

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
Join Zoom Meeting

<https://us06web.zoom.us/j/97847647252?pwd=NVR0SVIDQ1k1VDNiAmILU2NvUIZYQT09>

Meeting ID: 978 4764 7252 Passcode: 490295

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

March 15, 2024

10:00 a.m.

Agenda

1. Roll call.
2. Public comments.
3. Board/Management comments.
4. Review of Draft Casitas MWD Fiscal Year 2024-2025 Budget.
5. Review of Financial Statements for January 2024 and Non-Budgeted Items Log.
6. Review of Consumption Report for January 2024.

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 accommodation 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: **Review of Draft Casitas MWD Fiscal Year 2024-2025 Budget**
Date: March 8, 2024

RECOMMENDATION:

No recommendation at this time.

BACKGROUND:

The Draft FY 2025 budget includes a total budgeted expenses of approximately \$32.4M and total revenues projected at \$32.4M

A budgeted shortfall of \$15,038 is identified within the draft budget.

The capital projects budget would be set at \$3.1M.

The Engineering Department would be budgeted approximately \$1.95M in capital projects which is approximately 62% of the capital projects budget.

There would be a small draw from Capital Reserves of approximately \$15,000 with this budget.

DISCUSSION:

Alternative Water Sales Estimate Calculation:

In the past, Casitas water sales estimates for the budget have typically been based on the prior three-year average of water sales.

The past three-year average for water sales is approximately (FY 2021, FY 2022, FY 2023):

11,215 Acre-Feet.

In consideration of probable low consumption for Fiscal Year 2024, staff recommends using an alternative calculation for the purposes of budgeting water sales revenue for Fiscal Year 2025:

1. Three-Year Average Actual/Estimated Consumption less Resale Gravity (thru June 30,2024):

8,164 Acre-Feet

2. City of Ventura Fiscal Year 2025 Volumetric Minimum (per 2023 MOU):

2,300 Acre-Feet

Total (add #1 and #2): 10,464 Acre-Feet

This also takes into account the possibility of continued low consumption in Fiscal Year 2025 as well as City of Ventura's contracted minimum purchases during the same Fiscal Year.

Forecasted Fiscal-Year-End 2025 Reserves:

Fiscal Year-End 2025 reserves are expected to be approximately \$12.16M of which \$9.1M is unrestricted and \$3M is restricted to Retirement (OPEB), Capital, and Adjudication expenses.

CONCLUSION:

Water Sales may not meet the three-year average of 10,464 Acre-Feet during the Fiscal Year and a draw on reserves may be necessary as the year progresses.

A mid-year budget review will be planned for January 2025.

Staff will provide a presentation with additional details during the meeting.

The draft Fiscal Year 2025 budget documents are attached.



**Casitas Municipal Water District
Proposed Revenue FY2024-2025**

Manager Recommended

AF-CMWD

AF-Ojai

10,464 AF- Total

**FY2024-25
Budget**

Water Sales		
11-4-00-4000-00	Water Sales - Residential Gravity	7,581
11-4-00-4001-00	Water Sales - Residential Pumped	758,812
11-4-00-4001-85	Water Sales - Residential Pumped- Ojai	936,316
11-4-00-4004-00	Water Sales - Multi Res Pump	180,859
11-4-00-4004-85	Water Sales - Multi Res Pump (Ojai)	80,187
11-4-00-4010-00	Water Sales - Commercial Gravity	2,553
11-4-00-4011-00	Water Sales - Commercial Pumped	590,787
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	411,439
11-4-00-4021-00	Water Sales - Industrial Pumped	18,730
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	4,828
11-4-00-4030-00	Water Sales - Resale Gravity	1,900,845
11-4-00-4031-00	Water Sales - Resale Pumped	591,805
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	31,164
11-4-00-4041-00	Water Sales - Other- Gravity	8,780
11-4-00-4042-00	Water Sales - Other- Pumped	168,160
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	76,472
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	26,241
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	2,023,180
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	35,469
11-4-00-4062-00	Water Sales - Ag Dom Mult - Gr	18,652
11-4-00-4063-00	Water Sales Ag Dom Multi - Pu	49,791
11-4-00-4070-00	Water Sales - Agricultural - Gravity	29,355
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,444,589
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	167,320
Total		9,563,915

Water Service Charge		
11-4-00-4150-00	Meter Chg - CMWD Residential	1,633,508
11-4-00-4150-85	Meter Chg - OJAI Residential	1,418,226
11-4-00-4151-00	Meter Chg - CMWD Commercial	251,456
11-4-00-4151-85	Meter Chg - OJAI Commercial	288,065
11-4-00-4152-00	Meter Chg - CMWD Industrial	97,407
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,284
11-4-00-4153-00	Meter Chg - CMWD Agriculture	419,867
11-4-00-4154-00	Meter Chg - CMWD Institutional	102,746
11-4-00-4154-85	Meter Chg - OJAI Institutional	78,817
11-4-00-4155-00	Meter Chg - CMWD Temporary	15,759
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	880,914
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	14,382
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	57,740
11-4-00-4158-00	Meter Chg - CMWD Resale	916,944
11-4-00-4159-00	Meter Chg - Fire Service	31,999
11-4-00-4160-00	Meter Chg- CMWD Multi Res	249,227

11-4-00-4160-85	Meter Chg- OJAI Multi Res	106,130
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Total **6,565,471**

Water Delinquency		
11-4-00-4351-00	Turn Off Fee	12,420
11-4-00-4352-00	Turn On Fee	12,220
11-4-00-4353-00	Late Fee - Residential	52,094
11-4-00-4357-00	Late Fee - Business	6,376
11-4-00-4361-00	Late Fee - Industrial	574
11-4-00-4365-00	Late Fee - Resale	280
11-4-00-4369-00	Late Fee - Other	5,513
11-4-00-4377-00	Late Fee - Agriculture Domestic	6,749
11-4-00-4381-00	Late Fee - Agriculture	4,733
11-4-00-4383-00	Late Fee- Multi Res	10,685
11-4-00-4387-00	Late Fee - Ag Dom Multi Res	683
11-4-00-4395-00	N.S.F. - Returned Check Fee	647

Total **112,974**

Water Services- Other		
11-4-00-4090-00	Capital Facilities Charge	108,885
11-4-00-4093-00	Meter Tests & Installations	12,471
11-4-00-4400-00	Flexible Storage	4,472
11-4-00-4420-00	Miscellaneous Revenue - Other	21,420
11-4-00-4425-00	Sale of Fixed Assets	5,000
11-4-00-4440-00	Administration Fee	15,000
11-4-00-4415-00	Application Fee	9,926
11-4-00-4450-00	SWP - Sale of Water	525,000

Total **702,174**

Taxes & Assessments		
11-4-00-4200-00	1 % - Secured Current General	2,952,435
11-4-00-4235-00	RDA - Pass Through	342,373
11-4-00-4315-00	State - Homeowners Property Tax Relief	18,114
29-4-00-4010-00	Bonded Debt (SWP)	1,277,767
75-4-00-4010-00	CFD 2013-1 - Tax Secured	3,011,314

State Water Project
Debt Service

Total **7,602,003**

Interest		
11-4-00-4115-00	Interest on Time Deposits and Investments	142,960

Total **142,960**

Other Governmental Agencies		
11-4-00-4300-00	Federal Disaster Assistance	-
11-4-00-4305-00	Grant Revenue - Federal	900,000
11-4-00-4320-00	State - Other	-

Generators

Total **900,000**

Recreation- Operations		
11-4-62-4500-00	Animal Permit	21,162
11-4-62-4510-00	Boat Fees - Annual	31,030
11-4-62-4515-00	Boat Fees - Daily	10,290
11-4-62-4525-00	Boat Inspection Fees - Quagga	1,740
11-4-62-4530-00	Boat Fees - Overnight	575
11-4-62-4535-00	Boat Lock Revenue - Quagga	3,876
11-4-62-4545-00	Camping Fees	2,954,976
11-4-62-4555-00	Commercials - Recreation	10,000
11-4-62-4570-00	Events - Recreation	31,309
11-4-62-4575-00	Event Reimbursement - Recreation	5,500
11-4-62-4590-00	Grants - Recreation	100,000

11-4-62-4600-00	Kayak & Canoes Annual - Recreation	3,600
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	39
11-4-62-4610-00	Miscellaneous Revenue	-
11-4-62-4625-00	Reservations	253,425
11-4-62-4630-00	Shower Facility Fees	35,089
11-4-62-4635-00	Trailer Storage Fees	297,336
11-4-62-4640-00	Vehicle Fees - Daily	480,000
11-4-62-4645-00	Violation Ordinance Fees	840
11-4-62-4650-00	Visitor Cards	210,350
11-4-62-4705-00	Boat Rental - Concession	71,954
11-4-62-4720-00	Park Store - Recreation	76,132
11-4-62-4725-00	Cafe - Concession	53,494
11-4-62-4750-00	Rowing- Concession	25,000

Total **4,677,717**

Recreation- Water Park		
11-4-65-4810-00	Water Park - Group Pass Discount	-
11-4-65-4818-00	Water Park - Lifeguard Training	1,200
11-4-65-4840-00	Water Park - Reservation Fee	5,330
11-4-65-4845-00	Water Park - Season Pass Fee	40,700
11-4-65-4850-00	Water Park - Shade Rental Fee	24,750
11-4-65-4860-00	Water Park - Single Splash Fee	1,469,033
11-4-65-4865-00	Water Park - Special Event Fee	20,000
11-4-65-4870-00	Water Park - Water Fitness - Fee	7,029
11-4-65-4740-00	Water Park Snack Bar	11,607

Total **1,579,649**

Adjudication		
12-4-00-4160-00	Meter Chg- CMWD Adjud Resident	64,865
12-4-00-4160-85	Meter Chg- OJAI Adjud Resident	56,082
12-4-00-4161-00	Meter Chg- CMWD Adjud Comm	17,559
12-4-00-4161-85	Meter Chg- OJAI Adjud Comm	25,604
12-4-00-4162-00	Meter Chg- CMWD Adjud Indust	1,158
12-4-00-4162-85	Meter Chg- OJAI Adjud Indust	49
12-4-00-4163-00	Meter Chg- CMWD Adjud Ag	101,133
12-4-00-4164-00	Meter Chg- CMWD Adjud Ag Resid	151,054
12-4-00-4164-85	Meter Chg- OJAI Adjud Ag Resid	2,577
12-4-00-4165-00	Meter Chg- CMWD Adjud Interdep	2,913
12-4-00-4166-00	Meter Chg- CMWD Adjud Resale	133,594
12-4-00-4167-00	Meter Chg- CMWD Adjud Other	5,700
12-4-00-4167-85	Meter Chg- OJAI Adjud Other	5,230
12-4-00-4168-00	Meter Chg-CMWD Adjud Multi Res	48
12-4-00-4168-85	Meter Chg-Ojai Adjud Multi Res	363
12-4-00-4169-00	Meter Chg-CMWDAdjud Ag MultRes	4,928

Total **572,857**

Total Revenue	32,419,720
	-
<i>General Fund</i>	21,300,416
<i>Recreation</i>	6,257,366
<i>Adjudication</i>	572,857
<i>Debt Service</i>	3,011,314
<i>State Water Project</i>	1,277,767



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2024-2025
Manager Recommended

	FY2024-25	FY2023-24
	Budget	Budget
	<i>10,464 AF- Total</i>	<i>11,236 AF- Total</i>
Total Revenue	32,419,720	35,571,051
 Expenses		
Administration/ Warehouse	1,271,673	1,281,181
Administration: Debt Service	2,991,211	2,937,518
Administration: State Water Project	1,277,767	1,167,681
Board of Directors	158,312	189,758
District Maintenance	795,477	719,123
Electrical Mechanical	3,264,136	3,025,249
Engineering	1,446,240	1,571,741
Fisheries	742,608	707,807
General O&M	768,158	736,536
Human Resources	647,586	594,325
Information Technology	505,474	466,788
Management	1,176,103	1,394,722
Pipeline	1,992,165	1,797,705
Recreation - Operations & Water Park	5,600,654	5,508,467
Recreation: Debt Service	326,376	326,376
Retirees	363,708	367,987
Safety / Garage	266,377	271,096
Utilities Maintenance	952,183	945,830
Water Conservation - Public/ Relations	670,726	745,634
Water Quality, Lab	1,014,021	1,016,000
Water Treatment	2,481,244	2,514,242
Adjudication	572,857	574,516
Total Expenses	29,285,055	28,860,282
Net	3,134,665	6,710,769
 Capital		
Electrical Mechanical	50,754	105,600
Engineering	1,945,000	8,018,500
Engineering CFD	-	1,268,655
Information Technology	15,000	-
Pipeline	82,500	172,000
Recreation - Operations & Water Park	274,115	286,932
Safety / Garage	169,484	270,683
Utilities Maintenance	96,500	90,400
Water Quality, Lab	239,800	451,125
Water Treatment	276,550	268,750
Total Capital Expenses	3,149,703	10,932,645
Net assets, end of year	(15,038)	(4,221,876)
Funding Deficit from Variation of Water Sales		247,243
Funding Deficit from Available Storm Damage Reserves		93,750
Funding Deficit from Available Capital Imp Restricted Reserves		-
Funding Deficit from Available Capital Imp Un Restricted Reserve	15,038	-
Funding Deficit from Available Alternate Water Supply Studies		-
Funding Deficit from Funds - CFD 2013-1 Improvement Fund		1,268,655
Funding Deficit from Conservation Penalty Reserves		2,612,228
Net assets, End of Year	(0)	0



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2024-2025
 Manager Recommended

	District Fund 11	Recreation Fund 11	State Water Project Fund 29	CFD 2013-01 Debt Service Fund 75	Adjudication Fund 12	
Adjudication Charge					572,857	
Interest	142,960					
Other Govt Agency	900,000	100,000				
Water Delinquency	112,974					
Water Sales	9,563,915					
Water Service Charge	6,565,471					
Water Service Other	702,174					
Recreation Operations		4,577,717				
Recreation Water Park		1,579,649				
Taxes& Assessments	3,312,922		1,277,767	3,011,314		
Total Revenue	21,300,416	6,257,366	1,277,767	3,011,314	572,857	32,419,720
Debt Service	77,228	326,376		2,869,738		
Legal	95,000					
Materials & Supplies	2,551,182	526,780				
Services/ Fees	926,055	155,705	8,822	30,245		
Outside Contracts	1,693,887	70,750	1,268,945	14,000	572,857	
Overhead	(544,014)	544,014				
Salaries & Benefits	11,509,926	3,832,905				
Utilities	2,284,155	470,500				
Total Expenses	18,593,419	5,927,030	1,277,767	2,913,983	572,857	29,285,055
Capital*						
Electrical Mechanical	50,754					
Engineering	1,945,000					
Information Technology	15,000					
Pipeline	82,500					
Recreation - Operations & Water Park		274,115				
Safety / Garage	169,484					
Utilities Maintenance	96,500					
Water Quality, Lab	239,800					
Water Treatment	276,550					
Total Capital Expenses	2,875,588	274,115	-	-	-	3,149,703
Total	(168,590)	56,220	-	97,332	-	(15,038)

*For more detail on Capital Projects see Proposed Capital Project Summary

Revenue Notes:	
- Water Sales based on 3 year average of actual sales along with the MOU with the City of Ventura.	
- Property tax revenue data not available until after July 1, increased prior year levy amount by a factor of 2.5%.	
- Other Government Agency revenue includes \$900k FEMA grant reimbursement for emergency generators at Rincon.	
- Other Water Sales assumes \$525k in State Water Project water sales due to 15% allocation.	
- Recreation sales based on actual entrance totals, reservations made, or total amount of items sold.	
Expense Notes:	
- Debt service payments include Safety of the Dam Loan (Bureau of Reclamation), Ojai CFD 2013-1, and LCRA aquatic play structure.	
- Materials & Supplies Include the below:	- Outside Contracts Include the below:
Water Treatment Supplies (Liquid Oxygen, Chlorine etc.): \$861k	State Water Project \$1,268,945
Pipeline General Supplies: \$492k	Software, bill printing, janitorial services, audit, & Rate Study \$263k
Gas & Maintenance: \$460k	Water treatment includes aeration bubblers, Scada integrator, & well work \$142k
Hydrants, meters, readers etc.: \$158k	Water Quality Consulting, testing & reporting work, LCRR service line invt.: \$221k
	Standby Generators, pump repairs and testing, scada service \$182K
	Pipeline work (eqpt rental, paving, leak detection forebay cleanout, traffic control) \$620k
- Overhead is charged to LCRA for work done by the District. Overhead charges include payroll processing & administration, payment processing, IT administration, and staff administrative time. These costs are offset with services LCRA provides the District such as water shed management.	
- Budget includes salaries and benefits for 60 full time District employees, 1 part time employee, 5 Board of Directors, and 36 retirees. LCRA has a total of 16 full time employees and an additional 32 full time equivalents.	



Casitas Municipal Water District
Revenue & Expense Budget FY2024-2025
Adjudication Fund 12
 Manager Recommended

Revenue	FY2024-25 Budget
Meter Charge- CMWD Residential	64,865
Meter Charge- OJAI Residential	56,082
Meter Charge- CMWD Commercial	17,559
Meter Charge- OJAI Commercial	25,604
Meter Charge- CMWD Industrial	1,158
Meter Charge- CMWD OJAI Industrial	49
Meter Charge- CMWD Ag	101,133
Meter Charge- CMWD Ag Residential	151,054
Meter Charge- OJAI Ag Residential	2,577
Meter Charge- CMWD Interdepartmental	2,913
Meter Charge- CMWD Resale	133,594
Meter Charge- CMWD Other	5,700
Meter Charge- OJAI Other	5,230
Meter Charge- CMWD Multi Residential	48
Meter Charge- OJAI Multi Residential	363
Meter Charge- CMWD Ag Multi Residential	4,928
Total Revenue	572,857
 Expenses	
Other Professional Fees	572,857
Total Expenses	572,857
Net assets, end of year	-



**Casitas Municipal Water District
Proposed Capital Projects
Proposed for 2024 / 2025
*Manager Recommended***

Department:	Amount	Funding Source	Total
24 - Information Technology			
Replace Server	15,000	Water Rates/ Reserves	
Total Capital Projects Department - 24			15,000
33 - Garage & Safety			
Unit E01 - 2021 Ford F150 4x4	6,551	Water Rates/ Reserves	
Unit E04 - 2022 Ford F250 4x4 Utility	8,673	Water Rates/ Reserves	
Unit E05 - 2022 Ford F350 4x4 Utility	13,276	Water Rates/ Reserves	
Unit E06 - 2022 Ford F350 4x4 Utility	13,258	Water Rates/ Reserves	
Unit E07 - 2022 Ford F-350 4x4 Utility	17,196	Water Rates/ Reserves	
Unit E08 - 2022 Chevy Silverado 2500HD 4x4 Utility	9,419	Water Rates/ Reserves	
Unit E09 - 2022 Chevy Silverado 2500 HD 4x2 Utility	9,027	Water Rates/ Reserves	
Unit E11 - 2022 Chevy Silverado 2500HD 4x4 Utility	9,516	Water Rates/ Reserves	
Unit E12 - 2023 Ram Tradesman 4x2 Regular Cab 8 ft	8,216	Water Rates/ Reserves	
Unit E13 - 2023 Ram Tradesman 4x2 Regular Cab 8 ft	8,216	Water Rates/ Reserves	
Unit E14 - 2023 Ram Tradesman 4x4 Regular Cab 8 ft	14,863	Water Rates/ Reserves	
Unit #139 - 2022 Cat Mini Excavator 305-07CR - Dept 53	23,076	Water Rates/ Reserves	
Unit #90 - 2023 Freightliner M2106 - Dept 53	28,196	Water Rates/ Reserves	
Total Capital Projects Department - 33			169,484
40 - Engineering CMWD Projects			
Transmission and Distribution Pipeline Improvements	50,000	Water Rates/ Reserves	
Garden System Modifications	50,000	Water Rates/ Reserves	
Marion Walker Treatment Plant 350 kW Generator and Transfer Switch	165,000	Water Rates/ Reserves	
Robles Canal Maintenance	100,000	Water Rates/ Reserves	
Ventura-Santa Barbara Counties Intertie	65,000	Water Rates/ Reserves	
Emergency Generators at Rincon Pump Plant	1,200,000	Grant 75%	
FY 2024-25 Paving	250,000	Water Rates/ Reserves	
Casitas/OWS Integration	25,000	Water Rates/ Reserves	
Robles Forebay Restoration	40,000	Water Rates/ Reserves	
Total Capital Projects Department - 40			1,945,000
42 - Water Quality - Laboratory			
Reservoir Mixer Replacement Program	25,800	Water Rates/ Reserves	
Laboratory Renovation	6,500	Water Rates/ Reserves	
Reservoir Cleaning - Casitas System	125,000	Water Rates/ Reserves	
Reservoir Inspection and Cleaning - Ojai System	82,500	Water Rates/ Reserves	
Total Capital Projects Department - 42			239,800
50 - Utilities Maintenance			
Meter Replacements	96,500	Water Rates/ Reserves	
Total Capital Projects Department - 55			96,500
52 - Electrical Mechanical			
Rosemount Level Sensors (3)	6,000	Water Rates/ Reserves	
Hoist House	10,000	Water Rates/ Reserves	
Rewind/Rehab 150HP Motor (SA Booster B)	12,254	Water Rates/ Reserves	
Fairview Pump Plant (200HP Motor #3 Rehab.) Carryover	22,500	Water Rates/ Reserves	
Total Capital Projects Department - 52			50,754
53 - Pipeline			
Rincon Regulator Vault Improvement (Carryover)	25,000	Water Rates/ Reserves	
Vault Painting and Rehab Program (Carryover)	27,500	Water Rates/ Reserves	
Lower Rincon Span repairs x-3	30,000	Water Rates/ Reserves	
Total Capital Projects Department - 53			82,500
54 - Water Treatment			
Filter Media Cleaning & Manifold Rehab	123,050	Water Rates/ Reserves	
Replacement Pumps (Sludge Pump X1 and Backwash Mix Pumps X2)	28,000	Water Rates/ Reserves	
Chlorinators replacement (Casitas #1 Post disinfection)	32,000	Water Rates/ Reserves	
Replace NH3 Mix pumps and Motors X2	18,000	Water Rates/ Reserves	
Siltng Basin and Draining Improvements-carryover	30,000	Water Rates/ Reserves	
Critical spare motor for Prechlor solution	5,500	Water Rates/ Reserves	
Raw water mix pump	10,000	Water Rates/ Reserves	
Dam Intake Screen Maintenance	30,000	Water Rates/ Reserves	
Total Capital Projects Department - 54			276,550
62/63/64/65 - Recreation			
Kubota Tractor Lease Payment	10,125	Rates/ Reserves	
Unit E03- 2022 Ford 250 XL 4X2Utility	8,117	Rates/ Reserves	
Unit E10 - 2022 Chevy Silverado 2500 HD 4x2 Utility	9,066	Rates/ Reserves	
Main Road Improvement	70,000	Grant 50/50 matching	
Campground Improvement / Upgrade Project	30,000	Grant 50/50 matching	
Fox Cabins	90,000	Rates/ Reserves	
Unit E02 - 2022 Chevy Traverse	6,807	Rates/ Reserves	
Event- Multipurpose Room	50,000	Rates/ Reserves	
Total Capital Projects Department - 62/63/64/65			274,115

Total Capital Projects / Budget 2024 / 2025

3,149,703



Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, January 31st, 2024

% of the Year Completed: 58.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance FY2023
Water Sales	9,285,340	312,395	3,996,483	4,938,223
Water Standby	6,278,140	531,564	3,374,460	3,306,414
Water Delinquency & Penalties	114,008	8,880	81,284	493,334
Water Other	32,625	1,345	13,185	15,735
Recreation- Operations	4,853,824	291,123	2,202,409	1,928,239
Recreation- Water Park	1,325,226	90	1,004,796	346,770
Miscellaneous Operational	44,040	28,216	108,885	2,251
Subtotal Operating Revenue (d)	21,933,203	1,173,614	10,781,501	11,030,966
Miscellaneous Non-Operational	1,696,149	19,772	1,655,877	383,444
Grants/ Reimbursements	4,009,625	-	125,151	9,316
Taxes & Assessments	7,357,558	238,413	4,204,499	4,327,091
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	13,063,332	258,185	5,985,527	4,719,852
Total Revenue (d+e)	34,996,535	1,431,799	16,767,028	15,750,818

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	5,288,857	43.04%	43.04%
-	2,903,680	53.75%	53.75%
-	32,725	71.30%	71.30%
-	19,440	40.41%	40.41%
-	2,651,415	45.37%	45.37%
-	320,430	75.82%	75.82%
-	(64,845)	247.24%	247.24%
-	11,151,702	49.16%	49.16%
-	40,272	97.63%	97.63%
-	3,884,474	3.12%	3.12%
-	3,153,059	57.15%	57.15%
-	-	0.00%	0.00%
-	7,077,805	45.82%	45.82%
-	18,229,507	47.91%	47.91%

Expenses

Administration	1,281,181	118,184	1,016,471	983,241
Board of Directors	189,759	8,521	59,411	65,025
District Maintenance	719,125	50,098	373,762	321,354
Electrical Mechanical	3,025,250	265,978	1,631,174	1,913,757
Engineering	1,571,740	124,358	822,042	838,472
Fisheries	707,807	75,848	391,462	292,665
General O&M	736,536	53,564	395,146	365,443
Human Resources	594,326	18,533	483,173	431,141
Information Technology	466,788	33,365	260,094	228,378
Management	1,394,722	84,709	618,368	653,936
Pipeline	1,797,706	114,020	723,029	854,257
Recreation - Operations / Maint. / PR / Water Pk	5,508,464	312,389	2,917,601	2,345,378
Retirees	367,986	29,679	203,570	195,532
Safety / Garage	271,098	19,633	159,266	178,109
Utilities Maintenance	945,830	66,230	555,137	566,988
Water Conservation - P/R	745,634	46,053	406,221	361,050
Water Quality- Lab	1,016,000	99,734	468,607	462,374
Water Treatment	2,514,243	147,201	1,289,399	1,345,697
Total Operating Expenses (f)	23,854,195	1,668,095	12,773,933	12,402,798
Net, Operating gain/(loss) (d-f)	(1,920,992)	(494,482)	(1,992,431)	(1,371,831)
Net, total gain/(loss) (d+e-f)	11,142,340	(236,296)	3,993,096	3,348,021

19,541	245,169	79.34%	80.86%
-	130,348	31.31%	31.31%
3,953	341,410	51.97%	52.52%
57,739	1,336,337	53.92%	55.83%
81,892	667,806	52.30%	57.51%
-	316,345	55.31%	55.31%
-	341,390	53.65%	53.65%
-	111,153	81.30%	81.30%
17,820	188,874	55.72%	59.54%
10,249	766,105	44.34%	45.07%
39,763	1,034,914	40.22%	42.43%
13,271	2,577,592	52.97%	53.21%
-	164,416	55.32%	55.32%
158	111,675	58.75%	58.81%
5,623	385,070	58.69%	59.29%
1,079	338,334	54.48%	54.62%
34,085	513,308	46.12%	49.48%
297,404	927,440	51.28%	63.11%
582,577	10,497,686	53.55%	55.99%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,860,290	1,133,119	2,291,117	1,185,015
USBR- Dam Safety Loan	77,228	77,228	77,228	77,228
State Water Project	1,167,681	74,298	695,945	949,828
Aquatic Play Structure	326,376	163,188	207,356	48,899
Total Debt Service	4,431,575	1,447,833	3,271,646	2,260,971

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	569,173	80.10%	80.10%
-	(0)	100.00%	100.00%
-	471,736	59.60%	59.60%
-	119,020	63.53%	63.53%
-	1,159,929	73.83%	73.83%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	-	-	-	12,000
Electrical Mechanical	105,600	-	36,418	97,423
Engineering	8,018,500	196,718	1,507,136	1,437,478
Engineering- CFD	1,268,655	3,126	1,071,695	2,090,811
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	172,000	-	15,160	972
Recreation - Operations / Maint. / PR / Water Pk	286,932	49,457	228,906	193,823
Recreation - Aquatic Play Structure	-	-	-	1,296,764
Retirees	-	-	-	-
Safety / Garage	270,683	14,098	90,550	68,072
Utilities Maintenance	90,400	31,120	45,141	101,540
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	451,125	4,240	51,969	48,940
Water Treatment	268,750	-	104,846	219,548
Total Capital	10,932,645	298,759	3,151,820	5,567,370

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%
-	-	0.00%	0.00%
26,012	43,170	34.49%	59.12%
2,404,391	4,106,973	18.80%	48.78%
995,422	(798,463)	84.47%	162.94%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	156,840	8.81%	8.81%
24,965	33,061	79.78%	88.48%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	180,133	33.45%	33.45%
18,645	26,613	49.93%	70.56%
-	-	0.00%	0.00%
20,688	378,469	11.52%	16.11%
12,745	151,159	39.01%	43.75%
3,502,868	4,277,957	28.83%	60.87%

Rincon Erosion Repair (7/12)	30,000
Fairview Reservoir Access Road (8/23)	85,934
Water Rate Study Consultant (9/13)	29,665
Paving (9/13)	200,000
Yeh & Associates Generator (9/13)	200,000
LCRA- Road Paving (9/13)	20,000
USBR- Robles Diversion (11/8)	20,000
Relocation of Service Line (1/10)	49,000
Board Approved unbudgeted items	634,599

Net assets, End of year	(4,856,479)	(1,982,889)	(2,430,371)	(4,480,321)
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)				

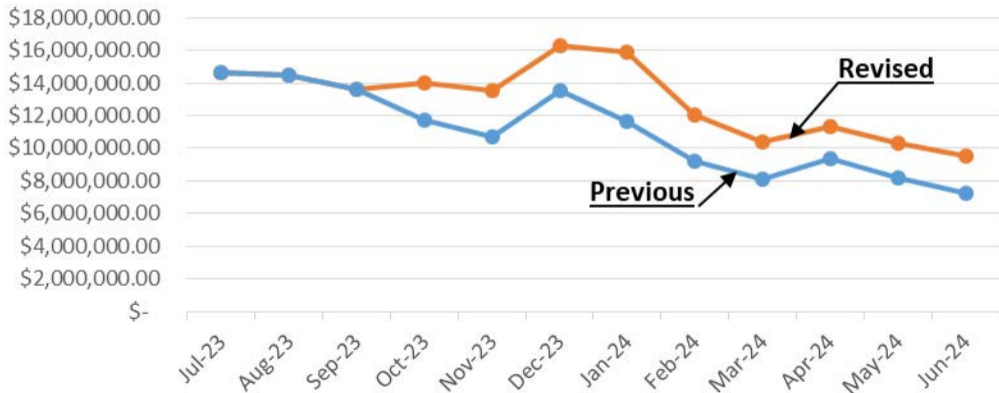
	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	3,633,175	4,329,392
U.S Bank Investments	10,626,152	9,126,250
U.S Bank Money Market Account	8,647	1,674,251
LAIF	485	496
County of Ventura Investment (COVI)	3,071	3,150
CFD-2013-1 Improvement Bond	2,296,697	762,942
Total Reserves	16,568,227	15,896,481

January Summary
-Revenue compared to budget is significantly lower due to decreases in consumption attributable to weather and conservation efforts.
- \$1.374 million is related to debt service payments.
- Engineering capital expense line item include approx. \$181k in damages sustained from storm damages storm and fiscal year to date total of about \$605k.
- Engineering encumbered funds include \$777k for the Ventura- Santa Barbara County Intertie project and \$1.3M for the Rincon Generator.

Cash Reserves Projection

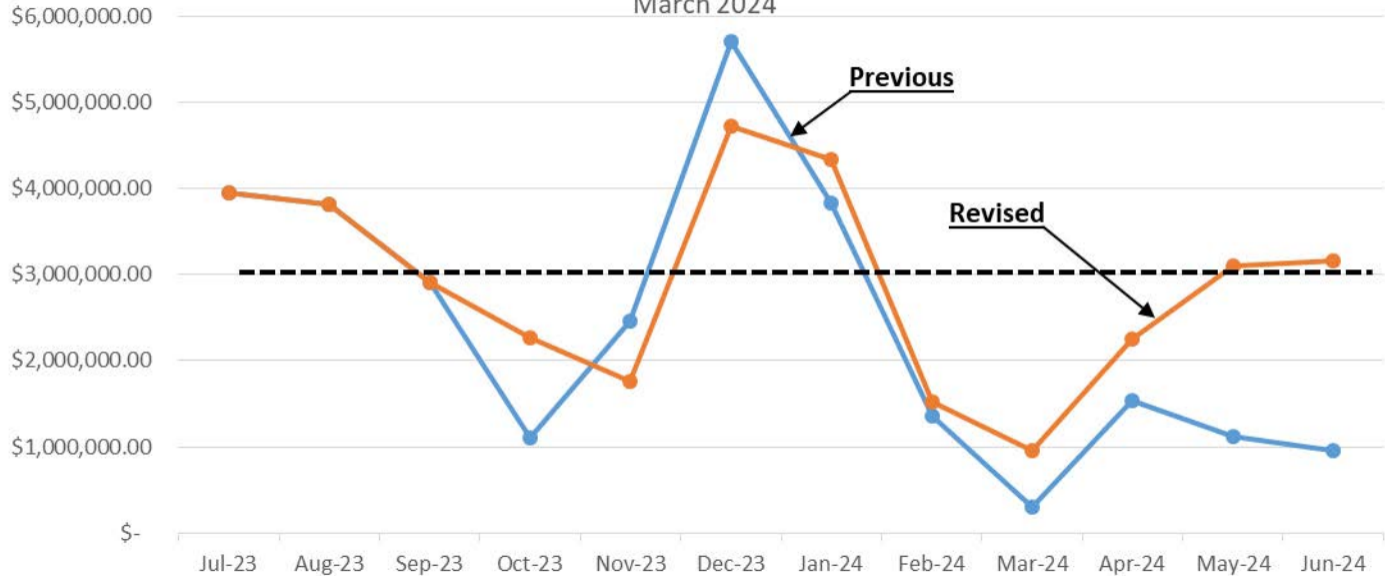
March 2024

(Excl. CFD Funds)



Casitas Bank Balance Projection

March 2024



CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	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	9,285,340	312,395.04	3,996,483.08	4,938,222.87	0.00	5,288,856.92	43.04
WATER SERVICES	17,625	625.00	7,275.00	15,735.00	0.00	10,350.00	41.28
WATER STANDBY	6,278,140	531,564.45	3,374,459.68	3,306,414.49	0.00	2,903,680.32	53.75
WATER DELINQUNCY	114,008	8,879.98	81,283.50	493,334.13	0.00	32,724.50	71.30
WATER REVENUE OTHER	1,464,472	8,342.83	1,468,145.25	239,152.38	0.00	(3,673.25)	100.25
CAPITAL FACILITIES	44,040	28,216.00	108,884.86	1,834.74	0.00	(64,844.86)	247.24
INTEREST	246,677	12,149.56	193,641.57	145,456.51	0.00	53,035.43	78.50
TAXES & ASSESSMENTS	2,880,424	0.00	1,687,081.50	1,646,462.65	0.00	1,193,342.50	58.57
OTHER GOVT. AGENCIES	4,026,475	0.00	125,150.91	18,373.30	0.00	3,901,324.09	3.11
MISCELLANEOUS REVENUES	342,373	238,413.02	238,413.02	240,543.73	0.00	103,959.98	69.64
TOTAL NON DEPARTMENTAL	24,699,574	1,140,585.88	11,280,818.37	11,045,529.80	0.00	13,418,755.63	45.67
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,663,367	279,125.92	2,066,653.52	1,833,386.36	0.00	2,596,713.48	44.32
RECREATION-CONCESSION	190,457	11,033.70	134,939.29	94,754.62	0.00	55,517.71	70.85
RECREATION OTHER	0	963.50	816.67	97.55	0.00	(816.67)	0.00
TOTAL RECREATION - OPERATIONS	4,853,824	291,123.12	2,202,409.48	1,928,238.53	0.00	2,651,414.52	45.37
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	7,125	0.00	11,606.74	5,288.17	0.00	(4,481.74)	162.90
RECREATION-WATER PARK	1,318,101	90.00	993,189.00	341,481.50	0.00	324,912.00	75.35
TOTAL RECREATION - WATER PARK	1,325,226	90.00	1,004,795.74	346,769.67	0.00	320,430.26	75.82
TOTAL REVENUES	30,878,624	1,431,799.00	14,488,023.59	13,320,538.00	0.00	0.00	46.92

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	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	367,987	29,679.18	203,569.68	195,531.82	0.00	164,417.41	55.32
TOTAL RETIREES	367,987	29,679.18	203,569.68	195,531.82	0.00	164,417.41	55.32
<u>BOARD OF DIRECTORS</u>							
Salaries	104,554	3,920.76	29,187.88	30,276.98	0.00	75,365.72	27.92
Benefits	56,125	4,485.76	29,328.60	29,992.88	0.00	26,795.90	52.26
Services & Supplies	29,080	114.03	894.18	4,755.52	0.00	28,185.82	3.07
TOTAL BOARD OF DIRECTORS	189,758	8,520.55	59,410.66	65,025.38	0.00	130,347.44	31.31
<u>MANAGEMENT</u>							
Salaries	721,216	56,235.55	410,410.28	404,632.28	0.00	310,806.14	56.91
Benefits	275,427	22,292.05	132,212.89	119,231.52	0.00	143,214.21	48.00
Services & Supplies	398,078	6,181.21	75,745.30	130,071.95	10,249.00	312,084.02	21.60
TOTAL MANAGEMENT	1,394,722	84,708.81	618,368.47	653,935.75	10,249.00	766,104.37	45.07
<u>HUMAN RESOURCES</u>							
Salaries	163,155	12,552.80	94,030.37	91,681.79	0.00	69,124.83	57.63
Benefits	76,240	5,955.76	42,208.31	29,133.67	0.00	34,031.37	55.36
Services & Supplies	354,930	24.72	346,934.46	310,325.24	0.00	7,995.54	97.75
TOTAL HUMAN RESOURCES	594,325	18,533.28	483,173.14	431,140.70	0.00	111,151.74	81.30
<u>INFORMATION TECHNOLOGY</u>							
Salaries	268,642	20,443.10	156,170.96	145,133.49	0.00	112,470.57	58.13
Benefits	136,482	10,893.93	76,017.15	61,430.25	0.00	60,464.59	55.70
Services & Supplies	61,665	2,027.51	27,905.87	21,814.57	17,820.28	15,938.89	74.15
TOTAL INFORMATION TECHNOLOGY	466,788	33,364.54	260,093.98	228,378.31	17,820.28	188,874.05	59.54
<u>WATER CONSERVATION</u>							
Salaries	428,867	33,181.52	249,881.09	220,380.44	0.00	178,985.71	58.27
Benefits	137,782	11,108.12	72,778.19	83,806.07	0.00	65,003.96	52.82
Services & Supplies	178,985	1,763.20	83,561.29	56,863.42	1,079.00	94,344.37	47.29
TOTAL WATER CONSERVATION	745,634	46,052.84	406,220.57	361,049.93	1,079.00	338,334.04	54.62
<u>FISHERIES</u>							
Salaries	447,090	33,185.04	248,329.89	199,436.44	0.00	198,759.88	55.54
Benefits	194,722	15,516.51	106,700.01	78,755.28	0.00	88,021.89	54.80
Services & Supplies	65,995	27,146.24	36,432.48	14,473.71	0.00	29,562.56	55.20
TOTAL FISHERIES	707,807	75,847.79	391,462.38	292,665.43	0.00	316,344.33	55.31
<u>ADMINISTRATION SERVICES</u>							
Salaries	845,987	65,080.04	472,640.74	453,648.44	0.00	373,346.20	55.87
Benefits	362,946	29,694.72	196,681.80	191,966.06	0.00	166,264.23	54.19
Services & Supplies	692,215	100,637.36	424,376.88	414,854.18	19,540.50	248,298.10	64.13
Other Operating Expenses	(542,739)	0.00	0.00	0.00	0.00	(542,739.25)	0.00
TOTAL ADMINISTRATION SERVICES	1,358,409	195,412.12	1,093,699.42	1,060,468.68	19,540.50	245,169.28	81.95

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
<u>GARAGE</u>							
Salaries	13,244	0.00	0.00	463.21	0.00	13,244.00	0.00
Benefits	4,623	0.00	0.00	764.98	0.00	4,623.31	0.00
Services & Supplies	54,152	2,690.15	39,643.53	47,008.21	157.52	14,350.95	73.50
Services & Supplies-W.O.	255,683	14,098.13	90,549.69	68,005.62	0.00	165,133.40	35.41
TOTAL GARAGE	327,702	16,788.28	130,193.22	116,242.02	157.52	197,351.66	39.78
<u>SAFETY</u>							
Salaries	129,042	10,595.66	76,722.96	78,984.57	0.00	52,318.64	59.46
Benefits	44,715	3,977.07	27,058.12	34,593.21	0.00	17,656.71	60.51
Services & Supplies	25,320	2,369.97	15,841.04	16,294.98	0.00	9,478.78	62.56
Services & Supplies-W.O.	15,000	0.00	0.00	66.82	0.00	15,000.00	0.00
TOTAL SAFETY	214,076	16,942.70	119,622.12	129,939.58	0.00	94,454.13	55.88
<u>ENGINEERING</u>							
Salaries	949,133	69,331.03	496,148.62	471,528.92	0.00	452,984.46	52.27
Benefits	315,633	26,173.88	159,753.49	164,573.39	0.00	155,879.03	50.61
Services & Supplies	306,975	28,853.58	166,139.72	202,370.11	81,892.00	58,943.31	80.80
Salaries - Work Orders	0	2,663.61	32,246.69	33,172.52	0.00	(32,246.69)	0.00
Benefits - Work Orders	0	376.33	3,738.49	3,792.15	0.00	(3,738.49)	0.00
Services & Supplies-W.O.	9,287,155	192,436.87	2,443,787.25	3,444,526.48	3,399,813.62	3,443,554.13	62.92
TOTAL ENGINEERING	10,858,896	319,835.30	3,301,814.26	4,319,963.57	3,481,705.62	4,075,375.75	62.47
<u>WATER QUALITY - LAB</u>							
Salaries	395,268	30,524.59	224,958.85	213,677.57	0.00	170,308.74	56.91
Benefits	183,935	14,854.29	103,256.24	105,997.99	0.00	80,679.05	56.14
Services & Supplies	436,797	54,354.79	140,391.78	142,698.59	34,084.98	262,320.45	39.94
Salaries - Work Orders	0	0.00	0.00	2,193.67	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	163.53	0.00	0.00	0.00
Services & Supplies-W.O.	451,125	4,240.01	51,968.80	49,076.74	20,687.52	378,468.97	16.11
TOTAL WATER QUALITY - LAB	1,467,125	103,973.68	520,575.67	513,808.09	54,772.50	891,777.21	39.22
<u>UTILITIES MAINTENANCE</u>							
Salaries	437,692	35,505.69	273,721.72	272,846.56	0.00	163,970.00	62.54
Benefits	210,418	16,396.83	116,656.24	125,277.10	0.00	93,762.07	55.44
Services & Supplies	297,720	14,327.97	164,759.20	168,863.92	5,623.12	127,337.89	57.23
Salaries - Work Orders	0	0.00	353.70	4,604.49	0.00	(353.70)	0.00
Benefits - Work Orders	0	0.00	27.07	477.86	0.00	(27.07)	0.00
Services & Supplies-W.O.	90,400	31,120.25	45,163.56	101,694.57	18,645.41	26,591.03	70.59
TOTAL UTILITIES MAINTENANCE	1,036,230	97,350.74	600,681.49	673,764.50	24,268.53	411,280.22	60.31
<u>ELECTRICAL MECHANICAL</u>							
Salaries	528,169	37,961.22	265,830.63	383,402.21	0.00	262,338.70	50.33
Benefits	188,399	14,331.03	93,982.03	147,153.05	0.00	94,416.71	49.88
Services & Supplies	2,308,681	213,685.86	1,271,361.24	1,383,201.80	57,739.20	979,580.56	57.57
Salaries - Work Orders	0	0.00	0.00	5,545.67	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	424.45	0.00	0.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Services & Supplies-W.O.	105,600	0.00	36,417.99	94,373.81	26,012.05	43,169.96	59.12
TOTAL ELECTRICAL MECHANICAL	3,130,849	265,978.11	1,667,591.89	2,014,100.99	83,751.25	1,379,505.93	55.94
<u>DIST MAINT - PIPELINE</u>							
Salaries	624,681	41,551.81	282,433.31	350,603.92	0.00	342,248.08	45.21
Benefits	249,870	19,113.60	124,978.54	150,676.58	0.00	124,891.76	50.02
Services & Supplies	923,153	53,354.21	315,617.08	352,976.93	39,762.93	567,773.20	38.50
Salaries - Work Orders	0	3,738.76	73,792.26	18,202.47	0.00	(73,792.26)	0.00
Benefits - Work Orders	0	628.58	6,827.45	1,783.44	0.00	(6,827.45)	0.00
Services & Supplies-W.O.	172,000	0.00	16,511.87	1,201.66	0.00	155,488.13	9.60
TOTAL DIST MAINT - PIPELINE	1,969,705	118,386.96	820,160.51	875,445.00	39,762.93	1,109,781.46	43.66
<u>WATER TREATMENT</u>							
Salaries	874,366	71,014.35	493,005.80	512,272.21	0.00	381,359.72	56.38
Benefits	407,981	25,482.56	214,676.50	221,102.03	0.00	193,304.43	52.62
Services & Supplies	1,231,896	50,704.26	581,716.54	612,322.76	297,403.97	352,775.52	71.36
Salaries - Work Orders	0	0.00	1,674.21	7,214.27	0.00	(1,674.21)	0.00
Benefits - Work Orders	0	0.00	125.73	697.03	0.00	(125.73)	0.00
Services & Supplies-W.O.	268,750	0.00	104,973.66	219,793.49	12,744.69	151,031.65	43.80
TOTAL WATER TREATMENT	2,782,992	147,201.17	1,396,172.44	1,573,401.79	310,148.66	1,076,671.38	61.31
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	311,284	22,949.41	147,531.50	141,588.51	0.00	163,752.07	47.39
Benefits	119,252	16,359.75	109,705.47	74,264.07	0.00	9,546.60	91.99
Services & Supplies	288,588	10,788.62	116,525.38	221,822.55	3,952.86	168,109.58	41.75
Salaries - Work Orders	0	0.00	10,336.41	3,306.63	0.00	(10,336.41)	0.00
Benefits - Work Orders	0	0.00	793.51	255.56	0.00	(793.51)	0.00
Services & Supplies-W.O.	0	0.00	736.59	12,214.18	0.00	(736.59)	0.00
TOTAL OPERATIONS - MAINTENANCE	719,123	50,097.78	385,628.86	453,451.50	3,952.86	329,541.74	54.17
<u>GENERAL O&M</u>							
Salaries	468,482	36,040.50	266,310.24	257,554.81	0.00	202,171.65	56.85
Benefits	258,060	15,588.77	106,138.39	105,090.87	0.00	151,921.86	41.13
Services & Supplies	9,994	1,934.26	22,697.63	2,796.85	0.00	(12,703.63)	227.11
Salaries - Work Orders	0	0.00	2,526.72	3,460.66	0.00	(2,526.72)	0.00
Benefits - Work Orders	0	0.00	362.28	535.99	0.00	(362.28)	0.00
TOTAL GENERAL O&M	736,536	53,563.53	398,035.26	369,439.18	0.00	338,500.88	54.04
<u>RECREATION - OPERATIONS</u>							
Salaries	1,180,603	112,828.34	861,006.62	717,070.27	0.00	319,596.69	72.93
Benefits	397,721	37,078.72	251,925.56	271,796.59	0.00	145,795.83	63.34
Services & Supplies	318,150	19,928.39	169,158.38	186,756.86	(40.80)	149,032.42	53.16
Other Operating Expenses	542,739	0.00	0.00	0.00	0.00	542,739.25	0.00
TOTAL RECREATION - OPERATIONS	2,439,214	169,835.45	1,282,090.56	1,175,623.72	(40.80)	1,157,164.19	52.56
<u>RECREATION - MAINTENANCE</u>							
Salaries	710,843	45,880.82	357,108.87	320,304.05	0.00	353,734.12	50.24
Benefits	235,959	17,014.39	123,501.25	99,053.26	0.00	112,457.48	52.34
Services & Supplies	476,506	46,887.57	441,703.26	281,240.93	4,118.69	30,684.39	93.56
Services & Supplies-W.O.	255,125	38,567.40	214,833.10	189,608.32	6,534.82	33,756.78	86.77
TOTAL RECREATION - MAINTENANCE	1,678,433	148,350.18	1,137,146.48	890,206.56	10,653.51	530,632.77	68.39

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>RECREATION - PUBLIC REL</u>							
Salaries	322,873	0.00	0.00	4,546.16	0.00	322,873.30	0.00
Benefits	56,171	0.00	0.00	4,569.67	0.00	56,170.71	0.00
Services & Supplies	205,100	7,892.17	131,729.30	92,993.60	0.00	73,370.70	64.23
Services & Supplies-W.O.	25,000	0.00	0.00	0.00	0.00	25,000.00	0.00
TOTAL RECREATION - PUBLIC REL	609,144	7,892.17	131,729.30	102,109.43	0.00	477,414.71	21.63
<u>RECREATION - WATER PARK</u>							
Salaries	686,746	8,306.66	364,866.37	233,738.96	0.00	321,879.87	53.13
Benefits	113,566	5,222.75	58,997.16	44,823.09	0.00	54,569.12	51.95
Services & Supplies	587,864	11,348.94	157,603.90	88,484.65	9,193.49	421,066.54	28.37
Services & Supplies-W.O.	6,807	10,889.41	14,073.32	4,214.44	18,429.81	(25,696.13)	477.50
TOTAL RECREATION - WATER PARK	1,394,983	35,767.76	595,540.75	371,261.14	27,623.30	771,819.40	44.67
TOTAL EXPENDITURES	35,190,440	2,044,082.92	16,002,981.11	16,866,953.07	4,085,444.66	15,102,014.09	57.08
REVENUE OVER/(UNDER) EXPENDITURES	(4,311,816)	(612,283.92)	(1,514,957.52)	(3,546,415.07)	(4,085,444.66)	(15,102,014.09)	129.89

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	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	10,056,986	737,974.80	5,375,432.09	5,279,927.47	0.00	4,681,553.70	53.45
BENEFITS	4,012,681	309,803.91	2,151,976.34	2,156,426.82	0.00	1,860,705.09	53.63
SERVICES & SUPPLIES	10,188,128	697,544.86	5,323,752.33	5,159,992.26	582,576.74	4,281,798.49	57.97
SALARIES-WORK ORDERS	0	6,402.37	120,929.99	77,700.38	0.00 (120,929.99)	0.00
BENEFITS-WORK ORDERS	0	1,004.91	11,874.53	8,130.01	0.00 (11,874.53)	0.00
SERVICES & SUPPLIES - W.O.	<u>10,932,645</u>	<u>291,352.07</u>	<u>3,019,015.83</u>	<u>4,184,776.13</u>	<u>3,502,867.92</u>	<u>4,410,761.33</u>	<u>59.66</u>
TOTAL EXPENDITURES	35,190,440	2,044,082.92	16,002,981.11	16,866,953.07	4,085,444.66	15,102,014.09	57.08



Consumption Report

Water Sales FY 2023-2024 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2023/ 2024	2022/ 2023	
													Total	Total	
AD Ag-Domestic	293	212	227	224	174	113	17	-	-	-	-	-	-	1,259	1,615
MAD Ag-Domestic Multi	9	9	7	9	7	4	0	-	-	-	-	-	-	45	69
AG Ag	181	120	134	161	117	61	12	-	-	-	-	-	-	787	1,004
C Commercial	103	78	68	73	51	37	25	-	-	-	-	-	-	434	522
DI Interdepartmental	20	19	20	15	12	3	5	-	-	-	-	-	-	93	42
F Fire	-	-	0	-	-	-	0	-	-	-	-	-	-	0	0
I Industrial	2	2	2	2	2	1	1	-	-	-	-	-	-	12	8
OT Other	26	21	23	22	14	10	6	-	-	-	-	-	-	121	135
R Residential	206	200	198	191	155	133	90	-	-	-	-	-	-	1,173	1,204
RM Residential Multi	28	29	29	28	26	25	17	-	-	-	-	-	-	182	181
RS - P Resale Pumped	6	5	7	5	2	2	1	-	-	-	-	-	-	29	461
RS - G Resale Gravity	50	46	37	138	172	102	33	-	-	-	-	-	-	577	898
TE Temporary	3	2	8	2	4	0	0	-	-	-	-	-	-	19	12
Total	925	744	759	869	736	491	207	-	-	-	-	-	-	4,731	6,151
CMWD	766	586	600	713	609	368	125	-	-	-	-	-	-	3,767	5,163
OJAI	160	158	159	157	127	123	82	-	-	-	-	-	-	965	988
Total 2022 / 2023	1,141	1,342	1,359	1,034	638	356	281	205	185	352	592	712	-	N/A	8,198