

Casitas Municipal Water District

FINANCE COMMITTEE
Cole/Hajas

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

And via teleconference

Join Zoom Meeting

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

Meeting ID: 978 4764 7252 Passcode: 490295

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

May 19, 2023
10:00 a.m.

Agenda

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of the draft Casitas MWD Fiscal Year 2023-2024 Budget.
5. Review of Financial Statements for March 2023.
6. Review of Consumption Report for March 2023.

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

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

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Review of Draft Casitas MWD Fiscal Year 2023-2024 Budget**
Date: May 12, 2023

RECOMMENDATION:

Recommend that the Committee direct staff:

1. Provide an item on the May 26, 2023 Board Meeting Agenda to set a budget hearing for the June 28, 2023 Regular Meeting of the Board of Directors.
2. Forward the draft budget to the Board of Directors for a budget workshop during the Regular Board Meeting of June 14, 2023.

BACKGROUND:

The Draft FY 2024 budget includes a total budgeted expenses of approximately \$39.2M and total revenues projected at \$34.5M

A budgeted shortfall of \$4.7M is identified within the draft budget.

The budget shortfall would be covered by a combination of CFD 2013-1 bond funds and District reserves.

The capital projects budget would be set at \$10.4M for both the Casitas Legacy system and the Casitas Ojai system.

The Engineering Department would be budgeted approximately \$7.5M in capital projects which is approximately 72% of the capital projects budget.

Funds required to balance the draft budget would come from reserves equating to \$4.7M total with \$1.3M from CFD 2013-1 bond fund reserves and \$3.4M from District reserve funds, primarily Conservation Penalty reserve funds (\$2.6M).

During the April 19th Special Finance Committee Meeting, the Committee asked staff to consider a few different revenue scenarios as well as provide a forecast of Fiscal-Year-End 2023 financials.

During the May 4th Special Finance Committee Meeting, the Committee asked staff to bring back the draft budget to the May 19th Finance Committee Meeting with a refined revenue scenario for consideration.

DISCUSSION:

The Finance Committee asked that a refined revenue scenario be considered for the draft Fiscal Year 2023-2024 budget be considered:

1. A three-year average of water sales (11,236 Acre-Feet)
2. A water rate increase of 8%

Three-Year Average of Water Sales (FY 2019-2020; FY 2020-2021; FY 2021-2022):

The three-year average for water sales is approximately 11,740 Acre-Feet. This is adjusted down by approximately 500 Acre-Feet due to the City of Ventura's estimate of purchases being lower than their three-year average during this same period.

Three-Year Average (with City of Ventura adjustment): **11,236 Acre-Feet**

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



Casitas Municipal Water District
Proposed Revenue FY2023-2024
 Manager Recommended

AF- Total **11,236** **12,500**
FY2023-24 **FY2022-23**
Budget **Budget**

Water Sales		
11-4-00-4000-00	Water Sales - Residential Gravity	5,081
11-4-00-4001-00	Water Sales - Residential Pumped	706,350
11-4-00-4001-85	Water Sales - Residential Pumped- Ojai	791,886
11-4-00-4004-00	Water Sales - Multi Res Pump	149,133
11-4-00-4004-85	Water Sales - Res Pump	66,092
11-4-00-4010-00	Water Sales - Commercial Gravity	806
11-4-00-4011-00	Water Sales - Commercial Pumped	595,431
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	305,089
11-4-00-4021-00	Water Sales - Industrial Pumped	17,978
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	3,969
11-4-00-4030-00	Water Sales - Resale Gravity	1,519,171
11-4-00-4031-00	Water Sales - Resale Pumped	572,469
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	22,268
11-4-00-4041-00	Water Sales - Other- Gravity	5,326
11-4-00-4042-00	Water Sales - Other- Pumped	138,171
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	82,865
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	24,972
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	2,007,862
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	46,613
11-4-00-4062-00	Water Sales - Ag Dom Mult - Gr	17,714
11-4-00-4063-00	Water Sales - Ag Dom Multi - Pu	47,698
11-4-00-4070-00	Water Sales - Agricultural - Gravity	28,267
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,523,105
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	159,078
11-4-00-4082-00	Water Sales - CMWD - Pumped	-
Total		8,837,394
Water Service Charge		
11-4-00-4150-00	Meter Chg - CMWD Residential	2,097,517
11-4-00-4150-85	Meter Chg - OJAI Residential	1,806,148
11-4-00-4151-00	Meter Chg - CMWD Commercial	180,645
11-4-00-4151-85	Meter Chg - OJAI Commercial	260,880
11-4-00-4152-00	Meter Chg - CMWD Industrial	58,150
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,498
11-4-00-4153-00	Meter Chg - CMWD Agriculture	295,505
11-4-00-4154-00	Meter Chg - CMWD Institutional	70,510
11-4-00-4154-85	Meter Chg - OJAI Institutional	63,249
11-4-00-4155-00	Meter Chg - CMWD Temporary	21,797
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	573,323
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	9,646
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	34,768
11-4-00-4158-00	Meter Chg - CMWD Resale	601,705
11-4-00-4159-00	Meter Chg - Fire Service	30,974
11-4-00-4160-00	Meter Chg - CMWD Multi Res	1,563
11-4-00-4160-85	Meter Chg - OJAI Multi Res	11,726
11-4-00-4162-85	Meter Chg-Ojai Comm Mult	-
Total		6,120,604
Water Delinquency		
11-4-00-4350-00	Hang Tag Fee	4,600
11-4-00-4351-00	Turn Off Fee	6,680
11-4-00-4352-00	Turn On Fee	6,680
11-4-00-4353-00	Late Fee - Residential	59,891
11-4-00-4357-00	Late Fee - Business	10,631
11-4-00-4361-00	Late Fee - Industrial	788
11-4-00-4365-00	Late Fee - Resale	-
11-4-00-4369-00	Late Fee - Other	4,311
11-4-00-4377-00	Late Fee - Agriculture Domestic	7,521
11-4-00-4381-00	Late Fee - Agriculture	5,515
11-4-00-4383-00	Late Fee - Multi Res	6,926
11-4-00-4395-00	N.S.F. - Returned Check Fee	465
Total		114,008

17,394
1,098,604
-
1,157
1,103,602
1,119
567,657
301,946
19,064
4,001
2,025,942
684,954
18,283
9,081
135,257
67,367
48,474
2,057,093
49,750
28,245
40,227
44,552
1,405,710
105,088
1,356
9,835,923

1,988,382
1,698,462
170,922
243,612
49,008
2,352
271,914
66,270
59,574
18,780
556,920
9,108
44,022
563,874
28,284
1,314
9,612
954
5,783,364

16,910
3,180
3,180
55,071
8,412
731
665
2,187
5,038
3,538
1,663
720
101,295

Water Services- Other				
11-4-00-4090-00	Capital Facilities Charge	44,040		44,040
11-4-00-4093-00	Meter Tests & Installations	17,625		16,930
11-4-00-4400-00	Flexible Storage	4,472		17,888
11-4-00-4420-00	Miscellaneous Revenue - Other	50,000		49,000
11-4-00-4425-00	Sale of Fixed Assets	5,000		5,000
11-4-00-4440-00	Administration Fee	15,000		15,000
11-4-00-4415-00	Application Processing Fee	15,000		-
11-4-00-4450-00	SWP - Sale of Water	1,375,000		375,000
		Total	1,526,137	522,858
Taxes & Assessments				
11-4-00-4200-00	1 % - Secured Current General	2,880,424		2,640,736
11-4-00-4235-00	RDA - Pass Through	342,373		146,641
11-4-00-4315-00	State - Homeowners Property Tax Relief	16,850		17,481
29-4-00-4010-00	Bonded Debt	1,167,681		1,135,687
75-4-00-4010-00	CFD 2013-1 - Tax Secured	2,950,230		2,890,140
		Total	7,357,558	6,830,685
Interest				
11-4-00-4115-00	Interest on Time Deposits and Investments	246,677		282,023
		Total	246,677	282,023
Other Governmental Agencies				
11-4-00-4300-00	Federal Disaster Assistance	1,406,250		100,000
11-4-00-4305-00	Grant Revenue - Federal	2,187,500		750,000
		Total	3,593,750	850,000
Recreation- Operations				
11-4-62-4500-00	Animal Permit	20,073		11,828
11-4-62-4510-00	Boat Fees - Annual	35,525		31,030
11-4-62-4515-00	Boat Fees - Daily	11,685		9,375
11-4-62-4525-00	Boat Inspection Fees - Quagga	3,240		5,440
11-4-62-4530-00	Boat Fees - Overnight	750		-
11-4-62-4535-00	Boat Lock Revenue - Quagga	5,644		-
11-4-62-4545-00	Camping Fees	2,876,397		2,393,586
11-4-62-4555-00	Commercials - Recreation	-		2,500
11-4-62-4570-00	Events - Recreation	39,861		48,137
11-4-62-4571-00	Events - Movie Night	2,130		6,204
11-4-62-4575-00	Event Reimbursement - Recreation	5,500		-
11-4-62-4590-00	Grants - Recreation	100,000		200,000
11-4-62-4600-00	Kayak & Canoes Annual - Recreation	3,600		4,080
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	25		30
11-4-62-4610-00	Miscellaneous Revenue	2,031		1,466
11-4-62-4625-00	Reservations	449,470		191,710
11-4-62-4630-00	Shower Facility Fees	44,381		43,284
11-4-62-4632-00	Snow Bird Pumping	-		95,400
11-4-62-4635-00	Trailer Storage Fees	330,000		300,000
11-4-62-4640-00	Vehicle Fees - Daily	503,175		512,360
11-4-62-4645-00	Violation Ordinance Fees	2,840		1,073
11-4-62-4650-00	Visitor Cards	227,040		182,550
11-4-62-4705-00	Boat Rental - Concession	76,951		60,068
11-4-62-4720-00	Park Store - Recreation	73,875		57,616
11-4-62-4725-00	Cafe - Concession	39,631		27,752
		Total	4,853,824	4,185,489
Recreation- Water Park				
11-4-65-4810-00	Water Park - Group Pass Discount	7,182		32,475
11-4-65-4818-00	Water Park - Lifeguard Training	4,500		-
11-4-65-4820-00	Water Park - Locker Fee	1,500		-
11-4-65-4840-00	Water Park - Reservation Fee	720		54,040
11-4-65-4845-00	Water Park - Season Pass Fee	37,500		-
11-4-65-4850-00	Water Park - Shade Rental Fee	7,200		6,675
11-4-65-4860-00	Water Park - Single Splash Fee	1,258,215		669,277
11-4-65-4870-00	Water Park - Water Fitness - Fee	1,284		29,535
11-4-65-4740-00	Water Park Snack Bar	7,125		9,348
		Total	1,325,226	801,350

Adjudication			
12-4-00-4160-00	Meter Chg- CMWD Adjud Resident	65,005	65,584
12-4-00-4160-85	Meter Chg- OJAI Adjud Resident	55,954	55,876
12-4-00-4161-00	Meter Chg- CMWD Adjud Comm	17,648	17,808
12-4-00-4161-85	Meter Chg- OJAI Adjud Comm	25,495	25,325
12-4-00-4162-00	Meter Chg- CMWD Adjud Indust	1,156	1,035
12-4-00-4162-85	Meter Chg- OJAI Adjud Indust	49	-
12-4-00-4163-00	Meter Chg- CMWD Adjud Ag	101,133	99,340
12-4-00-4164-00	Meter Chg- CMWD Adjud Ag Resid	150,182	152,514
12-4-00-4164-85	Meter Chg- OJAI Adjud Ag Resid	2,577	2,577
12-4-00-4165-00	Meter Chg- CMWD Adjud Interdep	2,913	3,661
12-4-00-4166-00	Meter Chg- CMWD Adjud Resale	136,144	138,682
12-4-00-4167-00	Meter Chg- CMWD Adjud Other	5,691	5,691
12-4-00-4167-85	Meter Chg- OJAI Adjud Other	5,230	5,160
12-4-00-4168-00	Meter Chg-CMWD Adjud Multi Res	48	-
12-4-00-4168-85	Meter Chg-Ojai Adjud Multi Res	363	-
12-4-00-4169-00	Meter Chg-CMWDAdjud Ag MultRes	4,928	4,043
	Total	574,516	577,296

Total Revenue	34,549,694	29,770,283
	-	-
<i>General Fund Operational Funds</i>	16,598,143	16,243,440
<i>General Fund Other</i>	7,080,074	3,936,881
<i>Recreation</i>	6,179,050	4,986,839
<i>Adjudication</i>	574,516	577,296
<i>Debt Service</i>	2,950,230	2,890,140
<i>State Water Project</i>	1,167,681	1,135,687



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2023-2024
Manager Recommended

	<u>FY2023-24</u>		<u>FY2022-23</u>	
	<u>Budget</u>		<u>Budget</u>	
	11,236	<i>AF- Total</i>	12,500	<i>AF- Total</i>
Total Revenue	34,549,694		29,770,283	
Expenses				
Administration/ Warehouse	1,281,181		1,190,106	
Administration: Debt Service	2,937,518		2,885,161	
Administration: State Water Project	1,167,681		1,135,687	
Board of Directors	189,758		251,492	
District Maintenance	719,123		677,303	
Electrical Mechanical	3,025,249		3,196,281	
Engineering	1,571,741		1,436,349	
Fisheries	707,807		624,151	
General O&M	736,536		604,746	
Human Resources	594,325		546,992	
Information Technology	466,788		428,239	
Management	1,394,722		1,663,455	
Pipeline	1,797,705		1,735,865	
Recreation - Operations & Water Park	5,508,467		4,917,066	
Recreation: Debt Service	326,376		-	
Retirees	367,987		352,760	
Safety / Garage	271,096		273,166	
Utilities Maintenance	945,830		888,866	
Water Conservation - Public/ Relations	745,634		757,636	
Water Quality, Lab	1,016,000		913,534	
Water Treatment	2,514,242		2,095,000	
Adjudication	574,516		577,296	
Total Expenses	<u>28,860,282</u>		<u>27,151,149</u>	
Net	<u>5,689,412</u>		<u>2,619,134</u>	
Capital				
District Maintenance	-		43,500	
Electrical Mechanical	105,600		273,200	
Engineering	7,464,000		3,580,000	
Engineering CFD	1,268,655		6,350,000	
Pipeline	172,000		208,500	
Recreation - Operations & Water Park	286,932		112,500	
Safety / Garage	270,683		252,708	
Utilities Maintenance	90,400		196,075	
Water Quality, Lab	451,125		124,572	
Water Treatment	268,750		222,200	
Total Capital Expenses	<u>10,378,145</u>		<u>11,363,255</u>	
Net assets, end of year	<u>(4,688,733)</u>		<u>(8,744,121)</u>	
Contribution from Variation of Water Sales Reserve	714,100		-	
Contribution from Storm Damage Reserves	93,750		-	
Contribution from Capital Imp Restricted Reserves			-	
Contribution from Capital Imp Un Restricted Reserves			919,595	
Contribution from Alternate Water Supply Studies Reserve			6,350,000	
Contribution from CFD 2013-1 Improvement Fund	1,268,655		1,474,526	
Contribution from Conservation Penalty Reserves	2,612,228		-	
Net assets, End of Year	<u>0</u>		<u>0</u>	



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2023-2024
 Manager Recommended

	District Fund 11	Recreation Fund 11	State Water Project Fund 29	CFD 2013-01 Debt Service Fund 75	Adjudication Fund 12	
Adjudication Charge					574,516	
Interest	246,677					
Other Govt Agency	3,593,750					
Water Delinquency	114,008					
Water Sales	8,837,394					
Water Service Charge	6,120,604					
Water Service Other	1,526,137					
Recreation Operations		4,853,824				
Recreation Water Park		1,325,226				
Taxes& Assessments	3,239,647		1,167,681	2,950,230		
Total Revenue	23,678,217	6,179,050	1,167,681	2,950,230	574,516	34,549,694
Debt Service	77,228	326,376		2,811,238		
Legal	228,000					
Materials & Supplies	2,531,179	552,258				
Services/ Fees	1,014,813	139,025	3,853	30,052		
Outside Contracts	1,706,134	172,000	1,163,828	19,000	574,516	
Overhead	(542,739)	542,739				
Salaries & Benefits	11,303,355	3,704,694				
Utilities	2,104,982	397,750				
Total Expenses	18,422,952	5,834,842	1,167,681	2,860,290	574,516	28,860,282
Capital*						
Electrical Mechanical	105,600					
Engineering	7,464,000					
Engineering CFD	1,268,655					
Pipeline	172,000					
Recreation - Operations & Water Park	-	286,932				
Safety / Garage	270,683					
Utilities Maintenance	90,400					
Water Quality, Lab	451,125					
Water Treatment	268,750					
Total Capital Expenses	10,091,213	286,932	-	-	-	10,378,145
Total	(4,835,949)	57,276	(0)	89,941	-	(4,688,733)

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

Revenue Notes:

- Recreation sales based on actual entrance totals, reservations made, or total amount of items and include newly adopted rates.
- Property tax revenue data isn't available until after July 1, therefore prior year's levy amount was used and increased by a factor of 2.5%.
- Other Government Agency revenue includes \$187.5k FEMA grant reimbursement for emergency generators at Rincon and \$1.4 million in disaster relief funding related to the January 2023 storms.
- \$2 million in grant funding is expected for the Intertie project.
- Other Water Sales assumes \$1.375 million in State Water Project water sales due to 100% allocation.

Expense Notes:

- Debt service payments include Safety of the Dam Loan with the Bureau of Reclamation, Ojai CFD 2013-1, and LCRA aquatic play structure.
- Materials & Supplies Include the below:
 - Water Treatment Supplies (Liquid Oxygen, Chlorine 300% inc. etc.): \$744k
 - Pipeline General Supplies: \$508k
 - Gas & Maintenance: \$405k
 - Hydrants, meters, readers etc.: \$153k
- Outside Contracts Include the below:
 - State Water Project \$1,167,681
 - Software, bill printing, janitorial services, audit, & rate study \$278k
 - Water treatment includes San Antonio media filter, Scada integrator, & well work \$243k
 - Water Quality Consulting, testing & reporting work, LCRR service line invt.: \$262k
 - Standby Generators, pump repairs and testing, scada service \$182K
 - Pipeline work (eqpt rentals, paving, leak detection, fish screen, traffic control) \$239k
- Overhead is charged to LCRA for work done by the District. Overhead charges include payroll processing & administration, payment processing, IT administration, and staff administrative time. These costs are offset with services LCRA provides the District such as water shed management.
- Budget includes salaries and benefits for 61 full time District employees, 1 part time employee, 5 Board of Directors, and 36 retirees. LCRA has a total of 17 full time employees and an additional 27.5 full time equivalents.
- Benefits include a 10% increase for 2024 premiums
- Power purchased for pumping is estimated to be \$1.45 million for Legacy and \$260k for Ojai.



Casitas Municipal Water District
Revenue & Expense Budget FY2023-2024
Adjudication
 Manager Recommended

	FY2023-24
Revenue	Budget
Meter Charge- CMWD Residential	65,005
Meter Charge- OJAI Residential	55,954
Meter Charge- CMWD Commercial	17,648
Meter Charge- OJAI Commercial	25,495
Meter Charge- CMWD Industrial	1,156
Meter Charge- OJAI Industrial	49
Meter Charge- CMWD Ag	101,133
Meter Charge- CMWD Ag Residential	150,182
Meter Charge- OJAI Ag Residential	2,577
Meter Charge- CMWD Interdepartmental	2,913
Meter Charge- CMWD Resale	136,144
Meter Charge- CMWD Other	5,691
Meter Charge- OJAI Other	5,230
Meter Chg-CMWD Adjud Multi Res	48
Meter Chg-Ojai Adjud Multi Res	363
Meter Charge- CMWD Ag Multi Residential	4,928
Total Revenue	<u>574,516</u>
Expenses	
Other Professional Fees	574,266
Bank Fees	250
Total Expenses	<u>574,516</u>
Net assets, end of year	<u><u>-</u></u>

The City of Ventura initiated a water rights adjudication of four groundwater basins within the Ventura River watershed. A pass through fee called "Adjudication Charge" was passed through a proposition 218 process for the expected costs associated with the lawsuit.



Casitas Municipal Water District
Proposed Capital Projects
Proposed for 2023 / 2024
Manager Recommended

	Amount	Funding Source	Total
33-Garage & Safety			
Unit E01 - 2021 Ford F150 4x4	5,459	Water Rates/ Reserves	
Unit E03 - 2022 Ford F250 4x2 Utility	8,117	Water Rates/ Reserves	
Unit E04 - 2022 Ford F250 4x4 Utility	8,673	Water Rates/ Reserves	
Unit E05 - 2022 Ford F350 4x4 Utility	13,276	Water Rates/ Reserves	
Unit E06 - 2022 Ford F350 4x4 Utility	13,258	Water Rates/ Reserves	
Unit E07 - 2022 Ford F-350 4x4 Utility	17,196	Water Rates/ Reserves	
Unit E08 - 2022 Chevy Silverado 2500HD 4x4 Utility	9,419	Water Rates/ Reserves	
Unit E09 - 2022 Chevy Silverado 2500 HD 4x2 Utility	8,890	Water Rates/ Reserves	
Unit E10 - 2022 Chevy Silverado 2500 HD 4x2 Utility	8,890	Water Rates/ Reserves	
Unit E11 - 2022 Chevy Silverado 2500HD 4x4 Utility	9,419	Water Rates/ Reserves	
Unit #119 - JD 5100M Utility Tractor - Dept 55	22,681	Water Rates/ Reserves	
Unit #122 - Cat 420F Backhoe - Dept 53	30,832	Water Rates/ Reserves	
Unit #139 - 2022 Cat Mini Excavator 305-07CR - Dept 53	23,076	Water Rates/ Reserves	
Unit #90 - 2023 Freightliner M2106 - Dept 53	28,196	Water Rates/ Reserves	
Unit # 19 - Replacement - NEW ADDED VEHICLE	8,700	Water Rates/ Reserves	
Unit #35 - Replacement - NEW ADDED VEHICLE	9,410	Water Rates/ Reserves	
Unit #12 - Replacement - NEW ADDED VEHICLE	22,690	Water Rates/ Reserves	
Diesel Tank	7,500	Water Rates/ Reserves	
Master Lock Replacement	15,000	Water Rates/ Reserves	
Total Capital Projects Department - 33			270,683
40- Engineering CMWD Projects			
902/903 Robles Forebay Restoration and Timber Cutoff Wall*	1,000,000	FEMA Grant	
616 Facility Paving	100,000	Water Rates/ Reserves	
TBD5 MWWFP Piping Improvements	60,000	Water Rates/ Reserves	
205 Robles Canal Maintenance	104,000	Water Rates/ Reserves	
671 Matilija Conduit*	200,000	FEMA Grant	
TBD8 Robles Canal Access Road Paving*	300,000	FEMA Grant	
554 Emergency Generators at Rincon, Ave 1 and Ave 2 PP*	250,000	FEMA Grant 75%	
267 Robles Diversion Fish Passage Improvements	100,000	Water Rates/ Reserves	
527 Ventura-Santa Barbara Counties Intertie**	5,000,000	Grants/ rates	
628 Fortress Tank Site Stability	50,000	Water Rates/ Reserves	
TBD 11 Foothill Pipeline	300,000	Water Rates/ Reserves	
Total Capital CMWD Projects			7,464,000
40- Engineering CFD 2013-1 Projects Funding from Bond Proceeds			
423 West and East Ojai Avenue	968,655	CFD 2013-1	
TBD Foothill Pipeline	300,000	CFD 2013-1	
Total Capital CFD 2013-1 Projects			1,268,655
Total Capital Projects Department - 40			8,732,655
42 - Water Quality - Laboratory			
Platform Work Boat & Trailer	101,182	Water Rates/ Reserves	
Laboratory Incubator	5,726	Water Rates/ Reserves	
Reservoir Mixer Replacement Program	41,042	Water Rates/ Reserves	
Quanti-Tray Sealer Plus	5,675	Water Rates/ Reserves	
DBP Reduction by Converting Fat Pipe to Chloramines	280,500	Water Rates/ Reserves	
Laboratory Renovation Continued	5,000	Water Rates/ Reserves	
Backup Power at Panel for Laboratory	12,000	Water Rates/ Reserves	
Total Capital Projects Department - 42			451,125
50 - Utilities Maintenance			
Meter Replacements	90,400	Water Rates/ Reserves	
Total Capital Projects Department - 55			90,400

52 - Electrical Mechanical

Mira Monte Well Electrical Upgrade	9,800	Water Rates/ Reserves
Rosemount Level Sensors (3)	5,600	Water Rates/ Reserves
Rewind /Rehab 150HP Motor (San Antonio Boosters)	16,000	Water Rates/ Reserves
Rincon PP Overhead Structure (Unit#3)	14,200	Water Rates/ Reserves
Fairview Pump Plant Restoration	18,000	Water Rates/ Reserves
San Antonio MCC Breaker	19,500	Water Rates/ Reserves
Fairview #3 200 HP Motor rehab	22,500	Water Rates/ Reserves
Total Capital Projects Department - 52		105,600

53 - Pipeline

Rincon Regulator Vault Improvement (Carryover)	25,000	Water Rates/ Reserves
Vault Painting and Rehab Program (Carryover)	55,000	Water Rates/ Reserves
Vetical Mast Light Tower (tow behind)	22,000	Water Rates/ Reserves
Lower Rincon Main Crossing Replacements (2)	30,000	Water Rates/ Reserves
Matilija Conduit Abandonment Ojala Improvements	40,000	Water Rates/ Reserves
Total Capital Projects Department - 53		172,000

54 - Water Treatment

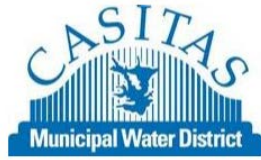
Filter Media Cleaning & Manifold Rehab	123,050	Water Rates/ Reserves
Replacement Pumps (Sludge Pump and Backwash Mix Pump)	11,200	Water Rates/ Reserves
Dam Intake Screen Maintenance	60,000	Water Rates/ Reserves
Facilty Paving Restoration Marion Walker Treatment Plant	48,000	Water Rates/ Reserves
Sludge Bed #3 Rehab	9,500	Water Rates/ Reserves
Mutual 7 Awning (sound mitigation)	17,000	Water Rates/ Reserves
Total Capital Projects Department - 54		268,750

62/63/64/65 - Recreation

Main Road improvement	70,000	Grant 50/50 matching
Campground Improvement Project	30,000	Grant 50/50 matching
Fox Improvement Project	140,000	Rates/ Reserves
Restroom Refurbishment	5,000	Rates/ Reserves
Unit #141 - 2022 Kubota MX5400HSTC	10,125	Rates/ Reserves
Reservation Software	25,000	Rates/ Reserves
Unit E02 - 2022 Chevy Traverse	6,807	Rates/ Reserves
Total Capital Projects Department - 62/63/64/65		286,932

Total Capital Projects / Budget 2023 / 2024

10,378,145



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

% of the Year Completed: 75.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance FY2022
Water Sales	9,835,923	151,895	5,246,477	7,418,622
Water Standby	5,783,364	472,738	4,251,906	4,267,884
Water Delinquency & Penalties	101,295	22,240	531,997	820,782
Water Other	16,930	120	16,380	14,300
Recreation- Operations	4,185,489	370,582	2,562,003	2,610,423
Recreation- Water Park	801,350	1,740	349,830	1,500
Miscellaneous Operational	44,040	-	2,501	147,035
Subtotal Operating Revenue (d)	20,768,391	1,019,314	12,961,093	15,280,546
Miscellaneous Non-Operational	743,911	35,519	501,212	246,597
Grants/ Reimbursements	850,000	-	29,239	425,334
Taxes & Assessments	6,830,685	1,148	4,328,240	3,928,134
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,424,596	36,667	4,858,691	4,600,066
Total Revenue (d+e)	29,192,987	1,055,981	17,819,784	19,880,611

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	4,589,446	53.34%	53.34%
-	1,531,458	73.52%	73.52%
-	(430,702)	525.20%	525.20%
-	550	96.75%	96.75%
-	1,623,486	61.21%	61.21%
-	451,520	43.66%	43.66%
-	41,539	5.68%	5.68%
-	7,807,298	62.41%	62.41%
-	242,699	67.38%	67.38%
-	820,761	3.44%	3.44%
-	2,502,445	63.36%	63.36%
-	-	0.00%	0.00%
-	3,565,905	57.67%	57.67%
-	11,373,203	61.04%	61.04%

Expenses

Administration	1,190,106	131,683	1,229,861	1,133,099
Board of Directors	251,492	8,542	85,148	97,335
District Maintenance	677,303	54,596	431,406	461,462
Electrical Mechanical	3,196,280	203,606	2,304,738	1,478,559
Engineering	1,436,349	111,784	1,028,132	1,022,864
Fisheries	624,151	50,839	390,460	390,385
General O&M	604,746	51,628	463,743	-
Human Resources	546,993	17,142	470,572	440,957
Information Technology	428,239	35,072	296,523	273,989
Management	1,663,455	86,535	845,108	779,123
Pipeline	1,735,866	159,092	1,112,576	1,166,531
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	339,320	2,985,355	2,566,712
Retirees	352,760	27,772	251,076	309,525
Safety / Garage	273,169	19,740	215,859	196,250
Utilities Maintenance	888,866	80,103	707,763	759,703
Water Conservation - P/R	757,637	48,213	451,934	469,549
Water Quality- Lab	913,535	61,411	577,291	526,692
Water Treatment	2,094,999	165,321	1,654,509	1,532,844
Total Operating Expenses (f)	22,553,013	1,652,400	15,502,053	13,605,579
Net, Operating gain/(loss) (d-f)	(1,784,622)	(633,086)	(2,540,960)	1,674,967
Net, total gain/(loss) (d+e-f)	6,639,974	(596,419)	2,317,731	6,275,033

21,322	(61,077)	103.34%	105.13%
-	166,344	33.86%	33.86%
20,466	225,431	63.69%	66.72%
70,399	821,143	72.11%	74.31%
88,565	319,652	71.58%	77.75%
-	233,691	62.56%	62.56%
818	140,185	76.68%	76.82%
-	76,421	86.03%	86.03%
23,133	108,583	69.24%	74.64%
7,450	810,897	50.80%	51.25%
52,180	571,110	64.09%	67.10%
12,880	1,918,832	60.71%	60.98%
-	101,684	71.17%	71.17%
158	57,152	79.02%	79.08%
3,037	178,066	79.63%	79.97%
581	305,122	59.65%	59.73%
52,726	283,518	63.19%	68.96%
211,382	229,108	78.97%	89.06%
565,097	6,485,863	68.74%	71.24%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,807,933	1,854	2,330,400	2,345,670
Mira Monte	-	-	0	28
USBR- Dam Safety Loan	77,228	-	77,228	-
State Water Project	1,135,687	78,646	1,112,564	962,432
Total Debt Service	4,020,848	80,500	3,520,192	3,308,130

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	477,533	82.99%	82.99%
-	(0)	0.00%	0.00%
-	(0)	100.00%	100.00%
-	23,124	97.96%	97.96%
-	500,656	87.55%	87.55%

	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	-	12,000	9,399
Electrical Mechanical	273,200	142,777	249,065	26,447
Engineering	3,580,000	920,940	2,811,455	1,676,107
Engineering- CFD	6,350,000	456,436	2,758,440	2,340,000
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	208,500	-	972	13,943
Recreation - Operations / Maint. / PR / Water Pk	112,500	174	204,121	197,415
Recreation - Aquatic Play Structure	-	1,106,833	2,531,712	-
Retirees	-	-	-	-
Safety / Garage	252,708	22,681	90,753	79,940
Utilities Maintenance	196,075	-	101,540	94,582
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	124,572	-	48,940	25,762
Water Treatment	222,200	1,155	220,703	145,731
Total Capital	11,363,255	2,650,995	9,029,702	4,609,327

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%
-	31,500	27.59%	27.59%
40,782	(16,647)	91.17%	106.09%
3,626,740	(2,858,195)	78.53%	179.84%
2,509,139	1,082,420	43.44%	82.95%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	207,528	0.47%	0.47%
2,830	(94,451)	181.44%	183.96%
315,894	(2,847,606)	0.00%	0.00%
-	-	0.00%	0.00%
16,000	145,955	35.91%	42.24%
15,893	78,642	51.79%	59.89%
-	-	0.00%	0.00%
11,022	64,610	39.29%	48.13%
8,806	(7,310)	99.33%	103.29%
6,547,107	(4,213,553)	79.46%	137.08%

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	(9,264,614)	(3,327,914)	(10,232,163)	(1,642,424)
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)				

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	4,171,123
U.S Bank Investments	9,912,550	10,723,107
U.S Bank Money Market Account	986,964	30,378
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	3,064,495
Total Reserves	25,112,056	17,992,658

March Summary

- Revenue compared to budget is significantly lower due to decreases in consumption mainly attributable to weather and customer conservation efforts.
- Admin department is over budget mainly due to the purchase of a used truck for the purchaser (budget in garage) and in outside contracts (rate study).
- Majority of the capital expenses relating to CFD 2013-1 include the West and East Ojai Ave Pipeline replacement project and mutual well #7.
- The Engineering capital expense line item include approx. \$730k in damages sustained from the January 2023 storm.

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	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	151,895.07	5,246,476.62	7,418,621.77	0.00	4,589,446.38	53.34
WATER SERVICES	16,930	0.00	16,260.00	14,300.00	0.00	670.00	96.04
WATER STANDBY	5,783,364	472,737.56	4,251,906.20	4,267,884.33	0.00	1,531,457.80	73.52
WATER DELINQUENCY	101,295	22,239.50	531,996.71	820,782.38	0.00	(430,701.71)	525.20
WATER REVENUE OTHER	461,888	4,775.78	326,176.91	59,169.33	0.00	135,711.09	70.62
CAPITAL FACILITIES	44,040	0.00	2,084.74	146,089.31	0.00	41,955.26	4.73
INTEREST	282,023	30,863.28	176,319.79	189,267.87	0.00	105,703.21	62.52
TAXES & ASSESSMENTS	2,640,736	647.99	1,647,110.64	1,536,217.61	0.00	993,625.36	62.37
OTHER GOVT. AGENCIES	867,481	0.00	38,296.02	433,759.20	0.00	829,184.98	4.41
MISCELLANEOUS REVENUES	146,641	0.00	240,543.73	143,064.70	0.00	(93,902.73)	164.04
TOTAL NON DEPARTMENTAL	20,180,321	683,159.18	12,477,171.36	15,029,156.50	0.00	7,703,149.64	61.83
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	355,876.31	2,443,411.15	2,482,335.54	0.00	1,596,641.85	60.48
RECREATION-CONCESSION	145,436	14,749.26	118,502.48	126,763.97	0.00	26,933.52	81.48
RECREATION OTHER	0	(44.00)	89.25	1,323.01	0.00	(89.25)	0.00
TOTAL RECREATION - OPERATIONS	4,185,489	370,581.57	2,562,002.88	2,610,422.52	0.00	1,623,486.12	61.21
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	9,348	0.00	5,288.17	0.00	0.00	4,059.83	56.57
RECREATION-WATER PARK	792,002	1,740.00	344,541.50	1,500.00	0.00	447,460.50	43.50
TOTAL RECREATION - WATER PARK	801,350	1,740.00	349,829.67	1,500.00	0.00	451,520.33	43.66
TOTAL REVENUES	25,167,160	1,055,480.75	15,389,003.91	17,641,079.02	0.00	0.00	61.15

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	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	27,772.16	251,076.14	309,524.67	0.00	101,684.04	71.17
TOTAL RETIREES	352,760	27,772.16	251,076.14	309,524.67	0.00	101,684.04	71.17
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	4,138.58	41,385.80	44,792.22	0.00	89,307.40	31.67
Benefits	80,658	4,134.91	38,479.32	49,885.61	0.00	42,179.06	47.71
Services & Supplies	40,140	268.09	5,282.64	2,657.15	0.00	34,857.36	13.16
TOTAL BOARD OF DIRECTORS	251,492	8,541.58	85,147.76	97,334.98	0.00	166,343.82	33.86
<u>MANAGEMENT</u>							
Salaries	701,029	55,510.62	514,703.54	465,212.93	0.00	186,324.96	73.42
Benefits	173,674	19,749.44	166,667.43	148,959.16	0.00	7,006.10	95.97
Services & Supplies	788,753	11,275.39	163,737.04	164,951.37	7,450.00	617,565.46	21.70
TOTAL MANAGEMENT	1,663,455	86,535.45	845,108.01	779,123.46	7,450.00	810,896.52	51.25
<u>HUMAN RESOURCES</u>							
Salaries	157,687	12,090.40	115,862.59	110,929.31	0.00	41,824.01	73.48
Benefits	35,836	4,092.46	37,331.27	34,398.02	0.00	1,495.68	104.17
Services & Supplies	353,470	959.53	317,378.28	295,629.79	0.00	36,091.72	89.79
TOTAL HUMAN RESOURCES	546,992	17,142.39	470,572.14	440,957.12	0.00	76,420.05	86.03
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	19,912.15	185,183.83	178,358.01	0.00	66,891.37	73.46
Benefits	85,151	9,395.81	80,239.16	72,593.15	0.00	4,912.00	94.23
Services & Supplies	91,013	5,763.97	31,099.76	23,037.60	23,132.93	36,779.81	59.59
TOTAL INFORMATION TECHNOLOGY	428,239	35,071.93	296,522.75	273,988.76	23,132.93	108,583.18	74.64
<u>WATER CONSERVATION</u>							
Salaries	452,684	32,690.33	283,012.77	297,224.38	0.00	169,671.23	62.52
Benefits	147,077	12,259.06	108,182.34	118,685.86	0.00	38,895.11	73.55
Services & Supplies	157,875	3,263.68	60,738.67	53,639.03	581.00	96,555.33	38.84
TOTAL WATER CONSERVATION	757,636	48,213.07	451,933.78	469,549.27	581.00	305,121.67	59.73
<u>FISHERIES</u>							
Salaries	435,261	34,663.66	260,452.29	258,928.85	0.00	174,808.51	59.84
Benefits	133,818	11,534.00	100,660.59	101,303.11	0.00	33,156.92	75.22
Services & Supplies	55,073	4,641.21	29,347.05	30,152.76	0.00	25,725.45	53.29
TOTAL FISHERIES	624,151	50,838.87	390,459.93	390,384.72	0.00	233,690.88	62.56
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	62,728.51	578,642.47	514,269.28	0.00	218,945.21	72.55
Benefits	271,406	27,744.41	247,389.49	201,507.34	0.00	24,016.84	91.15
Services & Supplies	720,990	41,209.65	481,057.56	406,457.74	21,321.60	218,610.34	69.68
Other Operating Expenses	(522,650)	0.00	0.00	0.00	0.00	(522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	131,682.57	1,307,089.52	1,122,234.36	21,321.60	(61,077.61)	104.82

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	0	0.00	0.00	5,881.32	0.00	0.00	0.00
Benefits	0	0.00	0.00	1,541.03	0.00	0.00	0.00
Services & Supplies	0	0.00	0.00	3,442.39	0.00	0.00	0.00
TOTAL WAREHOUSE	0	0.00	0.00	10,864.74	0.00	0.00	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	8,795.56	0.00	11,935.52	3.74
Benefits	4,792	99.31	963.60	2,954.62	0.00	3,828.54	20.11
Services & Supplies	47,612	2,965.03	51,857.41	46,477.88	157.52	(4,402.93)	109.25
Services & Supplies-W.O.	252,708	22,680.66	90,686.28	72,620.75	15,999.52	146,022.32	42.22
TOTAL GARAGE	317,511	25,745.00	143,970.50	130,848.81	16,157.04	157,383.45	50.43
<u>SAFETY</u>							
Salaries	124,584	10,207.84	99,400.25	81,245.56	0.00	25,183.30	79.79
Benefits	46,987	4,638.75	43,870.71	41,630.13	0.00	3,116.14	93.37
Services & Supplies	36,793	1,829.33	19,303.84	15,146.04	0.00	17,488.66	52.47
Services & Supplies-W.O.	0	0.00	66.82	7,319.09	0.00	(66.82)	0.00
TOTAL SAFETY	208,363	16,675.92	162,641.62	145,340.82	0.00	45,721.28	78.06
<u>ENGINEERING</u>							
Salaries	896,070	63,788.84	581,430.08	460,590.40	0.00	314,639.52	64.89
Benefits	264,775	25,515.95	212,904.09	199,003.85	0.00	51,870.52	80.41
Services & Supplies	275,505	22,478.88	233,798.00	363,270.06	88,565.28	(46,858.78)	117.01
Salaries - Work Orders	0	4,935.86	59,939.37	149,446.68	0.00	(59,939.37)	0.00
Benefits - Work Orders	0	657.79	6,478.22	20,814.91	0.00	(6,478.22)	0.00
Services & Supplies-W.O.	9,930,000	1,340,073.84	5,331,833.63	3,845,846.24	6,135,879.60	(1,537,713.23)	115.49
TOTAL ENGINEERING	11,366,349	1,457,451.16	6,426,383.39	5,038,972.14	6,224,444.88	(1,284,479.56)	111.30
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	30,409.33	271,870.73	269,466.98	0.00	101,210.55	72.87
Benefits	157,903	15,224.50	136,070.96	122,714.59	0.00	21,831.70	86.17
Services & Supplies	382,550	15,777.63	169,348.84	134,510.36	52,726.37	160,475.28	58.05
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	0.00	49,209.41	25,761.77	11,022.41	64,339.84	48.35
TOTAL WATER QUALITY - LAB	1,038,106	61,411.46	631,163.78	552,453.70	63,748.78	343,193.53	66.94
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	49,200.57	354,944.02	393,732.50	0.00	69,676.38	83.59
Benefits	187,329	18,276.00	160,110.31	174,697.25	0.00	27,218.74	85.47
Services & Supplies	276,917	12,626.70	192,708.92	191,273.04	3,036.55	81,171.53	70.69
Salaries - Work Orders	0	117.89	12,242.82	0.00	0.00	(12,242.82)	0.00
Benefits - Work Orders	0	9.02	1,307.46	0.00	0.00	(1,307.46)	0.00
Services & Supplies-W.O.	196,075	5.79	101,918.37	94,582.04	15,892.69	78,263.94	60.08
TOTAL UTILITIES MAINTENANCE	1,084,941	80,235.97	823,231.90	854,284.83	18,929.24	242,780.31	77.62

CASITAS MUNICIPAL WATER DISTRICT
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 AS OF: MARCH 31ST, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>ELECTRICAL MECHANICAL</u>							
Salaries	630,225	78,487.29	523,261.02	474,946.51	0.00	106,964.17	83.03
Benefits	227,798	21,599.31	189,716.52	199,552.43	0.00	38,081.40	83.28
Services & Supplies	2,338,258	103,519.66	1,591,760.35	804,060.33	70,398.99	676,098.66	71.09
Salaries - Work Orders	0	0.00	9,081.51	0.00	0.00	(9,081.51)	0.00
Benefits - Work Orders	0	0.00	695.17	0.00	0.00	(695.17)	0.00
Services & Supplies-W.O.	273,200	142,777.48	244,507.48	26,447.41	40,781.80	(12,089.28)	104.43
TOTAL ELECTRICAL MECHANICAL	3,469,481	346,383.74	2,559,022.05	1,505,006.68	111,180.79	799,278.27	76.96
<u>DIST MAINT - PIPELINE</u>							
Salaries	602,626	40,518.29	408,008.57	500,981.71	0.00	194,617.25	67.71
Benefits	234,080	20,433.72	188,669.65	218,656.30	0.00	45,410.48	80.60
Services & Supplies	899,160	98,139.58	515,897.78	446,892.90	52,179.96	331,081.76	63.18
Salaries - Work Orders	0	23,093.63	96,752.91	0.00	0.00	(96,752.91)	0.00
Benefits - Work Orders	0	2,518.35	9,493.66	0.00	0.00	(9,493.66)	0.00
Services & Supplies-W.O.	208,500	164.52	2,892.25	13,942.50	0.00	205,607.75	1.39
TOTAL DIST MAINT - PIPELINE	1,944,365	184,868.09	1,221,714.82	1,180,473.41	52,179.96	670,470.67	65.52
<u>WATER TREATMENT</u>							
Salaries	821,521	74,728.19	654,103.29	624,774.11	0.00	167,417.99	79.62
Benefits	310,778	30,579.76	281,563.87	307,392.45	0.00	29,214.18	90.60
Services & Supplies	962,701	60,012.83	718,841.62	600,677.49	211,382.27	32,476.61	96.63
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	1,155.00	220,963.86	145,731.49	8,806.46	(7,570.32)	103.41
TOTAL WATER TREATMENT	2,317,200	166,475.78	1,883,825.17	1,678,575.54	220,188.73	213,185.93	90.80
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	27,545.36	184,980.60	196,307.70	0.00	98,000.20	65.37
Benefits	114,945	10,257.37	93,478.64	100,306.77	0.00	21,466.38	81.32
Services & Supplies	279,377	16,793.27	269,267.40	1,125,361.79	20,465.82	(10,356.22)	103.71
Salaries - Work Orders	0	4,132.42	15,888.23	0.00	0.00	(15,888.23)	0.00
Benefits - Work Orders	0	316.87	1,219.13	0.00	0.00	(1,219.13)	0.00
Services & Supplies-W.O.	43,500	217.84	12,977.50	9,399.43	0.00	30,522.50	29.83
TOTAL OPERATIONS - MAINTENANCE	720,803	59,263.13	577,811.50	1,431,375.69	20,465.82	122,525.50	83.00
<u>GENERAL O&M</u>							
Salaries	446,957	35,446.15	323,751.09	0.00	0.00	123,206.16	72.43
Benefits	145,410	14,883.92	133,999.04	0.00	0.00	11,410.48	92.15
Services & Supplies	12,379	1,297.76	5,992.99	0.00	817.92	5,568.09	55.02
Salaries - Work Orders	0	970.73	10,931.50	0.00	0.00	(10,931.50)	0.00
Benefits - Work Orders	0	160.81	1,766.59	0.00	0.00	(1,766.59)	0.00
TOTAL GENERAL O&M	604,746	52,759.37	476,441.21	0.00	817.92	127,486.64	78.92
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	105,873.48	922,567.64	851,936.63	0.00	394,144.36	70.07
Benefits	424,911	38,472.13	347,903.70	353,688.55	0.00	77,007.68	81.88
Services & Supplies	286,343	24,237.77	241,431.80	176,958.53	7,002.64	37,908.06	86.76
Other Operating Expenses	522,650	0.00	0.00	0.00	0.00	522,650.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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	168,583.38	1,511,903.14	1,382,724.17	7,002.64	1,031,710.10	59.55
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	48,470.52	416,186.25	352,982.19	0.00	173,762.75	70.55
Benefits	128,700	11,861.53	126,018.11	114,254.37	0.00	2,682.27	97.92
Services & Supplies	482,370	63,508.17	375,997.99	332,573.36	618.29	105,753.72	78.08
Services & Supplies-W.O.	112,500	0.00	199,733.02	197,274.30	2,830.00	(90,063.02)	180.06
TOTAL RECREATION - MAINTENANCE	1,313,519	123,840.22	1,117,935.37	997,084.22	3,448.29	192,135.72	85.37
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	56,274.80	0.00	133,186.64	3.30
Benefits	34,944	583.13	5,735.93	17,411.52	0.00	29,207.90	16.41
Services & Supplies	122,800	15,067.59	119,435.92	95,299.09	2,700.00	664.08	99.46
TOTAL RECREATION - PUBLIC REL	295,477	15,650.72	129,718.01	168,985.41	2,700.00	163,058.62	44.82
<u>RECREATION - WATER PARK</u>							
Salaries	676,364	18,020.79	269,993.51	117,925.44	0.00	406,370.09	39.92
Benefits	89,128	4,988.48	54,816.35	57,911.26	0.00	34,311.22	61.50
Services & Supplies	104,463	8,236.87	100,721.34	39,496.18	2,559.55	1,181.61	98.87
Services & Supplies-W.O.	0	173.75	4,388.19	0.00	0.00	(4,388.19)	0.00
TOTAL RECREATION - WATER PARK	869,954	31,419.89	429,919.39	215,332.88	2,559.55	437,474.73	49.71
TOTAL EXPENDITURES	33,993,489	3,196,561.85	22,193,591.88	19,175,420.38	6,796,309.17	5,003,587.74	85.28
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	(2,141,081.10)	(6,804,587.97)	(1,534,341.36)	(6,796,309.17)	(5,003,587.74)	154.09

CASITAS MUNICIPAL WATER DISTRICT
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	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	791,757.28	6,745,112.72	6,233,771.17	0.00	2,964,325.56	69.47
BENEFITS	3,650,546	305,156.60	2,760,046.48	2,717,093.81	0.00	890,499.40	75.61
SERVICES & SUPPLIES	9,270,250	555,485.72	6,190,442.93	5,615,228.33	565,096.69	2,514,710.23	72.87
SALARIES-WORK ORDERS	0	33,250.53	216,789.67	149,577.16	0.00 (216,789.67)	0.00
BENEFITS-WORK ORDERS	0	3,662.84	22,023.27	20,824.89	0.00 (22,023.27)	0.00
SERVICES & SUPPLIES - W.O.	<u>11,363,255</u>	<u>1,507,248.88</u>	<u>6,259,176.81</u>	<u>4,438,925.02</u>	<u>6,231,212.48</u> (<u>1,127,134.51)</u>	<u>109.92</u>
TOTAL EXPENDITURES	33,993,489	3,196,561.85	22,193,591.88	19,175,420.38	6,796,309.17	5,003,587.74	85.28

Non-Budgeted Items Log Sheet - FY 2023

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
10-Aug-22	Camp Chaffee Temporary Pump Station	\$ 105,000.00			N
12-Oct-22	Grant Application Services 2022 Urban Drought Communities-Interconnect Project	\$ 34,260.00			N
12-Oct-22	Grant Application Services 2022 Urban Drought Communities-Interconnect Project	\$ 13,500.00			N
26-Oct-22	Dam Intake Structure Anodes Replacement	\$ 48,000.00			Y
22-Feb-23	Pipeline Yard Paving	\$ 65,000.00			N
22-Mar-23	Eng Manager promotion	\$ 5,950.00			N
12-Apr-23	Water Rate Study Consultant	\$ 98,775.00			N
12-Apr-23	LCRA Aquatic Play Structure	\$ 150,000.00			N
Total		\$ 520,485.00	\$ -		



Consumption Report

Water Sales FY 2022-2023 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date	
													2022/ 2023	2021/ 2022
													Total	Total
AD Ag-Domestic	346	425	398	280	128	21	19	26	11	-	-	-	1,652	2,074
MAD Ag-Domestic Multi	15	15	16	12	7	1	3	1	1	-	-	-	71	83
AG Ag	218	260	237	183	91	8	8	25	6	-	-	-	1,034	1,390
C Commercial	125	120	106	72	46	28	26	28	27	-	-	-	577	630
DI Interdepartmental	22	7	6	3	1	1	1	4	1	-	-	-	46	87
F Fire	0	0	0	0	-	-	0	-	0	-	-	-	0	0
I Industrial	1	1	2	1	1	1	1	1	1	-	-	-	11	14
OT Other	28	32	25	20	15	8	6	6	8	-	-	-	149	161
R Residential	239	226	242	197	131	95	74	81	81	-	-	-	1,366	1,560
RM Residential Multi	33	33	32	26	22	19	15	17	16	-	-	-	214	232
RS - P Resale Pumped	46	57	119	97	67	41	34	1	18	-	-	-	480	557
RS - G Resale Gravity	64	164	174	141	128	132	93	15	15	-	-	-	927	2,551
TE Temporary	3	3	2	1	1	1	0	0	0	-	-	-	13	10
Total	1,141	1,342	1,359	1,034	638	356	281	205	185	-	-	-	6,541	9,350
CMWD	950	1,160	1,160	869	527	277	220	138	115	-	-	-	5,416	8,130
OJAI	191	183	199	165	110	79	60	67	70	-	-	-	1,125	1,220
Total 2021 / 2022	1,666	1,692	1,655	1,098	1,050	492	343	654	700	711	930	1,076	N/A	12,067