



Board of Directors

Brian Brennan, Director
Richard Hajas, Director
Neil Cole, Director

Mary Bergen, Director
Pete Kaiser, Director

CASITAS MUNICIPAL WATER DISTRICT
Meeting to be held at the

District Office
1055 Ventura Ave. Oak View, CA 93022
www.casitaswater.org

Join Zoom Meeting
<https://us06web.zoom.us/j/91094478837?pwd=VnNOQTZyQVk4K2pnaWpjYVI1TkpRdz09>

Meeting ID: 910 9447 8837 Passcode: 736519

To participate via telephone please call (888) 788-0099 or (877) 853-5247
Enter Meeting ID: 910 9447 8837# Passcode: 736519#

December 13, 2023 @ 5:00 PM

Right to be heard: Members of the public have a right to address the Board directly on any item of interest to the public which is within the subject matter jurisdiction of the Board. The request to be heard should be made immediately before the Board's consideration of the item. No action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of §54954.2 of the Government Code and except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under section 54954.3 of the Government Code.

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

1. CALL TO ORDER
2. ROLL CALL

3. PLEDGE OF ALLEGIANCE
4. AGENDA CONFIRMATION
5. PUBLIC COMMENTS - Presentation on District related items that are not on the agenda - three minute limit.
6. CONSENT AGENDA
 - 6.a. Accounts Payable Report.
[Accounts Payable.pdf](#)
 - 6.b. Minutes of the November 8, 2023 Board Meeting.
[11 08 2023 Min.pdf](#)
 - 6.c. Minutes of the November 29, 2023 Special Board Meeting.
[11 29 2023 Special Meeting Min.pdf](#)
7. PUBLIC HEARING REGARDING PROPOSED WATER RATE INCREASES FOR CALENDAR YEARS 2024, 2025, AND 2026.
Written protests must be received by Casitas prior to the close of the public hearing. The President of the Board may restrict the length of time for each public comment to three minutes to address the board.
 - 7.a. Conduct a Public Hearing regarding proposed water rates.
 1. Open Public Hearing.
 2. Receive staff report and recommendations.
 3. Report of written communications.
 4. Public Comment.
 5. Close the Public Hearing.
 6. Discussion by Board of Directors.
[Board Memo Proposed Water Rates 12.13.2023 Final.pdf](#)
[ATT1_Ordinance_23-XXX_12-01-2023.pdf](#)
[ATT2. Water Rate Notice 09-18-2023 FINAL.pdf](#)
[ATT3. Casitas Water Rate Study 10.16.2023.pdf](#)
 - 7.b. Ordinance amending the Rates and Regulations for Water Service Appendix A "Monthly Water Rates and Service Charges".
[ATT1_Ordinance_23-XXX_12-01-2023.pdf](#)
8. INFORMATION ITEMS
 - 8.a. State Water Project Intertie Report.
[SWP Intertie Project Cost 11-30-23.pdf](#)

- 8.b. CFD 2013 Report.
[CFD 2013-1 Project Cost 11-30-2023.pdf](#)
- 8.c. Investment Report.
[Investment Report FY2024 November.pdf](#)
- 8.d. Adjudication Charges Report.
[Adjudication Charges YTD 11.30.23.pdf](#)
- 8.e. Consumption Report for October 2023.
[Consumption 2023-2024.pdf](#)
- 8.f. Financials June 2023 & Non Budgeted Items.
[Financial Statements 06-30-2023 Summary Final.pdf](#)
- 8.g. Financials July-Sept 2023 & Non Budgeted Items.
[Financial Statements 07-31-2023 Summary.pdf](#)
[Financial Statements 08-31-2023 Summary.pdf](#)
[Financial Statements 09-30-2023 Summary.pdf](#)
- 8.h. Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai)
Special Tax and Bond Accountability Report.
[Casitas MWD CFD No. 2013-1 \(Ojai\) SB 165 Report \(2023\) \(1\).pdf](#)
- 8.i. Finance Committee Minutes.
[Finance Committee Minutes 111723.pdf](#)
- 9. GENERAL MANAGER COMMENTS
- 10. BOARD OF DIRECTOR REPORTS ON MEETINGS ATTENDED
- 11. BOARD OF DIRECTOR COMMENTS PER GOVERNMENT CODE SECTION 54954.2(a).
- 12. ADJOURNMENT

CASITAS MUNICIPAL WATER DISTRICT
General Fund Check Authorization
Checks Dated 11/02/23 - 12/06/23
Presented to the Board of Directors For Approval December 13, 2023

| Check | Payee | Description | Amount |
|--------------|------------------------------------|---------------------------------|------------------------|
| 001242 | Payables Fund Account # 9759651478 | State Water Payment December 23 | \$ 400,728.00 |
| 001243 | Payables Fund Account # 9759651478 | Accounts Payable Batch 110823 | \$ 626,421.70 |
| 001244 | Payables Fund Account # 9759651478 | Accounts Payable Batch 111523 | \$ 628,093.28 |
| 001245 | Payables Fund Account # 9759651478 | Accounts Payable Batch 112223 | \$ 80,686.27 |
| 001246 | Payables Fund Account # 9759651478 | Accounts Payable Batch 112923 | \$ 372,023.64 |
| 001247 | Payables Fund Account # 9759651478 | State Water Payment January 24 | \$ 1,137,987.00 |
| 001248 | Payables Fund Account # 9759651478 | Accounts Payable Batch 120623 | \$ 355,307.60 |
| | | | <u>\$ 3,601,247.49</u> |
| 001249 | Payroll Fund Account # 9469730919 | Estimated Payroll 12/28/23 | \$ 250,000.00 |
| 001250 | Payroll Fund Account # 9469730919 | Estimated Payroll 01/11/24 | \$ 250,000.00 |
| | | | <u>\$ 4,101,247.49</u> |

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

The above numbered checks, 001242-001250 have been duly audited is hereby certified as correct.

Janyne Brown, Chief Financial Officer

A/P Fund

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

| | | |
|--------|--|-------------------------------|
| 001242 | A/P Checks: | 051368 |
| | A/P Draft | |
| | Voids: | |
| 001243 | A/P Checks: | 051369-051418 |
| | A/P Draft | 000702-000705 |
| | Voids: | |
| | 051402 - Meiners Oaks Ave Harware - Continuation of detail of check #051401 | |
| 001244 | A/P Checks: | 051419-051465 |
| | A/P Draft | 000706-000712 |
| | Voids: | |
| | 051422 - Amazon Capital Service - Continuation of detail of check #051421 | |
| | 051446 - Meiners Oaks Ave Harware - Continuation of detail of check #051445 | |
| 001245 | A/P Checks: | 051466-051509 |
| | A/P Draft | 000713 |
| | Voids: | |
| 001246 | A/P Checks: | 051510-051555 |
| | A/P Draft | 000714-000719 |
| | Voids: | |
| 001247 | A/P Checks: | 051599 |
| | A/P Draft | |
| | Voids: | |
| 001248 | A/P Checks: | 051556-051598 & 051600-051608 |
| | A/P Draft | 000720-000722 |
| | Voids: | |
| | 051587 - Meiners Oaks Ace Hardware - Continuation of Detail of check #051586 | |



Janyne Brown, Chief Financial Officer

CERTIFICATION

Payroll disbursements for the pay period ending 11/11/23
Pay Date 11/16/23
have been duly audited and are
hereby certified as correct.

Signed: Jayne Brown

Jayne Brown

CERTIFICATION

Payroll disbursements for the pay period ending 11/25/23
Pay Date 11/30/23
have been duly audited and are
hereby certified as correct.

Signed: Jayne Brown

Jayne Brown

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|------------|--------|------------|----------------|----------|----------|--------------|--------------|
| C-CHECK | VOID CHECK | V | 11/08/2023 | | | 051402 | | |
| C-CHECK | VOID CHECK | V | 11/15/2023 | | | 051422 | | |
| C-CHECK | VOID CHECK | V | 11/15/2023 | | | 051446 | | |
| C-CHECK | VOID CHECK | V | 12/06/2023 | | | 051587 | | |

* * T O T A L S * *

| | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|-----------------|----|----------------|-----------|--------------|
| REGULAR CHECKS: | 0 | 0.00 | 0.00 | 0.00 |
| HAND CHECKS: | 0 | 0.00 | 0.00 | 0.00 |
| DRAFTS: | 0 | 0.00 | 0.00 | 0.00 |
| EFT: | 0 | 0.00 | 0.00 | 0.00 |
| NON CHECKS: | 0 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------|---|-------------------|------|------|
| VOID CHECKS: | 4 | VOID DEBITS 0.00 | | |
| | | VOID CREDITS 0.00 | 0.00 | 0.00 |

TOTAL ERRORS: 0

| VENDOR SET: 01 | BANK: | TOTALS: | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|----------------|-------|---------|----|----------------|-----------|--------------|
| | | | 4 | 0.00 | 0.00 | 0.00 |
| BANK: | | TOTALS: | 4 | 0.00 | 0.00 | 0.00 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------------|--------------------------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 01483 | CORVEL CORPORATION | | | | | | | |
| I-103123 | October 2023 Clams Fee | D | 11/08/2023 | 1,650.00 | | 000702 | | |
| I-110723-CMWD | Corvel Claims - 10/31-11/06/23 | D | 11/08/2023 | 1,276.38 | | 000702 | | |
| I-1493455 | Annual Administration Fee | D | 11/08/2023 | 10,000.00 | | 000702 | | |
| I-1493490 | Annual CareMC Fee | D | 11/08/2023 | 2,500.00 | | 000702 | | 15,426.38 |
| 05937 | Enterprise FM Trust | | | | | | | |
| I-585916A-110423 | Vehicle Maintenance | D | 11/08/2023 | 29,280.25 | | 000703 | | 29,280.25 |
| 00131 | JCI JONES CHEMICALS, INC | | | | | | | |
| I-926963 | Chlorine - TP, CM926975 | D | 11/08/2023 | 5,371.86 | | 000704 | | |
| I-927169 | Chlorine - TP, CM927182 | D | 11/08/2023 | 5,371.86 | | 000704 | | 10,743.72 |
| 05973 | Mechanics Bank Credit Card | | | | | | | |
| C-102623b | AWWA Training Cancelation - PR | D | 11/08/2023 | 333.75CR | | 000705 | | |
| I-102323a | WaterWissepro Training - UT | D | 11/08/2023 | 300.00 | | 000705 | | |
| I-102623c | Claptron Technologies Private | D | 11/08/2023 | 63.00 | | 000705 | | |
| I-102623d | API Service - ENG | D | 11/08/2023 | 100.00 | | 000705 | | |
| I-102623e | CmwdStaff - MGMT | D | 11/08/2023 | 612.00 | | 000705 | | |
| I-102623f | Claptron Technologies Private | D | 11/08/2023 | 175.00 | | 000705 | | |
| I-102623g | Websites Renewal - MGMT | D | 11/08/2023 | 599.94 | | 000705 | | |
| I-102623h | Microsoft Licenses - IT | D | 11/08/2023 | 643.50 | | 000705 | | |
| I-102623i | Lunch - FEMA Tour - MGMT | D | 11/08/2023 | 36.62 | | 000705 | | 2,196.31 |
| 01483 | CORVEL CORPORATION | | | | | | | |
| I-111023-CMWD | Corvel Claims - 11/07-11/10/23 | D | 11/15/2023 | 11,172.47 | | 000706 | | |
| I-111423-CMWD-B | Corvel Claims - 11/14/23 | D | 11/15/2023 | 21,285.34 | | 000706 | | 32,457.81 |
| 03425 | Eagle Aerial Solutions | | | | | | | |
| I-20587 | CII Compliance Pathway Proj | D | 11/15/2023 | 7,250.00 | | 000707 | | 7,250.00 |
| 00128 | INTERNAL REVENUE SERVICE | | | | | | | |
| I-T1 202311132242 | Federal Withholding | D | 11/15/2023 | 43,404.73 | | 000708 | | |
| I-T3 202311132242 | SS Withholding | D | 11/15/2023 | 34,853.06 | | 000708 | | |
| I-T4 202311132242 | Medicare Withholding | D | 11/15/2023 | 10,864.36 | | 000708 | | 89,122.15 |
| 00187 | CALPERS | | | | | | | |
| I-PBB202311132242 | PERS BUY BACK | D | 11/15/2023 | 130.46 | | 000709 | | |
| I-PBP202311132242 | PERS BUY BACK | D | 11/15/2023 | 161.96 | | 000709 | | |
| I-PEB202311132242 | PEPRA EMPLOYEES PORTION | D | 11/15/2023 | 11,600.82 | | 000709 | | |
| I-PEM202311132242 | PERS EMPLOYEE PORTION MGMT | D | 11/15/2023 | 1,955.07 | | 000709 | | |
| I-PER202311132242 | PERS EMPLOYEE PORTION | D | 11/15/2023 | 6,712.87 | | 000709 | | |
| I-PRB202311132242 | PEBRA EMPLOYER PORTION | D | 11/15/2023 | 11,496.01 | | 000709 | | |
| I-PRR202311132242 | PERS EMPLOYER PORTION | D | 11/15/2023 | 13,356.07 | | 000709 | | 45,413.26 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------------|--------------------------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 00180 | S.E.I.U. - LOCAL 721 | | | | | | | |
| I-COP202311132242 | SEIU 721 COPE | D | 11/15/2023 | 2.50 | | 000710 | | |
| I-UND202311132242 | UNION DUES | D | 11/15/2023 | 855.75 | | 000710 | | 858.25 |
| 00049 | STATE OF CALIFORNIA | | | | | | | |
| I-SDI202311132242 | CASDI Withholding | D | 11/15/2023 | 1,870.41 | | 000711 | | |
| I-T2 202311132242 | STATE WITHHOLDING (CA) | D | 11/15/2023 | 16,535.55 | | 000711 | | 18,405.96 |
| 05790 | STATE OF OREGON | | | | | | | |
| I-OST202311132242 | OR STATE TRANSIT TAX | D | 11/15/2023 | 6.14 | | 000712 | | |
| I-T2 202311132242 | STATE WITHHOLDING (OR) | D | 11/15/2023 | 453.08 | | 000712 | | 459.22 |
| 01483 | CORVEL CORPORATION | | | | | | | |
| I-112123-CMWD-B | Corvel Claims - 11/15-11/20/23 | D | 11/22/2023 | 601.58 | | 000713 | | 601.58 |
| 01483 | CORVEL CORPORATION | | | | | | | |
| I-112123-CMWD-C | Corvel Claims 11/21/23 | D | 11/29/2023 | 23,634.84 | | 000714 | | |
| I-112823-CMWD | Corvel Claims - 11/23-11/27/23 | D | 11/29/2023 | 70.33 | | 000714 | | 23,705.17 |
| 00128 | INTERNAL REVENUE SERVICE | | | | | | | |
| I-T1 202311272243 | Federal Withholding | D | 11/29/2023 | 45,916.86 | | 000715 | | |
| I-T3 202311272243 | SS Withholding | D | 11/29/2023 | 34,447.06 | | 000715 | | |
| I-T4 202311272243 | Medicare Withholding | D | 11/29/2023 | 11,350.99 | | 000715 | | 91,714.91 |
| 00187 | CALPERS | | | | | | | |
| I-PBB202311272243 | PERS BUY BACK | D | 11/29/2023 | 130.46 | | 000716 | | |
| I-PBP202311272243 | PERS BUY BACK | D | 11/29/2023 | 161.96 | | 000716 | | |
| I-PEB202311272243 | PEPRA EMPLOYEES PORTION | D | 11/29/2023 | 11,823.34 | | 000716 | | |
| I-PEM202311272243 | PERS EMPLOYEE PORTION MGMT | D | 11/29/2023 | 1,955.08 | | 000716 | | |
| I-PER202311272243 | PERS EMPLOYEE PORTION | D | 11/29/2023 | 7,154.87 | | 000716 | | |
| I-PRB202311272243 | PEBRA EMPLOYER PORTION | D | 11/29/2023 | 11,716.52 | | 000716 | | |
| I-PRR202311272243 | PERS EMPLOYER PORTION | D | 11/29/2023 | 14,048.67 | | 000716 | | 46,990.90 |
| 00180 | S.E.I.U. - LOCAL 721 | | | | | | | |
| I-COP202311272243 | SEIU 721 COPE | D | 11/29/2023 | 2.50 | | 000717 | | |
| I-UND202311272243 | UNION DUES | D | 11/29/2023 | 906.00 | | 000717 | | 908.50 |
| 00049 | STATE OF CALIFORNIA | | | | | | | |
| I-SDI202311272243 | CASDI Withholding | D | 11/29/2023 | 1,945.12 | | 000718 | | |
| I-T2 202311272243 | STATE WITHHOLDING (CA) | D | 11/29/2023 | 17,627.38 | | 000718 | | 19,572.50 |
| 05790 | STATE OF OREGON | | | | | | | |
| I-OST202311272243 | OR STATE TRANSIT TAX | D | 11/29/2023 | 6.14 | | 000719 | | |
| I-T2 202311272243 | STATE WITHHOLDING (OR) | D | 11/29/2023 | 453.08 | | 000719 | | 459.22 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|------------------|--------------------------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 01483 | CORVEL CORPORATION | | | | | | | |
| I-120523-CMWD | Corvel Claims - 11/28-12/04/23 | D | 12/06/2023 | 317.36 | | 000720 | | 317.36 |
| 05973 | Mechanics Bank Credit Card | | | | | | | |
| I-102723a | Claptron Technologies Private | D | 12/06/2023 | 63.00 | | 000721 | | |
| I-112723b | Bus Rental 11/01/23 - PR | D | 12/06/2023 | 1,563.00 | | 000721 | | |
| I-112723c | Claptron Technologies Private | D | 12/06/2023 | 175.00 | | 000721 | | |
| I-112723d | QR-Code Generator - SAFE | D | 12/06/2023 | 191.88 | | 000721 | | |
| I-112723e | Water Payment Test - LCRA | D | 12/06/2023 | 5.00 | | 000721 | | |
| I-112723f | Lunch - FEMA Tour | D | 12/06/2023 | 95.11 | | 000721 | | |
| I-112723g | Bus Rental 11/08/23 - PR | D | 12/06/2023 | 1,563.00 | | 000721 | | |
| I-112723h | Microsoft Licenses - IT | D | 12/06/2023 | 643.50 | | 000721 | | 4,299.49 |
| 03206 | U.S. Bank Global Corporate Tru | | | | | | | |
| I-7138250 | 2013-1 2019 Special Tax Bonds | D | 12/06/2023 | 2,750.00 | | 000722 | | 2,750.00 |
| 00048 | STATE OF CALIFORNIA | | | | | | | |
| I-110323 | State Water Payment | R | 11/08/2023 | 400,728.00 | | 051368 | | 400,728.00 |
| 00004 | ACWA JOINT POWERS INSURANCE AU | | | | | | | |
| I-0700973 | Health insurance 12/23 | R | 11/08/2023 | 152,890.91 | | 051369 | | 152,890.91 |
| 03044 | Amazon Capital Services | | | | | | | |
| I-19X6-JNC3-NLF9 | 3-Hole Punch Paper - TP | R | 11/08/2023 | 56.07 | | 051370 | | |
| I-1CP6-6Q33-JJF6 | USB C Charger - IT | R | 11/08/2023 | 40.74 | | 051370 | | |
| I-1DYD-1CD7-WH7X | Hip Wading Boots - MAINT | R | 11/08/2023 | 196.26 | | 051370 | | |
| I-1P1H-GQH3-6CPQ | Rainboots - MAINT | R | 11/08/2023 | 91.11 | | 051370 | | |
| I-1Y3N-KQP4-P6LK | Register Book - TP | R | 11/08/2023 | 19.51 | | 051370 | | |
| I-1YGV-J1V9-4F9Q | Stainless Steel Cable - LCRA | R | 11/08/2023 | 139.40 | | 051370 | | 543.09 |
| 06060 | Ameriflex | | | | | | | |
| I-INV664788 | FSA Admin Fee | R | 11/08/2023 | 96.00 | | 051371 | | 96.00 |
| 01602 | ANGELUS BLOCK CO., INC. | | | | | | | |
| I-VT00324051 | Type S Specm - LCRA | R | 11/08/2023 | 101.35 | | 051372 | | |
| I-VT00324163 | Type-S Specm X - LCRA | R | 11/08/2023 | 141.89 | | 051372 | | 243.24 |
| 01666 | AT & T | | | | | | | |
| I-000020762227 | Acct#9391080431 | R | 11/08/2023 | 920.68 | | 051373 | | 920.68 |
| 03429 | AT&T | | | | | | | |
| I-1677243809 | Acct#8310013074846 | R | 11/08/2023 | 8.00 | | 051374 | | 8.00 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|---|--------|------------|----------------|----------|----------|--------------|--------------|
| 01242 | AUTOMATIONDIRECT.COM INC. Sagimaw Envitoline Series Encl | R | 11/08/2023 | 1,249.46 | | 051375 | | 1,249.46 |
| 00021 | AWA OF VENTURA COUNTY WaterWise Breakfast - BOARD | R | 11/08/2023 | 120.00 | | 051376 | | |
| | I-06-15201 I-06-15230 CCWUC Education Training - LAB | R | 11/08/2023 | 90.00 | | 051376 | | 210.00 |
| 06163 | Barnard Properties, LLC Access Road Paving | R | 11/08/2023 | 86,309.00 | | 051377 | | 86,309.00 |
| 06158 | Justin Burgess PC 832 Arrest and control Trai | R | 11/08/2023 | 928.82 | | 051378 | | 928.82 |
| 09182 | CalPERS Unfunded Accrue Liab 11/23 | R | 11/08/2023 | 68,078.75 | | 051379 | | 68,078.75 |
| 00055 | CASITAS BOAT RENTALS Gas for Boat - LCRA | R | 11/08/2023 | 219.92 | | 051380 | | 219.92 |
| 05774 | CliftonLarsonAllen LLP Audit Service 22-23 | R | 11/08/2023 | 2,500.00 | | 051381 | | 2,500.00 |
| 03756 | County Fire Protection Fire Extinguisher Service | R | 11/08/2023 | 2,866.34 | | 051382 | | |
| | I-23-29641 I-23-29676 Fire Extinguishers Service-SAF | R | 11/08/2023 | 267.06 | | 051382 | | 3,133.40 |
| 01856 | CRAMER MARKETING/ FORMERLY DAT Accrue Use Tax | R | 11/08/2023 | 13.29CR | | 051383 | | |
| | D-42950a Accrue Use Tax | R | 11/08/2023 | 13.29 | | 051383 | | |
| | I-42950 Green GF Checks - ADM | R | 11/08/2023 | 183.22 | | 051383 | | 183.22 |
| 01764 | DataProse, LLC UB Mailing 10/23 | R | 11/08/2023 | 4,916.24 | | 051384 | | 4,916.24 |
| 03910 | DoiT International USA, INC Gloogle Apps 10/23 | R | 11/08/2023 | 2,652.00 | | 051385 | | 2,652.00 |
| 05992 | E Source Companies LLC Water Loss Audit Validation | R | 11/08/2023 | 3,300.00 | | 051386 | | 3,300.00 |
| 06108 | EMCOR Service Mesa Energy AC Service - LCRA | R | 11/08/2023 | 2,079.75 | | 051387 | | 2,079.75 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|--|--------|------------|----------------|----------|----------|--------------|--------------|
| 05909 | Enterprise I-34379420 Car Rental - UT/PL | R | 11/08/2023 | 366.80 | | 051388 | | 366.80 |
| 00101 | FISHER SCIENTIFIC I-7323482 Electode Poly Flat Surface | R | 11/08/2023 | 357.79 | | 051389 | | 357.79 |
| 03856 | Granicus, LLC I-173464 Maint, Hosting & Licensing Fee | R | 11/08/2023 | 9,197.92 | | 051390 | | 9,197.92 |
| 04022 | Hamner, Jewell & Associates I-203030 Ventura-SB Row Srvs - ENG | R | 11/08/2023 | 3,936.25 | | 051391 | | 3,936.25 |
| 00437 | HERC RENTALS INC I-33477313-009 Skiploader Rental - FEMA | R | 11/08/2023 | 2,334.01 | | 051392 | | 2,334.01 |
| 02940 | Holliday Rock Co, Inc. I-1575856 2500 PSI 1 Place Only - LCRA | R | 11/08/2023 | 1,152.93 | | 051393 | | 1,152.93 |
| 00596 | HOME DEPOT I-6143765 DW 20/60V Fast Charger - MAINT I-9900094 Contractor Sawhorse - MAINT | R | 11/08/2023 | 127.63 | | 051394 | | 196.98 |
| 05891 | Ixom Watercare Inc I-6733563 GS9 Tank Mixer - LAB | R | 11/08/2023 | 11,698.65 | | 051395 | | 11,698.65 |
| 09910 | J.W. ENTERPRISES I-371567 CT Pumping - 4M PP I-371568 CT Pumping - GRAND AVE. I-371569 CT Pumping - SA PLANT I-371570 CT Pumping - 3M PUMP I-371571 CT Pumping - FAIRVIEW RES. I-371572 CT Pumping - CASITAS DAM I-371573 CT Pumping - BATES RES. | R | 11/08/2023 | 80.50 | | 051396 | | 644.00 |
| 02671 | Tim Lawson I-Oct 23 Reimburse Expenses 10/23 | R | 11/08/2023 | 543.98 | | 051397 | | 543.98 |
| 06066 | Loomis I-13339923 Armored Truck Service - LCRA | R | 11/08/2023 | 286.56 | | 051398 | | 286.56 |
| 05966 | Lynn C Johnson Associates I-102623 CMWD Demonstration Garden - PR | R | 11/08/2023 | 1,225.00 | | 051399 | | 1,225.00 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
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| 05449 | Matheson Tri-Gas, Inc. | | | | | | | |
| I-0028683136 | Liquid Oxygen - TP | R | 11/08/2023 | 25,246.86 | | 051400 | | 25,246.86 |
| 00151 | MEINERS OAKS ACE HARDWARE | | | | | | | |
| C-060634 | Conduit PVC - LCRA | R | 11/08/2023 | 67.49CR | | 051401 | | |
| I-058377 | Ball Valve & Nipple Galv -LCRA | R | 11/08/2023 | 79.70 | | 051401 | | |
| I-059462 | Lock - MAINT | R | 11/08/2023 | 39.99 | | 051401 | | |
| I-059524 | Insect Repellent - WP | R | 11/08/2023 | 17.55 | | 051401 | | |
| I-059699 | Battery - IT | R | 11/08/2023 | 7.80 | | 051401 | | |
| I-059925 | Spray Paint - PL | R | 11/08/2023 | 28.85 | | 051401 | | |
| I-060174 | Dust Bags - PL | R | 11/08/2023 | 32.15 | | 051401 | | |
| I-060246 | Bulb & Toilet Tank - LCRA | R | 11/08/2023 | 39.01 | | 051401 | | |
| I-060326 | Conduit PVC - LCRA | R | 11/08/2023 | 96.42 | | 051401 | | |
| I-060403 | Mouse Trap, Bolts & Screws | R | 11/08/2023 | 7.22 | | 051401 | | |
| I-060500 | Scrapr Wall Flex Hyde - MAINT | R | 11/08/2023 | 27.30 | | 051401 | | |
| I-060590 | Term Ring - LCRA | R | 11/08/2023 | 3.51 | | 051401 | | |
| I-060592 | Twine Tw Nylon - LCRA | R | 11/08/2023 | 11.70 | | 051401 | | |
| I-060920 | Line Trimer - LCRA | R | 11/08/2023 | 103.71 | | 051401 | | |
| I-060961 | Bolt & Screws - UT | R | 11/08/2023 | 41.34 | | 051401 | | |
| I-061035 | Clamp & Bug Zapper - UT | R | 11/08/2023 | 71.93 | | 051401 | | |
| I-061049 | Spray Paint - LCRA | R | 11/08/2023 | 26.12 | | 051401 | | |
| I-061242 | Cable & Rope - MAINT | R | 11/08/2023 | 147.28 | | 051401 | | |
| I-061291 | Masn Jar - FISH | R | 11/08/2023 | 33.52 | | 051401 | | |
| I-061310 | Construction Adhesive - LCRA | R | 11/08/2023 | 47.75 | | 051401 | | 795.36 |
| 03444 | Mission Linen Supply | | | | | | | |
| I-520160646 | Uniform Pants - TP | R | 11/08/2023 | 54.00 | | 051403 | | |
| I-520350874 | Uniform Pants - PL | R | 11/08/2023 | 42.89 | | 051403 | | |
| I-520350875 | Uniform Pants - MAINT | R | 11/08/2023 | 27.89 | | 051403 | | |
| I-520350878 | Uniform Pants - TP | R | 11/08/2023 | 57.52 | | 051403 | | |
| I-520393524 | Uniform Pants - PL | R | 11/08/2023 | 42.89 | | 051403 | | |
| I-520393525 | Uniform Pants - MAINT | R | 11/08/2023 | 27.89 | | 051403 | | |
| I-520393528 | Uniform Pants - TP | R | 11/08/2023 | 49.30 | | 051403 | | 302.38 |
| 00165 | OJAI LUMBER CO, INC | | | | | | | |
| I-2310-760235 | Douglas Fir - LCRA | R | 11/08/2023 | 167.62 | | 051404 | | |
| I-2310-760807 | Douglas Fir - LCRA | R | 11/08/2023 | 358.37 | | 051404 | | 525.99 |
| 00168 | OJAI VALLEY NEWS | | | | | | | |
| I-7301 | Leagal Notice - Water Rates | R | 11/08/2023 | 33.00 | | 051405 | | 33.00 |
| 05713 | Pops Auto Repair | | | | | | | |
| I-0441 | Full Service - Unit 87 | R | 11/08/2023 | 1,335.63 | | 051406 | | |
| I-0477 | Light Installation - Unit E05 | R | 11/08/2023 | 950.00 | | 051406 | | |
| I-0480 | Removal & Place Decals - GARAG | R | 11/08/2023 | 1,111.00 | | 051406 | | 3,396.63 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
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| 00790 | PROFORMA | | | | | | | |
| I-BI85010641A | Seat Cover - PL | R | 11/08/2023 | 944.61 | | 051407 | | |
| I-BI85010756A | Uniform Shirts - ENG | R | 11/08/2023 | 511.56 | | 051407 | | |
| I-BI85010822A | Hats - LCRA | R | 11/08/2023 | 1,320.85 | | 051407 | | |
| I-BI85010872A | Uniform Shirts - LCRA | R | 11/08/2023 | 474.94 | | 051407 | | |
| I-BI85010891A | Uniform Shirts - LCRA | R | 11/08/2023 | 609.28 | | 051407 | | 3,861.24 |
| 05911 | Provost & Pritchard Consulting | | | | | | | |
| I-104496 | Rincon Backcountry Road | R | 11/08/2023 | 22,715.35 | | 051408 | | 22,715.35 |
| 00768 | SANTA BARBARA CONTROL SYSTEMS | | | | | | | |
| I-00019722 | PC2100C S/N 9195 For Evaluatio | R | 11/08/2023 | 800.28 | | 051409 | | 800.28 |
| 04635 | John Simon | | | | | | | |
| I-Nov 23 | Reimburse Expenses 11/23 | R | 11/08/2023 | 349.99 | | 051410 | | 349.99 |
| 00215 | SOUTHERN CALIFORNIA EDISON | | | | | | | |
| I-103123 | Acct#700029026585 | R | 11/08/2023 | 1,307.93 | | 051411 | | |
| I-110123 | Acct#700028645962 | R | 11/08/2023 | 111,466.53 | | 051411 | | |
| I-110323a | Acct#700598317666 | R | 11/08/2023 | 38.94 | | 051411 | | |
| I-110323b | Acct#700028735181 | R | 11/08/2023 | 10,814.95 | | 051411 | | |
| I-110623 | Acct#700030209177 | R | 11/08/2023 | 17,580.38 | | 051411 | | 141,208.73 |
| 00050 | STATE OF CALIFORNIA - EDD | | | | | | | |
| I-L1468356176 | Unemployment Insurance | R | 11/08/2023 | 689.00 | | 051412 | | 689.00 |
| 06091 | RedNova Labs, Inc. | | | | | | | |
| I-829566 | StoreEDGE FMS/Website Pro | R | 11/08/2023 | 337.50 | | 051413 | | 337.50 |
| 06064 | T-Mobile | | | | | | | |
| I-110123 | Acct#987771959 | R | 11/08/2023 | 70.75 | | 051414 | | 70.75 |
| 01959 | The Wharf | | | | | | | |
| I-123286 | Work Clothes - MAINT | R | 11/08/2023 | 329.57 | | 051415 | | 329.57 |
| 00825 | USA BLUEBOOK | | | | | | | |
| I-INV00177077 | Hach FA & Mono Reagent - LAB | R | 11/08/2023 | 246.20 | | 051416 | | |
| I-INV00177132 | pH Buffer 8.0 - LAB | R | 11/08/2023 | 60.48 | | 051416 | | 306.68 |
| 01283 | Verizon Wireless | | | | | | | |
| I-9948423182 | Monthly Cell Charges - DO | R | 11/08/2023 | 3,709.73 | | 051417 | | |
| I-9948423544 | Monthly Cell Charges - LCRA | R | 11/08/2023 | 442.65 | | 051417 | | 4,152.38 |

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| 05028 | Weck Analytical Environmental | | | | | | | |
| I-W3K0377 | UCMR5 09/14/23 | R | 11/08/2023 | 1,250.00 | | 051418 | | 1,250.00 |
| 01325 | Aflac Worldwide Headquarters | | | | | | | |
| I-884778 | Supplemental Insurance 11/23 | R | 11/15/2023 | 4,395.78 | | 051419 | | 4,395.78 |
| 00010 | AIRGAS USA LLC | | | | | | | |
| I-5503529517 | Gas Cylinder Rental - PL | R | 11/15/2023 | 473.38 | | 051420 | | 473.38 |
| 03044 | Amazon Capital Services | | | | | | | |
| C-1MPN-D9YQ-6CHN | Fishing Boot & Wader Bags - MA | R | 11/15/2023 | 117.95CR | | 051421 | | |
| C-1XQY-6MMF-1JF7 | Uniform Jacket Return - LCRA | R | 11/15/2023 | 70.58CR | | 051421 | | |
| I-13CY-34RF-1FRM | Crack Monitoring Record - TP | R | 11/15/2023 | 111.24 | | 051421 | | |
| I-13XR-3DNF-19DL | Check Valve - MAINT | R | 11/15/2023 | 53.52 | | 051421 | | |
| I-16LJ-99DD-1V3W | Computer Mouse - LAB | R | 11/15/2023 | 13.50 | | 051421 | | |
| I-1FRR-XP9C-4CG1 | Protective Glasses - MAINT | R | 11/15/2023 | 51.57 | | 051421 | | |
| I-1HRP-M6T7-4YNV | Cap Seat Gasket & Mesh Screen | R | 11/15/2023 | 128.85 | | 051421 | | |
| I-1KMM-6V69-4P1F | C Cell Batteries - EM | R | 11/15/2023 | 43.96 | | 051421 | | |
| I-1NWN-G4PX-J63Q | Dry Erase Pens - SAFE | R | 11/15/2023 | 15.84 | | 051421 | | |
| I-1QPX-KLC4-NH4Y | Chest Waders - MAINT | R | 11/15/2023 | 471.80 | | 051421 | | |
| I-1QX1-L433-L3NN | Exterior Mirrors - MAINT | R | 11/15/2023 | 18.29 | | 051421 | | |
| I-1QY3-F1XD-L97T | 3M Respirator & Sturdy Boot Ja | R | 11/15/2023 | 109.58 | | 051421 | | |
| I-1RNY-DKRN-1RFF | Boot Foot Wader - MAINT | R | 11/15/2023 | 117.95 | | 051421 | | 947.57 |
| 01722 | AMERICAN CASTING & MFG CORP | | | | | | | |
| I-364052 | Quagga Tags - LCRA | R | 11/15/2023 | 2,208.13 | | 051423 | | 2,208.13 |
| 00014 | AQUA-FLO SUPPLY | | | | | | | |
| C-SCM0180839 | Ball Valve - UT | R | 11/15/2023 | 380.16CR | | 051424 | | |
| I-SI2195756 | 1-1/2 Ball Valves - UT | R | 11/15/2023 | 238.98 | | 051424 | | |
| I-SI2209091 | 1 1/2 Ball Valve & Adapter- LC | R | 11/15/2023 | 101.25 | | 051424 | | |
| I-SI2215920 | Male Adapter - UT | R | 11/15/2023 | 45.76 | | 051424 | | |
| I-SI2218487 | Valve & Male Adapter - LCRA | R | 11/15/2023 | 251.64 | | 051424 | | 257.47 |
| 02179 | Art Street Interactive | | | | | | | |
| I-2734 | Reservation Sys. Hosting/Maint | R | 11/15/2023 | 549.70 | | 051425 | | 549.70 |
| 01666 | AT & T | | | | | | | |
| I-000020797644 | Local, Regional, Long Distance | R | 11/15/2023 | 746.90 | | 051426 | | 746.90 |
| 00018 | AT & T MOBILITY | | | | | | | |
| I-287290467941X1123 | Acct#287290467941 | R | 11/15/2023 | 250.07 | | 051427 | | |
| I-287294256431X1123 | Acct#287294256431 | R | 11/15/2023 | 1,085.55 | | 051427 | | 1,335.62 |

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| 00030 | B&R TOOL AND SUPPLY CO | | | | | | | |
| I-1900993936 | HDPE Sheet - PL | R | 11/15/2023 | 31.03 | | 051428 | | |
| I-1900993937 | Omala S4 GXV 220 Gear Oil - PL | R | 11/15/2023 | 421.49 | | 051428 | | 452.52 |
| 05794 | BMC West, LLC | | | | | | | |
| I-74486721-00 | Treaded Wood - PL | R | 11/15/2023 | 342.61 | | 051429 | | 342.61 |
| 05712 | Caterpillar Financial Services | | | | | | | |
| I-34600112 | Mini Excavator - GARAGE | R | 11/15/2023 | 23,075.85 | | 051430 | | 23,075.85 |
| 01764 | DataProse, LLC | | | | | | | |
| I-3P78495 | Bill Insert - New Ways to Pay | R | 11/15/2023 | 479.89 | | 051431 | | 479.89 |
| 06008 | Docu Products | | | | | | | |
| I-271205 | Copier Usage - DO | R | 11/15/2023 | 185.49 | | 051432 | | 185.49 |
| 00086 | E.J. Harrison & Sons Inc | | | | | | | |
| I-733 | Acct#500766090 | R | 11/15/2023 | 105.32 | | 051433 | | 105.32 |
| 02982 | Joe Evans | | | | | | | |
| I-Nov 23 | Reimburse Expenses 11/23 | R | 11/15/2023 | 170.00 | | 051434 | | 170.00 |
| 00093 | FEDERAL EXPRESS | | | | | | | |
| I-8-313-53096 | Shipping - LAB | R | 11/15/2023 | 16.14 | | 051435 | | 16.14 |
| 00104 | FRED'S TIRE MAN | | | | | | | |
| I-151488 | Tires - Unit E05 | R | 11/15/2023 | 300.55 | | 051436 | | 300.55 |
| 04257 | Geiger Enterprises, Inc. | | | | | | | |
| I-23-1714 | Fuel Testing SA Generator - EM | R | 11/15/2023 | 372.83 | | 051437 | | 372.83 |
| 06032 | Gordon Electric Supply, Inc | | | | | | | |
| I-S2676737.002 | Electric Pedestal Replacement | R | 11/15/2023 | 2,927.93 | | 051438 | | 2,927.93 |
| 02217 | Greg Rents | | | | | | | |
| I-54826 | Concrete Mix - LCRA | R | 11/15/2023 | 627.79 | | 051439 | | 627.79 |
| 00596 | HOME DEPOT | | | | | | | |
| I-9293867 | Retaining Wall Block & Adhesiv | R | 11/15/2023 | 148.54 | | 051440 | | 148.54 |
| 00894 | HOSE-MAN, INC. | | | | | | | |
| I-00048380 | 4" Spool Adapter & Coupler | R | 11/15/2023 | 250.71 | | 051441 | | 250.71 |

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| 02344 | Janitek Cleaning Solutions | | | | | | | |
| C-51363A | CR - Janitorial Services Chang | R | 11/15/2023 | 2,630.78CR | | 051442 | | |
| I-51197A | Janitorial Service - DO | R | 11/15/2023 | 2,630.78 | | 051442 | | |
| I-51364A | Janitorial Service - DO | R | 11/15/2023 | 1,290.00 | | 051442 | | 1,290.00 |
| 00667 | Kennedy/Jenks Consultants, Inc | | | | | | | |
| I-167336 | Casitas Spillway Erosion - ENG | R | 11/15/2023 | 582.50 | | 051443 | | 582.50 |
| 06164 | Mainline Striping | | | | | | | |
| I-103023 | Re-Stripe WP Parking Lot -LCRA | R | 11/15/2023 | 950.00 | | 051444 | | 950.00 |
| 00151 | MEINERS OAKS ACE HARDWARE | | | | | | | |
| I-061152 | 18' Flat Steel Stakes - LCRA | R | 11/15/2023 | 387.24 | | 051445 | | |
| I-061250 | Faucet & Blades - LCRA | R | 11/15/2023 | 168.65 | | 051445 | | |
| I-061345 | Cement - LCRA | R | 11/15/2023 | 41.89 | | 051445 | | |
| I-061356 | Wrench Gear & Broom - UT | R | 11/15/2023 | 57.73 | | 051445 | | |
| I-061420 | Nozzle & Re-Bar Tie Wire - LCR | R | 11/15/2023 | 18.03 | | 051445 | | |
| I-061449 | Tape Measr - LCRA | R | 11/15/2023 | 7.65 | | 051445 | | |
| I-061592 | Shower Head & Spray Paint - LC | R | 11/15/2023 | 20.09 | | 051445 | | |
| I-061705 | Screw Bolt & Bulb - LCRA | R | 11/15/2023 | 82.09 | | 051445 | | |
| I-061733 | Utility knife & Nut Set - UT | R | 11/15/2023 | 42.91 | | 051445 | | |
| I-061764 | Term Ring - LCRA | R | 11/15/2023 | 7.01 | | 051445 | | |
| I-061791 | Sealer Concrete - LCRA | R | 11/15/2023 | 23.38 | | 051445 | | |
| I-061834 | Construction Adhesive & Paint | R | 11/15/2023 | 163.81 | | 051445 | | |
| I-061949 | Pipe & Bronze 14' Segmented | R | 11/15/2023 | 79.03 | | 051445 | | |
| I-062008 | Faucet & Bushing - LCRA | R | 11/15/2023 | 27.48 | | 051445 | | |
| I-062029 | Spec Mix - LCRA | R | 11/15/2023 | 34.28 | | 051445 | | 1,161.27 |
| 03444 | Mission Linen Supply | | | | | | | |
| I-520437720 | Uniform Pants - TP | R | 11/15/2023 | 42.89 | | 051447 | | |
| I-520437721 | Uniform Pants - MAINT | R | 11/15/2023 | 27.89 | | 051447 | | |
| I-520437724 | Uniform Pants - TP | R | 11/15/2023 | 49.30 | | 051447 | | 120.08 |
| 06140 | Norfield Development Partners, | | | | | | | |
| I-1953 | Locator LOGIX - ENG | R | 11/15/2023 | 885.00 | | 051448 | | 885.00 |
| 01570 | Ojai Auto Supply | | | | | | | |
| I-580795 | Battery - Unit 9395 | R | 11/15/2023 | 108.88 | | 051449 | | |
| I-580949 | FHP Truflex V-Belt - LCRA | R | 11/15/2023 | 8.82 | | 051449 | | 117.70 |
| 00884 | OJAI TERMITE & PEST CONTROL, I | | | | | | | |
| I-244639 | Rodent Control - Casitas 2 | R | 11/15/2023 | 78.00 | | 051450 | | 78.00 |

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| 01627 | OSCAR'S TREE SERVICE | | | | | | | |
| I-63252 | Tree Removal - LCRA | R | 11/15/2023 | 4,100.00 | | 051451 | | 4,100.00 |
| 02495 | Pacific Marine Repair Inc. | | | | | | | |
| I-746003 | Pacific Angler 136 Motor Swap | R | 11/15/2023 | 10,051.37 | | 051452 | | 10,051.37 |
| 05713 | Pops Auto Repair | | | | | | | |
| I-0483 | Light Installation - Unit E08 | R | 11/15/2023 | 950.00 | | 051453 | | 950.00 |
| 10042 | PSR ENVIRONMENTAL SERVICE, INC | | | | | | | |
| I-11471 | Gas Tank Inspection - DO | R | 11/15/2023 | 250.00 | | 051454 | | |
| I-11472 | Gas Tank Inspection - LCRA | R | 11/15/2023 | 250.00 | | 051454 | | |
| I-11500 | Annual Leak Detection - DO | R | 11/15/2023 | 1,837.54 | | 051454 | | 2,337.54 |
| 03556 | Safety Tek Industries | | | | | | | |
| I-103688 | Hydrostatic Test - TP | R | 11/15/2023 | 223.00 | | 051455 | | 223.00 |
| 04635 | John Simon | | | | | | | |
| I-111423 | Reimburse Expenses 11/23 | R | 11/15/2023 | 155.00 | | 051456 | | 155.00 |
| 02703 | Sunbelt Rentals | | | | | | | |
| I-145176030-0002 | Emergency Standby Generators | R | 11/15/2023 | 16,337.40 | | 051457 | | |
| I-145682234-0002 | Diesel for Water Truck - FEMA | R | 11/15/2023 | 328.37 | | 051457 | | 16,665.77 |
| 00499 | Taft Electric Company | | | | | | | |
| I-21863 | Emergency Generator Rincon-ENG | R | 11/15/2023 | 342,973.57 | | 051458 | | 342,973.57 |
| 05914 | Lenaya Velarde | | | | | | | |
| I-1033519 | Camping Cancellation - LCRA | R | 11/15/2023 | 110.00 | | 051459 | | 110.00 |
| 00247 | County of Ventura | | | | | | | |
| I-364530 | Encroachment Permits PE23-0838 | R | 11/15/2023 | 400.00 | | 051460 | | |
| I-364673 | Encroachment Permits PE23-0606 | R | 11/15/2023 | 180.00 | | 051460 | | |
| I-365445 | Encroachment Permit PE23-0654- | R | 11/15/2023 | 180.00 | | 051460 | | 760.00 |
| 00663 | WAXIE SANITARY SUPPLY | | | | | | | |
| I-82085755 | Janitorial Supplies - LCRA | R | 11/15/2023 | 1,754.88 | | 051461 | | |
| I-82085757 | Janitorial Supplies - LCRA | R | 11/15/2023 | 919.55 | | 051461 | | |
| I-82099106 | Cleaning Supplies - DO | R | 11/15/2023 | 1,796.36 | | 051461 | | 4,470.79 |
| 06056 | Ameriflex | | | | | | | |
| I-FSA202311132242 | FSA Deduction | R | 11/15/2023 | 1,159.59 | | 051462 | | 1,159.59 |

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| 00102 | FRANCHISE TAX BOARD | | | | | | | |
| I-G11202311132242 | Payroll Deduction | R | 11/15/2023 | 500.00 | | 051463 | | 500.00 |
| 00124 | ICMA RETIREMENT TRUST - 457 | | | | | | | |
| I-DCI202311132242 | DEFERRED COMP FLAT | R | 11/15/2023 | 1,765.83 | | 051464 | | |
| I-DI%202311132242 | DEFERRED COMP PERCENT | R | 11/15/2023 | 120.31 | | 051464 | | 1,886.14 |
| 00985 | NATIONWIDE RETIREMENT SOLUTION | | | | | | | |
| I-CUN202311132242 | 457 CATCH UP | R | 11/15/2023 | 1,184.90 | | 051465 | | |
| I-DCN202311132242 | DEFERRED COMP FLAT | R | 11/15/2023 | 7,967.91 | | 051465 | | |
| I-DN%202311132242 | DEFERRED COMP PERCENT | R | 11/15/2023 | 435.78 | | 051465 | | 9,588.59 |
| 02587 | A&M LAWNMOWER SHOP | | | | | | | |
| I-53711 | Shaft Coupling - MAINT | R | 11/22/2023 | 64.88 | | 051466 | | 64.88 |
| 00012 | ALL-PHASE ELECTRIC SUPPLY CO. | | | | | | | |
| I-5665-1043621 | 51833 26W Light - EM | R | 11/22/2023 | 344.01 | | 051467 | | |
| I-5665-1044586 | Switch & Thhn Str Grm 500ft Re | R | 11/22/2023 | 368.50 | | 051467 | | 712.51 |
| 03044 | Amazon Capital Services | | | | | | | |
| I-149F-9QF3-1N7G | Anti-Fogs Lens - MAINT | R | 11/22/2023 | 11.26 | | 051468 | | |
| I-1FHX-W6V4-CQJ4 | Golf Cart Tires - LCRA | R | 11/22/2023 | 212.51 | | 051468 | | |
| I-1G4J-LFKV-7437 | Uniform Jacket - LCRA | R | 11/22/2023 | 58.74 | | 051468 | | |
| I-1H7F-73JH-13DM | Ati-Fogs Lends - MAINT | R | 11/22/2023 | 46.70 | | 051468 | | |
| I-1K6Y-MNJC-4T9X | Keyboard & Mouse - LCRA | R | 11/22/2023 | 147.58 | | 051468 | | |
| I-1NNH-YGFC-4VP3 | USB Adapter - ENG | R | 11/22/2023 | 9.43 | | 051468 | | |
| I-1NVK-MMCX-47D3 | 7 RV Blade - MAINT | R | 11/22/2023 | 19.28 | | 051468 | | |
| I-1RKJ-FNC3-41D7 | Powerline Network Adapters-LCR | R | 11/22/2023 | 58.98 | | 051468 | | |
| I-1WHH-3F7T-1C31 | Chainsaw Chaps - MAINT | R | 11/22/2023 | 92.08 | | 051468 | | 656.56 |
| 00014 | AQUA-FLO SUPPLY | | | | | | | |
| I-SI2221210 | PVC Nipple & Pipe - LCRA | R | 11/22/2023 | 216.91 | | 051469 | | |
| I-SI2221215 | Brass Parts - UT | R | 11/22/2023 | 215.23 | | 051469 | | |
| I-SI2221945 | 4" Pop-Up Rotor - LCRA | R | 11/22/2023 | 121.69 | | 051469 | | 553.83 |
| 00018 | AT & T MOBILITY | | | | | | | |
| I-287327817962X1123 | Acct#287327817962 | R | 11/22/2023 | 36.38 | | 051470 | | 36.38 |
| 03429 | AT&T | | | | | | | |
| I-0519833801 | Acct#8310009376372 | R | 11/22/2023 | 1,287.10 | | 051471 | | 1,287.10 |
| 03429 | AT&T | | | | | | | |
| I-2760133808 | Acct#8310011246015 | R | 11/22/2023 | 2,210.40 | | 051472 | | 2,210.40 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|--|--------|------------|----------------|----------|----------|--------------|--------------|
| 03429 | AT&T Acct#8310009376326 | R | 11/22/2023 | 1,287.10 | | 051473 | | 1,287.10 |
| 00030 | B&R TOOL AND SUPPLY CO District Master Locks - MAINT | R | 11/22/2023 | 323.90 | | 051474 | | 323.90 |
| 06090 | Bartle Wells Associates Water Rate Study - ADM | R | 11/22/2023 | 2,270.00 | | 051475 | | 2,270.00 |
| 01295 | BSN CONSTRUCTION Asphalt Patching - ENG | R | 11/22/2023 | 12,057.70 | | 051476 | | 12,057.70 |
| 03702 | Cannon Corporation Robles Spillway Repair Design | R | 11/22/2023 | 885.00 | | 051477 | | 885.00 |
| 03021 | Central Communications Call Center 10/23 | R | 11/22/2023 | 248.62 | | 051478 | | 248.62 |
| 00719 | CORELOGIC INFORMATION SOLUTION Realquest Subscription | R | 11/22/2023 | 137.50 | | 051479 | | 137.50 |
| 02544 | Department of Justice Fingerprinting - LCRA | R | 11/22/2023 | 64.00 | | 051480 | | 64.00 |
| 02667 | Digital Telecommunications Cor Remote Support - IT | R | 11/22/2023 | 520.00 | | 051481 | | 520.00 |
| 00086 | E.J. Harrison & Sons Inc Acct#500546088 | R | 11/22/2023 | 846.30 | | 051482 | | 846.30 |
| 00086 | E.J. Harrison & Sons Inc Acct#500890288 | R | 11/22/2023 | 105.32 | | 051483 | | 105.32 |
| 00086 | E.J. Harrison & Sons Inc Acct#1C00054240 | R | 11/22/2023 | 468.53 | | 051484 | | 468.53 |
| 00095 | FAMCON PIPE & SUPPLY Sampling Station - PL | R | 11/22/2023 | 852.64 | | 051485 | | 852.64 |
| 00714 | FAST SIGNS Payment cutoff Time Sign - ADM | R | 11/22/2023 | 64.65 | | 051486 | | 64.65 |
| 00099 | FGL ENVIRONMENTAL Nitrate Monitoring 10/17/23 | R | 11/22/2023 | 64.00 | | 051487 | | |
| | I-318003A Nitrate Monitoring 10/24/23 | R | 11/22/2023 | 64.00 | | 051487 | | |
| | I-318660A Lab Water Quality 10/31/23 | R | 11/22/2023 | 62.00 | | 051487 | | |
| | I-318666A Nitrate Monitoring 11/07/23 | R | 11/22/2023 | 85.00 | | 051487 | | 275.00 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|----------------|--------------------------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 02217 | Greg Rents | | | | | | | |
| I-53862 | Concrete mix - LCRA | R | 11/22/2023 | 345.72 | | 051488 | | |
| I-55323 | Barreto Trencher - LCRA | R | 11/22/2023 | 218.25 | | 051488 | | 563.97 |
| 04022 | Hammer, Jewell & Associates | | | | | | | |
| I-203081 | Ventura-SB Row Srvs - ENG | R | 11/22/2023 | 4,035.00 | | 051489 | | 4,035.00 |
| 05799 | Jack Henry & Associates Inc. | | | | | | | |
| I-4445946 | RemitPlus Express - ADM | R | 11/22/2023 | 250.00 | | 051490 | | 250.00 |
| 05744 | Kear Groundwater | | | | | | | |
| I-3265 | Hydrogeologic Service - HOBO | R | 11/22/2023 | 1,817.25 | | 051491 | | 1,817.25 |
| 00151 | MEINERS OAKS ACE HARDWARE | | | | | | | |
| I-061816 | Corner Brace, Bolts & Screws | R | 11/22/2023 | 10.62 | | 051492 | | |
| I-062332 | Ball Valve & Tape - UT | R | 11/22/2023 | 42.51 | | 051492 | | |
| I-062588 | Elbow - LCRA | R | 11/22/2023 | 18.64 | | 051492 | | 71.77 |
| 06165 | Micheal Mentzer | | | | | | | |
| I-Space 127 | Trailer Storage Refund - LCRA | R | 11/22/2023 | 58.67 | | 051493 | | 58.67 |
| 01570 | Ojai Auto Supply | | | | | | | |
| I-581339 | Winshield Wash - UT | R | 11/22/2023 | 10.85 | | 051494 | | 10.85 |
| 00884 | OJAI TERMITE & PEST CONTROL, I | | | | | | | |
| I-245924 | Rodent Control 2035 Grand Ave | R | 11/22/2023 | 75.00 | | 051495 | | |
| I-245979 | Rodent Control - Casitas 2 | R | 11/22/2023 | 78.00 | | 051495 | | |
| I-245980 | Rodent Control - 1890 Casitas | R | 11/22/2023 | 89.00 | | 051495 | | 242.00 |
| 00169 | OJAI VALLEY SANITARY DISTRICT | | | | | | | |
| I-25590 | Cust #20594 | R | 11/22/2023 | 324.97 | | 051496 | | 324.97 |
| 00169 | OJAI VALLEY SANITARY DISTRICT | | | | | | | |
| I-25668 | Cust #52921 | R | 11/22/2023 | 59.12 | | 051497 | | 59.12 |
| 00188 | PETTY CASH | | | | | | | |
| I-101423 | Replenish Petty Cash - DO | R | 11/22/2023 | 295.96 | | 051498 | | 295.96 |
| 05911 | Provost & Pritchard Consulting | | | | | | | |
| I-03897-23-001 | Rincon Backcountry Road Enviro | R | 11/22/2023 | 2,560.17 | | 051499 | | 2,560.17 |
| 00306 | Rincon Consultants, Inc. | | | | | | | |
| I-52702 | Robles Maintenance Support | R | 11/22/2023 | 3,348.00 | | 051500 | | |
| I-52705 | Ojai Ave Pipe Environ. Support | R | 11/22/2023 | 4,828.80 | | 051500 | | 8,176.80 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|---|--|--|--|--|----------|--|--------------|--------------|
| 02475 I-975802 | Rutan & Tucker, LLP Acct#029518-0004 | R | 11/22/2023 | 693.00 | | 051501 | | 693.00 |
| 05824 I-4041 | RW. Communication, Inc. Fiber Fix/Re-Term - LCRA | R | 11/22/2023 | 1,098.83 | | 051502 | | 1,098.83 |
| 01109 I-13542 I-13543 | SALVADOR LOERA TRANSPORTATION Fill Sand Mutual Plant - PL 3/4 Rock for Robles - MAINT | R R | 11/22/2023 11/22/2023 | 638.00 1,160.00 | | 051503 051503 | | 1,798.00 |
| 00204 I-190874 | SOAP MAN DISTRIBUTING OF Greese tubs - PL | R | 11/22/2023 | 419.69 | | 051504 | | 419.69 |
| 00215 I-112023a I-112023b | SOUTHERN CALIFORNIA EDISON Acct#700533992421 Acct#700625798978 | R R | 11/22/2023 11/22/2023 | 28,463.19 376.46 | | 051505 051505 | | 28,839.65 |
| 02703 I-147138631-0001 | Sunbelt Rentals Forklift Rental - LCRA | R | 11/22/2023 | 1,590.33 | | 051506 | | 1,590.33 |
| 01147 I-5021 | SUPERIOR GATE SYSTEMS Repair Canal Gate - MAINT | R | 11/22/2023 | 150.00 | | 051507 | | 150.00 |
| 03864 I-063110 | County of Ventura Resource Man Permit Sky High Rd - ENG | R | 11/22/2023 | 322.58 | | 051508 | | 322.58 |
| 00663 I-82092244 I-82105009 | WAXIE SANITARY SUPPLY Janitorial Supplies - LCRA Janitorial Supplies - DO | R R | 11/22/2023 11/22/2023 | 628.22 149.94 | | 051509 051509 | | 778.16 |
| 06123 I-4530 | 120 Water Audit, Inc LCRR Service Line Inventory | R | 11/29/2023 | 7,740.00 | | 051510 | | 7,740.00 |
| 03044 I-11CH-WHPW-4HQM I-13TD-1GML-VRP4 I-1CXX-QN34-63QY I-1H4H-PCGF-T6DY I-1PLM-GMKV-69QK I-1RKJ-FNC3-3GXM I-1V9K-LQXQ-LR7N I-1VLK-M1V3-NYTQ I-1YLN-RL3W-1RXN I-1YTV-NKHH-D9V3 | Amazon Capital Services Label Tape - LCRA Office Chair - LCRA Calendar Book - PR Knockout Seal - LCRA Knockout Seal - LCRA Coffee - LCRA Anti Seize Food Grade Lube -UT Safety Earmuffs - MAINT Showerheads - LCRA 12" Test Ball Plug - TP | R R R R R R R R R R | 11/29/2023 11/29/2023 11/29/2023 11/29/2023 11/29/2023 11/29/2023 11/29/2023 11/29/2023 11/29/2023 11/29/2023 | 29.80 111.52 27.83 27.20 10.71 41.98 371.03 47.29 171.40 514.22 | | 051511 051511 051511 051511 051511 051511 051511 051511 051511 051511 | | 1,352.98 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
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| 00014 | AQUA-FLO SUPPLY | | | | | | | |
| I-SI22226089 | Pop-up Rotor & Station Battery | R | 11/29/2023 | 333.48 | | 051512 | | 333.48 |
| 01323 | ARGO CHEMICAL INC | | | | | | | |
| I-2311102 | Ammonia Solution - TP | R | 11/29/2023 | 6,136.93 | | 051513 | | 6,136.93 |
| 01666 | AT & T | | | | | | | |
| I-000020876000 | Acct#9391062398 | R | 11/29/2023 | 408.01 | | 051514 | | 408.01 |
| 01666 | AT & T | | | | | | | |
| I-000020880977 | Acct#9391064013 | R | 11/29/2023 | 30.64 | | 051515 | | 30.64 |
| 05140 | Annette Ayala | | | | | | | |
| I-106 | Ojai Ave Cultural Monitor -ENG | R | 11/29/2023 | 7,822.00 | | 051516 | | |
| I-107 | Ojai Ave Cultural Monitor -ENG | R | 11/29/2023 | 8,002.00 | | 051516 | | 15,824.00 |
| 00030 | B&R TOOL AND SUPPLY CO | | | | | | | |
| I-1900994486 | Impact Socket 3/4 Dr - PL | R | 11/29/2023 | 61.68 | | 051517 | | 61.68 |
| 04111 | Roadpost, Inc. | | | | | | | |
| I-BU01627847 | Sat Phone Service - TP | R | 11/29/2023 | 66.95 | | 051518 | | 66.95 |
| 06158 | Justin Burgess | | | | | | | |
| I-112823 | Reimburse Expenses 11/23 | R | 11/29/2023 | 136.61 | | 051519 | | 136.61 |
| 00207 | CA Department of Tax & Fee Adm | | | | | | | |
| I-L0023456787 | Water Rights - A011311 | R | 11/29/2023 | 767.61 | | 051520 | | 767.61 |
| 00207 | CA Department of Tax & Fee Adm | | | | | | | |
| I-L0023464846 | Water Rights - A015998 | R | 11/29/2023 | 12,049.11 | | 051521 | | 12,049.11 |
| 05995 | Canon Financial Services | | | | | | | |
| I-31590090 | Copier Rental - ADM | R | 11/29/2023 | 233.11 | | 051522 | | 233.11 |
| 01843 | COASTAL COPY | | | | | | | |
| I-1087006 | Copier Usage - LCRA | R | 11/29/2023 | 161.52 | | 051523 | | 161.52 |
| 06166 | Steve Cooper | | | | | | | |
| I-110723 | Irrigation Controller Rebate | R | 11/29/2023 | 173.99 | | 051524 | | 173.99 |
| 02480 | David Taussig & Associates, In | | | | | | | |
| I-2310152 | D22-00115 CFD Tax Admin | R | 11/29/2023 | 1,081.50 | | 051525 | | 1,081.50 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
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| 00740 | DELL MARKETING L.P. Dell Latitude 3540 - LCRA | R | 11/29/2023 | 1,158.75 | | 051526 | | 1,158.75 |
| 00081 | DELTA LIQUID ENERGY Propane - TP | R | 11/29/2023 | 380.75 | | 051527 | | 380.75 |
| 06127 | Dion & Sons, Inc Diesel - LCRA | R | 11/29/2023 | 2,405.63 | | 051528 | | 5,172.03 |
| | I-SP21939 I-SP21940 Gas - LCRA | R | 11/29/2023 | 2,766.40 | | 051528 | | |
| 00086 | E.J. Harrison & Sons Inc Acct#102258843 | R | 11/29/2023 | 307.85 | | 051529 | | 307.85 |
| 00086 | E.J. Harrison & Sons Inc Acct#1C00053370 | R | 11/29/2023 | 299.62 | | 051530 | | 299.62 |
| 00086 | E.J. Harrison & Sons Inc Acct#1C00054230 | R | 11/29/2023 | 2,223.16 | | 051531 | | 2,223.16 |
| 00093 | FEDERAL EXPRESS Shipping - TP | R | 11/29/2023 | 11.41 | | 051532 | | 11.41 |
| 00013 | FERGUSON ENTERPRISES INC Royal Hydra Clst - LCRA | R | 11/29/2023 | 229.59 | | 051533 | | 229.59 |
| 00099 | FGL ENVIRONMENTAL Plant Effluent DBP 10/31/23 | R | 11/29/2023 | 333.00 | | 051534 | | 333.00 |
| 00104 | FRED'S TIRE MAN Flat Tire - Unit 115 | R | 11/29/2023 | 25.00 | | 051535 | | 25.00 |
| 00894 | HOSE-MAN, INC. Hose - PL | R | 11/29/2023 | 64.81 | | 051536 | | 64.81 |
| 00151 | MEINERS OAKS ACE HARDWARE | | | | | | | |
| | I-057620 Duck Tape & Play Sand - PR | R | 11/29/2023 | 14.99 | | 051537 | | 483.46 |
| | I-062520 Batteries - UT | R | 11/29/2023 | 23.39 | | 051537 | | |
| | I-062622 Ball Valve & Wrench Comb - UT | R | 11/29/2023 | 61.53 | | 051537 | | |
| | I-062733 Poly Tube & Coupling - LCRA | R | 11/29/2023 | 13.62 | | 051537 | | |
| | I-062746 Bolts & Screws - LCRA | R | 11/29/2023 | 10.78 | | 051537 | | |
| | I-062812 LED Headlamp - LCRA | R | 11/29/2023 | 24.39 | | 051537 | | |
| | I-063101 T-Post/U Posts - MAINT | R | 11/29/2023 | 287.09 | | 051537 | | |
| | I-063376 Plastic Bucket - UT | R | 11/29/2023 | 17.04 | | 051537 | | |
| | I-063382 Bolts & Screws - O&M | R | 11/29/2023 | 21.86 | | 051537 | | |
| | I-063741 Paint Thinner - FISH | R | 11/29/2023 | 8.77 | | 051537 | | |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|--------------------|--------------------------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 03444 | Mission Linen Supply | | | | | | | |
| I-520491855 | Uniform Pants - PL | R | 11/29/2023 | 42.89 | | 051538 | | |
| I-520491856 | Uniform Pants - MAINT | R | 11/29/2023 | 27.89 | | 051538 | | |
| I-520491859 | Uniform Pants - TP | R | 11/29/2023 | 49.30 | | 051538 | | 120.08 |
| 03701 | MNS Engineers, Inc. | | | | | | | |
| I-84672 | Survey & Legal Des. Farnham Rd | R | 11/29/2023 | 6,970.00 | | 051539 | | 6,970.00 |
| 01570 | Ojai Auto Supply | | | | | | | |
| I-581486 | Engine Brite Cleaner & Fuel Li | R | 11/29/2023 | 122.82 | | 051540 | | |
| I-581518 | Beam Wiper - LCRA | R | 11/29/2023 | 70.66 | | 051540 | | |
| I-581523 | Armor All & Glass Cleaner - UT | R | 11/29/2023 | 27.54 | | 051540 | | |
| I-581918 | Oil & Funnel - Unit 12 | R | 11/29/2023 | 24.23 | | 051540 | | 245.25 |
| 00627 | PORT SUPPLY | | | | | | | |
| I-006459b | Rain Gear | R | 11/29/2023 | 64.18 | | 051541 | | 64.18 |
| 00790 | PROFORMA | | | | | | | |
| I-BI85010891B | Cap - LCRA | R | 11/29/2023 | 247.61 | | 051542 | | 247.61 |
| 06067 | Scceswest, Inc | | | | | | | |
| I-0801202308152023 | Heavy Eq Rental - FEMA | R | 11/29/2023 | 50,952.00 | | 051543 | | 50,952.00 |
| 1 | SHAPIRO, JOEL | | | | | | | |
| I-000202309292230 | US REFUND | R | 11/29/2023 | 10.21 | | 051544 | | 10.21 |
| 02597 | Shell | | | | | | | |
| I-93256279 | Gas - Rental Car | R | 11/29/2023 | 73.25 | | 051545 | | 73.25 |
| 00215 | SOUTHERN CALIFORNIA EDISON | | | | | | | |
| I-112223a | Acct#700356078152 | R | 11/29/2023 | 217.65 | | 051546 | | |
| I-112223b | Acct#700237081885 | R | 11/29/2023 | 1,796.85 | | 051546 | | 2,014.50 |
| 00216 | Southern California Gas Co. | | | | | | | |
| I-112723a | Acct#00801443003 | R | 11/29/2023 | 676.91 | | 051547 | | |
| I-112723b | Acct#18231433006 | R | 11/29/2023 | 159.40 | | 051547 | | 836.31 |
| 06064 | T-Mobile | | | | | | | |
| I-120123 | Acct#987771959 | R | 11/29/2023 | 31.15 | | 051548 | | 31.15 |
| 03758 | County of Ventura - Fleet Serv | | | | | | | |
| I-9117-2309 | Fleet Service - Unit 115/282/6 | R | 11/29/2023 | 15,947.35 | | 051549 | | 15,947.35 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------------|--------------------------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 02854 | Water Works Engineers, LLC | | | | | | | |
| I-14491 | Ven-SB Intertie Amend 2 | R | 11/29/2023 | 30,420.00 | | 051550 | | |
| I-14492 | Ven-SB Counties Design - ENG | R | 11/29/2023 | 9,483.50 | | 051550 | | 39,903.50 |
| 05028 | Weck Analytical Environmental | | | | | | | |
| I-W3K1702 | Stage 2 DBP Sampling - LAB | R | 11/29/2023 | 720.00 | | 051551 | | 720.00 |
| 06056 | Ameriflex | | | | | | | |
| I-FSA202311272243 | FSA Deduction | R | 11/29/2023 | 1,299.98 | | 051552 | | 1,299.98 |
| 00102 | FRANCHISE TAX BOARD | | | | | | | |
| I-G11202311272243 | Payroll Deduction | R | 11/29/2023 | 500.00 | | 051553 | | 500.00 |
| 00124 | ICMA RETIREMENT TRUST - 457 | | | | | | | |
| I-DCI202311272243 | DEFERRED COMP FLAT | R | 11/29/2023 | 1,765.83 | | 051554 | | |
| I-DI%202311272243 | DEFERRED COMP PERCENT | R | 11/29/2023 | 120.31 | | 051554 | | 1,886.14 |
| 00985 | NATIONWIDE RETIREMENT SOLUTION | | | | | | | |
| I-CUN202311272243 | 457 CATCH UP | R | 11/29/2023 | 1,184.90 | | 051555 | | |
| I-DCN202311272243 | DEFERRED COMP FLAT | R | 11/29/2023 | 7,992.91 | | 051555 | | |
| I-DN%202311272243 | DEFERRED COMP PERCENT | R | 11/29/2023 | 435.78 | | 051555 | | 9,613.59 |
| 00004 | ACWA JOINT POWERS INSURANCE AU | | | | | | | |
| I-0701244 | Health Insurance 01/24 | R | 12/06/2023 | 158,207.33 | | 051556 | | 158,207.33 |
| 00010 | AIRGAS USA LLC | | | | | | | |
| I-9144436226 | Welding Supplies - LCRA | R | 12/06/2023 | 475.91 | | 051557 | | 475.91 |
| 03044 | Amazon Capital Services | | | | | | | |
| I-14J7-PDH7-97ND | Nozzle Body Double Hose -MAINT | R | 12/06/2023 | 22.42 | | 051558 | | |
| I-1CD9-JRGW-7FJ4 | Protective Case - ADM | R | 12/06/2023 | 18.01 | | 051558 | | |
| I-1G1G-1L1N-1KFX | Fuel Shut Off Solenoid - Un141 | R | 12/06/2023 | 31.64 | | 051558 | | |
| I-1LY1-NHKH-7CJV | Pressure Assist Tank - MAINT | R | 12/06/2023 | 275.72 | | 051558 | | 347.79 |
| 00014 | AQUA-FLO SUPPLY | | | | | | | |
| C-SCM0182399 | 5" Deep Profile Pro Channel Ki | R | 12/06/2023 | 77.22CR | | 051559 | | |
| I-SI2216807 | 5" Deep Profile Pro Channel Ki | R | 12/06/2023 | 540.54 | | 051559 | | |
| I-SI2226808 | 40 PVC Cap & Coupling - UT | R | 12/06/2023 | 6.28 | | 051559 | | |
| I-SI2229216 | Brass Nipple & Seal Tape - UT | R | 12/06/2023 | 135.06 | | 051559 | | |
| I-SI2229217 | Brass Nipple - UT | R | 12/06/2023 | 81.05 | | 051559 | | 685.71 |
| 01703 | ARNOLD LAROCHELLE MATTHEWS | | | | | | | |
| I-91119 | Metter #5088-001 | R | 12/06/2023 | 2,912.00 | | 051560 | | 2,912.00 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|---|--|------------------|--|---------------------------------------|----------|--------------------------------------|--------------|--------------|
| 02179 I-2750 | Art Street Interactive Reservation Sys. Hosting/Maint | R | 12/06/2023 | 549.70 | | 051561 | | 549.70 |
| 01666 I-000020907408 | AT & T Acct#9391080431 | R | 12/06/2023 | 920.68 | | 051562 | | 920.68 |
| 00021 I-06-15278 | AWA OF VENTURA COUNTY WaterWise Breakfast - ENG/O&M | R | 12/06/2023 | 90.00 | | 051563 | | 90.00 |
| 00030 C-1900994766 I-1900994638 I-1900994639 I-1900994765 | B&R TOOL AND SUPPLY CO Impact Socket & Adapter - PL Magneto Assembly got Wacker Ra Impact Socket & Adapter - PL Bix Hex Extention - PL | R R R R | 12/06/2023 12/06/2023 12/06/2023 12/06/2023 | 204.00CR 281.22 142.32 56.80 | | 051564 051564 051564 051564 | | 276.34 |
| 00055 I-Nov 23 | CASITAS BOAT RENTALS Gas for Boat - LCRA | R | 12/06/2023 | 155.07 | | 051565 | | 155.07 |
| 03021 I-000031-073-841 | Central Communications Call Center 11/23 | R | 12/06/2023 | 300.01 | | 051566 | | 300.01 |
| 05964 I-0232531112223 | Charter Communications Holding Acct#8448200220232531 | R | 12/06/2023 | 685.00 | | 051567 | | 685.00 |
| 05774 I-3988193 | CliftonLarsonAllen LLP Audit Service 22-23 | R | 12/06/2023 | 500.00 | | 051568 | | 500.00 |
| 00058 I-53746 | COAST TO COAST Tubular Lugs - LCRA | R | 12/06/2023 | 11.54 | | 051569 | | 11.54 |
| 06167 I-538090722 I-538090723 I-538092029 | Conejo Recreation & Park Distr American Red Cross Lifeguard T American Red Cross Lifeguard T American Red Cross Lifeguard T | R R R | 12/06/2023 12/06/2023 12/06/2023 | 255.00 255.00 255.00 | | 051570 051570 051570 | | 765.00 |
| 00062 I-9009-1041170 | CONSOLIDATED ELECTRICAL Permasleeve Heat Shrink Labels | R | 12/06/2023 | 267.18 | | 051571 | | 267.18 |
| 02115 I-S1630149.001 | Consumers Pipe Supply Co. Pilot Plant Replacement Valve | R | 12/06/2023 | 1,237.45 | | 051572 | | 1,237.45 |
| 01764 I-DP2304947 | DataProse, LLC UB Mailing 11/23 | R | 12/06/2023 | 8,605.13 | | 051573 | | 8,605.13 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|---|--------|------------|----------------|----------|----------|--------------|--------------|
| 00740 | DELL MARKETING L.P. Dell Latitude 3540 - LCRA | R | 12/06/2023 | 2,272.76 | | 051574 | | 2,272.76 |
| 03517 | Department of Industrial Relat Workers Comp Assesments | R | 12/06/2023 | 4,875.31 | | 051575 | | 4,875.31 |
| 06076 | Dodos Design Uniforms - MAINT | R | 12/06/2023 | 220.00 | | 051576 | | |
| | I-9249 Uniform - MAINT | R | 12/06/2023 | 223.19 | | 051576 | | |
| | I-9250 Sticker Logos Water Buffalos | R | 12/06/2023 | 98.00 | | 051576 | | 541.19 |
| 06108 | EMCOR Service Mesa Energy AC Service - LCRA | R | 12/06/2023 | 2,079.75 | | 051577 | | 2,079.75 |
| 05909 | Enterprise Car Rental - FISH | R | 12/06/2023 | 582.53 | | 051578 | | 582.53 |
| 00095 | FAMCON PIPE & SUPPLY Ball AMS & Corp Return - PL | R | 12/06/2023 | 1,810.38CR | | 051579 | | |
| | I-S100103486.003 Pipeline Restock - PL | R | 12/06/2023 | 13,505.40 | | 051579 | | |
| | I-S100103864.001 1" X500' CTS Poly Eth 200psi | R | 12/06/2023 | 563.06 | | 051579 | | |
| | I-S100115122.001 Pipeline Stock - PL | R | 12/06/2023 | 5,040.75 | | 051579 | | 17,298.83 |
| 00099 | FGL ENVIRONMENTAL THM/HAA Monitoring Stage 2 | R | 12/06/2023 | 1,007.00 | | 051580 | | |
| | I-318664A OWS-San Antonio TP - MN | R | 12/06/2023 | 21.00 | | 051580 | | |
| | I-318667A OWS-San Antonio TP - Mn | R | 12/06/2023 | 39.00 | | 051580 | | |
| | I-319066A Nitrate Monitoring 11/14/23 | R | 12/06/2023 | 64.00 | | 051580 | | |
| | I-319436A Nitrate Monitoring 11/21/23 | R | 12/06/2023 | 64.00 | | 051580 | | 1,195.00 |
| 02217 | Greg Rents Decomposed Granite - PL | R | 12/06/2023 | 78.56 | | 051581 | | 78.56 |
| 09910 | J.W. ENTERPRISES CT Pumping - 4M PP | R | 12/06/2023 | 80.50 | | 051582 | | |
| | I-372587 CT Pumping - GRAND AVE. | R | 12/06/2023 | 80.50 | | 051582 | | |
| | I-372588 CT Pumping - SA PLANT | R | 12/06/2023 | 161.00 | | 051582 | | |
| | I-372589 CT Pumping - 3M PUMP | R | 12/06/2023 | 80.50 | | 051582 | | |
| | I-372590 CT Pumping - FAIRVIEW RES. | R | 12/06/2023 | 80.50 | | 051582 | | |
| | I-372591 CT Pumping - CASITAS DAM | R | 12/06/2023 | 80.50 | | 051582 | | |
| | I-372592 CT Pumping - BATES RES. | R | 12/06/2023 | 80.50 | | 051582 | | 644.00 |
| 02344 | Janitek Cleaning Solutions Janitorial Service - DO | R | 12/06/2023 | 1,290.00 | | 051583 | | 1,290.00 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------|--------------------------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 02671 | Tim Lawson | | | | | | | |
| I-Dec 23 | Reimburse Expenses 12/23 | R | 12/06/2023 | 184.22 | | 051584 | | 184.22 |
| 06066 | Loomis | | | | | | | |
| I-13359568 | Armored Truck Service - LCRA | R | 12/06/2023 | 286.56 | | 051585 | | 286.56 |
| 00151 | MEINERS OAKS ACE HARDWARE | | | | | | | |
| I-059126 | MLW Recip Bim - UT | R | 12/06/2023 | 33.17 | | 051586 | | |
| I-063103 | Brass Hose & Adapter - UT | R | 12/06/2023 | 125.76 | | 051586 | | |
| I-063343 | Fittings - LCRA | R | 12/06/2023 | 20.63 | | 051586 | | |
| I-063367 | Batteries & Adhsv - LCRA | R | 12/06/2023 | 23.40 | | 051586 | | |
| I-063397 | Bolts & Screws - LCRA | R | 12/06/2023 | 3.21 | | 051586 | | |
| I-063542 | Solder & Map Pro Gas - LCRA | R | 12/06/2023 | 37.64 | | 051586 | | |
| I-063739 | Faucet & Cement - LCRA | R | 12/06/2023 | 41.69 | | 051586 | | |
| I-063750 | Post Eye Light Control - EM | R | 12/06/2023 | 12.68 | | 051586 | | |
| I-063889 | Bolts & Screws & Fittings - FI | R | 12/06/2023 | 44.73 | | 051586 | | |
| I-063915 | Tamper Steel Handle - MAINT | R | 12/06/2023 | 58.55 | | 051586 | | |
| I-063964 | Ammpiance Epoxy - FISH | R | 12/06/2023 | 16.77 | | 051586 | | |
| I-063972 | Rubber Top Key - WP | R | 12/06/2023 | 10.02 | | 051586 | | |
| I-063977 | Cleaner Simple Green - FISH | R | 12/06/2023 | 18.95 | | 051586 | | |
| I-064001 | Hose & Grind Wheel - UT | R | 12/06/2023 | 90.18 | | 051586 | | |
| I-064074 | Plier & Hose - UT | R | 12/06/2023 | 54.71 | | 051586 | | |
| I-064167 | Plug - UT | R | 12/06/2023 | 24.15 | | 051586 | | |
| I-064199 | Socket Set - MAINT | R | 12/06/2023 | 15.87 | | 051586 | | |
| I-064204 | Socket Set - MAINT | R | 12/06/2023 | 15.89 | | 051586 | | |
| I-064264 | Staples - MAINT | R | 12/06/2023 | 8.83 | | 051586 | | 656.83 |
| 03444 | Mission Linen Supply | | | | | | | |
| I-520527187 | Uniform Pants - PL | R | 12/06/2023 | 42.89 | | 051588 | | |
| I-520527188 | Uniform Pants - MAINT | R | 12/06/2023 | 27.89 | | 051588 | | |
| I-520527191 | Uniform Pants - TP | R | 12/06/2023 | 49.30 | | 051588 | | 120.08 |
| 06168 | Anthony Nackino | | | | | | | |
| I-1341103 | Camping Cancellation - LCRA | R | 12/06/2023 | 194.00 | | 051589 | | 194.00 |
| 01570 | Ojai Auto Supply | | | | | | | |
| I-582167 | Fuel Injection Hose - MAINT | R | 12/06/2023 | 11.84 | | 051590 | | 11.84 |
| 00168 | OJAI VALLEY NEWS | | | | | | | |
| I-7561 | AD 11/24/23 | R | 12/06/2023 | 183.00 | | 051591 | | 183.00 |
| 00169 | OJAI VALLEY SANITARY DISTRICT | | | | | | | |
| I-25674 | Cust #99991 | R | 12/06/2023 | 3,378.91 | | 051592 | | 3,378.91 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|---------------------------------------|--|--------|--------------------------|-----------------------|----------|------------------|--------------|--------------|
| 01627 I-63364 | OSCAR'S TREE SERVICE Tree Trim/Stump Grinding | R | 12/06/2023 | 8,500.00 | | 051593 | | 8,500.00 |
| 04531 I-425234 | Peace Officers Research Associ PORAC Insurance for Rangers | R | 12/06/2023 | 237.00 | | 051594 | | 237.00 |
| 05848 I-24100269 | Public Risk, Innovation, Solut Excess Workers Comp Insurance | R | 12/06/2023 | 12,781.00 | | 051595 | | 12,781.00 |
| 00790 I-BI85011158A | PROFORMA Uniform Shirts - LCRA | R | 12/06/2023 | 155.12 | | 051596 | | 155.12 |
| 02756 I-2530162-IN | SC Fuels Gas - DO | R | 12/06/2023 | 7,070.36 | | 051597 | | 7,070.36 |
| 00215 I-120123 I-120423 | SOUTHERN CALIFORNIA EDISON Acct#700029026585 Acct#700028645962 | R R | 12/06/2023 12/06/2023 | 2,436.35 98,370.05 | | 051598 051598 | | 100,806.40 |
| 00048 I-120423 | STATE OF CALIFORNIA State Water Plan Payment | R | 12/06/2023 | 1,137,987.00 | | 051599 | | 1,137,987.00 |
| 05786 I-8005552944 | Stericycle, Inc. Shredding Service - DO | R | 12/06/2023 | 122.31 | | 051600 | | 122.31 |
| 02703 I-147725098-0001 | Sunbelt Rentals Double Drump Rental - LCRA | R | 12/06/2023 | 924.74 | | 051601 | | 924.74 |
| 00251 I-0006073969 | VENTURA COUNTY STAR Notice of Public Hearing -MGMT | R | 12/06/2023 | 123.90 | | 051602 | | 123.90 |
| 00257 I-113023 | VENTURA RIVER WATER DISTRICT Acct#5-37500A | R | 12/06/2023 | 126.90 | | 051603 | | 126.90 |
| 01283 I-9950868067 I-9950868429 | Verizon Wireless Monthly Cell Charges - DO Monthly Cell Charges - LCRA | R R | 12/06/2023 12/06/2023 | 3,406.56 430.24 | | 051604 051604 | | 3,836.80 |
| 1 I-000202312012244 | MOSKOVITZ, HELEN US REFUND | R | 12/06/2023 | 60.00 | | 051605 | | 60.00 |
| 1 I-000202312012246 | MIRACLE TRUST US REFUND | R | 12/06/2023 | 26.82 | | 051606 | | 26.82 |

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------------|--------------|--------|------------|----------------|----------|----------|--------------|--------------|
| 1 | STONE, BOB | | | | | | | |
| I-000202312012245 | US REFUND | R | 12/06/2023 | 12.17 | | 051607 | | 12.17 |
| 1 | KATZ, CAROLE | | | | | | | |
| I-000202312012247 | US REFUND | R | 12/06/2023 | 292.02 | | 051608 | | 292.02 |

| * * T O T A L S * * | | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|---------------------|--|-----|-------------------|-----------|--------------|
| REGULAR CHECKS: | | 237 | 3,165,684.76 | 0.00 | 3,165,684.76 |
| HAND CHECKS: | | 0 | 0.00 | 0.00 | 0.00 |
| DRAFTS: | | 21 | 442,932.94 | 0.00 | 442,932.94 |
| EFT: | | 0 | 0.00 | 0.00 | 0.00 |
| NON CHECKS: | | 0 | 0.00 | 0.00 | 0.00 |
| VOID CHECKS: | | 0 | VOID DEBITS 0.00 | | |
| | | | VOID CREDITS 0.00 | 0.00 | |

TOTAL ERRORS: 0

| VENDOR SET: 01 | BANK: AP | TOTALS: | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|----------------|----------|---------|-----|----------------|-----------|--------------|
| | | | 258 | 3,608,617.70 | 0.00 | 3,608,617.70 |
| BANK: AP | | TOTALS: | 258 | 3,608,617.70 | 0.00 | 3,608,617.70 |
| REPORT TOTALS: | | | 258 | 3,608,617.70 | 0.00 | 3,608,617.70 |

Void Check #51293 -\$7,250.00
 Void Check #44979 -\$ 110.00
 Void Check #51129 -\$ 10.21

\$3,601,247.49

Adjudication Charge Fund Account

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

Adj. Checks: 000101

Adj. Draft

Voids:



Janyne Brown, Chief Financial Officer

| VENDOR I.D. | NAME | STATUS | CHECK DATE | INVOICE AMOUNT | DISCOUNT | CHECK NO | CHECK STATUS | CHECK AMOUNT |
|-------------------|--|------------|------------|----------------|----------|----------|--------------|--------------|
| 02475 I-975801 | Rutan & Tucker, LLP Adjudication Litigation | 09/23 R | 11/22/2023 | 1,925.19 | | 000101 | | 1,925.19 |

* * T O T A L S * *

| | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|-----------------|----|----------------|-----------|--------------|
| REGULAR CHECKS: | 1 | 1,925.19 | 0.00 | 1,925.19 |
| HAND CHECKS: | 0 | 0.00 | 0.00 | 0.00 |
| DRAFTS: | 0 | 0.00 | 0.00 | 0.00 |
| EFT: | 0 | 0.00 | 0.00 | 0.00 |
| NON CHECKS: | 0 | 0.00 | 0.00 | 0.00 |
| VOID CHECKS: | 0 | | | |
| VOID DEBITS | | 0.00 | | |
| VOID CREDITS | | 0.00 | 0.00 | |

TOTAL ERRORS: 0

| VENDOR SET: 01 BANK: ADJ TOTALS: | NO | INVOICE AMOUNT | DISCOUNTS | CHECK AMOUNT |
|----------------------------------|----|----------------|-----------|--------------|
| VENDOR SET: 01 BANK: ADJ TOTALS: | 1 | 1,925.19 | 0.00 | 1,925.19 |
| BANK: ADJ TOTALS: | 1 | 1,925.19 | 0.00 | 1,925.19 |
| REPORT TOTALS: | 1 | 1,925.19 | 0.00 | 1,925.19 |

Casitas Municipal Water District
Reimbursement Disclosure Report (1)
Fiscal Year 2023/24
July 1, 2023-June 30, 2024

| <u>Date paid</u> | <u>Board of Director/Employee</u> | <u>Description</u> | <u>Amount Paid</u> |
|------------------|-----------------------------------|---|--------------------|
| 7/13/2023 | Michael Gibson | Cleaning Supplies & waterproof Suits | \$ 377.33 |
| 7/13/2023 | Michael Gibson | Fisheries Supplies | \$ 553.93 |
| 7/26/2023 | Ramiro Garcia | Safety Boot Stipend | \$ 205.00 |
| 7/26/2023 | Eric Lara | Safety Boot Stipend | \$ 205.00 |
| 7/26/2023 | Gustavo Muro | ESRI UC | \$ 2,301.48 |
| 7/26/2023 | Edgar Ramos | Safety Boot Stipend | \$ 205.00 |
| 7/27/2023 | David Pope | Work - T -Shirts | \$ 134.06 |
| 8/9/2023 | Joe Evans | Timeclock Cards | \$ 235.10 |
| 8/10/2023 | Michael Kenney | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Cory Johnson | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Spencer Hair | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Jose Ruiz | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Mike Robles | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Jesus Garcia | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Eduardo Lopez | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | David Pope | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Brian Taylor | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Luis Mejia | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Vincent Godinez | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Gerardo Herrera | Safety Boot Stipend | \$ 205.00 |
| 8/10/2023 | Lisa Barbee | CalPERS Ed Forum Registration Fee | \$ 449.00 |
| 8/30/2023 | Tim Lawson | Carports to House Cars | \$ 719.98 |
| 8/30/2023 | Luke Soholt | Damtender's Unsecured Property tax | \$ 385.97 |
| 9/6/2023 | Julia Aranda | Replace Engineering Drone | \$ 917.69 |
| 9/13/2023 | Scott Lewis | Office Supplies | \$ 286.00 |
| 9/13/2023 | Scott Lewis | Hotel 07/29/23-08/08/23 | \$ 1,140.50 |
| 9/21/2023 | Donnell Evans | Grade 2 Electrical & Instrumentation Technologist Certifica | \$ 103.00 |
| 9/21/2023 | Alex Kelso | Motors & Pumps Maintenance & Operation Class | \$ 171.00 |
| 9/27/2023 | Julia Aranda | Laptop Monitor and Docking Station | \$ 368.77 |
| 9/27/2023 | Jesus Garcia | Water Treatment Course | \$ 199.99 |
| 9/27/2023 | Tyrone LaFay | Advance for Water Smart Conference | \$ 609.10 |
| 9/27/2023 | Marti Ortiz | Advance for Water Smart Conference | \$ 871.80 |
| 10/4/2023 | Joe Martinez III | Casitas Water Adventure Certified Pool Operator | \$ 350.00 |
| 10/11/2023 | Justin Burgess | Safety Boot Stipend | \$ 205.00 |
| 10/11/2023 | Juan Pablo Hernandez | Safety Boot Stipend | \$ 205.00 |
| 10/18/2023 | Mitch Tull | CPO Training | \$ 350.00 |
| 10/19/2023 | Tyron LaFay | WSI Conference | \$ 112.55 |
| 10/19/2023 | Lindsay Cao | CWEA Membership Renewal | \$ 210.00 |
| 11/1/2023 | Vincent Godinez | AWWA Fall Conference Loding | \$ 455.68 |
| 11/1/2023 | Edgar Ramos | AWWA Fall Conference Loding | \$ 546.21 |
| 11/2/2023 | William Reeder | D4 Certificate | \$ 105.00 |
| 11/8/2023 | Justing Burgess | Arrest and Cotrol Training Advance | \$ 928.82 |
| 11/8/2023 | Tim Lawson | Rental Car Canopy | \$ 543.98 |
| 11/8/2023 | John Simon | American Water College Course | \$ 349.99 |
| 11/15/2023 | Joe Evans | PC 832 Training | \$ 170.00 |
| 11/15/2023 | John Simon | Distribution 5 Ceritfication | \$ 155.00 |
| 11/26/2023 | Jesus Garcia | AWWA Fall Conference Loding | \$ 589.68 |
| 11/29/2023 | Justin Burgess | 832 Training | \$ 136.61 |
| 12/6/2023 | Tim Lawson | Replacement Part for Lawn Swaper | \$ 184.22 |

Minutes of the Board of Directors
Meeting held November 8, 2023

1. CALL TO ORDER

President Hajas called the meeting to order at 5:00 p.m.

2. ROLL CALL

Directors Cole, Kaiser and Hajas are present. Directors Brennan and Bergen are absent. Also present are AGM Dyer, EA Vieira and Counsel McNulty.

3. PLEDGE OF ALLEGIANCE

President Hajas led the Pledge of Allegiance.

4. AGENDA CONFIRMATION

It was determined that there would not be a closed session.

5. PUBLIC COMMENTS - Presentation on District related items that are not on the agenda - three-minute limit.

None

6. CONSENT AGENDA

6.a. Accounts Payable Report.
[Accounts Payable Report.pdf](#)

6.b. Minutes of the October 25, 2023 Board Meeting.
[10 25 2023 Min.pdf](#)

The Consent Agenda was offered by Director Kaiser, seconded by Director Cole, and adopted by the following roll call vote:

| | | |
|---------|------------|---------------------|
| AYES: | Directors: | Cole, Kaiser, Hajas |
| NOES: | Directors: | None |
| ABSENT: | Directors: | Brennan, Bergen |

7. ACTION ITEMS

7.a. Authorize the General Manager to issue Task Order 2023-08 to Kenny/Jenks Consultants for engineering design services related to DBP Control at the Marion R. Walker Water Treatment Plant (MWWTP) for a fee not to exceed \$92,250.
[BoardMemo_DBP_20231108.pdf](#)
[Casitas Draft DBP Control Design Proposal.pdf](#)

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

| | | |
|---------|------------|---------------------|
| AYES: | Directors: | Cole, Kaiser, Hajas |
| NOES: | Directors: | None |
| ABSENT: | Directors: | Brennan, Bergen |

- 7.b. Authorize the General Manager to issue a Purchase Order to the Gordian Group under EZIQC Contract No. CA-R7-PAV02-123021-JHE for the Robles Canal Panel Replacement, Specification No. 23-466 in the amount of \$102,276.81.
[231108 Board Memo Award.pdf](#)
[CWD - Robles Canal Panels Replacement WOP 11.1.23 \(1\).pdf](#)

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

| | | |
|---------|------------|---------------------|
| AYES: | Directors: | Cole, Kaiser, Hajas |
| NOES: | Directors: | None |
| ABSENT: | Directors: | Brennan, Bergen |

- 7.c. Approve an unbudgeted item in the amount of \$20,000 for costs related to the US Bureau of Reclamation's Reimbursable Account No. 19-WC-20-5506 - Robles Diversion O&M and BiOp Activities.
[Board Memo USBR Deposit Request 110822 \(1\).pdf](#)

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

| | | |
|---------|------------|---------------------|
| AYES: | Directors: | Cole, Kaiser, Hajas |
| NOES: | Directors: | None |
| ABSENT: | Directors: | Brennan, Bergen |

8. INFORMATION ITEMS

- 8.a. State Water Project Intertie Report.
[SWP Intertie Project Cost 10-31-23.pdf](#)
- 8.b. CFD 2013 Report.
[CFD 2013-1 Project Cost 10-31-2023.pdf](#)
- 8.c. Investment Report.
[Investment Report FY2024 October.pdf](#)
- 8.d. Adjudication Charges Report.
[Adjudication Charges YTD 10.31.23.pdf](#)
- 8.e. Consumption Report.
[Consumption 2023-2024.pdf](#)

The information items were received.

9. GENERAL MANAGER COMMENTS

AGM Dyer reported that we completed our facilities tours, and they were successful with full buses and positive feedback.

10. BOARD OF DIRECTOR REPORTS ON MEETINGS ATTENDED

Director Kaiser attended the AWA Directors meeting.

President Hajas attended the OBGMA meeting and reported that the GSP was approved and there is a hearing on November 30th to increase pumping charges.

11. BOARD OF DIRECTOR COMMENTS PER GOVERNMENT CODE SECTION 54954.2(a).

None

12. CLOSED SESSION

- 12.a. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code Section 54956.9(a) Santa Barbara Channelkeeper v. State Water Resources Control Board, City of San Buenaventura, et al.; and City of San Buenaventura v Duncan Abbott, et al., Cross Complaint; Superior Court of the State of California, County of Los Angeles, Case No. 19STCP01176.

The Closed Session was not held.

13. ADJOURNMENT

President Hajas adjourned the meeting at 5:08 p.m.

Mary Bergen, Secretary

Minutes of the Board of Directors
Special Meeting held November 29, 2023

1. CALL TO ORDER

President Hajas called the special meeting to order at 5:00 p.m.

2. ROLL CALL

Directors Cole, Brennan, Bergen, Kaiser and Hajas are present. Also present are GM Flood, AGM Dyer, EA Vieira and Counsel McNulty.

3. PLEADGE OF ALLEGIANCE

President Hajas led the Pledge of Allegiance.

4. PUBLIC COMMENTS

none

5. ACTION ITEMS

- 5.a. Discussion and possible action on draft Memorandum of Understanding with City of Ventura regarding water rates for calendar years 2024, 2025, and 2026.
[Board Memo Proposed City of Ventura MOU for Water Rates 112923 2.pdf](#) [Draft Casitas-City of Ventura 2024-2026 Water Rates MOU 112923.pdf](#)

AGM Dyer made a presentation regarding water rates and the draft MOU with the City of Ventura. Gina Dorrington, Ventura Water GM spoke in support of the agreement, thanking the board and staff for their efforts. This is before the City Council on Monday night.

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

| | | |
|---------|------------|--------------------------------------|
| AYES: | Directors: | Cole, Brennan, Bergen, Kaiser, Hajas |
| NOES: | Directors: | None |
| ABSENT: | Directors: | None |

- 5.b. Direct staff to opt-out of the proposed per-and-polyfluoroalkyl substances (PFAS) class-action settlement for both the Ojai and Casitas Public Water Systems.
[Board Memo PFAS Settlement Opt Out 112923.pdf](#)

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

| | | |
|-------|------------|--------------------------------------|
| AYES: | Directors: | Cole, Brennan, Bergen, Kaiser, Hajas |
|-------|------------|--------------------------------------|

NOES: Directors: None
ABSENT: Directors: None

6. ADJOURNMENT

President Hajas adjourned the meeting at 5:20 p.m.

Mary Bergen, Secretary

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL FLOOD, GENERAL MANAGER
SUBJECT: PUBLIC HEARING REGARDING PROPOSED WATER RATE INCREASES
FOR CALENDAR YEARS 2024, 2025, AND 2026
DATE: 12/13/2023

RECOMMENDATION:

That the Board:

- A. Receive and consider recommendations for proposed water rate increases for calendar years 2024, 2025, and 2026;
- B. Conduct a public hearing to hear and consider public objections and written protests to the proposed water rate increases;
- C. Make a determination on the water rates;
- D. Make a determination that adoption of water rates does not constitute a project and is categorically exempt in compliance with the California Environmental Quality Act; and
- E. Adopt an ordinance amending the Casitas Rates and Regulations for Water Service that reflects the decision of the Board.

BACKGROUND:

On April 12, 2023, the Board authorized a contract with Bartle Wells Associates to conduct a Cost of Service and Rate Design Study (Rate Study) to inform water rates for the next five years. The previous water rate study was conducted in 2017, and the District has not increased its water rates since July 2021.

The scope of the Rate Study included updating the 10-year financial plan and developing a rate structure sufficient to generate revenues needed to cover the cost of service and maintain the District's financial reserves to policy levels.

The Board of Directors received a presentation on the proposed water rates on June 14, 2023. Subsequently, on August 23, 2023, the Board directed staff to modify the 10-year capital improvement matrix and work with the Finance Committee on the recommendations.

On September 1, 2023, the Finance Committee met to discuss recommendations for the capital improvement matrix, which reduced capital expenditures by \$28.2 million over the next five years (FY 2024-2028). Most of these expenses were shifted to the next five-year period (FY 2029-2033).

Bartle Wells Associates updated the water rate model with the modified capital improvement matrix. In addition, the model was updated to remove \$2.55 million in operating costs in FY 2028 related to the Ventura-Santa Barbara County Intertie wheeling expenses.

The revisions to the model resulted in a required revenue increase of 10% over the next five years (reduced from 11.5% in the July 2023 draft rate study). This is based on 13,000 AFY average annual consumption.

On September 13, 2023, the Board adopted the modified capital improvement matrix and scheduled a public hearing on December 13, 2023 to consider adoption of a three-year water rate schedule instead of the original five-year schedule. The public has been provided with notice of the public hearing and the proposed water rates, and given the opportunity to submit a written protest, in compliance with Proposition 218.

DISCUSSION:

As of December 6, 2023, a total of 5 protests from eligible property owners have been received. A final count of the written protests will be made before the Board makes its final decision.

The Ventura River Water District (VRWD) and Meiners Oaks Water District (MOWD) also provided letters. Both are wholesale agencies that are not eligible for voting under Proposition 218. The District may consider water rates for VRWD and MOWD outside of the Proposition 218 process as deemed appropriate.

A presentation will be provided during the meeting to review the proposed 10-year financial plan, proposed water rates, and bill impacts.

Staff recommends the water rate adjustments are necessary to meet the increased expenses for providing water service and stabilizing financial reserves.

Attachments:

1. Draft Ordinance Adopting Water Rates
2. Proposition 218 Water Rate Notice
3. October 2023 Rate Study prepared by Bartle Wells Associates

CASITAS MUNICIPAL WATER DISTRICT

ORDINANCE 2023-04

AN ORDINANCE OF THE CASITAS MUNICIPAL WATER DISTRICT
TO AMEND THE RATES AND REGULATIONS FOR WATER SERVICE
APPENDIX A “MONTHLY WATER RATES AND SERVICE CHARGES”

WHEREAS, Casitas Municipal Water District (Casitas or District) is a public agency of the State of California, duly organized, existing, and acting pursuant to the laws thereof; and

WHEREAS, pursuant to Section 17.3 of the Casitas Rates and Regulations for Water Service, the District imposes water rates that include a fixed meter service charge, a volumetric charge based on the amount of water delivered, and other separate charges as adopted by the Board of Directors; and

WHEREAS, at the request of the District, Bartle Wells Associates (BWA) prepared a Cost of Service and Rate Design Study (Rate Study) dated October 2023 to inform water rates for the next five years. The scope of the Rate Study included updating the 10-year financial plan and developing a rate structure sufficient to generate revenues needed to cover the cost of service and maintain the District’s financial reserves to policy levels; and

WHEREAS, on September 13, 2023, the Board of Directors elected to consider only the first three years of proposed water rates and scheduled a public hearing on December 13, 2023 to consider adoption of the proposed water rates; and

WHEREAS, the District has complied with all applicable noticing requirements of a public hearing pursuant to Proposition 218;

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

1. The Board of Directors hereby makes the following findings:
 - a. On December 13, 2023 the Board of Directors held a full and fair public hearing on the proposed increase to the water rates, and notice of the hearing was mailed in the manner required by Article XIID, Section 6 of the California Constitution. All interested people had an opportunity to provide oral and written testimony regarding the proposed water rates.
 - b. The District accepted and caused the tabulation of written protests of the proposed water rates. Based on the results of this tabulation, a majority protest of the proposed water rates does not exist.
 - c. Based on information in the Rate Study prepared by BWA, and information presented at public meetings of the Casitas Board of Directors on June 14, 2023, July 26, 2023, September 13, 2023, and December 13, 2023, the water rates meet all requirements under Article XIID, Section 6 of the California Constitution.
 - d. This ordinance does not constitute a project under the California Environmental Quality Act (“CEQA”) Guidelines as set forth in Title 14, Section 15378 of the California Code of Regulations, because 1) it amends a government funding mechanism that does not involve any commitment to any specific project that may

result in a potentially significant physical impact on the environment and 2) is an administrative activity of government that will not result in direct or indirect physical changes in the environment. Furthermore, this ordinance is categorically exempt from CEQA pursuant to Title 14, Section 15273(a) of the California Code of Regulations, because it establishes rates and charges to fund current operating expenses of the District.

2. The Casitas Rates and Regulation Appendix A “Monthly Water Rates and Service Charges” is hereby amended and replaced in its entirety to read as follows:

APPENDIX A: MONTHLY WATER RATES AND SERVICE CHARGES

TABLE 1. RESIDENTIAL AND AG DOMESTIC TIER THRESHHOLDS

| Tier | Monthly Water Use Threshold |
|--------|-----------------------------|
| Tier 1 | 10 HCF |
| Tier 2 | 50 HCF |
| Tier 3 | >50 HCF |

HCF = hundred cubic feet

TABLE 2. VOLUMETRIC RATES (\$/HCF) - PUMPED

| Customer Class | Tiers | Effective January 1, 2024 | Effective January 1, 2025 | Effective January 1, 2026 |
|------------------------------------|---------|---------------------------|---------------------------|---------------------------|
| Residential ¹ | Tier 1 | \$1.90 | \$2.10 | \$2.31 |
| | Tier 2 | \$2.71 | \$2.91 | \$3.10 |
| | Tier 3 | \$4.06 | \$4.20 | \$4.32 |
| Agricultural Domestic ¹ | Tier 1 | \$1.90 | \$2.10 | \$2.31 |
| | Tier 2 | \$2.71 | \$2.91 | \$3.10 |
| | Tier 3 | \$2.05 | \$2.23 | \$2.40 |
| Agricultural | All HCF | \$2.05 | \$2.23 | \$2.40 |
| Commercial | All HCF | \$2.75 | \$2.98 | \$3.20 |
| Industrial | All HCF | \$2.75 | \$2.98 | \$3.20 |
| Inter-Departmental | All HCF | \$2.75 | \$2.98 | \$3.20 |
| Institutional and Other | All HCF | \$2.75 | \$2.98 | \$3.20 |
| Resale | All HCF | \$2.75 | \$2.98 | \$3.20 |

TABLE 3. VOLUMETRIC RATES (\$/HCF) - GRAVITY

| Customer Class | Tiers | Effective January 1, 2024 | Effective January 1, 2025 | Effective January 1, 2026 |
|------------------------------------|---------|---------------------------|---------------------------|---------------------------|
| Residential ¹ | Tier 1 | \$1.07 | \$1.25 | \$1.46 |
| | Tier 2 | \$1.91 | \$2.09 | \$2.28 |
| | Tier 3 | \$3.27 | \$3.39 | \$3.51 |
| Agricultural Domestic ¹ | Tier 1 | \$1.07 | \$1.25 | \$1.46 |
| | Tier 2 | \$1.91 | \$2.09 | \$2.28 |
| | Tier 3 | \$1.24 | \$1.40 | \$1.57 |
| Agricultural | All HCF | \$1.24 | \$1.40 | \$1.57 |
| Commercial | All HCF | \$1.95 | \$2.16 | \$2.37 |
| Industrial | All HCF | \$1.95 | \$2.16 | \$2.37 |
| Inter-Departmental | All HCF | \$1.95 | \$2.16 | \$2.37 |
| Institutional and Other | All HCF | \$1.95 | \$2.16 | \$2.37 |
| Resale | All HCF | \$1.95 | \$2.16 | \$2.37 |

TABLE 4. MONTHLY SERVICE CHARGE

| Customer Class | Meter Size | Effective January 1, 2024 | Effective January 1, 2025 | Effective January 1, 2026 |
|--|-------------|---------------------------|---------------------------|---------------------------|
| Residential ¹ | 5/8" - 3/4" | \$40.77 | \$38.38 | \$35.91 |
| | 1" | \$70.40 | \$67.44 | \$64.24 |
| | 1-1/2" | \$129.27 | \$118.67 | \$108.31 |
| | 2" | \$284.47 | \$306.27 | \$327.80 |
| | 3" | \$729.51 | \$850.40 | \$985.54 |
| | 4" | \$1,511.14 | \$1,889.69 | \$2,349.29 |
| Commercial and Industrial | 5/8" - 3/4" | \$35.11 | \$34.31 | \$33.33 |
| | 1" | \$60.60 | \$60.28 | \$59.60 |
| | 1-1/2" | \$111.31 | \$106.08 | \$100.50 |
| | 2" | \$244.94 | \$273.75 | \$304.17 |
| | 3" | \$628.17 | \$760.16 | \$914.52 |
| | 4" | \$1,301.18 | \$1,689.14 | \$2,179.99 |
| Institutional, Inter-Departmental, and Other | 5/8" - 3/4" | \$32.58 | \$32.43 | \$32.10 |
| | 1" | \$56.26 | \$57.01 | \$57.43 |
| | 1-1/2" | \$103.32 | \$100.32 | \$96.83 |
| | 2" | \$227.36 | \$258.89 | \$293.06 |
| | 3" | \$583.09 | \$718.87 | \$881.10 |
| | 4" | \$1,207.80 | \$1,597.38 | \$2,100.31 |
| Agricultural Domestic ¹ | 1" | \$56.85 | \$57.45 | \$57.72 |
| | 1-1/2" | \$104.43 | \$101.12 | \$97.35 |
| | 2" | \$229.78 | \$260.94 | \$294.61 |
| | 3" | \$589.29 | \$724.60 | \$885.77 |
| | 4" | \$1,220.66 | \$1,610.12 | \$2,111.46 |
| | 6" | \$2,213.53 | \$2,737.13 | \$3,364.85 |
| Agricultural | 1" | \$65.78 | \$64.10 | \$62.09 |
| | 1-1/2" | \$120.80 | \$112.79 | \$104.70 |
| | 2" | \$265.83 | \$291.09 | \$316.88 |
| | 3" | \$681.75 | \$808.29 | \$952.73 |
| | 4" | \$1,412.17 | \$1,796.09 | \$2,271.06 |
| | 6" | \$2,560.84 | \$3,053.29 | \$3,619.21 |
| Resale | 5/8" - 3/4" | \$37.41 | \$35.98 | \$34.40 |
| | 1" | \$64.60 | \$63.23 | \$61.53 |
| | 1-1/2" | \$118.63 | \$111.27 | \$103.76 |
| | 2" | \$261.05 | \$287.15 | \$314.02 |
| | 3" | \$669.49 | \$797.36 | \$944.12 |
| | 4" | \$1,386.78 | \$1,771.81 | \$2,250.55 |
| | 6" | \$2,514.76 | \$3,011.99 | \$3,586.50 |
| | 18" | \$18,778.34 | \$25,286.23 | \$33,850.93 |
| | | \$28,390.15 | \$34,476.00 | \$41,622.28 |

TABLE 5. MONTHLY ADJUDICATION IMPACT CHARGE

| Meter Size | Residential | Commercial | Agriculture | Ag Domestic | Inter-Departmental | Industrial | Other | Resale |
|------------|-------------|------------|-------------|-------------|--------------------|------------|----------|------------|
| 5/8" | \$1.51 | \$3.81 | | | \$2.92 | \$0.77 | \$2.89 | \$9.44 |
| 3/4" | \$1.51 | \$3.81 | \$15.10 | \$9.48 | \$2.92 | \$0.77 | \$2.89 | \$9.44 |
| 1" | \$2.52 | \$6.36 | \$25.17 | \$15.79 | \$4.87 | \$1.29 | \$4.81 | \$15.73 |
| 1-1/2" | \$5.04 | \$12.71 | \$50.35 | \$31.59 | \$9.75 | \$2.58 | \$9.62 | \$31.47 |
| 2" | \$8.07 | \$20.34 | \$80.55 | \$50.54 | \$15.60 | \$4.13 | \$15.39 | \$50.35 |
| 3" | \$17.65 | \$44.49 | \$176.21 | \$110.55 | \$34.12 | \$9.04 | \$33.66 | \$110.13 |
| 4" | \$31.77 | \$80.09 | \$317.17 | \$199.00 | \$61.41 | \$16.27 | \$60.59 | \$198.24 |
| 6" | | \$165.25 | \$654.49 | \$410.63 | \$126.72 | \$33.58 | \$125.03 | \$409.07 |
| 12" | | | | | | | | \$2,416.65 |
| 18" | | | | | | | | \$4,492.52 |

TABLE 6. MONTHLY FIRE SERVICE CHARGE

| Meter Size | Effective January 1, 2024 | Effective January 1, 2025 | Effective January 1, 2026 |
|------------|---------------------------|---------------------------|---------------------------|
| 2" | \$5.09 | \$5.30 | \$5.52 |
| 3" | \$11.13 | \$11.59 | \$12.07 |
| 4" | \$20.03 | \$20.86 | \$21.73 |
| 6" | \$41.34 | \$43.05 | \$44.84 |
| 8" | \$50.88 | \$52.99 | \$55.19 |
| 10" | \$73.13 | \$76.17 | \$79.33 |

¹ Includes Single Family and Multi-Family Uses. Multi-family Residential Tier 1 rate is 10 HCF per dwelling unit. See Subsection 2.2 of the Casitas Municipal Water District Rates and Regulations for Water Service for definitions of the customer classifications used in the above tables. Note that certain customers have a special rate based on agreements with the District.

3. This ordinance shall become effective upon its adoption.

ADOPTED this 13th day of December 2023.

 Richard Hajas, President
 Casitas Municipal Water District

ATTEST:

 Mary Bergen, Secretary
 Casitas Municipal Water District

NOTICE OF PUBLIC HEARING ON PROPOSED CHANGES TO WATER SERVICE RATES AND CHARGES



Date: Wednesday, December 13, 2023, 5:00 p.m.
Place: Casitas Municipal Water District, Board Room
1055 Ventura Avenue
Oak View, California 93022

PROPOSED WATER SERVICE RATES AND CHARGES

You are receiving this Notice because our records indicate that you are either a water customer or owner of a property receiving direct water service from the Casitas Municipal Water District.

If you are responsible for more than one water bill, you may receive more than one Notice.

The Board of Directors of the Casitas Municipal Water District (Casitas or District) will hold a public hearing at the date and location specified above to consider a proposed three-year schedule of changes to the District's water rates. This Notice describes proposed changes and explains how you can participate in the process.

As required by Proposition 218, the proposed water rate structure is based on a comprehensive rate study that used a rate model developed by an independent rate consultant to evaluate cost of service. If adopted, the water rates will become effective January 1 of the years 2024 through 2026, respectively.

Why are water rates increasing?

Casitas continually evaluates its infrastructure needs, programs, and operations and maintenance costs to store, treat, and deliver water to its customers. In order to ensure reliable water service and financial stability, the District has determined revenue requirements will increase. Key factors include:

- **Replace and modernize aging infrastructure:** The proposed rates will allow Casitas to complete infrastructure maintenance and refurbishment of pipelines, tanks, and pump stations necessary to convey water to its customers. Most of the water system was constructed several decades ago and requires improvements to provide water quality, seismic, and fire protection.
- **Rising cost of external expenses:** Despite record high levels of inflation, Casitas has not increased its water rates since July 2021. The proposed rates assume 5% inflation annually for the next three years.
- **Replenish reserves to prepare for future emergencies:** Over the last five years, Casitas' financial reserves functioned as intended in response to drought, fire, storm damage, pandemic, and unexpected levels of inflation. However, financial reserves are below target levels and Casitas must replenish financial reserve accounts to be ready for the next emergency.
- **Strengthen water supply resiliency:** To mitigate droughts and emergencies, the proposed rates include construction of a regional intertie project known as the Ventura-Santa Barbara Counties Intertie. The project includes 1.3 miles of new pipeline and two booster pump stations.

How are costs being offset?

Casitas is committed to responsible financial stewardship and has identified alternative revenue sources to minimize the need for rate increases, where possible. In the last few years, Casitas successfully secured a range of outside funds for capital projects including:

- **\$1.5 million** in FEMA funding for emergency generators to ensure water service during power outages
- **\$10 million** in state and federal grants for the Ventura-Santa Barbara Counties Intertie project



What are the water bill components?

Most water bills are made up of monthly fixed charges and a volumetric charge based on the amount of water used. While the majority of expenses to maintain water system infrastructure are fixed and do not vary based on the amount of water used by customers, a volumetric charge helps to encourage conservation efforts. The volumetric charges will continue to make up the majority of revenue needed to meet the District's costs.

CURRENT AND PROPOSED VOLUMETRIC CHARGES

All rates are in \$/HCF. (1 HCF [Hundred Cubic Feet]= 748 gallons)

| Customer Class | Tiers | Current | Jan 1 2024 | Jan 1 2025 | Jan 1 2026 | |
|--|---------|-------------------|------------|------------|------------|--------|
| Residential ¹ | Pumped | 1 - First 10 HCF | \$1.52 | \$1.90 | \$2.10 | \$2.31 |
| | | 2 - Next 40 HCF | \$2.31 | \$2.71 | \$2.91 | \$3.10 |
| | | 3 - All other HCF | \$3.72 | \$4.06 | \$4.20 | \$4.32 |
| | Gravity | 1 - First 10 HCF | \$0.77 | \$1.07 | \$1.25 | \$1.46 |
| | | 2 - Next 40 HCF | \$1.56 | \$1.91 | \$2.09 | \$2.28 |
| | | 3 - All other HCF | \$2.97 | \$3.27 | \$3.39 | \$3.51 |
| Agricultural Domestic ¹ | Pumped | 1 - First 10 HCF | \$1.52 | \$1.90 | \$2.10 | \$2.31 |
| | | 2 - Next 40 HCF | \$2.31 | \$2.71 | \$2.91 | \$3.10 |
| | | 3 - All other HCF | \$1.71 | \$2.05 | \$2.23 | \$2.40 |
| | Gravity | 1 - First 10 HCF | \$0.77 | \$1.07 | \$1.25 | \$1.46 |
| | | 2 - Next 40 HCF | \$1.56 | \$1.91 | \$2.09 | \$2.28 |
| | | 3 - All other HCF | \$0.96 | \$1.24 | \$1.40 | \$1.57 |
| Agriculture | Pumped | All HCF | \$1.71 | \$2.05 | \$2.23 | \$2.40 |
| | Gravity | All HCF | 0.96 | \$1.24 | \$1.40 | \$1.57 |
| Commercial, Resale, & Other ² | Pumped | All HCF | \$2.31 | \$2.75 | \$2.98 | \$3.20 |
| | Gravity | All HCF | \$1.56 | \$1.95 | \$2.16 | \$2.37 |

¹ Rate includes Single Family and Multi-Family Residential Uses. Multi-family Residential Tier 1 rate is 10 HCF per dwelling unit.

² Rate includes Industrial, Inter-Departmental, and Institutional Uses

CURRENT AND PROPOSED FIXED MONTHLY PRIVATE FIRE SERVICE CHARGES (IF REQUIRED AND APPLICABLE)

| Meter Size | Current | Jan 1, 2024 | Jan 1, 2025 | Jan 1, 2026 |
|------------|---------|-------------|-------------|-------------|
| 2" | \$8.90 | \$5.09 | \$5.30 | \$5.52 |
| 3" | \$8.90 | \$11.13 | \$11.59 | \$12.07 |
| 4" | \$21.59 | \$20.03 | \$20.86 | \$21.73 |
| 6" | \$31.27 | \$41.34 | \$43.05 | \$44.84 |
| 8" | \$42.44 | \$50.88 | \$52.99 | \$55.19 |
| 10" | \$87.37 | \$73.13 | \$76.17 | \$79.33 |

FIXED MONTHLY ADJUDICATION CHARGE

No changes are currently proposed for the monthly fixed adjudication charge adopted by the Board of Directors on June 24, 2020. Current charges are shown in the table below. For more information, visit:

<https://www.casitaswater.org/for-customers/adjudication-information>.

| Meter Size | Residential | Agriculture Domestic | Agriculture | Commercial | Interdepartmental | Industrial | Other | Resale |
|------------|-------------|----------------------|-------------|------------|-------------------|------------|----------|------------|
| 5/8-3/4" | \$1.51 | | | \$3.81 | \$2.92 | \$0.77 | \$2.89 | \$9.44 |
| 1" | \$2.52 | \$15.79 | \$25.17 | \$6.36 | \$4.87 | \$1.29 | \$4.81 | \$15.73 |
| 1-1/2" | \$5.04 | \$31.59 | \$50.35 | \$12.71 | \$9.75 | \$2.58 | \$9.62 | \$31.47 |
| 2" | \$8.07 | \$50.54 | \$80.55 | \$20.34 | \$15.60 | \$4.13 | \$15.39 | \$50.35 |
| 3" | \$17.65 | \$110.55 | \$176.21 | \$44.49 | \$34.12 | \$9.04 | \$33.66 | \$110.13 |
| 4" | \$31.77 | \$199.00 | \$317.17 | \$80.09 | \$61.41 | \$16.27 | \$60.59 | \$198.24 |
| 6" | | \$410.63 | \$654.49 | \$165.25 | \$126.72 | \$33.58 | \$125.03 | \$409.07 |
| 12" | | | | | | | | \$2,416.65 |
| 18" | | | | | | | | \$4,492.52 |

CURRENT AND PROPOSED FIXED MONTHLY SERVICE CHARGES

The new rates are proposed to take effect on the dates shown in the tables below.

| | Meter Size | Current | Jan 1, 2024 | Jan 1, 2025 | Jan 1, 2026 |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| RESIDENTIAL ¹ | 5/8-3/4" | \$45.24 | \$40.77 | \$38.38 | \$35.91 |
| | 1" | \$75.39 | \$70.40 | \$67.44 | \$64.24 |
| | 1-1/2" | \$150.77 | \$129.27 | \$118.67 | \$108.31 |
| | 2" | \$241.25 | \$284.47 | \$306.27 | \$327.80 |
| | 3" | \$527.70 | \$729.51 | \$850.40 | \$985.54 |
| | 4" | \$949.88 | \$1,511.14 | \$1,889.69 | \$2,349.29 |
| COMMERCIAL & INDUSTRIAL | 5/8-3/4" | \$36.15 | \$35.11 | \$34.31 | \$33.33 |
| | 1" | \$60.22 | \$60.60 | \$60.28 | \$59.60 |
| | 1-1/2" | \$120.47 | \$111.31 | \$106.08 | \$100.50 |
| | 2" | \$192.75 | \$244.94 | \$273.75 | \$304.17 |
| | 3" | \$421.65 | \$628.17 | \$760.16 | \$914.52 |
| | 4" | \$758.96 | \$1,301.18 | \$1,689.14 | \$2,179.99 |
| OTHER ² | 6" | \$1,566.11 | \$2,359.56 | \$2,871.47 | \$3,474.07 |
| | 5/8-3/4" | \$32.31 | \$32.58 | \$32.43 | \$32.10 |
| | 1" | \$53.87 | \$56.26 | \$57.01 | \$57.43 |
| | 1-1/2" | \$107.74 | \$103.32 | \$100.32 | \$96.83 |
| | 2" | \$172.38 | \$227.36 | \$258.89 | \$293.06 |
| | 3" | \$377.09 | \$583.09 | \$718.87 | \$881.10 |
| AGRICULTURE DOMESTIC ¹ | 4" | \$678.74 | \$1,207.80 | \$1,597.38 | \$2,100.31 |
| | 6" | \$1,400.62 | \$2,190.26 | \$2,715.53 | \$3,347.12 |
| | 1" | \$54.71 | \$56.85 | \$57.45 | \$57.72 |
| | 1-1/2" | \$109.47 | \$104.43 | \$101.12 | \$97.35 |
| | 2" | \$175.13 | \$229.78 | \$260.94 | \$294.61 |
| | 3" | \$383.12 | \$589.29 | \$724.60 | \$885.77 |
| AGRICULTURE | 4" | \$689.61 | \$1,220.66 | \$1,610.12 | \$2,111.46 |
| | 6" | \$1,423.00 | \$2,213.53 | \$2,737.13 | \$3,364.85 |
| | 1" | \$68.10 | \$65.78 | \$64.10 | \$62.09 |
| | 1-1/2" | \$136.20 | \$120.80 | \$112.79 | \$104.70 |
| | 2" | \$217.93 | \$265.83 | \$291.09 | \$316.88 |
| | 3" | \$476.74 | \$681.75 | \$808.29 | \$952.73 |
| RESALE | 4" | \$858.11 | \$1,412.17 | \$1,796.09 | \$2,271.06 |
| | 6" | \$1,770.72 | \$2,560.84 | \$3,053.29 | \$3,619.21 |
| | 5/8-3/4" | \$39.76 | \$37.41 | \$35.98 | \$34.40 |
| | 1" | \$66.27 | \$64.60 | \$63.23 | \$61.53 |
| | 1-1/2" | \$132.55 | \$118.63 | \$111.27 | \$103.76 |
| | 2" | \$212.07 | \$261.05 | \$287.15 | \$314.02 |
| | 3" | \$463.93 | \$669.49 | \$797.36 | \$944.12 |
| | 4" | \$835.07 | \$1,386.78 | \$1,771.81 | \$2,250.55 |
| | 6" | \$1,723.14 | \$2,514.76 | \$3,011.99 | \$3,586.50 |
| 12" | \$10,179.86 | \$18,778.34 | \$25,286.23 | \$33,850.93 | |
| 18" | \$18,923.76 | \$28,390.15 | \$34,476.00 | \$41,622.28 | |

¹ Rate includes Single Family and Multi-Family Residential Uses

² Rate includes Institutional and Inter-Departmental Uses



What is changing about how water rates are calculated?

The proposed rates reflect updated allocations of fixed charges based on potential use of the system, and a gradual transition to a rate structure in which all customers pay the same fixed monthly service charge based on the size of their meter. This transition is proposed to be phased in over a timeline longer than three years and will be considered in the next rate study.

How will the proposed changes impact my bill?

Customers are encouraged to use the online water rate calculator to see how the new rates could impact their bill. As an example, a single family home with 3/4" meter size and water usage of 12 HCF would see a \$0.13 monthly increase in their bill for pumped water service starting January 1, 2024. For a single family home with larger water use of 50 HCF, the monthly bill increase would be \$15.33.

**CHECK OUT THE WATER RATE CALCULATOR AT:
WWW.CASITASWATER.ORG/YOUR-WATER/WATER-RATE**



1055 Ventura Avenue
Oak View, California 93022

www.casitaswater.org
(805) 649-2251



NOTICE OF PUBLIC HEARING FOR PROPOSED RATE CHANGES

The Board of Directors of the Casitas Municipal Water District will hold a public hearing to consider a proposed three-year schedule of increases to the District's water charges.

How can I participate?

- **Call** If you have any questions about how proposed water rates will affect your bill, please contact District staff at (805) 649-2251. Para información en Español, llame al (805) 649-2251.
- **Write** To protest any of the water rate changes, please submit a written protest per the instructions below.
- **Attend** the public hearing scheduled for **December 13, 2023 at 5:00 p.m.** at Casitas Municipal Water District, Board Room, 1055 Ventura Avenue, Oak View, CA 93022.

How do I protest?

Formal protests must be received **in writing and signed** no later than the close of the public hearing on **December 13, 2023** and may be hand delivered during the hearing, mailed or delivered to Casitas Municipal Water District, Attn: Clerk to the Board, 1055 Ventura Avenue, Oak View, CA, 93022. Written protests must: 1) provide the name of the protestor, 2) identify if they are the owner or tenant of the property, 3) identify the service address, 4) provide either the water account number or assessor's parcel number, and 5) be legible. Protests are public records. Protests submitted by email or other electronic means do not count as formal written protests. Oral comments do not qualify as formal protest unless accompanied by a written protest. Only one protest per affected parcel will be considered. The proposed water service rates and charges will not take effect if the District receives written protests from a majority of the affected property owners and customers.

Pursuant to California Government Code 53759, there is a 120-day statute of limitations for challenging any new, increased, or extended fees. This statute of limitations applies to the water service rates proposed in this notice.



Casitas Municipal Water District



Water Rate Study October 2023



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Casitas Municipal Water District

Water Rate Study

October 2023

Prepared by:



Bartle Wells Associates
2625 Alcatraz Ave, #602
Berkeley, CA 94705
Tel: 510.653.3399
www.bartlewells.com



October 16, 2023

Michael Flood
General Manager
Casitas Municipal Water District
1055 Ventura Avenue
Oak View, Ca. 93022

RE: Casitas Municipal Water District Water Rate Study

Bartle Wells Associates is pleased to submit the attached Water Rate Study. The study develops long-term financial projections and calculates new water rates designed to equitably recover the costs of providing service. The recommended rates are designed to meet the District's operational and capital funding needs, comply with legal requirements, and be fair to all customers.

The proposed rates incorporate both overall rate increases needed to maintain the water enterprise's financial stability and meet future funding needs. The report develops 6 rate increases phased in over five years, with the first increase on September 1st, 2023, and consistent annual increases each January 1st thereafter. The District has elected to skip the September 1st, 2023, increase, and consider implementing the rates proposed for January 1st, 2024, January 1st, 2025, and January 1st, 2026. The impact of skipping the September 1st, 2023, increase is estimated to be approximately \$450,000 less rate revenue in FY 2023/24 than projected in this report.

We enjoyed working with the District on this assignment and appreciate the ongoing assistance and input received throughout the project. Please contact us anytime if you have questions about the recommendations in this report or other related issues.

Sincerely,

BARTLE WELLS ASSOCIATES

Douglas Dove, PE, CIPFA
Principal/President

Michael DeGroot
Vice President

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1. Executive Summary

Purpose

Casitas Municipal Water District (“The District”) retained Bartle Wells Associates (“BWA”) to develop a financial plan and cost of service study for the District’s water rates to ensure financial stability over the next five years (FY 2023/24 to FY 2027/28).

The District provides water treatment and distribution services to western Ventura County including the City of Ojai, Upper Ojai, the Ventura River Valley area, the City of Ventura to Mills Road, and the beach communities of Solimar, La Conchita, and Rincon to the Santa Barbara County line. The District also operates the Lake Casitas Recreation Area, although the costs of providing recreation services are not included in this water rate study.

Proposition 218

Proposition 218, the “Right to Vote on Taxes Act”, was approved by California voters in November 1996 and is codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 establishes requirements for imposing any new or increasing any existing property-related fees and charges.

The District must follow the procedural requirements of Proposition 218 for all water rate increases. These requirements include:

- 1. Noticing Requirement:** The District must mail a notice of the proposed rate increases to all affected property owners. The notice must specify the amount of the fee, the basis upon which it was calculated, the reason for the fee, and the date/time/location of a public rate hearing at which the proposed rates will be considered/adopted.
- 2. Public Hearing:** The District must hold a public hearing prior to adopting the proposed rate increases. The hearing must be held not less than 45 days after the required notices are mailed.
- 3. Rate Increases Subject to Majority Protest:** At the public hearing, the proposed rate increases are subject to majority protest. If more than 50% of affected property owners submit written protests against the proposed rate increases, the increases cannot be adopted.

Proposition 218 also established several substantive requirements that apply to water rates and charges, including:

- 1. Cost of Service:** Revenues derived from the fee or charge cannot exceed the funds required to provide the service. In essence, fees cannot exceed the “cost of service.” Agencies may carry a prudent level of reserves and save cash for future projects or emergencies.
- 2. Intended Purpose:** Revenues derived from the fee or charge can only be used for the purpose for which the fee was imposed.

- 3. Proportional Cost Recovery:** The amount of the fee or charge levied on any customer shall not exceed the proportional cost of service attributable to that customer.
- 4. Availability of Service:** No fee or charge may be imposed for a service unless that service is used by, or immediately available to, the owner of the property.
- 5. General Government Services:** No fee or charge may be imposed for general governmental services where the service is available to the public at large.

Charges for water, wastewater, and refuse collection are exempt from additional voting requirements of Proposition 218, provided the charges do not exceed the cost of providing service and are adopted pursuant to procedural requirements of Proposition 218.

2. Current Water Rates

Table 1 shows a summary of the current Casitas Municipal Water District monthly water rates. The District's last water rate increase went into effect July 1, 2021. Residential and Ag Domestic are billed at a flat rate by meter size plus a volumetric rate per hundred cubic feet (hcf) based on a three tier structure. Commercial, Agriculture, Resale, and Other are also billed at a flat rate by meter size plus a uniform volumetric rate per hcf. The volumetric rate varies depending on whether the customer receives pumped water service or gravity-fed water service.

Table 1
Casitas Municipal Water District
Current Water Rates

Existing Monthly Service Charge (FY 2021/22)

| Meter Size | Residential ¹ | Commercial/Industrial | Agriculture | Ag Domestic ¹ | Other ² | Resale |
|------------|--------------------------|-----------------------|-------------|--------------------------|--------------------|-------------|
| 5/8"-3/4" | \$45.24 | \$36.15 | - | - | \$32.31 | \$39.76 |
| 1" | \$75.39 | \$60.22 | \$68.10 | \$54.71 | \$53.87 | \$66.27 |
| 1-1/2" | \$150.77 | \$120.47 | \$136.20 | \$109.47 | \$107.74 | \$132.55 |
| 2" | \$241.25 | \$192.75 | \$217.93 | \$175.13 | \$172.38 | \$212.07 |
| 3" | \$527.70 | \$421.65 | \$476.74 | \$383.12 | \$377.09 | \$463.93 |
| 4" | \$949.88 | \$758.96 | \$858.11 | \$689.61 | \$678.74 | \$835.07 |
| 6" | \$1,960.09 | \$1,566.11 | \$1,770.72 | \$1,423.00 | \$1,400.62 | \$1,723.14 |
| 12" | - | - | - | - | - | \$10,179.86 |
| 18" | - | - | - | - | - | \$18,923.76 |

Existing Volumetric Rates - per HCF* (FY 2021/22)

| Monthly Tiers (per HCF) | Residential ¹ Pumped | Commercial/Industrial Pumped | Agriculture Pumped | Ag Domestic ¹ Pumped | Other ² Pumped | Resale Pumped |
|-------------------------|------------------------------------|---------------------------------|-----------------------|------------------------------------|------------------------------|------------------|
| All Use | | \$2.31 | \$1.71 | | \$2.31 | \$2.31 |
| Tier 1 (0-10) | \$1.52 | | | \$1.52 | | |
| Tier 2 (11-50) | \$2.31 | | | \$2.31 | | |
| Tier 3 (51+) | \$3.72 | | | \$1.71 | | |

| Monthly Tiers (per HCF) | Residential ¹ Gravity | Commercial/Industrial Gravity | Agriculture Gravity | Ag Domestic ¹ Gravity | Other ² Gravity | Resale Gravity |
|-------------------------|-------------------------------------|----------------------------------|------------------------|-------------------------------------|-------------------------------|-------------------|
| All Use | | \$1.56 | \$0.96 | | \$1.56 | \$1.56 |
| Tier 1 (0-10) | \$0.77 | | | \$0.77 | | |
| Tier 2 (11-50) | \$1.56 | | | \$1.56 | | |
| Tier 3 (51+) | \$2.97 | | | \$0.96 | | |

*HCF = hundred cubic foot or approximately 748 gallons

1 - Residential and Ag Domestic include single family and multi-family residential uses.

2 - Other includes Institutional and Interdepartmental uses.

3. Water Financial Plan

BWA developed a 10-year financial plan for the District's water enterprise designed to fund operating and capital needs and maintain adequate fund reserves. The financial plan serves as a roadmap for funding operating and capital programs and maintaining long-term financial health and determines the revenue requirement for the water rates.

Cash Fund Reserves

Table 2 shows the District's current cash reserves. The District divides its cash fund balance between restricted and unrestricted accounts. The unrestricted fund balance amounts to approximately \$18 MM as of July 1st, 2022. Cash fund balances have been drawn down over time due to drought conditions.

Table 2
Casitas Municipal Water District
Cash Reserves (July 1, 2022)

| | |
|---|---------------------|
| Restricted | |
| Capital Facilities | \$322,327 |
| CFD 2013-1 Improvement Fund | 6,819,665 |
| Adjudication Fund | 127,982 |
| <u>OPEB</u> | <u>1,443,076</u> |
| Total Restricted | \$8,713,050 |
| Un-Restricted (designated funds) | |
| Operating Reserve | \$4,408,985 |
| Storm Damage | 2,346,282 |
| Variation in Water Sales | 3,544,353 |
| Capital Replacement | 1,985,040 |
| Conservation Penalty | 4,577,607 |
| <u>Alternate Water Supply</u> | <u>1,107,797</u> |
| Total Un-Restricted (designated funds) | \$17,970,064 |
| Total Cash Reserves | \$26,683,114 |

Operating Expenses

Table 3 shows the District’s projected operating expenses. The District’s operating costs are projected to increase by 5% per year for most items based on estimated cost inflation. BWA projects that the District will begin to incur operating costs for intertie wheeling in FY 2028/29. The intertie wheeling costs are estimated based on 1,500 Acre Feet (AF) of water annually at an estimated cost of \$1,785 per AF.

Table 3
Casitas Municipal Water District
Water Enterprise Operating Expenses

| Category* | FY 2022/23 | Escalation % | FY 2023/24 | FY 2024/25 | FY 2025/26 | FY 2026/27 | FY 2027/28 | FY 2028/29 | FY 2029/30 | FY 2030/31 | FY 2031/32 | FY 2032/33 |
|--------------------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| District Maintenance | \$677,000 | 5% | \$711,000 | \$747,000 | \$784,000 | \$823,000 | \$864,000 | \$907,000 | \$952,000 | \$1,000,000 | \$1,050,000 | \$1,103,000 |
| Engineering | 1,436,000 | 5% | 1,508,000 | 1,583,000 | 1,662,000 | 1,745,000 | 1,832,000 | 1,924,000 | 2,020,000 | 2,121,000 | 2,227,000 | 2,338,000 |
| Garage | 65,000 | 5% | 68,000 | 71,000 | 75,000 | 79,000 | 83,000 | 87,000 | 91,000 | 96,000 | 101,000 | 106,000 |
| Information Technology | 428,000 | 5% | 449,000 | 471,000 | 495,000 | 520,000 | 546,000 | 573,000 | 602,000 | 632,000 | 664,000 | 697,000 |
| Board of Directors | 251,000 | 5% | 264,000 | 277,000 | 291,000 | 306,000 | 321,000 | 337,000 | 354,000 | 372,000 | 391,000 | 411,000 |
| Electrical & Mechanical | 3,196,000 | 5% | 3,356,000 | 3,524,000 | 3,700,000 | 3,885,000 | 4,079,000 | 4,283,000 | 4,497,000 | 4,722,000 | 4,958,000 | 5,206,000 |
| Administration | 1,190,000 | 5% | 1,250,000 | 1,313,000 | 1,379,000 | 1,448,000 | 1,520,000 | 1,596,000 | 1,676,000 | 1,760,000 | 1,848,000 | 1,940,000 |
| Fisheries | 624,000 | 5% | 655,000 | 688,000 | 722,000 | 758,000 | 796,000 | 836,000 | 878,000 | 922,000 | 968,000 | 1,016,000 |
| Human Resources | 547,000 | 5% | 574,000 | 603,000 | 633,000 | 665,000 | 698,000 | 733,000 | 770,000 | 809,000 | 849,000 | 891,000 |
| Management | 1,663,000 | 5% | 1,746,000 | 1,833,000 | 1,925,000 | 2,021,000 | 2,122,000 | 2,228,000 | 2,339,000 | 2,456,000 | 2,579,000 | 2,708,000 |
| Safety | 208,000 | 5% | 218,000 | 229,000 | 240,000 | 252,000 | 265,000 | 278,000 | 292,000 | 307,000 | 322,000 | 338,000 |
| Pipeline | 1,736,000 | 5% | 1,823,000 | 1,914,000 | 2,010,000 | 2,111,000 | 2,217,000 | 2,328,000 | 2,444,000 | 2,566,000 | 2,694,000 | 2,829,000 |
| Retiree | 353,000 | 5% | 371,000 | 390,000 | 410,000 | 431,000 | 453,000 | 476,000 | 500,000 | 525,000 | 551,000 | 579,000 |
| Water Quality | 914,000 | 5% | 960,000 | 1,008,000 | 1,058,000 | 1,111,000 | 1,167,000 | 1,225,000 | 1,286,000 | 1,350,000 | 1,418,000 | 1,489,000 |
| Water Treatment | 2,095,000 | 5% | 2,200,000 | 2,310,000 | 2,426,000 | 2,547,000 | 2,674,000 | 2,808,000 | 2,948,000 | 3,095,000 | 3,250,000 | 3,413,000 |
| Conservation | 758,000 | 5% | 796,000 | 836,000 | 878,000 | 922,000 | 968,000 | 1,016,000 | 1,067,000 | 1,120,000 | 1,176,000 | 1,235,000 |
| Utilities Maintenance | 889,000 | 5% | 933,000 | 980,000 | 1,029,000 | 1,080,000 | 1,134,000 | 1,191,000 | 1,251,000 | 1,314,000 | 1,380,000 | 1,449,000 |
| General O&M | 605,000 | 5% | 635,000 | 667,000 | 700,000 | 735,000 | 772,000 | 811,000 | 852,000 | 895,000 | 940,000 | 987,000 |
| Intertie Wheeling Costs | 0 | 5% | 0 | 0 | 0 | 0 | 0 | 2,677,500 | 2,811,375 | 2,951,944 | 3,099,541 | 3,254,518 |
| State Water Expense | 1,136,000 | 0% | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 |
| Adjudication | 577,000 | 0% | 577,000 | 577,000 | 577,000 | 577,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Operating Budget: | \$19,348,000 | | \$20,230,000 | \$21,157,000 | \$22,130,000 | \$23,152,000 | \$23,647,000 | \$27,450,500 | \$28,766,375 | \$30,149,944 | \$31,601,541 | \$33,125,518 |
| <i>Overall Escalation</i> | | | 4.6% | 4.6% | 4.6% | 4.6% | 2.1% | 16.1% | 4.8% | 4.8% | 4.8% | 4.8% |
| <i>*Excludes recreation</i> | | | | | | | | | | | | |

Existing Debt Service

Table 4 shows the District’s projected debt service expenses. Community Facilities District (CFD) related debt include the 2017 Special Tax Bonds and CFD 2013-1 (Ojai) Series C. The CFD related debt was issued to purchase the assets of the Golden State Water Company in the Ojai Service Area and the debt service is paid solely through customers of the Ojai Service Area.

Table 4
Casitas Municipal Water District
Water Enterprise Existing Debt

| Debt Issuance | FY 2022/23 | FY 2023/24 | FY 2024/25 | FY 2025/26 | FY 2026/27 | FY 2027/28 | FY 2028/29 | FY 2029/30 | FY 2030/31 | FY 2031/32 | FY 2032/33 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2017 Special Tax Bonds, CFD Series A & B | \$2,149,088 | \$2,189,388 | \$2,232,388 | \$2,277,888 | \$2,320,788 | \$2,362,713 | \$2,407,963 | \$2,454,088 | \$2,500,838 | \$2,562,306 | \$2,608,813 |
| Casitas Dam Seismic Safety of Dam | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 |
| CFD 2013-1 (Ojai) Series C | <u>610,825</u> | <u>621,850</u> | <u>637,350</u> | <u>647,325</u> | <u>660,800</u> | <u>672,600</u> | <u>682,425</u> | <u>695,050</u> | <u>711,300</u> | <u>724,325</u> | <u>737,800</u> |
| Total Existing Debt Service | \$2,837,141 | \$2,888,466 | \$2,946,966 | \$3,002,441 | \$3,058,816 | \$3,112,541 | \$3,167,616 | \$3,226,366 | \$3,289,366 | \$3,363,859 | \$3,423,841 |

Capital Improvement Program

Table 5 shows a summary of the District’s 10-year capital improvement program for the water enterprise and the funding sources by fiscal year. The full detailed capital improvement program is shown in Appendix A. The capital improvement program includes about \$49M of capital improvement projects over the next 5 years and \$119M over the next 10 years. The District has identified various funding sources including reserves and rate revenue, CFD funds, grants and low interest loans and bonds. The District has obtained FEMA funding, which provides 75% grant, with a 25% District match. Bond financing for capital improvement projects is estimated to be for 30 years at 4% interest, with 1.66% issuance costs.

Table 5
Casitas Municipal Water District
Water Enterprise Capital Improvement Program

| Fiscal Year | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | Total 10 Year |
|-----------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|
| Total Capital Improvements | 5,256,251 | 11,198,633 | 9,499,175 | 11,038,189 | 12,085,874 | 23,312,860 | 15,121,178 | 13,444,451 | 10,680,546 | 7,611,000 | 119,248,157 |
| FUNDING SOURCE | | | | | | | | | | | |
| CMWD (Reserves or Rates) | 2,327,596 | 4,173,633 | 4,044,175 | 3,383,189 | 2,210,874 | 3,144,360 | 2,157,478 | 1,794,451 | 2,255,546 | 1,640,000 | 27,131,302 |
| CFD 2013-1 | 1,268,655 | - | - | - | - | - | - | - | - | - | 1,268,655 |
| Grant/ Loan | 250,000 | 2,500,000 | 2,500,000 | 1,250,000 | 5,000,000 | 10,000,000 | - | - | - | - | 21,500,000 |
| Bonding | 160,000 | 2,775,000 | 2,955,000 | 6,405,000 | 4,875,000 | 10,168,500 | 12,963,700 | 11,650,000 | 8,425,000 | 5,971,000 | 66,348,200 |
| FEMA 75%; 25% match | 1,250,000 | 1,750,000 | - | - | - | - | - | - | - | - | 3,000,000 |
| Total | 5,256,251 | 11,198,633 | 9,499,175 | 11,038,189 | 12,085,874 | 23,312,860 | 15,121,178 | 13,444,451 | 10,680,546 | 7,611,000 | 119,248,157 |

Non Rate Revenue

Table 6 shows the District’s non-rate revenue. Major sources of revenue include property taxes, CFD assessments, and operating revenues, which include state water project (SWP) water sales.

Table 6
Casitas Municipal Water District
Water Enterprise Non Rate Revenue

| Category | FY 2022/23 | Escalation | FY 2023/24 | FY 2024/25 | FY 2025/26 | FY 2026/27 | FY 2027/28 | FY 2028/29 | FY 2029/30 | FY 2030/31 | FY 2031/32 | FY 2032/33 |
|----------------------------|--------------------|-----------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Non Rate Revenue | | | | | | | | | | | | |
| Operating Revenue* | \$580,113 | Flat | \$580,113 | \$580,113 | \$580,113 | \$580,113 | \$205,113 | \$205,113 | \$205,113 | \$205,113 | \$205,113 | \$205,113 |
| Fire Charges | 28,284 | Flat | 28,284 | 28,284 | 28,284 | 28,284 | 28,284 | 28,284 | 28,284 | 28,284 | 28,284 | 28,284 |
| Interest Earnings | 282,023 | 1.3% of Funds | 177,000 | 177,000 | 166,000 | 175,000 | 206,000 | 243,000 | 248,000 | 247,000 | 262,000 | 283,000 |
| Capital Facility Charge | 44,040 | Flat | 44,040 | 44,040 | 44,040 | 44,040 | 44,040 | 44,040 | 44,040 | 44,040 | 44,040 | 44,040 |
| SWP Property Tax | 1,135,687 | Flat | 1,135,687 | 1,135,687 | 1,135,687 | 1,135,687 | 1,135,687 | 1,135,687 | 1,135,687 | 1,135,687 | 1,135,687 | 1,135,687 |
| Property Tax (1% & other) | 2,804,858 | 2.5% Growth | 2,874,979 | 2,946,854 | 3,020,525 | 3,096,038 | 3,173,439 | 3,252,775 | 3,334,095 | 3,417,447 | 3,502,883 | 3,590,455 |
| CFD Assessment | 2,890,140 | Flat | 2,890,140 | 2,890,140 | 2,890,140 | 2,890,140 | 2,890,140 | 2,890,140 | 2,890,140 | 2,890,140 | 2,890,140 | 2,890,140 |
| Allocation Penalty | 400,000 | Removed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stand-By Fee | 0 | Flat | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjudication Fee | 577,000 | End in 2026/27 | 577,000 | 577,000 | 577,000 | 577,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants / FEMA/LCRA Revenue | 750,000 | Varies | 1,004,942 | 1,986,919 | 674,419 | 337,209 | 1,348,837 | 2,697,674 | 0 | 0 | 0 | 0 |
| Total Other Revenue | \$9,492,145 | | \$9,312,185 | \$10,366,037 | \$9,116,208 | \$8,863,512 | \$9,031,541 | \$10,496,714 | \$7,885,359 | \$7,967,711 | \$8,068,147 | \$8,176,719 |

*Operating Revenue Includes SWP - Sale of Water (\$375,000 per year). Estimated to end in FY 2027/28.

Water Rate Revenue

Table 7 shows the projected full year of rate revenue based on each rate increase. The proposed rates are increased by 8.3% beginning on September 1st, 2023, and each January 1st thereafter until January 1st, 2028. 8.8% annual increase is estimated to be required each year thereafter. “Fiscal Year Revenue (Prorated)” shows the estimated total rate revenue generated during each fiscal year. The implementation of water rate increases in January is intended to mitigate the impact of the rate increases on agricultural users.

Table 7
Casitas Municipal Water District
Projected Water Rate Revenue (13,000 Acre Feet)

| | 5- Year Projection | | | | | | Extended Projection | | | | |
|--|--------------------|----------------|----------------|----------------|----------------|----------------|---------------------|----------------|----------------|----------------|--------------|
| | 9/1/2023 | 1/1/2024 | 1/1/2025 | 1/1/2026 | 1/1/2027 | 1/1/2028 | 1/1/2029 | 1/1/2030 | 1/1/2031 | 1/1/2032 | 1/1/2033 |
| Calendar Year Phase In | | | | | | | | | | | |
| % Rate Revenue Increase | 8.3% | 8.3% | 8.3% | 8.3% | 8.3% | 8.3% | 8.8% | 8.8% | 8.8% | 8.8% | 8.8% |
| Calendar Year Revenue (Full Year) | | | | | | | | | | | |
| Rate Revenue | \$17,720,576 | \$19,185,439 | \$20,771,394 | \$22,488,452 | \$24,347,449 | \$26,360,119 | \$28,671,641 | \$31,185,860 | \$33,920,552 | \$36,895,049 | \$40,130,380 |
| Fiscal Year Rate Revenue (Prorated) | | | | | | | | | | | |
| Rate Revenue | <u>2023/24</u> | <u>2024/25</u> | <u>2025/26</u> | <u>2026/27</u> | <u>2027/28</u> | <u>2028/29</u> | <u>2029/30</u> | <u>2030/31</u> | <u>2031/32</u> | <u>2032/33</u> | |
| | \$18,227,505 | \$19,978,417 | \$21,629,923 | \$23,417,950 | \$25,353,784 | \$27,515,880 | \$29,928,750 | \$32,553,206 | \$35,407,800 | \$38,512,714 | |
| % Rate Revenue Increase | 11.4% | 9.6% | 8.3% | 8.3% | 8.3% | 8.5% | 8.8% | 8.8% | 8.8% | 8.8% | 8.8% |

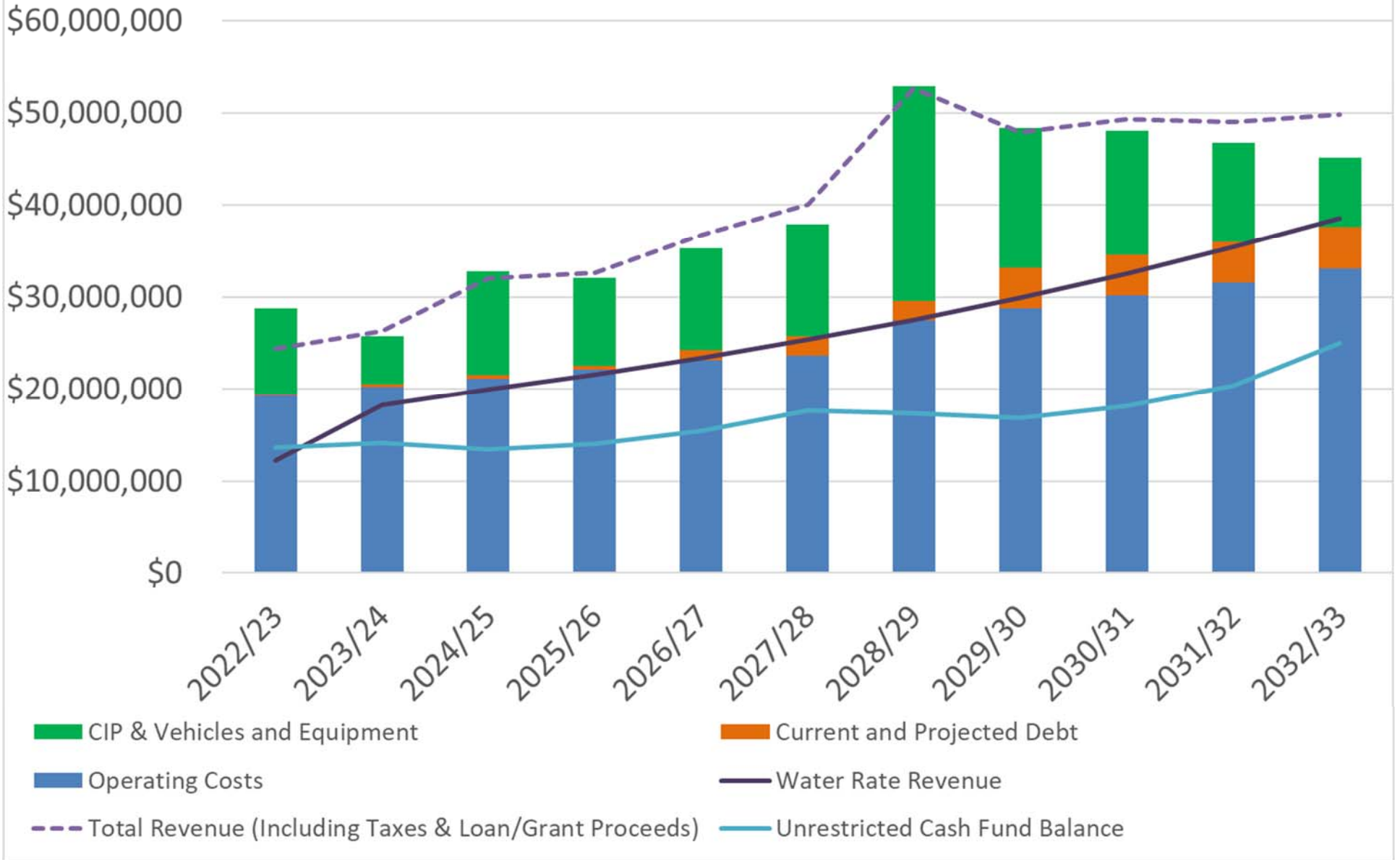
Water Cash Flow Projection

Table 8 shows the water cash flow projection based on the calendar year phase in and water usage of 13,000 acre feet throughout the projection period. Projections are designed to build up District unrestricted reserves to \$25 MM by FY 2032/33 and to maintain an adequate debt service coverage ratio (net revenues divided by annual debt service) of greater than 1.39 times debt service. The minimum required debt service coverage for a typical revenue bond is at least 1.25 times annual debt service. Chart A shows the 10-year financial plan graphically.

Table 8
Casitas Municipal Water District
Water Enterprise Cash Flow (September 1st 2023 & January 1st Thereafter Implementation)

| | Current | 5- Year Projection | | | | | Extended Projection | | | | |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
| Beginning Unrestricted Fund Balance | \$17,970,064 | \$13,610,804 | \$14,137,396 | \$13,423,577 | \$14,022,082 | \$15,500,528 | \$17,653,579 | \$17,339,456 | \$16,893,219 | \$18,129,169 | \$20,408,116 |
| % Rate Revenue Increase* | | 11.36% | 9.61% | 8.27% | 8.27% | 8.27% | 8.5% | 8.8% | 8.8% | 8.8% | 8.8% |
| <i>*Rate revenue increase based on usage of 13,000 AF in FY 2023/24</i> | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | |
| Operating Revenue | | | | | | | | | | | |
| Water Rate Revenue | \$12,210,289 | \$18,227,505 | \$19,978,417 | \$21,629,923 | \$23,417,950 | \$25,353,784 | \$27,515,880 | \$29,928,750 | \$32,553,206 | \$35,407,800 | \$38,512,714 |
| Other Revenue | | | | | | | | | | | |
| Operating Revenue | \$580,000 | \$580,000 | \$580,000 | \$580,000 | \$580,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 | \$205,000 |
| Fire Charges | 28,680 | 30,291 | 31,755 | 33,073 | 34,445 | 35,874 | 36,604 | 36,604 | 36,604 | 36,604 | 36,604 |
| Interest Earnings | 282,000 | 177,000 | 184,000 | 175,000 | 182,000 | 202,000 | 229,000 | 225,000 | 220,000 | 236,000 | 265,000 |
| Capital Facility Charge | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 |
| SWP Property Tax | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 |
| Property Tax (1% & other) | 2,805,000 | 2,875,000 | 2,947,000 | 3,021,000 | 3,096,000 | 3,173,000 | 3,253,000 | 3,334,000 | 3,417,000 | 3,503,000 | 3,590,000 |
| Adjudication Fee | 577,000 | 577,000 | 577,000 | 577,000 | 577,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants / FEMALCRA Revenue | 750,000 | 1,004,942 | 1,986,919 | 674,419 | 337,209 | 1,348,837 | 2,697,674 | 0 | 0 | 0 | 0 |
| CFD Funds Transfer In | 5,550,000 | 1,268,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intertie Loan | 0 | 182,558 | 1,825,581 | 1,825,581 | 912,791 | 3,651,163 | 7,302,326 | 0 | 0 | 0 | 0 |
| Bonding | 0 | 160,000 | 2,775,000 | 2,955,000 | 6,405,000 | 4,875,000 | 10,168,500 | 12,963,700 | 11,650,000 | 8,425,000 | 5,971,000 |
| Subtotal Non-Rate Revenues | \$12,152,680 | \$8,035,446 | \$12,087,255 | \$11,021,073 | \$13,304,445 | \$14,670,874 | \$25,072,104 | \$17,944,304 | \$16,708,604 | \$13,585,604 | \$11,247,604 |
| Total Revenues | \$24,362,968 | \$26,262,951 | \$32,065,672 | \$32,650,996 | \$36,722,395 | \$40,024,658 | \$52,587,983 | \$47,873,054 | \$49,261,809 | \$48,993,404 | \$49,760,318 |
| EXPENSES | | | | | | | | | | | |
| Operating Expenses | | | | | | | | | | | |
| District Maintenance | \$677,000 | \$711,000 | \$747,000 | \$784,000 | \$823,000 | \$864,000 | \$907,000 | \$952,000 | \$1,000,000 | \$1,050,000 | \$1,103,000 |
| Engineering | 1,436,000 | 1,508,000 | 1,583,000 | 1,662,000 | 1,745,000 | 1,832,000 | 1,924,000 | 2,020,000 | 2,121,000 | 2,227,000 | 2,338,000 |
| Garage | 65,000 | 68,000 | 71,000 | 75,000 | 79,000 | 83,000 | 87,000 | 91,000 | 96,000 | 101,000 | 106,000 |
| Information Technology | 428,000 | 449,000 | 471,000 | 495,000 | 520,000 | 546,000 | 573,000 | 602,000 | 632,000 | 664,000 | 697,000 |
| Board of Directors | 251,000 | 264,000 | 277,000 | 291,000 | 306,000 | 321,000 | 337,000 | 354,000 | 372,000 | 391,000 | 411,000 |
| Electrical & Mechanical | 3,196,000 | 3,356,000 | 3,524,000 | 3,700,000 | 3,885,000 | 4,079,000 | 4,283,000 | 4,497,000 | 4,722,000 | 4,958,000 | 5,206,000 |
| Administration | 1,190,000 | 1,250,000 | 1,313,000 | 1,379,000 | 1,448,000 | 1,520,000 | 1,596,000 | 1,676,000 | 1,760,000 | 1,848,000 | 1,940,000 |
| Fisheries | 624,000 | 655,000 | 688,000 | 722,000 | 758,000 | 796,000 | 836,000 | 878,000 | 922,000 | 968,000 | 1,016,000 |
| Human Resources | 547,000 | 574,000 | 603,000 | 633,000 | 665,000 | 698,000 | 733,000 | 770,000 | 809,000 | 849,000 | 891,000 |
| Management | 1,663,000 | 1,746,000 | 1,833,000 | 1,925,000 | 2,021,000 | 2,122,000 | 2,228,000 | 2,339,000 | 2,456,000 | 2,579,000 | 2,708,000 |
| Safety | 208,000 | 218,000 | 229,000 | 240,000 | 252,000 | 265,000 | 278,000 | 292,000 | 307,000 | 322,000 | 338,000 |
| Pipeline | 1,736,000 | 1,823,000 | 1,914,000 | 2,010,000 | 2,111,000 | 2,217,000 | 2,328,000 | 2,444,000 | 2,566,000 | 2,694,000 | 2,829,000 |
| Retiree | 353,000 | 371,000 | 390,000 | 410,000 | 431,000 | 453,000 | 476,000 | 500,000 | 525,000 | 551,000 | 579,000 |
| Water Quality | 914,000 | 960,000 | 1,008,000 | 1,058,000 | 1,111,000 | 1,167,000 | 1,225,000 | 1,286,000 | 1,350,000 | 1,418,000 | 1,489,000 |
| Water Treatment | 2,095,000 | 2,200,000 | 2,310,000 | 2,426,000 | 2,547,000 | 2,674,000 | 2,808,000 | 2,948,000 | 3,095,000 | 3,250,000 | 3,413,000 |
| Conservation | 758,000 | 796,000 | 836,000 | 878,000 | 922,000 | 968,000 | 1,016,000 | 1,067,000 | 1,120,000 | 1,176,000 | 1,235,000 |
| Utilities Maintenance | 889,000 | 933,000 | 980,000 | 1,029,000 | 1,080,000 | 1,134,000 | 1,191,000 | 1,251,000 | 1,314,000 | 1,380,000 | 1,449,000 |
| General O&M | 605,000 | 635,000 | 667,000 | 700,000 | 735,000 | 772,000 | 811,000 | 852,000 | 895,000 | 940,000 | 987,000 |
| Intertie Wheeling Costs | 0 | 0 | 0 | 0 | 0 | 0 | 2,677,500 | 2,811,375 | 2,951,944 | 3,099,541 | 3,254,518 |
| State Water Expense | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 |
| Adjudication | 577,000 | 577,000 | 577,000 | 577,000 | 577,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Operating Expenses | \$19,348,000 | \$20,230,000 | \$21,157,000 | \$22,130,000 | \$23,152,000 | \$23,647,000 | \$27,450,500 | \$28,766,375 | \$30,149,944 | \$31,601,541 | \$33,125,518 |
| Net Revenues | \$5,014,968 | \$6,032,951 | \$10,908,672 | \$10,520,996 | \$13,570,395 | \$16,377,658 | \$25,137,483 | \$19,106,679 | \$19,111,866 | \$17,391,863 | \$16,634,800 |
| Non Operating Expenses | | | | | | | | | | | |
| CIP | \$9,297,000 | \$5,256,000 | \$11,199,000 | \$9,499,000 | \$11,038,000 | \$12,086,000 | \$23,313,000 | \$15,121,000 | \$13,444,000 | \$10,681,000 | \$7,611,000 |
| Existing Debt | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 |
| Santa Barbara Loan | 0 | 0 | 0 | 0 | 0 | 454,198 | 454,198 | 454,198 | 454,198 | 454,198 | 454,198 |
| Proposed Bonds (4%, 30 Yr, 1.66% Fees) | 0 | 173,131 | 346,262 | 346,262 | 976,722 | 1,607,181 | 1,607,181 | 3,900,490 | 3,900,490 | 3,900,490 | 3,900,490 |
| Total Non Operating Expenses | \$9,374,228 | \$5,506,359 | \$11,622,491 | \$9,922,491 | \$12,091,950 | \$14,224,606 | \$25,451,606 | \$19,552,916 | \$17,875,916 | \$15,112,916 | \$12,042,916 |
| Net Income | (\$4,359,260) | \$526,592 | (\$713,819) | \$598,505 | \$1,478,445 | \$2,153,052 | (\$314,123) | (\$446,237) | \$1,235,950 | \$2,278,947 | \$4,591,884 |
| Ending Fund Balance | \$13,610,804 | \$14,137,396 | \$13,423,577 | \$14,022,082 | \$15,500,528 | \$17,653,579 | \$17,339,456 | \$16,893,219 | \$18,129,169 | \$20,408,116 | \$25,000,000 |
| Days O&M (Minimum >90 Days) | 253 | 252 | 228 | 228 | 241 | 269 | 227 | 211 | 216 | 232 | 272 |
| Debt Service Coverage (Min 1.25x) | - | 13.65 | 10.20 | 11.96 | 5.61 | 3.04 | 2.32 | 1.39 | 1.68 | 2.02 | 2.41 |

Chart A: Casitas MWD: 10-Year Financial Plan



4. Cost Allocation

Water Enterprise Functional Cost Allocation

The functional cost allocation was calculated based on the fiscal year cash flow data from Appendix B. Table 9 and Table 10 show the water enterprise functional cost allocation. BWA allocated the various categories of projected water enterprise costs in the final year of the rate study projection (FY 2027/28) to cost recovery components including:

- Customer Service: Costs related to billing customers and handling account specific issues.
- Readiness-to-Serve: Costs related to maintaining system readiness to deliver water.
- Pumping: Additional costs related to delivering pumped water versus gravity fed water.
- Source of Supply: Costs associated with water production and acquiring new sources of water supply.
- Treatment: Costs associated with water treatment.
- Conservation: Costs associated with the District's conservation program.
- Affordability: Tier 1 water usage subsidy.
- Separate Funding: The cost of the State Water Project (SWP) receives separate funding from property taxes and is not funded from water rates.

Non rate revenue sources are allocated to the various components to offset rate revenue requirements. Property taxes are allocated to offset the costs of water treatment for agricultural customers, reduce the cost of water supply for all customers, and reduce the cost of tier 1 water usage. Both capital facility charges and fire charges are allocated to offset the meter charge because capital facilities charges help offset the cost of projects associated with maintaining readiness-to-serve, while fire charges recover a portion of administrative costs associated with maintaining readiness-to-serve. The remaining non-rate revenue and use of reserves is allocated to each category based on a weighting of the category to the total expenditures.

Table 9
Casitas Municipal Water District
Water Enterprise Functional Cost Allocation (Percentage Allocation)

| Budget Line Items | FY 2027/28 Budget | Percent Allocation to Revenue Recovery Components | | | | | | | Separate Funding | |
|-----------------------------------|---------------------|---|---------------------|---------------------------|------------------|-----------|--------------|---------------|------------------|------|
| | | <u>Per Account Charge</u> | <u>Meter Charge</u> | <u>Water Usage Charge</u> | | | | | | |
| | | Customer Service | Readiness-to-Serve | Pumping | Source of Supply | Treatment | Conservation | Affordability | | |
| DEPARTMENT OPERATING COSTS | | | | | | | | | | |
| District Maintenance | \$864,000 | | 80% | | 20% | | | | | |
| State Water Expense | \$1,136,000 | | | | | | | | 100% | |
| Engineering | \$1,832,000 | | 70% | | | 15% | | 15% | | |
| Garage | \$83,000 | | | | | 50% | | 50% | | |
| Information Technology | \$546,000 | | | | | 75% | | 25% | | |
| Board of Directors | \$321,000 | | | | | 100% | | | | |
| Electrical & Mechanical | \$4,079,000 | | 10% | 70% | 10% | | | 10% | | |
| Administration | \$1,520,000 | 30% | 70% | | | | | | | |
| Fisheries | \$796,000 | | | | 100% | | | | | |
| Human Resources | \$698,000 | | 100% | | | | | | | |
| Management | \$2,122,000 | | | | | 100% | | | | |
| Safety | \$265,000 | | | | | 100% | | | | |
| Pipeline | \$2,217,000 | | 70% | 10% | 10% | | | 10% | | |
| Retiree | \$453,000 | | 100% | | | | | | | |
| Water Quality | \$1,167,000 | | | | | 75% | | 25% | | |
| Water Treatment | \$2,674,000 | | | | | | | 100% | | |
| Conservation | \$968,000 | | | | | | | | 100% | |
| Utilities Maintenance | \$1,134,000 | | 80% | | | 10% | | 10% | | |
| General O&M | \$772,000 | | 70% | 10% | 10% | | | 10% | | |
| Intertie Water Wheeling | \$0 | | | | | 100% | | | | |
| NON-OPERATING COSTS | | | | | | | | | | |
| Debt Service | \$2,138,606 | | 15% | | | 85% | | | | |
| Cash-Funded Capital Spending | \$2,211,000 | | | | 10% | 90% | | | | |
| SOURCES | | | | | | | | | | |
| SWP Property Tax | (\$1,136,000) | | | | | | | | | 100% |
| Property Tax (1% & other) | (\$3,173,000) | | | | | | 30% | 57% | 13% | |
| Capital Facility Charge | (\$44,000) | | 100% | | | | | | | |
| Fire Charges | (\$36,604) | | 100% | | | | | | | |
| Non-Rate Revenue | (\$411,000) | 2% | 31% | 13% | 38% | | | 16% | | |
| Use of Reserves | \$3,164,116 | 2% | 31% | 13% | 38% | | | 16% | | |
| Totals: | \$26,360,119 | | | | | | | | | |

Table 10
Casitas Municipal Water District
Water Enterprise Functional Cost Allocation (Revenue Recovery Components)

| Budget Line Items | FY 2027/28 Budget | Cost Allocation to Revenue Recovery Components | | | | | | | Separate Funding | |
|-----------------------------------|---------------------|--|--------------------|-------------------------------|--------------------|---------------------|--------------------|------------------|--------------------|---------------|
| | | Per Account Charge | Meter Charge | Water Usage (Volumetric Rate) | | | | | | |
| | | Customer Service | Readiness-to-Serve | Pumping | Source of Supply | Treatment | Conservation | Affordability | | |
| DEPARTMENT OPERATING COSTS | | | | | | | | | | |
| District Maintenance | \$864,000 | | \$691,200 | | \$172,800 | | | | | |
| State Water Expense | \$1,136,000 | | | | | | | | | \$1,136,000 |
| Engineering | \$1,832,000 | | \$1,282,400 | | \$274,800 | \$274,800 | | | | |
| Garage | \$83,000 | | | | \$41,500 | \$41,500 | | | | |
| Information Technology | \$546,000 | | | | \$409,500 | \$136,500 | | | | |
| Board of Directors | \$321,000 | | | | \$321,000 | | | | | |
| Electrical & Mechanical | \$4,079,000 | | \$407,900 | | \$2,855,300 | \$407,900 | \$407,900 | | | |
| Administration | \$1,520,000 | \$456,000 | \$1,064,000 | | | | | | | |
| Fisheries | \$796,000 | | | | \$796,000 | | | | | |
| Human Resources | \$698,000 | | \$698,000 | | | | | | | |
| Management | \$2,122,000 | | | | | \$2,122,000 | | | | |
| Safety | \$265,000 | | | | | \$265,000 | | | | |
| Pipeline | \$2,217,000 | | \$1,551,900 | | \$221,700 | \$221,700 | \$221,700 | | | |
| Retiree | \$453,000 | | \$453,000 | | | | | | | |
| Water Quality | \$1,167,000 | | | | | \$875,250 | \$291,750 | | | |
| Water Treatment | \$2,674,000 | | | | | | \$2,674,000 | | | |
| Conservation | \$968,000 | | | | | | | \$968,000 | | |
| Utilities Maintenance | \$1,134,000 | | \$907,200 | | | \$113,400 | \$113,400 | | | |
| General O&M | \$772,000 | | \$540,400 | | \$77,200 | \$77,200 | \$77,200 | | | |
| Intertie Water Wheeling | \$0 | | | | | \$0 | | | | |
| NON-OPERATING COSTS | | | | | | | | | | |
| Debt Service | \$2,138,606 | | \$320,791 | | | \$1,817,815 | | | | |
| Cash-Funded Capital Spending | \$2,211,000 | | | | \$221,100 | \$1,989,900 | | | | |
| SOURCES | | | | | | | | | | |
| SWP Property Tax | (\$1,136,000) | | | | | | | | | (\$1,136,000) |
| Property Tax (1% & other) | (\$3,173,000) | | | | | (\$954,568) | (\$1,816,432) | | (\$402,000) | |
| Capital Facility Charge | (\$44,000) | | (\$44,000) | | | | | | | |
| Fire Charges | (\$36,604) | | (\$36,604) | | | | | | | |
| Non-Rate Revenue | (\$411,000) | (\$7,238) | (\$125,665) | | (\$53,577) | (\$157,237) | (\$67,283) | | | |
| Use of Reserves | \$3,164,116 | \$55,724 | \$967,444 | | \$412,467 | \$1,210,500 | \$517,982 | | | |
| Totals: | \$26,360,119 | \$504,500 | \$8,678,000 | | \$3,734,200 | \$10,004,500 | \$2,873,000 | \$968,000 | (\$402,000) | \$0 |

Volumetric Rate Calculation

Table 11 shows a calculation of the rate components which compose the proposed volumetric rates, while Table 12 shows an allocation of the rate components to each usage rate category. The total volumetric revenue requirement amounts to \$17.2 MM in FY 2027/28.

The projected District water usage during the rate study projection period is 13,000 acre feet annually. The water usage is estimated based on an increase in pumped water usage of about 18% and a decrease in projected gravity usage of approximately 21%. The projected changes in usage result in a net increase in District water usage of about 1,000 acre feet from FY 2021/22 actuals. Gravity water usage is expected to fall overall due to substantial planned cutbacks from the City of Ventura (a major gravity resale customer), while pumped usage is expected to rise overall due to a reversion to historical norms. Water usage is highly uncertain, and usage may not rebound, which would result in a need for additional rate increases.

Costs from the functional cost allocation (Table 10) that are factored into the volumetric rate include: pumping, source of supply, treatment, conservation, and affordability.

- Pumping: These costs are allocated to pumped water.
- Source of Supply: Water supply costs are divided by all units of water.
- Treatment: Water treatment costs are divided by all units of water except for agricultural use, whose treatment cost is subsidized by a portion of property taxes.
- Conservation: Conservation costs are allocated based on the percentage of total water usage between tiered customers and uniform customers. Conservation costs are recovered by Tier 3 for tiered customers and all units of water for uniform customers.
- Tier 1 Subsidy (Affordability): Tier 1 water usage cost is subsidized by a portion of property taxes.

Table 11
Casitas Municipal Water District
Volumetric Rate Components

Projected Water Usage (hcf) - Estimated Based on 13,000 Acre Feet

| Usage By Category | | Usage Subtotals For Rate Calculations | |
|--------------------------|------------------|--|----------------|
| Gravity Tier 1 | 8,401 | Uniform Sales | 4,322,403 |
| Gravity Tier 2 | 7,053 | Tiered Water Sales | |
| Gravity Tier 3 | 1,980 | Tier 1 Sales | 560,587 |
| Pumped Tier 1 | 552,186 | Tier 2 Sales | 556,420 |
| Pumped Tier 2 | 549,367 | Tier 3 Sales | <u>223,377</u> |
| Pumped Tier 3 | 221,397 | Total Tiered Water Sales | 1,340,384 |
| Gravity Uniform | 910,380 | Non-Ag Water Sales | 3,236,112 |
| Pumped Uniform | 985,348 | Pumped Water | 4,590,362 |
| Gravity Ag | 144,612 | | |
| Pumped Ag | <u>2,282,064</u> | | |
| Total Usage | 5,662,787 | | |

| Category | Pumping | Source of Supply | | Conservation* | | Tier 1 Subsidy |
|----------------------------|---|--|---|---|--|---|
| | | Treatment | Tiered Rates | Uniform Rates | | |
| Units of Service | 4,590,362 HCF Pumped Water | 5,662,787 HCF All Water | 3,236,112 HCF Non-Ag Water | 223,377 HCF Tier 3 Water | 4,322,403 HCF Uniform Water | 560,587 HCF Tier 1 Water |
| Revenue Requirement | \$3,734,200 | \$10,004,500 | \$2,873,000 | \$229,126 | \$738,874 | -\$402,000 |
| Unit Costs | \$0.81 per HCF | \$1.77 per HCF | \$0.89 per HCF | \$1.03 per HCF | \$0.17 per HCF | -\$0.72 per HCF |

*Conservation costs allocated based on the percentage of total water usage between tiered customers and uniform customers.

Table 12
Casitas Municipal Water District
Volumetric Rates Calculation

| <i>Proposed Water Use Rate (\$/HCF)</i> | | | | |
|---|----------------------|--------------------------------|---------------------------|---|
| | Rate (\$/HCF) | Usage HCF (Rounded) | Annual Revenue | Note |
| Pumped Tier 1 | \$2.75 | 552,200 | \$1,519,039 | Pumping + Supply + Treatment - Tier 1 Subsidy |
| Pumped Tier 2 | \$3.47 | 549,400 | \$1,905,314 | Pumping + Supply + Treatment |
| Pumped Tier 3 | \$4.49 | 221,400 | \$994,911 | Pumping + Supply + Treatment + Conservation (Tier) |
| Gravity Tier 1 | \$1.94 | 8,400 | \$16,274 | Supply + Treatment - Tier 1 Subsidy |
| Gravity Tier 2 | \$2.65 | 7,100 | \$18,847 | Supply + Treatment |
| Gravity Tier 3 | \$3.68 | 2,000 | \$7,360 | Supply + Treatment + Conservation (Tier) |
| Pumped Uniform | \$3.64 | 985,300 | \$3,585,439 | Pumping + Supply + Treatment + Conservation (Uniform) |
| Gravity Uniform | \$2.83 | 910,400 | \$2,572,284 | Supply + Treatment + Conservation (Uniform) |
| Pumped Ag | \$2.75 | 2,282,100 | \$6,278,370 | Pumping + Supply + Conservation (Uniform) |
| Gravity Ag | \$1.94 | 144,600 | \$280,184 | Supply + Conservation (Uniform) |
| Totals | | 5,662,900 | \$17,178,023 | |

Current and Proposed Meter Ratios

Table 13 shows the District’s current meter equivalent ratios and a calculation of proposed meter ratios based on June 2022 meter counts and FY 2021/22 usage. The District’s current meter equivalents are based on the maximum safe operating capacity in gallons per minute (gpm) for each meter size. BWA analyzed how these ratios compare with the ratio of the actual usage of each meter size. BWA found that the meter ratios were close in alignment for smaller meters (1.5” and below), however larger meter sizes use substantially more water than is reflected in the current meter ratios. For example, a 2” meter has 5.3 times the gpm of capacity than a ¾” meter, however, they use an average of 15.11 times the amount of water as an average ¾” meter.

BWA recommends that the District transition to meter ratios based on actual usage because Casitas customers with meters larger than 1.5” place a disproportionate level of demand on the water system than is suggested by the capacity of their meter size. The District incurs substantial costs associated with readiness-to-serve these demands.

BWA made an adjustment to the usage ratios to a major resale customer (City of Ventura) who notified the District that their usage is planned to decrease by approximately 710 AF and remain at that level for the next 5 year period. The City of Ventura meters are the only meters in both the 12” and 18” classification and the City has several other meters of varying sizes. The 710 AF usage reduction was applied proportionally to City meters based on water usage in FY 2021/22. BWA recommends combining the 12” and 18” meters into one category: 12” and above. To ensure that the proposed meter ratios accurately reflect usage in future study updates, the District should incorporate planned consumption for customers who own greater than 50% of the meters in a particular category.

Table 13
Casitas Municipal Water District
New Meter Ratio Calculation - FY 2021/22 Usage Data

| <u>Meter Size</u> | <u>Current Meter Equivalents</u> | <u>Consumption</u> | | <u>Average HCF Per</u> | |
|-------------------|----------------------------------|--------------------|---------------|--------------------------|------------------------|
| | | <u>(AF/YR)</u> | <u>Count*</u> | <u>Day by Meter Size</u> | <u>Ratio (HCF/Day)</u> |
| 3/4 | 1 | 531 | 1,371 | 0.46 | 1.00 |
| 1 | 1.7 | 900 | 1,109 | 0.97 | 2.10 |
| 1.5 | 3.3 | 100 | 76 | 1.57 | 3.41 |
| 2 | 5.3 | 2,124 | 363 | 6.98 | 15.11 |
| 3 | 11.7 | 1,610 | 77 | 24.95 | 53.99 |
| 4 | 21.0 | 2,647 | 46 | 68.67 | 148.61 |
| 6** | 43.3 | 645 | 8 | 96.23 | 208.24 |
| 12 Inch & Above** | 256-475.9 | 1,926 | 2 | 1,149.47 | 2,487.46 |

*Count based on June 2022

**Reduced consumption estimate by ~710 AF per City of Ventura usage projections

Fixed Rate Calculation

Table 14 shows a calculation of the rate components which compose the fixed rates, while Table 15 shows an allocation of the rate components to each meter size category based on projected meters. The meter counts vary slightly between Table 13 and Table 15 due to temporary meters. The total customer service charge revenue requirement in FY 2027/28 amounts to \$504,500, while the meter charge revenue requirement amounts to \$8,678,000. The District has a total of 6,062 accounts and 30,197 ¾” meter equivalents based on the proposed meter ratios. Costs from the functional cost allocation (Table 10) that are factored into the fixed rate include: customer service and readiness-to-serve (meter).

- Customer Service: These costs are allocated as a fixed charge per account.
- Readiness-to-Serve (Meter): These costs are allocated as a fixed cost based on meter size. Larger meters use more water on average, and therefore pay proportionally more of the costs associated with maintaining readiness to provide water.

Table 14
Casitas Municipal Water District
Fixed Rate Components

| Category | Customer Service | Meter |
|----------------------------|---|---|
| Units of Service | 6,062 Accounts | 30,197 Equivalent 3/4" Meters |
| Revenue Requirement | \$504,500 | \$8,678,000 |
| Unit Costs | \$6.94 per account per month | \$23.95 per 3/4" equivalent meter per month |

Table 15
Casitas Municipal Water District
Meter Rates Calculation

| Number of Customers By Meter Size | 5/8" - 3/4" | 1" | 1 1/2" | 2" | 3" | 4" | 6" | 12" | 18" | Total |
|--|------------------------|------------------|-----------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| Residential | 4,000 | 907 | 33 | 87 | 2 | 3 | - | - | - | 5,032 |
| Residential Multi | 142 | 67 | 22 | 22 | 1 | 5 | - | - | - | 259 |
| Commercial | 235 | 74 | 12 | 52 | 9 | 4 | 2 | - | - | 388 |
| Industrial | 2 | 3 | 1 | 2 | 1 | 4 | - | - | - | 13 |
| Ag | - | 4 | - | 36 | 17 | 6 | 1 | - | - | 64 |
| Ag Domestic | - | 13 | 2 | 119 | 32 | 15 | - | - | - | 181 |
| Multi Ag Domestic | - | - | - | 3 | 1 | 1 | - | - | - | 5 |
| Other | 30 | 16 | 7 | 29 | 2 | 3 | - | - | - | 87 |
| Interdepartmental | 2 | 1 | - | - | 5 | 1 | - | - | - | 9 |
| Resale | - | 1 | - | 6 | 3 | 7 | 5 | 1 | 1 | 24 |
| Total Accounts | 4,411 | 1,086 | 77 | 356 | 73 | 49 | 8 | 1 | 1 | 6,062 |
| Proposed Meter Factors | 1.00 | 2.10 | 3.41 | 15.11 | 53.99 | 148.61 | 208.24 | 2,487.46 | 2,487.46 | |
| 3/4" Equivalent Meters | 4,411 | 2,281 | 263 | 5,379 | 3,941 | 7,282 | 1,666 | 2,487 | 2,487 | 30,197 |
| Monthly Service Charge | | | | | | | | | | |
| Meter Charge | \$23.95 | \$50.29 | \$81.66 | \$361.85 | \$1,292.95 | \$3,558.92 | \$4,986.94 | \$59,569.78 | \$59,569.78 | |
| Customer Service Charge | \$6.94 | \$6.94 | \$6.94 | \$6.94 | \$6.94 | \$6.94 | \$6.94 | \$6.94 | \$6.94 | |
| Total | \$30.88 | \$57.23 | \$88.60 | \$368.79 | \$1,299.89 | \$3,565.85 | \$4,993.87 | \$59,576.71 | \$59,576.71 | |
| Customer Service Charge Revenue | \$367,098 | \$90,381 | \$6,408 | \$29,628 | \$6,075 | \$4,078 | \$666 | \$83 | \$83 | \$504,500 |
| Meter Charge Revenue | \$1,267,617 | \$655,391 | \$75,456 | \$1,545,844 | \$1,132,628 | \$2,092,643 | \$478,746 | \$714,837 | \$714,837 | \$8,678,000 |

Proposed Water Rates

Table 16 shows the proposed rates in the final year of the rate study. The final proposed rates transition to a fixed rate structure that is consistent for meter sizes across all customer classes and maintain the current structure for the volumetric rates. The proposed cost of service changes by rate class are shown in Appendix C. The rate structure change is designed to keep the percentage of fixed versus volumetric revenue the same (35% fixed), however, the residential customer class fixed revenue would decrease, while all other classes would see an increase in the percentage of revenue collected from fixed charges.

**Table 16
Casitas Municipal Water District
Proposed Water Rates - Year 5**

Proposed Monthly Service Charge (1/1/2028)

| Meter Size | All Customers |
|-------------------|----------------------|
| 5/8"-3/4" | \$30.88 |
| 1" | \$57.23 |
| 1-1/2" | \$88.60 |
| 2" | \$368.79 |
| 3" | \$1,299.89 |
| 4" | \$3,565.85 |
| 6" | \$4,993.87 |
| 12" | \$59,576.71 |
| 18" | \$59,576.71 |

Proposed Volumetric Rates - per HCF* (1/1/2028)

| Monthly Tiers (per HCF) | Residential¹ Pumped | Commercial/Industrial Pumped | Agriculture Pumped | Ag Domestic¹ Pumped | Other² Pumped | Resale Pumped |
|--------------------------------|---|---|-------------------------------|---|-------------------------------------|--------------------------|
| All Use | | \$3.64 | \$2.75 | | \$3.64 | \$3.64 |
| Tier 1 (0-10) | \$2.75 | | | \$2.75 | | |
| Tier 2 (11-50) | \$3.47 | | | \$3.47 | | |
| Tier 3 (51+) | \$4.49 | | | \$2.75 | | |

| Monthly Tiers (per HCF) | Residential¹ Gravity | Commercial/Industrial Gravity | Agriculture Gravity | Ag Domestic¹ Gravity | Other² Gravity | Resale Gravity |
|--------------------------------|--|--|--------------------------------|--|--------------------------------------|---------------------------|
| All Use | | \$2.83 | \$1.94 | | \$2.83 | \$2.83 |
| Tier 1 (0-10) | \$1.94 | | | \$1.94 | | |
| Tier 2 (11-50) | \$2.65 | | | \$2.65 | | |
| Tier 3 (51+) | \$3.68 | | | \$1.94 | | |

*HCF = hundred cubic foot or approximately 748 gallons

1 - Residential and Ag Domestic include single family and multi-family residential uses.

2 - Other includes Institutional and Interdepartmental uses.

5. Basis for Rate Methodology

Yolo Ratepayers for Affordable Public Utility Services [YRAPUS] v. City of Davis, California, 2014

Consumption based fixed charges have legal precedent in California. The City of Davis proposed a rate structure which assessed fixed costs based on actual metered use of the system. A local organization representing taxpayers filed a lawsuit claiming that the City of Davis rates go against Proposition 218, which requires charges to be proportional. However, the Yolo County Superior Court heard the case and rejected the critique. They found that the method of assessing charges based on actual metered usage, rather than the capacity of the meter size, is constitutional, fair, and in compliance with Proposition 218.

Examples of Agencies that Base Fixed Charges on Metered Usage

In 2023, Marin Municipal Water District adopted base charges that reflect usage rather than capacity in their most recent rate study. Within this study, the meter equivalent unit ratios for the single-family and duplex classes were calculated based on a three-year average of the maximum bi-monthly billing period usage for each meter size relative to the maximum bi-monthly billing period usage of a 5/8" meter. The decision to base single-family and duplex meter equivalent unit ratios on actual water usage was to align their respective meter equivalent unit ratios more closely with their proportion of system capacity.

The Metropolitan Water District of Southern California (MWD) supplies water to numerous agencies within the region of Southern California. In their most recent water rate study, MWD implemented a consumption-based fixed rate for its readiness-to-serve charge – a fixed charge meant to recover the cost of the portion of system that is available to provide emergency service and available capacity during outages and hydrologic variability. This rate is allocated to member agencies based on each agency's share of a ten-year rolling average of all firm demands. MWD found that this rate design provides a better matching of costs and benefits through recovering and allocating the costs in a more efficient manner.

6. Proposed Water Rate Phase-In Schedule

Rate Phase-In Methodology

Table 17 shows the proposed six step phase-in schedule of the water rates based on the first increase on September 1st, 2023. The final proposed water rates shown in Table 16 are recommended to be phased in six steps to mitigate impacts to customers.

BWA calculated the phase in based on 8.3% rate revenue increases in each step. BWA escalated each rate based on the compound annual growth rate required to escalate each rate to the final rate over six periods. BWA then calculated the overall percentage shortfall between the revenue generated from the rates in each period and the rate revenue requirement in each period and applied the percentage difference to all rates proportionately in each period.

January Implementation

BWA calculated the impact of skipping the September 1st, 2023, rate increase and implementing the rates beginning with the January 1st, 2024, rates, to be approximately \$450,000 less rate revenue than projected in FY 2023/24. No changes are recommended to the proposed rates under this scenario, as the District is projected to meet all debt service coverage and minimum annual reserve targets.

Proposed Fire Meter Rates

Appendix D shows the development of the proposed fire meter charges. BWA recalculated the new fire charges by using the ratio of the fire meter capacity based on the maximum flow in gallons per minute for each fire meter size. The proposed fire charges were escalated by 5% for inflation each fiscal year. To align with a calendar year phase-in, the final proposed fire meter charges were increased over 6 periods by 4.15% each period.

Table 17
Casitas Municipal Water District
Proposed Water Rates Phase In Schedule

Existing Monthly Service Charge

| Meter Size | Residential¹ | Commercial/Industrial | Agriculture | Ag Domestic¹ | Other² | Resale |
|-------------------|--------------------------------|------------------------------|--------------------|--------------------------------|--------------------------|---------------|
| 5/8"-3/4" | \$45.24 | \$36.15 | - | - | \$32.31 | \$39.76 |
| 1" | \$75.39 | \$60.22 | \$68.10 | \$54.71 | \$53.87 | \$66.27 |
| 1-1/2" | \$150.77 | \$120.47 | \$136.20 | \$109.47 | \$107.74 | \$132.55 |
| 2" | \$241.25 | \$192.75 | \$217.93 | \$175.13 | \$172.38 | \$212.07 |
| 3" | \$527.70 | \$421.65 | \$476.74 | \$383.12 | \$377.09 | \$463.93 |
| 4" | \$949.88 | \$758.96 | \$858.11 | \$689.61 | \$678.74 | \$835.07 |
| 6" | \$1,960.09 | \$1,566.11 | \$1,770.72 | \$1,423.00 | \$1,400.62 | \$1,723.14 |
| 12" | - | - | - | - | - | \$10,179.86 |
| 18" | - | - | - | - | - | \$18,923.76 |

Existing Volumetric Rates - per HCF*

| Monthly Tiers (per HCF) | Residential¹ Pumped | Commercial/Industrial Pumped | Agriculture Pumped | Ag Domestic¹ Pumped | Other² Pumped | Resale Pumped |
|--------------------------------|---|---|-------------------------------|---|-------------------------------------|--------------------------|
| All Use | | \$2.31 | \$1.71 | | \$2.31 | \$2.31 |
| Tier 1 (0-10) | \$1.52 | | | \$1.52 | | |
| Tier 2 (11-50) | \$2.31 | | | \$2.31 | | |
| Tier 3 (51+) | \$3.72 | | | \$1.71 | | |

| Monthly Tiers (per HCF) | Residential¹ Gravity | Commercial/Industrial Gravity | Agriculture Gravity | Ag Domestic¹ Gravity | Other² Gravity | Resale Gravity |
|--------------------------------|--|--|--------------------------------|--|--------------------------------------|---------------------------|
| All Use | | \$1.56 | \$0.96 | | \$1.56 | \$1.56 |
| Tier 1 (0-10) | \$0.77 | | | \$0.77 | | |
| Tier 2 (11-50) | \$1.56 | | | \$1.56 | | |
| Tier 3 (51+) | \$2.97 | | | \$0.96 | | |

Proposed Monthly Service Charge (9/1/2023)

| Meter Size | Residential ¹ | Commercial/Industrial | Agriculture | Ag Domestic ¹ | Other ² | Resale |
|------------|--------------------------|-----------------------|-------------|--------------------------|--------------------|-------------|
| 5/8"-3/4" | \$43.07 | \$35.73 | - | - | \$32.54 | \$38.68 |
| 1" | \$73.06 | \$60.58 | \$67.12 | \$55.93 | \$55.21 | \$65.61 |
| 1-1/2" | \$140.00 | \$116.13 | \$128.63 | \$107.22 | \$105.81 | \$125.75 |
| 2" | \$262.72 | \$217.90 | \$241.38 | \$201.17 | \$198.54 | \$235.96 |
| 3" | \$622.22 | \$516.12 | \$571.73 | \$476.50 | \$470.25 | \$558.90 |
| 4" | \$1,201.49 | \$996.58 | \$1,103.95 | \$920.10 | \$907.99 | \$1,079.19 |
| 6" | \$2,324.19 | \$1,927.79 | \$2,135.50 | \$1,779.83 | \$1,756.48 | \$2,087.58 |
| 12" | - | - | - | - | - | \$13,865.44 |
| 18" | - | - | - | - | - | \$23,244.57 |

Proposed Volumetric Rates - per HCF* (9/1/2023)

| Monthly Tiers (per HCF) | Residential ¹ Pumped | Commercial/Industrial Pumped | Agriculture Pumped | Ag Domestic ¹ Pumped | Other ² Pumped | Resale Pumped |
|-------------------------|------------------------------------|---------------------------------|-----------------------|------------------------------------|------------------------------|------------------|
| All Use | | \$2.53 | \$1.88 | | \$2.53 | \$2.53 |
| Tier 1 (0-10) | \$1.70 | | | \$1.70 | | |
| Tier 2 (11-50) | \$2.51 | | | \$2.51 | | |
| Tier 3 (51+) | \$3.90 | | | \$1.88 | | |

| Monthly Tiers (per HCF) | Residential ¹ Gravity | Commercial/Industrial Gravity | Agriculture Gravity | Ag Domestic ¹ Gravity | Other ² Gravity | Resale Gravity |
|-------------------------|-------------------------------------|----------------------------------|------------------------|-------------------------------------|-------------------------------|-------------------|
| All Use | | \$1.75 | \$1.09 | | \$1.75 | \$1.75 |
| Tier 1 (0-10) | \$0.91 | | | \$0.91 | | |
| Tier 2 (11-50) | \$1.73 | | | \$1.73 | | |
| Tier 3 (51+) | \$3.12 | | | \$1.09 | | |

*HCF = hundred cubic foot or approximately 748 gallons

1 - Residential and Ag Domestic include single family and multi-family residential uses.

2 - Other includes Institutional and Interdepartmental uses.

Proposed Monthly Service Charge (1/1/2024)

| Meter Size | Residential ¹ | Commercial/Industrial | Agriculture | Ag Domestic ¹ | Other ² | Resale |
|------------|--------------------------|-----------------------|-------------|--------------------------|--------------------|-------------|
| 5/8"-3/4" | \$40.77 | \$35.11 | - | - | \$32.58 | \$37.41 |
| 1" | \$70.40 | \$60.60 | \$65.78 | \$56.85 | \$56.26 | \$64.60 |
| 1-1/2" | \$129.27 | \$111.31 | \$120.80 | \$104.43 | \$103.32 | \$118.63 |
| 2" | \$284.47 | \$244.94 | \$265.83 | \$229.78 | \$227.36 | \$261.05 |
| 3" | \$729.51 | \$628.17 | \$681.75 | \$589.29 | \$583.09 | \$669.49 |
| 4" | \$1,511.14 | \$1,301.18 | \$1,412.17 | \$1,220.66 | \$1,207.80 | \$1,386.78 |
| 6" | \$2,740.31 | \$2,359.56 | \$2,560.84 | \$2,213.53 | \$2,190.26 | \$2,514.76 |
| 12" | - | - | - | - | - | \$18,778.34 |
| 18" | - | - | - | - | - | \$28,390.15 |

Proposed Volumetric Rates - per HCF* (1/1/2024)

| Monthly Tiers (per HCF) | Residential ¹ Pumped | Commercial/Industrial Pumped | Agriculture Pumped | Ag Domestic ¹ Pumped | Other ² Pumped | Resale Pumped |
|-------------------------|------------------------------------|---------------------------------|-----------------------|------------------------------------|------------------------------|------------------|
| All Use | | \$2.75 | \$2.05 | | \$2.75 | \$2.75 |
| Tier 1 (0-10) | \$1.90 | | | \$1.90 | | |
| Tier 2 (11-50) | \$2.71 | | | \$2.71 | | |
| Tier 3 (51+) | \$4.06 | | | \$2.05 | | |

| Monthly Tiers (per HCF) | Residential ¹ Gravity | Commercial/Industrial Gravity | Agriculture Gravity | Ag Domestic ¹ Gravity | Other ² Gravity | Resale Gravity |
|-------------------------|-------------------------------------|----------------------------------|------------------------|-------------------------------------|-------------------------------|-------------------|
| All Use | | \$1.95 | \$1.24 | | \$1.95 | \$1.95 |
| Tier 1 (0-10) | \$1.07 | | | \$1.07 | | |
| Tier 2 (11-50) | \$1.91 | | | \$1.91 | | |
| Tier 3 (51+) | \$3.27 | | | \$1.24 | | |

*HCF = hundred cubic foot or approximately 748 gallons

1 - Residential and Ag Domestic include single family and multi-family residential uses.

2 - Other includes Institutional and Interdepartmental uses.

Proposed Monthly Service Charge (1/1/2025)

| Meter Size | Residential ¹ | Commercial/Industrial | Agriculture | Ag Domestic ¹ | Other ² | Resale |
|------------|--------------------------|-----------------------|-------------|--------------------------|--------------------|-------------|
| 5/8"-3/4" | \$38.38 | \$34.31 | - | - | \$32.43 | \$35.98 |
| 1" | \$67.44 | \$60.28 | \$64.10 | \$57.45 | \$57.01 | \$63.23 |
| 1-1/2" | \$118.67 | \$106.08 | \$112.79 | \$101.12 | \$100.32 | \$111.27 |
| 2" | \$306.27 | \$273.75 | \$291.09 | \$260.94 | \$258.89 | \$287.15 |
| 3" | \$850.40 | \$760.16 | \$808.29 | \$724.60 | \$718.87 | \$797.36 |
| 4" | \$1,889.69 | \$1,689.14 | \$1,796.09 | \$1,610.12 | \$1,597.38 | \$1,771.81 |
| 6" | \$3,212.42 | \$2,871.47 | \$3,053.29 | \$2,737.13 | \$2,715.53 | \$3,011.99 |
| 12" | - | - | - | - | - | \$25,286.23 |
| 18" | - | - | - | - | - | \$34,476.00 |

Proposed Volumetric Rates - per HCF* (1/1/2025)

| Monthly Tiers (per HCF) | Residential ¹ Pumped | Commercial/Industrial Pumped | Agriculture Pumped | Ag Domestic ¹ Pumped | Other ² Pumped | Resale Pumped |
|-------------------------|------------------------------------|---------------------------------|-----------------------|------------------------------------|------------------------------|------------------|
| All Use | | \$2.98 | \$2.23 | | \$2.98 | \$2.98 |
| Tier 1 (0-10) | \$2.10 | | | \$2.10 | | |
| Tier 2 (11-50) | \$2.91 | | | \$2.91 | | |
| Tier 3 (51+) | \$4.20 | | | \$2.23 | | |

| Monthly Tiers (per HCF) | Residential ¹ Gravity | Commercial/Industrial Gravity | Agriculture Gravity | Ag Domestic ¹ Gravity | Other ² Gravity | Resale Gravity |
|-------------------------|-------------------------------------|----------------------------------|------------------------|-------------------------------------|-------------------------------|-------------------|
| All Use | | \$2.16 | \$1.40 | | \$2.16 | \$2.16 |
| Tier 1 (0-10) | \$1.25 | | | \$1.25 | | |
| Tier 2 (11-50) | \$2.09 | | | \$2.09 | | |
| Tier 3 (51+) | \$3.39 | | | \$1.40 | | |

*HCF = hundred cubic foot or approximately 748 gallons

1 - Residential and Ag Domestic include single family and multi-family residential uses.

2 - Other includes Institutional and Interdepartmental uses.

Proposed Monthly Service Charge (1/1/2026)

| Meter Size | Residential ¹ | Commercial/Industrial | Agriculture | Ag Domestic ¹ | Other ² | Resale |
|------------|--------------------------|-----------------------|-------------|--------------------------|--------------------|-------------|
| 5/8"-3/4" | \$35.91 | \$33.33 | - | - | \$32.10 | \$34.40 |
| 1" | \$64.24 | \$59.60 | \$62.09 | \$57.72 | \$57.43 | \$61.53 |
| 1-1/2" | \$108.31 | \$100.50 | \$104.70 | \$97.35 | \$96.83 | \$103.76 |
| 2" | \$327.80 | \$304.17 | \$316.88 | \$294.61 | \$293.06 | \$314.02 |
| 3" | \$985.54 | \$914.52 | \$952.73 | \$885.77 | \$881.10 | \$944.12 |
| 4" | \$2,349.29 | \$2,179.99 | \$2,271.06 | \$2,111.46 | \$2,100.31 | \$2,250.55 |
| 6" | \$3,743.89 | \$3,474.07 | \$3,619.21 | \$3,364.85 | \$3,347.12 | \$3,586.50 |
| 12" | - | - | - | - | - | \$33,850.93 |
| 18" | - | - | - | - | - | \$41,622.28 |

Proposed Volumetric Rates - per HCF* (1/1/2026)

| Monthly Tiers (per HCF) | Residential ¹ Pumped | Commercial/Industrial Pumped | Agriculture Pumped | Ag Domestic ¹ Pumped | Other ² Pumped | Resale Pumped |
|-------------------------|------------------------------------|---------------------------------|-----------------------|------------------------------------|------------------------------|------------------|
| All Use | | \$3.20 | \$2.40 | | \$3.20 | \$3.20 |
| Tier 1 (0-10) | \$2.31 | | | \$2.31 | | |
| Tier 2 (11-50) | \$3.10 | | | \$3.10 | | |
| Tier 3 (51+) | \$4.32 | | | \$2.40 | | |

| Monthly Tiers (per HCF) | Residential ¹ Gravity | Commercial/Industrial Gravity | Agriculture Gravity | Ag Domestic ¹ Gravity | Other ² Gravity | Resale Gravity |
|-------------------------|-------------------------------------|----------------------------------|------------------------|-------------------------------------|-------------------------------|-------------------|
| All Use | | \$2.37 | \$1.57 | | \$2.37 | \$2.37 |
| Tier 1 (0-10) | \$1.46 | | | \$1.46 | | |
| Tier 2 (11-50) | \$2.28 | | | \$2.28 | | |
| Tier 3 (51+) | \$3.51 | | | \$1.57 | | |

*HCF = hundred cubic foot or approximately 748 gallons

1 - Residential and Ag Domestic include single family and multi-family residential uses.

2 - Other includes Institutional and Interdepartmental uses.

Proposed Monthly Service Charge (1/1/2027)

| Meter Size | Residential ¹ | Commercial/Industrial | Agriculture | Ag Domestic ¹ | Other ² | Resale |
|------------|--------------------------|-----------------------|-------------|--------------------------|--------------------|-------------|
| 5/8"-3/4" | \$33.41 | \$32.18 | - | - | \$31.58 | \$32.69 |
| 1" | \$60.82 | \$58.58 | \$59.79 | \$57.65 | \$57.50 | \$59.52 |
| 1-1/2" | \$98.26 | \$94.65 | \$96.61 | \$93.16 | \$92.91 | \$96.17 |
| 2" | \$348.76 | \$335.96 | \$342.90 | \$330.63 | \$329.76 | \$341.35 |
| 3" | \$1,135.33 | \$1,093.67 | \$1,116.28 | \$1,076.34 | \$1,073.49 | \$1,111.22 |
| 4" | \$2,903.25 | \$2,796.68 | \$2,854.50 | \$2,752.37 | \$2,745.09 | \$2,841.58 |
| 6" | \$4,337.25 | \$4,178.03 | \$4,264.42 | \$4,111.84 | \$4,100.99 | \$4,245.10 |
| 12" | - | - | - | - | - | \$45,046.15 |
| 18" | - | - | - | - | - | \$49,949.98 |

Proposed Volumetric Rates - per HCF* (1/1/2027)

| Monthly Tiers (per HCF) | Residential ¹ Pumped | Commercial/Industrial Pumped | Agriculture Pumped | Ag Domestic ¹ Pumped | Other ² Pumped | Resale Pumped |
|-------------------------|------------------------------------|---------------------------------|-----------------------|------------------------------------|------------------------------|------------------|
| All Use | | \$3.42 | \$2.58 | | \$3.42 | \$3.42 |
| Tier 1 (0-10) | \$2.53 | | | \$2.53 | | |
| Tier 2 (11-50) | \$3.29 | | | \$3.29 | | |
| Tier 3 (51+) | \$4.42 | | | \$2.58 | | |

| Monthly Tiers (per HCF) | Residential ¹ Gravity | Commercial/Industrial Gravity | Agriculture Gravity | Ag Domestic ¹ Gravity | Other ² Gravity | Resale Gravity |
|-------------------------|-------------------------------------|----------------------------------|------------------------|-------------------------------------|-------------------------------|-------------------|
| All Use | | \$2.60 | \$1.75 | | \$2.60 | \$2.60 |
| Tier 1 (0-10) | \$1.69 | | | \$1.69 | | |
| Tier 2 (11-50) | \$2.47 | | | \$2.47 | | |
| Tier 3 (51+) | \$3.60 | | | \$1.75 | | |

*HCF = hundred cubic foot or approximately 748 gallons

1 - Residential and Ag Domestic include single family and multi-family residential uses.

2 - Other includes Institutional and Interdepartmental uses.

Proposed Monthly Fire Meter Rates

| <u>Meter Size (Inches)</u> | <u>9/1/2023</u> | <u>1/1/2024</u> | <u>1/1/2025</u> | <u>1/1/2026</u> | <u>1/1/2027</u> | <u>1/1/2028</u> |
|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2 | \$4.88 | \$5.09 | \$5.30 | \$5.52 | \$5.75 | \$5.99 |
| 3 | \$10.69 | \$11.13 | \$11.59 | \$12.07 | \$12.57 | \$13.09 |
| 4 | \$19.23 | \$20.03 | \$20.86 | \$21.73 | \$22.63 | \$23.57 |
| 6 | \$39.69 | \$41.34 | \$43.05 | \$44.84 | \$46.70 | \$48.64 |
| 8 | \$48.85 | \$50.88 | \$52.99 | \$55.19 | \$57.48 | \$59.86 |
| 10 | \$70.22 | \$73.13 | \$76.17 | \$79.33 | \$82.62 | \$86.05 |

Water Bill Impacts

Appendix E shows the bill impacts for various customers. As shown in Appendix E, Chart A, the bills for a typical gravity single family residential customer using 12 HCF per month with a ¾” meter would compare on the low side with other regional agencies. As shown in Appendix E, Chart B through Chart E, a typical single family residential customers would see a decrease in the proportion of the bill that is fixed, while a typical agricultural customer with a 2” meter would maintain the proportion of the bill that is fixed.

Appendix A – Capital Improvement Program

Table 1
Casitas Municipal Water District
Water Enterprise Capital Improvement Program

| Fiscal Year | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | Total 10 Year | Funding |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|--------------------------|
| 4M Reservoir Recoating | - | - | - | - | - | - | - | 3,000,000 | - | - | 3,000,000 | Bonding |
| Camp Chafee System - Pipeline/Pump Station | - | - | - | - | - | 150,000 | 2,350,000 | - | - | - | 2,500,000 | Bonding |
| Casitas Dam & Outlet Works - Pipeline & Equipment Rehab/Replacement | - | 75,000 | 100,000 | - | - | - | - | - | - | - | 175,000 | Bonding |
| East Ojai Reservoir Recoating Project | - | - | 2,000,000 | 2,000,000 | - | - | - | - | - | - | 4,000,000 | Bonding |
| Fairview Reservoir Recoating | - | - | - | - | - | - | 3,000,000 | - | - | - | 3,000,000 | Bonding |
| Faria Beach Main Relocation | - | - | - | 750,000 | 750,000 | - | - | - | - | - | 1,500,000 | Bonding |
| Gardens System Modification | - | 50,000 | 105,000 | - | - | - | - | - | - | - | 155,000 | Bonding |
| Marion Walker WTP Piping Improvement/Replacement | 60,000 | - | - | 300,000 | 325,000 | 350,000 | 375,000 | 400,000 | 425,000 | 471,000 | 2,706,000 | Bonding |
| Mira Monte Well Replacement | - | - | - | - | 100,000 | 500,000 | 500,000 | - | - | - | 1,100,000 | Bonding |
| Oak View Reservoir #1 Recoating | - | - | - | - | - | 2,500,000 | - | - | - | - | 2,500,000 | Bonding |
| Oak View Reservoir #2 Recoating | - | - | - | - | - | - | - | 2,500,000 | - | - | 2,500,000 | Bonding |
| Oak View/ Miramonte Pipeline Valve Insertion | - | 150,000 | - | - | - | - | - | - | - | - | 150,000 | Bonding |
| Ojai Valley Pipeline Valve Insertion | - | 150,000 | - | - | - | - | - | - | - | - | 150,000 | Bonding |
| Ojai Valley Pump Station | - | - | - | - | - | 420,000 | - | - | - | - | 420,000 | Bonding |
| OWS Integration with Casitas Legacy System | - | - | - | 400,000 | 2,200,000 | 150,000 | 400,000 | 250,000 | 2,500,000 | 1,000,000 | 6,900,000 | Bonding |
| Rincon 2M Pipeline Replacement | 100,000 | - | - | - | - | 200,000 | - | 4,500,000 | 4,500,000 | - | 9,300,000 | Bonding |
| Rincon Balancing Reservoir #1 Recoating | - | - | - | - | - | 1,500,000 | - | - | - | - | 1,500,000 | Bonding |
| Rincon Balancing Reservoir #2 Recoating | - | - | - | - | - | - | 1,500,000 | - | - | - | 1,500,000 | Bonding |
| Rincon Control Reservoir Replacement | - | 800,000 | - | - | - | - | - | - | - | - | 800,000 | Bonding |
| Rincon Pipeline Vent Structure | - | - | - | 250,000 | - | - | - | - | - | - | 250,000 | Bonding |
| Robles Diversion Cleanout and Cutoff Wall Rehab | - | - | - | 2,000,000 | - | - | 2,000,000 | - | - | 2,000,000 | 6,000,000 | Bonding |
| Santa Ana Pipeline Valve Insertion | - | 150,000 | - | - | - | - | - | - | - | - | 150,000 | Bonding |
| Signal Booster Zone Hydraulic Improvements | - | - | - | 205,000 | - | 2,898,500 | 1,338,700 | - | - | - | 4,442,200 | Bonding |
| Transmission & Distribution Pipeline Replacements | - | 500,000 | - | 500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,000,000 | 1,000,000 | - | 7,500,000 | Bonding |
| Upper Ojai Reservoir Recoating | - | - | - | - | - | - | - | - | - | 2,500,000 | 2,500,000 | Bonding |
| Upper Rincon Lateral Replacement | - | 750,000 | 750,000 | - | - | - | - | - | - | - | 1,500,000 | Bonding |
| Villanova Pipeline Valve Insertion | - | 150,000 | - | - | - | - | - | - | - | - | 150,000 | Bonding |
| | - | - | - | - | - | - | - | - | - | - | - | Bonding |
| | - | - | - | - | - | - | - | - | - | - | - | Bonding |
| Sub total Bonding | 160,000 | 2,775,000 | 2,955,000 | 6,405,000 | 4,875,000 | 10,168,500 | 12,963,700 | 11,650,000 | 8,425,000 | 5,971,000 | 66,348,200 | |
| Heidelberger Tank and Pump Plant Retaining Walls | - | - | - | - | - | - | - | - | - | - | - | CFD 2013-1 |
| Mutual Well #7 Equipping and Site Work | - | - | - | - | - | - | - | - | - | - | - | CFD 2013-1 |
| Running Ridge/Foothill Pipeline Modification | 300,000 | - | - | - | - | - | - | - | - | - | 300,000 | CFD 2013-1 |
| West and East Ojai Avenue Pipeline Replacement | 968,655 | - | - | - | - | - | - | - | - | - | 968,655 | CFD 2013-1 |
| Sub total CFD 2013-1 | 1,268,655 | - | - | - | - | - | - | - | - | - | 1,268,655 | |
| Admin Data Servers | - | 20,000 | - | - | - | 20,000 | - | - | - | - | 40,000 | CMWD (Reserves or Rates) |
| Anodes Replacement - Casitas Dam Inlet Structure | - | - | - | - | 225,000 | - | - | - | - | - | 225,000 | CMWD (Reserves or Rates) |
| Automation-Engineering Services | - | 60,000 | - | - | - | - | - | - | - | - | 60,000 | CMWD (Reserves or Rates) |
| Ave#1/2 Pump #4 Rehabilitation | - | 300,000 | 325,000 | - | - | - | - | - | - | - | 625,000 | CMWD (Reserves or Rates) |
| B.W. Residuals Drying Bed Rehabilitations | - | 45,000 | - | - | - | - | - | - | - | - | 45,000 | CMWD (Reserves or Rates) |
| Backwash Surge Tank "B" Coating and Restoration | - | 160,000 | - | - | - | - | - | - | - | - | 160,000 | CMWD (Reserves or Rates) |
| Casitas Dam Drainage Improvement/Rehabilitation | - | 200,000 | - | - | - | - | - | - | - | - | 200,000 | CMWD (Reserves or Rates) |
| Casitas Dam Hollow Jet Valve Replacement/Modification | - | 250,000 | - | - | - | - | - | - | - | - | 250,000 | CMWD (Reserves or Rates) |
| Casitas Dam Spillway Erosion Control | - | 350,000 | - | - | - | - | - | - | - | - | 350,000 | CMWD (Reserves or Rates) |
| Chemical Dosing Equipment Replacement | - | 45,000 | 40,000 | 40,000 | 45,000 | - | - | - | - | - | 170,000 | CMWD (Reserves or Rates) |
| Dam Intake Screen Maintenance | 60,000 | - | - | - | - | - | - | - | - | - | 60,000 | CMWD (Reserves or Rates) |
| Dam Intake Structure Restoration and Rehab | - | 100,000 | - | - | - | - | - | - | - | - | 100,000 | CMWD (Reserves or Rates) |
| Dam Spillway Drainage System / Stilling Basin Cleanout / Drainage Modifications | - | 30,000 | 150,000 | 1,200,000 | - | - | - | - | - | - | 1,380,000 | CMWD (Reserves or Rates) |
| DBP Reduction by Converting Fat Pipe to Chloramines | 280,500 | - | - | - | - | - | - | - | - | - | 280,500 | CMWD (Reserves or Rates) |
| Distribution System Vault Rehabilitation | 55,000 | 57,000 | 60,000 | 63,000 | 66,000 | 69,000 | 72,000 | 75,000 | 78,000 | 81,000 | 676,000 | CMWD (Reserves or Rates) |
| District Fleet Vehicle Replacement | 221,121 | 163,133 | 524,175 | 469,189 | 390,874 | 574,360 | 531,478 | 349,451 | 382,546 | - | 3,606,327 | CMWD (Reserves or Rates) |

| | | | | | | | | | | | | |
|---|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|--------------------------|
| District Office Maintenance - Replace Admin Bldg. Roof | - | - | 500,000 | - | - | - | - | - | - | - | 500,000 | CMWD (Reserves or Rates) |
| District Water Facility Building Improvements | - | 30,000 | 30,000 | 30,000 | 35,000 | 35,000 | 35,000 | 35,000 | - | - | 230,000 | CMWD (Reserves or Rates) |
| Facility Paving | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 | CMWD (Reserves or Rates) |
| Filter Media Cleaning Filter | 123,050 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 100,000 | 100,000 | 100,000 | 1,173,050 | CMWD (Reserves or Rates) |
| Fortress Reservoir Site Stability Improvements | 50,000 | 250,000 | - | - | - | - | - | - | - | - | 300,000 | CMWD (Reserves or Rates) |
| Heidelberger Booster Station and Reservoir Slope Stability | - | 100,000 | - | - | - | - | - | - | - | - | 100,000 | CMWD (Reserves or Rates) |
| Lab Renovation; incubator; backup power | 28,401 | - | - | - | - | - | - | - | - | - | 28,401 | CMWD (Reserves or Rates) |
| Lake Casitas Bathymetric Survey | - | - | - | - | 100,000 | - | - | - | - | - | 100,000 | CMWD (Reserves or Rates) |
| Lake Water Quality Department Vessel | 101,182 | - | - | - | - | - | - | - | - | - | 101,182 | CMWD (Reserves or Rates) |
| Large Valve Replacement - Distribution System | - | 150,000 | 157,000 | 164,000 | 171,000 | 179,000 | 187,000 | 195,000 | 204,000 | 213,000 | 1,620,000 | CMWD (Reserves or Rates) |
| Lower Rincon Main Crossing Replacements (2) | 30,000 | - | - | - | - | - | - | - | - | - | 30,000 | CMWD (Reserves or Rates) |
| Marion Walker Treatment Plant Building Expansion | - | 400,000 | - | - | - | - | - | - | - | - | 400,000 | CMWD (Reserves or Rates) |
| Matilija Conduit Abandonment Ojala Improvements | 40,000 | - | - | - | - | - | - | - | - | - | 40,000 | CMWD (Reserves or Rates) |
| Meter Replacements | 155,000 | 163,000 | 171,000 | 180,000 | 189,000 | 198,000 | 208,000 | 218,000 | 229,000 | 240,000 | 1,951,000 | CMWD (Reserves or Rates) |
| Mutual #7 Well Awning | 17,000 | - | - | - | - | - | - | - | - | - | 17,000 | CMWD (Reserves or Rates) |
| MXU Battery Replacement | - | - | 90,000 | 95,000 | 100,000 | 105,000 | 110,000 | 116,000 | 122,000 | 128,000 | 866,000 | CMWD (Reserves or Rates) |
| New Accounting System | - | - | 250,000 | - | - | - | - | - | - | - | 250,000 | CMWD (Reserves or Rates) |
| New Ojai System Well - Design | - | - | - | - | - | - | - | - | - | 105,000 | 105,000 | CMWD (Reserves or Rates) |
| Ojai Valley Pump Plant Improvements | - | - | - | 350,000 | - | - | - | - | - | - | 350,000 | CMWD (Reserves or Rates) |
| Paint Exterior and Interior of Marion Walker Treatment Plant | - | - | - | - | 45,000 | 200,000 | 125,000 | - | - | - | 370,000 | CMWD (Reserves or Rates) |
| Paving Marion Walker Treatment Plant | 48,000 | - | - | - | - | - | - | - | - | - | 48,000 | CMWD (Reserves or Rates) |
| Pump Plant Control Valves | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 90,000 | CMWD (Reserves or Rates) |
| Pump Plant Emergency Generator - Portable | - | - | - | - | - | - | - | - | - | - | - | CMWD (Reserves or Rates) |
| Pump Plant Motor Awnings | - | 26,000 | 28,000 | - | - | - | - | - | - | - | 54,000 | CMWD (Reserves or Rates) |
| Pump Plant Restoration | - | - | - | - | - | - | - | - | - | - | - | CMWD (Reserves or Rates) |
| Pump Repairs and Mechanical Seal Installs | 89,600 | 53,000 | 56,000 | 59,000 | 62,000 | 65,000 | 68,000 | 71,000 | 75,000 | 79,000 | 677,600 | CMWD (Reserves or Rates) |
| Replacement Pumps (Sludge Pump and Backwash Mix Pump) | 11,200 | - | - | - | 50,000 | - | - | - | - | 50,000 | 11,200 | CMWD (Reserves or Rates) |
| Reservoir Cleaning and Inspections | - | - | - | - | - | - | - | - | - | - | 100,000 | CMWD (Reserves or Rates) |
| Reservoir Mixers | 41,042 | 43,000 | 45,000 | 47,000 | - | - | - | - | - | - | 176,042 | CMWD (Reserves or Rates) |
| Reservoir Seismic Upgrades | 300,000 | - | 350,000 | - | 350,000 | - | 350,000 | - | 350,000 | - | 1,700,000 | CMWD (Reserves or Rates) |
| Rewind motors and rebuild pumps | 16,000 | 52,000 | 54,000 | 56,000 | 58,000 | 61,000 | 64,000 | 67,000 | 70,000 | 73,000 | 571,000 | CMWD (Reserves or Rates) |
| Rincon Regulator vault improvements | 25,000 | 25,000 | 25,000 | - | - | - | - | - | - | - | 75,000 | CMWD (Reserves or Rates) |
| Robles Canal Access Road Paving | 300,000 | 300,000 | 300,000 | - | - | - | - | - | - | - | 900,000 | CMWD (Reserves or Rates) |
| Robles Crane System | - | 100,000 | - | - | - | - | - | - | - | - | 100,000 | CMWD (Reserves or Rates) |
| Robles Diversion Canal Panel Replacement | 104,000 | - | 109,000 | - | 114,000 | - | 119,000 | - | 124,000 | - | 570,000 | CMWD (Reserves or Rates) |
| Robles Diversion Fish Passage Improvements | 100,000 | 300,000 | - | - | - | 300,000 | - | - | - | - | 700,000 | CMWD (Reserves or Rates) |
| Robles Forebay Restoration - Staff Executed Cleanouts | - | - | 350,000 | - | - | 350,000 | - | - | 350,000 | - | 1,050,000 | CMWD (Reserves or Rates) |
| San Antonio Booster C Rehabilitation | - | 20,000 | 150,000 | - | - | - | - | - | - | - | 170,000 | CMWD (Reserves or Rates) |
| San Antonio Filter Upgrade | - | 85,000 | - | - | - | - | - | - | - | - | 85,000 | CMWD (Reserves or Rates) |
| Sludge Bed #3 Rehab | 9,500 | - | - | - | - | - | - | - | - | - | 9,500 | CMWD (Reserves or Rates) |
| Small Tank Recoating - Various Sites | - | - | - | 350,000 | - | 350,000 | - | 400,000 | - | 400,000 | 1,500,000 | CMWD (Reserves or Rates) |
| Turnout Piping Improvements | - | 18,000 | 20,000 | 20,000 | 20,000 | 23,000 | 23,000 | 23,000 | 26,000 | 26,000 | 199,000 | CMWD (Reserves or Rates) |
| Upgrade Fortress Pump Plant | - | - | - | - | 25,000 | 250,000 | - | - | - | - | 275,000 | CMWD (Reserves or Rates) |
| Upgrade Panel view on VFD at Rincon Pump Plant | - | 18,500 | - | - | - | - | - | - | - | - | 18,500 | CMWD (Reserves or Rates) |
| Valve and Actuator Replacements (Marion Walker Treatment Plant) | - | 25,000 | 25,000 | 25,000 | 30,000 | 30,000 | 30,000 | 35,000 | 35,000 | 35,000 | 270,000 | CMWD (Reserves or Rates) |
| Vertical Mast Light Tower (tow behind) | 22,000 | - | - | - | - | - | - | - | - | - | 22,000 | CMWD (Reserves or Rates) |
| Welder/ Handheld Valve Exerciser/ sodium storage tank / Freeze tool | - | - | - | - | - | - | - | - | - | - | - | CMWD (Reserves or Rates) |
| Sub total CMWD (Reserves or Rates) | 2,327,596 | 4,173,633 | 4,044,175 | 3,383,189 | 2,210,874 | 3,144,360 | 2,157,478 | 1,794,451 | 2,255,546 | 1,640,000 | 27,131,302 | |
| Robles Diversion/ Forebay FEMA REIMBURSEMENT - 2023 Storm Related | 1,000,000 | 1,000,000 | - | - | - | - | - | - | - | - | 2,000,000 | FEMA 75%; 25% match |
| Emergency Generator at Rincon Pumping Plant | 250,000 | 750,000 | - | - | - | - | - | - | - | - | 1,000,000 | FEMA 75%; 25% match |
| Ventura-Santa Barbara Counties Intertie | 250,000 | 2,500,000 | 2,500,000 | 1,250,000 | 5,000,000 | 10,000,000 | - | - | - | - | 21,500,000 | Grant/ Loan |
| Sub total FEMA, Grant, and Loans | 1,500,000 | 4,250,000 | 2,500,000 | 1,250,000 | 5,000,000 | 10,000,000 | - | - | - | - | 24,500,000 | |
| Total Capital Improvements | 5,256,251 | 11,198,633 | 9,499,175 | 11,038,189 | 12,085,874 | 23,312,860 | 15,121,178 | 13,444,451 | 10,680,546 | 7,611,000 | 119,248,157 | |

FUNDING SOURCE

| | | | | | | | | | | | |
|--------------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|
| CMWD (Reserves or Rates) | 2,327,596 | 4,173,633 | 4,044,175 | 3,383,189 | 2,210,874 | 3,144,360 | 2,157,478 | 1,794,451 | 2,255,546 | 1,640,000 | 27,131,302 |
| CFD 2013-1 | 1,268,655 | - | - | - | - | - | - | - | - | - | 1,268,655 |
| Grant/ Loan | 250,000 | 2,500,000 | 2,500,000 | 1,250,000 | 5,000,000 | 10,000,000 | - | - | - | - | 21,500,000 |
| Bonding | 160,000 | 2,775,000 | 2,955,000 | 6,405,000 | 4,875,000 | 10,168,500 | 12,963,700 | 11,650,000 | 8,425,000 | 5,971,000 | 66,348,200 |
| FEMA 75%; 25% match | 1,250,000 | 1,750,000 | - | - | - | - | - | - | - | - | 3,000,000 |
| Total | 5,256,251 | 11,198,633 | 9,499,175 | 11,038,189 | 12,085,874 | 23,312,860 | 15,121,178 | 13,444,451 | 10,680,546 | 7,611,000 | 119,248,157 |

Appendix B – Fiscal Year Cash Flow

Table 1 assumes rate increases on September 1st, 2023, and each July 1st thereafter until July 1st, 2027.

Table 1
Casitas Municipal Water District
Water Enterprise Cost Allocation (Fiscal Year)

| | Current | 5- Year Projection | | | | |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Beginning Unrestricted Fund Balance | \$17,970,064 | \$13,610,804 | \$13,641,237 | \$12,746,613 | \$13,491,545 | \$15,509,200 |
| % Rate Revenue Increase* | | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| <i>*Rate revenue increase based on usage of 13,000 AF in FY 2023/24</i> | | | | | | |
| REVENUES | | | | | | |
| Operating Revenue | | | | | | |
| Water Rate Revenue | \$12,210,289 | \$17,731,523 | \$19,804,747 | \$21,785,222 | \$23,963,744 | \$26,360,119 |
| Other Revenue | | | | | | |
| Operating Revenue* | \$580,000 | \$580,000 | \$580,000 | \$580,000 | \$580,000 | \$205,000 |
| Fire Charges | 28,680 | 30,114 | 31,620 | 33,201 | 34,861 | 36,604 |
| Interest Earnings | 282,000 | 177,000 | 177,000 | 166,000 | 175,000 | 206,000 |
| Capital Facility Charge | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 |
| SWP Property Tax | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 |
| Property Tax (1% & other) | 2,805,000 | 2,875,000 | 2,947,000 | 3,021,000 | 3,096,000 | 3,173,000 |
| Allocation Penalty | 400,000 | 0 | 0 | 0 | 0 | 0 |
| Stand-By Fee | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjudication Fee | 577,000 | 577,000 | 577,000 | 577,000 | 577,000 | 0 |
| Grants / FEMA/LCRA Revenue | 750,000 | 1,004,942 | 1,986,919 | 674,419 | 337,209 | 1,348,837 |
| CFD Funds Transfer In | 5,550,000 | 1,268,655 | 0 | 0 | 0 | 0 |
| Intertie Loan | 0 | 182,558 | 1,825,581 | 1,825,581 | 912,791 | 3,651,163 |
| Bonding | 0 | 160,000 | 2,775,000 | 2,955,000 | 6,405,000 | 4,875,000 |
| Subtotal Non-Rate Revenues | \$12,152,680 | \$8,035,269 | \$12,080,120 | \$11,012,201 | \$13,297,861 | \$14,675,604 |
| Total Revenues | \$24,362,968 | \$25,766,792 | \$31,884,867 | \$32,797,423 | \$37,261,605 | \$41,035,722 |
| EXPENSES | | | | | | |
| Operating Expenses | | | | | | |
| District Maintenance | \$677,000 | \$711,000 | \$747,000 | \$784,000 | \$823,000 | \$864,000 |
| Engineering | 1,436,000 | 1,508,000 | 1,583,000 | 1,662,000 | 1,745,000 | 1,832,000 |
| Garage | 65,000 | 68,000 | 71,000 | 75,000 | 79,000 | 83,000 |
| Information Technology | 428,000 | 449,000 | 471,000 | 495,000 | 520,000 | 546,000 |
| Board of Directors | 251,000 | 264,000 | 277,000 | 291,000 | 306,000 | 321,000 |
| Electrical & Mechanical | 3,196,000 | 3,356,000 | 3,524,000 | 3,700,000 | 3,885,000 | 4,079,000 |
| Administration | 1,190,000 | 1,250,000 | 1,313,000 | 1,379,000 | 1,448,000 | 1,520,000 |
| Fisheries | 624,000 | 655,000 | 688,000 | 722,000 | 758,000 | 796,000 |
| Human Resources | 547,000 | 574,000 | 603,000 | 633,000 | 665,000 | 698,000 |
| Management | 1,663,000 | 1,746,000 | 1,833,000 | 1,925,000 | 2,021,000 | 2,122,000 |
| Safety | 208,000 | 218,000 | 229,000 | 240,000 | 252,000 | 265,000 |
| Pipeline | 1,736,000 | 1,823,000 | 1,914,000 | 2,010,000 | 2,111,000 | 2,217,000 |
| Retiree | 353,000 | 371,000 | 390,000 | 410,000 | 431,000 | 453,000 |
| Water Quality | 914,000 | 960,000 | 1,008,000 | 1,058,000 | 1,111,000 | 1,167,000 |
| Water Treatment | 2,095,000 | 2,200,000 | 2,310,000 | 2,426,000 | 2,547,000 | 2,674,000 |
| Conservation | 758,000 | 796,000 | 836,000 | 878,000 | 922,000 | 968,000 |
| Utilities Maintenance | 889,000 | 933,000 | 980,000 | 1,029,000 | 1,080,000 | 1,134,000 |
| General O&M | 605,000 | 635,000 | 667,000 | 700,000 | 735,000 | 772,000 |
| Intertie Wheeling Costs | 0 | 0 | 0 | 0 | 0 | 0 |
| State Water Expense | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 | 1,136,000 |
| Adjudication | 577,000 | 577,000 | 577,000 | 577,000 | 577,000 | 0 |
| Total Operating Expenses | \$19,348,000 | \$20,230,000 | \$21,157,000 | \$22,130,000 | \$23,152,000 | \$23,647,000 |
| Net Revenues | \$5,014,968 | \$5,536,792 | \$10,727,867 | \$10,667,423 | \$14,109,605 | \$17,388,722 |
| Non Operating Expenses | | | | | | |
| CIP | \$9,297,000 | \$5,256,000 | \$11,199,000 | \$9,499,000 | \$11,038,000 | \$12,086,000 |
| Existing Debt | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 | 77,228 |
| Santa Barbara Loan | 0 | 0 | 0 | 0 | 0 | 454,198 |
| Proposed Bonds (4%, 30 Yr, 1.66% Fees) | 0 | 173,131 | 346,262 | 346,262 | 976,722 | 1,607,181 |
| Total Non Operating Expenses | \$9,374,228 | \$5,506,359 | \$11,622,491 | \$9,922,491 | \$12,091,950 | \$14,224,606 |
| Net Income | (\$4,359,260) | \$30,433 | (\$894,624) | \$744,932 | \$2,017,655 | \$3,164,116 |
| Ending Fund Balance | \$13,610,804 | \$13,641,237 | \$12,746,613 | \$13,491,545 | \$15,509,200 | \$18,673,316 |
| Days O&M (Minimum >90 Days) | 253 | 243 | 217 | 219 | 241 | 284 |
| Debt Service Coverage (Min 1.25x) | - | 11.67 | 9.78 | 12.31 | 6.12 | 3.51 |

Appendix C – Cost of Service Comparisons

Table 1
Casitas Municipal Water District
Cost of Service Comparison - Revenue by Customer Class

| Customer Class | Current | | Total | Proposed FY 2027/28 | | | 5- Year Change | Annualized Rate |
|-------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|-----------------|
| | Fixed | Usage | | Fixed | Usage | Total | | |
| Residential | \$3,655,016 | \$2,727,648 | \$6,382,664 | \$3,133,853 | \$4,107,575 | \$7,241,428 | 13.5% | 2.6% |
| Commercial / Industrial | \$602,409 | \$1,375,007 | \$1,977,416 | \$1,329,123 | \$2,168,759 | \$3,497,882 | 76.9% | 12.1% |
| Ag | \$277,702 | \$1,663,200 | \$1,940,902 | \$743,910 | \$2,697,502 | \$3,441,412 | 77.3% | 12.1% |
| Ag Domestic | \$551,673 | \$2,605,616 | \$3,157,289 | \$1,750,362 | \$4,214,782 | \$5,965,144 | 88.9% | 13.6% |
| Other | \$32,192 | \$160,893 | \$193,086 | \$122,212 | \$253,455 | \$375,666 | 94.6% | 14.2% |
| Resale | \$555,543 | \$2,160,446 | \$2,715,990 | \$2,103,041 | \$3,735,627 | \$5,838,668 | 115.0% | 16.5% |
| Total | \$5,674,536 | \$10,692,811 | \$16,367,347 | \$9,182,500 | \$17,177,700 | \$26,360,200 | 61.1% | 10.00% |

Table 2
Casitas Municipal Water District
Cost of Service Comparison - % of Fixed Revenue by Customer Class

| Customer Class | CURRENT (Based on 13,000 AF Projected Use) | | | PROPOSED (Based on 13,000 AF Projected Use) | | | Fixed | Volumetric | | |
|-------------------------|--|---------------------|---------------------|---|------------|--------------------|---------------------|---------------------|------------|------------|
| | Fixed | Volumetric | Total | Fixed | Volumetric | Total | | | | |
| Residential | \$3,655,016 | \$2,727,648 | \$6,382,664 | 57% | 43% | \$3,133,853 | \$4,107,575 | \$7,241,428 | 43% | 57% |
| Commercial / Industrial | \$602,409 | \$1,375,007 | \$1,977,416 | 30% | 70% | \$1,329,123 | \$2,168,759 | \$3,497,882 | 38% | 62% |
| Ag | \$277,702 | \$1,663,200 | \$1,940,902 | 14% | 86% | \$743,910 | \$2,697,502 | \$3,441,412 | 22% | 78% |
| Ag Domestic | \$551,673 | \$2,605,616 | \$3,157,289 | 17% | 83% | \$1,750,362 | \$4,214,782 | \$5,965,144 | 29% | 71% |
| Other | \$32,192 | \$160,893 | \$193,086 | 17% | 83% | \$122,212 | \$253,455 | \$375,666 | 33% | 67% |
| Resale | \$555,543 | \$2,160,446 | \$2,715,990 | 20% | 80% | \$2,103,041 | \$3,735,627 | \$5,838,668 | 36% | 64% |
| Total | \$5,674,536 | \$10,692,811 | \$16,367,347 | 35% | 65% | \$9,182,500 | \$17,177,700 | \$26,360,200 | 35% | 65% |

Appendix D – Fire Meter Charge Calculation

Table 1
Casitas Municipal Water District
Proposed Fire Meter Rate Calculation

| <u>Fire Meter Count</u> | <u>Meter Size (Inches)</u> | <u>Current Monthly Rate</u> | <u>Revenue</u> | <u>Est. Max Flow (GPM)</u> | <u>2" Meter Ratios</u> | <u>2" Meter Equivalents</u> | <u>Recalculated Monthly Rate</u> |
|-------------------------|----------------------------|-----------------------------|----------------|----------------------------|------------------------|-----------------------------|----------------------------------|
| 4 | 2 | \$8.90 | \$427 | 160 | 1.0 | 4 | \$4.69 |
| 1 | 3 | \$8.90 | \$107 | 350 | 2.2 | 2 | \$10.26 |
| 48 | 4 | \$21.59 | \$12,436 | 630 | 3.9 | 189 | \$18.47 |
| 16 | 6 | \$31.27 | \$6,004 | 1,300 | 8.1 | 130 | \$38.11 |
| 17 | 8 | \$42.44 | \$8,658 | 1,600 | 10.0 | 170 | \$46.90 |
| <u>1</u> | <u>10</u> | <u>\$87.37</u> | <u>\$1,048</u> | <u>2,300</u> | <u>14.4</u> | <u>14</u> | <u>\$67.42</u> |
| 87 | | | \$28,680 | | | 510 | |

| <u>Meter Size (Inches)</u> | <u>FY 2022/23 Monthly Rate</u> | <u>% Increase</u> | <u>FY 2023/24 Monthly Rate</u> | <u>FY 2024/25 Monthly Rate</u> | <u>FY 2025/26 Monthly Rate</u> | <u>FY 2026/27 Monthly Rate</u> | <u>FY 2027/28 Monthly Rate</u> |
|----------------------------|--------------------------------|-------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 2 | \$4.69 | 5% | \$4.92 | \$5.17 | \$5.43 | \$5.70 | \$5.99 |
| 3 | \$10.26 | 5% | \$10.77 | \$11.31 | \$11.88 | \$12.47 | \$13.09 |
| 4 | \$18.47 | 5% | \$19.39 | \$20.36 | \$21.38 | \$22.45 | \$23.57 |
| 6 | \$38.11 | 5% | \$40.01 | \$42.01 | \$44.12 | \$46.32 | \$48.64 |
| 8 | \$46.90 | 5% | \$49.25 | \$51.71 | \$54.30 | \$57.01 | \$59.86 |
| 10 | \$67.42 | 5% | \$70.79 | \$74.33 | \$78.05 | \$81.95 | \$86.05 |

| <u>Meter Size (Inches)</u> | <u>Current</u> | <u>9/1/2023</u> | <u>1/1/2024</u> | <u>1/1/2025</u> | <u>1/1/2026</u> | <u>1/1/2027</u> | <u>1/1/2028</u> |
|----------------------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2 | \$8.90 | \$4.88 | \$5.09 | \$5.30 | \$5.52 | \$5.75 | \$5.99 |
| 3 | \$8.90 | \$10.69 | \$11.13 | \$11.59 | \$12.07 | \$12.57 | \$13.09 |
| 4 | \$21.59 | \$19.23 | \$20.03 | \$20.86 | \$21.73 | \$22.63 | \$23.57 |
| 6 | \$31.27 | \$39.69 | \$41.34 | \$43.05 | \$44.84 | \$46.70 | \$48.64 |
| 8 | \$42.44 | \$48.85 | \$50.88 | \$52.99 | \$55.19 | \$57.48 | \$59.86 |
| 10 | \$87.37 | \$70.22 | \$73.13 | \$76.17 | \$79.33 | \$82.62 | \$86.05 |

Chart A shows the regional water rate survey for a typical gravity single family user with a 3/4" meter using 12 HCF per month.

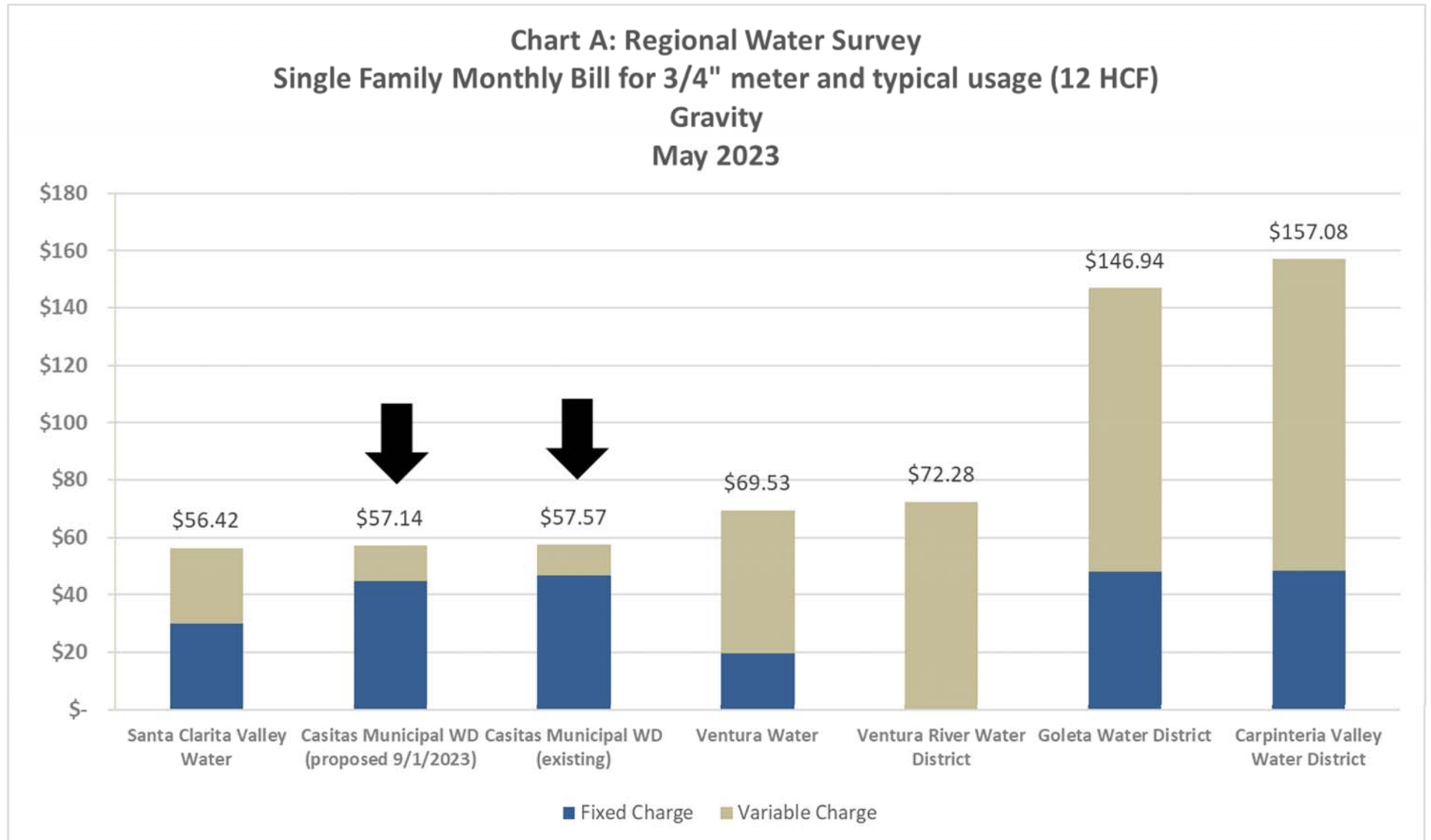


Chart B and Chart C show bill impacts for typical single family users with a ¾" meter using 12 HCF per month.

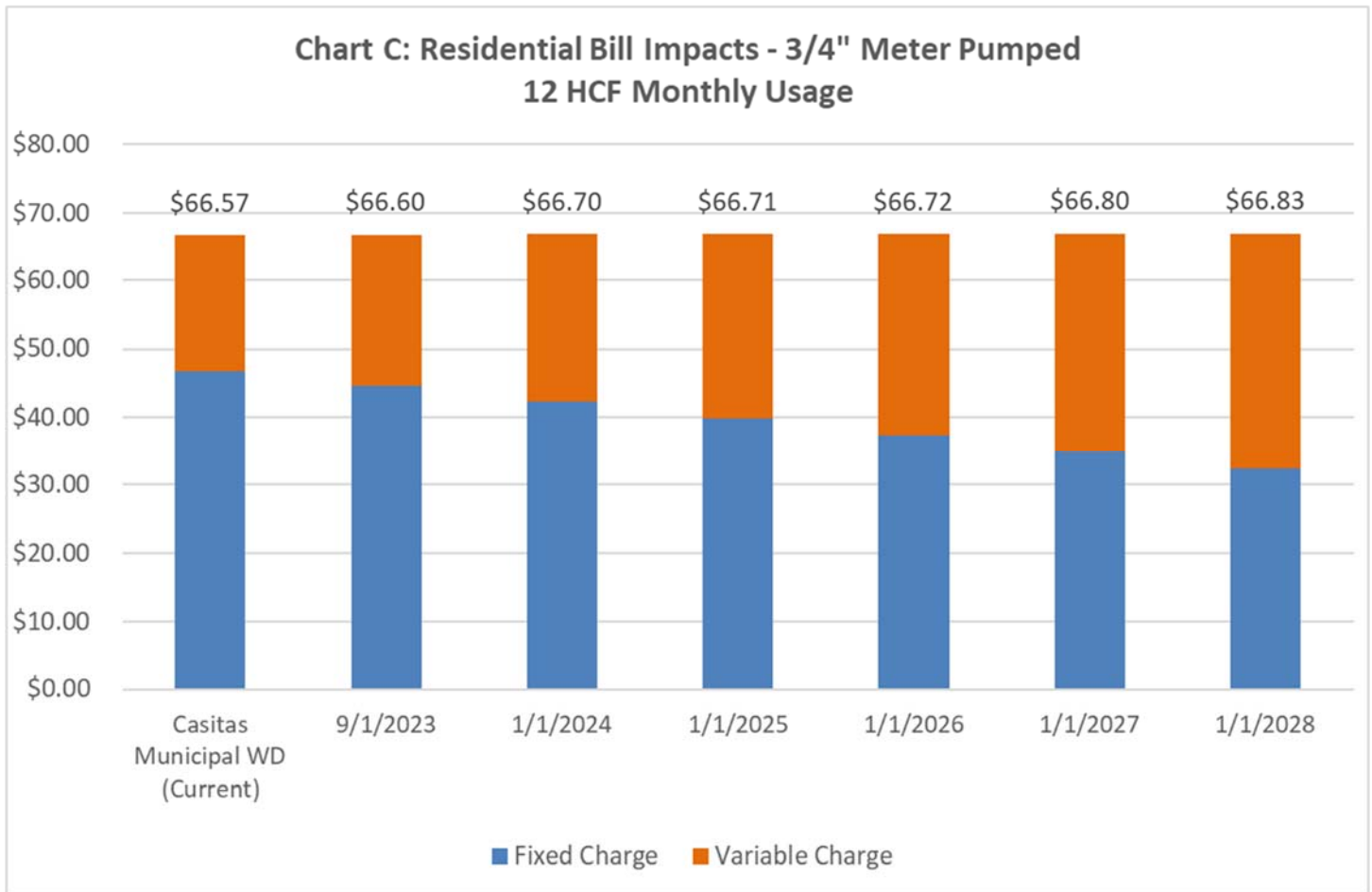
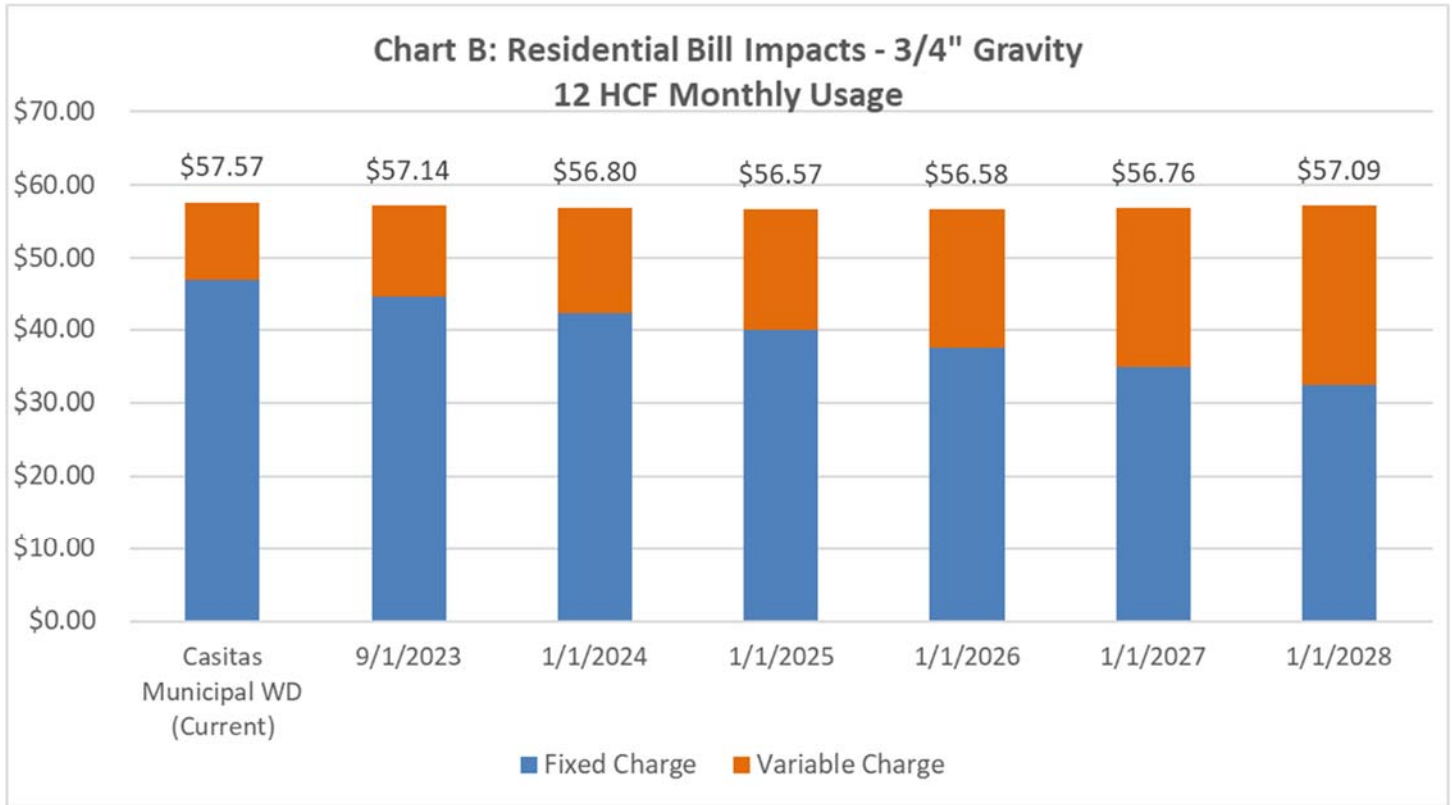


Chart D and Chart E show bill impacts for typical single family users with a 3/4" meter using 50 HCF per month.

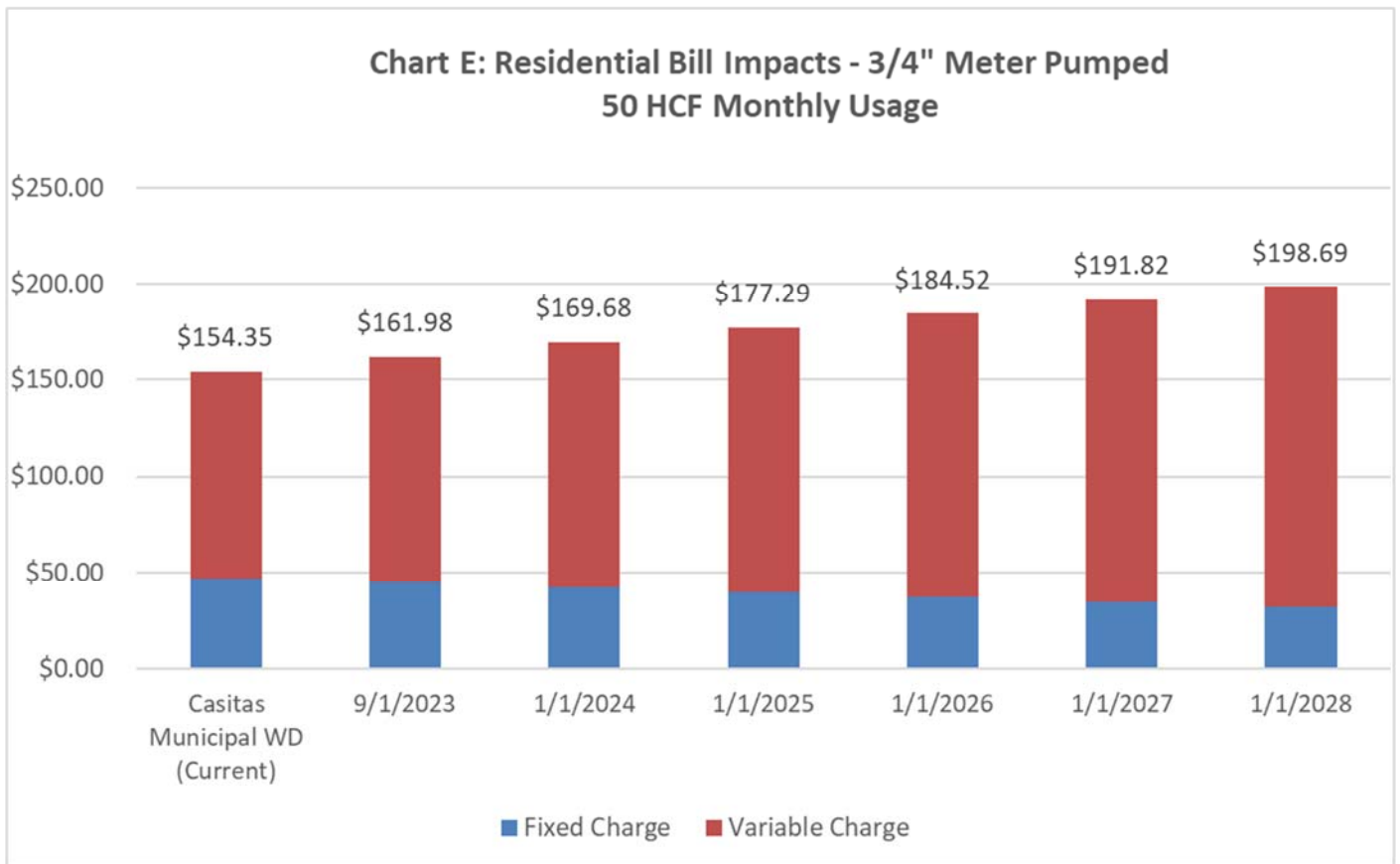
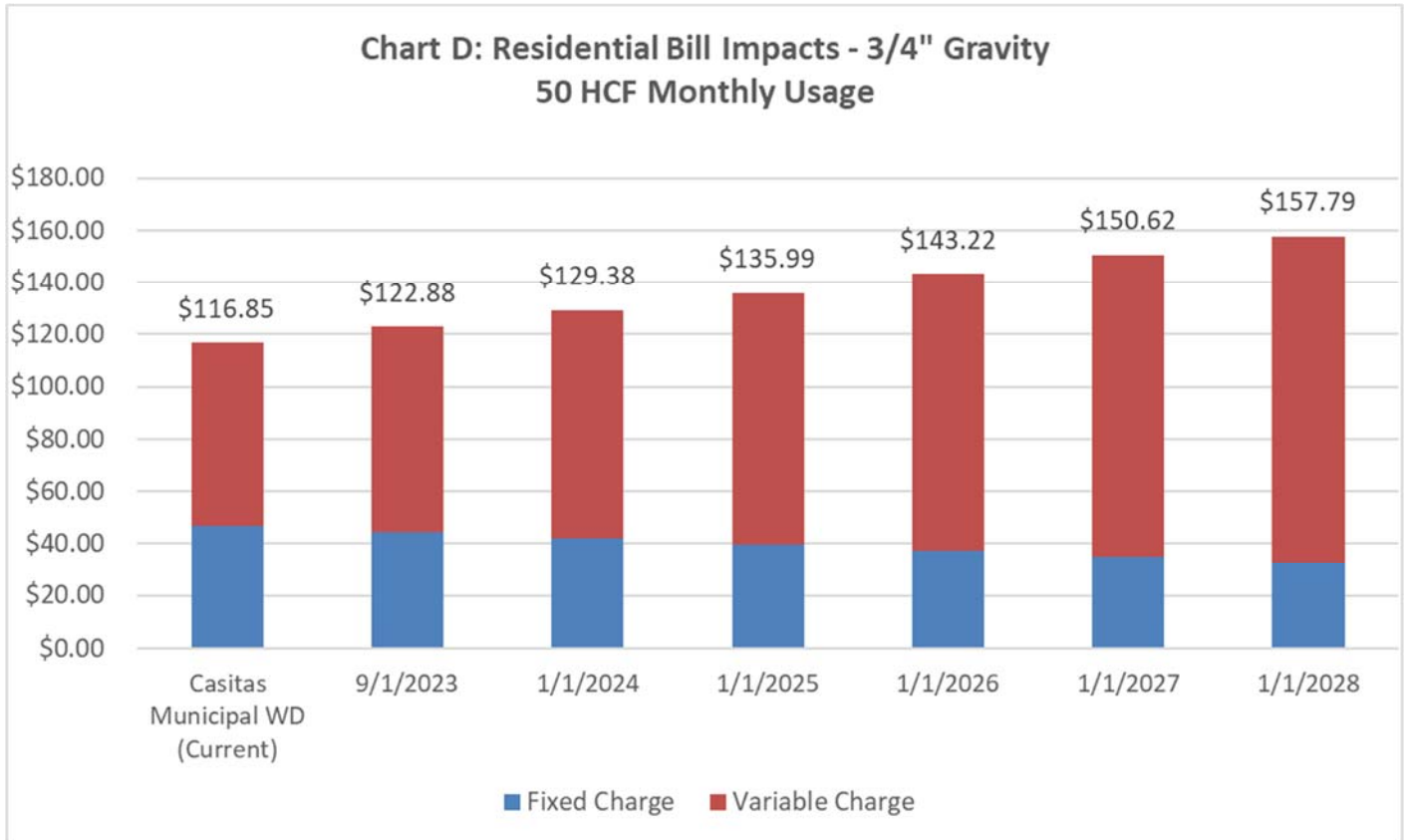
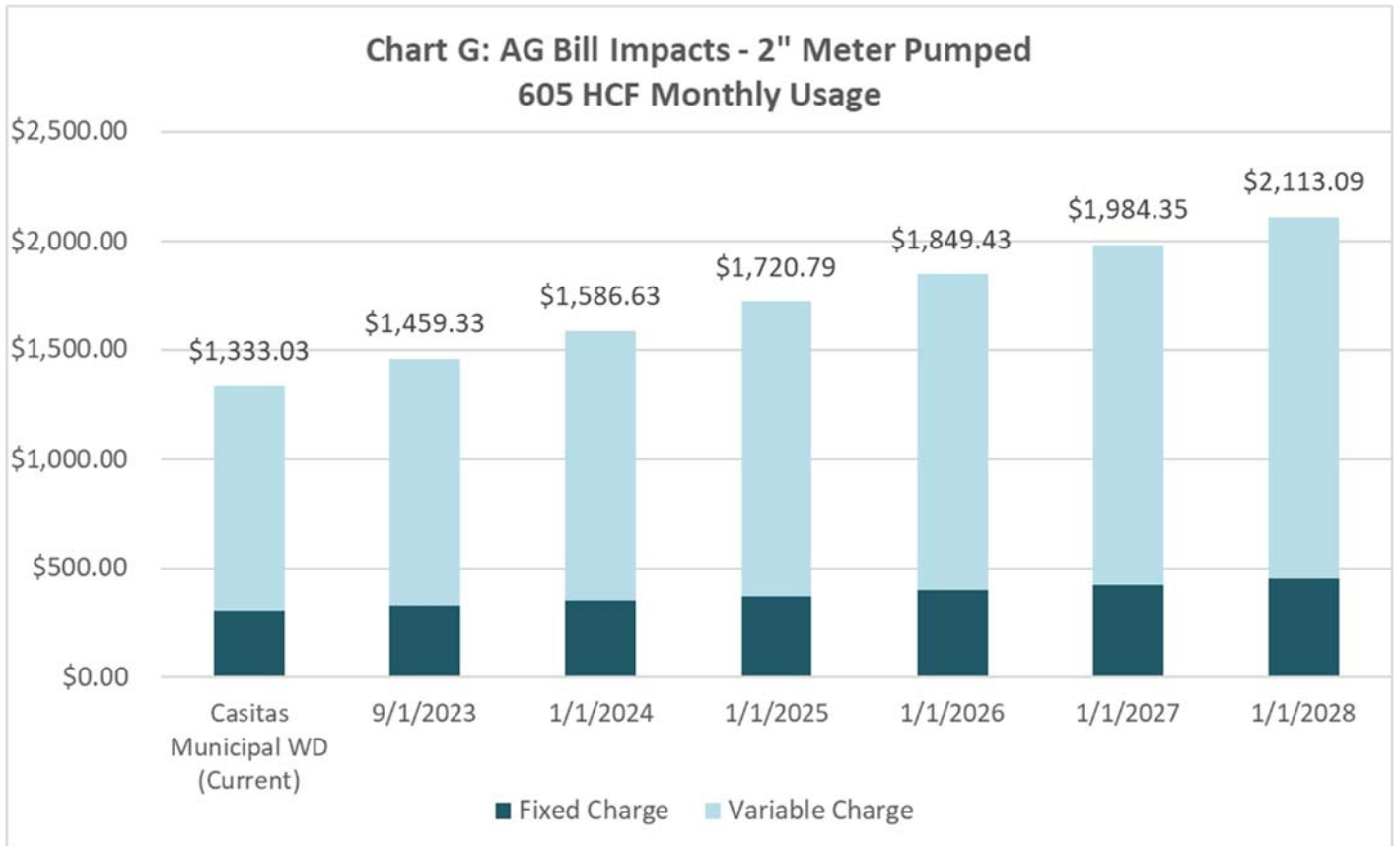
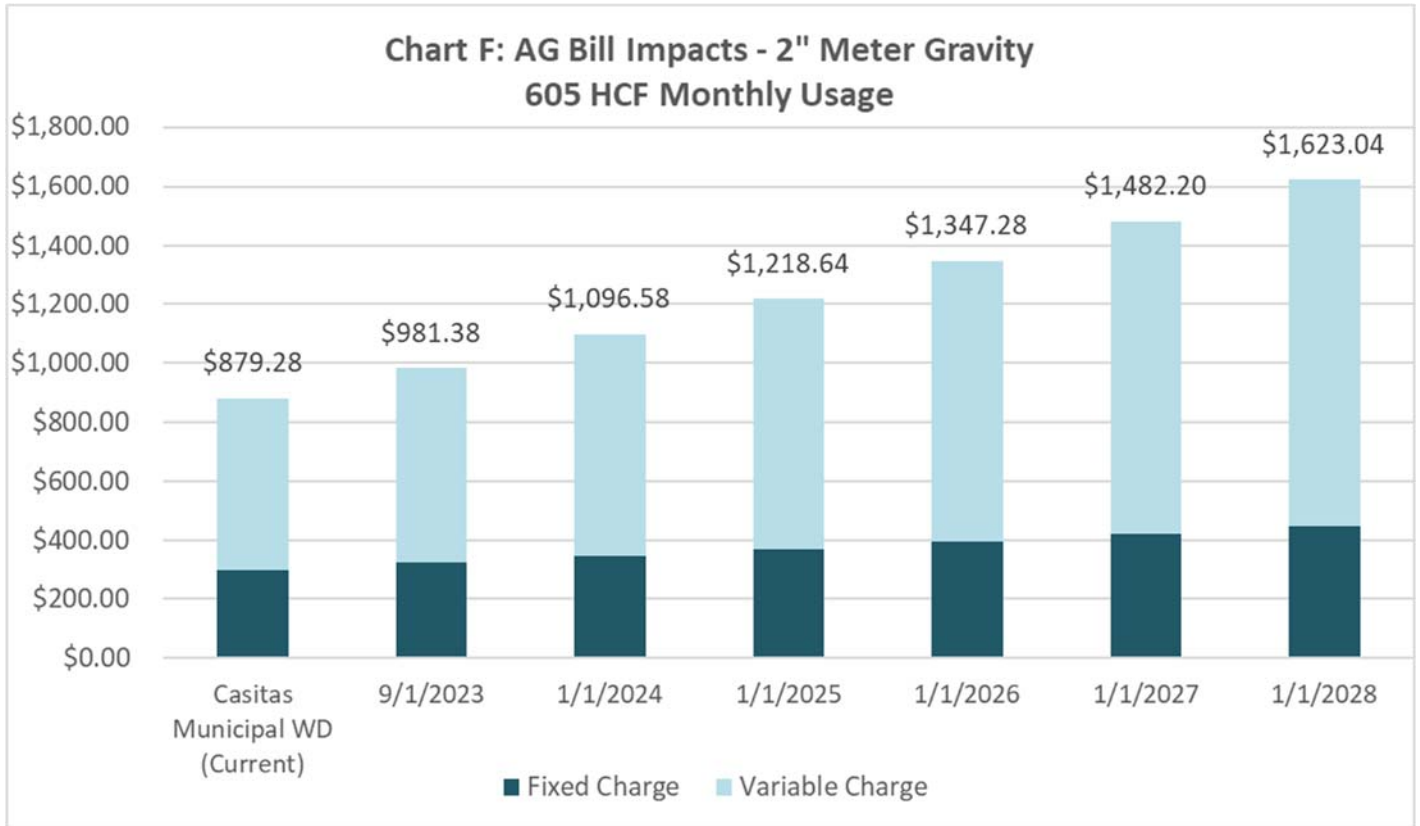


Chart F and Chart G show bill impacts for typical agricultural users with a 2" meter using 605 HCF per month.



CASITAS MUNICIPAL WATER DISTRICT

ORDINANCE 2023-04

AN ORDINANCE OF THE CASITAS MUNICIPAL WATER DISTRICT
TO AMEND THE RATES AND REGULATIONS FOR WATER SERVICE
APPENDIX A “MONTHLY WATER RATES AND SERVICE CHARGES”

WHEREAS, Casitas Municipal Water District (Casitas or District) is a public agency of the State of California, duly organized, existing, and acting pursuant to the laws thereof; and

WHEREAS, pursuant to Section 17.3 of the Casitas Rates and Regulations for Water Service, the District imposes water rates that include a fixed meter service charge, a volumetric charge based on the amount of water delivered, and other separate charges as adopted by the Board of Directors; and

WHEREAS, at the request of the District, Bartle Wells Associates (BWA) prepared a Cost of Service and Rate Design Study (Rate Study) dated October 2023 to inform water rates for the next five years. The scope of the Rate Study included updating the 10-year financial plan and developing a rate structure sufficient to generate revenues needed to cover the cost of service and maintain the District’s financial reserves to policy levels; and

WHEREAS, on September 13, 2023, the Board of Directors elected to consider only the first three years of proposed water rates and scheduled a public hearing on December 13, 2023 to consider adoption of the proposed water rates; and

WHEREAS, the District has complied with all applicable noticing requirements of a public hearing pursuant to Proposition 218;

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

1. The Board of Directors hereby makes the following findings:
 - a. On December 13, 2023 the Board of Directors held a full and fair public hearing on the proposed increase to the water rates, and notice of the hearing was mailed in the manner required by Article XIID, Section 6 of the California Constitution. All interested people had an opportunity to provide oral and written testimony regarding the proposed water rates.
 - b. The District accepted and caused the tabulation of written protests of the proposed water rates. Based on the results of this tabulation, a majority protest of the proposed water rates does not exist.
 - c. Based on information in the Rate Study prepared by BWA, and information presented at public meetings of the Casitas Board of Directors on June 14, 2023, July 26, 2023, September 13, 2023, and December 13, 2023, the water rates meet all requirements under Article XIID, Section 6 of the California Constitution.
 - d. This ordinance does not constitute a project under the California Environmental Quality Act (“CEQA”) Guidelines as set forth in Title 14, Section 15378 of the California Code of Regulations, because 1) it amends a government funding mechanism that does not involve any commitment to any specific project that may

result in a potentially significant physical impact on the environment and 2) is an administrative activity of government that will not result in direct or indirect physical changes in the environment. Furthermore, this ordinance is categorically exempt from CEQA pursuant to Title 14, Section 15273(a) of the California Code of Regulations, because it establishes rates and charges to fund current operating expenses of the District.

2. The Casitas Rates and Regulation Appendix A “Monthly Water Rates and Service Charges” is hereby amended and replaced in its entirety to read as follows:

APPENDIX A: MONTHLY WATER RATES AND SERVICE CHARGES

TABLE 1. RESIDENTIAL AND AG DOMESTIC TIER THRESHHOLDS

| Tier | Monthly Water Use Threshold |
|--------|-----------------------------|
| Tier 1 | 10 HCF |
| Tier 2 | 50 HCF |
| Tier 3 | >50 HCF |

HCF = hundred cubic feet

TABLE 2. VOLUMETRIC RATES (\$/HCF) - PUMPED

| Customer Class | Tiers | Effective January 1, 2024 | Effective January 1, 2025 | Effective January 1, 2026 |
|------------------------------------|---------|---------------------------|---------------------------|---------------------------|
| Residential ¹ | Tier 1 | \$1.90 | \$2.10 | \$2.31 |
| | Tier 2 | \$2.71 | \$2.91 | \$3.10 |
| | Tier 3 | \$4.06 | \$4.20 | \$4.32 |
| Agricultural Domestic ¹ | Tier 1 | \$1.90 | \$2.10 | \$2.31 |
| | Tier 2 | \$2.71 | \$2.91 | \$3.10 |
| | Tier 3 | \$2.05 | \$2.23 | \$2.40 |
| Agricultural | All HCF | \$2.05 | \$2.23 | \$2.40 |
| Commercial | All HCF | \$2.75 | \$2.98 | \$3.20 |
| Industrial | All HCF | \$2.75 | \$2.98 | \$3.20 |
| Inter-Departmental | All HCF | \$2.75 | \$2.98 | \$3.20 |
| Institutional and Other | All HCF | \$2.75 | \$2.98 | \$3.20 |
| Resale | All HCF | \$2.75 | \$2.98 | \$3.20 |

TABLE 3. VOLUMETRIC RATES (\$/HCF) - GRAVITY

| Customer Class | Tiers | Effective January 1, 2024 | Effective January 1, 2025 | Effective January 1, 2026 |
|------------------------------------|---------|---------------------------|---------------------------|---------------------------|
| Residential ¹ | Tier 1 | \$1.07 | \$1.25 | \$1.46 |
| | Tier 2 | \$1.91 | \$2.09 | \$2.28 |
| | Tier 3 | \$3.27 | \$3.39 | \$3.51 |
| Agricultural Domestic ¹ | Tier 1 | \$1.07 | \$1.25 | \$1.46 |
| | Tier 2 | \$1.91 | \$2.09 | \$2.28 |
| | Tier 3 | \$1.24 | \$1.40 | \$1.57 |
| Agricultural | All HCF | \$1.24 | \$1.40 | \$1.57 |
| Commercial | All HCF | \$1.95 | \$2.16 | \$2.37 |
| Industrial | All HCF | \$1.95 | \$2.16 | \$2.37 |
| Inter-Departmental | All HCF | \$1.95 | \$2.16 | \$2.37 |
| Institutional and Other | All HCF | \$1.95 | \$2.16 | \$2.37 |
| Resale | All HCF | \$1.95 | \$2.16 | \$2.37 |

TABLE 4. MONTHLY SERVICE CHARGE

| Customer Class | Meter Size | Effective January 1, 2024 | Effective January 1, 2025 | Effective January 1, 2026 |
|--|-------------|---------------------------|---------------------------|---------------------------|
| Residential ¹ | 5/8" - 3/4" | \$40.77 | \$38.38 | \$35.91 |
| | 1" | \$70.40 | \$67.44 | \$64.24 |
| | 1-1/2" | \$129.27 | \$118.67 | \$108.31 |
| | 2" | \$284.47 | \$306.27 | \$327.80 |
| | 3" | \$729.51 | \$850.40 | \$985.54 |
| | 4" | \$1,511.14 | \$1,889.69 | \$2,349.29 |
| Commercial and Industrial | 5/8" - 3/4" | \$35.11 | \$34.31 | \$33.33 |
| | 1" | \$60.60 | \$60.28 | \$59.60 |
| | 1-1/2" | \$111.31 | \$106.08 | \$100.50 |
| | 2" | \$244.94 | \$273.75 | \$304.17 |
| | 3" | \$628.17 | \$760.16 | \$914.52 |
| | 4" | \$1,301.18 | \$1,689.14 | \$2,179.99 |
| Institutional, Inter-Departmental, and Other | 5/8" - 3/4" | \$32.58 | \$32.43 | \$32.10 |
| | 1" | \$56.26 | \$57.01 | \$57.43 |
| | 1-1/2" | \$103.32 | \$100.32 | \$96.83 |
| | 2" | \$227.36 | \$258.89 | \$293.06 |
| | 3" | \$583.09 | \$718.87 | \$881.10 |
| | 4" | \$1,207.80 | \$1,597.38 | \$2,100.31 |
| Agricultural Domestic ¹ | 1" | \$56.85 | \$57.45 | \$57.72 |
| | 1-1/2" | \$104.43 | \$101.12 | \$97.35 |
| | 2" | \$229.78 | \$260.94 | \$294.61 |
| | 3" | \$589.29 | \$724.60 | \$885.77 |
| | 4" | \$1,220.66 | \$1,610.12 | \$2,111.46 |
| | 6" | \$2,213.53 | \$2,737.13 | \$3,364.85 |
| Agricultural | 1" | \$65.78 | \$64.10 | \$62.09 |
| | 1-1/2" | \$120.80 | \$112.79 | \$104.70 |
| | 2" | \$265.83 | \$291.09 | \$316.88 |
| | 3" | \$681.75 | \$808.29 | \$952.73 |
| | 4" | \$1,412.17 | \$1,796.09 | \$2,271.06 |
| | 6" | \$2,560.84 | \$3,053.29 | \$3,619.21 |
| Resale | 5/8" - 3/4" | \$37.41 | \$35.98 | \$34.40 |
| | 1" | \$64.60 | \$63.23 | \$61.53 |
| | 1-1/2" | \$118.63 | \$111.27 | \$103.76 |
| | 2" | \$261.05 | \$287.15 | \$314.02 |
| | 3" | \$669.49 | \$797.36 | \$944.12 |
| | 4" | \$1,386.78 | \$1,771.81 | \$2,250.55 |
| | 6" | \$2,514.76 | \$3,011.99 | \$3,586.50 |
| | 18" | \$18,778.34 | \$25,286.23 | \$33,850.93 |
| | | \$28,390.15 | \$34,476.00 | \$41,622.28 |

TABLE 5. MONTHLY ADJUDICATION IMPACT CHARGE

| Meter Size | Residential | Commercial | Agriculture | Ag Domestic | Inter-Departmental | Industrial | Other | Resale |
|------------|-------------|------------|-------------|-------------|--------------------|------------|----------|------------|
| 5/8" | \$1.51 | \$3.81 | | | \$2.92 | \$0.77 | \$2.89 | \$9.44 |
| 3/4" | \$1.51 | \$3.81 | \$15.10 | \$9.48 | \$2.92 | \$0.77 | \$2.89 | \$9.44 |
| 1" | \$2.52 | \$6.36 | \$25.17 | \$15.79 | \$4.87 | \$1.29 | \$4.81 | \$15.73 |
| 1-1/2" | \$5.04 | \$12.71 | \$50.35 | \$31.59 | \$9.75 | \$2.58 | \$9.62 | \$31.47 |
| 2" | \$8.07 | \$20.34 | \$80.55 | \$50.54 | \$15.60 | \$4.13 | \$15.39 | \$50.35 |
| 3" | \$17.65 | \$44.49 | \$176.21 | \$110.55 | \$34.12 | \$9.04 | \$33.66 | \$110.13 |
| 4" | \$31.77 | \$80.09 | \$317.17 | \$199.00 | \$61.41 | \$16.27 | \$60.59 | \$198.24 |
| 6" | | \$165.25 | \$654.49 | \$410.63 | \$126.72 | \$33.58 | \$125.03 | \$409.07 |
| 12" | | | | | | | | \$2,416.65 |
| 18" | | | | | | | | \$4,492.52 |

TABLE 6. MONTHLY FIRE SERVICE CHARGE

| Meter Size | Effective January 1, 2024 | Effective January 1, 2025 | Effective January 1, 2026 |
|------------|---------------------------|---------------------------|---------------------------|
| 2" | \$5.09 | \$5.30 | \$5.52 |
| 3" | \$11.13 | \$11.59 | \$12.07 |
| 4" | \$20.03 | \$20.86 | \$21.73 |
| 6" | \$41.34 | \$43.05 | \$44.84 |
| 8" | \$50.88 | \$52.99 | \$55.19 |
| 10" | \$73.13 | \$76.17 | \$79.33 |

¹ Includes Single Family and Multi-Family Uses. Multi-family Residential Tier 1 rate is 10 HCF per dwelling unit.

See Subsection 2.2 of the Casitas Municipal Water District Rates and Regulations for Water Service for definitions of the customer classifications used in the above tables.

Note that certain customers have a special rate based on agreements with the District.

3. This ordinance shall become effective upon its adoption.

ADOPTED this 13th day of December 2023.

 Richard Hajas, President
 Casitas Municipal Water District

ATTEST:

 Mary Bergen, Secretary
 Casitas Municipal Water District



Casitas Municipal Water District
State Water Project - Interconnect Project Costs
As of 11/30/23

| Project No: | Project Name: | Costs paid to date | Encumbered | Total Encumbered & Cost To Date |
|--------------------------|---|--------------------|------------|------------------------------------|
| 378 | State Water Interconnect - Calleguas to Casitas | 123,668 | - | 123,668 |
| 527 | State Water Interconnect - Carpinteria to Casitas | 2,906,743 | 967,251 | 3,873,994 |
| 606 | State Water Interconnect - Ventura to Casitas | 249,242 | - | <u>249,242</u> |
| Project(s) Cost To Date: | | | | <u><u>4,246,904</u></u> |



Casitas Municipal Water District
CFD 2013-1 Improvement Fund - Series B

| | Bonds Proceeds Received (1) | Interest Earned (2) | Expense (3) | Balance Series B (1)+(2)+(3) |
|---------------|-----------------------------|---------------------|--------------|------------------------------|
| 2017 Subtotal | 42,658,224 | 24,046 | (36,886,093) | |
| TOTAL | 42,658,224 | 24,046 | (36,886,093) | 5,796,177 |
| 2018 Subtotal | - | 77,279 | - | |
| TOTAL | 42,658,224 | 101,325 | (36,886,093) | 5,873,456 |
| 2019 Subtotal | - | 102,269 | (1,486,814) | |
| TOTAL | 42,658,224 | 203,594 | (38,372,907) | 4,488,910 |
| 2020 Subtotal | - | 15,750 | (4,405,000) | |
| TOTAL | 42,658,224 | 219,344 | (42,777,907) | 99,661 |
| 2021 Subtotal | - | 2 | (99,663) | |
| TOTAL | 42,658,224 | 219,346 | (42,877,570) | 0 |
| 2022 Subtotal | - | - | - | |
| TOTAL | 42,658,224 | 219,346 | (42,877,570) | 0 |
| 2023 Subtotal | - | - | - | |
| TOTAL | 42,658,224 | 219,346 | (42,877,570) | 0 |

Casitas Municipal Water District

CFD 2013-1 Improvement Fund - Series C

| | Bonds Proceeds Received (1) | Interest Earned (2) | Expense (3) | Balance Series C (1)+(2)+(3) |
|---------------|-----------------------------|---------------------|--------------|--|
| 2019 Subtotal | 13,570,000 | 12,285 | - | |
| TOTAL | 13,570,000 | 12,285 | - | 13,582,285 |
| 2020 Subtotal | - | 48,026 | (1,362,972) | |
| TOTAL | 13,570,000 | 60,311 | (1,362,972) | 12,267,340 |
| 2021 Subtotal | - | 672 | (4,812,723) | |
| TOTAL | 13,570,000 | 60,983 | (6,175,694) | 7,455,289 |
| 2022 Subtotal | - | 50,766 | (3,708,377) | |
| TOTAL | 13,570,000 | 111,749 | (9,884,071) | 3,797,677 |
| 2023 January | | 11,900 | (404,632) | Project Reimbursement (Dec 2022) |
| February | | 11,091 | (139,903) | Project Reimbursement (Jan 2023) |
| March | | 10,151 | (221,789) | Project Reimbursement (Feb 2023) |
| April | | 10,928 | (445,840) | Project Reimbursement (Mar 2023) |
| May | | 9,632 | (24,771) | Project Reimbursement (Apr 2023) |
| June | | 10,271 | (317,748) | Project Reimbursement (May 2023) |
| July | | 9,115 | (229,283) | Project Reimbursement (June 2023) |
| August | | 8,784 | (283,125) | Project Reimbursement (July 2023) |
| September | | 7,623 | (273,887) | Project Reimbursement (August 2023) |
| October | | 6,645 | (534,729) | Project Reimbursement (September & October 2023) |
| November | | 5,546 | - | |
| December | | | | |
| 2023 Subtotal | | 101,687 | (2,875,707) | |
| TOTAL | 13,570,000 | 213,436 | (12,759,778) | 1,023,658 |

Summary of Expenses

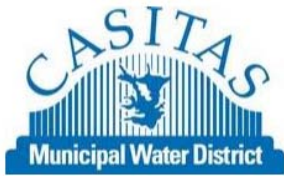
CFD 2013-1 Improvement Fund - Series B&C

| | |
|----------------------------------|------------|
| Purchase of Ojai System | 34,481,628 |
| Extension Contract | 366,372 |
| Meter Cost | 2,038,094 |
| Received Project reimbursements: | 18,751,255 |
| | 55,637,348 |
| | - |

| | |
|---|------------------|
| Total funds remaining for improvement Series B: | 0 |
| Total funds remaining for improvement Series C: | 1,023,658 |
| Total Funds Remaining | 1,023,658 |

| | |
|--|---------------|
| Received Project reimbursements: | 18,751,255 |
| Projects Cost YTD: | 18,771,908 |
| Projects Pending Reimbursement: | 20,653 |

| | |
|--|------------------|
| Total Funds Remaining less pending Reimbursement: | 1,003,005 |
|--|------------------|



Casitas Municipal Water District
CFD 2013 - 1 Projects to be reimbursed to CMWD To Date
As of 11/30/2023

| Project No: | Project Name: | Costs |
|---------------------------------|---|--------------------------|
| 400 | Ojai System Masterplan | 375,336 |
| 420 | Sunset Place Pipeline Replacement | 785,031 |
| 421 | Cuyama, Palomar and El Paseo Roads Pipeline Replacement | 2,170,277 |
| 422 | South San Antonio Street and Crestview Drive Pipeline | 89,258 |
| 423 | West and East Ojai Avenue Pipeline Replacement | 4,421,495 |
| 424 | Running Ridge Zone Hydraulic Improvement | 451,282 |
| 425 | Well Rehabilitation Replacement | 1,614,203 |
| 426 | Valve & Appurtenance Replacement | 1,136,797 |
| 427 | Fairview Pipeline Replacement | 527,850 |
| 428 | Mutual Wellfield Pipeline | 167,657 |
| 429 | Grand Ave Pipeline | 56,651 |
| 430 | Signal Booster Zone Hydraulic Improvements | 165,699 |
| 431 | Emily Street Pipeline Replacement | 1,055,085 |
| 432 | Casitas-Ojai System Interties | 78,159 |
| 522 | Ojai Arc Flash Study | 119,839 |
| 611 | Mutual Replacement Well | 438,973 |
| 411 | Replace San Antonio #3 Well | 29,760 |
| 506 | Ojai SCADA UPS Units | 11,448 |
| 509 | Hypochlorite Tanks OS | 24,187 |
| 511 | Ojai Wellfield Cla-Vals | 4,274 |
| 512 | Well Monitoring Upgrades 07/2018 | 1,521 |
| 514 | Ojai Wellfield Mag Meters 07/2018 | 18,877 |
| 433 | Ojai 12" pipeline replac | 2,015,232 |
| 434 | Heidelberger PP Ret. Wal | 148,381 |
| 435 | Plesant Ave/Daily Rd Pip | 62,645 |
| 436 | OWS Tank/Valt Fall Impro | 23,274 |
| 437 | Wellfield VFDs | 436,715 |
| 438 | Lion St PL/ Fairview Conn | 762,333 |
| 646 | OWS Arbolada Tank | 64,982 |
| 673 | Mutual Well #7 | 1,474,255 |
| 674 | San Antonio Filter Upgrade | 26,265 |
| 705 | Heidelberger Pump Plant Fire Flow | 0 |
| 706 | Wellfield Eqpt & Hardware | 4,995 |
| 746 | Foothill Pipeline | 9,172 |
| Project(s) Cost To Date: | | <u>18,771,908</u> |

**CASITAS MUNICIPAL WATER DISTRICT
TREASURER'S MONTHLY REPORT OF INVESTMENTS
11/30/23**

| Type of Invest | Institution | CUSIP | Date of Maturity | Original Cost | Current Mkt Value | Rate of Interest | Date of Deposit | % of Portfolio | Days to Maturity |
|---|---|-----------|------------------|---------------------|---------------------|------------------|-----------------|----------------|------------------|
| *TB | Federal Home Loan Bank | 3130AIXJ2 | 6/14/2024 | \$941,144 | \$833,812 | 2.875% | 8/2/2016 | 9.23% | 194 |
| *TB | Federal Home Loan Bank | 3130A5VW6 | 7/10/2025 | \$1,025,110 | \$965,840 | 2.700% | 5/10/2017 | 10.69% | 580 |
| *TB | Federal National Assn | 31315P2J7 | 5/1/2024 | \$809,970 | \$718,875 | 3.300% | 5/25/2016 | 7.96% | 151 |
| *TB | Farmer MAC | 31315PYF0 | 5/2/2028 | \$512,355 | \$468,810 | 2.925% | 11/20/2017 | 5.19% | 1592 |
| *TB | Federal Farm CR Bank | 31331VWN2 | 4/13/2026 | \$940,311 | \$727,520 | 5.400% | 5/9/2016 | 8.05% | 853 |
| *TB | Farmer MAC | 3133EEPH7 | 2/12/2029 | \$480,251 | \$438,073 | 2.710% | 11/20/2017 | 4.85% | 1872 |
| *TB | Federal National Assn | 3135G0K36 | 4/24/2026 | \$2,532,940 | \$2,361,375 | 2.125% | 7/6/2010 | 26.14% | 864 |
| *TB | Federal National Assn | 3135G0ZR7 | 9/6/2024 | \$1,488,050 | \$1,367,198 | 2.625% | 5/25/2016 | 15.13% | 276 |
| *TB | US Treasury Note | 912797GM3 | 2/8/2024 | \$740,475 | \$742,470 | 5.290% | 5/10/2023 | 8.22% | 68 |
| *TB | US Treasury Note | 912797Z28 | 2/22/2024 | \$409,780 | \$409,979 | 5.320% | 11/24/2023 | 4.54% | 82 |
| Total in Gov't Sec. (11-00-1055-00&1065) | | | | \$9,880,388 | \$9,033,951 | | | 99.96% | |
| Total Certificates of Deposit: | | | | \$0 | \$0 | | | 0.00% | |
| ** | LAIF as of 11/30/2023: (11-00-1050-00) | | N/A | \$496 | \$496 | 3.36% | Estimated | 0.01% | |
| *** | COVI as of 11/30/2023: (11-00-1060-00) | | N/A | \$3,150 | \$3,150 | 3.59% | Estimated | 0.03% | |
| TOTAL FUNDS INVESTED | | | | \$9,884,034 | \$9,037,597 | | | 100.00% | |
| Total Funds Invested last report | | | | \$11,595,525 | \$10,630,147 | | | | |
| Total Funds Invested 1 Yr. Ago | | | | \$11,650,023 | \$10,640,089 | | | | |
| **** | CASH IN BANK (11-00-1000-00) EST. | | | \$1,761,424 | \$1,761,424 | | | | |
| | CASH IN Custody Money Market | | | \$1,719,929 | \$1,719,929 | | | | |
| TOTAL CASH & INVESTMENTS | | | | \$13,365,387 | \$12,518,950 | | | | |
| TOTAL CASH & INVESTMENTS 1 YR AGO | | | | \$18,343,202 | \$17,333,268 | | | | |

- *CD CD - Certificate of Deposit
- *TB TB - Federal Treasury Bonds or Bills
- ** Local Agency Investment Fund
- *** County of Ventura Investment Fund
- Estimated interest rate, actual not due at present time.
- **** Cash in bank

No investments were made pursuant to subdivision (i) of Section 53601, Section 53601.1 and subdivision (i) Section 53635 of the Government Code.
All investments were made in accordance with the Treasurer's annual statement of investment policy.



**Casitas Municipal Water District
Adjudication Charge Summary Report**

| | 2020 July | 2020 August | 2020 September | 2020 October | 2020 November | 2020 December | 2021 January | 2021 February | 2021 March | 2021 April | 2021 May | 2021 June | YTD |
|---------------------|-----------------|-----------------|-------------------|-----------------|------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| Revenue | (48,685) | (48,893) | (48,945) | (49,160) | (49,090) | (48,787) | (49,013) | (48,754) | (48,737) | (49,088) | (48,639) | (46,304) | (584,095) |
| Expenses | | | | | | | | | | | | | - |
| Legal | - | 26,378 | 15,228 | - | 29,451 | 4,917 | 4,625 | 14,288 | 1,344 | 32,955 | 15,958 | 23,411 | 168,555 |
| Other Pro Fees | - | - | - | - | - | - | 20,322 | 14,782 | - | - | 7,813 | 82,257 | 125,175 |
| Bank Fees/ Bad Debt | - | - | - | - | 130 | - | - | - | - | - | - | - | 130 |
| Net Total | (48,685) | (22,515) | (33,717) | (49,160) | (19,509) | (43,870) | (24,066) | (19,684) | (47,393) | (16,133) | (24,868) | 59,364 | (290,234) |
| Cash Collected | 948 | 2,630 | 44,674 | 48,421 | 47,746 | 50,454 | 48,260 | 46,160 | 52,298 | 46,680 | 49,070 | 46,673 | 484,014 |
| Cash Disbursed | - | (26,378) | (15,228) | (0) | (29,573) | (4,917) | (24,955) | (29,070) | (1,344) | (32,955) | (23,771) | (63,445) | (251,637) |
| Accounts Payable | - | - | - | - | (8) | - | 8 | - | - | - | (0) | (42,224) | (42,224) |
| Accounts Receivable | 47,737 | 46,263 | 4,271 | 738 | 1,344 | (1,667) | 754 | 2,594 | (3,561) | 2,408 | (431) | (369) | 100,081 |
| Net Total | 48,685 | 22,515 | 33,717 | 49,160 | 19,509 | 43,870 | 24,066 | 19,684 | 47,393 | 16,133 | 24,868 | (59,364) | 290,235 |
| | 2021 July | 2021 August | 2021 September | 2021 October | 2021 November | 2021 December | 2022 January | 2022 February | 2022 March | 2022 April | 2022 May | 2022 June | YTD |
| Revenue | (48,514) | (48,430) | (48,489) | (48,520) | (48,464) | (48,355) | (48,545) | (48,400) | (48,345) | (48,018) | (48,499) | (48,384) | (1,165,058) |
| Expenses | | | | | | | | | | | | | - |
| Legal | - | 1,908 | 12,847 | 9,838 | 24,067 | 38,114 | - | 54,949 | 46,935 | 140,549 | 23,364 | 23,200 | 544,326 |
| Other Pro Fees | - | 10,122 | 5,718 | 13,835 | 22,554 | 27,345 | 45,786 | 20,995 | 14,643 | 32,509 | 3,525 | 40,547 | 362,753 |
| Bank Fees/ Bad Debt | - | - | - | - | - | - | - | - | - | - | - | 366 | 496 |
| Net Total | (48,514) | (36,400) | (29,925) | (24,847) | (1,843) | 17,104 | (2,759) | 27,545 | 13,233 | 125,040 | (21,610) | 15,729 | (257,482) |
| Cash Collected | 50,335 | 46,498 | 49,795 | 48,266 | 47,348 | 49,062 | 48,507 | 46,747 | 49,424 | 49,471 | 47,847 | 38,475 | 1,055,791 |
| Cash Disbursed | (32,144) | (22,110) | (18,564) | (23,673) | (46,621) | (65,459) | (45,786) | (75,944) | (61,578) | (173,058) | (27,233) | (50,036) | (893,842) |
| Accounts Payable | 32,144 | 10,079 | - | - | - | (0) | (0) | - | - | 0 | (0) | (18,525) | (18,525) |
| Accounts Receivable | (1,821) | 1,932 | (1,306) | 253.23 | 1,115 | (707) | 38 | 1,652 | (1,079) | (1,453) | 995 | 14,356 | 114,058 |
| Net Total | 48,514 | 36,400 | 29,925 | 24,847 | 1,843 | (17,104) | 2,759 | (27,545) | (13,233) | (125,040) | 21,610 | (15,729) | 257,483 |
| | 2022 July | 2022 August | 2022 September | 2022 October | 2022 November | 2022 December | 2023 January | 2023 February | 2023 March | 2023 April | 2023 May | 2023 June | YTD |
| Revenue | (48,398) | (48,148) | (48,782) | (48,086) | (47,956) | (47,524) | (48,058) | (47,688) | (47,608) | (48,083) | (47,618) | (48,052) | (1,741,058) |
| Expenses | | | | | | | | | | | | | - |
| Legal | - | 5,074 | 14,677 | 9,730 | 3,297 | 9,242 | 2,154 | 20,342 | 3,836 | - | 25,310 | 15,576 | 653,563 |
| Other Pro Fees | - | - | - | - | - | - | - | - | - | 25,034 | 8,364 | 5,042 | 401,193 |
| Bank Fees/ Bad Debt | - | - | - | - | - | - | - | - | - | - | - | - | 496 |
| Net Total | (48,398) | (43,074) | (34,104) | (38,356) | (44,659) | (38,282) | (45,904) | (27,347) | (43,771) | (23,049) | (13,945) | (27,434) | (685,806) |
| Cash Collected | 50,433 | 47,420 | 46,609 | 48,163 | 48,583 | 50,058 | 47,867 | 48,288 | 48,508 | 43,525 | 48,181 | 209 | 1,583,636 |
| Cash Disbursed | (13,303) | (10,296) | (14,677) | (9,730) | (3,297) | (66,922) | (2,154) | (11,156) | (3,836) | (25,034) | (23,703) | 45,033 | (1,032,916) |
| Accounts Payable | 13,303 | 5,221 | - | - | - | 0 | - | - | - | - | - | (6,698) | (6,698) |
| Accounts Receivable | (2,035) | 728 | 2,173 | (77) | (627) | 55,146 | 191 | (9,785) | (900) | 4,557 | (10,533) | (11,110) | 141,784 |
| Net Total | 48,398 | 43,074 | 34,104 | 38,356 | 44,659 | 38,282 | 45,904 | 27,347 | 43,771 | 23,049 | 13,945 | 27,434 | 685,806 |
| | 2023 July | 2023 August | 2023 September | 2023 October | 2023 November | 2023 December | 2024 January | 2024 February | 2024 March | 2024 April | 2024 May | 2024 June | YTD |
| Revenue | (47,664) | (47,838) | (47,657) | (47,714) | 44 | - | - | - | - | - | - | - | (1,931,888) |
| Expenses | | | | | | | | | | | | | - |
| Legal | (0) | - | 14,885 | 4,286 | 1,925 | - | - | - | - | - | - | - | 674,659 |
| Other Pro Fees | - | - | 3,762 | - | 5,060 | - | - | - | - | - | - | - | 410,015 |
| Bank Fees/ Bad Debt | - | - | - | - | - | - | - | - | - | - | - | - | 496 |
| Net Total | (47,664) | (47,838) | (29,011) | (43,428) | 7,029 | - | - | - | - | - | - | - | (846,718) |
| Cash Collected | 70,201 | 58,274 | 47,448 | 48,001 | 44,375 | 509 | - | - | - | - | - | - | 1,852,445 |
| Cash Disbursed | (6,698) | - | (18,647) | (4,286) | (6,985) | - | - | - | - | - | - | - | (1,069,531) |
| Accounts Payable | 6,698 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| Accounts Receivable | (22,538) | (10,436) | 209 | (287) | (44,419) | (509) | - | - | - | - | - | - | 63,804 |
| Net Total | 47,664 | 47,838 | 29,011 | 43,428 | (7,029) | - | - | - | - | - | - | - | 846,718 |

Note: Data as of 12/04/2023



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 | - | - | - | - | - | - | - | - | 955 | 1,448 |
| MAD Ag-Domestic Multi | 9 | 9 | 7 | 9 | - | - | - | - | - | - | - | - | 34 | 58 |
| AG Ag | 181 | 120 | 134 | 161 | - | - | - | - | - | - | - | - | 597 | 897 |
| C Commercial | 103 | 78 | 68 | 73 | - | - | - | - | - | - | - | - | 322 | 423 |
| DI Interdepartmental | 20 | 19 | 20 | 15 | - | - | - | - | - | - | - | - | 74 | 38 |
| F Fire | - | - | 0 | - | - | - | - | - | - | - | - | - | 0 | 0 |
| I Industrial | 2 | 2 | 2 | 2 | - | - | - | - | - | - | - | - | 8 | 5 |
| OT Other | 26 | 21 | 23 | 22 | - | - | - | - | - | - | - | - | 92 | 106 |
| R Residential | 206 | 200 | 198 | 191 | - | - | - | - | - | - | - | - | 795 | 904 |
| RM Residential Multi | 28 | 29 | 29 | 28 | - | - | - | - | - | - | - | - | 114 | 124 |
| RS - P Resale Pumped | 6 | 5 | 7 | 5 | - | - | - | - | - | - | - | - | 23 | 319 |
| RS - G Resale Gravity | 50 | 46 | 37 | 138 | - | - | - | - | - | - | - | - | 271 | 544 |
| TE Temporary | 3 | 2 | 8 | 2 | - | - | - | - | - | - | - | - | 14 | 10 |
| Total | 925 | 744 | 759 | 869 | - | - | - | - | - | - | - | - | 3,298 | 4,877 |
| CMWD | 766 | 586 | 600 | 713 | - | - | - | - | - | - | - | - | 2,664 | 4,139 |
| OJAI | 160 | 158 | 159 | 157 | - | - | - | - | - | - | - | - | 633 | 738 |
| Total 2022 / 2023 | 1,141 | 1,342 | 1,359 | 1,034 | 638 | 356 | 281 | 205 | 185 | 352 | 592 | 712 | N/A | 8,198 |



Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, June 30th, 2023

% of the Year Completed: 100.00%

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2023 | Prior Year to Date Balance FY2022 |
|---|--------------------|------------------------|---------------------------------|-----------------------------------|
| Water Sales | 9,835,923 | 563,146 | 6,583,816 | 9,627,638 |
| Water Standby | 5,783,364 | 472,691 | 5,669,872 | 5,677,367 |
| Water Delinquency & Penalties | 101,295 | 129,400 | 753,479 | 1,461,405 |
| Water Other | 16,930 | 1,270 | 21,950 | 19,125 |
| Recreation- Operations | 4,185,489 | 551,238 | 4,158,841 | 4,044,091 |
| Recreation- Water Park | 801,350 | 218,950 | 647,448 | 197,086 |
| Miscellaneous Operational | 44,040 | 163 | 2,806 | 164,025 |
| Subtotal Operating Revenue (d) | 20,768,391 | 1,936,858 | 17,838,213 | 21,190,737 |
| Miscellaneous Non-Operational | 743,911 | 211,768 | 788,684 | 374,020 |
| Grants/ Reimbursements | 850,000 | - | 69,983 | 538,232 |
| Taxes & Assessments | 6,830,685 | 324,582 | 7,765,843 | 6,901,796 |
| Miscellaneous | - | - | - | - |
| Subtotal Non-Operating Revenue (e) | 8,424,596 | 536,350 | 8,624,511 | 7,814,049 |
| Total Revenue (d+e) | 29,192,987 | 2,473,208 | 26,462,724 | 29,004,786 |

| Total Encumbered (c) | Budget Remaining (a)-(b) (c) | % YTD Budget (b)/(a) | % YTD Budget Encumbered (b+c)/(a) |
|----------------------|------------------------------|----------------------|-----------------------------------|
| - | 3,252,107 | 66.94% | 66.94% |
| - | 113,492 | 98.04% | 98.04% |
| - | (652,184) | 743.85% | 743.85% |
| - | (5,020) | 129.65% | 129.65% |
| - | 26,648 | 99.36% | 99.36% |
| - | 153,902 | 80.79% | 80.79% |
| - | 41,234 | 6.37% | 6.37% |
| - | 2,930,178 | 85.89% | 85.89% |
| - | (44,773) | 106.02% | 106.02% |
| - | 780,017 | 8.23% | 8.23% |
| - | (935,158) | 113.69% | 113.69% |
| - | - | 0.00% | 0.00% |
| - | (199,915) | 102.37% | 102.37% |
| - | 2,730,263 | 90.65% | 90.65% |

Expenses

| | | | | |
|--|--------------------|--------------------|--------------------|-------------------|
| Administration | 1,190,106 | (281,425) | 1,228,122 | 1,124,238 |
| Board of Directors | 251,492 | 16,552 | 117,312 | 134,529 |
| District Maintenance | 677,303 | 107,627 | 694,445 | 660,043 |
| Electrical Mechanical | 3,196,280 | 383,529 | 2,990,682 | 3,162,198 |
| Engineering | 1,436,349 | 159,756 | 1,387,464 | 1,592,566 |
| Fisheries | 624,151 | 77,907 | 562,647 | 557,904 |
| General O&M | 604,746 | 81,205 | 655,772 | 7,236 |
| Human Resources | 546,993 | 25,547 | 529,634 | 497,566 |
| Information Technology | 428,239 | 67,479 | 433,716 | 390,150 |
| Management | 1,663,455 | 133,282 | 1,137,109 | 1,100,505 |
| Pipeline | 1,675,866 | 244,917 | 1,580,465 | 1,639,828 |
| Recreation - Operations / Maint. / PR / Water Pk | 4,917,067 | 1,284,507 | 4,915,613 | 4,469,391 |
| Retirees | 352,760 | 28,982 | 337,938 | 394,203 |
| Safety / Garage | 273,169 | 63,014 | 321,571 | 259,579 |
| Utilities Maintenance | 888,866 | 160,013 | 1,023,271 | 1,050,583 |
| Water Conservation - P/R | 757,637 | 88,244 | 647,294 | 669,705 |
| Water Quality- Lab | 913,535 | 127,168 | 854,382 | 765,576 |
| Water Treatment | 2,094,999 | 386,267 | 2,391,030 | 2,188,980 |
| Total Operating Expenses (f) | 22,493,013 | 3,154,571 | 21,808,467 | 20,664,780 |
| Net, Operating gain/(loss) (d-f) | (1,724,622) | (1,217,713) | (3,970,254) | 525,957 |
| Net, total gain/(loss) (d+e-f) | 6,699,974 | (681,363) | 4,654,256 | 8,340,005 |

| | | | |
|----------------|----------------|---------------|---------------|
| 95,995 | (134,012) | 103.19% | 111.26% |
| - | 134,180 | 46.65% | 46.65% |
| 5,760 | (22,902) | 102.53% | 103.38% |
| 27,700 | 177,898 | 93.57% | 94.43% |
| 27,620 | 21,265 | 96.60% | 98.52% |
| - | 61,504 | 90.15% | 90.15% |
| - | (51,026) | 108.44% | 108.44% |
| - | 17,359 | 96.83% | 96.83% |
| - | (5,477) | 101.28% | 101.28% |
| 7,450 | 518,896 | 68.36% | 68.81% |
| 20,965 | 74,436 | 94.31% | 95.56% |
| - | 1,454 | 99.97% | 99.97% |
| - | 14,822 | 95.80% | 95.80% |
| 158 | (48,560) | 117.72% | 117.78% |
| 6,028 | (140,433) | 115.12% | 115.80% |
| - | 110,343 | 85.44% | 85.44% |
| - | 59,153 | 93.52% | 93.52% |
| 74,434 | (370,465) | 114.13% | 117.68% |
| 266,109 | 418,436 | 96.96% | 98.14% |

| | | | | |
|--|----------|--------------------|--------------------|------------------|
| Pension and Other Post Employment Benefits | - | (501,332) | (501,332) | 2,231,246 |
| Depreciation | - | 3,883,879 | 3,883,879 | 4,245,278 |
| Capital Asset Reclass | - | (9,134,317) | (9,134,317) | (6,845,050) |
| Investment Fair Market Value | - | 264,717 | 264,717 | (866,143) |
| Debt Amortization | - | 60,810 | 60,810 | 41,924 |
| GASB Reclasses | - | (304,284) | (304,284) | - |
| Water Inventory | - | (1,999,526) | (1,999,526) | 424,113 |
| Total Accounting Entries | - | (7,730,053) | (7,730,053) | (768,632) |

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) | Prior Year to Date Balance |
|---------------------------|--------------------|------------------------|--------------------------|----------------------------|
| Debt Service | | | | |
| CFD 2013-1 | 2,807,933 | (2,521) | 2,332,364 | 2,349,318 |
| Mira Monte | - | - | 0 | 86 |
| USBR- Dam Safety Loan | 77,228 | (77,228) | - | - |
| State Water Project | 1,135,687 | (6,313) | 1,200,440 | 948,894 |
| Total Debt Service | 4,020,848 | (86,063) | 3,532,805 | 3,298,298 |

| Total Encumbered (c) | Budget Remaining (a)-(b)-(c) | % YTD Budget (b)/(a) | % YTD Budget encumbered (b+c)/(a) |
|----------------------|------------------------------|----------------------|-----------------------------------|
| - | 475,569 | 83.06% | 83.06% |
| - | (0) | 0.00% | 0.00% |
| - | 77,228 | 0.00% | 0.00% |
| - | (64,753) | 105.70% | 105.70% |
| - | 488,043 | 87.86% | 87.86% |

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2023 | Prior Year to Date Balance |
|--|--------------------|------------------------|---------------------------------|----------------------------|
| Capital | | | | |
| Administration | - | - | - | - |
| Board of Directors | - | - | - | - |
| District Maintenance | 43,500 | 6,463 | 18,463 | 19,392 |
| Electrical Mechanical | 273,200 | 21,929 | 283,598 | 60,968 |
| Engineering | 3,580,000 | 1,009,284 | 4,761,465 | 2,673,157 |
| Engineering- CFD | 6,350,000 | 562,580 | 3,679,438 | 4,114,863 |
| Fisheries | - | - | - | - |
| General O&M | - | - | - | - |
| Information Technology | - | - | - | - |
| Management | - | - | - | - |
| Pipeline | 268,500 | 24,399 | 162,777 | 68,302 |
| Recreation - Operations / Maint. / PR / Water Pk | 112,500 | 4,813 | 208,934 | 212,975 |
| Recreation - Aquatic Play Structure | - | 129,551 | 3,018,991 | - |
| Retirees | - | - | - | - |
| Safety / Garage | 252,708 | 9,295 | 116,048 | 36,645 |
| Utilities Maintenance | 196,075 | 35,405 | 148,019 | 94,582 |
| Water Conservation - P/R | - | - | - | - |
| Water Quality- Lab | 124,572 | 54,562 | 112,176 | 25,762 |
| Water Treatment | 222,200 | 2,040 | 230,101 | 192,126 |
| Total Capital | 11,423,255 | 1,860,322 | 12,740,010 | 7,498,773 |

| 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% |
| - | 25,037 | 42.44% | 42.44% |
| 36,886 | (47,285) | 103.81% | 117.31% |
| 2,868,730 | (4,050,195) | 133.00% | 213.13% |
| 1,738,891 | 931,671 | 57.94% | 85.33% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| 6,870 | 98,853 | 60.62% | 63.18% |
| 2,830 | (99,264) | 185.72% | 188.23% |
| 932 | (3,019,923) | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | 136,660 | 45.92% | 45.92% |
| 18,869 | 29,187 | 75.49% | 85.11% |
| - | - | 0.00% | 0.00% |
| 1,587 | 10,809 | 90.05% | 91.32% |
| 67,611 | (75,512) | 103.56% | 133.98% |
| 4,743,207 | (6,059,962) | 111.53% | 153.05% |

| | |
|--|----------------|
| Camp Chaffee Temporary Pump Station (8/10) | 105,000 |
| Grant App. Services 2022 Urban Drought Communities- Interconnect Project (10/12) | 34,260 |
| Grant App. Services 2022 Urban Drought Communities- VRBO (10/12) | 13,500 |
| Dam Intake Structure Anodes Replacement (10/26) | 48,000 |
| Pipeline Yard Paving (2/23) | 65,000 |
| Eng. Manager Promotion (3/22) | 5,950 |
| Water Rate Study Consultant (4/12) | 98,775 |
| LCRA Aquatic Play Structure (4/12) | 150,000 |
| Board Approved unbudgeted items | 520,485 |

| | | | | | |
|--------------------------------|--|-------------|-----------|-------------|-------------|
| Net assets, End of year | (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items) | (9,264,614) | 5,274,431 | (3,888,506) | (1,688,433) |
|--------------------------------|--|-------------|-----------|-------------|-------------|

| | Beginning of Fiscal Year Balance | Year to Date Balance |
|-------------------------------------|----------------------------------|----------------------|
| General Fund Balance | 7,389,328 | 3,633,175 |
| U.S Bank Investments | 9,912,550 | 10,626,152 |
| U.S Bank Money Market Account | 986,964 | 8,647 |
| LAIF | 483 | 485 |
| County of Ventura Investment (COVI) | 3,066 | 3,071 |
| CFD-2013-1 Improvement Bond | 6,819,665 | 2,296,697 |
| Total Reserves | 25,112,056 | 16,568,227 |

June Summary

- District operating revenue decreased by \$3.7M due to a record low in water sales. LCRA revenue increased year over year is attributed to the increase water park sales.

- Operating expenses are \$1.1M higher compared to prior year. The cost of chemicals, utilities, fuel can be partially attributed to the increase.

- Capital expenses increased \$5.2 million year over year with \$3 million related to the LCRA Aquatic play structure and \$2.2M in damages incurred as a result of the January storms.

- Engineering capital expense line item include approx. \$769k in damages sustained from the January 2023 storm and approx. \$2.2M year to date. \$199k is related to Ventura County Santa Barbara County Intertie project.

- The Engineering encumbered balance includes \$1.2M related to the Ventura County Santa Barbara County Intertie project and \$1.6M from the Rincon Generators.

- Accounting entries are all non cash entries that need to occur to comply with GAAP.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

| | 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 | 9,835,923 | 563,145.83 | 6,583,815.99 | 9,627,637.76 | 0.00 | 3,252,107.01 | 66.94 |
| WATER SERVICES | 16,930 | 1,999,625.79 | 2,018,385.79 | 19,125.00 | 0.00 | (2,001,455.79) | 1,921.95 |
| WATER STANDBY | 5,783,364 | 472,690.76 | 5,669,872.45 | 5,677,366.73 | 0.00 | 113,491.55 | 98.04 |
| WATER DELINQUNCY | 101,295 | 129,399.68 | 753,479.21 | 1,461,405.35 | 0.00 | (652,184.21) | 743.85 |
| WATER REVENUE OTHER | 461,888 | 39,606.26 | 372,248.39 | 86,502.30 | 0.00 | 89,639.61 | 80.59 |
| CAPITAL FACILITIES | 44,040 | 0.00 | 2,084.74 | 162,686.71 | 0.00 | 41,955.26 | 4.73 |
| INTEREST | 282,023 | (201,234.77) | 46,265.38 | (578,669.56) | 0.00 | 235,757.62 | 16.40 |
| TAXES & ASSESSMENTS | 2,640,736 | 111,361.19 | 2,950,713.00 | 2,702,628.87 | 0.00 | (309,977.00) | 111.74 |
| OTHER GOVT. AGENCIES | 867,481 | 2,717.08 | 88,097.00 | 555,082.38 | 0.00 | 779,384.00 | 10.16 |
| MISCELLANEOUS REVENUES | 146,641 | 0.00 | 414,840.45 | 334,022.84 | 0.00 | (268,199.45) | 282.90 |
| TOTAL NON DEPARTMENTAL | 20,180,321 | 3,117,311.82 | 18,899,802.40 | 20,047,788.38 | 0.00 | 1,280,518.60 | 93.65 |
| <u>RECREATION - OPERATIONS</u> | | | | | | | |
| RECREATION PARK | 4,040,053 | 521,872.93 | 3,956,878.27 | 3,850,036.53 | 0.00 | 83,174.73 | 97.94 |
| RECREATION-CONCESSION | 145,436 | 29,424.75 | 201,579.84 | 190,457.20 | 0.00 | (56,143.84) | 138.60 |
| RECREATION OTHER | 0 | (59.84) | 382.98 | 3,596.88 | 0.00 | (382.98) | 0.00 |
| TOTAL RECREATION - OPERATIONS | 4,185,489 | 551,237.84 | 4,158,841.09 | 4,044,090.61 | 0.00 | 26,647.91 | 99.36 |
| <u>RECREATION - WATER PARK</u> | | | | | | | |
| RECREATION-CONCESSION | 9,348 | 2,642.25 | 7,930.42 | 1,837.15 | 0.00 | 1,417.58 | 84.84 |
| RECREATION-WATER PARK | 792,002 | 216,308.00 | 639,517.50 | 195,249.00 | 0.00 | 152,484.50 | 80.75 |
| TOTAL RECREATION - WATER PARK | 801,350 | 218,950.25 | 647,447.92 | 197,086.15 | 0.00 | 153,902.08 | 80.79 |
| TOTAL REVENUES | 25,167,160 | 3,887,499.91 | 23,706,091.41 | 24,288,965.14 | 0.00 | 0.00 | 94.19 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

| | 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 | 352,760 | 28,981.75 | 337,937.63 | 394,202.53 | 0.00 | 14,822.55 | 95.80 |
| Services & Supplies | 0 | 0.00 | 0.00 | 353,528.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RETIREES | 352,760 | 28,981.75 | 337,937.63 | 747,730.53 | 0.00 | 14,822.55 | 95.80 |
| <u>BOARD OF DIRECTORS</u> | | | | | | | |
| Salaries | 130,693 | 9,801.90 | 56,276.52 | 67,010.00 | 0.00 | 74,416.68 | 43.06 |
| Benefits | 80,658 | 4,184.91 | 51,073.42 | 64,197.82 | 0.00 | 29,584.96 | 63.32 |
| Services & Supplies | 40,140 | 2,564.99 | 9,961.60 | 3,321.46 | 0.00 | 30,178.40 | 24.82 |
| TOTAL BOARD OF DIRECTORS | 251,492 | 16,551.80 | 117,311.54 | 134,529.28 | 0.00 | 134,180.04 | 46.65 |
| <u>MANAGEMENT</u> | | | | | | | |
| Salaries | 701,029 | 104,256.23 | 705,598.93 | 678,719.55 | 0.00 (| 4,570.43) | 100.65 |
| Benefits | 173,674 | 20,494.17 | 229,003.36 | 210,055.14 | 0.00 (| 55,329.83) | 131.86 |
| Services & Supplies | 788,753 (| 61,355.86) | 132,619.68 | 323,233.28 | 7,450.00 | 648,682.82 | 17.76 |
| Other Operating Expenses | 0 (| 2,599.00) | (2,599.00) | 0.00 | 0.00 | 2,599.00 | 0.00 |
| TOTAL MANAGEMENT | 1,663,455 | 60,795.54 | 1,064,622.97 | 1,212,007.97 | 7,450.00 | 591,381.56 | 64.45 |
| <u>HUMAN RESOURCES</u> | | | | | | | |
| Salaries | 157,687 | 18,637.27 | 158,680.66 | 161,543.75 | 0.00 (| 994.06) | 100.63 |
| Benefits | 35,836 | 4,323.75 | 50,885.81 | 46,625.69 | 0.00 (| 15,050.22) | 142.00 |
| Services & Supplies | 353,470 (| 22,115.98) | 295,365.39 | 313,378.65 | 0.00 | 58,104.61 | 83.56 |
| Other Operating Expenses | 0 (| 4,964.50) | (4,964.50) | 0.00 | 0.00 | 4,964.50 | 0.00 |
| TOTAL HUMAN RESOURCES | 546,992 (| 4,119.46) | 499,967.36 | 521,548.09 | 0.00 | 47,024.83 | 91.40 |
| <u>INFORMATION TECHNOLOGY</u> | | | | | | | |
| Salaries | 252,075 | 53,164.36 | 278,172.52 | 251,839.98 | 0.00 (| 26,097.32) | 110.35 |
| Benefits | 85,151 | 9,774.39 | 110,432.38 | 98,627.60 | 0.00 (| 25,281.22) | 129.69 |
| Services & Supplies | 91,013 | 5,219.07 | 45,790.20 | 90,299.30 | 0.00 | 45,222.30 | 50.31 |
| Other Operating Expenses | 0 (| 43,236.86) | (43,236.86) | 0.00 | 0.00 | 43,236.86 | 0.00 |
| TOTAL INFORMATION TECHNOLOGY | 428,239 | 24,920.96 | 391,158.24 | 440,766.88 | 0.00 | 37,080.62 | 91.34 |
| <u>WATER CONSERVATION</u> | | | | | | | |
| Salaries | 452,684 | 70,994.25 | 419,150.68 | 413,356.65 | 0.00 | 33,533.32 | 92.59 |
| Benefits | 147,077 | 12,939.95 | 148,087.74 | 159,403.32 | 0.00 (| 1,010.29) | 100.69 |
| Services & Supplies | 157,875 (| 20,174.36) | 55,571.54 | 171,367.16 (| 6.87) | 102,310.33 | 35.20 |
| TOTAL WATER CONSERVATION | 757,636 | 63,759.84 | 622,809.96 | 744,127.13 (| 6.87) | 134,833.36 | 82.20 |
| <u>FISHERIES</u> | | | | | | | |
| Salaries | 435,261 | 75,314.79 | 399,377.86 | 380,861.55 | 0.00 | 35,882.94 | 91.76 |
| Benefits | 133,818 | 16,552.58 | 142,541.23 | 136,866.53 | 0.00 (| 8,723.72) | 106.52 |
| Services & Supplies | 55,073 (| 33,195.77) | 1,492.06 | 120,864.37 (| 758.70) | 54,339.14 | 1.33 |
| TOTAL FISHERIES | 624,151 | 58,671.60 | 543,411.15 | 638,592.45 (| 758.70) | 81,498.36 | 86.94 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|--------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------------|------------------|-----------------|
| <u>ADMINISTRATION SERVICES</u> | | | | | | | |
| Salaries | 797,588 | 125,021.04 | 829,178.91 | 744,457.58 | 0.00 (31,591.23) | 103.96 | |
| Benefits | 271,406 | 28,998.65 | 336,812.28 | 283,486.54 | 0.00 (65,405.95) | 124.10 | |
| Services & Supplies | 720,990 (| 21,345.89) | 548,255.56 | 748,508.89 | 95,995.27 | 76,738.67 | 89.36 |
| Other Operating Expenses | (522,650) | 3,296,150.72 | 3,296,150.72 | 3,707,364.85 | 0.00 (3,818,800.72) | 630.66- | |
| TOTAL ADMINISTRATION SERVICES | 1,267,334 | 3,428,824.52 | 5,010,397.47 | 5,483,817.86 | 95,995.27 (3,839,059.23) | 402.92 | |
| <u>WAREHOUSE</u> | | | | | | | |
| Salaries | 0 | 0.00 | 0.00 | 8,114.95 | 0.00 | 0.00 | 0.00 |
| Benefits | 0 | 0.00 | 0.00 | 2,123.63 | 0.00 | 0.00 | 0.00 |
| Services & Supplies | 0 (| 3,793.38) | 1,409.18 | 13,132.32 | 0.00 (1,409.18) | 0.00 | |
| TOTAL WAREHOUSE | 0 (| 3,793.38) | 1,409.18 | 23,370.90 | 0.00 (1,409.18) | 0.00 | |
| <u>GARAGE</u> | | | | | | | |
| Salaries | 12,399 | 0.00 | 463.21 | 12,038.01 | 0.00 | 11,935.52 | 3.74 |
| Benefits | 4,792 | 99.31 | 1,261.53 | 3,983.99 | 0.00 | 3,530.61 | 26.32 |
| Services & Supplies | 47,612 | 1,898.64 | 61,628.77 | 57,297.33 | 157.52 (14,174.29) | 129.77 | |
| Other Operating Expenses | 0 | 44,559.84 | 44,559.84 | 2,953.13 | 0.00 (44,559.84) | 0.00 | |
| Services & Supplies-W.O. | 252,708 (| 104,601.86) | 2,084.19 | 13,341.15 | 0.00 | 250,623.93 | 0.82 |
| TOTAL GARAGE | 317,511 (| 58,044.07) | 109,997.54 | 89,613.61 | 157.52 | 207,355.93 | 34.69 |
| <u>SAFETY</u> | | | | | | | |
| Salaries | 124,584 | 13,657.64 | 133,473.54 | 116,623.31 | 0.00 (8,889.99) | 107.14 | |
| Benefits | 46,987 | 4,829.56 | 58,751.97 | 55,849.10 | 0.00 (11,765.12) | 125.04 | |
| Services & Supplies | 36,793 (| 4,488.67) | 18,974.47 | 48,099.95 | 0.00 | 17,818.03 | 51.57 |
| Other Operating Expenses | 0 (| 191.88) | (191.88) | 0.00 | 0.00 | 191.88 | 0.00 |
| Services & Supplies-W.O. | 0 | 0.00 | 66.82 | 12,499.59 | 0.00 (66.82) | 0.00 | |
| TOTAL SAFETY | 208,363 | 13,806.65 | 211,074.92 | 233,071.95 | 0.00 (2,712.02) | 101.30 | |
| <u>ENGINEERING</u> | | | | | | | |
| Salaries | 896,070 | 129,633.67 | 836,812.03 | 680,370.81 | 0.00 | 59,257.57 | 93.39 |
| Benefits | 264,775 | 26,528.41 | 294,996.68 | 274,351.28 | 0.00 (30,222.07) | 111.41 | |
| Services & Supplies | 275,505 (| 56,827.49) | 195,233.84 | 801,929.92 | 27,619.97 | 52,650.69 | 80.89 |
| Other Operating Expenses | 0 (| 54,810.00) | (54,810.00) | 0.00 | 0.00 | 54,810.00 | 0.00 |
| Salaries - Work Orders | 0 (| 44,510.76) | 28,985.35 (| 53,837.11) | 0.00 (| 28,985.35) | 0.00 |
| Benefits - Work Orders | 0 | 746.62 | 9,092.40 | 27,965.47 | 0.00 (| 9,092.40) | 0.00 |
| Services & Supplies-W.O. | 9,930,000 (| 3,811,907.93) | 2,740,558.94 | 317,244.06 | 4,607,621.32 | 2,581,819.74 | 74.00 |
| TOTAL ENGINEERING | 11,366,349 (| 3,811,147.48) | 4,050,869.24 | 2,048,024.43 | 4,635,241.29 | 2,680,238.18 | 76.42 |
| <u>WATER QUALITY - LAB</u> | | | | | | | |
| Salaries | 373,081 | 54,705.22 | 387,568.38 | 392,661.15 | 0.00 (14,487.10) | 103.88 | |
| Benefits | 157,903 | 15,828.35 | 184,666.17 | 166,322.71 | 0.00 (26,763.51) | 116.95 | |
| Services & Supplies | 382,550 | 48,469.56 | 273,981.89 | 305,971.13 (| 5,787.51) | 114,356.11 | 70.11 |
| Salaries - Work Orders | 0 | 0.00 | 4,341.01 | 0.00 | 0.00 (| 4,341.01) | 0.00 |
| Benefits - Work Orders | 0 | 0.00 | 322.83 | 0.00 | 0.00 (| 322.83) | 0.00 |
| Services & Supplies-W.O. | 124,572 (| 11,463.62) | 46,419.45 | 2,454.00 | 1,587.37 | 76,564.84 | 38.54 |
| TOTAL WATER QUALITY - LAB | 1,038,106 | 107,539.51 | 897,299.73 | 867,408.99 (| 4,200.14) | 145,006.50 | 86.03 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|---------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>UTILITIES MAINTENANCE</u> | | | | | | | |
| Salaries | 424,620 | 56,492.08 | 492,559.44 | 549,931.66 | 0.00 (| 67,939.04) | 116.00 |
| Benefits | 187,329 | 17,610.99 | 215,410.33 | 235,668.12 | 0.00 (| 28,081.28) | 114.99 |
| Services & Supplies | 276,917 | 73,250.66 | 302,641.64 | 381,471.77 | 6,028.09 (| 31,752.73) | 111.47 |
| Other Operating Expenses | 0 | (1,949.94) | (1,949.94) | 0.00 | 0.00 | 1,949.94 | 0.00 |
| Salaries - Work Orders | 0 | 0.00 | 14,502.45 | 0.00 | 0.00 (| 14,502.45) | 0.00 |
| Benefits - Work Orders | 0 | 0.00 | 1,479.48 | 0.00 | 0.00 (| 1,479.48) | 0.00 |
| Services & Supplies-W.O. | 196,075 | (51,174.02) | 61,936.66 | 94,582.04 | 18,868.64 | 115,269.70 | 41.21 |
| TOTAL UTILITIES MAINTENANCE | 1,084,941 | 94,229.77 | 1,086,580.06 | 1,261,653.59 | 24,896.73 (| 26,535.34) | 102.45 |
| <u>ELECTRICAL MECHANICAL</u> | | | | | | | |
| Salaries | 630,225 | (3,584.00) | 586,476.85 | 649,405.08 | 0.00 | 43,748.34 | 93.06 |
| Benefits | 227,798 | 14,703.38 | 232,994.11 | 262,129.05 | 0.00 (| 5,196.19) | 102.28 |
| Services & Supplies | 2,338,258 | 264,990.73 | 2,063,791.76 | 2,377,499.97 | 27,699.86 | 246,766.38 | 89.45 |
| Salaries - Work Orders | 0 | (597.78) | 10,435.77 | 0.00 | 0.00 (| 10,435.77) | 0.00 |
| Benefits - Work Orders | 0 | 337.51 | 1,182.39 | 0.00 | 0.00 (| 1,182.39) | 0.00 |
| Services & Supplies-W.O. | 273,200 | (243,779.08) | 13,329.20 | 20,848.04 | 36,886.30 | 222,984.50 | 18.38 |
| TOTAL ELECTRICAL MECHANICAL | 3,469,481 | 32,070.76 | 2,908,210.08 | 3,309,882.14 | 64,586.16 | 496,684.87 | 85.68 |
| <u>DIST MAINT - PIPELINE</u> | | | | | | | |
| Salaries | 602,626 | 90,263.63 | 583,877.66 | 703,776.47 | 0.00 | 18,748.16 | 96.89 |
| Benefits | 234,080 | 19,007.52 | 253,989.91 | 294,406.34 | 0.00 (| 19,909.78) | 108.51 |
| Services & Supplies | 839,160 | 127,499.79 | 734,452.02 | 797,832.20 | 20,965.06 | 83,742.42 | 90.02 |
| Salaries - Work Orders | 0 | 8,741.64 | 149,035.77 | 0.00 | 0.00 (| 149,035.77) | 0.00 |
| Benefits - Work Orders | 0 | 1,266.60 | 15,360.32 | 0.00 | 0.00 (| 15,360.32) | 0.00 |
| Services & Supplies-W.O. | 268,500 | (196,654.23) | (55,928.61) | 22,812.86 | 6,870.30 | 317,558.31 | 18.27- |
| TOTAL DIST MAINT - PIPELINE | 1,944,365 | 50,124.95 | 1,680,787.07 | 1,818,827.87 | 27,835.36 | 235,743.02 | 87.88 |
| <u>WATER TREATMENT</u> | | | | | | | |
| Salaries | 821,521 | (2,505.40) | 801,572.29 | 906,802.95 | 0.00 | 19,948.99 | 97.57 |
| Benefits | 310,778 | 31,413.62 | 379,407.55 | 417,756.91 | 0.00 (| 68,629.50) | 122.08 |
| Services & Supplies | 962,701 | 195,561.95 | 1,048,253.37 | 1,091,143.82 | 74,434.11 (| 159,986.98) | 116.62 |
| Salaries - Work Orders | 0 | 0.00 | 7,612.32 | 0.00 | 0.00 (| 7,612.32) | 0.00 |
| Benefits - Work Orders | 0 | 0.00 | 740.21 | 0.00 | 0.00 (| 740.21) | 0.00 |
| Services & Supplies-W.O. | 222,200 | (72,307.67) | 156,013.45 | 141,983.58 | 67,610.90 (| 1,424.35) | 100.64 |
| TOTAL WATER TREATMENT | 2,317,200 | 152,162.50 | 2,393,599.19 | 2,557,687.26 | 142,045.01 (| 218,444.37) | 109.43 |
| <u>OPERATIONS - MAINTENANCE</u> | | | | | | | |
| Salaries | 282,981 | 32,305.44 | 258,386.32 | 291,323.64 | 0.00 | 24,594.48 | 91.31 |
| Benefits | 114,945 | 11,139.41 | 124,149.19 | 135,428.97 | 0.00 (| 9,204.17) | 108.01 |
| Services & Supplies | 279,377 | (19,281.25) | 268,694.07 | 1,621,105.67 | 5,759.56 | 4,923.37 | 98.24 |
| Salaries - Work Orders | 0 | 2,995.56 | 25,921.23 | 0.00 | 0.00 (| 25,921.23) | 0.00 |
| Benefits - Work Orders | 0 | 133.56 | 1,987.40 | 0.00 | 0.00 (| 1,987.40) | 0.00 |
| Services & Supplies-W.O. | 43,500 | (25,541.84) | (12,121.09) | 19,392.43 | 0.00 | 55,621.09 | 27.86- |
| TOTAL OPERATIONS - MAINTENANCE | 720,803 | 1,750.88 | 667,017.12 | 2,067,250.71 | 5,759.56 | 48,026.14 | 93.34 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|-----------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>GENERAL O&M</u> | | | | | | | |
| Salaries | 446,957 | 224,880.52 | 622,982.80 | 6,721.85 | 0.00 (| 176,025.55) | 139.38 |
| Benefits | 145,410 | 15,688.14 | 183,078.38 | 514.22 | 0.00 (| 37,668.86) | 125.91 |
| Services & Supplies | 12,379 (| 39,543.47) (| 30,468.95) | 0.00 | 0.00 | 42,847.95 | 246.13- |
| Salaries - Work Orders | 0 | 217.68 | 12,639.02 | 0.00 | 0.00 (| 12,639.02) | 0.00 |
| Benefits - Work Orders | 0 | 96.45 | 2,127.58 | 0.00 | 0.00 (| 2,127.58) | 0.00 |
| TOTAL GENERAL O&M | 604,746 | 201,339.32 | 790,358.83 | 7,236.07 | 0.00 (| 185,613.06) | 130.69 |
| <u>RECREATION - OPERATIONS</u> | | | | | | | |
| Salaries | 1,316,712 | 210,278.47 | 1,355,875.01 | 1,211,270.53 | 0.00 (| 39,163.01) | 102.97 |
| Benefits | 424,911 | 42,199.12 | 476,760.87 | 481,416.89 | 0.00 (| 51,849.49) | 112.20 |
| Services & Supplies | 286,343 | 6,200.14 | 298,861.36 | 617,266.95 (| 1,026.76) (| 11,492.10) | 104.01 |
| Other Operating Expenses | 522,650 | 1,003,319.80 | 1,003,319.80 | 862,991.04 | 0.00 (| 480,669.80) | 191.97 |
| Salaries - Work Orders | 0 | 0.00 | 0.00 | 130.48 | 0.00 | 0.00 | 0.00 |
| Benefits - Work Orders | 0 | 0.00 | 0.00 | 9.98 | 0.00 | 0.00 | 0.00 |
| TOTAL RECREATION - OPERATIONS | 2,550,616 | 1,261,997.53 | 3,134,817.04 | 3,173,085.87 (| 1,026.76) (| 583,174.40) | 122.86 |
| <u>RECREATION - MAINTENANCE</u> | | | | | | | |
| Salaries | 589,949 | 97,467.33 | 610,411.50 | 520,297.23 | 0.00 (| 20,462.50) | 103.47 |
| Benefits | 128,700 | 17,982.32 | 176,533.86 | 155,800.95 | 0.00 (| 47,833.48) | 137.17 |
| Services & Supplies | 482,370 | 29,741.96 | 453,969.77 | 574,838.21 | 412.68 | 27,987.55 | 94.20 |
| Services & Supplies-W.O. | 112,500 (| 219,502.95) (| 19,769.93) | 31,342.84 | 2,830.00 | 129,439.93 | 15.06- |
| TOTAL RECREATION - MAINTENANCE | 1,313,519 (| 74,311.34) | 1,221,145.20 | 1,282,279.23 | 3,242.68 | 89,131.50 | 93.21 |
| <u>RECREATION - PUBLIC REL</u> | | | | | | | |
| Salaries | 137,733 | 0.00 | 4,546.16 | 97,116.40 | 0.00 | 133,186.64 | 3.30 |
| Benefits | 34,944 | 583.13 | 7,485.32 | 25,385.72 | 0.00 | 27,458.51 | 21.42 |
| Services & Supplies | 122,800 | 14,105.70 | 167,312.10 | 177,010.64 | 2,700.00 (| 47,212.10) | 138.45 |
| Other Operating Expenses | 0 (| 36,500.77) (| 36,500.77) | 0.00 | 0.00 | 36,500.77 | 0.00 |
| Services & Supplies-W.O. | 0 (| 300.28) (| 300.28) | 0.00 | 0.00 | 300.28 | 0.00 |
| TOTAL RECREATION - PUBLIC REL | 295,477 (| 22,112.22) | 142,542.53 | 299,512.76 | 2,700.00 | 150,234.10 | 49.16 |
| <u>RECREATION - WATER PARK</u> | | | | | | | |
| Salaries | 676,364 | 208,874.21 | 517,189.00 | 240,868.86 | 0.00 | 159,174.60 | 76.47 |
| Benefits | 89,128 | 16,979.12 | 84,003.11 | 81,005.36 | 0.00 | 5,124.46 | 94.25 |
| Services & Supplies | 104,463 | 45,850.06 | 168,420.29 | 103,762.50 (| 4,535.44) (| 59,422.35) | 156.88 |
| Services & Supplies-W.O. | 0 (| 9,934.89) (| 5,546.70) | 0.00 | 0.00 | 5,546.70 | 0.00 |
| TOTAL RECREATION - WATER PARK | 869,954 | 261,768.50 | 764,065.70 | 425,636.72 (| 4,535.44) | 110,423.41 | 87.31 |
| TOTAL EXPENDITURES | 33,993,489 | 1,885,768.43 | 28,647,389.75 | 29,387,662.29 | 4,999,381.67 | 346,717.37 | 98.98 |
| REVENUE OVER/(UNDER) EXPENDITURES | (8,826,329) | 2,001,731.48 (| 4,941,298.34) (| 5,098,697.15) (| 4,999,381.67) (| 346,717.37) | 112.63 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

| | 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 | 9,709,438 | 1,349,364.81 | 9,530,392.34 | 8,954,543.31 | 0.00 | 179,045.94 | 98.16 |
| BENEFITS | 3,650,546 | 331,513.19 | 3,733,558.91 | 3,657,240.22 | 0.00 (| 83,013.03) | 102.27 |
| SERVICES & SUPPLIES | 9,210,250 | 782,854.31 | 7,971,153.46 | 11,551,800.33 | 257,106.84 | 981,989.55 | 89.34 |
| OTHER OPERATING EXPENSES | 0 | 4,199,777.41 | 4,199,777.41 | 4,573,309.02 | 0.00 (| 4,199,777.41) | 0.00 |
| SALARIES-WORK ORDERS | 0 (| 33,153.66) | 253,472.92 (| 53,706.63) | 0.00 (| 253,472.92) | 0.00 |
| BENEFITS-WORK ORDERS | 0 | 2,580.74 | 32,292.61 | 27,975.45 | 0.00 (| 32,292.61) | 0.00 |
| SERVICES & SUPPLIES - W.O. | <u>11,423,255</u> (| <u>4,747,168.37</u>) | <u>2,926,742.10</u> | <u>676,500.59</u> | <u>4,742,274.83</u> | <u>3,754,237.85</u> | <u>67.14</u> |
| TOTAL EXPENDITURES | 33,993,489 | 1,885,768.43 | 28,647,389.75 | 29,387,662.29 | 4,999,381.67 | 346,717.37 | 98.98 |



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, July 31st, 2023**

% of the Year Completed: 8.33%

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2024 | Prior Year to Date Balance FY2023 | | Total Encumbered (c) | Budget Remaining (a)-(b)-(c) | % YTD Budget (b)/(a) | % YTD Budget Encumbered (b+c)/(a) |
|--|--------------------|------------------------|---------------------------------|-----------------------------------|--|----------------------|------------------------------|----------------------|-----------------------------------|
| Water Sales | 9,285,340 | 768,536 | 768,536 | 966,931 | | - | 8,516,804 | 8.28% | 8.28% |
| Water Standby | 6,278,140 | 473,316 | 473,316 | 473,300 | | - | 5,804,824 | 7.54% | 7.54% |
| Water Delinquency & Penalties | 114,008 | 10,043 | 10,043 | 147,263 | | - | 103,965 | 8.81% | 8.81% |
| Water Other | 32,625 | 1,180 | 1,180 | 500 | | - | 31,445 | 3.62% | 3.62% |
| Recreation- Operations | 4,853,824 | 560,089 | 560,089 | 470,386 | | - | 4,293,735 | 11.54% | 11.54% |
| Recreation- Water Park | 1,325,226 | 618,946 | 618,946 | 185,205 | | - | 706,280 | 46.70% | 46.70% |
| Miscellaneous Operational | 44,040 | - | - | - | | - | 44,040 | 0.00% | 0.00% |
| Subtotal Operating Revenue (d) | 21,933,203 | 2,432,110 | 2,432,110 | 2,243,584 | | - | 19,501,093 | 11.09% | 11.09% |
| Miscellaneous Non-Operational | 1,696,149 | 8,649 | 8,649 | 14,269 | | - | 1,687,500 | 0.51% | 0.51% |
| Grants/ Reimbursements | 4,009,625 | - | - | (29,093) | | - | 4,009,625 | 0.00% | 0.00% |
| Taxes & Assessments | 7,357,558 | - | - | (16,499) | | - | 7,357,558 | 0.00% | 0.00% |
| Miscellaneous | - | - | - | - | | - | - | 0.00% | 0.00% |
| Subtotal Non-Operating Revenue (e) | 13,063,332 | 8,649 | 8,649 | (31,323) | | - | 13,054,683 | 0.07% | 0.07% |
| Total Revenue (d+e) | 34,996,535 | 2,440,759 | 2,440,759 | 2,212,261 | | - | 32,555,776 | 6.97% | 6.97% |
| Expenses | | | | | | | | | |
| Administration | 1,281,181 | 105,171 | 105,171 | 107,930 | | 93,996 | 1,082,013 | 8.21% | 15.55% |
| Board of Directors | 189,759 | 7,336 | 7,336 | 6,550 | | - | 182,423 | 3.87% | 3.87% |
| District Maintenance | 719,125 | 43,420 | 43,420 | 42,870 | | 22,285 | 653,420 | 6.04% | 9.14% |
| Electrical Mechanical | 3,025,250 | 72,599 | 72,599 | 117,678 | | 107,062 | 2,845,589 | 2.40% | 5.94% |
| Engineering | 1,571,740 | 79,072 | 79,072 | 101,876 | | 106,566 | 1,386,102 | 5.03% | 11.81% |
| Fisheries | 707,807 | 39,941 | 39,941 | 34,272 | | - | 667,866 | 5.64% | 5.64% |
| General O&M | 736,536 | 42,612 | 42,612 | 42,013 | | 2,961 | 690,962 | 5.79% | 6.19% |
| Human Resources | 594,326 | 230,091 | 230,091 | 189,618 | | - | 364,235 | 38.71% | 38.71% |
| Information Technology | 466,788 | 25,737 | 25,737 | 23,835 | | - | 441,051 | 5.51% | 5.51% |
| Management | 1,394,722 | 76,230 | 76,230 | 85,391 | | 7,450 | 1,311,042 | 5.47% | 6.00% |
| Pipeline | 1,797,706 | 91,775 | 91,775 | 66,459 | | 31,365 | 1,674,566 | 5.11% | 6.85% |
| Recreation - Operations / Maint. / PR / Water Pk | 5,508,464 | 423,648 | 423,648 | 302,827 | | 18,121 | 5,066,695 | 7.69% | 8.02% |
| Retirees | 367,986 | 28,982 | 28,982 | 28,373 | | - | 339,004 | 7.88% | 7.88% |
| Safety / Garage | 271,098 | 27,377 | 27,377 | 19,958 | | 158 | 243,563 | 10.10% | 10.16% |
| Utilities Maintenance | 945,830 | 53,155 | 53,155 | 49,045 | | 8,541 | 884,135 | 5.62% | 6.52% |
| Water Conservation - P/R | 745,634 | 66,539 | 66,539 | 44,150 | | 1,046 | 678,049 | 8.92% | 9.06% |
| Water Quality- Lab | 1,016,000 | 55,058 | 55,058 | 44,827 | | 67,685 | 893,257 | 5.42% | 12.08% |
| Water Treatment | 2,514,243 | 117,241 | 117,241 | 102,095 | | 645,510 | 1,751,492 | 4.66% | 30.34% |
| Total Operating Expenses (f) | 23,854,195 | 1,585,983 | 1,585,983 | 1,409,766 | | 1,112,747 | 21,155,465 | 6.65% | 11.31% |
| Net, Operating gain/(loss) (d-f) | (1,920,992) | 846,126 | 846,126 | 833,818 | | | | | |
| Net, total gain/(loss) (d+e-f) | 11,142,340 | 854,776 | 854,776 | 802,494 | | | | | |

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) | Prior Year to Date Balance |
|---------------------------|--------------------|------------------------|--------------------------|----------------------------|
| Debt Service | | | | |
| CFD 2013-1 | 2,860,290 | 1,146,144 | 1,146,144 | 1,154,819 |
| Mira Monte | - | - | - | - |
| USBR- Dam Safety Loan | 77,228 | - | - | - |
| State Water Project | 1,167,681 | 78,621 | 78,621 | 68,581 |
| Aquatic Play Structure | 326,376 | - | - | - |
| Total Debt Service | 4,431,575 | 1,224,764 | 1,224,764 | 1,223,400 |

| Total Encumbered (c) | Budget Remaining (a)-(b)-(c) | % YTD Budget (b)/(a) | % YTD Budget encumbered (b+c)/(a) |
|----------------------|------------------------------|----------------------|-----------------------------------|
| - | 1,714,146 | 40.07% | 40.07% |
| - | - | 0.00% | 0.00% |
| - | 77,228 | 0.00% | 0.00% |
| - | 1,089,060 | 6.73% | 6.73% |
| - | 326,376 | 0.00% | 0.00% |
| - | 3,206,811 | 27.64% | 27.64% |

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2024 | Prior Year to Date Balance |
|--|--------------------|------------------------|---------------------------------|----------------------------|
| Capital | | | | |
| Administration | - | - | - | - |
| Board of Directors | - | - | - | - |
| District Maintenance | - | - | - | - |
| Electrical Mechanical | 105,600 | - | - | - |
| Engineering | 8,018,500 | 5,820 | 5,820 | (49,638) |
| Engineering- CFD | 1,268,655 | 14,514 | 14,514 | 52,541 |
| Fisheries | - | - | - | - |
| General O&M | - | - | - | - |
| Information Technology | - | - | - | - |
| Management | - | - | - | - |
| Pipeline | 172,000 | - | - | - |
| Recreation - Operations / Maint. / PR / Water Pk | 286,932 | - | - | - |
| Recreation - Aquatic Play Structure | - | 44,168 | 44,168 | 339,626 |
| Retirees | - | - | - | - |
| Safety / Garage | 270,683 | 14,098 | 14,098 | - |
| Utilities Maintenance | 90,400 | - | - | - |
| Water Conservation - P/R | - | - | - | - |
| Water Quality- Lab | 451,125 | 236 | 236 | - |
| Water Treatment | 268,750 | - | - | (7,958) |
| Total Capital | 10,932,645 | 78,836 | 78,836 | 334,572 |

| 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% |
| 36,886 | 68,714 | 0.00% | 34.93% |
| 3,069,088 | 4,943,592 | 0.07% | 38.35% |
| 1,686,080 | (431,939) | 1.14% | 134.05% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| 6,870 | 165,130 | 0.00% | 3.99% |
| 2,830 | 284,102 | 0.00% | 0.99% |
| 932 | (45,100) | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | 256,585 | 5.21% | 5.21% |
| 20,026 | 70,374 | 0.00% | 22.15% |
| - | - | 0.00% | 0.00% |
| 1,587 | 449,302 | 0.05% | 0.40% |
| 81,320 | 187,430 | 0.00% | 30.26% |

| | |
|--|----------------|
| 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 |
| Board Approved unbudgeted items | 565,599 |

| | | | | | |
|--------------------------------|---|-------------|-----------|-----------|-----------|
| Net assets, End of year | (Total) | (4,787,479) | (448,825) | (448,825) | (755,478) |
| | 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 | 3,944,806 |
| U.S Bank Investments | 10,626,152 | 10,649,182 |
| U.S Bank Money Market Account | 8,647 | 13,500 |
| LAIF | 485 | 496 |
| County of Ventura Investment (COVI) | 3,071 | 3,150 |
| CFD-2013-1 Improvement Bond | 2,296,697 | 2,086,800 |
| Total Reserves | 16,568,227 | 16,697,934 |

July Summary

- Water Revenue is about \$336k lower that prior year and of that about \$200k is related to water sales.
- LCRA general and water sales are \$523k higher than prior year.
- Human Resource Department monthly expense includes a \$207k Annual Workers Compensation premium.
- \$1.1M CFD 2013-1 debt service payment was issued in July
- Engineering encumbered funds include \$1.1M for the Ventura- Santa Barbara County Intertie project and \$1.6M for the Rincon Generator.

As of 9.11.23

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

| | 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 | 768,535.79 | 768,535.79 | 966,930.66 | 0.00 | 8,516,804.21 | 8.28 |
| WATER SERVICES | 17,625 | 100.00 | 100.00 | 500.00 | 0.00 | 17,525.00 | 0.57 |
| WATER STANDBY | 6,278,140 | 473,315.89 | 473,315.89 | 473,299.86 | 0.00 | 5,804,824.11 | 7.54 |
| WATER DELINQUENCY | 114,008 | 10,042.87 | 10,042.87 | 147,263.02 | 0.00 | 103,965.13 | 8.81 |
| WATER REVENUE OTHER | 1,464,472 | 1,081.91 | 1,081.91 | 2,118.01 | 0.00 | 1,463,390.09 | 0.07 |
| CAPITAL FACILITIES | 44,040 | 0.00 | 0.00 | 0.00 | 0.00 | 44,040.00 | 0.00 |
| INTEREST | 246,677 | 8,647.47 | 8,647.47 | 12,151.14 | 0.00 | 238,029.53 | 3.51 |
| TAXES & ASSESSMENTS | 2,880,424 | 0.00 | 0.00 | (11,951.46) | 0.00 | 2,880,424.00 | 0.00 |
| OTHER GOVT. AGENCIES | 4,026,475 | 0.00 | 0.00 | (29,093.00) | 0.00 | 4,026,475.00 | 0.00 |
| MISCELLANEOUS REVENUES | 342,373 | 0.00 | 0.00 | 0.00 | 0.00 | 342,373.00 | 0.00 |
| TOTAL NON DEPARTMENTAL | 24,699,574 | 1,261,723.93 | 1,261,723.93 | 1,561,218.23 | 0.00 | 23,437,850.07 | 5.11 |
| <u>RECREATION - OPERATIONS</u> | | | | | | | |
| RECREATION PARK | 4,663,367 | 521,457.18 | 521,457.18 | 439,161.65 | 0.00 | 4,141,909.82 | 11.18 |
| RECREATION-CONCESSION | 190,457 | 38,611.25 | 38,611.25 | 31,122.98 | 0.00 | 151,845.75 | 20.27 |
| RECREATION OTHER | 0 | 20.90 | 20.90 | 101.25 | 0.00 | (20.90) | 0.00 |
| TOTAL RECREATION - OPERATIONS | 4,853,824 | 560,089.33 | 560,089.33 | 470,385.88 | 0.00 | 4,293,734.67 | 11.54 |
| <u>RECREATION - WATER PARK</u> | | | | | | | |
| RECREATION-CONCESSION | 7,125 | 0.00 | 0.00 | 0.00 | 0.00 | 7,125.00 | 0.00 |
| RECREATION-WATER PARK | 1,318,101 | 618,946.00 | 618,946.00 | 185,204.50 | 0.00 | 699,155.00 | 46.96 |
| TOTAL RECREATION - WATER PARK | 1,325,226 | 618,946.00 | 618,946.00 | 185,204.50 | 0.00 | 706,280.00 | 46.70 |
| TOTAL REVENUES | 30,878,624 | 2,440,759.26 | 2,440,759.26 | 2,216,808.61 | 0.00 | 0.00 | 7.90 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

| | 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 | 28,981.75 | 28,981.75 | 28,372.67 | 0.00 | 339,005.34 | 7.88 |
| TOTAL RETIREES | 367,987 | 28,981.75 | 28,981.75 | 28,372.67 | 0.00 | 339,005.34 | 7.88 |
| <u>BOARD OF DIRECTORS</u> | | | | | | | |
| Salaries | 104,554 | 3,267.30 | 3,267.30 | 2,396.02 | 0.00 | 101,286.30 | 3.13 |
| Benefits | 56,125 | 4,068.28 | 4,068.28 | 4,153.85 | 0.00 | 52,056.22 | 7.25 |
| Services & Supplies | 29,080 | 0.00 | 0.00 | 0.00 | 0.00 | 29,080.00 | 0.00 |
| TOTAL BOARD OF DIRECTORS | 189,758 | 7,335.58 | 7,335.58 | 6,549.87 | 0.00 | 182,422.52 | 3.87 |
| <u>MANAGEMENT</u> | | | | | | | |
| Salaries | 721,216 | 41,832.84 | 41,832.84 | 43,177.70 | 0.00 | 679,383.58 | 5.80 |
| Benefits | 275,427 | 19,022.71 | 19,022.71 | 18,071.17 | 0.00 | 256,404.39 | 6.91 |
| Services & Supplies | 398,078 | 15,374.37 | 15,374.37 | 24,142.23 | 7,450.00 | 375,253.95 | 5.73 |
| TOTAL MANAGEMENT | 1,394,722 | 76,229.92 | 76,229.92 | 85,391.10 | 7,450.00 | 1,311,041.92 | 6.00 |
| <u>HUMAN RESOURCES</u> | | | | | | | |
| Salaries | 163,155 | 9,249.16 | 9,249.16 | 9,467.05 | 0.00 | 153,906.04 | 5.67 |
| Benefits | 76,240 | 5,603.35 | 5,603.35 | 3,846.45 | 0.00 | 70,636.33 | 7.35 |
| Services & Supplies | 354,930 | 215,238.55 | 215,238.55 | 176,304.93 | 0.00 | 139,691.45 | 60.64 |
| TOTAL HUMAN RESOURCES | 594,325 | 230,091.06 | 230,091.06 | 189,618.43 | 0.00 | 364,233.82 | 38.71 |
| <u>INFORMATION TECHNOLOGY</u> | | | | | | | |
| Salaries | 268,642 | 15,217.67 | 15,217.67 | 15,417.86 | 0.00 | 253,423.86 | 5.66 |
| Benefits | 136,482 | 10,385.04 | 10,385.04 | 8,209.00 | 0.00 | 126,096.70 | 7.61 |
| Services & Supplies | 61,665 | 134.25 | 134.25 | 208.37 | 0.00 | 61,530.79 | 0.22 |
| TOTAL INFORMATION TECHNOLOGY | 466,788 | 25,736.96 | 25,736.96 | 23,835.23 | 0.00 | 441,051.35 | 5.51 |
| <u>WATER CONSERVATION</u> | | | | | | | |
| Salaries | 428,867 | 25,020.43 | 25,020.43 | 22,979.93 | 0.00 | 403,846.37 | 5.83 |
| Benefits | 137,782 | 10,053.45 | 10,053.45 | 12,548.20 | 0.00 | 127,728.70 | 7.30 |
| Services & Supplies | 178,985 | 31,464.84 | 31,464.84 | 8,621.79 | 1,046.00 | 146,473.82 | 18.16 |
| TOTAL WATER CONSERVATION | 745,634 | 66,538.72 | 66,538.72 | 44,149.92 | 1,046.00 | 678,048.89 | 9.06 |
| <u>FISHERIES</u> | | | | | | | |
| Salaries | 447,090 | 24,147.65 | 24,147.65 | 22,357.00 | 0.00 | 422,942.12 | 5.40 |
| Benefits | 194,722 | 14,256.62 | 14,256.62 | 11,327.62 | 0.00 | 180,465.28 | 7.32 |
| Services & Supplies | 65,995 | 1,536.51 | 1,536.51 | 587.38 | 0.00 | 64,458.53 | 2.33 |
| TOTAL FISHERIES | 707,807 | 39,940.78 | 39,940.78 | 34,272.00 | 0.00 | 667,865.93 | 5.64 |
| <u>ADMINISTRATION SERVICES</u> | | | | | | | |
| Salaries | 845,987 | 48,378.28 | 48,378.28 | 48,714.60 | 0.00 | 797,608.66 | 5.72 |
| Benefits | 362,946 | 27,311.75 | 27,311.75 | 26,321.06 | 0.00 | 335,634.28 | 7.53 |
| Services & Supplies | 692,215 | 29,481.40 | 29,481.40 | 32,863.21 | 93,996.16 | 568,737.92 | 17.84 |
| Other Operating Expenses | (542,739) | 0.00 | 0.00 | 0.00 | 0.00 | (542,739.25) | 0.00 |
| TOTAL ADMINISTRATION SERVICES | 1,358,409 | 105,171.43 | 105,171.43 | 107,898.87 | 93,996.16 | 1,159,241.61 | 14.66 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>WAREHOUSE</u> | | | | | | | |
| Services & Supplies | 0 | 0.00 | 0.00 | 30.89 | 0.00 | 0.00 | 0.00 |
| TOTAL WAREHOUSE | 0 | 0.00 | 0.00 | 30.89 | 0.00 | 0.00 | 0.00 |
| <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 | 169.12 | 0.00 | 4,623.31 | 0.00 |
| Services & Supplies | 54,152 | 13,907.48 | 13,907.48 | 1,119.59 | 157.52 | 40,087.00 | 25.97 |
| Services & Supplies-W.O. | 255,683 | 14,098.13 | 14,098.13 | 0.00 | 0.00 | 241,584.96 | 5.51 |
| TOTAL GARAGE | 327,702 | 28,005.61 | 28,005.61 | 1,751.92 | 157.52 | 299,539.27 | 8.59 |
| <u>SAFETY</u> | | | | | | | |
| Salaries | 129,042 | 7,809.00 | 7,809.00 | 12,633.64 | 0.00 | 121,232.60 | 6.05 |
| Benefits | 44,715 | 3,518.07 | 3,518.07 | 4,968.00 | 0.00 | 41,196.76 | 7.87 |
| Services & Supplies | 25,320 | 2,142.75 | 2,142.75 | 604.74 | 0.00 | 23,177.07 | 8.46 |
| Services & Supplies-W.O. | 15,000 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| TOTAL SAFETY | 214,076 | 13,469.82 | 13,469.82 | 18,206.38 | 0.00 | 200,606.43 | 6.29 |
| <u>ENGINEERING</u> | | | | | | | |
| Salaries | 949,133 | 52,014.47 | 52,014.47 | 61,357.71 | 0.00 | 897,118.61 | 5.48 |
| Benefits | 315,633 | 23,196.42 | 23,196.42 | 26,344.61 | 0.00 | 292,436.10 | 7.35 |
| Services & Supplies | 306,975 | 3,861.20 | 3,861.20 | 14,173.78 | 106,566.23 | 196,547.60 | 35.97 |
| Salaries - Work Orders | 0 | 3,275.03 | 3,275.03 | 2,185.08 | 0.00 | (3,275.03) | 0.00 |
| Benefits - Work Orders | 0 | 456.25 | 456.25 | 493.39 | 0.00 | (456.25) | 0.00 |
| Services & Supplies-W.O. | 9,287,155 | 14,674.88 | 14,674.88 | 225.24 | 4,741,256.72 | 4,531,223.40 | 51.21 |
| TOTAL ENGINEERING | 10,858,896 | 97,478.25 | 97,478.25 | 104,779.81 | 4,847,822.95 | 5,913,594.43 | 45.54 |
| <u>WATER QUALITY - LAB</u> | | | | | | | |
| Salaries | 395,268 | 22,846.52 | 22,846.52 | 22,487.12 | 0.00 | 372,421.07 | 5.78 |
| Benefits | 183,935 | 13,733.64 | 13,733.64 | 13,580.43 | 0.00 | 170,201.65 | 7.47 |
| Services & Supplies | 436,797 | 18,477.57 | 18,477.57 | 8,759.17 | 67,685.22 | 350,634.42 | 19.73 |
| Services & Supplies-W.O. | 451,125 | 235.65 | 235.65 | 0.00 | 1,587.37 | 449,302.27 | 0.40 |
| TOTAL WATER QUALITY - LAB | 1,467,125 | 55,293.38 | 55,293.38 | 44,826.72 | 69,272.59 | 1,342,559.41 | 8.49 |
| <u>UTILITIES MAINTENANCE</u> | | | | | | | |
| Salaries | 437,692 | 27,044.26 | 27,044.26 | 27,686.83 | 0.00 | 410,647.46 | 6.18 |
| Benefits | 210,418 | 15,469.77 | 15,469.77 | 16,974.24 | 0.00 | 194,948.54 | 7.35 |
| Services & Supplies | 297,720 | 10,640.58 | 10,640.58 | 4,383.98 | 8,540.83 | 278,538.80 | 6.44 |
| Services & Supplies-W.O. | 90,400 | 0.00 | 0.00 | 0.00 | 20,026.14 | 70,373.86 | 22.15 |
| TOTAL UTILITIES MAINTENANCE | 1,036,230 | 53,154.61 | 53,154.61 | 49,045.05 | 28,566.97 | 954,508.66 | 7.89 |
| <u>ELECTRICAL MECHANICAL</u> | | | | | | | |
| Salaries | 528,169 | 33,912.81 | 33,912.81 | 33,620.61 | 0.00 | 494,256.52 | 6.42 |
| Benefits | 188,399 | 12,350.46 | 12,350.46 | 18,252.86 | 0.00 | 176,048.28 | 6.56 |
| Services & Supplies | 2,308,681 | 26,335.61 | 26,335.61 | 65,804.04 | 107,062.40 | 2,175,282.99 | 5.78 |
| Services & Supplies-W.O. | 105,600 | 0.00 | 0.00 | 0.00 | 36,886.30 | 68,713.70 | 34.93 |
| TOTAL ELECTRICAL MECHANICAL | 3,130,849 | 72,598.88 | 72,598.88 | 117,677.51 | 143,948.70 | 2,914,301.49 | 6.92 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

| | 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 | 624,681 | 37,139.66 | 37,139.66 | 33,025.61 | 0.00 | 587,541.73 | 5.95 |
| Benefits | 249,870 | 18,191.78 | 18,191.78 | 21,121.68 | 0.00 | 231,678.52 | 7.28 |
| Services & Supplies | 923,153 | 36,443.42 | 36,443.42 | 12,311.66 | 31,364.65 | 855,345.14 | 7.35 |
| Services & Supplies-W.O. | 172,000 | 0.00 | 0.00 | 0.00 | 6,870.30 | 165,129.70 | 3.99 |
| TOTAL DIST MAINT - PIPELINE | 1,969,705 | 91,774.86 | 91,774.86 | 66,458.95 | 38,234.95 | 1,839,695.09 | 6.60 |
| <u>WATER TREATMENT</u> | | | | | | | |
| Salaries | 874,366 | 55,940.52 | 55,940.52 | 56,833.47 | 0.00 | 818,425.00 | 6.40 |
| Benefits | 407,981 | 30,468.63 | 30,468.63 | 33,882.50 | 0.00 | 377,512.30 | 7.47 |
| Services & Supplies | 1,231,896 | 30,832.07 | 30,832.07 | 11,378.92 | 645,509.96 | 555,554.00 | 54.90 |
| Salaries - Work Orders | 0 | 1,674.21 | 1,674.21 | 0.00 | 0.00 | 1,674.21 | 0.00 |
| Benefits - Work Orders | 0 | 125.73 | 125.73 | 0.00 | 0.00 | 125.73 | 0.00 |
| Services & Supplies-W.O. | 268,750 | 127.84 | 127.84 | (7,957.60) | 81,319.89 | 187,302.27 | 30.31 |
| TOTAL WATER TREATMENT | 2,782,992 | 119,169.00 | 119,169.00 | 94,137.29 | 726,829.85 | 1,936,993.63 | 30.40 |
| <u>OPERATIONS - MAINTENANCE</u> | | | | | | | |
| Salaries | 311,284 | 14,008.71 | 14,008.71 | 16,538.41 | 0.00 | 297,274.86 | 4.50 |
| Benefits | 119,252 | 14,858.24 | 14,858.24 | 10,845.67 | 0.00 | 104,393.83 | 12.46 |
| Services & Supplies | 288,588 | 14,553.11 | 14,553.11 | 84,306.46 | 22,285.36 | 251,749.35 | 12.77 |
| TOTAL OPERATIONS - MAINTENANCE | 719,123 | 43,420.06 | 43,420.06 | 111,690.54 | 22,285.36 | 653,418.04 | 9.14 |
| <u>GENERAL O&M</u> | | | | | | | |
| Salaries | 468,482 | 27,097.14 | 27,097.14 | 27,486.31 | 0.00 | 441,384.75 | 5.78 |
| Benefits | 258,060 | 14,398.30 | 14,398.30 | 14,462.65 | 0.00 | 243,661.95 | 5.58 |
| Services & Supplies | 9,994 | 1,116.97 | 1,116.97 | 63.62 | 2,961.24 | 5,915.79 | 40.81 |
| TOTAL GENERAL O&M | 736,536 | 42,612.41 | 42,612.41 | 42,012.58 | 2,961.24 | 690,962.49 | 6.19 |
| <u>RECREATION - OPERATIONS</u> | | | | | | | |
| Salaries | 1,180,603 | 95,829.63 | 95,829.63 | 83,786.61 | 0.00 | 1,084,773.68 | 8.12 |
| Benefits | 397,721 | 30,063.28 | 30,063.28 | 39,375.32 | 0.00 | 367,658.11 | 7.56 |
| Services & Supplies | 318,150 | 547.16 | 547.16 | 3,477.83 | 618.30 | 316,984.54 | 0.37 |
| Other Operating Expenses | 542,739 | 0.00 | 0.00 | 0.00 | 0.00 | 542,739.25 | 0.00 |
| TOTAL RECREATION - OPERATIONS | 2,439,214 | 126,440.07 | 126,440.07 | 126,639.76 | 618.30 | 2,312,155.58 | 5.21 |
| <u>RECREATION - MAINTENANCE</u> | | | | | | | |
| Salaries | 710,843 | 39,280.32 | 39,280.32 | 38,129.12 | 0.00 | 671,562.67 | 5.53 |
| Benefits | 235,959 | 15,146.02 | 15,146.02 | 12,120.61 | 0.00 | 220,812.71 | 6.42 |
| Services & Supplies | 461,506 | 48,471.02 | 48,471.02 | 38,903.63 | 13,888.04 | 399,147.28 | 13.51 |
| Services & Supplies-W.O. | 255,125 | 0.00 | 0.00 | 0.00 | 2,830.00 | 252,294.70 | 1.11 |
| TOTAL RECREATION - MAINTENANCE | 1,663,433 | 102,897.36 | 102,897.36 | 89,153.36 | 16,718.04 | 1,543,817.36 | 7.19 |
| <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 | 1,070.89 | 0.00 | 56,170.71 | 0.00 |
| Services & Supplies | 220,100 | 23,493.93 | 23,493.93 | 18,799.65 | 2,700.00 | 193,906.07 | 11.90 |
| Services & Supplies-W.O. | 25,000 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 |
| TOTAL RECREATION - PUBLIC REL | 624,144 | 23,493.93 | 23,493.93 | 24,416.70 | 2,700.00 | 597,950.08 | 4.20 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

| | 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 | 686,746 | 131,667.76 | 131,667.76 | 55,289.56 | 0.00 | 555,078.48 | 19.17 |
| Benefits | 113,566 | 14,875.70 | 14,875.70 | 8,074.53 | 0.00 | 98,690.58 | 13.10 |
| Services & Supplies | 587,864 | 24,273.26 | 24,273.26 | (747.01) | 914.65 | 562,676.02 | 4.28 |
| Services & Supplies-W.O. | 6,807 | 0.00 | 0.00 | 0.00 | 0.00 | 6,807.00 | 0.00 |
| TOTAL RECREATION - WATER PARK | 1,394,983 | 170,816.72 | 170,816.72 | 62,617.08 | 914.65 | 1,223,252.08 | 12.31 |
| TOTAL EXPENDITURES | 35,190,440 | 1,620,651.16 | 1,620,651.16 | 1,473,532.63 | 6,003,523.28 | 27,566,265.42 | 21.67 |
| REVENUE OVER/(UNDER) EXPENDITURES | (4,311,816) | 820,108.10 | 820,108.10 | 743,275.98 | (6,003,523.28) | (27,566,265.42) | 120.21 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JULY 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

| | 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 | 573,231.64 | 573,231.64 | 576,579.22 | 0.00 | 9,483,754.15 | 5.70 |
| BENEFITS | 4,012,681 | 296,571.22 | 296,571.22 | 306,820.72 | 0.00 | 3,716,110.21 | 7.39 |
| SERVICES & SUPPLIES | 10,188,128 | 716,180.58 | 716,180.58 | 595,186.58 | 1,112,746.56 | 8,359,200.42 | 17.95 |
| SALARIES-WORK ORDERS | 0 | 4,949.24 | 4,949.24 | 2,185.08 | 0.00 (| 4,949.24) | 0.00 |
| BENEFITS-WORK ORDERS | 0 | 581.98 | 581.98 | 493.39 | 0.00 (| 581.98) | 0.00 |
| SERVICES & SUPPLIES - W.O. | <u>10,932,645</u> | <u>29,136.50</u> | <u>29,136.50</u> | <u>(7,732.36)</u> | <u>4,890,776.72</u> | <u>6,012,731.86</u> | <u>45.00</u> |
| TOTAL EXPENDITURES | 35,190,440 | 1,620,651.16 | 1,620,651.16 | 1,473,532.63 | 6,003,523.28 | 27,566,265.42 | 21.67 |



Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, August 31st, 2023

% of the Year Completed: 16.67%

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2024 | Prior Year to Date Balance FY2023 |
|---|--------------------|------------------------|---------------------------------|-----------------------------------|
| Water Sales | 9,285,340 | 624,386 | 1,392,922 | 2,058,662 |
| Water Standby | 6,278,140 | 472,956 | 946,272 | 945,036 |
| Water Delinquency & Penalties | 114,008 | 12,166 | 22,209 | 273,313 |
| Water Other | 32,625 | 1,805 | 2,985 | 3,325 |
| Recreation- Operations | 4,853,824 | 427,571 | 987,661 | 812,753 |
| Recreation- Water Park | 1,325,226 | 317,503 | 936,449 | 296,770 |
| Miscellaneous Operational | 44,040 | - | - | 1,835 |
| Subtotal Operating Revenue (d) | 21,933,203 | 1,856,388 | 4,288,498 | 4,391,693 |
| Miscellaneous Non-Operational | 1,696,149 | 1,941 | 10,591 | 28,701 |
| Grants/ Reimbursements | 4,009,625 | - | - | (29,093) |
| Taxes & Assessments | 7,357,558 | - | - | 9,734 |
| Miscellaneous | - | - | - | - |
| Subtotal Non-Operating Revenue (e) | 13,063,332 | 1,941 | 10,591 | 9,343 |
| Total Revenue (d+e) | 34,996,535 | 1,858,330 | 4,299,089 | 4,401,036 |

| Total Encumbered (c) | Budget Remaining (a)-(b) (c) | % YTD Budget (b)/(a) | % YTD Budget Encumbered (b+c)/(a) |
|----------------------|------------------------------|----------------------|-----------------------------------|
| - | 7,892,418 | 15.00% | 15.00% |
| - | 5,331,868 | 15.07% | 15.07% |
| - | 91,799 | 19.48% | 19.48% |
| - | 29,640 | 9.15% | 9.15% |
| - | 3,866,163 | 20.35% | 20.35% |
| - | 388,777 | 70.66% | 70.66% |
| - | 44,040 | 0.00% | 0.00% |
| - | 17,644,705 | 19.55% | 19.55% |
| - | 1,685,558 | 0.62% | 0.62% |
| - | 4,009,625 | 0.00% | 0.00% |
| - | 7,357,558 | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | 13,052,741 | 0.08% | 0.08% |
| - | 30,697,446 | 12.28% | 12.28% |

Expenses

| | | | | |
|--|--------------------|------------------|------------------|------------------|
| Administration | 1,281,181 | 165,260 | 270,431 | 238,475 |
| Board of Directors | 189,759 | 5,802 | 13,137 | 15,697 |
| District Maintenance | 719,125 | 55,380 | 98,800 | 89,371 |
| Electrical Mechanical | 3,025,250 | 183,562 | 256,161 | 373,881 |
| Engineering | 1,571,740 | 97,393 | 176,465 | 222,439 |
| Fisheries | 707,807 | 43,722 | 83,663 | 78,141 |
| General O&M | 736,536 | 53,370 | 95,982 | 93,201 |
| Human Resources | 594,326 | 17,917 | 248,008 | 214,631 |
| Information Technology | 466,788 | 30,454 | 56,191 | 55,375 |
| Management | 1,394,722 | 88,521 | 164,751 | 197,859 |
| Pipeline | 1,797,706 | 78,463 | 170,238 | 178,696 |
| Recreation - Operations / Maint. / PR / Water Pk | 5,508,464 | 495,662 | 919,310 | 729,542 |
| Retirees | 367,986 | - | 28,982 | 55,928 |
| Safety / Garage | 271,098 | 20,866 | 48,244 | 48,073 |
| Utilities Maintenance | 945,830 | 57,796 | 110,951 | 117,177 |
| Water Conservation - P/R | 745,634 | 43,786 | 110,325 | 91,069 |
| Water Quality- Lab | 1,016,000 | 55,567 | 110,625 | 130,700 |
| Water Treatment | 2,514,243 | 189,687 | 306,929 | 311,756 |
| Total Operating Expenses (f) | 23,854,195 | 1,683,208 | 3,269,191 | 3,242,010 |
| Net, Operating gain/(loss) (d-f) | (1,920,992) | 173,181 | 1,019,307 | 1,149,683 |
| Net, total gain/(loss) (d+e-f) | 11,142,340 | 175,122 | 1,029,898 | 1,159,026 |

| | | | |
|------------------|-------------------|---------------|---------------|
| 54,783 | 955,967 | 21.11% | 25.38% |
| - | 176,622 | 6.92% | 6.92% |
| 19,769 | 600,556 | 13.74% | 16.49% |
| 120,916 | 2,648,174 | 8.47% | 12.46% |
| 142,732 | 1,252,543 | 11.23% | 20.31% |
| 175 | 623,969 | 11.82% | 11.84% |
| 1,473 | 639,081 | 13.03% | 13.23% |
| - | 346,318 | 41.73% | 41.73% |
| 28,314 | 382,283 | 12.04% | 18.10% |
| 7,450 | 1,222,521 | 11.81% | 12.35% |
| 50,442 | 1,577,026 | 9.47% | 12.28% |
| 15,169 | 4,573,985 | 16.69% | 16.96% |
| - | 339,004 | 7.88% | 7.88% |
| 434 | 222,421 | 17.80% | 17.96% |
| 17,465 | 817,414 | 11.73% | 13.58% |
| 1,046 | 634,263 | 14.80% | 14.94% |
| 61,970 | 843,405 | 10.89% | 16.99% |
| 571,465 | 1,635,849 | 12.21% | 34.94% |
| 1,093,603 | 19,491,401 | 13.70% | 18.29% |

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) | Prior Year to Date Balance |
|---------------------------|--------------------|------------------------|--------------------------|----------------------------|
| Debt Service | | | | |
| CFD 2013-1 | 2,860,290 | - | 1,146,144 | 1,154,819 |
| Mira Monte | - | - | - | - |
| USBR- Dam Safety Loan | 77,228 | - | - | - |
| State Water Project | 1,167,681 | 85,063 | 163,684 | 144,515 |
| Aquatic Play Structure | 326,376 | - | - | - |
| Total Debt Service | 4,431,575 | 85,063 | 1,309,827 | 1,299,334 |

| Total Encumbered (c) | Budget Remaining (a)-(b)-(c) | % YTD Budget (b)/(a) | % YTD Budget encumbered (b+c)/(a) |
|----------------------|------------------------------|----------------------|-----------------------------------|
| - | 1,714,146 | 40.07% | 40.07% |
| - | - | 0.00% | 0.00% |
| - | 77,228 | 0.00% | 0.00% |
| - | 1,003,997 | 14.02% | 14.02% |
| - | 326,376 | 0.00% | 0.00% |
| - | 3,121,748 | 29.56% | 29.56% |

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2024 | Prior Year to Date Balance |
|--|--------------------|------------------------|---------------------------------|----------------------------|
| Capital | | | | |
| Administration | - | - | - | - |
| Board of Directors | - | - | - | - |
| District Maintenance | - | - | - | - |
| Electrical Mechanical | 105,600 | 25,659 | 25,659 | 14,854 |
| Engineering | 8,018,500 | 95,408 | 101,228 | 219,314 |
| Engineering- CFD | 1,268,655 | 273,887 | 288,401 | 46,148 |
| Fisheries | - | - | - | - |
| General O&M | - | - | - | - |
| Information Technology | - | - | - | - |
| Management | - | - | - | - |
| Pipeline | 172,000 | - | - | - |
| Recreation - Operations / Maint. / PR / Water Pk | 286,932 | - | - | 630 |
| Recreation - Aquatic Play Structure | - | - | 44,168 | 339,626 |
| Retirees | - | - | - | - |
| Safety / Garage | 270,683 | 8,338 | 22,436 | 67 |
| Utilities Maintenance | 90,400 | - | - | - |
| Water Conservation - P/R | - | - | - | - |
| Water Quality- Lab | 451,125 | - | 236 | - |
| Water Treatment | 268,750 | 914 | 914 | 9,178 |
| Total Capital | 10,932,645 | 404,206 | 483,042 | 629,817 |

| 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% |
| 36,392 | 43,549 | 24.30% | 58.76% |
| 2,886,992 | 5,030,281 | 1.26% | 37.27% |
| 1,689,540 | (709,286) | 22.73% | 155.91% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| 6,870 | 165,130 | 0.00% | 3.99% |
| 2,830 | 284,102 | 0.00% | 0.99% |
| - | (44,168) | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | 248,247 | 8.29% | 8.29% |
| 20,026 | 70,374 | 0.00% | 22.15% |
| - | - | 0.00% | 0.00% |
| 1,587 | 449,302 | 0.05% | 0.40% |
| 109,587 | 158,249 | 0.34% | 41.12% |
| 4,753,825 | 5,695,779 | 4.42% | 47.90% |

| | |
|--|----------------|
| 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 |
| Board Approved unbudgeted items | 565,599 |

| | | | | | |
|--------------------------------|--|-------------|-----------|-----------|-----------|
| Net assets, End of year | (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items) | (4,787,479) | (314,147) | (762,972) | (770,125) |
|--------------------------------|--|-------------|-----------|-----------|-----------|

| | Beginning of Fiscal Year Balance | Year to Date Balance |
|-------------------------------------|----------------------------------|----------------------|
| General Fund Balance | 3,633,175 | 3,780,700 |
| U.S Bank Investments | 10,626,152 | 10,644,282 |
| U.S Bank Money Market Account | 8,647 | 49,791 |
| LAIF | 485 | 496 |
| County of Ventura Investment (COVI) | 3,071 | 3,150 |
| CFD-2013-1 Improvement Bond | 2,296,697 | 1,812,459 |
| Total Reserves | 16,568,227 | 16,290,878 |

August Summary

- Water Revenue is about \$580k lower than prior year and of that about \$466k is related to water sales (late August tropical storm).
- LCRA general and water park are \$291k higher than prior year.
- Engineering encumbered funds include \$1.1M for the Ventura- Santa Barbara County Intertie project and \$1.7M for the Rincon Generator and \$1.4M related to Ojai Ave CFD project.
- Engineering capital expense line item include approx. \$39k in damages sustained from the January 2023 storm.

As of 9.11.23

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|--------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>REVENUE SUMMARY</u> | | | | | | | |
| <u>NON DEPARTMENTAL</u> | | | | | | | |
| WATER SALES | 9,285,340 | 624,386.47 | 1,392,922.26 | 2,058,661.90 | 0.00 | 7,892,417.74 | 15.00 |
| WATER SERVICES | 17,625 | 875.00 | 975.00 | 3,325.00 | 0.00 | 16,650.00 | 5.53 |
| WATER STANDBY | 6,278,140 | 472,956.48 | 946,272.37 | 945,036.43 | 0.00 | 5,331,867.63 | 15.07 |
| WATER DELINQUENCY | 114,008 | 12,166.30 | 22,209.17 | 273,312.84 | 0.00 | 91,798.83 | 19.48 |
| WATER REVENUE OTHER | 1,464,472 | 2,871.31 | 3,953.22 | 3,046.05 | 0.00 | 1,460,518.78 | 0.27 |
| CAPITAL FACILITIES | 44,040 | 0.00 | 0.00 | 1,834.74 | 0.00 | 44,040.00 | 0.00 |
| INTEREST | 246,677 | 0.00 | 8,647.47 | 26,164.54 | 0.00 | 238,029.53 | 3.51 |
| TAXES & ASSESSMENTS | 2,880,424 | 0.00 | 0.00 | 0.00 | 0.00 | 2,880,424.00 | 0.00 |
| OTHER GOVT. AGENCIES | 4,026,475 | 0.00 | 0.00 | 29,093.00 | 0.00 | 4,026,475.00 | 0.00 |
| MISCELLANEOUS REVENUES | 342,373 | 0.00 | 0.00 | 8,589.31 | 0.00 | 342,373.00 | 0.00 |
| TOTAL NON DEPARTMENTAL | 24,699,574 | 1,113,255.56 | 2,374,979.49 | 3,290,877.81 | 0.00 | 22,324,594.51 | 9.62 |
| <u>RECREATION - OPERATIONS</u> | | | | | | | |
| RECREATION PARK | 4,663,367 | 402,389.21 | 923,846.39 | 761,616.14 | 0.00 | 3,739,520.61 | 19.81 |
| RECREATION-CONCESSION | 190,457 | 25,279.53 | 63,890.78 | 51,029.09 | 0.00 | 126,566.22 | 33.55 |
| RECREATION OTHER | 0 | 97.30 | 76.40 | 107.50 | 0.00 | 76.40 | 0.00 |
| TOTAL RECREATION - OPERATIONS | 4,853,824 | 427,766.04 | 987,660.77 | 812,752.73 | 0.00 | 3,866,163.23 | 20.35 |
| <u>RECREATION - WATER PARK</u> | | | | | | | |
| RECREATION-CONCESSION | 7,125 | 7,130.73 | 7,130.73 | 2,649.06 | 0.00 | 5.73 | 100.08 |
| RECREATION-WATER PARK | 1,318,101 | 310,372.00 | 929,318.00 | 294,120.50 | 0.00 | 388,783.00 | 70.50 |
| TOTAL RECREATION - WATER PARK | 1,325,226 | 317,502.73 | 936,448.73 | 296,769.56 | 0.00 | 388,777.27 | 70.66 |
| TOTAL REVENUES | 30,878,624 | 1,858,329.73 | 4,299,088.99 | 4,400,400.10 | 0.00 | 0.00 | 13.92 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|--------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>EXPENDITURE SUMMARY</u> | | | | | | | |
| <u>RETIREES</u> | | | | | | | |
| Benefits | 367,987 | 0.00 | 28,981.75 | 55,927.82 | 0.00 | 339,005.34 | 7.88 |
| TOTAL RETIREES | 367,987 | 0.00 | 28,981.75 | 55,927.82 | 0.00 | 339,005.34 | 7.88 |
| <u>BOARD OF DIRECTORS</u> | | | | | | | |
| Salaries | 104,554 | 5,227.68 | 8,494.98 | 6,752.42 | 0.00 | 96,058.62 | 8.13 |
| Benefits | 56,125 | 399.92 | 4,468.20 | 8,538.65 | 0.00 | 51,656.30 | 7.96 |
| Services & Supplies | 29,080 | 174.03 | 174.03 | 405.63 | 0.00 | 28,905.97 | 0.60 |
| TOTAL BOARD OF DIRECTORS | 189,758 | 5,801.63 | 13,137.21 | 15,696.70 | 0.00 | 176,620.89 | 6.92 |
| <u>MANAGEMENT</u> | | | | | | | |
| Salaries | 721,216 | 63,647.75 | 105,480.59 | 104,748.82 | 0.00 | 615,735.83 | 14.63 |
| Benefits | 275,427 | 14,473.48 | 33,496.19 | 35,837.95 | 0.00 | 241,930.91 | 12.16 |
| Services & Supplies | 398,078 | 10,399.72 | 25,774.09 | 57,271.88 | 7,450.00 | 364,854.23 | 8.35 |
| TOTAL MANAGEMENT | 1,394,722 | 88,520.95 | 164,750.87 | 197,858.65 | 7,450.00 | 1,222,520.97 | 12.35 |
| <u>HUMAN RESOURCES</u> | | | | | | | |
| Salaries | 163,155 | 12,602.61 | 21,851.77 | 25,184.59 | 0.00 | 141,303.43 | 13.39 |
| Benefits | 76,240 | 5,077.16 | 10,680.51 | 8,214.94 | 0.00 | 65,559.17 | 14.01 |
| Services & Supplies | 354,930 | 237.58 | 215,476.13 | 181,231.31 | 0.00 | 139,453.87 | 60.71 |
| TOTAL HUMAN RESOURCES | 594,325 | 17,917.35 | 248,008.41 | 214,630.84 | 0.00 | 346,316.47 | 41.73 |
| <u>INFORMATION TECHNOLOGY</u> | | | | | | | |
| Salaries | 268,642 | 20,642.69 | 35,860.36 | 34,759.37 | 0.00 | 232,781.17 | 13.35 |
| Benefits | 136,482 | 6,442.45 | 16,827.49 | 16,741.98 | 0.00 | 119,654.25 | 12.33 |
| Services & Supplies | 61,665 | 3,369.32 | 3,503.57 | 3,873.73 | 28,314.00 | 29,847.47 | 51.60 |
| TOTAL INFORMATION TECHNOLOGY | 466,788 | 30,454.46 | 56,191.42 | 55,375.08 | 28,314.00 | 382,282.89 | 18.10 |
| <u>WATER CONSERVATION</u> | | | | | | | |
| Salaries | 428,867 | 34,502.47 | 59,522.90 | 52,171.93 | 0.00 | 369,343.90 | 13.88 |
| Benefits | 137,782 | 6,932.76 | 16,986.21 | 25,624.80 | 0.00 | 120,795.94 | 12.33 |
| Services & Supplies | 178,985 | 2,350.76 | 33,815.60 | 13,272.26 | 1,046.00 | 144,123.06 | 19.48 |
| TOTAL WATER CONSERVATION | 745,634 | 43,785.99 | 110,324.71 | 91,068.99 | 1,046.00 | 634,262.90 | 14.94 |
| <u>FISHERIES</u> | | | | | | | |
| Salaries | 447,090 | 32,371.37 | 56,519.02 | 50,966.26 | 0.00 | 390,570.75 | 12.64 |
| Benefits | 194,722 | 10,461.32 | 24,717.94 | 23,194.78 | 0.00 | 170,003.96 | 12.69 |
| Services & Supplies | 65,995 | 889.70 | 2,426.21 | 3,980.11 | 174.73 | 63,394.10 | 3.94 |
| TOTAL FISHERIES | 707,807 | 43,722.39 | 83,663.17 | 78,141.15 | 174.73 | 623,968.81 | 11.84 |
| <u>ADMINISTRATION SERVICES</u> | | | | | | | |
| Salaries | 845,987 | 65,904.10 | 114,282.38 | 110,896.95 | 0.00 | 731,704.56 | 13.51 |
| Benefits | 362,946 | 17,260.21 | 44,571.96 | 53,800.93 | 0.00 | 318,374.07 | 12.28 |
| Services & Supplies | 692,215 | 82,095.68 | 111,577.08 | 73,745.77 | 54,783.05 | 525,855.35 | 24.03 |
| Other Operating Expenses | (542,739) | 0.00 | 0.00 | 0.00 | 0.00 | (542,739.25) | 0.00 |
| TOTAL ADMINISTRATION SERVICES | 1,358,409 | 165,259.99 | 270,431.42 | 238,443.65 | 54,783.05 | 1,033,194.73 | 23.94 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>WAREHOUSE</u> | | | | | | | |
| Services & Supplies | 0 | 0.00 | 0.00 | 30.89 | 0.00 | 0.00 | 0.00 |
| TOTAL WAREHOUSE | 0 | 0.00 | 0.00 | 30.89 | 0.00 | 0.00 | 0.00 |
| <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 | 268.43 | 0.00 | 4,623.31 | 0.00 |
| Services & Supplies | 54,152 | 5,839.45 | 19,746.93 | 12,491.52 | 433.52 | 33,971.55 | 37.27 |
| Services & Supplies-W.O. | 255,683 | 8,337.62 | 22,435.75 | 0.00 | 0.00 | 233,247.34 | 8.77 |
| TOTAL GARAGE | 327,702 | 14,177.07 | 42,182.68 | 13,223.16 | 433.52 | 285,086.20 | 13.00 |
| <u>SAFETY</u> | | | | | | | |
| Salaries | 129,042 | 10,998.40 | 18,807.40 | 22,841.47 | 0.00 | 110,234.20 | 14.57 |
| Benefits | 44,715 | 1,710.85 | 5,228.92 | 9,806.37 | 0.00 | 39,485.91 | 11.69 |
| Services & Supplies | 25,320 | 2,317.56 | 4,460.31 | 2,202.07 | 0.00 | 20,859.51 | 17.62 |
| Services & Supplies-W.O. | 15,000 | 0.00 | 0.00 | 66.82 | 0.00 | 15,000.00 | 0.00 |
| TOTAL SAFETY | 214,076 | 15,026.81 | 28,496.63 | 34,916.73 | 0.00 | 185,579.62 | 13.31 |
| <u>ENGINEERING</u> | | | | | | | |
| Salaries | 949,133 | 69,241.95 | 121,256.42 | 130,676.08 | 0.00 | 827,876.66 | 12.78 |
| Benefits | 315,633 | 15,527.36 | 38,723.78 | 53,399.90 | 0.00 | 276,908.74 | 12.27 |
| Services & Supplies | 306,975 | 12,623.54 | 16,484.74 | 38,362.52 | 142,732.16 | 147,758.13 | 51.87 |
| Salaries - Work Orders | 0 | 6,201.20 | 9,476.23 | 2,185.08 | 0.00 | (9,476.23) | 0.00 |
| Benefits - Work Orders | 0 | 600.19 | 1,056.44 | 493.39 | 0.00 | (1,056.44) | 0.00 |
| Services & Supplies-W.O. | 9,287,155 | 339,231.50 | 353,906.38 | 262,784.06 | 4,576,531.20 | 4,356,717.42 | 53.09 |
| TOTAL ENGINEERING | 10,858,896 | 443,425.74 | 540,903.99 | 487,901.03 | 4,719,263.36 | 5,598,728.28 | 48.44 |
| <u>WATER QUALITY - LAB</u> | | | | | | | |
| Salaries | 395,268 | 31,489.03 | 54,335.55 | 51,522.28 | 0.00 | 340,932.04 | 13.75 |
| Benefits | 183,935 | 6,796.81 | 20,530.45 | 27,839.96 | 0.00 | 163,404.84 | 11.16 |
| Services & Supplies | 436,797 | 17,281.21 | 35,758.78 | 51,338.08 | 61,969.99 | 339,068.44 | 22.37 |
| Services & Supplies-W.O. | 451,125 | 0.00 | 235.65 | 0.00 | 1,587.37 | 449,302.27 | 0.40 |
| TOTAL WATER QUALITY - LAB | 1,467,125 | 55,567.05 | 110,860.43 | 130,700.32 | 63,557.36 | 1,292,707.59 | 11.89 |
| <u>UTILITIES MAINTENANCE</u> | | | | | | | |
| Salaries | 437,692 | 38,097.10 | 65,141.36 | 64,670.64 | 0.00 | 372,550.36 | 14.88 |
| Benefits | 210,418 | 7,300.80 | 22,770.57 | 34,743.47 | 0.00 | 187,647.74 | 10.82 |
| Services & Supplies | 297,720 | 12,398.06 | 23,038.64 | 17,763.27 | 17,465.02 | 257,216.55 | 13.60 |
| Salaries - Work Orders | 0 | 192.77 | 192.77 | 0.00 | 0.00 | (192.77) | 0.00 |
| Benefits - Work Orders | 0 | 14.76 | 14.76 | 0.00 | 0.00 | (14.76) | 0.00 |
| Services & Supplies-W.O. | 90,400 | 11.61 | 11.61 | 0.00 | 20,026.14 | 70,362.25 | 22.17 |
| TOTAL UTILITIES MAINTENANCE | 1,036,230 | 58,015.10 | 111,169.71 | 117,177.38 | 37,491.16 | 887,569.37 | 14.35 |
| <u>ELECTRICAL MECHANICAL</u> | | | | | | | |
| Salaries | 528,169 | 42,356.19 | 76,269.00 | 83,835.72 | 0.00 | 451,900.33 | 14.44 |
| Benefits | 188,399 | 7,988.45 | 20,338.91 | 38,371.16 | 0.00 | 168,059.83 | 10.80 |
| Services & Supplies | 2,308,681 | 133,217.28 | 159,552.89 | 251,674.51 | 120,915.59 | 2,028,212.52 | 12.15 |
| Services & Supplies-W.O. | 105,600 | 25,659.31 | 25,659.31 | 14,854.44 | 36,392.05 | 43,548.64 | 58.76 |
| TOTAL ELECTRICAL MECHANICAL | 3,130,849 | 209,221.23 | 281,820.11 | 388,735.83 | 157,307.64 | 2,691,721.32 | 14.03 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|---------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| <u>DIST MAINT - PIPELINE</u> | | | | | | | |
| Salaries | 624,681 | 34,011.15 | 71,150.81 | 74,995.81 | 0.00 | 553,530.58 | 11.39 |
| Benefits | 249,870 | 7,258.55 | 25,450.33 | 43,121.31 | 0.00 | 224,419.97 | 10.19 |
| Services & Supplies | 923,153 | 37,193.06 | 73,636.48 | 60,578.63 | 50,442.12 | 799,074.61 | 13.44 |
| Salaries - Work Orders | 0 | 20,683.19 | 20,683.19 | 0.00 | 0.00 | (20,683.19) | 0.00 |
| Benefits - Work Orders | 0 | 1,762.23 | 1,762.23 | 0.00 | 0.00 | (1,762.23) | 0.00 |
| Services & Supplies-W.O. | 172,000 | 479.09 | 479.09 | 0.00 | 6,870.30 | 164,650.61 | 4.27 |
| TOTAL DIST MAINT - PIPELINE | 1,969,705 | 101,387.27 | 193,162.13 | 178,695.75 | 57,312.42 | 1,719,230.35 | 12.72 |
| <u>WATER TREATMENT</u> | | | | | | | |
| Salaries | 874,366 | 73,355.22 | 129,295.74 | 124,979.04 | 0.00 | 745,069.78 | 14.79 |
| Benefits | 407,981 | 18,027.94 | 48,496.57 | 64,538.02 | 0.00 | 359,484.36 | 11.89 |
| Services & Supplies | 1,231,896 | 98,304.16 | 129,136.23 | 122,238.79 | 571,465.03 | 531,294.77 | 56.87 |
| Salaries - Work Orders | 0 | 0.00 | 1,674.21 | 0.00 | 0.00 | (1,674.21) | 0.00 |
| Benefits - Work Orders | 0 | 0.00 | 125.73 | 0.00 | 0.00 | (125.73) | 0.00 |
| Services & Supplies-W.O. | 268,750 | 913.77 | 1,041.61 | 9,177.91 | 109,587.47 | 158,120.92 | 41.16 |
| TOTAL WATER TREATMENT | 2,782,992 | 190,601.09 | 309,770.09 | 320,933.76 | 681,052.50 | 1,792,169.89 | 35.60 |
| <u>OPERATIONS - MAINTENANCE</u> | | | | | | | |
| Salaries | 311,284 | 19,563.75 | 33,572.46 | 37,715.65 | 0.00 | 277,711.11 | 10.79 |
| Benefits | 119,252 | 10,937.21 | 25,795.45 | 22,089.10 | 0.00 | 93,456.62 | 21.63 |
| Services & Supplies | 288,588 | 24,878.55 | 39,431.66 | 174,081.29 | 19,769.06 | 229,387.10 | 20.51 |
| TOTAL OPERATIONS - MAINTENANCE | 719,123 | 55,379.51 | 98,799.57 | 233,886.04 | 19,769.06 | 600,554.83 | 16.49 |
| <u>GENERAL O&M</u> | | | | | | | |
| Salaries | 468,482 | 38,207.66 | 65,304.80 | 62,839.92 | 0.00 | 403,177.09 | 13.94 |
| Benefits | 258,060 | 9,768.70 | 24,167.00 | 29,643.33 | 0.00 | 233,893.25 | 9.36 |
| Services & Supplies | 9,994 | 5,393.28 | 6,510.25 | 717.58 | 1,473.24 | 2,010.51 | 79.88 |
| Salaries - Work Orders | 0 | 100.31 | 100.31 | 0.00 | 0.00 | (100.31) | 0.00 |
| Benefits - Work Orders | 0 | 18.36 | 18.36 | 0.00 | 0.00 | (18.36) | 0.00 |
| TOTAL GENERAL O&M | 736,536 | 53,488.31 | 96,100.72 | 93,200.83 | 1,473.24 | 638,962.18 | 13.25 |
| <u>RECREATION - OPERATIONS</u> | | | | | | | |
| Salaries | 1,180,603 | 119,199.84 | 215,029.47 | 192,072.62 | 0.00 | 965,573.84 | 18.21 |
| Benefits | 397,721 | 18,437.68 | 48,500.96 | 76,449.25 | 0.00 | 349,220.43 | 12.19 |
| Services & Supplies | 318,150 | 31,064.09 | 31,611.25 | 39,768.63 | 618.30 | 285,920.45 | 10.13 |
| Other Operating Expenses | 542,739 | 0.00 | 0.00 | 0.00 | 0.00 | 542,739.25 | 0.00 |
| TOTAL RECREATION - OPERATIONS | 2,439,214 | 168,701.61 | 295,141.68 | 308,290.50 | 618.30 | 2,143,453.97 | 12.13 |
| <u>RECREATION - MAINTENANCE</u> | | | | | | | |
| Salaries | 710,843 | 51,114.11 | 90,394.43 | 82,304.69 | 0.00 | 620,448.56 | 12.72 |
| Benefits | 235,959 | 12,376.87 | 27,522.89 | 24,775.10 | 0.00 | 208,435.84 | 11.66 |
| Services & Supplies | 461,506 | 56,960.87 | 105,431.89 | 97,303.66 | 10,369.26 | 345,705.19 | 25.09 |
| Services & Supplies-W.O. | 255,125 | 0.00 | 0.00 | 0.00 | 2,830.00 | 252,294.70 | 1.11 |
| TOTAL RECREATION - MAINTENANCE | 1,663,433 | 120,451.85 | 223,349.21 | 204,383.45 | 13,199.26 | 1,426,884.29 | 14.22 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

| | 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 | 1,654.02 | 0.00 | 56,170.71 | 0.00 |
| Services & Supplies | 220,100 | 5,079.18 | 28,573.11 | 40,069.30 | 2,700.00 | 188,826.89 | 14.21 |
| Services & Supplies-W.O. | 25,000 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 |
| TOTAL RECREATION - PUBLIC REL | 624,144 | 5,079.18 | 28,573.11 | 46,269.48 | 2,700.00 | 592,870.90 | 5.01 |
| <u>RECREATION - WATER PARK</u> | | | | | | | |
| Salaries | 686,746 | 135,790.10 | 267,457.86 | 119,211.42 | 0.00 | 419,288.38 | 38.95 |
| Benefits | 113,566 | 13,075.20 | 27,950.90 | 16,782.81 | 0.00 | 85,615.38 | 24.61 |
| Services & Supplies | 587,864 | 52,563.95 | 76,837.21 | 34,604.48 | 1,481.90 | 509,544.82 | 13.32 |
| Services & Supplies-W.O. | 6,807 | 0.00 | 0.00 | 629.71 | 0.00 | 6,807.00 | 0.00 |
| TOTAL RECREATION - WATER PARK | 1,394,983 | 201,429.25 | 372,245.97 | 171,228.42 | 1,481.90 | 1,021,255.58 | 26.79 |
| TOTAL EXPENDITURES | 35,190,440 | 2,087,413.83 | 3,708,064.99 | 3,676,716.45 | 5,847,427.50 | 25,634,947.37 | 27.15 |
| REVENUE OVER/(UNDER) EXPENDITURES | (4,311,816) | (229,084.10) | 591,024.00 | 723,683.65 | (5,847,427.50) | (25,634,947.37) | 121.91 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: AUGUST 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|----------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|---------------------|-----------------|
| <u>SUMMARY OF EXPENSES</u> | | | | | | | |
| SALARIES | 10,056,986 | 752,591.55 | 1,325,823.19 | 1,308,011.96 | 0.00 | 8,731,162.60 | 13.18 |
| BENEFITS | 4,012,681 | 162,344.89 | 458,916.11 | 616,707.16 | 0.00 | 3,553,765.32 | 11.44 |
| SERVICES & SUPPLIES | 10,188,128 | 768,271.48 | 1,484,452.06 | 1,461,805.92 | 1,093,602.97 | 7,610,072.53 | 25.30 |
| SALARIES-WORK ORDERS | 0 | 27,177.47 | 32,126.71 | 2,185.08 | 0.00 (| 32,126.71) | 0.00 |
| BENEFITS-WORK ORDERS | 0 | 2,395.54 | 2,977.52 | 493.39 | 0.00 (| 2,977.52) | 0.00 |
| SERVICES & SUPPLIES - W.O. | <u>10,932,645</u> | <u>374,632.90</u> | <u>403,769.40</u> | <u>287,512.94</u> | <u>4,753,824.53</u> | <u>5,775,051.15</u> | <u>47.18</u> |
| TOTAL EXPENDITURES | 35,190,440 | 2,087,413.83 | 3,708,064.99 | 3,676,716.45 | 5,847,427.50 | 25,634,947.37 | 27.15 |



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, September 30th, 2023**

900,849

% of the Year Completed: 25.00%

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2024 | Prior Year to Date Balance FY2023 | | Total Encumbered (c) | Budget Remaining (a)-(b)-(c) | % YTD Budget (b)/(a) | % YTD Budget Encumbered (b+c)/(a) |
|--|--------------------|------------------------|---------------------------------|-----------------------------------|--|----------------------|------------------------------|----------------------|-----------------------------------|
| Water Sales | 9,285,340 | 620,697 | 2,013,619 | 3,154,202 | | - | 7,271,721 | 21.69% | 21.69% |
| Water Standby | 6,278,140 | 473,716 | 1,419,989 | 1,418,582 | | - | 4,858,151 | 22.62% | 22.62% |
| Water Delinquency & Penalties | 114,008 | 10,943 | 33,152 | 410,378 | | - | 80,856 | 29.08% | 29.08% |
| Water Other | 32,625 | 1,360 | 4,345 | 3,625 | | - | 28,280 | 13.32% | 13.32% |
| Recreation- Operations | 4,853,824 | 314,447 | 1,301,850 | 1,060,461 | | - | 3,551,974 | 26.82% | 26.82% |
| Recreation- Water Park | 1,325,226 | 69,724 | 1,005,322 | 345,862 | | - | 319,904 | 75.86% | 75.86% |
| Miscellaneous Operational | 44,040 | 1,622 | 1,622 | 1,880 | | - | 42,418 | 3.68% | 3.68% |
| Subtotal Operating Revenue (d) | 21,933,203 | 1,492,509 | 5,779,899 | 6,394,989 | | - | 16,153,304 | 26.35% | 26.35% |
| Miscellaneous Non-Operational | 1,696,149 | 31,177 | 41,768 | 216,332 | | - | 1,654,381 | 2.46% | 2.46% |
| Grants/ Reimbursements | 4,009,625 | 18,485 | 18,485 | (2,909) | | - | 3,991,140 | 0.46% | 0.46% |
| Taxes & Assessments | 7,357,558 | - | - | 45,958 | | - | 7,357,558 | 0.00% | 0.00% |
| Miscellaneous | - | - | - | - | | - | - | 0.00% | 0.00% |
| Subtotal Non-Operating Revenue (e) | 13,063,332 | 49,662 | 60,253 | 259,381 | | - | 13,003,079 | 0.46% | 0.46% |
| Total Revenue (d+e) | 34,996,535 | 1,542,172 | 5,840,152 | 6,654,370 | | - | 29,156,383 | 16.69% | 16.69% |
| Expenses | | | | | | | | | |
| Administration | 1,281,181 | 150,431 | 420,862 | 375,486 | | 54,550 | 805,769 | 32.85% | 37.11% |
| Board of Directors | 189,759 | 12,440 | 25,578 | 25,409 | | - | 164,181 | 13.48% | 13.48% |
| District Maintenance | 719,125 | 60,090 | 158,890 | 134,305 | | 15,685 | 544,550 | 22.09% | 24.28% |
| Electrical Mechanical | 3,025,250 | 331,314 | 587,475 | 692,439 | | 93,933 | 2,343,842 | 19.42% | 22.52% |
| Engineering | 1,571,740 | 143,504 | 319,969 | 316,839 | | 106,666 | 1,145,105 | 20.36% | 27.14% |
| Fisheries | 707,807 | 54,369 | 138,033 | 118,651 | | - | 569,774 | 19.50% | 19.50% |
| General O&M | 736,536 | 62,059 | 158,041 | 144,915 | | 245 | 578,251 | 21.46% | 21.49% |
| Human Resources | 594,326 | 25,525 | 273,534 | 230,869 | | - | 320,792 | 46.02% | 46.02% |
| Information Technology | 466,788 | 40,331 | 96,522 | 87,902 | | 33,174 | 337,092 | 20.68% | 27.78% |
| Management | 1,394,722 | 106,092 | 270,843 | 270,345 | | 7,450 | 1,116,429 | 19.42% | 19.95% |
| Pipeline | 1,797,706 | 126,994 | 297,231 | 287,208 | | 64,553 | 1,435,922 | 16.53% | 20.12% |
| Recreation - Operations / Maint. / PR / Water Pk | 5,508,464 | 475,700 | 1,426,684 | 1,070,875 | | 19,325 | 4,062,455 | 25.90% | 26.25% |
| Retirees | 367,986 | 57,964 | 86,945 | 83,892 | | - | 281,041 | 23.63% | 23.63% |
| Safety / Garage | 271,098 | 22,680 | 70,924 | 63,265 | | 158 | 200,017 | 26.16% | 26.22% |
| Utilities Maintenance | 945,830 | 116,430 | 227,381 | 193,569 | | 13,311 | 705,138 | 24.04% | 25.45% |
| Water Conservation - P/R | 745,634 | 52,222 | 162,547 | 133,815 | | 8,171 | 574,916 | 21.80% | 22.90% |
| Water Quality- Lab | 1,016,000 | 60,248 | 170,873 | 182,758 | | 56,470 | 788,657 | 16.82% | 22.38% |
| Water Treatment | 2,514,243 | 211,999 | 518,928 | 492,336 | | 504,155 | 1,491,161 | 20.64% | 40.69% |
| Total Operating Expenses (f) | 23,854,195 | 2,110,392 | 5,411,258 | 4,904,876 | | 977,845 | 17,465,092 | 22.68% | 26.78% |
| Net, Operating gain/(loss) (d-f) | (1,920,992) | (617,883) | 368,641 | 1,490,113 | | | | | |
| Net, total gain/(loss) (d+e-f) | 11,142,340 | (568,221) | 428,894 | 1,749,493 | | | | | |

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) | Prior Year to Date Balance |
|---------------------------|--------------------|------------------------|--------------------------|----------------------------|
| Debt Service | | | | |
| CFD 2013-1 | 2,860,290 | 1,776 | 1,147,919 | 1,156,579 |
| USBR- Dam Safety Loan | 77,228 | - | - | - |
| State Water Project | 1,167,681 | 78,977 | 242,661 | 214,415 |
| Aquatic Play Structure | 326,376 | - | - | - |
| Total Debt Service | 4,431,575 | 80,753 | 1,390,581 | 1,370,995 |

| Total Encumbered (c) | Budget Remaining (a)-(b)-(c) | % YTD Budget (b)/(a) | % YTD Budget encumbered (b+c)/(a) |
|----------------------|------------------------------|----------------------|-----------------------------------|
| - | 1,712,371 | 40.13% | 40.13% |
| - | 77,228 | 0.00% | 0.00% |
| - | 925,020 | 20.78% | 20.78% |
| - | 326,376 | 0.00% | 0.00% |
| - | 3,040,994 | 31.38% | 31.38% |

| | Current Budget (a) | Current Period Balance | Year to Date Balance (b) FY2024 | Prior Year to Date Balance |
|--|--------------------|------------------------|---------------------------------|----------------------------|
| Capital | | | | |
| Administration | - | - | - | - |
| Board of Directors | - | - | - | - |
| District Maintenance | - | - | - | - |
| Electrical Mechanical | 105,600 | 10,380 | 36,039 | 16,280 |
| Engineering | 8,018,500 | 83,869 | 185,097 | 371,053 |
| Engineering- CFD | 1,268,655 | 255,266 | 543,668 | 559,167 |
| Fisheries | - | - | - | - |
| General O&M | - | - | - | - |
| Information Technology | - | - | - | - |
| Management | - | - | - | - |
| Pipeline | 172,000 | - | - | 923 |
| Recreation - Operations / Maint. / PR / Water Pk | 286,932 | - | - | 7,513 |
| Recreation - Aquatic Play Structure | - | - | 44,168 | 1,140,654 |
| Retirees | - | - | - | - |
| Safety / Garage | 270,683 | - | 22,436 | 67 |
| Utilities Maintenance | 90,400 | 7,891 | 7,891 | - |
| Water Conservation - P/R | - | - | - | - |
| Water Quality- Lab | 451,125 | 6,658 | 6,893 | 23,521 |
| Water Treatment | 268,750 | 81,117 | 82,031 | 123,322 |
| Total Capital | 10,932,645 | 445,181 | 928,223 | 2,242,500 |

| 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 | 43,549 | 34.13% | 58.76% |
| 2,998,315 | 4,835,088 | 2.31% | 39.70% |
| 1,449,032 | (724,045) | 42.85% | 157.07% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| 15,160 | 156,840 | 0.00% | 8.81% |
| 2,830 | 284,102 | 0.00% | 0.99% |
| - | (44,168) | 0.00% | 0.00% |
| - | - | 0.00% | 0.00% |
| - | 248,247 | 8.29% | 8.29% |
| 55,896 | 26,614 | 8.73% | 70.56% |
| - | - | 0.00% | 0.00% |
| 6,143 | 438,088 | 1.53% | 2.89% |
| 28,470 | 158,249 | 30.52% | 41.12% |
| 4,581,858 | 5,422,564 | 8.49% | 50.40% |

| | |
|--|----------------|
| 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 |
| Board Approved unbudgeted items | 585,599 |

| | | | | | |
|--------------------------------|--|-------------|-------------|-------------|-------------|
| Net assets, End of year | (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items) | (4,807,479) | (1,094,154) | (1,889,909) | (1,864,001) |
|--------------------------------|--|-------------|-------------|-------------|-------------|

| | Beginning of Fiscal Year Balance | Year to Date Balance |
|-------------------------------------|----------------------------------|----------------------|
| General Fund Balance | 3,633,175 | 2,906,240 |
| U.S Bank Investments | 10,626,152 | 10,617,884 |
| U.S Bank Money Market Account | 8,647 | 66,057 |
| LAIF | 485 | 496 |
| County of Ventura Investment (COVI) | 3,071 | 3,150 |
| CFD-2013-1 Improvement Bond | 2,296,697 | 1,538,572 |
| Total Reserves | 16,568,227 | 15,132,399 |

September Summary

- Water Revenue is about \$1.1M lower than prior year which is attributed to low consumption.
- LCRA general and water park sales are \$900k higher than prior year.
- Engineering encumbered funds include \$1.1M for the Ventura- Santa Barbara County Intertie project and \$1.7M for the Rincon Generator.
- Engineering capital expense line item include approx. \$32k in damages sustained from the January 2023 storm and a year to date total of about \$74k.

As of 9.11.23

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

| | 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 | 620,697.01 | 2,013,619.27 | 3,154,201.84 | 0.00 | 7,271,720.73 | 21.69 |
| WATER SERVICES | 17,625 | 400.00 | 1,375.00 | 3,625.00 | 0.00 | 16,250.00 | 7.80 |
| WATER STANDBY | 6,278,140 | 473,716.38 | 1,419,988.75 | 1,418,581.85 | 0.00 | 4,858,151.25 | 22.62 |
| WATER DELINQUENCY | 114,008 | 10,942.95 | 33,152.12 | 410,377.79 | 0.00 | 80,855.88 | 29.08 |
| WATER REVENUE OTHER | 1,464,472 | 18,636.75 | 22,589.97 | 183,427.50 | 0.00 | 1,441,882.03 | 1.54 |
| CAPITAL FACILITIES | 44,040 | 1,622.03 | 1,622.03 | 1,834.74 | 0.00 | 42,417.97 | 3.68 |
| INTEREST | 246,677 | 13,500.07 | 22,147.54 | 33,625.81 | 0.00 | 224,529.46 | 8.98 |
| TAXES & ASSESSMENTS | 2,880,424 | 0.00 | 0.00 | 15,153.34 | 0.00 | 2,880,424.00 | 0.00 |
| OTHER GOVT. AGENCIES | 4,026,475 | 18,485.45 | 18,485.45 | (2,909.30) | 0.00 | 4,007,989.55 | 0.46 |
| MISCELLANEOUS REVENUES | 342,373 | 0.00 | 0.00 | 8,589.31 | 0.00 | 342,373.00 | 0.00 |
| TOTAL NON DEPARTMENTAL | 24,699,574 | 1,158,000.64 | 3,532,980.13 | 5,226,507.88 | 0.00 | 21,166,593.87 | 14.30 |
| <u>RECREATION - OPERATIONS</u> | | | | | | | |
| RECREATION PARK | 4,663,367 | 293,971.67 | 1,217,560.56 | 995,209.86 | 0.00 | 3,445,806.44 | 26.11 |
| RECREATION-CONCESSION | 190,457 | 20,519.14 | 84,409.92 | 65,184.45 | 0.00 | 106,047.08 | 44.32 |
| RECREATION OTHER | 0 | (43.93) | (120.33) | 66.30 | 0.00 | 120.33 | 0.00 |
| TOTAL RECREATION - OPERATIONS | 4,853,824 | 314,446.88 | 1,301,850.15 | 1,060,460.61 | 0.00 | 3,551,973.85 | 26.82 |
| <u>RECREATION - WATER PARK</u> | | | | | | | |
| RECREATION-CONCESSION | 7,125 | 4,476.01 | 11,606.74 | 4,440.92 | 0.00 | (4,481.74) | 162.90 |
| RECREATION-WATER PARK | 1,318,101 | 65,248.00 | 993,715.00 | 341,421.50 | 0.00 | 324,386.00 | 75.39 |
| TOTAL RECREATION - WATER PARK | 1,325,226 | 69,724.01 | 1,005,321.74 | 345,862.42 | 0.00 | 319,904.26 | 75.86 |
| TOTAL REVENUES | 30,878,624 | 1,542,171.53 | 5,840,152.02 | 6,632,830.91 | 0.00 | 0.00 | 18.91 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

| | 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 | 57,963.50 | 86,945.25 | 83,891.73 | 0.00 | 281,041.84 | 23.63 |
| TOTAL RETIREES | 367,987 | 57,963.50 | 86,945.25 | 83,891.73 | 0.00 | 281,041.84 | 23.63 |
| <u>BOARD OF DIRECTORS</u> | | | | | | | |
| Salaries | 104,554 | 4,356.40 | 12,851.38 | 11,980.10 | 0.00 | 91,702.22 | 12.29 |
| Benefits | 56,125 | 7,969.90 | 12,438.10 | 12,909.11 | 0.00 | 43,686.40 | 22.16 |
| Services & Supplies | 29,080 | 114.03 | 288.06 | 519.66 | 0.00 | 28,791.94 | 0.99 |
| TOTAL BOARD OF DIRECTORS | 189,758 | 12,440.33 | 25,577.54 | 25,408.87 | 0.00 | 164,180.56 | 13.48 |
| <u>MANAGEMENT</u> | | | | | | | |
| Salaries | 721,216 | 55,266.19 | 160,746.78 | 159,309.47 | 0.00 | 560,469.64 | 22.29 |
| Benefits | 275,427 | 23,007.18 | 56,503.37 | 52,077.21 | 0.00 | 218,923.73 | 20.51 |
| Services & Supplies | 398,078 | 27,818.57 | 53,592.66 | 58,958.16 | 7,450.00 | 337,035.66 | 15.33 |
| TOTAL MANAGEMENT | 1,394,722 | 106,091.94 | 270,842.81 | 270,344.84 | 7,450.00 | 1,116,429.03 | 19.95 |
| <u>HUMAN RESOURCES</u> | | | | | | | |
| Salaries | 163,155 | 12,552.80 | 34,404.57 | 37,274.99 | 0.00 | 128,750.63 | 21.09 |
| Benefits | 76,240 | 6,704.03 | 17,384.54 | 12,305.96 | 0.00 | 58,855.14 | 22.80 |
| Services & Supplies | 354,930 | 6,268.42 | 221,744.55 | 181,287.59 | 0.00 | 133,185.45 | 62.48 |
| TOTAL HUMAN RESOURCES | 594,325 | 25,525.25 | 273,533.66 | 230,868.54 | 0.00 | 320,791.22 | 46.02 |
| <u>INFORMATION TECHNOLOGY</u> | | | | | | | |
| Salaries | 268,642 | 21,676.16 | 57,536.52 | 55,063.02 | 0.00 | 211,105.01 | 21.42 |
| Benefits | 136,482 | 15,019.70 | 31,847.19 | 25,444.31 | 0.00 | 104,634.55 | 23.33 |
| Services & Supplies | 61,665 | 3,634.79 | 7,138.36 | 7,394.29 | 33,174.28 | 21,352.40 | 65.37 |
| TOTAL INFORMATION TECHNOLOGY | 466,788 | 40,330.65 | 96,522.07 | 87,901.62 | 33,174.28 | 337,091.96 | 27.78 |
| <u>WATER CONSERVATION</u> | | | | | | | |
| Salaries | 428,867 | 35,482.18 | 95,005.08 | 82,238.51 | 0.00 | 333,861.72 | 22.15 |
| Benefits | 137,782 | 14,797.50 | 31,783.71 | 37,799.26 | 0.00 | 105,998.44 | 23.07 |
| Services & Supplies | 178,985 | 1,942.57 | 35,758.17 | 13,776.95 | 8,170.63 | 135,055.86 | 24.54 |
| TOTAL WATER CONSERVATION | 745,634 | 52,222.25 | 162,546.96 | 133,814.72 | 8,170.63 | 574,916.02 | 22.90 |
| <u>FISHERIES</u> | | | | | | | |
| Salaries | 447,090 | 31,324.51 | 87,843.53 | 78,506.06 | 0.00 | 359,246.24 | 19.65 |
| Benefits | 194,722 | 19,434.09 | 44,152.03 | 35,041.82 | 0.00 | 150,569.87 | 22.67 |
| Services & Supplies | 65,995 | 3,610.85 | 6,037.06 | 5,102.66 | 0.00 | 59,957.98 | 9.15 |
| TOTAL FISHERIES | 707,807 | 54,369.45 | 138,032.62 | 118,650.54 | 0.00 | 569,774.09 | 19.50 |
| <u>ADMINISTRATION SERVICES</u> | | | | | | | |
| Salaries | 845,987 | 64,925.45 | 179,207.83 | 173,803.77 | 0.00 | 666,779.11 | 21.18 |
| Benefits | 362,946 | 39,178.65 | 83,750.61 | 80,822.31 | 0.00 | 279,195.42 | 23.08 |
| Services & Supplies | 692,215 | 46,326.76 | 157,903.84 | 120,289.95 | 54,549.94 | 479,761.70 | 30.69 |
| Other Operating Expenses | (542,739) | 0.00 | 0.00 | 0.00 | 0.00 | (542,739.25) | 0.00 |
| TOTAL ADMINISTRATION SERVICES | 1,358,409 | 150,430.86 | 420,862.28 | 374,916.03 | 54,549.94 | 882,996.98 | 35.00 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE BALANCE | PRIOR YEAR YEAR TO DATE | TOTAL ENCUMBERED | TOTAL BALANCE | % YTD BUDGET |
|------------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------|------------------|-----------------|
| WAREHOUSE | | | | | | | |
| Services & Supplies | 0 | 0.00 | 0.00 | 570.22 | 0.00 | 0.00 | 0.00 |
| TOTAL WAREHOUSE | 0 | 0.00 | 0.00 | 570.22 | 0.00 | 0.00 | 0.00 |
| GARAGE | | | | | | | |
| Salaries | 13,244 | 0.00 | 0.00 | 463.21 | 0.00 | 13,244.00 | 0.00 |
| Benefits | 4,623 | 0.00 | 0.00 | 367.74 | 0.00 | 4,623.31 | 0.00 |
| Services & Supplies | 54,152 | 5,244.99 | 24,991.92 | 11,965.20 | 157.52 | 29,002.56 | 46.44 |
| Services & Supplies-W.O. | 255,683 | 0.00 | 22,435.75 | 0.00 | 0.00 | 233,247.34 | 8.77 |
| TOTAL GARAGE | 327,702 | 5,244.99 | 47,427.67 | 12,796.15 | 157.52 | 280,117.21 | 14.52 |
| SAFETY | | | | | | | |
| Salaries | 129,042 | 10,956.34 | 29,763.74 | 33,049.31 | 0.00 | 99,277.86 | 23.07 |
| Benefits | 44,715 | 5,904.70 | 11,133.62 | 14,644.74 | 0.00 | 33,581.21 | 24.90 |
| Services & Supplies | 25,320 | 574.18 | 5,034.49 | 2,775.24 | 0.00 | 20,285.33 | 19.88 |
| Services & Supplies-W.O. | 15,000 | 0.00 | 0.00 | 66.82 | 0.00 | 15,000.00 | 0.00 |
| TOTAL SAFETY | 214,076 | 17,435.22 | 45,931.85 | 50,536.11 | 0.00 | 168,144.40 | 21.46 |
| ENGINEERING | | | | | | | |
| Salaries | 949,133 | 70,388.79 | 191,645.21 | 194,663.03 | 0.00 | 757,487.87 | 20.19 |
| Benefits | 315,633 | 30,805.01 | 69,528.79 | 74,554.41 | 0.00 | 246,103.73 | 22.03 |
| Services & Supplies | 306,975 | 42,309.79 | 58,794.53 | 47,621.61 | 106,666.34 | 141,514.16 | 53.90 |
| Salaries - Work Orders | 0 | 4,468.52 | 13,944.75 | 5,726.60 | 0.00 | (13,944.75) | 0.00 |
| Benefits - Work Orders | 0 | 641.58 | 1,698.02 | 1,083.97 | 0.00 | (1,698.02) | 0.00 |
| Services & Supplies-W.O. | 9,287,155 | 318,762.37 | 672,668.75 | 923,409.22 | 4,447,346.66 | 4,167,139.59 | 55.13 |
| TOTAL ENGINEERING | 10,858,896 | 467,376.06 | 1,008,280.05 | 1,247,058.84 | 4,554,013.00 | 5,296,602.58 | 51.22 |
| WATER QUALITY - LAB | | | | | | | |
| Salaries | 395,268 | 30,395.81 | 84,731.36 | 80,400.33 | 0.00 | 310,536.23 | 21.44 |
| Benefits | 183,935 | 21,984.17 | 42,514.62 | 42,087.47 | 0.00 | 141,420.67 | 23.11 |
| Services & Supplies | 436,797 | 7,868.21 | 43,626.99 | 60,270.57 | 56,470.44 | 336,699.78 | 22.92 |
| Services & Supplies-W.O. | 451,125 | 6,657.52 | 6,893.17 | 23,521.08 | 6,143.35 | 438,088.77 | 2.89 |
| TOTAL WATER QUALITY - LAB | 1,467,125 | 66,905.71 | 177,766.14 | 206,279.45 | 62,613.79 | 1,226,745.45 | 16.38 |
| UTILITIES MAINTENANCE | | | | | | | |
| Salaries | 437,692 | 36,842.53 | 101,983.89 | 102,353.18 | 0.00 | 335,707.83 | 23.30 |
| Benefits | 210,418 | 25,391.80 | 48,162.37 | 52,536.12 | 0.00 | 162,255.94 | 22.89 |
| Services & Supplies | 297,720 | 54,195.95 | 77,234.59 | 38,679.83 | 13,310.75 | 207,174.87 | 30.41 |
| Salaries - Work Orders | 0 | 0.00 | 192.77 | 0.00 | 0.00 | (192.77) | 0.00 |
| Benefits - Work Orders | 0 | 0.00 | 14.76 | 0.00 | 0.00 | (14.76) | 0.00 |
| Services & Supplies-W.O. | 90,400 | 7,890.69 | 7,902.30 | 0.00 | 55,895.80 | 26,601.90 | 70.57 |
| TOTAL UTILITIES MAINTENANCE | 1,036,230 | 124,320.97 | 235,490.68 | 193,569.13 | 69,206.55 | 731,533.01 | 29.40 |
| ELECTRICAL MECHANICAL | | | | | | | |
| Salaries | 528,169 | 33,501.88 | 109,770.88 | 139,121.15 | 0.00 | 418,398.45 | 20.78 |
| Benefits | 188,399 | 20,431.64 | 40,770.55 | 59,005.83 | 0.00 | 147,628.19 | 21.64 |
| Services & Supplies | 2,308,681 | 277,380.47 | 436,933.36 | 494,311.72 | 93,933.11 | 1,777,814.53 | 22.99 |
| Services & Supplies-W.O. | 105,600 | 10,380.00 | 36,039.31 | 16,280.13 | 26,012.05 | 43,548.64 | 58.76 |
| TOTAL ELECTRICAL MECHANICAL | 3,130,849 | 341,693.99 | 623,514.10 | 708,718.83 | 119,945.16 | 2,387,389.81 | 23.75 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

| | 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 | 624,681 | 38,687.32 | 109,838.13 | 115,878.60 | 0.00 | 514,843.26 | 17.58 |
| Benefits | 249,870 | 26,669.72 | 52,120.05 | 59,764.66 | 0.00 | 197,750.25 | 20.86 |
| Services & Supplies | 923,153 | 61,636.51 | 135,272.99 | 111,564.36 | 64,552.68 | 723,327.54 | 21.65 |
| Salaries - Work Orders | 0 | 12,942.16 | 33,625.35 | 0.00 | 0.00 | (33,625.35) | 0.00 |
| Benefits - Work Orders | 0 | 1,133.07 | 2,895.30 | 0.00 | 0.00 | (2,895.30) | 0.00 |
| Services & Supplies-W.O. | 172,000 | 276.06 | 755.15 | 923.33 | 15,159.79 | 156,085.06 | 9.25 |
| TOTAL DIST MAINT - PIPELINE | 1,969,705 | 141,344.84 | 334,506.97 | 288,130.95 | 79,712.47 | 1,555,485.46 | 21.03 |
| <u>WATER TREATMENT</u> | | | | | | | |
| Salaries | 874,366 | 71,938.09 | 201,233.83 | 193,287.08 | 0.00 | 673,131.69 | 23.01 |
| Benefits | 407,981 | 45,286.57 | 93,783.14 | 95,218.60 | 0.00 | 314,197.79 | 22.99 |
| Services & Supplies | 1,231,896 | 94,774.31 | 223,910.54 | 203,830.37 | 504,154.63 | 503,830.86 | 59.10 |
| Salaries - Work Orders | 0 | 0.00 | 1,674.21 | 0.00 | 0.00 | (1,674.21) | 0.00 |
| Benefits - Work Orders | 0 | 0.00 | 125.73 | 0.00 | 0.00 | (125.73) | 0.00 |
| Services & Supplies-W.O. | 268,750 | 81,117.05 | 82,158.66 | 123,321.52 | 28,470.42 | 158,120.92 | 41.16 |
| TOTAL WATER TREATMENT | 2,782,992 | 293,116.02 | 602,886.11 | 615,657.57 | 532,625.05 | 1,647,481.32 | 40.80 |
| <u>OPERATIONS - MAINTENANCE</u> | | | | | | | |
| Salaries | 311,284 | 19,252.35 | 52,824.81 | 59,010.87 | 0.00 | 258,458.76 | 16.97 |
| Benefits | 119,252 | 19,704.65 | 45,500.10 | 33,338.13 | 0.00 | 73,751.97 | 38.15 |
| Services & Supplies | 288,588 | 21,133.10 | 60,564.76 | 256,276.14 | 15,685.15 | 212,337.91 | 26.42 |
| TOTAL OPERATIONS - MAINTENANCE | 719,123 | 60,090.10 | 158,889.67 | 348,625.14 | 15,685.15 | 544,548.64 | 24.28 |
| <u>GENERAL O&M</u> | | | | | | | |
| Salaries | 468,482 | 37,037.05 | 102,341.85 | 99,023.29 | 0.00 | 366,140.04 | 21.85 |
| Benefits | 258,060 | 20,777.11 | 44,944.11 | 44,935.92 | 0.00 | 213,116.14 | 17.42 |
| Services & Supplies | 9,994 | 4,244.74 | 10,754.99 | 956.03 | 244.54 | (1,005.53) | 110.06 |
| Salaries - Work Orders | 0 | 771.29 | 871.60 | 0.00 | 0.00 | (871.60) | 0.00 |
| Benefits - Work Orders | 0 | 140.35 | 158.71 | 0.00 | 0.00 | (158.71) | 0.00 |
| TOTAL GENERAL O&M | 736,536 | 62,970.54 | 159,071.26 | 144,915.24 | 244.54 | 577,220.34 | 21.63 |
| <u>RECREATION - OPERATIONS</u> | | | | | | | |
| Salaries | 1,180,603 | 114,171.07 | 329,200.54 | 286,727.13 | 0.00 | 851,402.77 | 27.88 |
| Benefits | 397,721 | 48,316.76 | 96,817.72 | 114,194.56 | 0.00 | 300,903.67 | 24.34 |
| Services & Supplies | 318,150 | 12,242.29 | 43,853.54 | 67,433.24 | 3,858.30 | 270,438.16 | 15.00 |
| Other Operating Expenses | 542,739 | 0.00 | 0.00 | 0.00 | 0.00 | 542,739.25 | 0.00 |
| TOTAL RECREATION - OPERATIONS | 2,439,214 | 174,730.12 | 469,871.80 | 468,354.93 | 3,858.30 | 1,965,483.85 | 19.42 |
| <u>RECREATION - MAINTENANCE</u> | | | | | | | |
| Salaries | 710,843 | 52,236.82 | 142,631.25 | 129,287.90 | 0.00 | 568,211.74 | 20.07 |
| Benefits | 235,959 | 23,037.88 | 50,560.77 | 37,482.09 | 0.00 | 185,397.96 | 21.43 |
| Services & Supplies | 461,506 | 104,499.73 | 209,931.62 | 141,258.85 | 11,852.35 | 239,722.37 | 48.06 |
| Services & Supplies-W.O. | 255,125 | 0.00 | 0.00 | 3,298.40 | 2,830.00 | 252,294.70 | 1.11 |
| TOTAL RECREATION - MAINTENANCE | 1,663,433 | 179,774.43 | 403,123.64 | 311,327.24 | 14,682.35 | 1,245,626.77 | 25.12 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

| | 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 | 2,237.15 | 0.00 | 56,170.71 | 0.00 |
| Services & Supplies | 220,100 | 23,192.31 | 83,439.53 | 54,872.13 | 2,700.00 | 133,960.47 | 39.14 |
| Services & Supplies-W.O. | 25,000 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 |
| TOTAL RECREATION - PUBLIC REL | 624,144 | 23,192.31 | 83,439.53 | 61,655.44 | 2,700.00 | 538,004.48 | 13.80 |
| <u>RECREATION - WATER PARK</u> | | | | | | | |
| Salaries | 686,746 | 51,922.83 | 319,380.69 | 162,194.33 | 0.00 | 367,365.55 | 46.51 |
| Benefits | 113,566 | 10,146.62 | 38,097.52 | 23,889.31 | 0.00 | 75,468.76 | 33.55 |
| Services & Supplies | 587,864 | 35,933.81 | 112,771.02 | 46,751.96 | 914.65 | 474,178.26 | 19.34 |
| Services & Supplies-W.O. | 6,807 | 0.00 | 0.00 | 4,214.44 | 0.00 | 6,807.00 | 0.00 |
| TOTAL RECREATION - WATER PARK | 1,394,983 | 98,003.26 | 470,249.23 | 237,050.04 | 914.65 | 923,819.57 | 33.78 |
| TOTAL EXPENDITURES | 35,190,440 | 2,555,572.79 | 6,295,311.89 | 6,221,042.17 | 5,559,703.38 | 23,335,424.59 | 33.69 |
| REVENUE OVER/(UNDER) EXPENDITURES | (4,311,816) | (1,013,401.26) | (455,159.87) | 411,788.74 | (5,559,703.38) | (23,335,424.59) | 139.50 |

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

| | 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 | 733,246.73 | 2,059,069.92 | 2,027,093.44 | 0.00 | 7,997,915.87 | 20.47 |
| BENEFITS | 4,012,681 | 455,900.61 | 914,816.72 | 914,464.04 | 0.00 | 3,097,864.71 | 22.80 |
| SERVICES & SUPPLIES | 10,188,128 | 921,244.79 | 2,437,370.96 | 2,177,639.18 | 977,845.31 | 6,772,911.29 | 33.52 |
| SALARIES-WORK ORDERS | 0 | 18,181.97 | 50,308.68 | 5,726.60 | 0.00 (| 50,308.68) | 0.00 |
| BENEFITS-WORK ORDERS | 0 | 1,915.00 | 4,892.52 | 1,083.97 | 0.00 (| 4,892.52) | 0.00 |
| SERVICES & SUPPLIES - W.O. | <u>10,932,645</u> | <u>425,083.69</u> | <u>828,853.09</u> | <u>1,095,034.94</u> | <u>4,581,858.07</u> | <u>5,521,933.92</u> | <u>49.49</u> |
| TOTAL EXPENDITURES | 35,190,440 | 2,555,572.79 | 6,295,311.89 | 6,221,042.17 | 5,559,703.38 | 23,335,424.59 | 33.69 |

**CASITAS MUNICIPAL WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1 (OJAI)
SPECIAL TAX AND BOND ACCOUNTABILITY REPORT**

The purpose of this report is to comply with the provisions of the Local Agency Special Tax and Bond Accountability Act (the "Accountability Act"). According to Senate Bill ("SB") 165, any local special tax measure that is subject to voter approval on or after January 1, 2001 that would provide for the imposition of a special tax by a local agency shall require the chief fiscal officer of the levying local agency to file an annual Special Tax and Bond Accountability Report ("Accountability Report") with its governing body no later than January 1, 2002, and at least once a year thereafter, meeting the requirements of the Accountability Act. The Accountability Report shall contain a description of the following:

- The amount of funds collected and expended.
- The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Article 1.5, Section 53410.

In compliance with the required Accountability Report the following is submitted:

The Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) ("CFD No. 2013-1") issued \$39,910,000 in bonds in May 2017, consisting of \$100,000 aggregate principal amount of its Series A Special Tax Bonds and \$39,810,000 aggregate principal amount of its Series B Special Tax Bonds. In November 2019, CFD No. 2013-1 issued \$12,265,000 aggregate principal amount of Series C Special Tax Bonds. The Series A Special Tax Bonds, Series B Special Tax Bonds, and the Series C Special Tax Bonds are collectively referred to herein as the "Bonds". The Bonds have been issued to finance the acquisition of water facilities serving property owners within CFD No. 2013-1, and the construction of certain eligible infrastructure improvements to these water facilities needed to serve the property owners within CFD No. 2013-1, both as described in Resolution No. 13-12 adopted by the Casitas Municipal Water District on March 13, 2013.

Separate accounts have been established with a third-party trustee to administer the receipt and subsequent disbursement of the bond proceeds for Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai). A summary sheet showing the deposit of bond proceeds as well as all subsequent disbursements made during the reporting period (November 1, 2022 through October 31, 2023) is attached as part of this report.

On June 7, 2017 a payment to the Golden State Water Company in the amount of \$34,481,628 was paid with monies in the Improvement Funds for the acquisition of water facilities serving property owners within CFD No. 2013-1.

Additionally, as of October 31, 2023, Casitas Municipal Water District staff had processed forty-three (43) requisitions, resulting in the Casitas Municipal Water District being reimbursed a total of \$21,155,720 from the Improvement Funds for improvements to the water meter installation and pipeline repair at the intersection of Mallory Way and Eucalyptus Street, applicable water meter costs, Ojai system master plan, running ridge hydraulic improvements, signal booster zone hydraulic improvements, Casitas-Ojai system integration, Heidelberg pump plant retaining wall, valve and appurtenance replacement at Ventura Street, Mutual and San Antonio well rehabilitation and replacement, Mutual well #7 drilling and equipping, Mutual building improvements, and San Antonio building improvements and wellfield variable frequency drives (VFDs). Pipeline has been replaced at Sunset Place, Cuyama, Palomar and El Paseo roads, Fairview, Grand Avenue, Emily Street, south San Antonio and Crestview Drive, Ojai Avenue, and Grand Ave and Lion Street. Design work has also been done for the Pleasant Avenue, Daly Road pipeline.

CFD No. 2013-1 special taxes were levied in fiscal year 2022-2023 in the amount of \$2,892,047. These special taxes were used to pay debt service on the Bonds, administrative expenses of CFD No. 2013-1, and directly for authorized public infrastructure.

**CASITAS MUNICIPAL WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1 (OJAI)
SERIES 2017 & SERIES 2019 SPECIAL TAX BONDS**

SB 165 FUND SUMMARY

| Series 2017 Funds & Accounts | Bond Proceeds (Deposited on 5/31/17) | Funds Previously Accrued | Funds Previously Expended | Ending Balance as of 10/31/22 | Funds Accrued (11/1/22 through 10/31/23) | Funds Expended (11/1/22 through 10/31/23) | Ending Balance as of 10/31/23 |
|---|---|---|--|--|---|--|--|
| Improvement Fund | \$42,658,223.98 | \$219,345.97 | (\$42,877,569.78) | \$0.17 | \$0.00 | \$0.00 | \$0.17 |
| Special Tax Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Administrative Expense Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Costs of Issuance Fund ^[1] | \$326,000.00 | \$0.00 | (\$326,000.00) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Bond Fund | \$466,447.67 | \$10,463,460.80 | (\$10,929,490.75) | \$417.72 | \$2,198,282.84 | (\$2,197,287.50) | \$1,413.06 |
| Reserve Fund ^[2] | \$0.00 | \$2,624,671.88 | \$0.00 | \$2,624,671.88 | \$0.00 | \$0.00 | \$2,624,671.88 |
| Special Tax Prepayments Account | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Rebate Fund | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | \$43,450,671.65 | \$13,307,478.65 | (\$54,133,060.53) | \$2,625,089.77 | \$2,198,282.84 | (\$2,197,287.50) | \$2,626,085.11 |

| Series 2019 Funds & Accounts | Bond Proceeds (Deposited on 11/5/19) | Funds Previously Accrued | Funds Previously Expended | Ending Balance as of 10/31/22 | Funds Accrued (11/1/22 through 10/31/23) | Funds Expended (11/1/22 through 10/31/23) | Ending Balance as of 10/31/23 |
|---|---|---|--|--|---|--|--|
| Improvement Fund | \$13,570,000.00 | \$89,451.51 | (\$8,870,537.30) | \$4,788,914.21 | \$118,438.09 | (\$3,889,240.95) | \$1,018,111.35 |
| Costs of Issuance Fund ^[3] | \$195,465.66 | \$31.30 | (\$195,496.96) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Reserve Fund ^[4] | \$0.00 | \$735,607.50 | \$0.00 | \$735,607.50 | \$0.00 | \$0.00 | \$735,607.50 |
| Bonds Proceeds Account | \$0.00 | \$1,801,975.03 | (\$1,801,851.10) | \$123.93 | \$624,563.89 | (\$623,950.00) | \$737.82 |
| Grand Total | \$13,765,465.66 | \$2,627,065.34 | (\$10,867,885.36) | \$5,524,645.64 | \$743,001.98 | (\$4,513,190.95) | \$1,754,456.67 |

Notes:

[1] Costs of issuance included (i) \$326,000.00 deposited into Costs of Issuance Fund, (ii) discount of \$214,316.70 retained by underwriter, (iii) payment of \$415,883.85 for bond insurance, (iv) payment of \$56,430.45 for surety bond, less (v) original issue premium of \$4,227,302.65.

[2] Reserve Fund balance is based on market value and represents the Municipal Bond Debt Service Reserve Insurance Policy in the face amount of \$2,624,671.88 issued by Build America Mutual Assurance Company. The Reserve Policy constitutes a Credit Facility under the Fiscal Agent Agreement and is being issued in the amount of the Reserve Requirement.

[3] Costs of issuance included (i) \$195,465.66 deposited into Costs of Issuance Fund, (ii) discount of \$82,788.75 retained by underwriter, (iii) payment of \$112,589.18 for bond insurance, (iv) payment of \$15,815.56 for surety bond, less (v) original issue premium of \$1,711,659.15.

[4] Reserve Fund balance is based on market value and represents the Municipal Bond Debt Service Reserve Insurance Policy in the face amount of \$735,607.50 issued by Build America Mutual Assurance Company. The Reserve Policy constitutes a Credit Facility under the Fiscal Agent Agreement and is being issued in the amount of the Reserve Requirement.

CASITAS MUNICIPAL WATER DISTRICT

MINUTES

Finance Committee

(this meeting was held telephonically and in-person)

DATE: December 8, 2023
TO: Board of Directors
FROM: General Manager, Michael Flood
Re: Finance Committee Meeting of November 17, 2023 at 1000 hours.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

BACKGROUND AND OVERVIEW:

1. **Roll Call.**
Director Neil Cole
Director Richard Hajas
General Manager, Michael Flood
Assistant General Manager, Kelley Dyer
Chief Financial Officer, Janyne Brown
2. **Public Comments.**
None
3. **Board/Management comments.**
GM Flood indicated that staff would be bringing this year's audit results to the December Finance Committee Meeting. Staff will be requesting a filing extension from the State and present the audit to the Board in January. A mid-year budget review would be provided at the January Finance Committee Meeting.

CFO Brown indicated that the new Casitas payment portal is up and running.
4. Review of Financial Statements for July 2023 and the Unbudgeted Log.
CFO Brown presented the results to the Committee.
5. Review of Financial Statements for August 2023 and the Unbudgeted Log.
CFO Brown presented the results to the Committee.
6. Review of Financial Statements for September 2023 and the Unbudgeted Log.
CFO Brown presented the results to the Committee.

Director Cole noted the \$1.1M reduction below budget in water sales revenue.

Director Hajas made comments about the possibility of adjusting reserves.

GM Flood indicated that adjustments to expenses have already been made and further details would be provided to the Committee at the mid-year budget review in January.
7. Review of Consumption Report for July - September 2023.
GM Flood reviewed the reports with the Committee.