

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#

July 21, 2023

10:00 a.m.

Agenda

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of Cost Sharing Request for Rehabilitation of the Fairview Reservoir Site Access Road (unbudgeted project).
5. Review of Financial Statements for May 2023.
6. Review of Consumption Report for May 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 Cost Sharing Request for Rehabilitation of the Fairview Reservoir Site Access Road (unbudgeted project)**
Date: July 14, 2023

RECOMMENDATION:

Finance Committee recommend the Board of Directors approve a sharing of cost for rehabilitation of the Fairview Reservoir Access Road in the amount of \$68,747.

BACKGROUND:

In April of 2023, District staff was contacted by Steve Barnard of Barnard Properties, LLC regarding cost sharing of the rehabilitation of the access road for Casitas' Fairview Reservoir Site access road.

The project involves rebuilding of the road that passes through the Barnard property orchards and includes both an upper and lower road rehabilitation in the amount of \$171,868.

Barnard Properties, LLC has requested a cost share of 50% of this cost or \$85,934.

While Casitas owns an easement for this access road, the easement agreement does not currently have a provision for road maintenance.

The Finance Committee reviewed this item at the June 2023 Committee Meeting and directed staff to meet with the property owner and their contractor to discuss the details of the road remediation and ensure it is adequate.

DISCUSSION:

This access road provides necessary access for Casitas staff to the Fairview Reservoirs in order to conduct maintenance, water quality testing, and other tasks related to the operation of the drinking water system.

The access road is in a poor condition due to years of use which has been exacerbated by this year's storm activity (pictures attached).

The project involves the rehabilitation of approximately 38,400 square-feet of paved surface. Staff has reviewed this cost and believes it is in line with what the District's recent cost expectations expects for its paving projects.

In the absence of a road maintenance agreement, State law requires the users of a private road to share in its maintenances costs in proportion to their use:

Appendix E - California Civil Code Section 845

§845 Private Easement Maintenance by Owner of Easement or Land Easement Attached to - Apportionment of Cost - Actions

(a) The owner of any easement in the nature of a private right-of-way, or of any land to which any such easement is attached, shall maintain it in repair.

(b) If the easement is owned by more than one person, or is attached to parcels of land under different ownership, the cost of maintaining it in repair shall be shared by each owner of the easement or the owners of the parcels of land, as the case may be, pursuant to the terms of any agreement entered into by the parties for that purpose. If any owner who is a party to the agreement refuses to perform or fails after demand in writing to pay the owner's proportion of the cost, an action for specific performance or contribution may be brought against that owner in a court of competent jurisdiction by the other owners, either jointly or severally.

(c) In the absence of an agreement, the cost shall be shared proportionately to the use made of the easement by each owner.

Due to the value to the District of the use of this road and a cost that appears commensurate with the project's scope and the District's proportional use (40%), staff recommends that the District share in the amount not to exceed \$68,747.

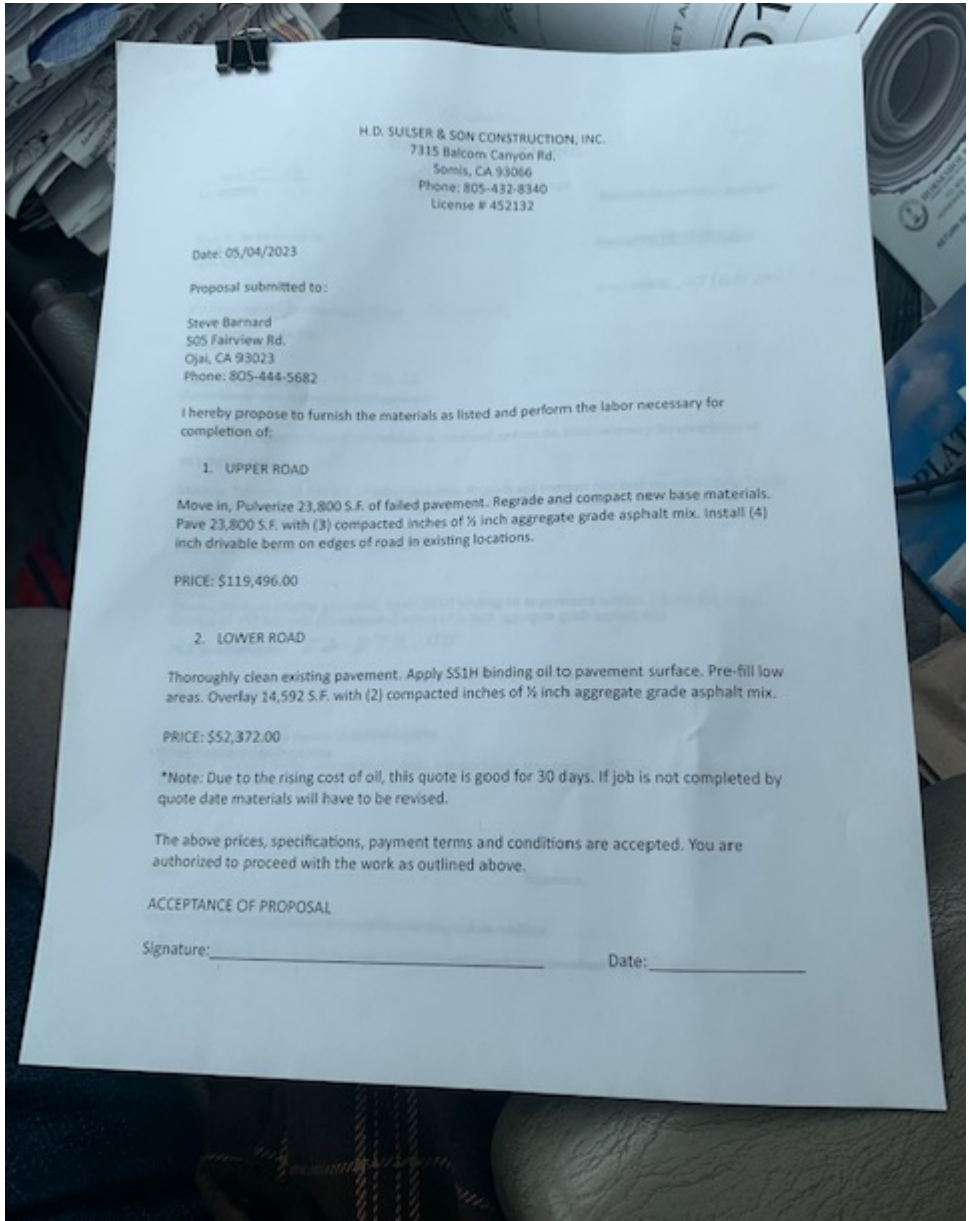
Subsequent to the June Finance Committee Meeting, Casitas staff met with the property owner (Steve Barnard) and the contractor (Doug Sulser of H.D. Sulser and Son Construction) and discussed the details of the proposed remediation.

The contractor indicated that the upper portion of the road, the asphalt road surface will be pulverized in place, reshaped, compacted, and repaved with 3" asphalt thickness to the same width as is existing.

The lower section of the road would be cleaned, fill voids, and smooth and apply a 2" overlay on top of the existing prepared asphalt.

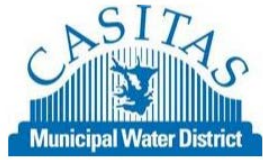
Casitas staff believes this is adequate preparation/repair for the District's needs.

Written Estimate of Access Road Rehabilitation Costs provided to Barnard



Map of Fairview Reservoirs Access Road





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

% of the Year Completed: 91.67%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance FY2022
Water Sales	9,835,923	483,896	6,020,670	8,745,175
Water Standby	5,783,364	472,600	5,197,182	5,204,215
Water Delinquency & Penalties	101,295	46,208	624,080	988,206
Water Other	16,930	1,230	20,680	14,925
Recreation- Operations	4,185,489	485,010	3,607,603	3,594,479
Recreation- Water Park	801,350	78,562	428,498	58,975
Miscellaneous Operational	44,040	142	2,643	163,338
Subtotal Operating Revenue (d)	20,768,391	1,567,648	15,901,355	18,769,313
Miscellaneous Non-Operational	743,911	47,568	576,916	319,270
Grants/ Reimbursements	850,000	40,744	69,983	433,380
Taxes & Assessments	6,830,685	210,704	7,441,261	6,570,475
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,424,596	299,016	8,088,160	7,323,124
Total Revenue (d+e)	29,192,987	1,866,664	23,989,516	26,092,437

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	3,815,253	61.21%	61.21%
-	586,182	89.86%	89.86%
-	(522,785)	616.10%	616.10%
-	(3,750)	122.15%	122.15%
-	577,886	86.19%	86.19%
-	372,852	53.47%	53.47%
-	41,397	6.00%	6.00%
-	4,867,036	76.57%	76.57%
-	166,995	77.55%	77.55%
-	780,017	8.23%	8.23%
-	(610,576)	108.94%	108.94%
-	-	0.00%	0.00%
-	336,436	96.01%	96.01%
-	5,203,471	82.18%	82.18%

Expenses				
Administration	1,190,106	132,626	1,509,547	1,395,841
Board of Directors	251,492	10,891	100,760	120,576
District Maintenance	677,303	76,330	586,818	554,652
Electrical Mechanical	3,196,280	129,240	2,607,153	1,692,409
Engineering	1,436,349	121,812	1,227,708	1,397,571
Fisheries	624,151	44,674	484,740	469,483
General O&M	604,746	56,560	574,567	-
Human Resources	546,993	17,274	504,087	471,258
Information Technology	428,239	34,580	366,237	341,254
Management	1,663,455	95,478	1,003,827	973,669
Pipeline	1,675,866	128,950	1,335,549	1,402,134
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	358,359	3,631,107	3,232,701
Retirees	352,760	30,108	308,956	365,830
Safety / Garage	273,169	20,382	258,557	233,624
Utilities Maintenance	888,866	82,727	863,258	937,006
Water Conservation - P/R	757,637	60,037	559,050	569,947
Water Quality- Lab	913,535	88,238	727,213	654,154
Water Treatment	2,094,999	201,137	2,004,763	1,849,173
Total Operating Expenses (f)	22,493,013	1,689,405	18,653,896	16,661,283
Net, Operating gain/(loss) (d-f)	(1,724,622)	(121,757)	(2,752,541)	2,108,030
Net, total gain/(loss) (d+e-f)	6,699,974	177,259	5,335,620	9,431,154

103,961	(423,403)	126.84%	135.58%
-	150,732	40.06%	40.06%
6,733	83,752	86.64%	87.63%
42,718	546,409	81.57%	82.90%
37,224	171,417	85.47%	88.07%
-	139,411	77.66%	77.66%
-	30,179	95.01%	95.01%
-	42,906	92.16%	92.16%
17,861	44,141	85.52%	89.69%
7,450	652,178	60.35%	60.79%
28,694	311,623	79.69%	81.41%
18,745	1,267,215	73.85%	74.23%
-	43,804	87.58%	87.58%
158	14,454	94.65%	94.71%
4,417	21,191	97.12%	97.62%
281	198,306	73.79%	73.83%
40,476	145,846	79.60%	84.03%
172,688	(82,452)	95.69%	103.94%
481,405	3,357,711	82.93%	85.07%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,807,933	10	2,334,886	2,351,804
Mira Monte	-	-	0	85
USBR- Dam Safety Loan	77,228	-	77,228	-
State Water Project	1,135,687	14,098	1,206,753	993,948
Total Debt Service	4,020,848	14,109	3,618,867	3,345,836

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	473,047	83.15%	83.15%
-	(0)	0.00%	0.00%
-	(0)	100.00%	100.00%
-	(71,066)	106.26%	106.26%
-	401,981	90.00%	90.00%

	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	19,392
Electrical Mechanical	273,200	7,381	261,670	60,968
Engineering	3,580,000	477,429	3,752,180	1,880,549
Engineering- CFD	6,350,000	333,648	3,116,859	2,651,918
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	268,500	137,406	138,378	21,491
Recreation - Operations / Maint. / PR / Water Pk	112,500	-	204,121	211,812
Recreation - Aquatic Play Structure	-	115,015	2,889,440	-
Retirees	-	-	-	-
Safety / Garage	252,708	-	106,753	85,120
Utilities Maintenance	196,075	11,074	112,614	94,582
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	124,572	8,223	57,614	25,762
Water Treatment	222,200	7,357	228,061	174,491
Total Capital	11,423,255	1,097,533	10,879,689	5,226,085

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%
6,463	25,037	27.59%	42.44%
32,199	(20,668)	95.78%	107.57%
2,991,104	(3,163,284)	104.81%	188.36%
2,159,190	1,073,951	49.08%	83.09%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
6,870	123,252	51.54%	54.10%
2,830	(94,451)	181.44%	183.96%
58,180	(2,947,620)	0.00%	0.00%
-	-	0.00%	0.00%
-	145,955	42.24%	42.24%
30,893	52,569	57.43%	73.19%
-	-	0.00%	0.00%
44,239	22,719	46.25%	81.76%
1,449	(7,310)	102.64%	103.29%
5,333,417	(4,789,851)	95.24%	141.93%

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)	(934,383)	(9,162,936)	859,233

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	5,444,233
U.S Bank Investments	9,912,550	10,684,400
U.S Bank Money Market Account	986,964	55,984
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	2,614,445
Total Reserves	25,112,056	18,802,617

May Summary

- Revenue compared to budget is significantly lower due to decreases in consumption mainly attributable to weather and customer conservation efforts.

- The Engineering encumbered balance includes \$1.3M related to the Ventura County Santa Barbara County Intertie project and \$1.6M for the Rincon Generators.

- The Engineering capital expense line item include approx. \$297k in damages sustained from the January 2023 storm and approx. \$1.7M year to date. \$154k is related to Ventura County Santa Barbara County Intertie project.

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	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	9,835,923	483,896.42	6,020,670.16	8,745,174.84	0.00	3,815,252.84	61.21
WATER SERVICES	16,930	300.00	18,760.00	14,925.00	0.00 (	1,830.00)	110.81
WATER STANDBY	5,783,364	472,599.75	5,197,181.69	5,204,214.84	0.00	586,182.31	89.86
WATER DELINQUNCY	101,295	46,208.43	624,079.53	988,206.30	0.00 (	522,784.53)	616.10
WATER REVENUE OTHER	461,888	2,771.57	332,642.13	60,859.32	0.00	129,245.87	72.02
CAPITAL FACILITIES	44,040	0.00	2,084.74	162,186.71	0.00	41,955.26	4.73
INTEREST	282,023	45,867.63	247,500.15	260,455.94	0.00	34,522.85	87.76
TAXES & ASSESSMENTS	2,640,736	15,771.76	2,839,351.81	2,629,674.95	0.00 (	198,615.81)	107.52
OTHER GOVT. AGENCIES	867,481	47,083.90	85,379.92	447,702.26	0.00	782,101.08	9.84
MISCELLANEOUS REVENUES	146,641	174,296.72	414,840.45	143,064.70	0.00 (	268,199.45)	282.90
TOTAL NON DEPARTMENTAL	20,180,321	1,288,796.18	15,782,490.58	18,656,464.86	0.00	4,397,830.42	78.21
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	461,566.33	3,435,005.34	3,421,481.30	0.00	605,047.66	85.02
RECREATION-CONCESSION	145,436	23,415.40	172,155.09	169,246.24	0.00 (	26,719.09)	118.37
RECREATION OTHER	0	27.80	442.82	3,751.88	0.00 (	442.82)	0.00
TOTAL RECREATION - OPERATIONS	4,185,489	485,009.53	3,607,603.25	3,594,479.42	0.00	577,885.75	86.19
<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	78,562.00	423,209.50	58,975.00	0.00	368,792.50	53.44
TOTAL RECREATION - WATER PARK	801,350	78,562.00	428,497.67	58,975.00	0.00	372,852.33	53.47
TOTAL REVENUES	25,167,160	1,852,367.71	19,818,591.50	22,309,919.28	0.00	0.00	78.75

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	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	352,760	30,107.58	308,955.88	365,829.86	0.00	43,804.30	87.58
TOTAL RETIREES	352,760	30,107.58	308,955.88	365,829.86	0.00	43,804.30	87.58
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	4,356.40	46,474.62	58,653.62	0.00	84,218.58	35.56
Benefits	80,658	4,534.84	46,888.51	58,887.09	0.00	33,769.87	58.13
Services & Supplies	40,140	1,999.94	7,396.61	3,035.21	0.00	32,743.39	18.43
TOTAL BOARD OF DIRECTORS	251,492	10,891.18	100,759.74	120,575.92	0.00	150,731.84	40.06
<u>MANAGEMENT</u>							
Salaries	701,029	51,491.32	601,342.70	571,093.02	0.00	99,685.80	85.78
Benefits	173,674	23,749.37	208,509.19	186,390.73	0.00	(34,835.66)	120.06
Services & Supplies	788,753	20,237.68	193,975.54	216,185.71	7,450.00	587,326.96	25.54
TOTAL MANAGEMENT	1,663,455	95,478.37	1,003,827.43	973,669.46	7,450.00	652,177.10	60.79
<u>HUMAN RESOURCES</u>							
Salaries	157,687	12,090.40	140,043.39	133,741.46	0.00	17,643.21	88.81
Benefits	35,836	5,125.65	46,562.06	41,798.02	0.00	(10,726.47)	129.93
Services & Supplies	353,470	58.39	317,481.37	295,718.46	0.00	35,988.63	89.82
TOTAL HUMAN RESOURCES	546,992	17,274.44	504,086.82	471,257.94	0.00	42,905.37	92.16
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	19,912.16	225,008.16	216,369.69	0.00	27,067.04	89.26
Benefits	85,151	11,023.02	100,657.99	88,786.31	0.00	(15,506.83)	118.21
Services & Supplies	91,013	3,645.11	40,571.13	36,097.91	17,861.01	32,580.36	64.20
TOTAL INFORMATION TECHNOLOGY	428,239	34,580.29	366,237.28	341,253.91	17,861.01	44,140.57	89.69
<u>WATER CONSERVATION</u>							
Salaries	452,684	32,387.65	348,156.43	363,374.08	0.00	104,527.57	76.91
Benefits	147,077	14,685.12	135,147.79	145,480.33	0.00	11,929.66	91.89
Services & Supplies	157,875	12,963.83	75,745.90	61,092.27	281.00	81,848.10	48.16
TOTAL WATER CONSERVATION	757,636	60,036.60	559,050.12	569,946.68	281.00	198,305.33	73.83
<u>FISHERIES</u>							
Salaries	435,261	29,041.19	324,063.07	312,820.37	0.00	111,197.73	74.45
Benefits	133,818	13,699.22	125,988.65	123,237.74	0.00	7,828.86	94.15
Services & Supplies	55,073	1,933.52	34,687.83	33,424.80	0.00	20,384.67	62.99
TOTAL FISHERIES	624,151	44,673.93	484,739.55	469,482.91	0.00	139,411.26	77.66
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	62,818.00	704,157.87	628,333.69	0.00	93,429.81	88.29
Benefits	271,406	32,749.79	307,813.63	252,466.33	0.00	(36,407.30)	113.41
Services & Supplies	720,990	37,058.17	569,601.45	500,772.59	103,961.49	47,426.56	93.42
Other Operating Expenses	(522,650)	0.00	0.00	0.00	0.00	(522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	132,625.96	1,581,572.95	1,381,572.61	103,961.49	(418,200.93)	133.00

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 91.67

	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	7,157.68	0.00	0.00	0.00
Benefits	0	0.00	0.00	1,893.76	0.00	0.00	0.00
Services & Supplies	0	0.00	5,202.56	5,216.79	0.00	(5,202.56)	0.00
TOTAL WAREHOUSE	0	0.00	5,202.56	14,268.23	0.00	(5,202.56)	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	10,648.38	0.00	11,935.52	3.74
Benefits	4,792	99.31	1,162.22	3,594.21	0.00	3,629.92	24.25
Services & Supplies	47,612	2,321.98	59,730.13	53,293.82	157.52	(12,275.65)	125.78
Services & Supplies-W.O.	252,708	0.00	106,686.05	72,620.75	0.00	146,022.07	42.22
TOTAL GARAGE	317,511	2,421.29	168,041.61	140,157.16	157.52	149,311.86	52.97
<u>SAFETY</u>							
Salaries	124,584	10,207.82	119,815.90	98,652.86	0.00	4,767.65	96.17
Benefits	46,987	5,412.95	53,922.41	50,572.70	0.00	(6,935.56)	114.76
Services & Supplies	36,793	2,340.20	23,463.14	16,862.26	0.00	13,329.36	63.77
Services & Supplies-W.O.	0	0.00	66.82	12,499.59	0.00	(66.82)	0.00
TOTAL SAFETY	208,363	17,960.97	197,268.27	178,587.41	0.00	11,094.63	94.68
<u>ENGINEERING</u>							
Salaries	896,070	64,436.02	707,178.36	551,593.31	0.00	188,891.24	78.92
Benefits	264,775	30,437.13	268,468.27	244,022.90	0.00	(3,693.66)	101.40
Services & Supplies	275,505	26,938.80	252,061.33	601,955.04	37,224.29	(13,781.12)	105.00
Salaries - Work Orders	0	5,428.61	73,496.11	191,248.92	0.00	(73,496.11)	0.00
Benefits - Work Orders	0	963.73	8,345.78	26,146.31	0.00	(8,345.78)	0.00
Services & Supplies-W.O.	9,930,000	753,841.65	6,552,466.87	4,315,071.51	5,150,294.43	(1,772,761.30)	117.85
TOTAL ENGINEERING	11,366,349	882,045.94	7,862,016.72	5,930,037.99	5,187,518.72	(1,683,186.73)	114.81
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	30,446.26	332,863.16	332,376.52	0.00	40,218.12	89.22
Benefits	157,903	17,522.27	168,837.82	150,121.75	0.00	(10,935.16)	106.93
Services & Supplies	382,550	40,269.91	225,512.33	171,655.46	40,475.56	116,562.60	69.53
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	8,222.87	57,883.07	25,761.77	44,239.26	22,449.33	81.98
TOTAL WATER QUALITY - LAB	1,038,106	96,461.31	789,760.22	679,915.50	84,714.82	163,631.05	84.24
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	39,816.16	436,067.36	481,016.62	0.00	(11,446.96)	102.70
Benefits	187,329	20,025.38	197,799.34	212,865.47	0.00	(10,470.29)	105.59
Services & Supplies	276,917	22,885.82	229,390.98	243,124.38	4,416.93	43,109.09	84.43
Salaries - Work Orders	0	1,611.26	14,502.45	0.00	0.00	(14,502.45)	0.00
Benefits - Work Orders	0	122.42	1,479.48	0.00	0.00	(1,479.48)	0.00
Services & Supplies-W.O.	196,075	11,152.47	113,110.68	94,582.04	30,892.69	52,071.63	73.44
TOTAL UTILITIES MAINTENANCE	1,084,941	95,613.51	992,350.29	1,031,588.51	35,309.62	57,281.54	94.72

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

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	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	33,034.09	590,060.85	570,070.95	0.00	40,164.34	93.63
Benefits	227,798	14,674.05	218,290.73	238,631.67	0.00	9,507.19	95.83
Services & Supplies	2,338,258	81,532.16	1,798,801.03	883,706.76	42,717.97	496,739.00	78.76
Salaries - Work Orders	0	1,141.58	11,033.55	0.00	0.00	(11,033.55)	0.00
Benefits - Work Orders	0	87.33	844.88	0.00	0.00	(844.88)	0.00
Services & Supplies-W.O.	273,200	7,378.51	257,108.28	60,967.76	32,198.55	(16,106.83)	105.90
TOTAL ELECTRICAL MECHANICAL	3,469,481	137,847.72	2,876,139.32	1,753,377.14	74,916.52	518,425.27	85.06
<u>DIST MAINT - PIPELINE</u>							
Salaries	602,626	34,899.41	493,614.03	609,363.83	0.00	109,011.79	81.91
Benefits	234,080	24,168.94	234,982.39	266,055.48	0.00	(902.26)	100.39
Services & Supplies	839,160	69,881.18	606,952.23	526,715.04	28,694.17	203,513.10	75.75
Salaries - Work Orders	0	36,975.93	140,294.13	0.00	0.00	(140,294.13)	0.00
Benefits - Work Orders	0	3,774.53	14,093.72	0.00	0.00	(14,093.72)	0.00
Services & Supplies-W.O.	268,500	137,833.37	140,725.62	21,490.67	6,870.30	120,904.08	54.97
TOTAL DIST MAINT - PIPELINE	1,944,365	307,533.36	1,630,662.12	1,423,625.02	35,564.47	278,138.86	85.70
<u>WATER TREATMENT</u>							
Salaries	821,521	78,049.42	804,077.69	779,169.79	0.00	17,443.59	97.88
Benefits	310,778	36,027.90	347,993.93	377,946.45	0.00	(37,215.88)	111.98
Services & Supplies	962,701	87,059.90	852,691.42	692,057.10	172,687.88	(62,678.80)	106.51
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	7,357.26	228,321.12	174,491.18	1,449.20	(7,570.32)	103.41
TOTAL WATER TREATMENT	2,317,200	208,494.48	2,241,436.69	2,023,664.52	174,137.08	(98,373.94)	104.25
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	18,860.84	226,080.88	240,372.78	0.00	56,899.92	79.89
Benefits	114,945	9,756.23	113,009.78	122,508.57	0.00	1,935.24	98.32
Services & Supplies	279,377	(28,359.77)	287,975.32	1,182,534.78	6,732.72	(15,331.04)	105.49
Salaries - Work Orders	0	4,679.82	22,925.67	0.00	0.00	(22,925.67)	0.00
Benefits - Work Orders	0	454.32	1,853.84	0.00	0.00	(1,853.84)	0.00
Services & Supplies-W.O.	43,500	315.63	13,420.75	19,392.43	6,463.00	23,616.25	45.71
TOTAL OPERATIONS - MAINTENANCE	720,803	5,707.07	665,266.24	1,564,808.56	13,195.72	42,340.86	94.13
<u>GENERAL O&M</u>							
Salaries	446,957	37,215.28	398,102.28	0.00	0.00	48,854.97	89.07
Benefits	145,410	18,300.60	167,390.24	0.00	0.00	(21,980.72)	115.12
Services & Supplies	12,379	1,044.09	9,074.52	0.00	0.00	3,304.48	73.31
Salaries - Work Orders	0	992.30	12,421.34	0.00	0.00	(12,421.34)	0.00
Benefits - Work Orders	0	183.58	2,031.13	0.00	0.00	(2,031.13)	0.00
TOTAL GENERAL O&M	604,746	57,735.85	589,019.51	0.00	0.00	15,726.26	97.40
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	109,977.59	1,145,596.54	1,034,631.57	0.00	171,115.46	87.00
Benefits	424,911	47,571.13	434,561.75	427,764.24	0.00	(9,650.37)	102.27
Services & Supplies	286,343	28,735.42	292,661.22	225,087.36	11,654.85	(17,973.57)	106.28
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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11 -GENERAL FUND
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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	186,284.14	1,872,819.51	1,687,623.63	11,654.85	666,141.52	73.88
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	48,766.18	512,944.17	438,848.88	0.00	77,004.83	86.95
Benefits	128,700	18,083.84	158,551.54	139,756.65	0.00	29,851.16	123.19
Services & Supplies	482,370	34,728.97	424,227.81	436,924.00	618.29	57,523.90	88.07
Services & Supplies-W.O.	112,500	0.00	199,733.02	211,671.97	2,830.00	90,063.02	180.06
TOTAL RECREATION - MAINTENANCE	1,313,519	101,578.99	1,295,456.54	1,227,201.50	3,448.29	14,614.55	98.89
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	76,616.27	0.00	133,186.64	3.30
Benefits	34,944	583.13	6,902.19	22,133.43	0.00	28,041.64	19.75
Services & Supplies	122,800	20,280.89	153,206.40	151,358.69	2,700.00	33,106.40	126.96
TOTAL RECREATION - PUBLIC REL	295,477	20,864.02	164,654.75	250,108.39	2,700.00	128,121.88	56.64
<u>RECREATION - WATER PARK</u>							
Salaries	676,364	24,025.04	308,314.79	163,573.09	0.00	368,048.81	45.58
Benefits	89,128	7,849.92	67,023.99	70,220.04	0.00	22,103.58	75.20
Services & Supplies	104,463	17,757.24	122,570.23	45,786.77	3,771.70	21,879.43	120.94
Services & Supplies-W.O.	0	0.00	4,388.19	0.00	0.00	4,388.19	0.00
TOTAL RECREATION - WATER PARK	869,954	49,632.20	502,297.20	279,579.90	3,771.70	363,884.77	58.17
TOTAL EXPENDITURES	33,993,489	2,595,849.20	26,761,621.32	22,878,132.75	5,756,642.81	1,475,224.66	95.66
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	(743,481.49)	(6,943,029.82)	(568,213.47)	(5,756,642.81)	(1,475,224.66)	143.88

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	717,789.12	8,181,027.53	7,631,306.99	0.00	1,528,410.75	84.26
BENEFITS	3,650,546	343,714.21	3,402,045.72	3,303,828.61	0.00	248,500.16	93.19
SERVICES & SUPPLIES	9,210,250	551,828.70	7,188,299.15	6,716,911.79	481,405.38	1,540,545.32	83.27
SALARIES-WORK ORDERS	0	50,829.50	286,626.58	191,379.40	0.00 (	286,626.58)	0.00
BENEFITS-WORK ORDERS	0	5,585.91	29,711.87	26,156.29	0.00 (	29,711.87)	0.00
SERVICES & SUPPLIES - W.O.	<u>11,423,255</u>	<u>926,101.76</u>	<u>7,673,910.47</u>	<u>5,008,549.67</u>	<u>5,275,237.43</u> (	<u>1,525,893.12)</u>	<u>113.36</u>
TOTAL EXPENDITURES	33,993,489	2,595,849.20	26,761,621.32	22,878,132.75	5,756,642.81	1,475,224.66	95.66



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	60	124	-	1,836	2,564
MAD Ag-Domestic Multi	15	15	16	12	7	1	3	1	1	3	5	-	79	99
AG Ag	218	260	237	183	91	8	8	25	6	58	80	-	1,172	1,705
C Commercial	125	120	106	72	46	28	26	28	27	43	53	-	674	801
DI Interdepartmental	22	7	6	3	1	1	1	4	1	5	12	-	63	129
F Fire	0	0	0	0	-	-	0	-	0	0	0	-	0	0
I Industrial	1	1	2	1	1	1	1	1	1	1	2	-	13	16
OT Other	28	32	25	20	15	8	6	6	8	8	13	-	170	199
R Residential	239	226	242	197	131	95	74	81	81	106	138	-	1,610	1,896
RM Residential Multi	33	33	32	26	22	19	15	17	16	18	23	-	256	283
RS - P Resale Pumped	46	57	119	97	67	41	34	1	18	37	45	-	562	595
RS - G Resale Gravity	64	164	174	141	128	132	93	15	15	13	96	-	1,036	2,691
TE Temporary	3	3	2	1	1	1	0	0	0	0	2	-	15	13
Total	1,141	1,342	1,359	1,034	638	356	281	205	185	352	592	-	7,486	10,991
CMWD	950	1,160	1,160	869	527	277	220	138	115	267	480	-	6,164	9,504
OJAI	191	183	199	165	110	79	60	67	70	84	112	-	1,322	1,487
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