008-00 Sick Pay	29,105	0.00	9,552.35	9,017.79	0.00	19,552.65	32.82
11-5-21-5009-00 Holiday Pay	26,194	0.00	15,442.92	21,623.96	0.00	10,751.08	58.96
TOTAL Salaries	673,896	29,326.72	519,712.26	468,565.38	0.00	154,183.74	77.12
<b>Benefits</b>							
11-5-21-5078-00 Insurance - Employee Assistanc	118	4.70	58.75	70.50	0.00	59.25	49.79
11-5-21-5079-00 CalPers Pension Exp - PEPRA	0	1,193.71	6,719.11	7,807.03	0.00	( 6,719.11)	0.00
11-5-21-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	854.44	0.00	0.00	0.00
11-5-21-5081-00 CalPERS Pension Exp - Classic	54,579	3,755.02	42,494.53	44,123.24	0.00	12,084.47	77.86
11-5-21-5082-00 Social Security Expense	41,782	1,819.19	14,173.74	22,517.90	0.00	27,608.26	33.92
11-5-21-5083-00 Medicare Expense	9,771	425.46	8,264.90	7,080.46	0.00	1,506.10	84.59
11-5-21-5084-00 Insurance - Group Life	3,578	142.00	1,775.00	2,130.00	0.00	1,803.00	49.61
11-5-21-5085-00 Insurance - Group Health	97,559	3,675.26	45,703.19	53,487.50	0.00	51,855.81	46.85
11-5-21-5086-00 Insurance - Group Dental	4,317	171.32	2,039.20	2,406.12	0.00	2,277.80	47.24
11-5-21-5087-00 Insurance - Group Vision	547	21.70	271.25	325.50	0.00	275.75	49.59
TOTAL Benefits	212,251	11,208.36	121,499.67	140,802.69	0.00	90,751.33	57.24
<b>Services &amp; Supplies</b>							
11-5-21-5011-00 District Equipment	0	13.21	26.30	0.00	0.00	( 26.30)	0.00
11-5-21-5012-00 Service & Supplies	12,000	160.04	10,527.53	9,848.95	0.00	1,472.47	87.73
11-5-21-5028-00 Computer Upgrades - Hardware	3,000	0.00	0.00	1,169.11	3,992.57	( 992.57)	133.09
11-5-21-5029-00 Computer Upgrades - Software	10,000	0.00	0.00	0.00	0.00	10,000.00	0.00
11-5-21-5040-00 Outside Contracts	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-21-5041-00 Clothing & Personal Supplies	0	0.00	0.00	72.97	0.00	0.00	0.00
11-5-21-5042-00 Communications - Radio & Telep	0	83.66	1,213.36	1,071.09	0.00	( 1,213.36)	0.00
11-5-21-5044-00 Membership & Dues	162,600	0.00	141,561.00	102,466.59	0.00	21,039.00	87.06
11-5-21-5045-00 Printing & Binding	0	0.00	0.00	52.50	0.00	0.00	0.00
11-5-21-5046-00 Books & Publications	0	0.00	7,534.71	6,069.91	598.46	( 8,133.17)	0.00
11-5-21-5047-00 Office Supplies	0	0.00	0.00	178.79	0.00	0.00	0.00
11-5-21-5048-00 Postage Expense	0	0.00	149.48	104.39	0.00	( 149.48)	0.00
11-5-21-5049-00 Other Professional Fees	319,500	28,077.91	236,901.71	128,494.99	2,591.56	80,006.73	74.96
11-5-21-5051-00 Advertising & Legal Notices	0	0.00	0.00	1,201.54	0.00	0.00	0.00
11-5-21-5055-00 Private Vehicle Mileage	0	0.00	197.38	1,811.53	0.00	( 197.38)	0.00
11-5-21-5056-00 Travel Expense	6,700	0.00	111.96	1,382.67	0.00	6,588.04	1.67
11-5-21-5059-00 Education & Training Seminars	6,200	0.00	2,120.00	2,022.34	0.00	4,080.00	34.19
11-5-21-5077-00 Insurance - Aflac Service Fee	0	17.50	154.63	49.57	0.00	( 154.63)	0.00
TOTAL Services & Supplies	522,000	28,352.32	400,498.06	255,996.94	7,182.59	114,319.35	78.10
<b>Other Operating Expenses</b>							
<b>Salaries - Work Orders</b>							

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 MANAGEMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL MANAGEMENT	1,408,147	68,887.40	1,041,709.99	865,365.01	7,182.59	359,254.42	74.49

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 INFORMATION TECHNOLOGY

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-24-5001-00 Regular Salaries	111,320	10,733.76	106,819.14	102,803.03	0.00	4,500.86	95.96
11-5-24-5003-00 Overtime Pay	0	455.59	10,524.75	3,944.99	0.00	( 10,524.75)	0.00
11-5-24-5006-00 Vacation Pay	11,841	0.00	4,812.63	3,502.91	0.00	7,028.37	40.64
11-5-24-5007-00 Jury Duty	230	0.00	0.00	0.00	0.00	230.00	0.00
11-5-24-5008-00 Sick Pay	3,143	0.00	0.00	1,150.34	0.00	3,143.00	0.00
11-5-24-5009-00 Holiday Pay	8,941	0.00	5,257.49	4,874.03	0.00	3,683.51	58.80
TOTAL Salaries	135,475	11,189.35	127,414.01	116,275.30	0.00	8,060.99	94.05
<b>Benefits</b>							
11-5-24-5078-00 Insurance - Employee Assistanc	30	2.35	23.50	23.50	0.00	6.50	78.33
11-5-24-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	2,449.22	0.00	0.00	0.00
11-5-24-5081-00 CalPERS Pension Exp - Classic	9,016	2,030.46	21,052.96	16,714.18	0.00	( 12,036.96)	233.51
11-5-24-5082-00 Social Security Expense	8,400	694.13	6,864.90	6,803.10	0.00	1,535.10	81.73
11-5-24-5083-00 Medicare Expense	1,964	162.34	1,970.37	1,759.13	0.00	( 6.37)	100.32
11-5-24-5084-00 Insurance - Group Life	511	40.55	405.50	405.50	0.00	105.50	79.35
11-5-24-5085-00 Insurance - Group Health	24,583	1,951.02	19,510.20	18,621.60	0.00	5,072.80	79.36
11-5-24-5086-00 Insurance - Group Dental	1,337	106.12	1,061.20	1,061.20	0.00	275.80	79.37
11-5-24-5087-00 Insurance - Group Vision	234	18.56	185.60	185.60	0.00	48.40	79.32
TOTAL Benefits	46,075	5,005.53	51,074.23	48,023.03	0.00	( 4,999.23)	110.85
<b>Services &amp; Supplies</b>							
11-5-24-5011-00 District Equipment	2,500	66.05	936.88	1,035.35	0.00	1,563.12	37.48
11-5-24-5012-00 Service & Supplies	4,500	205.75	4,665.08	4,070.20	0.10	( 165.18)	103.67
11-5-24-5028-00 Computer Upgrades - Hardware	11,000	160.55	1,384.55	9,902.28	0.00	9,615.45	12.59
11-5-24-5029-00 Computer Upgrades - Software	7,250	1,891.50	2,465.25	0.00	0.00	4,784.75	34.00
11-5-24-5040-00 Outside Contracts	21,600	1,332.00	11,530.08	13,930.75	21,727.10	( 11,657.18)	153.97
11-5-24-5041-00 Clothing & Personal Supplies	500	0.00	242.94	244.44	0.00	257.06	48.59
11-5-24-5042-00 Communications - Radio & Telep	1,500	286.01	3,420.35	9,008.77	0.00	( 1,920.35)	228.02
11-5-24-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-24-5052-00 Small Tools	100	0.00	55.77	155.54	0.00	44.23	55.77
11-5-24-5055-00 Private Vehicle Mileage	300	93.38	136.98	196.74	0.00	163.02	45.66
11-5-24-5059-00 Education & Training Seminars	3,500	0.00	0.00	31.17	0.00	3,500.00	0.00
11-5-24-5077-00 Insurance - Aflac Service Fee	0	17.50	154.63	87.50	0.00	( 154.63)	0.00
TOTAL Services & Supplies	52,850	4,052.74	24,992.51	38,662.74	21,727.20	6,130.29	88.40
<b>Salaries - Work Orders</b>							
<b>Benefits - Work Orders</b>							
<b>Services &amp; Supplies-W.O.</b>							
11-5-24-5940-00 Outside Contracts	0	0.00	0.00	39,685.77	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	39,685.77	0.00	0.00	0.00
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>234,400</b>	<b>20,247.62</b>	<b>203,480.75</b>	<b>242,646.84</b>	<b>21,727.20</b>	<b>9,192.05</b>	<b>96.08</b>



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 83.33

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	293,523	12,768.88	93,632.31	192,181.19	0.00	199,890.69	31.90
11-5-25-5002-00 Part Time - Temporary Wages	16,266	5,084.65	43,392.25	28,389.32	0.00 (	27,126.25)	266.77
11-5-25-5003-00 Overtime Pay	0	0.00	1,537.32	655.32	0.00 (	1,537.32)	0.00
11-5-25-5006-00 Vacation Pay	32,309	500.29	10,807.71	17,381.17	0.00	21,501.29	33.45
11-5-25-5007-00 Jury Duty	1,901	0.00	0.00	0.00	0.00	1,901.00	0.00
11-5-25-5008-00 Sick Pay	19,006	0.00	6,248.60	14,333.07	0.00	12,757.40	32.88
11-5-25-5009-00 Holiday Pay	17,105	0.00	6,745.48	11,765.89	0.00	10,359.52	39.44
TOTAL Salaries	380,110	18,353.82	162,363.67	264,705.96	0.00	217,746.33	42.71
<b>Benefits</b>							
11-5-25-5078-00 Insurance - Employee Assistanc	0	7.05	47.00	70.50	0.00 (	47.00)	0.00
11-5-25-5079-00 CalPers Pension Exp - PEPRA	0	700.66	5,433.43	4,120.08	0.00 (	5,433.43)	0.00
11-5-25-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,490.18	0.00	0.00	0.00
11-5-25-5081-00 CalPERS Pension Exp - Classic	29,468	1,945.36	20,495.62	26,856.00	0.00	8,972.38	69.55
11-5-25-5082-00 Social Security Expense	23,567	1,137.94	10,563.70	15,855.83	0.00	13,003.30	44.82
11-5-25-5083-00 Medicare Expense	5,512	266.12	2,470.48	3,995.15	0.00	3,041.52	44.82
11-5-25-5084-00 Insurance - Group Life	0	57.25	398.00	1,167.50	0.00 (	398.00)	0.00
11-5-25-5085-00 Insurance - Group Health	0	4,932.90	30,706.28	32,719.42	0.00 (	30,706.28)	0.00
11-5-25-5086-00 Insurance - Group Dental	0	277.44	1,785.60	2,050.40	0.00 (	1,785.60)	0.00
11-5-25-5087-00 Insurance - Group Vision	0	55.68	378.91	479.70	0.00 (	378.91)	0.00
11-5-25-5088-00 Insurance - Unemployment	0	3,803.00	5,313.00	0.00	0.00 (	5,313.00)	0.00
TOTAL Benefits	58,547	13,183.40	77,592.02	88,804.76	0.00 (	19,045.02)	132.53
<b>Services &amp; Supplies</b>							
11-5-25-5011-00 District Equipment	1,700	39.76	269.52	390.68	66.62	1,363.86	19.77
11-5-25-5012-00 Service & Supplies	17,889	0.00	19,326.86	7,225.35	3,018.34 (	4,456.20)	124.91
11-5-25-5028-00 Computer Upgrades - Hardware	0	1,933.54	1,933.54	6,111.72	215.00 (	2,148.54)	0.00
11-5-25-5029-00 Computer Upgrades - Software	0	0.00	348.00	0.00	0.00 (	348.00)	0.00
11-5-25-5040-00 Outside Contracts	91,087	11,479.00	101,723.89	148,717.17	6,004.66 (	16,641.55)	118.27
11-5-25-5041-00 Clothing & Personal Supplies	0	0.00	170.00	109.42	0.00 (	170.00)	0.00
11-5-25-5042-00 Communications - Radio & Telep	1,008	151.50	1,912.06	1,279.05	0.00 (	904.06)	189.69
11-5-25-5044-00 Membership & Dues	11,205	225.00	7,906.96	7,563.76	0.00	3,298.04	70.57
11-5-25-5045-00 Printing & Binding	12,500	0.00	6,406.50	9,260.20	6,964.50 (	871.00)	106.97
11-5-25-5046-00 Books & Publications	100	0.00	0.00	0.00	0.00	100.00	0.00
11-5-25-5048-00 Postage Expense	9,500	0.00	12,770.08	5,296.92	1,802.50 (	5,072.58)	153.40
11-5-25-5050-00 Licenses & Permits	0	0.00	0.00	60.00	0.00	0.00	0.00
11-5-25-5051-00 Advertising & Legal Notices	19,470	350.00	3,400.00	5,510.00	0.00	16,070.00	17.46
11-5-25-5053-00 Public Information Program	0	0.00	0.00	190.00	0.00	0.00	0.00
11-5-25-5055-00 Private Vehicle Mileage	75	0.00	46.40	101.65	0.00	28.60	61.87
11-5-25-5056-00 Travel Expense	2,850	0.00	656.19	20.00	0.00	2,193.81	23.02
11-5-25-5059-00 Education & Training Seminars	3,417	266.85	566.85	11,165.81	0.00	2,850.15	16.59
11-5-25-5076-00 Insurance - Workers Compensati	0	0.00	9,775.89	2,107.45	0.00 (	9,775.89)	0.00
11-5-25-5077-00 Insurance - Aflac Service Fee	0	0.00	0.00	69.96	0.00	0.00	0.00
TOTAL Services & Supplies	170,801	14,445.65	167,212.74	205,179.14	18,071.62 (	14,483.36)	108.48

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 WATER CONSERVATION

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Other Operating Expenses	_____	_____	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-25-5912-00 Services & Supplies	0	0.00	0.00	19,938.80	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	19,938.80	0.00	0.00	0.00
TOTAL WATER CONSERVATION	609,458	45,982.87	407,168.43	578,628.66	18,071.62	184,217.95	69.77

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-28-5001-00 Regular Salaries	211,402	20,861.12	207,813.59	173,305.90	0.00	3,588.41	98.30
11-5-28-5002-00 Part Time - Temporary Wages	29,769	2,167.00	2,167.00	14,886.77	0.00	27,602.00	7.28
11-5-28-5003-00 Overtime Pay	4,000	1,889.44	13,704.21	3,451.41	0.00 (	9,704.21)	342.61
11-5-28-5006-00 Vacation Pay	25,152	1,584.93	14,880.38	11,348.70	0.00	10,271.62	59.16
11-5-28-5007-00 Jury Duty	1,480	0.00	0.00	342.14	0.00	1,480.00	0.00
11-5-28-5008-00 Sick Pay	14,796	545.87	2,839.89	6,192.87	0.00	11,956.11	19.19
11-5-28-5009-00 Holiday Pay	13,316	0.00	10,515.49	8,382.77	0.00	2,800.51	78.97
TOTAL Salaries	299,915	27,048.36	251,920.56	217,910.56	0.00	47,994.44	84.00
<b>Benefits</b>							
11-5-28-5078-00 Insurance - Employee Assistanc	59	7.05	75.20	51.70	0.00 (	16.20)	127.46
11-5-28-5079-00 CalPers Pension Exp - PEPRA	0	282.58	3,014.09	950.15	0.00 (	3,014.09)	0.00
11-5-28-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,992.45	0.00	0.00	0.00
11-5-28-5081-00 CalPERS Pension Exp - Classic	21,555	3,403.28	34,910.40	28,638.51	0.00 (	13,355.40)	161.96
11-5-28-5082-00 Social Security Expense	18,595	1,677.94	15,598.72	13,971.35	0.00	2,996.28	83.89
11-5-28-5083-00 Medicare Expense	4,349	392.42	3,810.08	3,317.22	0.00	538.92	87.61
11-5-28-5084-00 Insurance - Group Life	1,123	107.65	1,113.50	930.60	0.00	9.50	99.15
11-5-28-5085-00 Insurance - Group Health	39,416	3,796.87	39,334.42	30,380.51	0.00	81.58	99.79
11-5-28-5086-00 Insurance - Group Dental	1,762	173.56	1,803.04	1,465.84	0.00 (	41.04)	102.33
11-5-28-5087-00 Insurance - Group Vision	371	47.97	516.82	247.84	0.00 (	145.82)	139.30
TOTAL Benefits	87,230	9,889.32	100,176.27	81,946.17	0.00 (	12,946.27)	114.84
<b>Services &amp; Supplies</b>							
11-5-28-5011-00 District Equipment	8,400	789.32	7,125.46	7,574.90	0.00	1,274.54	84.83
11-5-28-5012-00 Service & Supplies	10,900	1,027.88	4,928.74	3,358.54 (	621.34)	6,592.60	39.52
11-5-28-5028-00 Computer Upgrades - Hardware	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-28-5029-00 Computer Upgrades - Software	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
11-5-28-5040-00 Outside Contracts	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
11-5-28-5041-00 Clothing & Personal Supplies	1,500	0.00	78.82	42.85	0.00	1,421.18	5.25
11-5-28-5042-00 Communications - Radio & Telep	2,325	504.52	2,136.12	1,858.16	0.00	188.88	91.88
11-5-28-5044-00 Membership & Dues	250	0.00	220.00	105.00	0.00	30.00	88.00
11-5-28-5045-00 Printing & Binding	250	0.00	0.00	17.16	0.00	250.00	0.00
11-5-28-5046-00 Books & Publications	300	0.00	0.00	73.45	0.00	300.00	0.00
11-5-28-5048-00 Postage Expense	500	22.70	42.70	15.68	0.00	457.30	8.54
11-5-28-5049-00 Other Professional Fees	30,000	0.00	11,475.76	0.00	2,174.24	16,350.00	45.50
11-5-28-5050-00 Licenses & Permits	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-28-5055-00 Private Vehicle Mileage	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-28-5056-00 Travel Expense	13,000	5,050.29	21,276.42	10,978.95	0.00 (	8,276.42)	163.66
11-5-28-5059-00 Education & Training Seminars	4,500	0.00	1,928.97	3,031.17	0.00	2,571.03	42.87
11-5-28-5062-00 Pre-Employment Screening	0	45.00	45.00	0.00	0.00 (	45.00)	0.00
11-5-28-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	0.00	0.00 (	52.50)	0.00
TOTAL Services & Supplies	76,675	7,457.21	49,310.49	27,055.86	1,552.90	25,811.61	66.34

Other Operating Expenses

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 FISHERIES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-28-5940-00 Outside Contracts	150,000	60,843.56	97,503.25	0.00	21,913.75	30,583.00	79.61
TOTAL Services & Supplies-W.O.	150,000	60,843.56	97,503.25	0.00	21,913.75	30,583.00	79.61
TOTAL FISHERIES	613,820	105,238.45	498,910.57	326,912.59	23,466.65	91,442.78	85.10

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-30-5001-00 Regular Salaries	418,543	38,087.97	327,049.21	331,571.66	0.00	91,493.79	78.14
11-5-30-5003-00 Overtime Pay	5,500	75.92	2,660.40	11,541.63	0.00	2,839.60	48.37
11-5-30-5006-00 Vacation Pay	37,491	2,202.99	30,957.99	21,433.43	0.00	6,533.01	82.57
11-5-30-5007-00 Jury Duty	2,205	0.00	0.00	494.24	0.00	2,205.00	0.00
11-5-30-5008-00 Sick Pay	22,054	3,322.37	19,528.59	23,732.75	0.00	2,525.41	88.55
11-5-30-5009-00 Holiday Pay	19,848	0.00	18,599.84	18,340.74	0.00	1,248.16	93.71
TOTAL Salaries	505,641	43,689.25	398,796.03	407,114.45	0.00	106,844.97	78.87
<b>Benefits</b>							
11-5-30-5078-00 Insurance - Employee Assistanc	178	16.45	126.90	141.00	0.00	51.10	71.29
11-5-30-5079-00 CalPers Pension Exp - PEPRA	0	622.32	4,799.60	6,730.36	0.00	( 4,799.60)	0.00
11-5-30-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	3,925.04	0.00	0.00	0.00
11-5-30-5081-00 CalPERS Pension Exp - Classic	40,506	5,951.93	58,897.13	47,583.29	0.00	( 18,391.13)	145.40
11-5-30-5082-00 Social Security Expense	31,350	2,711.02	23,064.90	24,177.13	0.00	8,285.10	73.57
11-5-30-5083-00 Medicare Expense	7,333	634.01	6,063.99	6,179.58	0.00	1,269.01	82.69
11-5-30-5084-00 Insurance - Group Life	2,056	200.55	1,541.85	1,631.50	0.00	514.15	74.99
11-5-30-5085-00 Insurance - Group Health	111,892	8,104.51	81,380.78	81,669.03	0.00	30,511.22	72.73
11-5-30-5086-00 Insurance - Group Dental	5,166	371.40	3,826.08	4,100.80	0.00	1,339.92	74.06
11-5-30-5087-00 Insurance - Group Vision	1,306	122.21	925.14	943.98	0.00	380.86	70.84
TOTAL Benefits	199,787	18,734.40	180,626.37	177,081.71	0.00	19,160.63	90.41
<b>Services &amp; Supplies</b>							
11-5-30-5011-00 District Equipment	3,600	331.80	2,981.12	3,430.35	0.00	618.88	82.81
11-5-30-5012-00 Service & Supplies	19,500	13,434.27	30,722.62	30,939.61	0.00	( 11,222.62)	157.55
11-5-30-5013-00 Utilities	35,000	1,711.14	22,329.16	29,016.91	0.00	12,670.84	63.80
11-5-30-5026-00 Project Close	0	0.00	( 818.05)	0.00	0.00	818.05	0.00
11-5-30-5028-00 Computer Upgrades - Hardware	3,600	460.31	3,478.54	2,803.68	0.00	121.46	96.63
11-5-30-5029-00 Computer Upgrades - Software	5,000	0.00	0.00	0.00	0.00	5,000.00	0.00
11-5-30-5034-00 Bank Charges	16,000	0.00	12,651.58	12,058.68	0.00	3,348.42	79.07
11-5-30-5037-00 Purchased Water	3,200	56.45	1,508.09	2,118.13	0.00	1,691.91	47.13
11-5-30-5038-00 Bad Debt Expense	8,500	0.00	0.00	4,339.44	0.00	8,500.00	0.00
11-5-30-5040-00 Outside Contracts	139,046	9,566.94	134,287.41	115,001.58	13,769.84	( 9,011.25)	106.48
11-5-30-5041-00 Clothing & Personal Supplies	0	0.00	170.00	0.00	0.00	( 170.00)	0.00
11-5-30-5042-00 Communications - Radio & Telep	38,600	3,988.28	40,882.48	38,364.30	0.00	( 2,282.48)	105.91
11-5-30-5043-00 Office Equipment Maintenance	7,250	1,198.95	6,312.76	4,031.55	112.61	824.63	88.63
11-5-30-5044-00 Membership & Dues	745	0.00	725.00	725.00	0.00	20.00	97.32
11-5-30-5045-00 Printing & Binding	4,300	0.00	2,709.14	3,377.26	0.00	1,590.86	63.00
11-5-30-5047-00 Office Supplies	11,500	2,019.08	13,735.90	10,774.77	0.00	( 2,235.90)	119.44
11-5-30-5048-00 Postage Expense	4,500	0.00	3,750.22	3,531.71	0.00	749.78	83.34
11-5-30-5049-00 Other Professional Fees	53,200	4,821.78	54,334.21	30,356.22	2,550.00	( 3,684.21)	106.93
11-5-30-5050-00 Licenses & Permits	0	0.00	799.99	0.00	0.00	( 799.99)	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	17.98	79.90	78.11	0.00	70.10	53.27
11-5-30-5056-00 Travel Expense	2,500	0.00	100.39	50.78	0.00	2,399.61	4.02
11-5-30-5059-00 Education & Training Seminars	3,800	0.00	90.00	1,655.80	0.00	3,710.00	2.37
11-5-30-5062-00 Pre-Employment Screening	0	0.00	64.00	0.00	0.00	( 64.00)	0.00
11-5-30-5064-00 Interest / Penalty Expenses	270,695	0.00	110,151.84	42,866.38	0.00	160,543.16	40.69

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 ADMINISTRATION SERVICES

% OF YEAR COMPLETED: 83.33

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	32,000	0.00	31,701.03	29,244.61	0.00	298.97	99.07
11-5-30-5068-00 Petty Cash Over / Short	0	0.00 (	47.15) (	24.04)	0.00	47.15	0.00
11-5-30-5069-00 Property Tax Collection Fee	5,500	2,431.03	5,685.47	5,508.31	0.00 (	185.47)	103.37
11-5-30-5070-00 Property Tax Administration Fe	22,500	22,077.83	23,251.76	23,528.75	0.00 (	751.76)	103.34
11-5-30-5075-00 Insurance - Liability Premium	65,000	0.00	66,125.16	63,241.47	0.00 (	1,125.16)	101.73
11-5-30-5076-00 Insurance - Workers Compensati	135,000	0.00	194,820.34	134,323.15	0.00 (	59,820.34)	144.31
11-5-30-5077-00 Insurance - Aflac Service Fee	0	17.50	358.80	227.51	0.00 (	358.80)	0.00
TOTAL Services & Supplies	967,914	62,133.34	762,941.71	591,570.02	16,432.45	188,539.84	80.52
Other Operating Expenses							
11-5-30-5093-00 Administration Overhead	( 1,709,241) (	110,240.01) (	1,224,073.83) (	1,279,334.98)	0.00 (	485,167.17)	71.62
TOTAL Other Operating Expenses	( 1,709,241) (	110,240.01) (	1,224,073.83) (	1,279,334.98)	0.00 (	485,167.17)	71.62
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-30-5912-00 Services & Supplies	0	0.00	0.00	10,472.90	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	0	0.00	0.00	10,472.90	0.00	0.00	0.00
TOTAL ADMINISTRATION SERVICES	( 35,899)	14,316.98	118,290.28 (	93,095.90)	16,432.45 (	170,621.73)	375.28-

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 WAREHOUSE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-32-5001-00 Regular Salaries	7,508	546.58	6,041.19	6,550.29	0.00	1,466.81	80.46
11-5-32-5003-00 Overtime Pay	0	10.35	65.66	131.11	0.00 (	65.66)	0.00
11-5-32-5006-00 Vacation Pay	783	182.20	748.28	578.17	0.00	34.72	95.57
11-5-32-5007-00 Jury Duty	46	0.00	0.00	34.01	0.00	46.00	0.00
11-5-32-5008-00 Sick Pay	461	0.00	474.41	210.02	0.00 (	13.41)	102.91
11-5-32-5009-00 Holiday Pay	415	0.00	356.98	343.67	0.00	58.02	86.02
TOTAL Salaries	9,213	739.13	7,686.52	7,847.27	0.00	1,526.48	83.43
<b>Benefits</b>							
11-5-32-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	162.83	0.00	0.00	0.00
11-5-32-5081-00 CalPERS Pension Exp - Classic	746	137.16	1,425.41	1,126.70	0.00 (	679.41)	191.07
11-5-32-5082-00 Social Security Expense	571	45.86	498.61	486.71	0.00	72.39	87.32
11-5-32-5083-00 Medicare Expense	134	10.74	116.64	113.88	0.00	17.36	87.04
TOTAL Benefits	1,451	193.76	2,040.66	1,890.12	0.00 (	589.66)	140.64
<b>Services &amp; Supplies</b>							
11-5-32-5011-00 District Equipment	0	0.00	318.98	0.00	0.00 (	318.98)	0.00
11-5-32-5012-00 Service & Supplies	3,000	896.27	4,351.07	2,719.35	1,389.00 (	2,740.07)	191.34
11-5-32-5013-00 Utilities	2,500	217.01	2,607.05	1,926.48	0.00 (	107.05)	104.28
11-5-32-5040-00 Outside Contracts	700	0.00	0.00	0.00	0.00	700.00	0.00
11-5-32-5061-00 Gains / Losses on Inventory	10,000	0.00 (	159.61)	0.00	0.00	10,159.61	1.60-
TOTAL Services & Supplies	16,200	1,113.28	7,117.49	4,645.83	1,389.00	7,693.51	52.51
<b>Other Operating Expenses</b>							
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
<b>TOTAL WAREHOUSE</b>	<b>26,864</b>	<b>2,046.17</b>	<b>16,844.67</b>	<b>14,383.22</b>	<b>1,389.00</b>	<b>8,630.33</b>	<b>67.87</b>

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 GARAGE

% OF YEAR COMPLETED: 83.33

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	17,537	802.84	7,429.30	7,412.10	0.00	10,107.70	42.36
11-5-33-5006-00 Vacation Pay	1,829	0.00	480.13	415.34	0.00	1,348.87	26.25
11-5-33-5007-00 Jury Duty	107	0.00	0.00	0.00	0.00	107.00	0.00
11-5-33-5008-00 Sick Pay	1,076	0.00	120.42	133.24	0.00	955.58	11.19
11-5-33-5009-00 Holiday Pay	968	0.00	399.85	382.24	0.00	568.15	41.31
TOTAL Salaries	21,517	802.84	8,429.70	8,342.92	0.00	13,087.30	39.18
<b>Benefits</b>							
11-5-33-5078-00 Insurance - Employee Assistanc	30	0.00	0.00	0.00	0.00	30.00	0.00
11-5-33-5079-00 CalPers Pension Exp - PEPR	0	55.64	609.06	547.28	0.00 (	609.06)	0.00
11-5-33-5081-00 CalPERS Pension Exp - Classic	1,743	83.51	835.10	1,341.00	0.00	907.90	47.91
11-5-33-5082-00 Social Security Expense	1,334	49.78	546.61	517.27	0.00	787.39	40.98
11-5-33-5083-00 Medicare Expense	312	11.64	127.80	121.01	0.00	184.20	40.96
11-5-33-5084-00 Insurance - Group Life	762	0.00	0.00	0.00	0.00	762.00	0.00
11-5-33-5085-00 Insurance - Group Health	28,875	0.00	0.00	0.00	0.00	28,875.00	0.00
11-5-33-5086-00 Insurance - Group Dental	1,337	0.00	0.00	0.00	0.00	1,337.00	0.00
11-5-33-5087-00 Insurance - Group Vision	137	0.00	0.00	0.00	0.00	137.00	0.00
TOTAL Benefits	34,530	200.57	2,118.57	2,526.56	0.00	32,411.43	6.14
<b>Services &amp; Supplies</b>							
11-5-33-5011-00 District Equipment	0	447.50	2,830.16	3,085.13	0.00 (	2,830.16)	0.00
11-5-33-5012-00 Service & Supplies	4,350 (	45.00)	2,913.24	2,325.80	0.00	1,436.76	66.97
11-5-33-5013-00 Utilities	0	217.01	2,606.98	1,926.47	0.00 (	2,606.98)	0.00
11-5-33-5032-00 Cost Applied - Service & Suppl	( 200,000) (	17,250.57) (	210,438.40) (	163,098.96)	0.00	10,438.40	105.22
11-5-33-5033-00 Vehicle Costs Direct	100,000	7,179.31	114,356.92	77,617.53	1,788.02 (	16,144.94)	116.14
11-5-33-5040-00 Outside Contracts	35,480	440.00	23,842.36	21,092.85	940.00	10,697.64	69.85
11-5-33-5042-00 Communications - Radio & Telep	200	19.07	190.30	185.71	0.00	9.70	95.15
11-5-33-5050-00 Licenses & Permits	6,637 (	3,076.15)	8,701.69	4,378.44 (	4,153.60)	2,088.91	68.53
11-5-33-5059-00 Education & Training Seminars	0	0.00	0.00	4,004.46	0.00	0.00	0.00
11-5-33-5061-00 Gain / Losses on Inventory GAS	0	0.00 (	0.27) (	0.05)	0.00	0.27	0.00
TOTAL Services & Supplies	( 53,333) (	12,068.83) (	54,997.02) (	48,482.62) (	1,425.58)	3,089.60	105.79
<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 Services & Supplies	77,000	0.00	59,492.37	264,164.55	86,436.41 (	68,928.78)	189.52
11-5-33-5940-00 Outside Contracts	0	0.00	0.00	5,896.90	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	77,000	0.00	59,492.37	270,061.45	86,436.41 (	68,928.78)	189.52
<b>TOTAL GARAGE</b>	<b>79,714 (</b>	<b>11,065.42)</b>	<b>15,043.62</b>	<b>232,448.31</b>	<b>85,010.83 (</b>	<b>20,340.45)</b>	<b>125.52</b>



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 SAFETY

% OF YEAR COMPLETED: 83.33

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 Saleries	84,389	7,542.60	69,798.20	66,149.46	0.00	14,590.80	82.71
11-5-35-5006-00 Vacation Pay	8,801	0.00	4,511.03	3,902.25	0.00	4,289.97	51.26
11-5-35-5007-00 Jury Duty	518	0.00	0.00	0.00	0.00	518.00	0.00
11-5-35-5008-00 Sick Pay	5,177	0.00	1,131.39	1,251.83	0.00	4,045.61	21.85
11-5-35-5009-00 Holiday Pay	4,659	0.00	3,756.77	3,591.46	0.00	902.23	80.63
TOTAL Salaries	103,544	7,542.60	79,197.39	74,895.00	0.00	24,346.61	76.49
<b>Benefits</b>							
11-5-35-5078-00 Insurance - Employee Assistanc	0	2.35	23.50	23.50	0.00 (	23.50)	0.00
11-5-35-5079-00 CalPers Pension Exp - PEPRA	0	522.72	5,722.14	5,186.60	0.00 (	5,722.14)	0.00
11-5-35-5081-00 CalPERS Pension Exp - Classic	8,386	0.00	0.00	0.00	0.00	8,386.00	0.00
11-5-35-5082-00 Social Security Expense	6,420	467.64	5,135.04	4,859.69	0.00	1,284.96	79.99
11-5-35-5083-00 Medicare Expense	1,501	109.36	1,200.88	1,136.44	0.00	300.12	80.01
11-5-35-5084-00 Insurance - Group Life	0	60.50	605.00	605.00	0.00 (	605.00)	0.00
11-5-35-5085-00 Insurance - Group Health	0	2,220.48	20,411.46	22,327.14	0.00 (	20,411.46)	0.00
11-5-35-5086-00 Insurance - Group Dental	0	106.12	3,281.68	1,061.20	0.00 (	3,281.68)	0.00
11-5-35-5087-00 Insurance - Group Vision	0	10.85	108.50	108.50	0.00 (	108.50)	0.00
TOTAL Benefits	16,307	3,500.02	36,488.20	35,308.07	0.00 (	20,181.20)	223.76
<b>Services &amp; Supplies</b>							
11-5-35-5011-00 District Equipment	0	13.21	93.25	425.82	0.00 (	93.25)	0.00
11-5-35-5012-00 Services & Supplies	1,350	137.86	1,398.02	5,929.17	0.00 (	48.02)	103.56
11-5-35-5028-00 Computer Upgrades - Hardware	600	0.00	0.00	1,514.66	0.00	600.00	0.00
11-5-35-5029-00 Computer Upgrades - Software	4,260	0.00	3,860.00	0.00	0.00	400.00	90.61
11-5-35-5040-00 Outside Contracts	2,900	0.00	1,139.90	2,135.23	0.00	1,760.10	39.31
11-5-35-5041-00 Clothing & Personal Supplies	0	0.00	0.00	12.05	0.00	0.00	0.00
11-5-35-5044-00 Membership & Dues	240	0.00	220.00	240.00	0.00	20.00	91.67
11-5-35-5050-00 Licenses & Permits	3,000	0.00	1,833.50	1,198.23	0.00	1,166.50	61.12
11-5-35-5054-00 Safety	1,000	0.00	245.31	8,647.72	0.00	754.69	24.53
11-5-35-5055-00 Private Vehicle Mileage	200	0.00	0.00	119.31	0.00	200.00	0.00
11-5-35-5056-00 Travel Expense	1,800	0.00	0.00	0.00	0.00	1,800.00	0.00
11-5-35-5059-00 Education & Training Seminar	1,250	0.00	745.00	1,320.53	0.00	505.00	59.60
11-5-35-5077-00 Insurance - Aflac Service Fee	0	17.50	52.50	0.00	0.00 (	52.50)	0.00
TOTAL Services & Supplies	16,600	168.57	9,587.48	21,542.72	0.00	7,012.52	57.76
<b>TOTAL SAFETY</b>	<b>136,451</b>	<b>11,211.19</b>	<b>125,273.07</b>	<b>131,745.79</b>	<b>0.00</b>	<b>11,177.93</b>	<b>91.81</b>

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-40-5001-00 Regular Salaries	586,266	45,231.77	442,991.38	296,471.37	0.00	143,274.62	75.56
11-5-40-5002-00 Part Time - Temporary Wages	0	0.00	0.00	616.00	0.00	0.00	0.00
11-5-40-5003-00 Overtime Pay	0	0.00	319.58	598.86	0.00	( 319.58)	0.00
11-5-40-5006-00 Vacation Pay	61,145	4,905.14	23,459.45	30,108.28	0.00	37,685.55	38.37
11-5-40-5007-00 Jury Duty	3,597	0.00	0.00	1,488.57	0.00	3,597.00	0.00
11-5-40-5008-00 Sick Pay	35,968	0.00	9,440.30	12,418.63	0.00	26,527.70	26.25
11-5-40-5009-00 Holiday Pay	32,370	0.00	26,428.22	19,421.25	0.00	5,941.78	81.64
11-5-40-5010-00 Seasonal Pay	0	0.00	13,786.70	0.00	0.00	( 13,786.70)	0.00
TOTAL Salaries	719,346	50,136.91	516,425.63	361,122.96	0.00	202,920.37	71.79
<b>Benefits</b>							
11-5-40-5078-00 Insurance - Employee Assistanc	237	18.80	138.65	115.15	0.00	98.35	58.50
11-5-40-5079-00 CalPers Pension Exp - PEPRA	0	2,679.11	23,028.07	4,813.90	0.00	( 23,028.07)	0.00
11-5-40-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	3,635.09	0.00	0.00	0.00
11-5-40-5081-00 CalPERS Pension Exp - Classic	58,260	4,481.50	45,391.91	45,597.05	0.00	12,868.09	77.91
11-5-40-5082-00 Social Security Expense	44,600	3,108.98	32,167.77	20,539.34	0.00	12,432.23	72.13
11-5-40-5083-00 Medicare Expense	10,430	727.07	7,745.95	5,547.49	0.00	2,684.05	74.27
11-5-40-5084-00 Insurance - Group Life	3,391	295.00	2,249.30	1,569.50	0.00	1,141.70	66.33
11-5-40-5085-00 Insurance - Group Health	149,081	11,828.31	80,065.04	62,846.14	0.00	69,015.96	53.71
11-5-40-5086-00 Insurance - Group Dental	6,136	631.76	3,871.88	3,105.24	0.00	2,264.12	63.10
11-5-40-5087-00 Insurance - Group Vision	1,773	140.77	1,017.94	733.54	0.00	755.06	57.41
TOTAL Benefits	273,908	23,911.30	195,676.51	148,502.44	0.00	78,231.49	71.44
<b>Services &amp; Supplies</b>							
11-5-40-5011-00 District Equipment	6,000	815.51	5,843.49	4,774.45	0.00	156.51	97.39
11-5-40-5012-00 Service & Supplies	13,600	693.52	15,977.90	4,246.96	338.71	( 2,716.61)	119.98
11-5-40-5028-00 Computer Upgrades - Hardware	16,700	0.00	3,586.06	13,858.06	169.45	12,944.49	22.49
11-5-40-5029-00 Computer Upgrades - Software	21,852	27.97	11,755.41	14,362.43	0.00	10,096.59	53.80
11-5-40-5040-00 Outside Contracts	196,700	58,289.39	264,697.16	67,586.09	1,544,035.98	( 1,612,033.14)	919.54
11-5-40-5041-00 Clothing & Personal Supplies	0	0.00	2,056.70	298.54	0.00	( 2,056.70)	0.00
11-5-40-5042-00 Communications - Radio & Telep	3,600	334.35	4,989.12	405.34	0.00	( 1,389.12)	138.59
11-5-40-5044-00 Membership & Dues	1,800	489.77	2,740.89	2,172.00	0.00	( 940.89)	152.27
11-5-40-5045-00 Printing & Binding	0	0.00	336.38	730.46	167.11	( 503.49)	0.00
11-5-40-5046-00 Books & Publications	0	0.00	767.00	225.00	0.00	( 767.00)	0.00
11-5-40-5047-00 Office Supplies	1,500	0.00	128.54	0.00	0.00	1,371.46	8.57
11-5-40-5048-00 Postage Expense	150	0.00	230.37	37.45	0.00	( 80.37)	153.58
11-5-40-5050-00 Licenses & Permits	30,615	3,392.63	36,675.42	33,209.20	0.00	( 6,060.42)	119.80
11-5-40-5051-00 Advertising & Legal Notices	0	0.00	0.00	200.00	0.00	0.00	0.00
11-5-40-5052-00 Small Tools	0	0.00	29.73	0.00	0.00	( 29.73)	0.00
11-5-40-5054-00 Safety Program	0	0.00	847.28	0.00	0.00	( 847.28)	0.00
11-5-40-5055-00 Private Vehicle Mileage	1,500	0.00	0.00	680.08	0.00	1,500.00	0.00
11-5-40-5056-00 Travel Expense	500	0.00	103.94	0.00	0.00	396.06	20.79
11-5-40-5059-00 Education & Training Seminars	3,700	0.00	830.00	422.54	0.00	2,870.00	22.43
11-5-40-5062-00 Pre-Employment Screening	0	0.00	0.00	105.00	0.00	0.00	0.00
11-5-40-5077-00 Insurance - Aflac Service Fee	0	17.50	256.64	105.02	0.00	( 256.64)	0.00
TOTAL Services & Supplies	298,217	64,060.64	351,852.03	143,418.62	1,544,711.25	( 1,598,346.28)	635.97

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 ENGINEERING

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries - Work Orders</b>							
11-5-40-5901-00 Regular Salaries	0	8,468.70	95,354.58	127,254.59	0.00 (	95,354.58)	0.00
11-5-40-5903-00 Overtime Pay	0	0.00	0.00	1,812.21	0.00	0.00	0.00
TOTAL Salaries - Work Orders	0	8,468.70	95,354.58	129,066.80	0.00 (	95,354.58)	0.00
<b>Benefits - Work Orders</b>							
11-5-40-5980-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,922.88	0.00	0.00	0.00
11-5-40-5981-00 PERS - Retirement Expense	0	685.87	7,788.41	9,023.40	0.00 (	7,788.41)	0.00
11-5-40-5982-00 Social Security Expense	0	525.09	4,897.38	6,310.10	0.00 (	4,897.38)	0.00
11-5-40-5983-00 Medicare Expense	0	122.82	1,436.43	1,872.54	0.00 (	1,436.43)	0.00
TOTAL Benefits - Work Orders	0	1,333.78	14,122.22	19,128.92	0.00 (	14,122.22)	0.00
<b>Services &amp; Supplies-W.O.</b>							
11-5-40-5912-00 Service & Supplies	150,000	655.95	38,730.10	103,615.52	109.60	111,160.30	25.89
11-5-40-5940-00 Outside Contracts	3,216,000	124,207.20	1,285,524.93	1,904,684.62	2,287,917.35 (	357,442.28)	111.11
11-5-40-5945-00 Printing & Binding	0	0.00	0.00	278.86	0.00	0.00	0.00
11-5-40-5950-00 Licenses & Permits	0	0.00	0.00	1,150.00	0.00	0.00	0.00
11-5-40-5979-00 CalPERS Employer Paid for Emp	0	0.00	182.29	695.98	0.00 (	182.29)	0.00
TOTAL Services & Supplies-W.O.	3,366,000	124,863.15	1,324,437.32	2,010,424.98	2,288,026.95 (	246,464.27)	107.32
<b>TOTAL ENGINEERING</b>	<b>4,657,471</b>	<b>272,774.48</b>	<b>2,497,868.29</b>	<b>2,811,664.72</b>	<b>3,832,738.20 (</b>	<b>1,673,135.49)</b>	<b>135.92</b>

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-42-5001-00 Regular Salaries	158,445	19,213.35	184,748.74	124,834.58	0.00 (	26,303.74)	116.60
11-5-42-5003-00 Overtime Pay	0	485.73	6,625.79	4,460.63	0.00 (	6,625.79)	0.00
11-5-42-5005-00 Standby Pay	0	0.00	241.01	142.88	0.00 (	241.01)	0.00
11-5-42-5006-00 Vacation Pay	16,525	4,018.99	20,291.52	10,029.29	0.00 (	3,766.52)	122.79
11-5-42-5007-00 Jury Duty	971	66.33	617.35	101.19	0.00	353.65	63.58
11-5-42-5008-00 Sick Pay	9,720	216.33	9,545.58	5,530.54	0.00	174.42	98.21
11-5-42-5009-00 Holiday Pay	8,748	0.00	10,927.11	6,899.54	0.00 (	2,179.11)	124.91
TOTAL Salaries	194,409	24,000.73	232,997.10	151,998.65	0.00 (	38,588.10)	119.85
<b>Benefits</b>							
11-5-42-5078-00 Insurance - Employee Assistanc	59	7.05	49.35	42.30	0.00	9.65	83.64
11-5-42-5079-00 CalPers Pension Exp - PEPRA	0	444.36	3,588.24	67.60	0.00 (	3,588.24)	0.00
11-5-42-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	3,229.94	0.00	0.00	0.00
11-5-42-5081-00 CalPERS Pension Exp - Classic	15,745	2,904.55	29,861.02	21,956.08	0.00 (	14,116.02)	189.65
11-5-42-5082-00 Social Security Expense	12,052	1,489.77	14,711.07	9,829.24	0.00 (	2,659.07)	122.06
11-5-42-5083-00 Medicare Expense	2,819	348.42	3,492.27	2,298.83	0.00 (	673.27)	123.88
11-5-42-5084-00 Insurance - Group Life	1,035	100.65	840.00	821.50	0.00	195.00	81.16
11-5-42-5085-00 Insurance - Group Health	28,755	5,416.44	36,246.24	34,693.30	0.00 (	7,491.24)	126.05
11-5-42-5086-00 Insurance - Group Dental	1,127	277.44	1,819.32	1,876.88	0.00 (	692.32)	161.43
11-5-42-5087-00 Insurance - Group Vision	371	47.97	312.66	294.10	0.00	58.34	84.27
TOTAL Benefits	61,963	11,036.65	90,920.17	75,109.77	0.00 (	28,957.17)	146.73
<b>Services &amp; Supplies</b>							
11-5-42-5011-00 District Equipment	8,500	659.70	7,141.50	6,502.57	0.00	1,358.50	84.02
11-5-42-5012-00 Service & Supplies	19,927	1,282.62	14,829.31	19,603.90	1,971.29	3,126.40	84.31
11-5-42-5028-00 Computer Upgrades - Hardware	0	0.00	1,031.97	2,198.10	0.00 (	1,031.97)	0.00
11-5-42-5029-00 Computer Upgrades - Software	0	0.00	0.00	23.88	0.00	0.00	0.00
11-5-42-5040-00 Outside Contracts	114,853	8,881.61	61,038.40	37,545.50	96,078.39 (	42,263.79)	136.80
11-5-42-5041-00 Clothing & Personal Supplies	315	0.00	678.72	143.57	0.00 (	363.72)	215.47
11-5-42-5042-00 Communications - Radio & Telep	105	155.54	2,327.81	2,031.27	0.00 (	2,222.81)	2,216.96
11-5-42-5044-00 Membership & Dues	150	0.00	144.00	0.00	0.00	6.00	96.00
11-5-42-5045-00 Printing & Binding	0	0.00	0.00	52.45	0.00	0.00	0.00
11-5-42-5046-00 Books & Publications	221	0.00	0.00	169.00	0.00	221.00	0.00
11-5-42-5048-00 Postage Expense	806	80.38	1,034.63	756.36	0.00 (	228.63)	128.37
11-5-42-5050-00 Licenses & Permits	44,616	0.00	31,463.00	31,439.50	0.00	13,153.00	70.52
11-5-42-5051-00 Advertising & Legal Notices	210	0.00	107.04	371.84	0.00	102.96	50.97
11-5-42-5055-00 Private Vehicle Mileage	515	0.00	0.00	0.00	0.00	515.00	0.00
11-5-42-5056-00 Travel Expense	1,840	0.00	0.00	0.00	0.00	1,840.00	0.00
11-5-42-5059-00 Education & Training Seminars	1,926	490.00	1,790.00	466.17	70.00	66.00	96.57
TOTAL Services & Supplies	193,984	11,549.85	121,586.38	101,304.11	98,119.68 (	25,722.06)	113.26
<b>Other Operating Expenses</b>							
<b>Salaries - Work Orders</b>							

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 WATER QUALITY - LAB

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
TOTAL WATER QUALITY - LAB	450,356	46,587.23	445,503.65	328,412.53	98,119.68 (	93,267.33)	120.71

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 UTILITIES MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-50-5001-00 Regular Salary	257,069	18,424.34	213,458.23	155,922.80	0.00	43,610.77	83.04
11-5-50-5003-00 Overtime Pay	0	1,219.27	14,036.38	8,611.42	0.00	( 14,036.38)	0.00
11-5-50-5005-00 Standby Pay	0	0.00	5,215.76	6,584.11	0.00	( 5,215.76)	0.00
11-5-50-5006-00 Vacation Pay	26,810	889.71	9,896.60	6,896.89	0.00	16,913.40	36.91
11-5-50-5007-00 Jury Duty	1,577	165.88	358.17	487.14	0.00	1,218.83	22.71
11-5-50-5008-00 Sick Pay	15,771	314.57	5,261.94	5,246.18	0.00	10,509.06	33.36
11-5-50-5009-00 Holiday Pay	14,194	0.00	11,333.41	8,187.07	0.00	2,860.59	79.85
TOTAL Salaries	315,421	21,013.77	259,560.49	191,935.61	0.00	55,860.51	82.29
<b>Benefits</b>							
11-5-50-5078-00 Insurance - EAP	118	9.40	108.10	94.00	0.00	9.90	91.61
11-5-50-5079-00 CalPERS Pension Expense-PEPRA	0	868.21	12,631.04	10,409.99	0.00	( 12,631.04)	0.00
11-5-50-5080-00 CalPERS-Employer Paid for Emp	0	0.00	0.00	383.42	0.00	0.00	0.00
11-5-50-5081-00 CalPERS Pension Exp - Classic	25,546	1,455.07	14,136.06	4,448.20	0.00	11,409.94	55.34
11-5-50-5082-00 Social Security Expense	19,556	1,302.92	16,297.08	12,528.44	0.00	3,258.92	83.34
11-5-50-5083-00 Medicare Expense	4,574	304.72	3,940.74	2,930.07	0.00	633.26	86.16
11-5-50-5084-00 Insurance - Group Life	1,060	68.40	805.50	841.50	0.00	254.50	75.99
11-5-50-5085-00 Insurance - Group Health	84,164	5,909.20	65,855.96	57,570.44	0.00	18,308.04	78.25
11-5-50-5086-00 Insurance Group - Dental	3,921	270.24	3,181.72	3,111.60	0.00	739.28	81.15
11-5-50-5087-00 Insurance - Group Vision	935	74.24	853.76	696.14	0.00	81.24	91.31
TOTAL Benefits	139,874	10,262.40	117,809.96	93,013.80	0.00	22,064.04	84.23
<b>Services &amp; Supplies</b>							
11-5-50-5011-00 District Equipment	25,000	2,579.73	28,075.56	24,318.39	0.00	( 3,075.56)	112.30
11-5-50-5012-00 Service & Supplies	49,000	761.83	30,378.44	201,688.60	113.58	18,507.98	62.23
11-5-50-5028-00 Computer Upgrades - Hardware	600	0.00	0.00	2,228.22	0.00	600.00	0.00
11-5-50-5040-00 Outside Contracts	5,500	0.00	2,050.44	2,022.30	0.00	3,449.56	37.28
11-5-50-5041-00 Clothing & Personal Supplies	4,500	0.00	3,799.02	2,652.13	0.00	700.98	84.42
11-5-50-5042-00 Comm. - Radio & Telephones	1,510	442.25	5,697.73	2,641.48	0.00	( 4,187.73)	377.33
11-5-50-5045-00 Printing & Binding	0	0.00	0.00	0.00	70.90	( 70.90)	0.00
11-5-50-5050-00 Licenses and Permits	1,000	0.00	90.00	90.00	0.00	910.00	9.00
11-5-50-5052-00 Small Tools	3,500	419.61	1,896.50	369.72	685.13	918.37	73.76
11-5-50-5056-00 Travel Expenses	3,000	0.00	2,630.34	1,263.18	0.00	369.66	87.68
11-5-50-5059-00 Education & Training Seminars	9,673	570.00	3,638.72	2,748.67	0.00	6,034.28	37.62
11-5-50-5062-00 Pre-Employment Screening	0	0.00	85.00	105.00	0.00	( 85.00)	0.00
TOTAL Services & Supplies	103,283	4,773.42	78,341.75	240,127.69	869.61	24,071.64	76.69
<b>Services &amp; Supplies-W.O.</b>							
11-5-50-5912-00 Services & Supplies	50,000	8,124.73	28,913.04	58,668.02	1,430.29	19,656.67	60.69
11-5-50-5940-00 Outside Contracts	0	0.00	0.00	10,896.84	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	50,000	8,124.73	28,913.04	69,564.86	1,430.29	19,656.67	60.69
<b>TOTAL UTILITIES MAINTENANCE</b>	<b>608,578</b>	<b>44,174.32</b>	<b>484,625.24</b>	<b>594,641.96</b>	<b>2,299.90</b>	<b>121,652.86</b>	<b>80.01</b>

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-52-5001-00 Regular Salaries	377,582	28,916.19	252,078.80	249,748.61	0.00	125,503.20	66.76
11-5-52-5003-00 Overtime Pay	0	16,347.20	32,458.18	31,229.59	0.00	( 32,458.18)	0.00
11-5-52-5005-00 Standby Pay	27,000	2,023.36	20,059.60	20,515.11	0.00	6,940.40	74.29
11-5-52-5006-00 Vacation Pay	34,441	541.85	9,990.65	17,522.16	0.00	24,450.35	29.01
11-5-52-5007-00 Jury Duty	2,027	99.53	99.53	202.35	0.00	1,927.47	4.91
11-5-52-5008-00 Sick Pay	20,259	476.00	4,498.02	6,275.46	0.00	15,760.98	22.20
11-5-52-5009-00 Holiday Pay	18,231	0.00	12,203.57	12,815.25	0.00	6,027.43	66.94
TOTAL Salaries	479,540	48,404.13	331,388.35	338,308.53	0.00	148,151.65	69.11
<b>Benefits</b>							
11-5-52-5078-00 Insurance - Employee Assistanc	118	7.05	79.90	70.50	0.00	38.10	67.71
11-5-52-5079-00 CalPers Pension Exp - PEPRA	0	1,088.78	7,970.70	7,451.78	0.00	( 7,970.70)	0.00
11-5-52-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	3,853.51	0.00	0.00	0.00
11-5-52-5081-00 CalPERS Pension Exp - Classic	38,838	3,143.59	32,004.01	29,268.13	0.00	6,833.99	82.40
11-5-52-5082-00 Social Security Expense	29,731	3,001.41	20,814.08	21,251.41	0.00	8,916.92	70.01
11-5-52-5083-00 Medicare Expense	6,954	701.97	5,033.54	5,098.86	0.00	1,920.46	72.38
11-5-52-5084-00 Insurance - Group Life	1,555	81.75	955.90	838.50	0.00	599.10	61.47
11-5-52-5085-00 Insurance - Group Health	100,661	5,185.39	56,949.08	51,015.63	0.00	43,711.92	56.58
11-5-52-5086-00 Insurance - Group Dental	4,833	236.52	2,789.68	2,774.40	0.00	2,043.32	57.72
11-5-52-5087-00 Insurance - Group Vision	935	55.68	631.04	556.80	0.00	303.96	67.49
TOTAL Benefits	183,625	13,502.14	127,227.93	122,179.52	0.00	56,397.07	69.29
<b>Services &amp; Supplies</b>							
11-5-52-5011-00 District Equipment	16,000	2,275.68	16,769.44	14,458.50	0.00	( 769.44)	104.81
11-5-52-5012-00 Service & Supplies	80,800	8,908.78	56,166.42	154,741.51	17,151.11	7,482.47	90.74
11-5-52-5013-00 Utilities	0	1,539.72	17,104.33	16,995.69	0.00	( 17,104.33)	0.00
11-5-52-5021-00 Power Purchased for Pumping	1,725,000	62,888.30	880,629.42	1,157,095.44	0.00	844,370.58	51.05
11-5-52-5028-00 Computer Upgrades - Hardware	2,000	120.03	3,681.65	5,322.67	0.00	( 1,681.65)	184.08
11-5-52-5029-00 Computer Upgrades - Software	0	0.00	0.00	8,404.75	0.00	0.00	0.00
11-5-52-5040-00 Outside Contracts	123,400	2,463.15	159,275.94	82,569.83	25,801.43	( 61,677.37)	149.98
11-5-52-5041-00 Clothing & Personal Supplies	3,500	0.00	1,695.26	3,800.20	0.00	1,804.74	48.44
11-5-52-5042-00 Communications - Radio & Telep	3,800	798.60	8,149.15	7,479.34	0.00	( 4,349.15)	214.45
11-5-52-5046-00 Books & Publications	600	0.00	208.67	293.66	0.00	391.33	34.78
11-5-52-5048-00 Postage Expense	0	0.00	113.16	141.80	0.00	( 113.16)	0.00
11-5-52-5050-00 Licenses & Permits	46,600	0.00	26,056.00	31,130.00	0.00	20,544.00	55.91
11-5-52-5052-00 Small Tools	10,000	0.00	8,451.69	3,550.63	0.00	1,548.31	84.52
11-5-52-5054-00 Safety Program	0	0.00	0.00	170.00	0.00	0.00	0.00
11-5-52-5056-00 Travel Expense	0	0.00	0.00	184.00	0.00	0.00	0.00
11-5-52-5059-00 Education & Training Seminars	7,350	0.00	1,244.43	1,109.83	0.00	6,105.57	16.93
11-5-52-5062-00 Pre-Employment Screening	0	0.00	137.00	105.00	0.00	( 137.00)	0.00
11-5-52-5076-00 Insurance - Workers Compensati	0	5,404.04	69,031.60	2,380.12	0.00	( 69,031.60)	0.00
TOTAL Services & Supplies	2,019,050	84,398.30	1,248,714.16	1,489,932.97	42,952.54	727,383.30	63.97
<b>Other Operating Expenses</b>							

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 ELECTRICAL MECHANICAL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-52-5912-00 Service & Supplies	70,500	421.93	57,305.99	54,349.03	11,346.43	1,847.58	97.38
11-5-52-5940-00 Outside Contracts	675,000	34,420.00	88,107.87	17,180.00	6,375.00	580,517.13	14.00
TOTAL Services & Supplies-W.O.	745,500	34,841.93	145,413.86	71,529.03	17,721.43	582,364.71	21.88
TOTAL ELECTRICAL MECHANICAL	3,427,715	181,146.50	1,852,744.30	2,021,950.05	60,673.97	1,514,296.73	55.82



11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 83.33

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	413,602	37,752.57	368,068.17	292,832.70	0.00	45,533.83	88.99
11-5-53-5003-00 Overtime Pay	0	4,880.45	86,279.56	60,083.21	0.00 (	86,279.56)	0.00
11-5-53-5004-00 Shift Pay	0	0.00	365.00	0.00	0.00 (	365.00)	0.00
11-5-53-5005-00 Standby Pay	59,850	2,118.56	19,511.07	17,703.42	0.00	40,338.93	32.60
11-5-53-5006-00 Vacation Pay	43,135	4,826.22	27,206.42	24,473.13	0.00	15,928.58	63.07
11-5-53-5007-00 Jury Duty	2,539	132.70	1,547.31	202.35	0.00	991.69	60.94
11-5-53-5008-00 Sick Pay	25,374	1,281.96	11,352.32	14,224.11	0.00	14,021.68	44.74
11-5-53-5009-00 Holiday Pay	22,838	0.00	20,370.67	16,643.10	0.00	2,467.33	89.20
TOTAL Salaries	567,338	50,992.46	534,700.52	426,162.02	0.00	32,637.48	94.25
<b>Benefits</b>							
11-5-53-5078-00 Insurance - Employee Assistanc	178	14.10	145.70	101.05	0.00	32.30	81.85
11-5-53-5079-00 CalPers Pension Exp - PEPRA	0	1,323.67	13,261.08	5,971.62	0.00 (	13,261.08)	0.00
11-5-53-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	5,654.58	0.00	0.00	0.00
11-5-53-5081-00 CalPERS Pension Exp - Classic	45,948	4,627.93	48,712.02	38,241.55	0.00 (	2,764.02)	106.02
11-5-53-5082-00 Social Security Expense	35,177	3,161.77	32,730.72	25,964.01	0.00	2,446.28	93.05
11-5-53-5083-00 Medicare Expense	8,225	739.43	8,122.95	6,401.33	0.00	102.05	98.76
11-5-53-5084-00 Insurance - Group Life	1,672	119.40	1,226.80	956.50	0.00	445.20	73.37
11-5-53-5085-00 Insurance - Group Health	151,789	10,551.31	105,565.38	79,536.67	0.00	46,223.62	69.55
11-5-53-5086-00 Insurance - Group Dental	8,023	564.32	5,710.64	4,563.16	0.00	2,312.36	71.18
11-5-53-5087-00 Insurance - Group Vision	1,403	111.36	1,150.72	798.08	0.00	252.28	82.02
11-5-53-5088-00 Insurance - Unemployment	0	0.00	0.00 (	128.00)	0.00	0.00	0.00
TOTAL Benefits	252,415	21,213.29	216,626.01	168,060.55	0.00	35,788.99	85.82
<b>Services &amp; Supplies</b>							
11-5-53-5011-00 District Equipment	36,000	5,887.41	65,010.87	41,409.32	0.00 (	29,010.87)	180.59
11-5-53-5012-00 Service & Supplies	230,400	15,062.77	226,348.55	145,631.13	1,364.17	2,687.28	98.83
11-5-53-5013-00 Utilities	1,500	591.31	3,226.54	1,285.61	0.00 (	1,726.54)	215.10
11-5-53-5028-00 Computer Upgrades - Hardware	1,800	0.00	1,585.52	3,394.58	0.00	214.48	88.08
11-5-53-5040-00 Outside Contracts	389,550	26,294.15	291,941.33	228,873.44	81,666.19	15,942.48	95.91
11-5-53-5041-00 Clothing & Personal Supplies	5,450	0.00	5,338.72	3,039.84	0.00	111.28	97.96
11-5-53-5042-00 Communications - Radio & Telep	480	805.66	5,743.59	4,043.74	0.00 (	5,263.59)	1,196.58
11-5-53-5045-00 Printing & Binding	0	0.00	359.23	85.53	70.89 (	430.12)	0.00
11-5-53-5046-00 Books & Publications	250	0.00	0.00	0.00	0.00	250.00	0.00
11-5-53-5050-00 Licenses & Permits	1,900	0.00	2,814.70	315.00	913.00 (	1,827.70)	196.19
11-5-53-5052-00 Small Tools	12,000	58.49	4,753.46	7,622.12	0.00	7,246.54	39.61
11-5-53-5055-00 Private Vehicle Mileage	0	0.00	115.54	145.52	0.00 (	115.54)	0.00
11-5-53-5056-00 Travel Expense	2,500	0.00	2,045.05	1,581.49	0.00	454.95	81.80
11-5-53-5059-00 Education & Training Seminars	14,950	0.00	3,478.04	2,393.48	0.00	11,471.96	23.26
11-5-53-5060-00 Property Losses for Operations	0	0.00	170.00	245.68	0.00 (	170.00)	0.00
11-5-53-5062-00 Pre-Employment Screening	0	0.00	0.00	190.00	0.00	0.00	0.00
11-5-53-5077-00 Insurance - Aflac Service Fee	0	17.50	154.56	64.17	0.00 (	154.56)	0.00
TOTAL Services & Supplies	696,780	48,717.29	613,085.70	440,320.65	84,014.25 (	319.95)	100.05
<b>Other Operating Expenses</b>							
11-5-53-5097-00 Costs Applied	0 (	9,095.58)	13,017.21	6,605.70	0.00 (	13,017.21)	0.00
TOTAL Other Operating Expenses	0 (	9,095.58)	13,017.21	6,605.70	0.00 (	13,017.21)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 DIST MAINT - PIPELINE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-53-5912-00 Services & Supplies	0	0.00	43,568.01	27,032.50	0.00 (	43,568.01)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	43,568.01	27,032.50	0.00 (	43,568.01)	0.00
TOTAL DIST MAINT - PIPELINE	1,516,533	111,827.46	1,420,997.45	1,068,181.42	84,014.25	11,521.30	99.24

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-54-5001-00 Regular Salaries	613,140	51,190.82	468,076.76	438,183.31	0.00	145,063.24	76.34
11-5-54-5003-00 Overtime Pay	0	9,794.08	75,523.41	87,908.55	0.00	( 75,523.41)	0.00
11-5-54-5004-00 Shift Pay	0	0.00	0.00	8.15	0.00	0.00	0.00
11-5-54-5005-00 Standby Pay	12,729	1,314.80	13,871.60	14,710.18	0.00	( 1,142.60)	108.98
11-5-54-5006-00 Vacation Pay	63,948	4,221.44	35,145.01	29,750.90	0.00	28,802.99	54.96
11-5-54-5007-00 Jury Duty	3,762	165.88	881.55	202.35	0.00	2,880.45	23.43
11-5-54-5008-00 Sick Pay	37,616	1,906.02	19,914.86	20,411.16	0.00	17,701.14	52.94
11-5-54-5009-00 Holiday Pay	33,854	0.00	25,175.05	23,986.23	0.00	8,678.95	74.36
TOTAL Salaries	765,049	68,593.04	638,588.24	615,160.83	0.00	126,460.76	83.47
<b>Benefits</b>							
11-5-54-5078-00 Insurance - Employee Assistanc	237	18.80	178.60	159.80	0.00	58.40	75.36
11-5-54-5079-00 CalPers Pension Exp - PEPRA	0	816.25	5,146.19	242.04	0.00	( 5,146.19)	0.00
11-5-54-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	11,116.45	0.00	0.00	0.00
11-5-54-5081-00 CalPERS Pension Exp - Classic	61,962	8,994.80	93,961.69	77,163.12	0.00	( 31,999.69)	151.64
11-5-54-5082-00 Social Security Expense	47,433	4,252.93	40,262.18	38,175.24	0.00	7,170.82	84.88
11-5-54-5083-00 Medicare Expense	11,093	994.66	9,694.08	9,359.77	0.00	1,398.92	87.39
11-5-54-5084-00 Insurance - Group Life	2,663	169.70	1,579.60	1,608.00	0.00	1,083.40	59.32
11-5-54-5085-00 Insurance - Group Health	160,887	12,443.47	115,385.54	98,157.92	0.00	45,501.46	71.72
11-5-54-5086-00 Insurance - Group Dental	7,841	622.32	5,798.72	5,195.28	0.00	2,042.28	73.95
11-5-54-5087-00 Insurance - Group Vision	1,774	148.48	1,410.56	1,138.72	0.00	363.44	79.51
TOTAL Benefits	293,890	28,461.41	273,417.16	242,316.34	0.00	20,472.84	93.03
<b>Services &amp; Supplies</b>							
11-5-54-5011-00 District Equipment	15,000	2,114.06	20,458.19	11,741.74	0.00	( 5,458.19)	136.39
11-5-54-5012-00 Service & Supplies	90,915	6,971.19	85,676.80	83,248.57	4,122.67	1,115.53	98.77
11-5-54-5013-00 Utilities	134,200	6,442.55	74,379.71	76,855.82	0.00	59,820.29	55.42
11-5-54-5014-00 Chlorine	120,200	3,672.32	60,540.62	64,900.46	59,659.38	0.00	100.00
11-5-54-5015-00 Polymer	38,500	0.00	16,118.99	15,570.85	22,381.01	0.00	100.00
11-5-54-5016-00 Ferric	16,000	0.00	4,797.76	8,670.20	13,408.24	( 2,206.00)	113.79
11-5-54-5017-00 Liquid Oxygen	185,000	11,864.25	102,240.13	107,622.79	82,759.87	0.00	100.00
11-5-54-5023-00 Ammonia	38,500	0.00	11,155.82	13,881.22	27,344.18	0.00	100.00
11-5-54-5024-00 Caustics	92,400	0.00	22,529.10	42,412.32	69,870.90	0.00	100.00
11-5-54-5028-00 Computer Upgrades - Hardware	7,050	0.00	9,169.46	1,884.60	0.00	( 2,119.46)	130.06
11-5-54-5029-00 Computer Upgrades - Software	0	0.00	99.99	1,323.43	0.00	( 99.99)	0.00
11-5-54-5040-00 Outside Contracts	42,810	204.97	76,134.88	66,298.19	25,467.00	( 58,791.88)	237.33
11-5-54-5041-00 Clothing & Personal Supplies	4,400	172.60	3,893.91	1,965.90	181.83	324.26	92.63
11-5-54-5042-00 Communications - Radio & Telep	9,830	614.23	8,338.69	5,457.70	0.00	1,491.31	84.83
11-5-54-5045-00 Printing & Binding	0	0.00	161.63	138.05	0.00	( 161.63)	0.00
11-5-54-5047-00 Office Supplies	0	0.00	52.05	0.00	0.00	( 52.05)	0.00
11-5-54-5048-00 Postage Expense	0	0.00	68.51	54.99	0.00	( 68.51)	0.00
11-5-54-5050-00 Licenses & Permits	11,948	4,069.45	5,812.92	6,399.70	0.00	6,135.08	48.65
11-5-54-5051-00 Advertising & Legal Notices	0	0.00	0.00	200.00	0.00	0.00	0.00
11-5-54-5052-00 Small Tools	2,100	77.78	568.27	1,519.66	0.00	1,531.73	27.06
11-5-54-5054-00 Safety Program	0	0.00	417.20	0.00	0.00	( 417.20)	0.00
11-5-54-5055-00 Private Vehicle Mileage	1,000	0.00	22.89	0.00	0.00	977.11	2.29
11-5-54-5056-00 Travel Expense	2,650	0.00	0.00	440.00	0.00	2,650.00	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 WATER TREATMENT

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-54-5059-00 Education & Training Seminars	9,230	190.00	2,314.02	3,193.52	105.00	6,810.98	26.21
11-5-54-5062-00 Pre-Employment Screening	0	0.00	90.00	0.00	0.00 (	90.00)	0.00
11-5-54-5077-00 Insurance - Aflac Service Fee	0	17.50	256.62	128.34	0.00 (	256.62)	0.00
TOTAL Services & Supplies	821,733	36,410.90	505,298.16	513,908.05	305,300.08	11,134.76	98.64
Other Operating Expenses	_____	_____	_____	_____	_____	_____	_____
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-54-5912-00 Service & Supplies	138,400	7,731.72	92,039.77	78,313.66	45,121.08	1,239.15	99.10
11-5-54-5940-00 Outside Contracts	230,000	2,385.80	38,259.57	60,320.33	63,134.40	128,606.03	44.08
TOTAL Services & Supplies-W.O.	368,400	10,117.52	130,299.34	138,633.99	108,255.48	129,845.18	64.75
TOTAL WATER TREATMENT	2,249,072	143,582.87	1,547,602.90	1,510,019.21	413,555.56	287,913.54	87.20

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-55-5001-00 Regular Salaries	132,797	13,229.30	105,685.62	75,566.93	0.00	27,111.38	79.58
11-5-55-5002-00 Part Time - Temporary Wages	22,500	0.00	0.00	835.56	0.00	22,500.00	0.00
11-5-55-5003-00 Overtime Pay	3,500	1,726.84	15,929.34	7,999.43	0.00 (	12,429.34)	455.12
11-5-55-5005-00 Standby Pay	0	307.32	1,178.65	667.19	0.00 (	1,178.65)	0.00
11-5-55-5006-00 Vacation Pay	13,851	622.22	5,185.65	2,965.09	0.00	8,665.35	37.44
11-5-55-5007-00 Jury Duty	815	33.18	33.18	50.58	0.00	781.82	4.07
11-5-55-5008-00 Sick Pay	8,147	101.22	2,078.41	2,884.44	0.00	6,068.59	25.51
11-5-55-5009-00 Holiday Pay	7,333	0.00	5,993.15	3,809.34	0.00	1,339.85	81.73
11-5-55-5010-00 Seasonal Pay	0	0.00	7,207.50	0.00	0.00 (	7,207.50)	0.00
TOTAL Salaries	188,943	16,020.08	143,291.50	94,778.56	0.00	45,651.50	75.84
<b>Benefits</b>							
11-5-55-5078-00 Insurance - Employee Assistanc	59	7.05	49.35	37.60	0.00	9.65	83.64
11-5-55-5079-00 CalPers Pension Exp - PEPRA	0	861.71	7,647.74	3,321.09	0.00 (	7,647.74)	0.00
11-5-55-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,266.11	0.00	0.00	0.00
11-5-55-5081-00 CalPERS Pension Exp - Classic	15,019	727.13	6,680.15	7,899.73	0.00	8,338.85	44.48
11-5-55-5082-00 Social Security Expense	11,714	993.29	9,179.45	6,156.98	0.00	2,534.55	78.36
11-5-55-5083-00 Medicare Expense	2,740	232.26	2,172.65	1,439.84	0.00	567.35	79.29
11-5-55-5084-00 Insurance - Group Life	1,070	45.35	312.20	219.00	0.00	757.80	29.18
11-5-55-5085-00 Insurance - Group Health	47,955	4,403.31	31,322.34	22,047.60	0.00	16,632.66	65.32
11-5-55-5086-00 Insurance - Group Dental	1,643	205.04	1,457.32	1,043.20	0.00	185.68	88.70
11-5-55-5087-00 Insurance - Group Vision	468	55.68	389.76	296.96	0.00	78.24	83.28
11-5-55-5088-00 Insurance - Unemployment	0	2,569.00	4,879.00	0.00	0.00 (	4,879.00)	0.00
TOTAL Benefits	80,668	10,099.82	64,089.96	43,728.11	0.00	16,578.04	79.45
<b>Services &amp; Supplies</b>							
11-5-55-5011-00 District Equipment	20,000	1,311.93	18,407.27	19,059.42	0.00	1,592.73	92.04
11-5-55-5012-00 Service & Supplies	43,200	874.34	39,021.61	26,228.32	1,645.62	2,532.77	94.14
11-5-55-5013-00 Utilities	1,000	0.00	384.15	471.45	0.00	615.85	38.42
11-5-55-5028-00 Computer Upgrades - Hardware	600	0.00	1,009.31	1,002.56	0.00 (	409.31)	168.22
11-5-55-5040-00 Outside Contracts	46,700	3,405.86	51,613.33	47,615.57	3,318.00 (	8,231.33)	117.63
11-5-55-5041-00 Clothing & Personal Supplies	2,400	0.00	3,307.71	1,226.06	0.00 (	907.71)	137.82
11-5-55-5042-00 Communications - Radio & Telep	400	86.66	1,429.92	776.77	0.00 (	1,029.92)	357.48
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	0.00	70.89 (	70.89)	0.00
11-5-55-5050-00 Licenses & Permits	400	0.00	152.00	0.00	0.00	248.00	38.00
11-5-55-5052-00 Small Tools	2,300	234.86	2,247.75	629.73	0.00	52.25	97.73
11-5-55-5054-00 Safety Program	0	0.00	0.00	29.55	0.00	0.00	0.00
11-5-55-5055-00 Private Vehicle Mileage	0	0.00	0.00	54.57	0.00	0.00	0.00
11-5-55-5056-00 Travel Expense	0	0.00	0.00	878.80	0.00	0.00	0.00
11-5-55-5059-00 Education & Training Seminars	2,100	0.00	892.63	1,330.71	0.00	1,207.37	42.51
11-5-55-5062-00 Pre-Employment Screening	0	0.00	606.00	0.00	0.00 (	606.00)	0.00
TOTAL Services & Supplies	119,300	5,913.65	119,071.68	99,303.51	5,034.51 (	4,806.19)	104.03
<b>Other Operating Expenses</b>							

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 OPERATIONS - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-55-5912-00 Services & Supplies	0	0.00	2,274.14	3,530.36	0.00 (	2,274.14)	0.00
11-5-55-5940-00 Outside Contracts	0	0.00	655.77	16,402.85	0.00 (	655.77)	0.00
TOTAL Services & Supplies-W.O.	0	0.00	2,929.91	19,933.21	0.00 (	2,929.91)	0.00
TOTAL OPERATIONS - MAINTENANCE	388,911	32,033.55	329,383.05	257,743.39	5,034.51	54,493.44	85.99

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-62-5001-00 Regular Salaries	659,847	62,715.19	616,109.42	470,391.73	0.00	43,737.58	93.37
11-5-62-5002-00 Part Time - Temporary Wages	166,295	20,170.07	239,154.78	251,052.55	0.00 (	72,859.78)	143.81
11-5-62-5003-00 Overtime Pay	3,000	1,931.58	23,678.43	19,287.63	0.00 (	20,678.43)	789.28
11-5-62-5004-00 Shift Pay	20,000	705.47	9,202.69	7,750.16	0.00	10,797.31	46.01
11-5-62-5005-00 Standby Pay	0	0.00	1,059.28	1,194.75	0.00 (	1,059.28)	0.00
11-5-62-5006-00 Vacation Pay	70,904	4,297.24	43,763.78	32,449.79	0.00	27,140.22	61.72
11-5-62-5007-00 Jury Duty	4,171	0.00	0.00	215.34	0.00	4,171.00	0.00
11-5-62-5008-00 Sick Pay	41,708	4,334.90	27,540.88	39,426.04	0.00	14,167.12	66.03
11-5-62-5009-00 Holiday Pay	37,537	0.00	33,349.86	26,998.11	0.00	4,187.14	88.85
11-5-62-5010-00 Seasonal Pay	0	0.00	2,891.88	16,628.62	0.00 (	2,891.88)	0.00
TOTAL Salaries	1,003,462	94,154.45	996,751.00	865,394.72	0.00	6,711.00	99.33
<b>Benefits</b>							
11-5-62-5078-00 Insurance - Employee Assistanc	385	28.20	263.20	239.70	0.00	121.80	68.36
11-5-62-5079-00 CalPers Pension Exp - PEPRA	0	3,646.85	38,031.89	24,125.49	0.00 (	38,031.89)	0.00
11-5-62-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	2,430.88	0.00	0.00	0.00
11-5-62-5081-00 CalPERS Pension Exp - Classic	67,559	3,923.20	40,723.27	37,459.39	0.00	26,835.73	60.28
11-5-62-5082-00 Social Security Expense	62,215	5,837.56	63,229.81	55,506.84	0.00 (	1,014.81)	101.63
11-5-62-5083-00 Medicare Expense	14,550	1,365.22	15,154.11	13,222.11	0.00 (	604.11)	104.15
11-5-62-5084-00 Insurance - Group Life	4,164	353.60	3,178.00	2,751.50	0.00	986.00	76.32
11-5-62-5085-00 Insurance - Group Health	223,796	16,457.51	144,321.60	112,496.88	0.00	79,474.40	64.49
11-5-62-5086-00 Insurance - Group Dental	10,481	829.60	7,258.16	5,564.24	0.00	3,222.84	69.25
11-5-62-5087-00 Insurance - Group Vision	2,749	199.59	1,847.42	1,523.04	0.00	901.58	67.20
11-5-62-5088-00 Insurance - Unemployment	0	0.00	469.00	9,331.00	0.00 (	469.00)	0.00
TOTAL Benefits	385,899	32,641.33	314,476.46	264,651.07	0.00	71,422.54	81.49
<b>Services &amp; Supplies</b>							
11-5-62-5011-00 District Equipment	70,000	4,806.20	63,928.07	71,534.21	0.00	6,071.93	91.33
11-5-62-5012-00 Service & Supplies	26,400	46.20	20,839.84	26,647.14	0.00	5,560.16	78.94
11-5-62-5013-00 Utilities	105,000	189.88	86,397.84	81,789.29	0.00	18,602.16	82.28
11-5-62-5028-00 Computer Upgrades - Hardware	2,400	663.21	2,011.75	7,276.13	0.00	388.25	83.82
11-5-62-5031-00 Cost Applied - Salaries and Be	0	9,095.58 (	13,017.21) (	6,605.70)	0.00	13,017.21	0.00
11-5-62-5038-00 Bad Debt Expense	0	0.00	238.20	498.20	0.00 (	238.20)	0.00
11-5-62-5040-00 Outside Contracts	8,000	280.00	8,934.13	16,747.56	1,071.02 (	2,005.15)	125.06
11-5-62-5041-00 Clothing & Personal Supplies	9,900	1,670.13	5,060.66	1,067.29	0.00	4,839.34	51.12
11-5-62-5042-00 Communications - Radio & Telep	13,000	1,856.67	15,561.11	8,533.47	197.87 (	2,758.98)	121.22
11-5-62-5043-00 Office Equipment Maintenance	3,400	436.02	436.02	0.00	0.00	2,963.98	12.82
11-5-62-5044-00 Membership & Dues	480	0.00	925.00	825.00	0.00 (	445.00)	192.71
11-5-62-5045-00 Printing & Binding	5,150	183.60	1,425.79	2,375.41	502.25	3,221.96	37.44
11-5-62-5047-00 Office Supplies	1,000	88.71	1,157.87	716.60	0.00 (	157.87)	115.79
11-5-62-5048-00 Postage Expense	0	13.28	105.72	78.85	0.00 (	105.72)	0.00
11-5-62-5049-00 Other Professional Fees	4,800	0.00	450.00	23,492.50	0.00	4,350.00	9.38
11-5-62-5050-00 Licenses & Permits	250	0.00	0.00	240.00	0.00	250.00	0.00
11-5-62-5051-00 Advertising & Legal Notices	450	0.00	0.00	182.04	0.00	450.00	0.00
11-5-62-5052-00 Small Tools	0	0.00	0.00	1.16	0.00	0.00	0.00
11-5-62-5053-00 Public Information Program	7,670	0.00	4,179.27	200.74	1,130.00	2,360.73	69.22
11-5-62-5054-00 Safety Program	1,927	0.00	0.00	161.97	0.00	1,927.00	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 RECREATION - OPERATIONS

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-62-5055-00 Private Vehicle Mileage	500	0.00	0.00	467.07	0.00	500.00	0.00
11-5-62-5056-00 Travel Expense	4,600	0.00	8.00	2,755.49	0.00	4,592.00	0.17
11-5-62-5059-00 Education & Training Seminars	10,000	0.00	4,888.24	1,574.91	0.00	5,111.76	48.88
11-5-62-5062-00 Pre-Employment Screening	500	0.00	340.00	260.00	0.00	160.00	68.00
11-5-62-5065-00 Credit Card Fees	12,000	0.00	9,318.48	9,826.04	0.00	2,681.52	77.65
11-5-62-5073-00 Uninsured Losses - Injuries &	0	0.00	0.00	4,703.63	0.00	0.00	0.00
11-5-62-5076-00 Insurance - Workers Compensati	0	1,537.61	43,585.65	0.00	0.00 (	43,585.65)	0.00
11-5-62-5077-00 Insurance - Aflac Service Fee	0	17.50	154.56	64.17	0.00 (	154.56)	0.00
TOTAL Services & Supplies	287,427	20,884.59	256,928.99	255,413.17	2,901.14	27,596.87	90.40
Other Operating Expenses							
11-5-62-5093-00 Administration Overhead	849,594	63,303.30	655,320.61	668,878.09	0.00	194,273.39	77.13
TOTAL Other Operating Expenses	849,594	63,303.30	655,320.61	668,878.09	0.00	194,273.39	77.13
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-62-5940-00 Outside Contracts	30,000	0.00	33,085.00	0.00	0.00 (	3,085.00)	110.28
TOTAL Services & Supplies-W.O.	30,000	0.00	33,085.00	0.00	0.00 (	3,085.00)	110.28
<b>TOTAL RECREATION - OPERATIONS</b>	<b>2,556,382</b>	<b>210,983.67</b>	<b>2,256,562.06</b>	<b>2,054,337.05</b>	<b>2,901.14</b>	<b>296,918.80</b>	<b>88.39</b>



11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-63-5001-00 Regular Salaries	171,017	21,359.39	198,974.74	185,752.19	0.00 (	27,957.74)	116.35
11-5-63-5002-00 Part Time - Temporary Wages	196,063	14,655.24	144,010.54	123,457.16	0.00	52,052.46	73.45
11-5-63-5003-00 Overtime Pay	1,000	411.96	3,569.18	5,937.60	0.00 (	2,569.18)	356.92
11-5-63-5006-00 Vacation Pay	17,836	434.50	11,751.77	15,323.75	0.00	6,084.23	65.89
11-5-63-5007-00 Jury Duty	1,049	264.08	264.08	255.12	0.00	784.92	25.17
11-5-63-5008-00 Sick Pay	10,492	487.80	12,615.96	10,832.29	0.00 (	2,123.96)	120.24
11-5-63-5009-00 Holiday Pay	9,443	0.00	10,604.40	10,289.97	0.00 (	1,161.40)	112.30
11-5-63-5010-00 Seasonal Pay	0	0.00	0.00	1,173.15)	0.00	0.00	0.00
TOTAL Salaries	406,900	37,612.97	381,790.67	350,674.93	0.00	25,109.33	93.83
<b>Benefits</b>							
11-5-63-5078-00 Insurance - Employee Assistanc	118	9.40	94.00	94.00	0.00	24.00	79.66
11-5-63-5079-00 CalPers Pension Exp - PEPRA	0	300.66	3,179.11	2,667.93	0.00 (	3,179.11)	0.00
11-5-63-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	4,011.81	0.00	0.00	0.00
11-5-63-5081-00 CalPERS Pension Exp - Classic	22,394	3,337.48	34,587.20	27,139.60	0.00 (	12,193.20)	154.45
11-5-63-5082-00 Social Security Expense	25,228	2,332.01	24,734.60	22,752.19	0.00	493.40	98.04
11-5-63-5083-00 Medicare Expense	5,900	545.37	5,784.79	5,321.20	0.00	115.21	98.05
11-5-63-5084-00 Insurance - Group Life	963	76.45	764.50	764.50	0.00	198.50	79.39
11-5-63-5085-00 Insurance - Group Health	60,067	5,359.13	51,294.10	48,658.77	0.00	8,772.90	85.39
11-5-63-5086-00 Insurance - Group Dental	2,493	238.76	2,387.60	2,592.20	0.00	105.40	95.77
11-5-63-5087-00 Insurance - Group Vision	935	74.24	742.40	649.88	0.00	192.60	79.40
11-5-63-5088-00 Insurance - Unemployment	0	0.00	158.00	4,146.00	0.00 (	158.00)	0.00
TOTAL Benefits	118,098	12,273.50	123,726.30	118,798.08	0.00 (	5,628.30)	104.77
<b>Services &amp; Supplies</b>							
11-5-63-5011-00 District Equipment	45,000	7,778.00	72,063.84	41,331.27	0.00 (	27,063.84)	160.14
11-5-63-5012-00 Service & Supplies	79,150	7,106.61	79,123.16	70,578.77	2,152.71 (	2,125.87)	102.69
11-5-63-5013-00 Utilities	2,500	80.00	1,003.14	846.51	0.00	1,496.86	40.13
11-5-63-5028-00 Computer Upgrades - Hardware	1,200	165.80	262.31	241.34	0.00	937.69	21.86
11-5-63-5037-00 Purchased Water	44,000	1,639.12	38,207.52	42,078.63	0.00	5,792.48	86.84
11-5-63-5040-00 Outside Contracts	148,720	99,092.09	191,277.66	49,062.33	10.26 (	42,567.92)	128.62
11-5-63-5041-00 Clothing & Personal Supplies	2,800	79.36	3,046.06	621.57	0.00 (	246.06)	108.79
11-5-63-5042-00 Communications - Radio & Telep	500	49.69	874.75	356.06	0.00 (	374.75)	174.95
11-5-63-5044-00 Membership & Dues	160	0.00	0.00	0.00	0.00	160.00	0.00
11-5-63-5047-00 Office Supplies	200	0.00	210.18	261.52	0.00 (	10.18)	105.09
11-5-63-5050-00 Licenses & Permits	3,689	0.00	3,524.42	4,188.69	0.00	164.58	95.54
11-5-63-5052-00 Small Tools	2,000	0.00	5,506.55	1,405.35	0.00 (	3,506.55)	275.33
11-5-63-5054-00 Safety Program	2,256	0.00	376.78	529.38	0.00	1,879.22	16.70
11-5-63-5056-00 Travel Expense	950	0.00	0.00	0.00	0.00	950.00	0.00
11-5-63-5059-00 Education & Training Seminars	950	0.00	722.01	977.13	0.00	227.99	76.00
11-5-63-5062-00 Pre-Employment Screening	150	32.00	170.00	354.00	0.00 (	20.00)	113.33
11-5-63-5076-00 Insurance - Workers Compensati	0	0.00	3,763.04	10,347.52	0.00 (	3,763.04)	0.00
TOTAL Services & Supplies	334,225	116,022.67	400,131.42	223,180.07	2,162.97 (	68,069.39)	120.37
<b>Other Operating Expenses</b>							
11-5-63-5093-00 Administration Overhead	321,037	26,052.38	263,200.48	281,611.12	0.00	57,836.52	81.98
TOTAL Other Operating Expenses	321,037	26,052.38	263,200.48	281,611.12	0.00	57,836.52	81.98

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 RECREATION - MAINTENANCE

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders							
Benefits - Work Orders							
Services & Supplies-W.O.							
11-5-63-5912-00 Services & Supplies	25,000	514.09	24,488.66	20,918.05	0.00	511.34	97.95
11-5-63-5940-00 Outside Contracts	50,000	17,110.00	35,073.40	4,848.75	13,297.29	1,629.31	96.74
TOTAL Services & Supplies-W.O.	75,000	17,624.09	59,562.06	25,766.80	13,297.29	2,140.65	97.15
TOTAL RECREATION - MAINTENANCE	1,255,260	209,585.61	1,228,410.93	1,000,031.00	15,460.26	11,388.81	99.09

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 RECREATION - PUBLIC REL

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>Salaries</b>							
11-5-64-5001-00 Regular Salaries	53,088	5,161.12	43,392.30	40,427.34	0.00	9,695.70	81.74
11-5-64-5002-00 Part Time - Temporary Wages	185,510	8,014.38	85,802.57	62,368.88	0.00	99,707.43	46.25
11-5-64-5003-00 Overtime Pay	300	0.00	0.00	1,222.17	0.00	300.00	0.00
11-5-64-5006-00 Vacation Pay	5,537	0.00	0.00	0.00	0.00	5,537.00	0.00
11-5-64-5007-00 Jury Duty	326	0.00	0.00	0.00	0.00	326.00	0.00
11-5-64-5008-00 Sick Pay	3,257	0.00	0.00	0.00	0.00	3,257.00	0.00
11-5-64-5009-00 Holiday Pay	2,931	0.00	0.00	0.00	0.00	2,931.00	0.00
11-5-64-5010-00 Seasonal Pay	55,680	0.00	2,210.59	399.43	0.00	53,469.41	3.97
TOTAL Salaries	306,629	13,175.50	131,405.46	104,417.82	0.00	175,223.54	42.85
<b>Benefits</b>							
11-5-64-5079-00 CalPers Pension Exp - PEPRA	0	356.60	3,166.61	2,652.20	0.00	3,166.61	0.00
11-5-64-5081-00 CalPERS Pension Exp - Classic	5,276	0.00	0.00	0.00	0.00	5,276.00	0.00
11-5-64-5082-00 Social Security Expense	19,011	816.85	8,669.03	6,473.93	0.00	10,341.97	45.60
11-5-64-5083-00 Medicare Expense	4,446	191.05	2,027.56	1,514.01	0.00	2,418.44	45.60
TOTAL Benefits	28,733	1,364.50	13,863.20	10,640.14	0.00	14,869.80	48.25
<b>Services &amp; Supplies</b>							
11-5-64-5012-00 Service & Supplies	10,800	774.58	14,403.35	9,498.48	1,339.58	4,942.93	145.77
11-5-64-5028-00 Computer Upgrades - Hardware	2,300	38.01	583.18	910.68	106.68	1,610.14	29.99
11-5-64-5029-00 Computer Upgrades - Software	0	0.00	0.00	185.00	0.00	0.00	0.00
11-5-64-5039-00 Fish Purchases	10,228	0.00	0.00	0.00	0.00	10,228.00	0.00
11-5-64-5040-00 Outside Contracts	20,040	1,742.15	11,975.35	4,879.35	1,626.45	6,438.20	67.87
11-5-64-5041-00 Clothing & Personal Supplies	400	0.00	0.00	1,251.95	0.00	400.00	0.00
11-5-64-5042-00 Communications - Radio & Telep	0	25.37	253.46	490.05	0.00	253.46	0.00
11-5-64-5044-00 Membership & Dues	0	0.00	0.00	350.00	0.00	0.00	0.00
11-5-64-5045-00 Printing & Binding	4,000	440.82	3,191.35	1,637.71	1,078.09	269.44	106.74
11-5-64-5047-00 Office Supplies	400	0.00	509.09	0.00	0.00	109.09	127.27
11-5-64-5048-00 Postage Expense	0	0.00	934.51	959.94	0.00	934.51	0.00
11-5-64-5051-00 Advertising & Legal Notices	500	0.00	845.00	550.00	0.00	345.00	169.00
11-5-64-5053-00 Public Information Program	3,100	305.89	2,171.81	3,835.91	0.00	928.19	70.06
11-5-64-5055-00 Private Vehicle Mileage	0	0.00	0.00	150.33	0.00	0.00	0.00
11-5-64-5056-00 Travel Expense	0	0.00	0.00	1,386.46	0.00	0.00	0.00
11-5-64-5065-00 Credit Card Fees	60,000	0.00	39,265.95	44,566.45	0.00	20,734.05	65.44
TOTAL Services & Supplies	111,768	3,326.82	74,133.05	70,652.31	4,150.80	33,484.15	70.04
<b>Other Operating Expenses</b>							
11-5-64-5093-00 Administration Overhead	205,074	7,451.96	74,660.42	68,736.12	0.00	130,413.58	36.41
TOTAL Other Operating Expenses	205,074	7,451.96	74,660.42	68,736.12	0.00	130,413.58	36.41
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.	_____	_____	_____	_____	_____	_____	_____
<b>TOTAL RECREATION - PUBLIC REL</b>	<b>652,204</b>	<b>25,318.78</b>	<b>294,062.13</b>	<b>254,446.39</b>	<b>4,150.80</b>	<b>353,991.07</b>	<b>45.72</b>

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 83.33

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	69,536	6,084.00	59,168.48	60,729.45	0.00	10,367.52	85.09
11-5-65-5002-00 Part Time - Temporary Wages	161,595	11,513.60	124,056.48	111,042.04	0.00	37,538.52	76.77
11-5-65-5003-00 Overtime Pay	0	0.00	0.00	326.23	0.00	0.00	0.00
11-5-65-5006-00 Vacation Pay	7,252	338.00	5,453.88	6,194.18	0.00	1,798.12	75.21
11-5-65-5007-00 Jury Duty	427	0.00	0.00	0.00	0.00	427.00	0.00
11-5-65-5008-00 Sick Pay	4,266	728.84	9,930.26	6,437.23	0.00	5,664.26	232.78
11-5-65-5009-00 Holiday Pay	3,839	0.00	3,311.05	3,162.57	0.00	527.95	86.25
11-5-65-5010-00 Seasonal Pay	253,344	1,719.35	168,610.37	194,487.90	0.00	84,733.63	66.55
TOTAL Salaries	500,259	20,383.79	370,530.52	382,379.60	0.00	129,728.48	74.07
<b>Benefits</b>							
11-5-65-5078-00 Insurance - Employee Assistanc	0	2.35	23.50	0.00	0.00	23.50	0.00
11-5-65-5079-00 CalPers Pension Exp - PEPRA	0	0.09	54.42	85.40	0.00	54.42	0.00
11-5-65-5080-00 CalPERS Employer Paid for Emp	0	0.00	0.00	1,536.15	0.00	0.00	0.00
11-5-65-5081-00 CalPERS Pension Exp - Classic	6,910	1,253.27	13,005.23	10,127.79	0.00	6,095.23	188.21
11-5-65-5082-00 Social Security Expense	31,016	1,263.84	25,774.20	25,976.41	0.00	5,241.80	83.10
11-5-65-5083-00 Medicare Expense	7,254	295.57	6,027.88	6,075.25	0.00	1,226.12	83.10
11-5-65-5084-00 Insurance - Group Life	0	22.00	220.00	0.00	0.00	220.00	0.00
11-5-65-5085-00 Insurance - Group Health	0	2,220.48	22,631.94	720.92	0.00	22,631.94	0.00
11-5-65-5086-00 Insurance - Group Dental	0	106.12	1,061.20	0.00	0.00	1,061.20	0.00
11-5-65-5087-00 Insurance - Group Vision	0	18.56	185.60	0.00	0.00	185.60	0.00
11-5-65-5088-00 Insurance - Unemployment	0	0.00	0.00	11.00	0.00	0.00	0.00
TOTAL Benefits	45,180	5,182.28	68,983.97	43,069.08	0.00	23,803.97	152.69
<b>Services &amp; Supplies</b>							
11-5-65-5011-00 District Equipment	0	85.80	996.34	515.29	0.00	996.34	0.00
11-5-65-5012-00 Service & Supplies	45,550	2,567.62	30,242.91	53,587.03	10,855.57	4,451.52	90.23
11-5-65-5013-00 Utilities	36,000	569.66	28,976.77	29,550.28	0.00	7,023.23	80.49
11-5-65-5014-00 Chlorine	23,000	0.00	14,419.00	17,398.77	8,581.00	0.00	100.00
11-5-65-5018-00 Chemicals - Water Playground	4,200	0.00	4,059.58	2,570.88	140.42	0.00	100.00
11-5-65-5028-00 Computer Upgrades - Hardware	1,000	0.00	132.16	642.01	197.88	669.96	33.00
11-5-65-5029-00 Computer Upgrades - Software	500	0.00	0.00	0.00	0.00	500.00	0.00
11-5-65-5040-00 Outside Contracts	20,840	4,050.00	6,758.99	16,973.54	2,294.14	11,786.87	43.44
11-5-65-5041-00 Clothing & Personal Supplies	7,000	0.00	4,736.97	10,623.17	97.57	2,360.60	66.28
11-5-65-5042-00 Communications - Radio & Telep	1,500	16.11	520.47	1,771.64	1,194.77	215.24	114.35
11-5-65-5044-00 Membership & Dues	700	0.00	429.00	479.00	0.00	271.00	61.29
11-5-65-5045-00 Printing & Binding	700	0.00	0.00	0.00	0.00	700.00	0.00
11-5-65-5047-00 Office Supplies	700	156.91	832.96	90.73	0.00	132.96	118.99
11-5-65-5049-00 Other Professional Fees	900	0.00	1,715.00	390.28	0.00	815.00	190.56
11-5-65-5050-00 Licenses & Permits	360	0.00	195.00	0.00	0.00	165.00	54.17
11-5-65-5051-00 Advertising & Legal Notices	700	0.00	2,410.00	2,536.22	0.00	1,710.00	344.29
11-5-65-5052-00 Small Tools	250	0.00	160.06	0.00	0.00	89.94	64.02
11-5-65-5053-00 Public Information Program	4,000	75.00	4,165.20	1,109.39	1,264.00	1,429.20	135.73
11-5-65-5054-00 Safety Program	852	0.00	566.79	785.05	0.00	285.21	66.52
11-5-65-5056-00 Travel Expense	800	0.00	0.00	0.00	0.00	800.00	0.00
11-5-65-5059-00 Education & Training Seminars	490	525.00	601.43	1,599.29	0.00	111.43	122.74
11-5-65-5062-00 Pre-Employment Screening	7,000	0.00	135.00	382.00	0.00	6,865.00	1.93

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

11 -GENERAL FUND  
 RECREATION - WATER PARK

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
11-5-65-5065-00 Credit Card Fees	18,000	0.00	18,110.68	17,168.16	0.00 (	110.68)	100.61
11-5-65-5076-00 Insurance - Workers Compensati	0	0.00	4,301.05	0.00	0.00 (	4,301.05)	0.00
11-5-65-5077-00 Insurance - Miscellaneous Prem	0	17.50	154.56	64.17	0.00 (	154.56)	0.00
TOTAL Services & Supplies	175,042	8,063.60	124,619.92	158,236.90	24,430.21	25,991.87	85.15
Other Operating Expenses							
11-5-65-5093-00 Administration Overhead	333,536	13,432.37	230,892.32	260,109.65	0.00	102,643.68	69.23
TOTAL Other Operating Expenses	333,536	13,432.37	230,892.32	260,109.65	0.00	102,643.68	69.23
Salaries - Work Orders	_____	_____	_____	_____	_____	_____	_____
Benefits - Work Orders	_____	_____	_____	_____	_____	_____	_____
Services & Supplies-W.O.							
11-5-65-5912-00 Services & Supplies	34,500	1,305.91	13,641.02	8,280.18	3,863.20	16,995.78	50.74
11-5-65-5940-00 Outside Contracts	0	0.00	0.00	168.16	0.00	0.00	0.00
TOTAL Services & Supplies-W.O.	34,500	1,305.91	13,641.02	8,448.34	3,863.20	16,995.78	50.74
TOTAL RECREATION - WATER PARK	1,088,517	48,367.95	808,667.75	852,243.57	28,293.41	251,555.84	76.89
TOTAL EXPENDITURES	22,685,704	1,647,696.00	16,176,761.29	15,607,637.47	4,720,698.25	1,788,244.46	92.12
REVENUE OVER/(UNDER) EXPENDITURES	( 3,056,347)	291,115.02 (	326,829.61) (	1,055,461.07) (	4,720,698.25)	1,991,180.88	165.15

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2019

29 -USBR & SWP BONDED INDEBT  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

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

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
PROPERTY TAX							
Services & Supplies	0	747.09	2,040.60	1,002.20	0.00 (	2,040.60)	0.00
TOTAL PROPERTY TAX	0	747.09	2,040.60	1,002.20	0.00 (	2,040.60)	0.00
TOTAL EXPENDITURES	0	747.09	2,040.60	1,002.20	0.00 (	2,040.60)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	747.09) (	2,040.60) (	1,002.20)	0.00	2,040.60	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

29 -USBR & SWP BONDED INDEBT  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SERVICES & SUPPLIES	0	747.09	2,040.60	1,002.20	0.00 (	2,040.60)	0.00
TOTAL EXPENDITURES	0	747.09	2,040.60	1,002.20	0.00 (	2,040.60)	0.00



CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2019

29 -USBR & SWP BONDED INDEBT

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

29 -USBR & SWP BONDED INDEBT  
 PROPERTY TAX

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies							
29-5-30-5069-00 Property Tax Collection Fee	0	747.09	1,736.44	873.20	0.00 (	1,736.44)	0.00
29-5-30-5070-00 Property Tax Administration Fe	0	0.00	304.16	129.00	0.00 (	304.16)	0.00
TOTAL Services & Supplies	0	747.09	2,040.60	1,002.20	0.00 (	2,040.60)	0.00
TOTAL PROPERTY TAX	0	747.09	2,040.60	1,002.20	0.00 (	2,040.60)	0.00
TOTAL EXPENDITURES	0	747.09	2,040.60	1,002.20	0.00 (	2,040.60)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	747.09) (	2,040.60) (	1,002.20)	0.00	2,040.60	0.00

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2019

69 -MIRA MONTE WATER ASSESSME  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

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

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CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
EXPENDITURE SUMMARY							
PROPERTY TAX							
Services & Supplies	0	19.49	1,459.20	1,884.35	0.00 (	1,459.20)	0.00
TOTAL PROPERTY TAX	0	19.49	1,459.20	1,884.35	0.00 (	1,459.20)	0.00
TOTAL EXPENDITURES	0	19.49	1,459.20	1,884.35	0.00 (	1,459.20)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0 (	19.49) (	1,459.20) (	1,884.35)	0.00	1,459.20	0.00

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

69 -MIRA MONTE WATER ASSESSME  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SERVICES & SUPPLIES	0	19.49	1,459.20	1,884.35	0.00 (	1,459.20)	0.00
TOTAL EXPENDITURES	0	19.49	1,459.20	1,884.35	0.00 (	1,459.20)	0.00

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2019

69 -MIRA MONTE WATER ASSESSME

% OF YEAR COMPLETED: 83.33

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

69 -MIRA MONTE WATER ASSESSME  
 PROPERTY TAX

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies							
69-5-30-5064-00 Interest / Penalty Expenses	0	0.00	1,412.50	1,837.50	0.00 (	1,412.50)	0.00
69-5-30-5069-00 Property Tax Collection Fee	0	19.49	46.70	46.85	0.00 (	46.70)	0.00
TOTAL Services & Supplies	0	19.49	1,459.20	1,884.35	0.00 (	1,459.20)	0.00
TOTAL PROPERTY TAX	0	19.49	1,459.20	1,884.35	0.00 (	1,459.20)	0.00
TOTAL EXPENDITURES	0	19.49	1,459.20	1,884.35	0.00 (	1,459.20)	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0 (	19.49) (	1,459.20) (	1,884.35)	0.00	1,459.20	0.00

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2019

75 -CFD -2013-1  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

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

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CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>EXPENDITURE SUMMARY</b>							
Property Tax							
Services & Supplies	1,995,838	2,683.08	506,284.70	259,923.94	0.00	1,489,553.30	25.37
TOTAL Property Tax	1,995,838	2,683.08	506,284.70	259,923.94	0.00	1,489,553.30	25.37
<b>TOTAL EXPENDITURES</b>	<b>1,995,838</b>	<b>2,683.08</b>	<b>506,284.70</b>	<b>259,923.94</b>	<b>0.00</b>	<b>1,489,553.30</b>	<b>25.37</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 1,995,838)</b>	<b>( 2,683.08)</b>	<b>( 506,284.70)</b>	<b>( 259,923.94)</b>	<b>0.00</b>	<b>( 1,489,553.30)</b>	<b>25.37</b>

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

75 -CFD -2013-1  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
SUMMARY OF EXPENSES							
SERVICES & SUPPLIES	1,995,838	2,683.08	506,284.70	259,923.94	0.00	1,489,553.30	25.37
TOTAL EXPENDITURES	1,995,838	2,683.08	506,284.70	259,923.94	0.00	1,489,553.30	25.37

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2019

75 -CFD -2013-1

% OF YEAR COMPLETED: 83.33

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: APRIL 30TH, 2019

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
% OF YEAR COMPLETED: 83.33							
Salaries							
Services & Supplies							
75-5-30-5064-00 Interest / Penalty Expenses	1,988,838	0.00	499,853.10	253,711.26	0.00	1,488,984.90	25.13
75-5-30-5069-00 Property Tax collection Fee	7,000	2,683.08	6,431.60	6,212.68	0.00	568.40	91.88
TOTAL Services & Supplies	1,995,838	2,683.08	506,284.70	259,923.94	0.00	1,489,553.30	25.37
Other Operating Expenses							
TOTAL Property Tax	1,995,838	2,683.08	506,284.70	259,923.94	0.00	1,489,553.30	25.37
TOTAL EXPENDITURES	1,995,838	2,683.08	506,284.70	259,923.94	0.00	1,489,553.30	25.37
REVENUE OVER/(UNDER) EXPENDITURES	( 1,995,838)	( 2,683.08)	( 506,284.70)	( 259,923.94)	0.00	( 1,489,553.30)	25.37



**Consumption Report**

**Water Sales FY 2018-2019 (Acre-Feet)**

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date	
													2018 / 2019	2017 / 2018
													Total	Total
AD Ag-Domestic	445	411	363	355	228	67	36	14	22	202			2,143	3,079
AG Ag	341	290	229	236	166	41	32	9	17	150			1,509	2,175
C Commercial	120	118	103	82	60	36	24	21	28	60			652	753
DI Interdepartmental	40	25	9	5	3	1	2	3	2	23			113	73
F fire	0	0	0	0	0	0	0	0	0	0			0	0
I Industrial	2	1	1	2	1	1	2	3	2	2			17	12
OT Other	26	23	23	18	13	5	4	5	7	13			138	217
R Residential	258	260	244	220	192	112	95	78	97	162			1,717	1,957
RS - P Resale Pumped	113	115	109	99	79	44	61	6	9	31			665	479
RS - G Resale Gravity	341	250	199	283	276	110	79	86	61	34			1,720	1,812
TE Temporary	2	2	2	1	1	0	0	0	1	1			10	18
<b>Total</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>0</b>	<b>0</b>	<b>8,684</b>	<b>10,575</b>
<b>CMWD</b>	<b>1,512</b>	<b>1,320</b>	<b>1,115</b>	<b>1,146</b>	<b>885</b>	<b>341</b>	<b>271</b>	<b>170</b>	<b>180</b>	<b>564</b>				
<b>OJAI</b>	<b>174</b>	<b>175</b>	<b>167</b>	<b>156</b>	<b>134</b>	<b>77</b>	<b>63</b>	<b>54</b>	<b>67</b>	<b>114</b>				
<b>Total 2017 / 2018</b>	<b>1,355</b>	<b>1,185</b>	<b>1,608</b>	<b>1,628</b>	<b>1,026</b>	<b>1,085</b>	<b>592</b>	<b>898</b>	<b>384</b>	<b>815</b>	<b>1,078</b>	<b>1,200</b>	<b>N/A</b>	<b>12,853</b>

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** FINANCE COMMITTEE  
**FROM:** MICHAEL L FLOOD – GENERAL MANAGER  
**SUBJECT:** INVESTMENT / WEALTH MANAGEMENT  
**DATE:** 06/21/2019

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**RECOMMENDATION:**

It is recommended to continue working with Morgan Stanley to purchase investments and the Chief Financial Officer Manage the Portfolio. The Portfolio is laddered out ten years and only one Bond per year would be purchased unless one of the few Bonds within the Portfolio is called. This is expected to be the lowest-cost alternative.

**BACKGROUND AND OVERVIEW:**

The Finance Committee was presented for Investment / Wealth Management on May 17, 2019 by the following firms:

- U.S. Bank - The District currently has a relationship with U.S. Bank as they are our custodial account for the District's Investments. The cost for Investment Management Services is .10 basis points of the market value of the Investment Portfolio, approximately \$20,000.00 annually depending on the total balance of the Portfolio.
- PFM – PFM would also charge .10 basis points with an annual cost of \$20,000.00 up to a balance of \$25,000.00 in the Investment Portfolio, the cost drops to .08 basis points of the market value of the portfolio. PFM would continue to use U.S. Bank as the custodial bank for the Districts Investments.
- Morgan Stanley - Morgan Stanley would not be managing our Investment Portfolio, they would provide information on Investment opportunities and report them to the Chief Financial Officer who would select the investment and manage the portfolio. An example of the costs associated to purchase investments with Morgan Stanley are as follows:

Scenario 1. - AAA rated Federal Home Loan Corp. 2.50% coupon, due 08/03/2029, callable 08/03/2019 with a price of 97.569. \$1,000,000.00 Bond purchase sales credit to Morgan Stanley would be \$10,850.00 annually.

Scenario 2. – AAA rated US Treasury Note 2.625% coupon, due 02/15/2029, non-callable, price \$102.835, \$1,000,000.00 Bond purchase sales credit to Morgan Stanley would be \$11,440.00 annually