

Casitas Municipal Water District

FINANCE COMMITTEE
Cole/Hajas

The meeting will be held in person at the district office
1055 Ventura Ave. Oak View, CA
And via teleconference.

To attend via teleconference please call Toll Free
(877) 853-5247 or (888)788-0099
Meeting ID: 978 4764 7252#
Passcode: 490295#

June 17, 2022

10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Bill Relief Program for Conservation Penalty Appeals and Leak Relief.
5. Casitas MWD 20-year Capital Replacement Program and Development.
6. Proposition 4 – Establishment of Appropriations Limit for 2022-2023.
7. Review of Financial Statements for April 2022.
8. Review of Consumption Report for April 2022.

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

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

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Proposed Bill Relief Program**
Date: June 17, 2022

RECOMMENDATION:

The Board of Directors adopt a bill relief program.

BACKGROUND:

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

In more recent years, severe drought conditions resulted in the District's declaration of a Stage 3 Water Shortage condition in which extraordinary conservation was expected of customers. In order to preserve remaining water supplies, a reduced allocation of water was assigned to customers and a penalty of \$5/HCF was charged for any usage over the allocation. During this time, the Board directed staff to temporarily cease implementation of the leak relief program while the Conservation Penalty and Appeals process was being implemented under the Water Efficiency and Allocation Program in place and as amended. The current WEAP is available on the District website here: <https://www.casitaswater.org/for-customers/water-conservation/allocation>

DISCUSSION:

The collective conservation efforts of Casitas customers have been above and beyond the required Stage 3 reductions, and have reached Stage 4 and 5 demand reduction levels. Given the consistent conservation, staff is recommending a bill relief program for customers who regularly practice water conservation but have one-time extraordinary water charges due to unknown plumbing issues that are resolved in a timely manner.

While all customers are responsible for plumbing issues on private property, sometimes a hidden leak is not detected and can result in a large water bill. A Bill Relief Program would provide financial assistance to customers for extraordinary water charges in the event of hidden leaks, undetected line breaks, or other circumstances beyond reasonable control of the customer. In order to receive financial assistance from the District, the customer would need to demonstrate timely action and accountability in resolving the water loss problem, which is a conservation measure that preserves available water supply for all customers.

A proposed Bill Relief Program is attached, which relates to leak relief and conservation penalty appeals. The proposed program would streamline the process for reviewing customer requests for bill relief related to extraordinary water use by authorizing the General Manager to approve bill relief up to a certain dollar amount. Any bill relief requests exceeding the authority provided to the General Manager would require approval by the Conservation Penalty Appeals Panel.

ATTACHMENT(S):

- Draft Proposed Bill Relief Program

REVISED DRAFT – 06/15/2022

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION 22-**XX**

A RESOLUTION OF THE CASITAS MUNICIPAL WATER DISTRICT ADOPTING A
REVISED BILL RELIEF PROGRAM

WHEREAS, provisions of the Rates and Regulations for Water Service, adopted by the Casitas Municipal Water District Board of Directors on December 19, 2009 provided for a Leak Adjustment Program;

WHEREAS, on April 11, 2015, the District declared a Stage 2 condition existed due to declining Lake Casitas water supplies and implemented measures to ensure efficient use of water,

WHEREAS, on May 13, 2015, the District suspended the Leak Adjustment Program and began implementation of a Conservation Penalty and Appeals process in accordance with the Water Efficiency and Allocation Program at the time and as amended;

WHEREAS, the District desires to streamline the process for reviewing customer requests for bill relief related to extraordinary water use through a revised Bill Relief Program;

WHEREAS, the purpose of the Bill Relief Program is to relieve eligible customers of extraordinary water charges when the circumstances giving rise to the extraordinary water charges were caused by circumstances beyond the customer's reasonable control;

WHEREAS, customers are expected to use water efficiently and are responsible for timely action and accountability in resolving leak issues;

WHEREAS, in order to receive financial relief from the District, resolving the leak issue is a conservation measure that preserves available water supply for all customers.

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

The Leak Adjustment program described in Section 11.1.3 of the 2009 Rates and Regulations for Water Service, and the Conservation Penalty Appels process described in Section 5.7.e of the 2021 Water Efficiency and Allocation Program (**WEAP**), shall be rescinded and replaced with the Bill Relief Program described herein.

BILL RELIEF PROGRAM

1. Purpose of Bill Relief: The District offers this program to its customers to relieve eligible customers of extraordinary water charges when the circumstances giving rise to the extraordinary water charges were caused by circumstances beyond the customer's reasonable control.
2. Types of Bill Relief: A District customer may only seek the following forms of bill relief:
 - 2.1. A bill adjustment for leak relief relating to volumetric water rates
 - 2.2. A bill adjustment relating to WEAP Conservation Penalty
3. Eligibility for Bill Relief:
 - 3.1. Leak Relief Adjustment: A leak relief adjustment shall only be available to a customer who satisfies all the following conditions:
 - 3.1.1. Applications for relief submitted after the effective date of this Resolution.
 - 3.1.2. The customer is receiving Residential or Ag Domestic water service;
 - 3.1.3. For Ag Domestic customers, a maximum of 50 HCF per month is eligible for relief (relating to Tier 1 and 2 water rates intended for domestic use)
 - 3.1.4. The water usage caused by the leak is twice the average of the customer's three (3) year historical usage;
 - 3.1.5. The circumstances giving rise to the customer's request for relief were beyond the customer's reasonable control and not due to a negligent failure to properly maintain and/or replace in a timely manner any leaking water fixtures, water pipes, or other water infrastructure on the customer's property;
 - 3.1.6. The customer has not received another form of bill adjustment for Leak Relief or Conservation Penalty Relief from the District in the past five (5) years.
 - 3.1.7. The request for relief is only for volumetric water rates; and
 - 3.1.8. The customer submitted a timely request for relief per Section 4.
 - 3.1.9. If the leak relief request occurs when mandatory conservation measures are being implemented under the WEAP, the customer must have a record of staying within their allocation for 1 year or as long as the customer account has been open, whichever is greater, prior to the extraordinary use occurring.
 - 3.2. WEAP Conservation Penalty Relief: Relief from a Conservation Penalty shall only be available to a customer who satisfies all the following conditions:
 - 3.2.1. Applications for relief submitted after the effective date of this Resolution, unless a customer previously submitted an application and a final determination by the District is still pending as of the effective date of this Resolution.
 - 3.2.2. All customer classes are eligible for Conservation Penalty relief.
 - 3.2.3. The customer has not received another form of bill adjustment for Leak Relief or Conservation Penalty Relief from the District in the past five (5) years.

- 3.2.4. The circumstances giving rise to the customer’s request for relief were beyond the customer’s reasonable control and not due to a negligent failure to properly maintain and/or replace in a timely manner any leaking water fixtures, water pipes, or other water infrastructure on the customer’s property;
- 3.2.5. The customer submitted a timely request for relief per Section 4.
- 3.2.6. If the leak relief request occurs when mandatory conservation measures are being implemented under the WEAP, the customer must have a record of staying within their allocation for 1 year or as long as the customer account has been open, whichever is greater, prior to the extraordinary use occurring.

4. Process to Apply for Bill Relief: To apply for bill relief, the applicant shall:

- 4.1. Submit a request for relief, in writing on a form provided by the District, to the District’s Bill Hearing Officer¹ within forty-five (45) days of the billing date for which the customer seeks relief. Failure to submit a request within forty-five (45) days renders a request untimely and the customer shall be ineligible for relief.
- 4.2. The written request for relief shall be accompanied with and supported by substantial and adequate written and photographic documentation that provides evidentiary support that the cause of the event giving rise to extraordinary water charges were caused by circumstances beyond the customer’s reasonable control and have been promptly repaired. Failure to include any evidentiary support with a written request for relief will result in denial of the request.
 - 4.2.1. Examples of Adequate Supporting Evidence
 - 4.2.1.1. Evidence that a leak was discovered.
 - 4.2.1.2. Evidence of a naturally occurring phenomenon such as an earthquake, wildfire, landslide, or vegetative growth which was likely to have caused the leak.
 - 4.2.1.3. Evidence that the leak was timely repaired.
 - 4.2.1.4. Photographs of the leak and of the repair.
 - 4.2.1.5. Repair receipts from a plumber.
 - 4.2.1.6. Receipts for materials used in the repair.
 - 4.2.1.7. Any other evidence the leak has been repaired.
- 4.3. The customer shall remain current on payment of water bills. All fixed and volumetric charges shall be paid in order to avoid late fees. Upon District approval of a Leak Relief Adjustment, eligible volumetric charges will be provided as a credit back to the customer. Only the WEAP Conservation Penalties may be put into abeyance until a final determination is made.

¹ As designated consistent with the Rates and Regulations.

5. District Review.

The Bill Hearing Officer will review the request and the documentation or evidence provided by the customer supporting the appeal. The Bill Hearing Officer may request additional information from the customer. Following a review of the request, the Bill Hearing Officer shall make a recommendation and provide to it the General Manager.

5.1. Requests for bill relief for a total amount less than or equal to \$1,500.00 (combined total relief relating to Leak Relief Adjustments and WEAP Conservation Penalties) shall be granted if the General Manager finds all of the following:

- 5.1.1. The customer is eligible for the type of relief requested;
- 5.1.2. The customer's claim for relief is due to circumstances beyond the customer's reasonable control;
- 5.1.3. The customer's claim for relief is supported with substantial and adequate evidence.
- 5.1.4. The District has verified that a repair has been made and water use has returned to normal.

5.2. If a request for bill relief for an amount equal or less than \$1,500.00 is denied by the General Manager, the customer may request an appeal of the decision with the Casitas Board of Directors' Appeals Panel per the process described in Section 5.3.

5.3. If a request for bill relief is more than \$1,500.00, the following process shall apply:

- 5.3.1. The General Manager shall schedule an evidentiary appeal hearing before the Board of Directors' Appeals Panel.
- 5.3.2. The General Manager shall make a recommendation to the Appeals Panel. A copy of the General Manager's recommendation will be provided to the customer/appellant.
- 5.3.3. The customer /appellant shall have an opportunity to state their case and present evidence supporting their appeal.
- 5.3.4. Following the customer's presentation of the grounds for appeal, the Appeals Panel shall review the General Manager's recommendation and determine whether to grant the appeal in full, apportion the penalty or deny the appeal.

5.4 This process will remain in effect until water conditions improve and Conservation Penalties are no longer being assessed by the District. At such time, the Board of Directors will assume the duties of the Appeals Panel related to the Leak Relief Adjustment Program.

REVISED DRAFT – 06/15/2022

6. Bill Relief.

If Bill Relief is granted, the following calculations will be used for bill adjustment:

6.1.1. For a Leak Relief Adjustment relating to volumetric water rates, the adjustment will be calculated as follows:

The cost of the leak shall be divided by two, equally splitting the District's calculation of the water cost that is eligible for leak adjustment between the customer and the District. The cost of the leak shall be determined based on either:

6.1.1.1. The difference in the bill based on the quantity of water used over the leak period (maximum of 2 months) less the bill based on average water use over the same period in 3 prior years (provided there is prior water use history available for the customer seeking bill relief), or

6.1.1.2. The difference in the bill based on the total amount of water used at a cost per HCF of the lowest unit rate for residential customers.

6.1.2. For Conservation Penalties, the District may provide full or partial relief of penalties based on review of the claim.

This resolution shall become effective upon its adoption.

ADOPTED this ___th day of _____ 2022.

_____, President
Casitas Municipal Water District

ATTEST:

_____, Secretary
Casitas Municipal Water District

CASITAS MUNICIPAL WATER DISTRICT



1055 Ventura Avenue
Oak View, CA 93022
(805) 649-2251
customerservice@casitaswater.com

BILL RELIEF APPLICATION

IMPORTANT!

Before completing this application, please read the following:

Casitas Municipal Water District authorizes partial relief from extraordinary water charges and Conservation Penalties when an eligible account holders bill relief application is:

1. Received within 45 days of date of bill.
2. Supported by written and photographic documentation.
3. Submitted with support detailing permanent repairs have been made (i.e. invoices, receipts).

- Requested Bill Relief: Bill adjustment for leak relief relating to volumetric water rates
(Only Residential and Ag Domestic customers are eligible)
- Bill adjustment relating to Conservation Penalty
(All customers are eligible)

Name on Account: _____ Account Number: _____

Service Address: _____

Email Address: _____ Phone Number: _____

1. Billing dates for which you are applying for relief (Dates of Water Bill)

From: _____ To: _____

2. Approximate Date of Incident: _____ 3. Bill Amount: _____

3. Attach a brief description of the nature of the incident that caused the high water consumption and what action was taken to rectify the situation, along with all supporting documentation.

4. Dates repairs were made: _____

Print Name: _____

Signature: _____ Date: _____

By signing above, I understand and acknowledge that if approved for an adjustment, I will be ineligible for any future relief for a period of five (5) years from the date of approval.

The Bill Hearing Officer will review the request and all supporting documentation. A recommendation will be made and reported to the General Manager. The General Manger has the authority to make adjustments to extraordinary water charges as long as the customers is eligible for type of relief requested, claim for relief is due to circumstances beyond customers reasonable control, claim is supported with substantial evidence, and repairs have been made. Adjustments shall be made in accordance with guidelines approved by Board of Directors.

Who qualifies for leak relief?

A complete list of qualifications can be found in section 3 of the Bill Relief Program. A summary of qualifications are as follows:

1. Agriculture Domestic or Residential customers.
2. For Ag Domestic customers, a maximum of 50 HCF per month is eligible for relief (relating to Tier 1 and 2 water rates intended for domestic use).
3. Water usage caused by the leak is twice the average of the customer's three (3) year historical usage;
4. The circumstances giving rise to the customer's request for relief were beyond the customer's reasonable control and not due to a negligent failure to properly maintain and/or replace in a timely manner any leaking water fixtures, water pipes, or other water infrastructure on the customer's property;
5. The customer has not received another form of bill adjustment for Leak Relief or Conservation Penalty Relief from the District in the past five (5) years.
6. The request for relief is only for volumetric water rates and customer shall remain current on payment of water bill.
7. The completed application must be received within 45 days of the bill date in which the leak occurred.

Who qualifies for penalty relief?

A complete list of qualifications can be found in section 3 of the Bill Relief Program. A summary of qualifications are as follows:

1. All customer classes.
2. The circumstances giving rise to the customer's request for relief were beyond the customer's reasonable control and not due to a negligent failure to properly maintain and/or replace in a timely manner any leaking water fixtures, water pipes, or other water infrastructure on the customer's property;
3. The customer has not received another form of bill adjustment for Leak Relief or Conservation Penalty Relief from the District in the past five (5) years.
4. The completed application must be received within 45 days of the bill date in which the leak occurred.

What types of documentation should be submitted?

Examples of adequate supporting evidence include:

Evidence that a leak was discovered.

Evidence of a naturally occurring phenomenon such as an earthquake, wildfire, landslide, or vegetative growth which was likely to have caused the leak.

Evidence that the leak was timely repaired.

Photographs of the leak and of the repair.

Repair receipts from a plumber.

Receipts for materials used in the repair.

Do I still need to pay the fixed and volumetric charges?

Customers shall remain current on payment of water bills. Only Conservation Penalties may be put into abeyance until final determination.

If approved, how many billings will be adjusted? Is there a maximum relief amount?

The maximum period of time we can make adjustments is two months' worth of billings. Requests for bill relief less than \$1,500 (combined total relief relating to leak relief adjustments and conservation penalties) shall be granted if all the conditions listed in section 5.1 of the relief program are met.

What happens if bill relief request is more than \$1,500?

The General Manager will schedule an appeal hearing before the Board of Directors Appeals Panel for consideration of the bill relief request.

I am filling the application but my bill is due shortly. What should I do?

We always recommend that you pay your bill in full and if your application is approved, your discount will appear as a credit on future billings. If you cannot afford to pay the entire bill when it's due, please contact customer service at 805-649-2251 x 0 or by customerservice@casitaswater.com requesting a payment plan arrangement.

If I am approved for the discount now and I have another leak later, can I get another discount?

Relief is granted once every 5 years per account.

How is the relief being calculated?

The cost of the leak shall be divided by two, equally splitting the District's calculation of water cost that is eligible for leak adjustment between the customer and the District. Please see section 6 of the Bill Relief Program for more information on how the discount is being calculated.

For more information please visit the Bill Relief Program on our website by going to www.casitaswater.org

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Casitas MWD 20-Year Capital Replacement Plan**
Date: June 10, 2022

RECOMMENDATION:

No recommendation at this time.

BACKGROUND:

During the May 2022 Finance Committee Meeting, the Committee requested a future agenda item regarding development of a 20-year Capital Replacement Plan.

DISCUSSION:

Casitas MWD's facilities can be placed into two main categories: Federally-Owned and Casitas-Owned.

Federally-owned facilities involve those facilities that were built by with the financial assistance of the federal government and are known as Ventura River Project Facilities and remain in the ownership of the federal government. Most of this system was constructed in the late 1950s.

These facilities include:

- Robles Diversion
- Robles Diversion Canal
- Casitas Dam & Outlet Works
- Rincon Pump Station
- Rincon Pipeline (up to the Rincon Balancing Reservoirs)
- Rincon Control Reservoir
- Gravity Pipeline (to XX Street)
- Avenue 1 Pump Station
- Oak View/Mira Monte Pipeline
- Santa Ana Pipeline (to bridge crossing)
- Avenue 2 Pump Station
- Villanova Pipeline

- Villanova Reservoir
- Fairview Pipeline
- Fairview Pump Station
- Fairview Reservoirs
- Ojai Valley Pump Station
- Ojai Valley Pipeline
- Upper Ojai Pump Station
- Upper Ojai Pipeline
- Upper Ojai Reservoir
- 4M Pump Station
- 4M Pipeline
- 4M Reservoirs

Casitas-owned facilities include those facilities that were financed/acquired by Casitas and typically added as an extension to the Ventura River Project Facilities and are owned by Casitas. This system was constructed in a wide range of time periods but mostly in the 1960s and 1970s.

These facilities include:

- Marion Walker Treatment Plant
- Treatment Plant Fat Pipe
- Rincon Pipeline (after the Rincon Balancing Reservoirs)
- Fortress System
- Camp Chafee System
- Gravity Pipeline (from XX street to the City of Ventura's system)
- Santa Ana Pipeline Extension
- Oak View and Mira Monte System
- Creek Road Pipeline
- LCRA Feeder Pipeline and System (from Avenue 2 Pump Station)
- Matilija Conduit
- Upper Ojai 3M Pump Station
- Upper Ojai 3M Reservoir
- Grand Avenue Pump Station
- The Ojai System

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL FLOOD – GENERAL MANAGER
SUBJECT: PROPOSITION 4 – RESOLUTION TO ADOPT THE 2022 / 2023
ESTABLISHMENT OF APPROPRIATIONS LIMIT OF \$16,867,937
DATE: 06/22/2022

RECOMMENDATION:

It is recommended that the Board of Directors adopt the Resolution for the 2022 / 2023 Establishment of Appropriations limit of \$16,867,937.

BACKGROUND AND OVERVIEW:

Article XIII B of the California Constitution as enacted by Proposition 4, the Gann Initiative of 1979, mandates a limit on the amount of proceeds from taxes that government agencies within California can receive and spend each fiscal year. The intent of this law is to limit government spending by putting a cap on the total tax proceeds that can be appropriated each year. State legislation requires government agencies to annually adopt a spending limit for each fiscal year. This limit can be re-established by a recorded vote of the Board throughout the fiscal year if deemed necessary. The calculation factors can only be revised annually. Any challenge to the declared amount must be brought within 45 days of its adoption.

The original legislation, Article XIII B was further modified by Proposition 111 and SB 88 as approved by California voters in June of 1990. Proposition 111 allows government agencies more flexibility in selecting certain inflation and population factors to calculate the Gann limit. The limit varies for each agency and can change each year. When a District's proceeds of taxes (less statutory exclusions) exceed the legal limit, excess tax revenue must be returned to the State or citizens via a process of refunds, rebates, or other means that may be determined at that time.

Each year the District must authorize both inflation and population factors to calculate its spending limitation amount. The inflation factors for FY 2022-23 are the California per capita cost of living ratio of 1.0755 and the population factor using the County of Ventura population and growth percentage change converted to a ratio is 0.9936.

As a result, the District's Proposition 4 spending limit is \$16,867,937. Total revenue subject to the spending limit is \$6,835,891. The District will be \$10,032,046 below its spending limit.

BUDGET IMPACT:

There is no fiscal impact as a result of this action.

ATTACHMENTS:

Resolution

Department of Finance Price and Population Information

Appropriation Limit Calculation

CASITAS MUNICIPAL WATER DISTRICT

A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT
FOR THE CASITAS MUNICIPAL WATER DISTRICT FOR THE
FISCAL YEAR ENDING JUNE 30, 2023

RESOLUTION NO.

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

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

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

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Casitas Municipal Water District hereby establishes the appropriations limit of \$16,867,937 for Casitas Municipal Water District for the fiscal year ending June 30, 2023, pursuant to Article XIII B of the California Constitution.

ADOPTED this 22nd day of June, 2022

Brian Brennan, President
Casitas Municipal Water District

ATTEST:

Neil Cole, Secretary
Casitas Municipal Water District



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

May 2022

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2022-23 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2022.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

2022-23:

Per Capita Cost of Living Change = 7.55 percent
Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23: $1.0755 \times 0.997 = 1.0723$

Fiscal Year 2022-23

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
Ventura				
Camarillo	-0.80	70,739	70,171	70,171
Fillmore	-1.27	16,681	16,469	16,469
Moorpark	-1.18	35,821	35,399	35,399
Ojai	-0.76	7,523	7,466	7,466
Oxnard	-0.21	200,480	200,050	200,050
Port Hueneme	0.00	19,662	19,662	21,599
San Buenaventura	-1.45	109,763	108,174	108,231
Santa Paula	0.86	30,629	30,892	30,892
Simi Valley	-1.18	126,478	124,985	124,985
Thousand Oaks	-1.11	125,995	124,592	124,592
Unincorporated	0.66	91,444	92,049	93,798
County Total	-0.64	835,215	829,909	833,652

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Casitas Municipal Water District
Appropriation Limit

Appropriation Limit:

FY2021-22 Adopted Appropriations Limit 15,784,832 [a]

Growth/ Change Factor:

California Per Capita Income Change*	1.0755	
Change in Population-County*	<u>0.9936</u>	
Total Annual Adjustment Factor		1.0686 [b]

FY 2022-2023 Appropriation Limit 16,867,937 [a]*[b]=[c]

B. Appropriations Subject to Limit:

FY 2022-2023 Reveunes (All Funds Subject to Limit)		6,835,891
Less: Appropriations Reserves		-
Less: Non-Tax		-
Total Appropriations Subject to Limit		6,835,891

C. Amount Under/ (Over) Limit (A-B) 10,032,046

* Change in population and per capita income change is provided by the State of California Department of Finance.



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, April 30th, 2022**

% of the Year Completed: 83.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	574,316	7,992,938	7,605,925
Water Standby	5,075,845	462,777	4,730,661	4,200,891
Water Delinquency & Penalties	97,951	101,176	921,959	1,161,694
Water Other	15,218	100	14,400	13,925
Recreation- Operations	3,871,270	559,162	3,169,585	2,770,491
Recreation- Water Park	542,776	720	2,220	(75)
Miscellaneous Operational	446,849	25,522	360,930	318,441
Subtotal Operating Revenue (d)	18,541,992	1,723,773	17,192,692	16,071,291
Miscellaneous Non-Operational	732,162	1,348	59,572	838,941
Grants/ Reimbursements	1,425,000	8,046	433,380	-
Taxes & Assessments	6,275,639	2,604,312	6,532,446	6,260,273
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,432,801	2,613,706	7,025,398	7,099,214
Total Revenue (d+e)	26,974,793	4,337,479	24,218,091	23,170,505

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	499,145	94.12%	94.12%
-	345,184	93.20%	93.20%
-	(824,008)	941.24%	941.24%
-	818	94.62%	94.62%
-	701,685	81.87%	81.87%
-	540,556	0.41%	0.41%
-	85,919	80.77%	80.77%
-	1,349,300	92.72%	92.72%
-	672,590	8.14%	8.14%
-	991,620	30.41%	30.41%
-	(256,807)	104.09%	104.09%
-	-	0.00%	0.00%
-	1,407,403	83.31%	83.31%
-	2,756,702	89.78%	89.78%

Expenses

Administration	1,420,204	147,844	1,280,943	1,514,662
Board of Directors	245,609	11,452	108,787	143,957
District Maintenance	652,945	45,145	506,606	490,763
Electrical Mechanical	3,192,979	120,749	1,599,309	2,179,895
Engineering	1,544,502	259,277	1,282,141	1,184,019
Fisheries	558,824	40,831	431,215	427,942
Human Resources	540,157	15,151	456,108	-
Information Technology	357,071	37,964	311,953	266,840
Management	1,167,433	75,301	854,424	1,133,628
Pipeline	1,692,805	124,990	1,291,521	1,399,735
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	340,735	2,907,331	3,023,564
Retirees	510,395	28,813	338,337	408,392
Safety / Garage	262,109	19,090	215,340	215,874
Utilities Maintenance	885,052	97,352	857,054	730,360
Water Conservation - P/R	687,318	50,853	520,403	617,979
Water Quality- Lab	808,908	48,148	574,840	551,371
Water Treatment	2,013,736	145,355	1,678,199	1,413,775
Total Operating Expenses (f)	20,842,556	1,609,050	15,214,513	15,702,753
Net, Operating gain/(loss) (d-f)	(2,300,564)	114,724	1,978,180	368,538
Net, total gain/(loss) (d+e-f)	6,132,237	2,728,430	9,003,578	7,467,752

39,926	99,335	90.19%	93.01%
-	136,822	44.29%	44.29%
11,622	134,716	77.59%	79.37%
26,567	1,567,103	50.09%	50.92%
219,409	42,952	83.01%	97.22%
-	127,609	77.16%	77.16%
-	84,049	84.44%	84.44%
-	45,118	87.36%	87.36%
10,406	302,603	73.19%	74.08%
63,618	337,667	76.29%	80.05%
14,525	1,380,653	67.57%	67.91%
-	172,058	66.29%	66.29%
6,364	40,405	82.16%	84.58%
6,028	21,970	96.84%	97.52%
900	166,015	75.71%	75.85%
63,887	170,182	71.06%	78.96%
157,091	178,446	83.34%	91.14%
620,343	5,007,701	73.00%	75.97%

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	6,122	2,351,793	2,360,462
Mira Monte	20,038	56	83.77	576
State Water Project	831,058	70,865	1,033,297	2,450
Total Debt Service	3,599,534	77,043	3,385,173	2,363,488

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	396,645	85.57%	85.57%
-	19,954	0.42%	0.42%
-	(202,239)	124.34%	124.34%
-	214,361	94.04%	94.04%

Capital	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	16,000	9,993	19,392	-
Electrical Mechanical	80,900	1,663	28,111	76,917
Engineering	3,350,000	148,145	1,843,170	2,945,653
Engineering- CFD	6,291,000	256,359	2,577,442	-
Fisheries	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	73,100	-	13,943	16,265
Recreation - Operations / Maint. / PR / Water Pk	227,500	10,847	208,377	4,043
Retirees	-	-	-	-
Safety / Garage	266,914	475	80,415	53,938
Utilities Maintenance	78,200	-	94,582	59,089
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	84,544	-	25,762	24,270
Water Treatment	195,500	9,683	155,415	32,834

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
40	(3,432)	121.20%	121.45%
58,663	(5,874)	34.75%	107.26%
2,506,832	(1,000,003)	55.02%	129.85%
6,227,579	(2,514,021)	40.97%	139.96%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
27,545	31,613	19.07%	56.75%
2,830	16,293	91.59%	92.84%
-	-	0.00%	0.00%
4,706	181,794	30.13%	31.89%
11,416	(27,798)	120.95%	135.55%
-	-	0.00%	0.00%
14	58,768	30.47%	30.49%
7,254	32,831	79.50%	83.21%

Total Capital 10,663,658 437,166 5,046,608 3,213,010

8,846,880 (3,229,830) 47.33% 130.29%

Robles Forebay Restoration (7/28)	-
Grant Support Services (9/8)	75,000
Robles Forebay Restoration (9/8)	320,475
Robles Diversion Canal Panel Replacement (9/8)	15,000
Mutual Well #7 (9/8)	795,000
LCRA Prefabricated Camping Cabins (TBD)	90,000
CalWEP Smart Rebates Program (9/22)	10,000
Hildebrand Consulting- Water Rate Study (9/22)	79,810
LCRA grant writing services for EDA ARPA Tourism Grant (11/24)	25,048
LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant (11/24)	144,542
LCRA Vegetation Mgt Plan (TBD)	20,000
LCRA Swer Project Enviromental Services (12/8)	75,000
GEOInovo Solutions- Redistricting Servies (1/26)	27,670
San Antonion Well #3 (1/26)	86,745
Rincon Control Tank Structural Eval. (2/9)	40,000
Santa Ana Bridge (2/23)	141,000
Admin Building Rehab (4/28)	300,000
SiteLogicIQ- Energy Conservation Consultant (5/25)	12,500
Bureau of Rec- Robles Diversion (5/25)	20,000

Board Approved unbudgeted items 2,277,790

Net assets, End of year (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items) (10,408,745) 2,214,221 571,797 1,891,254

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	10,377,488
U.S Bank Investments	11,185,313	9,962,053
U.S Bank Money Market Account	595,084	1,020,685
LAIF	482	483
County of Ventura Investment (COVI)	3,056	3,066
CFD-2013-1 Improvement Bond	11,067,442	7,238,679
Total Reserves	29,467,965	28,602,454

April Summary

- Received our tax revenue from county totaling \$2.6 million. Of that \$1.1 million is for CFD 2013-1, \$1.1 million is related to our 1% allocation, and \$400k related to State Water Project.

- Majority of the capital expenses relate to CFD 2013-1 project Well Rehabilitation and mutual well #7. Other capital expenses matilija pipeline replacement and the masterplan.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

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
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	8,492,083	574,316.07	7,992,937.84	7,623,712.41	0.00	499,145.16	94.12
WATER SERVICES	15,218	100.00	14,400.00	(3,862.86)	0.00	818.00	94.62
WATER STANDBY	5,075,845	462,776.71	4,730,661.04	4,200,891.02	0.00	345,183.96	93.20
WATER DELINQUENCY	97,951	101,176.29	921,958.67	1,161,694.32	0.00	(824,007.67)	941.24
WATER REVENUE OTHER	732,162	1,553.99	60,723.32	838,199.02	0.00	671,438.68	8.29
CAPITAL FACILITIES	71,849	0.00	146,089.31	40,588.84	0.00	(74,240.31)	203.33
INTEREST	375,000	25,316.34	214,584.21	278,075.01	0.00	160,415.79	57.22
TAXES & ASSESSMENTS	2,497,277	1,075,412.91	2,611,630.52	2,540,519.71	0.00	(114,353.52)	104.58
OTHER GOVT. AGENCIES	1,440,915	8,045.55	441,804.75	8,527.40	0.00	999,110.25	30.66
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>0.00</u>	<u>143,064.70</u>	<u>149,463.74</u>	<u>0.00</u>	<u>(6,753.70)</u>	<u>104.95</u>
TOTAL NON DEPARTMENTAL	18,934,611	2,248,697.86	17,277,854.36	16,837,808.61	0.00	1,656,756.64	91.25
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	535,907.82	3,018,243.36	2,617,719.77	0.00	730,026.64	80.52
RECREATION-CONCESSION	123,000	23,103.65	149,867.62	152,593.75	0.00	(26,867.62)	121.84
RECREATION OTHER	<u>0</u>	<u>150.75</u>	<u>1,473.76</u>	<u>176.99</u>	<u>0.00</u>	<u>(1,473.76)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	559,162.22	3,169,584.74	2,770,490.51	0.00	701,685.26	81.87
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	0.00	0.00	0.00	0.00	4,674.00	0.00
RECREATION-WATER PARK	<u>538,102</u>	<u>720.00</u>	<u>2,220.00</u>	<u>(75.00)</u>	<u>0.00</u>	<u>535,882.00</u>	<u>0.41</u>
TOTAL RECREATION - WATER PARK	542,776	720.00	2,220.00	(75.00)	0.00	540,556.00	0.41
TOTAL REVENUES	23,348,657	2,808,580.08	20,449,659.10	19,608,224.12	0.00	0.00	87.58

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

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
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	510,395	28,812.82	338,337.49	408,392.08	0.00	172,057.06	66.29
TOTAL RETIREES	510,395	28,812.82	338,337.49	408,392.08	0.00	172,057.06	66.29
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	6,732.68	51,524.90	63,567.06	0.00	67,287.10	43.37
Benefits	116,448	4,485.59	54,371.20	63,534.43	0.00	62,076.60	46.69
Services & Supplies	10,350	234.03	2,891.18	16,855.63	0.00	7,458.82	27.93
TOTAL BOARD OF DIRECTORS	245,610	11,452.30	108,787.28	143,957.12	0.00	136,822.52	44.29
<u>MANAGEMENT</u>							
Salaries	625,588	49,113.65	514,326.58	616,578.93	0.00	111,261.36	82.21
Benefits	181,373	18,301.48	167,260.64	187,624.46	0.00	14,112.10	92.22
Services & Supplies	360,473	7,885.57	172,836.94	329,424.30	10,406.26	177,229.30	50.83
TOTAL MANAGEMENT	1,167,433	75,300.70	854,424.16	1,133,627.69	10,406.26	302,602.76	74.08
<u>HUMAN RESOURCES</u>							
Salaries	141,228	11,406.07	122,335.38	0.00	0.00	18,893.08	86.62
Benefits	33,890	3,700.00	38,098.02	0.00	0.00	(4,208.24)	112.42
Services & Supplies	365,040	44.94	295,674.73	0.00	0.00	69,365.27	81.00
TOTAL HUMAN RESOURCES	540,158	15,151.01	456,108.13	0.00	0.00	84,050.11	84.44
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	18,920.54	197,278.55	179,440.35	0.00	39,757.44	83.23
Benefits	81,542	8,090.05	80,683.20	66,015.74	0.00	858.83	98.95
Services & Supplies	38,493	10,953.44	33,991.04	21,383.99	0.00	4,501.46	88.31
TOTAL INFORMATION TECHNOLOGY	357,071	37,964.03	311,952.79	266,840.08	0.00	45,117.73	87.36
<u>WATER CONSERVATION</u>							
Salaries	393,463	33,685.21	330,909.59	301,562.64	0.00	62,553.29	84.10
Benefits	137,822	13,424.57	132,110.43	128,120.88	0.00	5,711.72	95.86
Services & Supplies	156,032	3,743.67	57,382.70	188,295.08	900.00	97,749.30	37.35
TOTAL WATER CONSERVATION	687,317	50,853.45	520,402.72	617,978.60	900.00	166,014.31	75.85
<u>FISHERIES</u>							
Salaries	391,154	27,430.24	286,359.09	284,110.11	0.00	104,794.45	73.21
Benefits	116,602	11,040.90	112,344.01	106,102.53	0.00	4,257.77	96.35
Services & Supplies	51,068	2,359.49	32,512.25	37,728.87	0.00	18,555.75	63.66
TOTAL FISHERIES	558,823	40,830.63	431,215.35	427,941.51	0.00	127,607.97	77.16
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	56,809.35	571,078.63	594,244.70	0.00	153,673.30	78.80
Benefits	240,883	25,452.61	226,959.95	239,009.75	0.00	13,922.69	94.22
Services & Supplies	952,093	64,215.56	470,673.30	666,594.72	39,925.82	441,494.25	53.63
Other Operating Expenses	(523,832)	0.00	0.00	0.00	0.00	(523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,393,896	146,477.52	1,268,711.88	1,499,849.17	39,925.82	85,258.31	93.88

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

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
<u>WAREHOUSE</u>							
Salaries	9,971	638.18	6,519.50	0.00	0.00	3,451.50	65.38
Benefits	3,035	176.38	1,717.41	246.23	0.00	1,317.99	56.58
Services & Supplies	13,300	552.21	3,994.60	14,566.14	0.00	9,305.40	30.03
TOTAL WAREHOUSE	26,306	1,366.77	12,231.51	14,812.37	0.00	14,074.89	46.50
<u>GARAGE</u>							
Salaries	25,814	926.41	9,721.97	9,816.36	0.00	16,091.89	37.66
Benefits	10,066	319.79	3,274.41	2,259.24	0.00	6,791.94	32.53
Services & Supplies	38,285	4,384.16	50,862.04	41,953.90	6,364.36 (	18,941.40)	149.47
Services & Supplies-W.O.	233,434	0.00	72,620.75	53,938.15	0.00	160,813.25	31.11
TOTAL GARAGE	307,599	5,630.36	136,479.17	107,967.65	6,364.36	164,755.68	46.44
<u>SAFETY</u>							
Salaries	121,420	8,703.66	89,949.22	91,274.28	0.00	31,471.17	74.08
Benefits	48,681	4,471.29	46,101.42	48,310.20	0.00	2,579.52	94.70
Services & Supplies	17,843	284.69	15,430.73	22,259.78	0.00	2,412.27	86.48
Services & Supplies-W.O.	33,480	474.77	7,793.86	0.00	4,705.73	20,980.41	37.33
TOTAL SAFETY	221,424	13,934.41	159,275.23	161,844.26	4,705.73	57,443.37	74.06
<u>ENGINEERING</u>							
Salaries	864,223	46,894.68	507,485.08	559,029.17	0.00	356,737.80	58.72
Benefits	266,007	22,734.84	221,738.69	214,406.50	0.00	44,268.42	83.36
Services & Supplies	414,273	189,647.48	552,917.54	410,583.30	219,408.87 (	358,053.91)	186.43
Salaries - Work Orders	0	19,507.90	168,954.58	104,216.11	0.00 (	168,954.58)	0.00
Benefits - Work Orders	0	2,479.52	23,294.43	16,867.44	0.00 (	23,294.43)	0.00
Services & Supplies-W.O.	9,641,000	382,516.86	4,228,363.10	2,824,569.22	8,734,411.40 (	3,321,774.50)	134.45
TOTAL ENGINEERING	11,185,502	663,781.28	5,702,753.42	4,129,671.74	8,953,820.27 (	3,471,071.20)	131.03
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	28,843.83	298,310.81	264,457.95	0.00	51,166.36	85.36
Benefits	149,372	13,497.45	136,212.04	131,376.39	0.00	13,159.49	91.19
Services & Supplies	310,061	5,806.38	140,316.74	155,536.51	63,886.52	105,857.43	65.86
Services & Supplies-W.O.	84,544	0.00	25,761.77	24,270.13	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,454	48,147.66	600,601.36	575,640.98	63,900.78	228,951.70	74.37
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	42,888.02	436,620.52	409,052.98	0.00	77,558.61	84.92
Benefits	189,351	19,084.12	193,781.37	167,075.70	0.00 (	4,430.71)	102.34
Services & Supplies	181,522	35,379.54	226,652.58	154,231.51	6,027.51 (	51,158.09)	128.18
Services & Supplies-W.O.	78,200	0.00	94,582.04	59,088.95	11,415.69 (	27,797.73)	135.55
TOTAL UTILITIES MAINTENANCE	963,252	97,351.68	951,636.51	789,449.14	17,443.20 (	5,827.92)	100.61
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	46,977.94	521,924.45	488,221.97	0.00	189,803.66	73.33
Benefits	239,905	19,491.43	219,043.86	207,447.45	0.00	20,861.21	91.30
Services & Supplies	2,241,345	54,279.89	858,340.22	1,484,225.15	26,567.20	1,356,437.58	39.48
Services & Supplies-W.O.	80,900	1,663.18	28,110.59	76,917.16	58,663.42 (	5,874.01)	107.26
TOTAL ELECTRICAL MECHANICAL	3,273,878	122,412.44	1,627,419.12	2,256,811.73	85,230.62	1,561,228.44	52.31

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

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
<u>DIST MAINT - PIPELINE</u>							
Salaries	676,892	52,807.16	553,788.87	540,776.40	0.00	123,102.76	81.81
Benefits	272,419	23,592.69	242,248.99	256,690.24	0.00	30,169.55	88.93
Services & Supplies	743,495	48,589.89	495,482.79	602,268.28	63,617.55	184,394.16	75.20
Services & Supplies-W.O.	73,100	0.00	13,942.50	16,265.00	27,545.00	31,612.50	56.75
TOTAL DIST MAINT - PIPELINE	1,765,905	124,989.74	1,305,463.15	1,415,999.92	91,162.55	369,278.97	79.09
<u>WATER TREATMENT</u>							
Salaries	860,064	74,362.73	699,136.84	625,914.97	0.00	160,927.02	81.29
Benefits	299,139	34,920.74	342,313.19	298,489.73	0.00	(43,174.17)	114.43
Services & Supplies	854,532	36,071.67	636,749.16	489,370.24	157,091.26	60,691.08	92.90
Services & Supplies-W.O.	195,500	9,683.44	155,414.93	32,834.22	7,254.26	32,830.81	83.21
TOTAL WATER TREATMENT	2,209,234	155,038.58	1,833,614.12	1,446,609.16	164,345.52	211,274.74	90.44
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	280,357	22,076.47	218,384.17	197,261.97	0.00	61,973.19	77.89
Benefits	136,573	11,104.02	111,410.79	120,908.02	0.00	25,162.06	81.58
Services & Supplies	236,016	81,842.17	1,207,203.96	172,592.53	11,622.36	(982,810.32)	516.42
Services & Supplies-W.O.	16,000	9,993.00	19,392.43	0.00	40.00	(3,432.43)	121.45
TOTAL OPERATIONS - MAINTENANCE	668,946	125,015.66	1,556,391.35	490,762.52	11,662.36	(899,107.50)	234.41
<u>GENERAL O&M</u>							
<u>RECREATION - OPERATIONS</u>							
Salaries	1,208,602	89,718.35	941,654.98	1,016,099.42	0.00	266,946.89	77.91
Benefits	393,657	37,101.50	390,790.05	401,727.60	0.00	2,867.15	99.27
Services & Supplies	253,678	20,458.63	197,417.16	198,339.47	8,452.91	47,807.43	81.15
Other Operating Expenses	523,832	0.00	0.00	0.00	0.00	523,831.93	0.00
Salaries - Work Orders	0	0.00	130.48	0.00	0.00	(130.48)	0.00
Benefits - Work Orders	0	0.00	9.98	0.00	0.00	(9.98)	0.00
TOTAL RECREATION - OPERATIONS	2,379,769	147,278.48	1,530,002.65	1,616,166.49	8,452.91	841,312.94	64.65
<u>RECREATION - MAINTENANCE</u>							
Salaries	476,757	41,232.97	394,215.16	411,980.42	0.00	82,541.55	82.69
Benefits	129,332	12,629.22	126,883.59	126,748.02	0.00	2,448.33	98.11
Services & Supplies	424,990	57,228.43	389,801.79	469,428.22	3,070.62	32,117.59	92.44
Services & Supplies-W.O.	137,500	10,836.03	208,110.33	0.00	2,830.00	(73,440.33)	153.41
TOTAL RECREATION - MAINTENANCE	1,168,579	121,926.65	1,119,010.87	1,008,156.66	5,900.62	43,667.14	96.26
<u>RECREATION - PUBLIC REL</u>							
Salaries	208,152	9,864.22	66,139.02	55,668.13	0.00	142,012.56	31.77
Benefits	50,379	2,338.98	19,750.50	7,752.66	0.00	30,628.80	39.20
Services & Supplies	115,550	37,542.42	132,841.51	114,239.19	2,952.00	(20,243.51)	117.52
Services & Supplies-W.O.	0	0.00	0.00	3,998.97	0.00	0.00	0.00
TOTAL RECREATION - PUBLIC REL	374,081	49,745.62	218,731.03	181,658.95	2,952.00	152,397.85	59.26

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

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
<u>RECREATION - WATER PARK</u>							
Salaries	376,540	23,519.79	141,445.23	135,889.32	0.00	235,094.49	37.56
Benefits	76,539	6,207.63	64,118.89	50,469.78	0.00	12,420.12	83.77
Services & Supplies	64,502	2,904.06	42,400.24	35,266.21	49.46	22,051.80	65.81
Services & Supplies-W.O.	<u>90,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>90,000.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	607,580	32,631.48	247,964.36	221,625.31	49.46	359,566.41	40.82
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TOTAL EXPENDITURES	31,506,212	2,116,093.27	21,291,513.65	18,915,763.13	9,467,222.46	747,476.28	97.63
REVENUE OVER/(UNDER) EXPENDITURES	(8,157,555)	692,486.81	(841,854.55)	692,460.99	(9,467,222.46)	(747,476.28)	126.37

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2022

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
<u>SUMMARY OF EXPENSES</u>							
SALARIES	9,038,396	686,226.26	6,919,997.43	6,840,694.42	0.00	2,118,398.59	76.56
BENEFITS	3,681,171	293,149.74	3,010,243.55	2,972,173.44	0.00	670,927.15	81.77
SERVICES & SUPPLIES	8,122,987	699,562.57	6,314,790.90	5,889,929.92	620,342.70	1,187,853.62	85.38
SALARIES-WORK ORDERS	0	19,507.90	169,085.06	104,216.11	0.00 (	169,085.06)	0.00
BENEFITS-WORK ORDERS	0	2,479.52	23,304.41	16,867.44	0.00 (	23,304.41)	0.00
SERVICES & SUPPLIES - W.O.	10,663,658	415,167.28	4,854,092.30	3,091,881.80	8,846,879.76 (	3,037,313.61)	128.48
TOTAL EXPENDITURES	31,506,212	2,116,093.27	21,291,513.65	18,915,763.13	9,467,222.46	747,476.28	97.63

Non-Budgeted Items Log Sheet - FY 2022

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
28-Jul-21	Robles Forebay Restoration	\$ 800,000.00	\$ -		N
8-Sep-21	Grant Support Services	\$ 75,000.00			N
8-Sep-21	Robles Forebay Restoration	\$ 320,475.00		Org authorized \$800,000 on 7/28/21 meeting	N
8-Sep-21	Robles Diversion Canal Panel Replacement	\$ 15,000.00			N
8-Sep-21	Mutual Well #7	\$ 795,000.00		CFD Funded	N
TBD	LCRA Prefabricated Camping Cabins	\$ 90,000.00			N
22-Sep-21	CalWEP Smart Rebates Program	\$ 10,000.00			N
22-Sep-21	Hildebrand Consulting- Water Rate Study	\$ 79,810.00			N
24-Nov-21	LCRA grant writing services for EDA ARPA Tourism Grant	\$ 25,048.00			N
24-Nov-21	LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant	\$ 144,542.00			N
TBD	LCRA Vegetation Mgt Plan	\$ 20,000.00			N
8-Dec-21	LCRA Sewer Project Environmental Services	\$ 75,000.00			N
26-Jan-22	GEOInovo Solutions- Redistricting Services	\$ 27,670.00			N
26-Jan-22	San Antonino Well #3	\$ 86,745.00		CFD Funded	N
9-Feb-22	Rincon Control Tank Structural Eval.	\$ 40,000.00			N
23-Feb-22	Santa Ana Bridge	\$ 141,000.00			N
28-Apr-22	Admin Building Rehab	\$ 300,000.00			N
25-May-22	SiteLogicIQ- Energy Conservation Consultant	\$ 12,500.00			N
25-May-22	Bureau of Rec- Robles Diversion	\$ 20,000.00			N
	Total	\$ 2,277,790.00	\$ -		



Consumption Report

Water Sales FY 2021-2022 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2021/ 2022	2020/ 2021	
													Total	Total	
AD Ag-Domestic	367	348	339	236	241	64	53	221	204	209	-	-		2,284	2,786
MAD Ag-Domestic Multi	16	16	11	11	8	3	2	8	7	7	-	-		91	101
AG Ag	265	257	233	142	159	38	41	127	129	139	-	-		1,529	1,773
C Commercial	130	119	101	68	52	32	27	43	58	73	-	-		703	656
DI Interdepartmental	24	12	6	4	4	2	5	13	17	19	-	-		106	115
F Fire	0	-	-	-	-	0	-	-	-	-	-	-		0	0
I Industrial	3	2	1	1	1	1	1	1	1	1	-	-		15	17
OT Other	29	32	27	23	14	7	4	10	14	16	-	-		176	183
R Residential	254	237	222	181	161	117	95	139	153	158	-	-		1,718	1,896
RM Residential Multi	34	33	30	25	24	21	18	22	24	24	-	-		256	266
RS - P Resale Pumped	80	97	132	89	87	51	5	4	12	15	-	-		572	612
RS - G Resale Gravity	462	537	550	315	296	155	92	65	79	49	-	-		2,600	2,310
TE Temporary	1	2	2	1	1	1	0	0	1	1	-	-		12	10
Total	1,666	1,692	1,655	1,098	1,050	492	343	654	700	711	-	-		10,061	10,726
CMWD	1,474	1,509	1,483	956	922	397	267	542	581	585	-	-		8,715	9,294
OJAI	193	183	172	142	128	95	76	113	119	126	-	-		1,346	1,432
Total 2020 / 2021	1,441	1,424	1,515	1,359	1,026	1,058	606	509	644	1,143	1,169	1,485		N/A	13,381