

Casitas Municipal Water District

FINANCE COMMITTEE
Cole/Hajas

The meeting will be held via teleconference.
To attend the meeting please call Toll Free
(877) 853-5247 or (888)788-0099
Meeting ID: 978 4764 7252#
Passcode: 490295#

March 18, 2022
10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Distribution of the Fiscal Year 2022-2023 Draft Casitas MWD Budget.
5. Review of the proposed schedule for the Fiscal Year 2022-2023 Casitas MWD Budget.
6. Review of Financial Statements for October, November, December 2021 and January 2022.
7. Review of Consumption Report for January 2022.

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

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



**Casitas Municipal Water District
Proposed Revenue FY2022-2023**

Manager Recommended

AF-CMWD

AF-Ojai

12,500 AF- Total

**FY2022-23
Budget**

Water Sales		
11-4-00-4000-00	Water Sales - Residential Gravity	17,394.00
11-4-00-4001-00	Water Sales - Residential Pumped	1,098,604.00
11-4-00-4004-00	Water Sales - Multi Res Pump	1,157.00
11-4-00-4004-85	Water Sales - Multi Res Pump	1,103,602.00
11-4-00-4010-00	Water Sales - Commercial Gravity	1,119.00
11-4-00-4011-00	Water Sales - Commercial Pumped	567,657.00
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	301,946.00
11-4-00-4021-00	Water Sales - Industrial Pumped	19,064.00
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	4,001.00
11-4-00-4030-00	Water Sales - Resale Gravity	2,025,942.00
11-4-00-4031-00	Water Sales - Resale Pumped	684,954.00
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	18,283.00
11-4-00-4041-00	Water Sales - Other- Gravity	9,081.00
11-4-00-4042-00	Water Sales - Other- Pumped	135,257.00
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	67,367.00
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	48,474.00
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	2,057,093.00
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	49,750.00
11-4-00-4062-00	Water Sales - Ag Dom Mult - Gr	28,245.00
11-4-00-4063-00	Water Sales Ag Dom Multi - Pu	40,227.00
11-4-00-4070-00	Water Sales - Agricultural - Gravity	44,552.00
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,405,710.00
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	105,088.00
11-4-00-4082-00	Water Sales - CMWD - Pumped	1,356.00
Total		9,835,923

Water Service Charge		
11-4-00-4150-00	Meter Chg - CMWD Residential	1,988,382
11-4-00-4150-85	Meter Chg - OJAI Residential	1,698,462
11-4-00-4151-00	Meter Chg - CMWD Commercial	170,922
11-4-00-4151-85	Meter Chg - OJAI Commercial	243,612
11-4-00-4152-00	Meter Chg - CMWD Industrial	49,008
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,352
11-4-00-4153-00	Meter Chg - CMWD Agriculture	271,914
11-4-00-4154-00	Meter Chg - CMWD Institutional	66,270
11-4-00-4154-85	Meter Chg - OJAI Institutional	59,574
11-4-00-4155-00	Meter Chg - CMWD Temporary	18,780
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	556,920
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	9,108
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	44,022
11-4-00-4158-00	Meter Chg - CMWD Resale	563,874
11-4-00-4159-00	Meter Chg - Fire Service	28,284
11-4-00-4160-00	Meter Chg- CMWD Multi Res	1,314
11-4-00-4160-85	Meter Chg- OJAI Multi Res	9,612
11-4-00-4162-85	Meter Chg-Ojai Comm Mult	954
Total		5,783,364

Water Delinquency		
11-4-00-4350-00	Hang Tag Fee	16,910
11-4-00-4351-00	Turn Off Fee	3,180
11-4-00-4352-00	Turn On Fee	3,180
11-4-00-4353-00	Late Fee - Residential	55,071
11-4-00-4357-00	Late Fee - Business	8,412
11-4-00-4361-00	Late Fee - Industrial	731
11-4-00-4365-00	Late Fee - Resale	665
11-4-00-4369-00	Late Fee - Other	2,187
11-4-00-4377-00	Late Fee - Agriculture Domestic	5,038
11-4-00-4381-00	Late Fee - Agriculture	3,538
11-4-00-4383-00	Late Fee- Multi Res	1,663
11-4-00-4395-00	N.S.F. - Returned Check Fee	720
Total		101,295

Water Services- Other		
11-4-00-4090-00	Capital Facilities Charge	44,040
11-4-00-4093-00	Meter Tests & Installations	16,930
11-4-00-4400-00	Flexible Storage	17,888
11-4-00-4420-00	Miscellaneous Revenue - Other	49,000
11-4-00-4425-00	Sale of Fixed Assets	5,000
11-4-00-4440-00	Administration Fee	15,000
11-4-00-4450-00	SWP - Sale of Water	375,000
Total		522,858

Taxes & Assessments		
11-4-00-4200-00	1 % - Secured Current General	2,640,736
11-4-00-4235-00	RDA - Pass Through	146,641
11-4-00-4315-00	State - Homeowners Property Tax Relief	17,481
29-4-00-4010-00	Bonded Debt	1,135,687
75-4-00-4010-00	CFD 2013-1 - Tax Secured	2,890,140
Total		6,830,685

State Water Project
Debt Service

Interest		
11-4-00-4115-00	Interest on Time Deposits and Investments	282,023
Total		282,023

Other Governmental Agencies		
11-4-00-4300-00	Federal Disaster Assistance	100,000
11-4-00-4305-00	Grant Revenue - Federal	750,000
Total		850,000

Recreation- Operations		
11-4-62-4500-00	Animal Permit	11,828
11-4-62-4510-00	Boat Fees - Annual	31,030
11-4-62-4515-00	Boat Fees - Daily	9,375
11-4-62-4525-00	Boat Inspection Fees - Quagga	5,440
11-4-62-4545-00	Camping Fees	2,393,586
11-4-62-4555-00	Commercials - Recreation	2,500
11-4-62-4570-00	Events - Recreation	48,137
11-4-62-4571-00	Events - Movie Night	6,204
11-4-62-4590-00	Grants - Recreation	200,000
11-4-62-4600-00	Kayak & Canoes Annual - Recreation	4,080
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	30
11-4-62-4610-00	Miscellaneous Revenue	1,466
11-4-62-4625-00	Reservations	191,710
11-4-62-4630-00	Shower Facility Fees	43,284
11-4-62-4632-00	Snow Bird Pumping	95,400
11-4-62-4635-00	Trailer Storage Fees	300,000
11-4-62-4640-00	Vehicle Fees - Daily	512,360
11-4-62-4645-00	Violation Ordinance Fees	1,073
11-4-62-4650-00	Visitor Cards	182,550
11-4-62-4705-00	Boat Rental - Concession	60,068
11-4-62-4720-00	Park Store - Recreation	57,616
11-4-62-4725-00	Cafe - Concession	27,752
Total		4,185,489

Recreation- Water Park		
11-4-65-4810-00	Water Park - Group Pass Discount	32,475
11-4-65-4840-00	Water Park - Reservation Fee	54,040
11-4-65-4850-00	Water Park - Shade Rental Fee	6,675
11-4-65-4860-00	Water Park - Single Splash Fee	669,277
11-4-65-4870-00	Water Park - Water Fitness - Fee	29,535
11-4-65-4740-00	Water Park Snack Bar	9,348
Total		801,350

Adjudication		
12-4-00-4160-00	Meter Chg- CMWD Adjud Resident	65,584
12-4-00-4160-85	Meter Chg- OJAI Adjud Resident	55,876
12-4-00-4161-00	Meter Chg- CMWD Adjud Comm	17,808
12-4-00-4161-85	Meter Chg- OJAI Adjud Comm	25,325
12-4-00-4162-00	Meter Chg- CMWD Adjud Indust	1,035
12-4-00-4163-00	Meter Chg- CMWD Adjud Ag	99,340
12-4-00-4164-00	Meter Chg- CMWD Adjud Ag Resid	152,514
12-4-00-4164-85	Meter Chg- OJAI Adjud Ag Resid	2,577
12-4-00-4165-00	Meter Chg- CMWD Adjud Interdep	3,661
12-4-00-4166-00	Meter Chg- CMWD Adjud Resale	138,682
12-4-00-4167-00	Meter Chg- CMWD Adjud Other	5,691
12-4-00-4167-85	Meter Chg- OJAI Adjud Other	5,160
12-4-00-4169-00	Meter Chg-CMWDAdjud Ag MultRes	4,043
Total		577,296

Total Revenue	29,770,283
	-
<i>General Fund</i>	20,180,321
<i>Recreation</i>	4,986,839
<i>Adjudication</i>	577,296
<i>Debt Service</i>	2,890,140
<i>State Water Project</i>	1,135,687



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2022-2023
Manager Recommended

	FY2022-23	FY2021-22 Budget
	Budget	
	<i>12,500 AF- Total</i>	<i>11,787</i>
Total Revenue	29,770,283	27,558,793
Expenses		
Administration/ Warehouse	1,176,042	1,088,260
Administration: Debt Service	2,885,161	3,101,017
Administration: State Water Project	1,135,687	831,058
Board of Directors	251,492	245,610
District Maintenance	675,303	652,946
Electrical Mechanical	3,190,127	3,193,278
Engineering	1,428,576	1,544,502
Fisheries	617,894	558,823
General O&M	593,586	-
Human Resources	541,627	540,158
Information Technology	421,639	357,071
Management	1,614,535	1,167,833
Pipeline	1,726,814	1,693,105
Recreation - Operations & Water Park	4,896,092	4,302,508
Retirees	352,760	510,395
Safety / Garage	267,070	259,509
Utilities Maintenance	884,641	885,052
Water Conservation - Public/ Relations	750,703	687,917
Water Quality, Lab	929,087	809,309
Water Treatment	2,052,350	2,013,735
Adjudication	577,296	584,000
Total Expenses	26,968,482	25,026,085
Net	2,801,801	2,532,708
Capital		
Administration	-	-
Board of Directors	-	-
District Maintenance	43,500	16,000
Electrical Mechanical	273,200	80,900
Engineering	3,580,000	3,350,000
Engineering CFD	6,350,000	6,291,000
Fisheries	-	-
Human Resources	-	-
Information Technology	-	-
Management	-	-
Pipeline	208,500	73,100
Recreation - Operations & Water Park	112,500	227,500
Retirees	-	-
Safety / Garage	252,708	266,914
Utilities Maintenance	196,075	78,200
Water Conservation - Public/ Relations	-	-
Water Quality, Lab	124,572	84,544
Water Treatment	372,200	195,500
Total Capital Expenses	11,513,255	10,663,658
Net assets, end of year	(8,711,454)	(8,130,951)
Funding Deficit from Variation of Water Sales	-	-
Funding Deficit from Available Storm Damage Reserves	-	100,000
Funding Deficit from Available Capital Imp Restricted Reserves	-	-
Funding Deficit from Available Capital Imp Un Restricted Reserves	-	190,566
Funding Deficit from Available Alternate Water Supply Studies	919,595	861,271
Funding Deficit from Funds - CFD 2013-1 Improvement Fund	6,300,639	6,291,000
Funding Deficit from Conservation Penalty Reserves	1,491,220	688,115
Funding Deficit from Bonding	-	-
Net assets, End of Year	0	1



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2022-2023
 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					577,296	
Interest	282,023					
Other Govt Agency	850,000					
Water Delinquency	101,295					
Water Sales	9,835,923					
Water Service Charge	5,783,364					
Water Service Other	522,858					
Recreation Operations		4,185,489				
Recreation Water Park		801,350				
Taxes & Assessments	2,804,858		1,135,687	2,890,140		
Total Revenue	20,180,321	4,986,839	1,135,687	2,890,140	577,296	29,770,283
Debt Service	77,228			2,759,913		
Legal	575,000					
Materials & Supplies	2,391,975	436,890				
Services/ Fees	986,847	81,900		26,820	250	
Outside Contracts	1,527,883	164,500	1,135,687	21,200	577,046	
Overhead	(522,650)	522,650				
Salaries & Benefits	10,422,748	3,386,952				
Utilities	2,092,445	303,200				
Total Expenses	17,551,475	4,896,092	1,135,687	2,807,933	577,296	26,968,482
Capital*						
Administration	-					
Board of Directors	-					
District Maintenance	43,500.00					
Electrical Mechanical	273,200.00					
Engineering	3,580,000.00					
Engineering CFD	6,350,000.00					
Fisheries	-					
Human Resources	-					
Information Technology	-					
Management	-					
Pipeline	208,500.00					
Recreation - Operations & Water Park		112,500.00				
Retirees	-					
Safety / Garage	252,708.12					
Utilities Maintenance	196,075.00					
Water Conservation - Public/ Relations	-					
Water Quality, Lab	124,571.66					
Water Treatment	372,200.00					
Total Capital Expenses	11,400,755	112,500	-	-	-	11,513,255
Total	(8,771,909)	(21,753)	1	82,208	-	(8,711,454)

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



Casitas Municipal Water District
Revenue & Expense Budget FY2022-2023
Adjudication
 Manager Recommended

Revenue	FY2022-23 Budget
Meter Charge- CMWD Residential	65,584
Meter Charge- OJAI Residential	55,876
Meter Charge- CMWD Commercial	17,808
Meter Charge- OJAI Commercial	25,325
Meter Charge- CMWD Industrial	1,035
Meter Charge- CMWD Ag	99,340
Meter Charge- CMWD Ag Residential	152,514
Meter Charge- OJAI Ag Residential	2,577
Meter Charge- CMWD Interdepartmental	3,661
Meter Charge- CMWD Resale	138,682
Meter Charge- CMWD Other	5,691
Meter Charge- OJAI Other	5,160
Meter Charge- CMWD Ag Multi Residential	4,043
Total Revenue	577,296
Expenses	
Other Professional Fees	577,046
Bank Fees	250
Total Expenses	577,296
Net assets, end of year	-



Casitas Municipal Water District
Proposed Capital Projects
Proposed for 2022 / 2023
Manager Recommended

	Amount	Funding Source	Total
33-Garage & Safety			
Unit E01 - replace #23 - original Enterprise order	6,580	Water Rates/ Reserves	
Unit #69 Dump Truck Replacement	30,000	Water Rates/ Reserves	
Unit #32 - Replacement - original Enterprise order	6,280	Water Rates/ Reserves	
Unit 42 - replacement - rollover from 21/22 budget	22,051	Water Rates/ Reserves	
Unit 51 - replacement - rollover from 21/22 budget	22,051	Water Rates/ Reserves	
Unit #15 - replacement - rollover from 21/22 budget	13,385	Water Rates/ Reserves	
Unit #4 - replacement - rollover from 21/22 budget	9,587	Water Rates/ Reserves	
Unit 14 - replacement - rollover from 21/22 budget	39,853	Water Rates/ Reserves	
New Unit - E&M - Enterprise - new vehicle purchase	13,385	Water Rates/ Reserves	
Unit #119 - JD 5100M Utility Tractor - Dept 55	22,684	Water Rates/ Reserves	
Unit #122 - Cat 420F Backhoe - Dept 53	28,353	Water Rates/ Reserves	
Tandem Axle Dump Trailer	16,000	Water Rates/ Reserves	
CAT 305 Mini Excavator	22,500	Water Rates/ Reserves	
Total Capital Projects Department - 33			252,708
40- Engineering CMWD Projects			
District Office Maintenance	100,000	Water Rates/ Reserves	
Rincon Control Tank Recoating/Rehab	275,000	Water Rates/ Reserves	
Robles Canal Maintenance	100,000	Water Rates/ Reserves	
Emergency Generators at Rincon, Avenue 1, and Avenue 2	1,000,000	FEMA Grant 75%	
Robles Fish Passage Improvements	200,000	Water Rates/ Reserves	
Ventura-Santa Barbara Counties Intertie	1,500,000	Water Rates/ Reserves	
Casitas Dam Hollow Jet Valve	250,000	Water Rates/ Reserves	
OVPP Pump 1 Replacement	70,000	Water Rates/ Reserves	
San Antonio Filter Upgrades	85,000	Water Rates/ Reserves	
Total Capital CMWD Projects			3,580,000
40- Engineering CFD 2013-1 Projects Funding from Bond Proceeds			
West and East Ojai Avenue Pipeline Replacement	4,500,000	CFD 2013-1	
Fairview/Foothill Pipeline Replacement	400,000	CFD 2013-1	
Meter Relocations	200,000	CFD 2013-1	
Heidelberger Pump Plant Retaining Wall	150,000	CFD 2013-1	
Heidelberger Pump Plant Fire Flow Pump	50,000	CFD 2013-1	
Wellfield Equipment and Hardware Upgrades	50,000	CFD 2013-1	
Mutual Well 7 Equipping and Site Work	1,000,000	CFD 2013-1	
Total Capital CFD 2013-1 Projects			6,350,000
Total Capital Projects Department - 40			9,930,000
42 - Water Quality - Laboratory			
Lab Water Purification System	11,372	Water Rates/ Reserves	
Casitas Reservoir Protection-Continued	15,000	Water Rates/ Reserves	
Reservoir Mixers	35,000	Water Rates/ Reserves	
Algacide Storage Facility	18,200	Water Rates/ Reserves	
Laboratory Renovation carryover	5,000	Water Rates/ Reserves	
Reservoir Cleaning and Inspections (Casitas System)	40,000	Water Rates/ Reserves	
Total Capital Projects Department - 42			124,572
50 - Utilities Maintenance			
Large Meter Replacements 2" thru 6"	148,000	Water Rates/ Reserves	
Welder	5,800	Water Rates/ Reserves	
Handheld Street Valve Exerciser	11,075	Water Rates/ Reserves	
Sodium Hypochlorite Storage Tank	25,000	Water Rates/ Reserves	
Pipe Freezing Tool	6,200	Water Rates/ Reserves	
Total Capital Projects Department - 55			196,075

52 - Electrical Mechanical		
Rincon PP Surge Tank 10" Butterfly Valve	10,000	Water Rates/ Reserves
Check Valve replacement for 4M	7,500	Water Rates/ Reserves
Rewind 200hp Motor	15,000	Water Rates/ Reserves
PLC Automation Upgrade	5,500	Water Rates/ Reserves
Avenue #1 / Avenue #2 Pump Plant Upgrade	60,000	Water Rates/ Reserves
Upper Ojai Pump Plant Restoration	21,000	Water Rates/ Reserves
Emergency Generator	130,000	Water Rates/ Reserves
Pipeline Building Electrical Panel Updgrade	4,200	Water Rates/ Reserves
Rosemount Level Sensors (3)	5,000	Water Rates/ Reserves
Overhead Structure San Antonio MCC	15,000	Water Rates/ Reserves
Total Capital Projects Department - 52		273,200

53 - Pipeline		
Rincon Regulator Vault Improvements	25,000	Water Rates/ Reserves
Mercer Ave Mainline Replacement	45,000	Water Rates/ Reserves
Concrete Vacuum	8,500	Water Rates/ Reserves
Vault Painting and Rehab	55,000	Water Rates/ Reserves
Ojai Valley Main Improvements	75,000	Water Rates/ Reserves
Total Capital Projects Department - 53		208,500

54 - Water Treatment		
Lamella Filter Coating	150,000	Water Rates/ Reserves
Backwash Residual Drying Bed Rehab	30,000	Water Rates/ Reserves
Filter Media Cleaning Filter	125,000	Water Rates/ Reserves
Reporting Sytem Upgrade	21,500	Water Rates/ Reserves
Gallery Sump Pump and Motor	6,500	Water Rates/ Reserves
6" Production Magmeter	4,200	Water Rates/ Reserves
Boat Ramp Repair	35,000	Water Rates/ Reserves
Total Capital Projects Department - 54		372,200

55- District Maintenance		
Ojai Valley PP Building Improvements	30,000	Water Rates/ Reserves
Roll-Up Door Conversion for Warehouse Deliveries	13,500	Water Rates/ Reserves
Total Capital Projects Department - 55		43,500

62/63/64/65 - Recreation		
LCRA Road Repairs	75,000	Grant 50/50 matching
Park Improvement Program	30,000	Rates/ Reserves
Restroom Refurbishment Bass	7,500	Grant 50/50 matching
Total Capital Projects Department - 62/63/64/65		112,500

Total Capital Projects / Budget 2022 / 2023

11,513,255

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2022/2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2021-2022	REV. /EXP. T0:30Jun22	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>NON DEPARTMENTAL</u>					
WATER SALES	8,492,083	6,340,405	9,078,849	9,835,923	0
WATER SERVICES	15,218	9,525	16,930	16,930	0
WATER STANDBY	5,075,845	3,322,055	5,783,364	5,783,364	0
WATER DELINQUENCY	97,951	651,937	101,295	101,295	0
WATER REVENUE OTHER	732,162	54,690	461,888	461,888	0
CAPITAL FACILITIES	71,849	103,390	44,040	44,040	0
INTEREST	375,000	182,788	282,023	282,023	0
TAXES & ASSESSMENTS	2,497,277	1,524,166	2,640,736	2,640,736	0
OTHER GOVT. AGENCIES	1,440,915	433,759	867,481	867,481	0
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>143,065</u>	<u>146,641</u>	<u>146,641</u>	<u>0</u>
TOTAL NON DEPARTMENTAL	18,934,611	12,765,780	19,423,247	20,180,321	0
<u>RECREATION - OPERATIONS</u>					
RECREATION PARK	3,748,270	2,135,366	4,040,053	4,040,053	0
RECREATION-CONCESSION	123,000	101,532	145,436	145,436	0
RECREATION OTHER	<u>0</u>	<u>1,141</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	3,871,270	2,238,040	4,185,489	4,185,489	0
<u>RECREATION - WATER PARK</u>					
RECREATION-CONCESSION	4,674	0	9,348	9,348	0
RECREATION-WATER PARK	<u>538,102</u>	<u>540</u>	<u>792,002</u>	<u>792,002</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	<u>542,776</u>	<u>540</u>	<u>801,350</u>	<u>801,350</u>	<u>0</u>
TOTAL REVENUE	23,348,657	15,004,360	24,410,086	25,167,160	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2022/2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2021-2022	REV. /EXP. T0:30Jun22	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>RETIREES</u>					
Benefits	510,395	281,597	352,760	352,760	0
TOTAL RETIREES	510,395	281,597	352,760	352,760	0
<u>BOARD OF DIRECTORS</u>					
Salaries	118,812	38,852	130,693	130,693	0
Benefits	116,448	45,461	80,658	80,658	0
Services & Supplies	10,350	2,453	40,140	40,140	0
TOTAL BOARD OF DIRECTORS	245,610	86,765	251,492	251,492	0
<u>MANAGEMENT</u>					
Salaries	625,588	415,199	653,333	644,715	0
Benefits	181,373	130,507	182,513	181,067	0
Services & Supplies	360,473	153,643	768,753	788,753	0
Services & Supplies-W.O.	0	4,242	0	0	0
TOTAL MANAGEMENT	1,167,433	703,591	1,604,599	1,614,535	0
<u>HUMAN RESOURCES</u>					
Salaries	141,228	99,523	152,727	152,727	0
Benefits	33,890	30,698	35,430	35,430	0
Services & Supplies	365,040	295,572	353,470	353,470	0
TOTAL HUMAN RESOURCES	540,158	425,793	541,627	541,627	0
<u>INFORMATION TECHNOLOGY</u>					
Salaries	237,036	159,523	252,075	252,075	0
Benefits	81,542	64,510	85,151	85,151	0
Services & Supplies	38,493	21,222	84,413	84,413	0
TOTAL INFORMATION TECHNOLOGY	357,071	245,254	421,639	421,639	0
<u>WATER CONSERVATION</u>					
Salaries	393,463	265,094	446,801	446,801	0
Benefits	137,822	105,427	146,527	146,527	0
Services & Supplies	156,032	51,123	157,375	157,375	0
TOTAL WATER CONSERVATION	687,317	421,643	750,703	750,703	0
<u>FISHERIES</u>					
Salaries	391,154	232,119	430,049	430,049	0
Benefits	116,602	90,383	132,773	132,773	0
Services & Supplies	51,068	27,183	55,073	55,073	0
TOTAL FISHERIES	558,823	349,685	617,894	617,894	0
<u>ADMINISTRATION SERVICES</u>					
Salaries	724,752	457,213	784,574	784,574	0
Benefits	240,883	176,022	270,856	270,856	0
Services & Supplies	952,093	376,768	722,830	720,490	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2022/2023

11 -GENERAL FUND
FINANCIAL SUMMARY

	BUDGET 2021-2022	REV. /EXP. T0:30Jun22	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Other Operating Expenses	(523,832)	0	(522,650)	(522,650)	0
TOTAL ADMINISTRATION SERVICES	1,393,896	1,010,004	1,255,610	1,253,270	0
<u>WAREHOUSE</u>					
Salaries	9,971	5,243	0	0	0
Benefits	3,035	1,365	0	0	0
Services & Supplies	13,300	1,581	0	0	0
TOTAL WAREHOUSE	26,306	8,188	0	0	0
<u>GARAGE</u>					
Salaries	25,814	7,869	12,399	12,399	0
Benefits	10,066	2,635	4,792	4,792	0
Services & Supplies	38,285	43,094	46,412	46,412	0
Services & Supplies-W.O.	233,434	49,940	287,767	252,708	0
TOTAL GARAGE	307,599	103,538	351,370	316,311	0
<u>SAFETY</u>					
Salaries	121,420	72,542	120,806	120,806	0
Benefits	48,681	37,159	45,868	45,868	0
Services & Supplies	17,843	13,064	36,793	36,793	0
Services & Supplies-W.O.	33,480	1,390	0	0	0
TOTAL SAFETY	221,424	124,156	203,467	203,467	0
<u>ENGINEERING</u>					
Salaries	864,223	409,696	889,147	889,147	0
Benefits	266,007	175,693	264,225	264,225	0
Services & Supplies	414,273	287,912	375,205	275,205	0
Salaries - Work Orders	0	133,239	0	0	0
Benefits - Work Orders	0	33,830	0	0	0
Services & Supplies-W.O.	9,641,000	3,582,445	15,417,500	9,930,000	0
TOTAL ENGINEERING	11,185,502	4,622,815	16,946,076	11,358,576	0
<u>WATER QUALITY - LAB</u>					
Salaries	349,477	240,633	373,081	373,081	0
Benefits	149,372	109,244	173,855	173,855	0
Services & Supplies	310,061	121,434	382,150	382,150	0
Services & Supplies-W.O.	84,544	25,762	192,572	124,572	0
TOTAL WATER QUALITY - LAB	893,454	497,074	1,121,659	1,053,659	0
<u>UTILITIES MAINTENANCE</u>					
Salaries	514,179	352,184	424,620	424,620	0
Benefits	189,351	155,830	187,329	187,329	0
Services & Supplies	181,522	168,530	272,692	272,692	0
Services & Supplies-W.O.	78,200	79,683	196,075	196,075	0
TOTAL UTILITIES MAINTENANCE	963,252	756,227	1,080,716	1,080,716	0

11 -GENERAL FUND
FINANCIAL SUMMARY

	BUDGET 2021-2022	REV. /EXP. T0:30Jun22	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ELECTRICAL MECHANICAL</u>					
Salaries	711,728	426,271	627,627	627,627	0
Benefits	239,905	184,053	227,362	227,362	0
Services & Supplies	2,241,345	740,772	2,335,138	2,335,138	0
Services & Supplies-W.O.	<u>80,900</u>	<u>23,185</u>	<u>302,200</u>	<u>273,200</u>	<u>0</u>
TOTAL ELECTRICAL MECHANICAL	3,273,878	1,374,280	3,492,327	3,463,327	0
<u>DIST MAINT - PIPELINE</u>					
Salaries	676,892	447,743	598,429	598,429	0
Benefits	272,419	195,046	233,376	233,376	0
Services & Supplies	743,495	364,390	895,010	895,010	0
Services & Supplies-W.O.	<u>73,100</u>	<u>13,943</u>	<u>208,500</u>	<u>208,500</u>	<u>0</u>
TOTAL DIST MAINT - PIPELINE	1,765,905	1,021,120	1,935,314	1,935,314	0
<u>WATER TREATMENT</u>					
Salaries	860,064	554,831	821,521	821,521	0
Benefits	299,139	271,226	310,778	310,778	0
Services & Supplies	854,532	519,907	920,051	920,051	0
Services & Supplies-W.O.	<u>195,500</u>	<u>132,704</u>	<u>602,200</u>	<u>372,200</u>	<u>0</u>
TOTAL WATER TREATMENT	2,209,234	1,478,667	2,654,550	2,424,550	0
<u>OPERATIONS - MAINTENANCE</u>					
Salaries	280,357	174,564	282,981	282,981	0
Benefits	136,573	84,293	114,945	114,945	0
Services & Supplies	236,016	1,028,997	277,377	277,377	0
Services & Supplies-W.O.	<u>16,000</u>	<u>9,399</u>	<u>43,500</u>	<u>43,500</u>	<u>0</u>
TOTAL OPERATIONS - MAINTENANCE	668,946	1,297,253	718,803	718,803	0
<u>GENERAL O&M</u>					
Salaries	0	0	437,406	437,406	0
Benefits	0	0	143,801	143,801	0
Services & Supplies	<u>0</u>	<u>0</u>	<u>12,379</u>	<u>12,379</u>	<u>0</u>
TOTAL GENERAL O&M	0	0	593,586	593,586	0
<u>RECREATION - OPERATIONS</u>					
Salaries	1,208,602	766,045	1,306,873	1,306,873	0
Benefits	393,657	321,741	422,876	422,876	0
Services & Supplies	253,678	158,383	281,743	281,743	0
Other Operating Expenses	523,832	0	522,650	522,650	0
Salaries - Work Orders	0	130	0	0	0
Benefits - Work Orders	<u>0</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	2,379,769	1,246,310	2,534,142	2,534,142	0
<u>RECREATION - MAINTENANCE</u>					
Salaries	476,757	312,766	589,949	589,949	0
Benefits	129,332	101,684	128,700	128,700	0
Services & Supplies	424,990	281,989	503,770	478,770	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2022/2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2021-2022	REV. /EXP. T0:30Jun22	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Services & Supplies-W.O.	<u>137,500</u>	<u>193,340</u>	<u>112,500</u>	<u>112,500</u>	<u>0</u>
TOTAL RECREATION - MAINTENANCE	1,168,579	889,778	1,334,919	1,309,919	0
<u>RECREATION - PUBLIC REL</u>					
Salaries	208,152	42,333	137,733	137,733	0
Benefits	50,379	14,388	34,944	34,944	0
Services & Supplies	<u>115,550</u>	<u>75,143</u>	<u>122,800</u>	<u>122,800</u>	<u>0</u>
TOTAL RECREATION - PUBLIC REL	374,081	131,865	295,477	295,477	0
<u>RECREATION - WATER PARK</u>					
Salaries	376,540	101,738	676,364	676,364	0
Benefits	76,539	52,265	89,128	89,128	0
Services & Supplies	64,502	32,622	103,563	103,563	0
Services & Supplies-W.O.	<u>90,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	607,580	186,624	869,054	869,054	0
TOTAL EXPENDITURES	31,506,212	17,262,227	39,927,785	33,960,822	0
REVENUE OVER/(UNDER) EXPENDITURES	(8,157,555)	(2,257,867)	(15,517,699)	(8,793,662)	0

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Review of the proposed schedule for the Fiscal Year 2022-2023 Casitas MWD Budget**
Date: March 10, 2022

RECOMMENDATION:

No recommendation at this time.

BACKGROUND:

Casitas MWD Staff began working on the Fiscal Year 2022-2023 (FY 2023) budget in January 2022.

A 'Department Requested' budget was presented by the responsible Department Manager to the General Manager and Assistant General Manager during the month of February 2022.

A 'Manager Recommended' budget is then prepared for distribution to the Finance Committee in March.

DISCUSSION:

After distribution of the draft budget, the Finance Committee will ask questions and provide direction during the April and May Committee Meetings.

The resulting draft budget would then be presented to the Board of Directors during a workshop in the first part of June.

Any additional direction given by the Board during the workshop to the Finance Committee is reviewed during the June Finance Committee Meeting.

The final draft budget is then put before the Board for consideration of adoption during an informal hearing during the last Board Meeting in June.

This year's budget schedule would be planned as follows:

- **March 18th**: Distribution of the Draft FY 2023 to the Finance Committee.
- **April 15th**: Staff presentation and Finance Committee review of the draft budget.
- **May 20th**: Finance Committee review of the draft budget/finalization prior to Board Workshop.
- **Week of May 30th**: Board Workshop on the draft FY 2023 budget.
- **June 17th**: Finance Committee review of Board Workshop input to the draft FY 2023 budget.
- **June 22nd**: Board consideration of adoption of the draft FY 2023 budget.
- **July 1st**: New fiscal year begins with adopted FY 2023 budget.



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, October 31st, 2021**

% of the Year Completed: 33.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	870,445	4,897,218	4,034,493
Water Standby	5,075,845	473,593	1,900,015	1,664,491
Water Delinquency & Penalties	97,951	51,649	535,067	539,381
Water Other	15,218	200	5,750	2,825
Recreation- Operations	3,871,270	220,621	1,183,289	1,226,370
Recreation- Water Park	542,776	-	-	(75)
Miscellaneous Operational	446,849	26,679	164,881	12,598
Subtotal Operating Revenue (d)	18,541,992	1,643,187	8,686,220	7,480,083
Miscellaneous Non-Operational	732,162	12,995	22,940	204,801
Grants/ Reimbursements	1,425,000	-	-	-
Taxes & Assessments	6,275,639	4,408	46,695	63,879
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,432,801	17,403	69,636	268,680
Total Revenue (d+e)	26,974,793	1,660,589	8,755,856	7,748,763

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	3,594,865	57.67%	57.67%
-	3,175,830	37.43%	37.43%
-	(437,116)	546.26%	546.26%
-	9,468	37.78%	37.78%
-	2,687,981	30.57%	30.57%
-	542,776	0.00%	0.00%
-	281,968	36.90%	36.90%
-	9,855,772	46.85%	46.85%
-	709,222	3.13%	3.13%
-	1,425,000	0.00%	0.00%
-	6,228,944	0.74%	0.74%
-	-	0.00%	0.00%
-	8,363,165	0.83%	0.83%
-	18,218,937	32.46%	32.46%

Expenses

Administration	1,420,804	121,387	444,665	708,713
Board of Directors	245,609	12,310	52,450	54,970
District Maintenance	652,945	54,324	197,326	218,189
Electrical Mechanical	3,193,279	151,178	669,659	814,074
Engineering	1,544,502	89,302	338,614	344,635
Fisheries	558,824	40,853	158,695	161,072
Human Resources	540,157	103,678	314,838	-
Information Technology	357,071	29,124	114,553	90,272
Management	1,167,833	73,831	341,285	481,675
Pipeline	1,693,105	108,246	435,882	538,294
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	287,278	1,143,929	1,285,305
Retirees	510,395	38,908	155,087	166,150
Safety / Garage	259,509	23,404	82,934	90,810
Utilities Maintenance	885,052	61,156	318,915	301,529
Water Conservation - P/R	687,918	66,427	201,827	240,544
Water Quality- Lab	809,308	56,931	199,659	187,305
Water Treatment	2,013,736	172,971	633,573	548,894
Total Operating Expenses (f)	20,842,556	1,491,307	5,803,891	6,232,432
Net, Operating gain/(loss) (d-f)	(2,300,564)	151,879	2,882,329	1,247,651
Net, total gain/(loss) (d+e-f)	6,132,237	169,282	2,951,965	1,516,331

13,464	962,675	31.30%	32.24%
-	193,159	21.36%	21.36%
24,167	431,452	30.22%	33.92%
98,206	2,425,414	20.97%	24.05%
2,369,922	(1,164,034)	21.92%	175.37%
4,025	396,104	28.40%	29.12%
-	225,319	58.29%	58.29%
190	242,328	32.08%	32.13%
7,891	818,657	29.22%	29.90%
32,200	1,225,023	25.74%	27.65%
9,622	3,148,958	26.59%	26.81%
-	355,308	30.39%	30.39%
-	176,575	31.96%	31.96%
7,249	558,888	36.03%	36.85%
102,672	383,419	29.34%	44.26%
36,160	573,489	24.67%	29.14%
332,026	1,048,136	31.46%	47.95%
3,037,793	12,000,872	27.85%	42.42%

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	548	1,162,281	1,169,390
Mira Monte	20,038	-	0.07	0
State Water	831,058	50,726	443,902	71
Total Debt Service	3,599,534	51,274	1,606,183	1,169,461

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,586,157	42.29%	42.29%
-	20,038	0.00%	0.00%
-	387,156	53.41%	53.41%
-	1,993,351	44.62%	44.62%

Capital	Current Budget (a)				Year to Date Balance (b) FY2022	Prior Year to Date Balance	Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance						
Administration	-	-	-	-	-	-	-	0.00%	0.00%	
Board of Directors	-	-	-	-	-	-	-	0.00%	0.00%	
District Maintenance	16,000	-	-	-	-	9,493	6,507	0.00%	59.33%	
Electrical Mechanical	80,900	-	23,185	5,987	-	6,686	51,029	28.66%	36.92%	
Engineering	3,350,000	353,386	564,906	1,424,740	-	2,184,086	601,009	16.86%	82.06%	
Engineering- CFD	6,291,000	299,986	1,665,713	-	-	752,546	3,872,742	26.48%	38.44%	
Fisheries	-	-	-	-	-	-	-	0.00%	0.00%	
Information Technology	-	-	-	-	-	-	-	0.00%	0.00%	
Management	-	-	-	-	-	-	-	0.00%	0.00%	
Pipeline	73,100	-	-	-	-	-	73,100	0.00%	0.00%	
Recreation - Operations / Maint. / PR / Water Pk	227,500	9,744	17,176	-	-	8,000	202,324	7.55%	11.07%	
Retirees	-	-	-	-	-	-	-	0.00%	0.00%	
Safety / Garage	266,914	38,683	49,940	31,254	-	-	216,974	18.71%	18.71%	
Utilities Maintenance	78,200	(24,972)	46,892	5,452	-	11,416	19,892	59.96%	74.56%	
Water Conservation - P/R	-	-	-	-	-	-	-	0.00%	0.00%	
Water Quality- Lab	84,544	23,308	25,762	17,662	-	14	58,768	30.47%	30.49%	
Water Treatment	195,500	1,932	89,484	27,362	-	39,109	66,907	45.77%	65.78%	
Total Capital	10,663,658	702,067	2,483,056	1,512,457	-	3,011,350	5,169,252	23.29%	51.52%	
Robles Forebay Restoration (7/28)	-	-	-	-	-	-	-	-	-	
Grant Support Services (9/8)	75,000	-	-	-	-	-	-	-	-	
Robles Forebay Restoration (9/8)	320,475	-	-	-	-	-	-	-	-	
Robles Diversion Canal Panel Replacement (9/8)	15,000	-	-	-	-	-	-	-	-	
Mutual Well #7 (9/8)	795,000	-	-	-	-	-	-	-	-	
LCRA Prefabricated Camping Cabins (TBD)	90,000	-	-	-	-	-	-	-	-	
CalWEP Smart Rebates Program (9/22)	10,000	-	-	-	-	-	-	-	-	
Hildebrand Consulting- Water Rate Study (9/22)	79,810	-	-	-	-	-	-	-	-	
LCRA grant writing services for EDA ARPA Tourism Grant (11/24)	25,048	-	-	-	-	-	-	-	-	
LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant (11/24)	144,542	-	-	-	-	-	-	-	-	
LCRA Vegetation Mgt Plan (11/24)	20,000	-	-	-	-	-	-	-	-	
LCRA Swer Project Enviromental Services (12/8)	75,000	-	-	-	-	-	-	-	-	
Board Approved unbudgeted items	1,649,875	-	-	-	-	-	-	-	-	
Net assets, End of year	(9,780,830)	(584,058)	(1,137,275)	(1,165,586)	-	-	-	-	-	
<small>(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)</small>										

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	6,250,129
U.S Bank Investments	11,185,313	11,015,980
U.S Bank Money Market Account	595,084	605,870
LAIF	482	482
County of Ventura Investment (COVI)	3,056	3,059
CFD-2013-1 Improvement Bond	11,067,442	7,965,282
Total Reserves	29,467,965	25,840,802

October Summary

- Water revenue is about \$1 million higher year over year while operating expenses remain slightly lower year over year.
- Majority of the capital expenses relate to CFD 2013-1 project Lion Street pipeline replacement and Fairview Road connections. Other capital expenses include Robles forebay restoration and canal maintenance.
- Recreation revenue is about the same year over year while expenses remain \$141k lower year over year.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	8,492,083	870,444.73	4,897,217.79	4,052,280.65	0.00	3,594,865.21	57.67
WATER SERVICES	15,218	200.00	5,750.00	(14,962.86)	0.00	9,468.00	37.78
WATER STANDBY	5,075,845	473,593.02	1,900,014.89	1,664,490.74	0.00	3,175,830.11	37.43
WATER DELINQUENCY	97,951	51,649.47	535,067.07	539,381.43	0.00	(437,116.07)	546.26
WATER REVENUE OTHER	732,162	13,090.76	23,885.70	203,770.49	0.00	708,276.30	3.26
CAPITAL FACILITIES	71,849	1,267.79	75,670.07	12,432.16	0.00	(3,821.07)	105.32
INTEREST	375,000	25,314.91	89,107.11	0.00	0.00	285,892.89	23.76
TAXES & ASSESSMENTS	2,497,277	4,408.04	14,455.23	22,868.58	0.00	2,482,821.77	0.58
OTHER GOVT. AGENCIES	1,440,915	0.00	0.00	0.00	0.00	1,440,915.00	0.00
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>0.00</u>	<u>11,122.23</u>	<u>0.00</u>	<u>0.00</u>	<u>125,188.77</u>	<u>8.16</u>
TOTAL NON DEPARTMENTAL	18,934,611	1,439,968.72	7,552,290.09	6,480,261.19	0.00	11,382,320.91	39.89
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	207,346.08	1,106,941.57	1,147,419.88	0.00	2,641,328.43	29.53
RECREATION-CONCESSION	123,000	12,669.75	75,512.39	78,766.70	0.00	47,487.61	61.39
RECREATION OTHER	<u>0</u>	<u>604.90</u>	<u>835.45</u>	<u>183.74</u>	<u>0.00</u>	<u>(835.45)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	220,620.73	1,183,289.41	1,226,370.32	0.00	2,687,980.59	30.57
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	0.00	0.00	0.00	0.00	4,674.00	0.00
RECREATION-WATER PARK	<u>538,102</u>	<u>0.00</u>	<u>0.00</u>	<u>(75.00)</u>	<u>0.00</u>	<u>538,102.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	542,776	0.00	0.00	(75.00)	0.00	542,776.00	0.00
TOTAL REVENUES	23,348,657	1,660,589.45	8,735,579.50	7,706,556.51	0.00	0.00	37.41

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	510,395	38,908.24	155,086.56	166,150.40	0.00	355,307.99	30.39
TOTAL RETIREES	510,395	38,908.24	155,086.56	166,150.40	0.00	355,307.99	30.39
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	4,932.18	18,502.46	26,732.70	0.00	100,309.54	15.57
Benefits	116,448	7,263.77	33,466.32	25,476.39	0.00	82,981.48	28.74
Services & Supplies	10,350	114.03	481.12	2,760.47	0.00	9,868.88	4.65
TOTAL BOARD OF DIRECTORS	245,610	12,309.98	52,449.90	54,969.56	0.00	193,159.90	21.35
<u>MANAGEMENT</u>							
Salaries	625,588	49,113.66	194,187.83	231,502.78	0.00	431,400.11	31.04
Benefits	181,373	15,664.11	67,385.56	71,314.15	0.00	113,987.18	37.15
Services & Supplies	360,873	9,053.04	79,711.84	178,858.49	7,890.90	273,269.76	24.28
TOTAL MANAGEMENT	1,167,833	73,830.81	341,285.23	481,675.42	7,890.90	818,657.05	29.90
<u>HUMAN RESOURCES</u>							
Salaries	141,228	11,406.08	45,344.42	0.00	0.00	95,884.04	32.11
Benefits	33,890	2,894.93	11,515.73	0.00	0.00	22,374.05	33.98
Services & Supplies	365,040	89,377.13	257,978.13	0.00	0.00	107,061.87	70.67
TOTAL HUMAN RESOURCES	540,158	103,678.14	314,838.28	0.00	0.00	225,319.96	58.29
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	18,397.19	71,366.72	58,554.45	0.00	165,669.27	30.11
Benefits	81,542	7,934.73	31,867.08	23,275.29	0.00	49,674.95	39.08
Services & Supplies	38,493	2,792.07	11,318.92	8,442.39	189.85	26,983.73	29.90
TOTAL INFORMATION TECHNOLOGY	357,071	29,123.99	114,552.72	90,272.13	189.85	242,327.95	32.13
<u>WATER CONSERVATION</u>							
Salaries	393,463	32,126.35	121,349.03	110,284.39	0.00	272,113.85	30.84
Benefits	137,822	13,323.71	53,303.49	57,257.59	0.00	84,518.66	38.68
Services & Supplies	156,632	20,977.15	27,174.97	73,002.08	102,671.59	26,785.44	82.90
TOTAL WATER CONSERVATION	687,917	66,427.21	201,827.49	240,544.06	102,671.59	383,417.95	44.26
<u>FISHERIES</u>							
Salaries	391,154	26,927.59	103,546.34	102,430.27	0.00	287,607.20	26.47
Benefits	116,602	11,057.03	44,406.91	42,692.78	0.00	72,194.87	38.08
Services & Supplies	51,068	2,868.14	10,741.40	15,948.80	4,025.18	36,301.42	28.92
TOTAL FISHERIES	558,823	40,852.76	158,694.65	161,071.85	4,025.18	396,103.49	29.12
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	54,635.19	208,896.62	249,654.71	0.00	515,855.31	28.82
Benefits	240,883	21,453.46	88,073.60	101,800.55	0.00	152,809.04	36.56
Services & Supplies	952,693	44,064.53	143,081.29	346,434.95	13,510.08	796,102.00	16.44
Other Operating Expenses	(523,832)	0.00	0.00	0.00	0.00	(523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,394,496	120,153.18	440,051.51	697,890.21	13,510.08	940,934.42	32.53

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	9,971	625.39	2,445.73	0.00	0.00	7,525.27	24.53
Benefits	3,035	173.64	618.20	98.24	0.00	2,417.20	20.37
Services & Supplies	13,300	435.25	1,549.40	10,724.66	(46.00)	11,796.60	11.30
TOTAL WAREHOUSE	26,306	1,234.28	4,613.33	10,822.90	(46.00)	21,739.07	17.36
<u>GARAGE</u>							
Salaries	25,814	926.42	3,700.30	4,026.27	0.00	22,113.56	14.33
Benefits	10,066	320.89	1,282.84	938.38	0.00	8,783.51	12.74
Services & Supplies	38,285	4,386.67	21,017.51	17,821.08	(3,658.85)	20,926.34	45.34
Services & Supplies-W.O.	233,434	38,683.13	49,940.09	31,253.92	0.00	183,493.91	21.39
TOTAL GARAGE	307,599	44,317.11	75,940.74	54,039.65	(3,658.85)	235,317.32	23.50
<u>SAFETY</u>							
Salaries	121,420	8,703.66	33,375.47	36,876.48	0.00	88,044.92	27.49
Benefits	48,681	4,593.42	18,366.24	19,663.15	0.00	30,314.70	37.73
Services & Supplies	15,243	4,472.63	5,191.61	11,484.60	0.00	10,051.39	34.06
Services & Supplies-W.O.	33,480	0.00	0.00	0.00	0.00	33,480.00	0.00
TOTAL SAFETY	218,824	17,769.71	56,933.32	68,024.23	0.00	161,891.01	26.02
<u>ENGINEERING</u>							
Salaries	864,223	44,037.72	178,559.75	205,409.33	0.00	685,663.13	20.66
Benefits	266,007	19,572.02	86,885.06	86,343.20	0.00	179,122.05	32.66
Services & Supplies	414,273	25,692.52	73,169.30	52,882.54	2,369,921.65	(2,028,818.45)	589.73
Salaries - Work Orders	0	20,896.43	71,436.73	39,479.15	0.00	(71,436.73)	0.00
Benefits - Work Orders	0	3,187.72	11,659.55	7,112.96	0.00	(11,659.55)	0.00
Services & Supplies-W.O.	9,641,000	629,287.37	2,147,522.08	1,378,147.86	2,936,631.45	4,556,846.47	52.73
TOTAL ENGINEERING	11,185,502	742,673.78	2,569,232.47	1,769,375.04	5,306,553.10	3,309,716.92	70.41
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	29,367.94	110,896.43	95,314.15	0.00	238,580.74	31.73
Benefits	149,372	13,529.50	53,729.83	52,118.62	0.00	95,641.70	35.97
Services & Supplies	310,461	14,033.21	35,033.16	39,872.42	36,159.63	239,267.90	22.93
Services & Supplies-W.O.	84,544	23,307.77	25,761.77	17,662.08	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,854	80,238.42	225,421.19	204,967.27	36,173.89	632,258.76	29.27
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	40,508.57	159,321.42	160,057.58	0.00	354,857.71	30.99
Benefits	189,351	16,407.82	66,013.56	71,570.08	0.00	123,337.10	34.86
Services & Supplies	181,522	4,239.34	93,579.77	69,901.82	7,248.90	80,693.33	55.55
Services & Supplies-W.O.	78,200	(24,971.83)	46,892.25	5,451.58	11,415.69	19,892.06	74.56
TOTAL UTILITIES MAINTENANCE	963,252	36,183.90	365,807.00	306,981.06	18,664.59	578,780.20	39.91
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	52,736.21	204,276.88	170,688.59	0.00	507,451.23	28.70
Benefits	239,905	21,877.00	88,503.14	85,200.82	0.00	151,401.93	36.89
Services & Supplies	2,241,645	76,564.72	376,878.87	558,184.27	98,206.03	1,766,560.10	21.19
Services & Supplies-W.O.	80,900	0.00	23,184.59	5,987.44	6,686.23	51,029.18	36.92
TOTAL ELECTRICAL MECHANICAL	3,274,178	151,177.93	692,843.48	820,061.12	104,892.26	2,476,442.44	24.36

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>DIST MAINT - PIPELINE</u>							
Salaries	676,892	50,549.52	199,995.65	211,246.04	0.00	476,895.98	29.55
Benefits	272,419	26,577.84	107,042.89	100,379.52	0.00	165,375.65	39.29
Services & Supplies	743,795	31,118.47	128,843.62	226,668.28	32,199.75	582,751.13	21.65
Services & Supplies-W.O.	73,100	0.00	0.00	0.00	0.00	73,100.00	0.00
TOTAL DIST MAINT - PIPELINE	1,766,205	108,245.83	435,882.16	538,293.84	32,199.75	1,298,122.76	26.50
<u>WATER TREATMENT</u>							
Salaries	860,064	63,119.08	242,975.88	231,568.71	0.00	617,087.98	28.25
Benefits	299,139	33,533.75	134,740.89	119,733.69	0.00	164,398.13	45.04
Services & Supplies	854,532	76,317.67	255,856.34	197,591.97	332,026.48	266,648.68	68.80
Services & Supplies-W.O.	195,500	1,931.82	89,483.82	27,361.60	39,109.11	66,907.07	65.78
TOTAL WATER TREATMENT	2,209,234	174,902.32	723,056.93	576,255.97	371,135.59	1,115,041.86	49.53
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	280,357	20,774.33	78,287.55	79,935.58	0.00	202,069.81	27.92
Benefits	136,573	12,018.63	47,738.91	46,054.40	0.00	88,833.94	34.95
Services & Supplies	236,016	73,778.02	516,715.23	92,199.13	24,166.99	304,866.22	229.17
Services & Supplies-W.O.	16,000	0.00	0.00	0.00	9,493.06	6,506.94	59.33
TOTAL OPERATIONS - MAINTENANCE	668,946	106,570.98	642,741.69	218,189.11	33,660.05	7,455.53	101.11
<u>RECREATION - OPERATIONS</u>							
Salaries	1,208,602	95,929.61	376,636.65	397,861.76	0.00	831,965.22	31.16
Benefits	393,657	42,507.25	160,280.57	175,428.82	0.00	233,376.63	40.72
Services & Supplies	253,678	34,978.04	92,414.66	80,711.89	2,220.01	159,042.83	37.31
Other Operating Expenses	523,832	0.00	0.00	0.00	0.00	523,831.93	0.00
Salaries - Work Orders	0	0.00	130.48	0.00	0.00	130.48	0.00
Benefits - Work Orders	0	0.00	9.98	0.00	0.00	9.98	0.00
TOTAL RECREATION - OPERATIONS	2,379,769	173,414.90	629,472.34	654,002.47	2,220.01	1,748,076.15	26.54
<u>RECREATION - MAINTENANCE</u>							
Salaries	476,757	35,738.59	143,435.14	149,607.45	0.00	333,321.57	30.09
Benefits	129,332	12,317.92	49,677.81	60,014.01	0.00	79,654.11	38.41
Services & Supplies	424,990	29,342.74	173,328.84	251,155.61	4,112.81	247,548.35	41.75
Services & Supplies-W.O.	137,500	9,730.83	16,981.28	0.00	8,000.00	112,518.72	18.17
TOTAL RECREATION - MAINTENANCE	1,168,579	87,130.08	383,423.07	460,777.07	12,112.81	773,042.75	33.85
<u>RECREATION - PUBLIC REL</u>							
Salaries	208,152	2,559.26	13,281.81	22,069.17	0.00	194,869.77	6.38
Benefits	50,379	1,460.15	6,073.88	3,207.59	0.00	44,305.42	12.06
Services & Supplies	115,550	11,863.52	49,472.44	49,770.54	2,707.37	63,370.19	45.16
TOTAL RECREATION - PUBLIC REL	374,081	15,882.93	68,828.13	75,047.30	2,707.37	302,545.38	19.12
<u>RECREATION - WATER PARK</u>							
Salaries	376,540	10,762.16	46,573.47	61,829.44	0.00	329,966.25	12.37
Benefits	76,539	5,365.11	19,646.73	22,471.24	0.00	56,892.28	25.67
Services & Supplies	64,502	4,467.45	13,160.63	11,177.11	581.81	50,759.06	21.31
Services & Supplies-W.O.	90,000	0.00	0.00	0.00	0.00	90,000.00	0.00
TOTAL RECREATION - WATER PARK	607,580	20,594.72	79,380.83	95,477.79	581.81	527,617.59	13.16

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

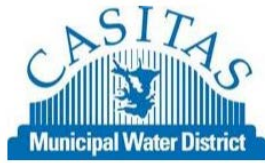
	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	31,506,212	2,245,621.20	8,732,363.02	7,744,888.45	6,045,483.98	16,728,365.39	46.90
REVENUE OVER/(UNDER) EXPENDITURES	(8,157,555)	(585,031.75)	3,216.48	(38,331.94)	(6,045,483.98)	(16,728,365.39)	74.07

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2021

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>SUMMARY OF EXPENSES</u>							
SALARIES	9,038,396	652,694.74	2,544,188.30	2,605,649.85	0.00	6,494,207.72	28.15
BENEFITS	3,681,171	306,267.40	1,226,532.59	1,229,767.01	0.00	2,454,638.11	33.32
SERVICES & SUPPLIES	8,122,987	584,605.82	2,478,639.51	2,397,015.00	3,034,134.18	2,610,213.53	67.87
SALARIES-WORK ORDERS	0	20,896.43	71,567.21	39,479.15	0.00	(71,567.21)	0.00
BENEFITS-WORK ORDERS	0	3,187.72	11,669.53	7,112.96	0.00	(11,669.53)	0.00
SERVICES & SUPPLIES - W.O.	10,663,658	677,969.09	2,399,765.88	1,465,864.48	3,011,349.80	5,252,542.77	50.74
TOTAL EXPENDITURES	31,506,212	2,245,621.20	8,732,363.02	7,744,888.45	6,045,483.98	16,728,365.39	46.90



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, November 30th, 2021**

% of the Year Completed: 41.67%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	826,084	5,723,301	4,720,321
Water Standby	5,075,845	474,029	2,374,043	2,091,062
Water Delinquency & Penalties	97,951	83,594	618,661	676,619
Water Other	15,218	2,000	7,750	2,825
Recreation- Operations	3,871,270	171,252	1,354,542	1,444,396
Recreation- Water Park	542,776	-	-	(75)
Miscellaneous Operational	446,849	55,442	220,323	173,496
Subtotal Operating Revenue (d)	18,541,992	1,612,400	10,298,620	9,108,644
Miscellaneous Non-Operational	732,162	410	23,350	205,494
Grants/ Reimbursements	1,425,000	-	-	-
Taxes & Assessments	6,275,639	85,523	132,218	136,992
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,432,801	85,933	155,569	342,485
Total Revenue (d+e)	26,974,793	1,698,333	10,454,189	9,451,129

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	2,768,782	67.40%	67.40%
-	2,701,802	46.77%	46.77%
-	(520,710)	631.60%	631.60%
-	7,468	50.93%	50.93%
-	2,516,728	34.99%	34.99%
-	542,776	0.00%	0.00%
-	226,526	49.31%	49.31%
-	8,243,372	55.54%	55.54%
-	708,812	3.19%	3.19%
-	1,425,000	0.00%	0.00%
-	6,143,421	2.11%	2.11%
-	-	0.00%	0.00%
-	8,277,232	1.84%	1.84%
-	16,520,604	38.76%	38.76%

Expenses

Administration	1,420,804	104,128	548,793	889,734
Board of Directors	245,609	2,851	55,301	66,051
District Maintenance	652,945	40,794	238,121	261,595
Electrical Mechanical	3,193,279	119,682	789,341	1,033,222
Engineering	1,544,502	345,050	683,665	463,583
Fisheries	558,824	43,665	202,360	199,328
Human Resources	540,157	18,404	333,242	-
Information Technology	357,071	28,053	142,606	115,373
Management	1,167,833	66,021	407,306	598,320
Pipeline	1,693,105	127,105	562,987	681,844
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	276,632	1,420,561	1,614,199
Retirees	510,395	34,430	189,516	207,890
Safety / Garage	259,509	17,809	100,743	109,825
Utilities Maintenance	885,052	85,285	404,200	389,005
Water Conservation - P/R	687,918	58,216	260,043	299,598
Water Quality- Lab	809,308	54,850	254,510	240,335
Water Treatment	2,013,736	207,953	841,526	703,118
Total Operating Expenses (f)	20,842,556	1,630,929	7,434,820	7,873,020
Net, Operating gain/(loss) (d-f)	(2,300,564)	(18,529)	2,863,799	1,235,624
Net, total gain/(loss) (d+e-f)	6,132,237	67,404	3,019,368	1,578,109

77,017	794,994	38.63%	44.05%
-	190,308	22.52%	22.52%
24,352	390,472	36.47%	40.20%
122,367	2,281,571	24.72%	28.55%
2,119,088	(1,258,250)	44.26%	181.47%
349	356,115	36.21%	36.27%
-	206,915	61.69%	61.69%
174	214,290	39.94%	39.99%
7,860	752,667	34.88%	35.55%
13,893	1,116,224	33.25%	34.07%
19,407	2,862,541	33.02%	33.47%
-	320,879	37.13%	37.13%
-	158,766	38.82%	38.82%
10,536	470,316	45.67%	46.86%
92,191	335,683	37.80%	51.20%
56,330	498,469	31.45%	38.41%
253,599	918,611	41.79%	54.38%
2,797,163	10,610,572	35.67%	49.09%

Debt Service

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	1,415	1,163,696	1,169,390
Mira Monte	20,038	-	0.07	0
State Water	831,058	52,320	496,222	154
Total Debt Service	3,599,534	53,735	1,659,918	1,169,544

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,584,742	42.34%	42.34%
-	20,038	0.00%	0.00%
-	334,836	59.71%	59.71%
-	1,939,616	46.11%	46.11%

Capital					Total	Budget	% YTD	% YTD Budget
	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance	Encumbered (c)	Remaining (a)-(b)-(c)	Budget (b)/(a)	encumbered (b+c)/(a)
Administration	-	-	-	-	-	-	0.00%	0.00%
Board of Directors	-	-	-	-	-	-	0.00%	0.00%
District Maintenance	16,000	9,399	9,399	-	40	6,561	58.75%	59.00%
Electrical Mechanical	80,900	-	23,185	13,775	6,686	51,029	28.66%	36.92%
Engineering	3,350,000	150,359	713,885	1,529,128	2,363,725	272,390	21.31%	91.87%
Engineering- CFD	6,291,000	198,612	1,865,704	-	716,302	3,708,994	29.66%	41.04%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	73,100	-	-	-	-	73,100	0.00%	0.00%
Recreation - Operations / Maint. / PR / Water Pk	227,500	22,102	39,278	-	3,095	185,127	17.26%	18.63%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	266,914	-	49,940	31,254	-	216,974	18.71%	18.71%
Utilities Maintenance	78,200	-	46,892	5,452	11,416	19,892	59.96%	74.56%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	84,544	-	25,762	17,662	14	58,768	30.47%	30.49%
Water Treatment	195,500	22,861	112,344	27,362	16,109	67,046	57.47%	65.71%
Total Capital	10,663,658	403,333	2,886,390	1,624,632	3,117,387	4,659,881	27.07%	56.30%
Robles Forebay Restoration (7/28)	-	-	-	-	-	-	-	-
Grant Support Services (9/8)	75,000	-	-	-	-	-	-	-
Robles Forebay Restoration (9/8)	320,475	-	-	-	-	-	-	-
Robles Diversion Canal Panel Replacement (9/8)	15,000	-	-	-	-	-	-	-
Mutual Well #7 (9/8)	795,000	-	-	-	-	-	-	-
LCRA Prefabricated Camping Cabins (TBD)	90,000	-	-	-	-	-	-	-
CalWEP Smart Rebates Program (9/22)	10,000	-	-	-	-	-	-	-
Hildebrand Consulting- Water Rate Study (9/22)	79,810	-	-	-	-	-	-	-
LCRA grant writing services for EDA ARPA Tourism Grant (11/24)	25,048	-	-	-	-	-	-	-
LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant (11/24)	144,542	-	-	-	-	-	-	-
LCRA Vegetation Mgt Plan (11/24)	20,000	-	-	-	-	-	-	-
LCRA Swer Project Enviromental Services (12/8)	75,000	-	-	-	-	-	-	-
Board Approved unbudgeted items	1,649,875	-	-	-	-	-	-	-
Net assets, End of year	(9,780,830)	(389,664)	(1,526,939)	(1,216,067)	-	-	-	-
<small>(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)</small>								

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	6,200,634
U.S Bank Investments	11,185,313	10,985,860
U.S Bank Money Market Account	595,084	588,421
LAIF	482	482
County of Ventura Investment (COVI)	3,056	3,066
CFD-2013-1 Improvement Bond	11,067,442	7,965,324
Total Reserves	29,467,965	25,743,787

November Summary

- Water revenue is about \$1.2 million higher year over year while operating expenses remain slightly lower year over year.
- Majority of the capital expenses relate to CFD 2013-1 project Lion Street pipeline replacement and Mutual Well #7. Other capital expenses include Santa Ana bridge pipeline relocation and Robles fish panel door repair.
- Recreation revenue is about \$100k lower year over year and expenses are also \$194k lower year

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	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	8,492,083	826,083.50	5,723,301.29	4,738,109.01	0.00	2,768,781.71	67.40
WATER SERVICES	15,218	2,000.00	7,750.00	(14,962.86)	0.00	7,468.00	50.93
WATER STANDBY	5,075,845	474,028.57	2,374,043.46	2,091,061.53	0.00	2,701,801.54	46.77
WATER DELINQUENCY	97,951	83,593.72	618,660.79	676,619.41	0.00	(520,709.79)	631.60
WATER REVENUE OTHER	732,162	410.11	24,295.81	204,642.52	0.00	707,866.19	3.32
CAPITAL FACILITIES	71,849	9,572.00	85,242.07	12,432.16	0.00	(13,393.07)	118.64
INTEREST	375,000	45,869.89	134,977.00	160,718.28	0.00	240,023.00	35.99
TAXES & ASSESSMENTS	2,497,277	71,651.03	86,106.26	84,238.90	0.00	2,411,170.74	3.45
OTHER GOVT. AGENCIES	1,440,915	0.00	0.00	0.00	0.00	1,440,915.00	0.00
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>0.00</u>	<u>11,122.23</u>	<u>0.00</u>	<u>0.00</u>	<u>125,188.77</u>	<u>8.16</u>
TOTAL NON DEPARTMENTAL	18,934,611	1,513,208.82	9,065,498.91	7,952,858.95	0.00	9,869,112.09	47.88
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	160,463.41	1,267,404.98	1,354,123.29	0.00	2,480,865.02	33.81
RECREATION-CONCESSION	123,000	10,609.81	86,122.20	90,100.01	0.00	36,877.80	70.02
RECREATION OTHER	<u>0</u>	<u>178.94</u>	<u>1,014.39</u>	<u>172.74</u>	<u>0.00</u>	<u>(1,014.39)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	171,252.16	1,354,541.57	1,444,396.04	0.00	2,516,728.43	34.99
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	0.00	0.00	0.00	0.00	4,674.00	0.00
RECREATION-WATER PARK	<u>538,102</u>	<u>0.00</u>	<u>0.00</u>	<u>(75.00)</u>	<u>0.00</u>	<u>538,102.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	542,776	0.00	0.00	(75.00)	0.00	542,776.00	0.00
TOTAL REVENUES	23,348,657	1,684,460.98	10,420,040.48	9,397,179.99	0.00	0.00	44.63

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	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	510,395	34,429.74	189,516.30	207,890.16	0.00	320,878.25	37.13
TOTAL RETIREES	510,395	34,429.74	189,516.30	207,890.16	0.00	320,878.25	37.13
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	4,705.58	23,208.04	31,485.18	0.00	95,603.96	19.53
Benefits	116,448	(2,019.97)	31,446.35	31,729.10	0.00	85,001.45	27.00
Services & Supplies	10,350	165.55	646.67	2,836.49	0.00	9,703.33	6.25
TOTAL BOARD OF DIRECTORS	245,610	2,851.16	55,301.06	66,050.77	0.00	190,308.74	22.52
<u>MANAGEMENT</u>							
Salaries	625,588	49,113.65	243,301.48	289,407.22	0.00	382,286.46	38.89
Benefits	181,373	10,741.80	78,127.36	86,642.78	0.00	103,245.38	43.08
Services & Supplies	360,873	6,165.06	85,876.90	222,269.51	7,860.01	267,135.59	25.98
TOTAL MANAGEMENT	1,167,833	66,020.51	407,305.74	598,319.51	7,860.01	752,667.43	35.55
<u>HUMAN RESOURCES</u>							
Salaries	141,228	11,406.06	56,750.48	0.00	0.00	84,477.98	40.18
Benefits	33,890	6,997.83	18,513.56	0.00	0.00	15,376.22	54.63
Services & Supplies	365,040	0.00	257,978.13	0.00	0.00	107,061.87	70.67
TOTAL HUMAN RESOURCES	540,158	18,403.89	333,242.17	0.00	0.00	206,916.07	61.69
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	18,341.96	89,708.68	75,677.19	0.00	147,327.31	37.85
Benefits	81,542	7,930.50	39,797.58	28,956.91	0.00	41,744.45	48.81
Services & Supplies	38,493	1,780.92	13,099.84	10,739.13	174.41	25,218.25	34.49
TOTAL INFORMATION TECHNOLOGY	357,071	28,053.38	142,606.10	115,373.23	174.41	214,290.01	39.99
<u>WATER CONSERVATION</u>							
Salaries	393,463	31,231.06	152,580.09	138,320.08	0.00	240,882.79	38.78
Benefits	137,822	12,377.20	65,680.69	63,730.65	0.00	72,141.46	47.66
Services & Supplies	156,632	14,607.29	41,782.26	97,547.71	92,191.48	22,658.26	85.53
TOTAL WATER CONSERVATION	687,917	58,215.55	260,043.04	299,598.44	92,191.48	335,682.51	51.20
<u>FISHERIES</u>							
Salaries	391,154	26,920.75	130,467.09	127,961.66	0.00	260,686.45	33.35
Benefits	116,602	11,091.45	55,498.36	52,722.53	0.00	61,103.42	47.60
Services & Supplies	51,068	5,653.00	16,394.40	18,643.33	348.83	34,324.77	32.79
TOTAL FISHERIES	558,823	43,665.20	202,359.85	199,327.52	348.83	356,114.64	36.27
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	54,915.80	263,812.42	301,041.93	0.00	460,939.51	36.40
Benefits	240,883	10,913.60	98,987.20	123,222.94	0.00	141,895.44	41.09
Services & Supplies	952,693	36,932.02	180,013.31	454,135.05	77,063.03	695,617.03	26.98
Other Operating Expenses	(523,832)	0.00	0.00	0.00	0.00	(523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,394,496	102,761.42	542,812.93	878,399.92	77,063.03	774,620.05	44.45

CASITAS MUNICIPAL WATER DISTRICT
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 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	9,971	619.58	3,065.31	0.00	0.00	6,905.69	30.74
Benefits	3,035	173.22	791.42	122.80	0.00	2,243.98	26.07
Services & Supplies	13,300	573.98	2,123.38	11,211.45	(46.00)	11,222.62	15.62
TOTAL WAREHOUSE	26,306	1,366.78	5,980.11	11,334.25	(46.00)	20,372.29	22.56
<u>GARAGE</u>							
Salaries	25,814	926.41	4,626.71	4,917.05	0.00	21,187.15	17.92
Benefits	10,066	320.91	1,603.75	1,147.80	0.00	8,462.60	15.93
Services & Supplies	38,285	2,802.89	23,820.40	21,781.61	(3,996.08)	18,460.68	51.78
Services & Supplies-W.O.	233,434	0.00	49,940.09	31,253.92	0.00	183,493.91	21.39
TOTAL GARAGE	307,599	4,050.21	79,990.95	59,100.38	(3,996.08)	231,604.34	24.71
<u>SAFETY</u>							
Salaries	121,420	8,703.64	42,079.11	45,245.38	0.00	79,341.28	34.66
Benefits	48,681	4,593.40	22,959.64	24,342.18	0.00	25,721.30	47.16
Services & Supplies	15,243	462.01	5,653.62	12,391.05	0.00	9,589.38	37.09
Services & Supplies-W.O.	33,480	0.00	0.00	0.00	0.00	33,480.00	0.00
TOTAL SAFETY	218,824	13,759.05	70,692.37	81,978.61	0.00	148,131.96	32.31
<u>ENGINEERING</u>							
Salaries	864,223	50,854.75	229,414.50	259,580.61	0.00	634,808.38	26.55
Benefits	266,007	20,033.74	106,918.80	104,351.05	0.00	159,088.31	40.19
Services & Supplies	414,273	274,161.90	347,331.20	99,651.54	2,119,087.52	(2,052,146.22)	595.36
Salaries - Work Orders	0	14,079.42	85,516.15	47,744.40	0.00	(85,516.15)	0.00
Benefits - Work Orders	0	1,441.34	13,100.89	7,999.89	0.00	(13,100.89)	0.00
Services & Supplies-W.O.	9,641,000	333,450.37	2,480,972.45	1,473,383.82	3,080,026.79	4,080,000.76	57.68
TOTAL ENGINEERING	11,185,502	694,021.52	3,263,253.99	1,992,711.31	5,199,114.31	2,723,134.19	75.65
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	29,474.27	140,370.70	119,176.10	0.00	209,106.47	40.17
Benefits	149,372	13,398.13	67,127.96	64,626.80	0.00	82,243.57	44.94
Services & Supplies	310,461	11,977.71	47,010.87	56,532.21	56,329.90	207,119.92	33.29
Services & Supplies-W.O.	84,544	0.00	25,761.77	17,662.08	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,854	54,850.11	280,271.30	257,997.19	56,344.16	557,238.38	37.66
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	45,826.19	205,147.61	195,636.67	0.00	309,031.52	39.90
Benefits	189,351	30,322.83	96,336.39	88,006.55	0.00	93,014.27	50.88
Services & Supplies	181,522	9,136.07	102,715.84	105,361.77	10,535.80	68,270.36	62.39
Services & Supplies-W.O.	78,200	0.00	46,892.25	5,451.58	11,415.69	19,892.06	74.56
TOTAL UTILITIES MAINTENANCE	963,252	85,285.09	451,092.09	394,456.57	21,951.49	490,208.21	49.11
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	56,107.26	260,384.14	209,844.22	0.00	451,343.97	36.58
Benefits	239,905	26,678.67	115,181.81	104,028.60	0.00	124,723.26	48.01
Services & Supplies	2,241,645	36,896.41	413,775.28	719,349.20	122,366.65	1,705,503.07	23.92
Services & Supplies-W.O.	80,900	0.00	23,184.59	13,775.06	6,686.23	51,029.18	36.92
TOTAL ELECTRICAL MECHANICAL	3,274,178	119,682.34	812,525.82	1,046,997.08	129,052.88	2,332,599.48	28.76

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
DIST MAINT - PIPELINE							
Salaries	676,892	57,007.45	257,003.10	259,333.05	0.00	419,888.53	37.97
Benefits	272,419	14,046.55	121,089.44	124,116.38	0.00	151,329.10	44.45
Services & Supplies	743,795	56,051.05	184,894.67	298,394.31	13,893.31	545,006.52	26.73
Services & Supplies-W.O.	73,100	0.00	0.00	0.00	0.00	73,100.00	0.00
TOTAL DIST MAINT - PIPELINE	1,766,205	127,105.05	562,987.21	681,843.74	13,893.31	1,189,324.15	32.66
WATER TREATMENT							
Salaries	860,064	65,910.18	308,886.06	289,774.20	0.00	551,177.80	35.91
Benefits	299,139	33,421.83	168,162.72	147,879.57	0.00	130,976.30	56.22
Services & Supplies	854,532	108,620.99	364,477.33	265,464.30	253,599.08	236,455.09	72.33
Services & Supplies-W.O.	195,500	22,860.58	112,344.40	27,361.60	16,109.17	67,046.43	65.71
TOTAL WATER TREATMENT	2,209,234	230,813.58	953,870.51	730,479.67	269,708.25	985,655.62	55.38
OPERATIONS - MAINTENANCE							
Salaries	280,357	20,833.10	99,120.65	100,260.54	0.00	181,236.71	35.36
Benefits	136,573	3,637.19	51,376.10	57,695.44	0.00	85,196.75	37.62
Services & Supplies	236,016	68,570.87	585,286.10	103,639.35	24,352.22 (	373,622.32)	258.30
Services & Supplies-W.O.	16,000	9,399.43	9,399.43	0.00	40.00	6,560.57	59.00
TOTAL OPERATIONS - MAINTENANCE	668,946	102,440.59	745,182.28	261,595.33	24,392.22 (	100,628.29)	115.04
RECREATION - OPERATIONS							
Salaries	1,208,602	100,307.79	476,944.44	519,636.14	0.00	731,657.43	39.46
Benefits	393,657	44,618.99	204,899.56	216,072.94	0.00	188,757.64	52.05
Services & Supplies	253,678	15,799.84	108,214.50	108,309.92	2,042.40	143,420.60	43.46
Other Operating Expenses	523,832	0.00	0.00	0.00	0.00	523,831.93	0.00
Salaries - Work Orders	0	0.00	130.48	0.00	0.00 (	130.48)	0.00
Benefits - Work Orders	0	0.00	9.98	0.00	0.00 (	9.98)	0.00
TOTAL RECREATION - OPERATIONS	2,379,769	160,726.62	790,198.96	844,019.00	2,042.40	1,587,527.14	33.29
RECREATION - MAINTENANCE							
Salaries	476,757	35,666.76	179,101.90	189,167.78	0.00	297,654.81	37.57
Benefits	129,332	12,314.39	61,992.20	65,022.39	0.00	67,339.72	47.93
Services & Supplies	424,990	20,198.62	193,527.46	305,178.37	7,436.90	224,025.64	47.29
Services & Supplies-W.O.	137,500	22,088.48	39,069.76	0.00	3,095.00	95,335.24	30.67
TOTAL RECREATION - MAINTENANCE	1,168,579	90,268.25	473,691.32	559,368.54	10,531.90	684,355.41	41.44
RECREATION - PUBLIC REL							
Salaries	208,152	2,061.42	15,343.23	27,807.14	0.00	192,808.35	7.37
Benefits	50,379	1,422.05	7,495.93	3,980.72	0.00	42,883.37	14.88
Services & Supplies	115,550	14,907.05	64,379.49	59,647.01	2,707.37	48,463.14	58.06
TOTAL RECREATION - PUBLIC REL	374,081	18,390.52	87,218.65	91,434.87	2,707.37	284,154.86	24.04
RECREATION - WATER PARK							
Salaries	376,540	10,589.38	57,162.85	76,676.22	0.00	319,376.87	15.18
Benefits	76,539	14,961.12	34,607.85	27,798.55	0.00	41,931.16	45.22
Services & Supplies	64,502	3,798.10	16,958.73	14,901.42	7,220.32	40,322.45	37.49
Services & Supplies-W.O.	90,000	0.00	0.00	0.00	0.00	90,000.00	0.00
TOTAL RECREATION - WATER PARK	607,580	29,348.60	108,729.43	119,376.19	7,220.32	491,630.48	19.08

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

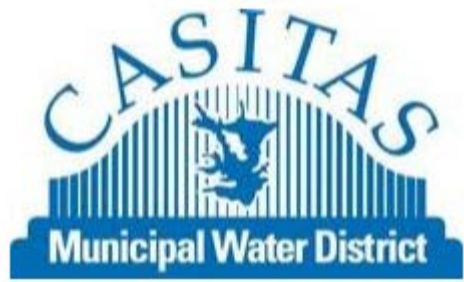
	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	31,506,212	2,086,509.16	10,818,872.18	9,497,652.28	5,910,554.29	14,776,785.92	53.10
REVENUE OVER/(UNDER) EXPENDITURES	(8,157,555)	(402,048.18)	(398,831.70)	(100,472.29)	(5,910,554.29)	(14,776,785.92)	77.34

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	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	9,038,396	680,156.87	3,224,345.17	3,260,948.36	0.00	5,814,050.85	35.67
BENEFITS	3,681,171	290,754.21	1,517,286.80	1,500,789.11	0.00	2,163,883.90	41.22
SERVICES & SUPPLIES	8,122,987	712,278.46	3,190,917.97	3,111,282.46	2,793,167.15	2,138,902.10	73.67
SALARIES-WORK ORDERS	0	14,079.42	85,646.63	47,744.40	0.00	(85,646.63)	0.00
BENEFITS-WORK ORDERS	0	1,441.34	13,110.87	7,999.89	0.00	(13,110.87)	0.00
SERVICES & SUPPLIES - W.O.	<u>10,663,658</u>	<u>387,798.86</u>	<u>2,787,564.74</u>	<u>1,568,888.06</u>	<u>3,117,387.14</u>	<u>4,758,706.57</u>	<u>55.37</u>
TOTAL EXPENDITURES	31,506,212	2,086,509.16	10,818,872.18	9,497,652.28	5,910,554.29	14,776,785.92	53.10



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, December 31st, 2021**

% of the Year Completed: 50.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	352,569	6,075,870	5,464,149
Water Standby	5,075,845	474,909	2,848,953	2,513,443
Water Delinquency & Penalties	97,951	(7,184)	611,477	800,195
Water Other	15,218	625	8,375	7,150
Recreation- Operations	3,871,270	119,294	1,473,836	1,482,508
Recreation- Water Park	542,776	-	-	(75)
Miscellaneous Operational	446,849	28,421	248,744	202,165
Subtotal Operating Revenue (d)	18,541,992	968,635	11,267,254	10,469,535
Miscellaneous Non-Operational	732,162	175	23,525	205,990
Grants/ Reimbursements	1,425,000	-	-	-
Taxes & Assessments	6,275,639	3,721,596	3,853,815	3,632,524
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,432,801	3,721,771	3,877,340	3,838,514
Total Revenue (d+e)	26,974,793	4,690,406	15,144,594	14,308,049

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	2,416,213	71.55%	71.55%
-	2,226,892	56.13%	56.13%
-	(513,526)	624.27%	624.27%
-	6,843	55.03%	55.03%
-	2,397,434	38.07%	38.07%
-	542,776	0.00%	0.00%
-	198,105	55.67%	55.67%
-	7,274,738	60.77%	60.77%
-	708,637	3.21%	3.21%
-	1,425,000	0.00%	0.00%
-	2,421,824	61.41%	61.41%
-	-	0.00%	0.00%
-	4,555,461	45.98%	45.98%
-	11,830,199	56.14%	56.14%

Expenses

Administration	1,420,204	154,974	703,767	1,027,768
Board of Directors	245,609	11,384	66,685	83,394
District Maintenance	652,945	72,784	310,905	321,756
Electrical Mechanical	3,192,979	263,323	1,052,664	1,203,152
Engineering	1,544,502	142,064	825,729	617,243
Fisheries	558,824	58,731	261,091	256,300
Human Resources	540,157	35,179	368,421	-
Information Technology	357,071	43,891	186,497	156,221
Management	1,167,433	136,958	544,264	768,136
Pipeline	1,692,805	165,111	728,098	838,974
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	331,931	1,752,491	1,986,066
Retirees	510,395	33,570	223,086	247,759
Safety / Garage	262,109	32,970	133,714	138,478
Utilities Maintenance	885,052	101,817	506,017	470,983
Water Conservation - P/R	687,318	66,961	327,004	385,028
Water Quality- Lab	808,908	65,963	320,473	300,469
Water Treatment	2,013,736	213,542	1,055,068	907,454
Total Operating Expenses (f)	20,842,556	1,931,153	9,365,973	9,709,179
Net, Operating gain/(loss) (d-f)	(2,300,564)	(962,518)	1,901,281	760,356
Net, total gain/(loss) (d+e-f)	6,132,237	2,759,253	5,778,621	4,598,870

139,127	577,310	49.55%	59.35%
-	178,924	27.15%	27.15%
17,003	325,037	47.62%	50.22%
65,670	2,074,646	32.97%	35.02%
2,300,999	(1,582,225)	53.46%	202.44%
349	297,384	46.72%	46.78%
-	171,736	68.21%	68.21%
174	170,399	52.23%	52.28%
7,860	615,309	46.62%	47.29%
28,888	935,819	43.01%	44.72%
21,714	2,528,304	40.73%	41.24%
-	287,309	43.71%	43.71%
-	128,395	51.01%	51.01%
41,835	337,200	57.17%	61.90%
92,191	268,123	47.58%	60.99%
50,771	437,664	39.62%	45.89%
184,836	773,833	52.39%	61.57%
2,951,417	8,525,166	44.94%	59.10%

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	11,182	1,174,878	1,173,213
Mira Monte	20,038	28	27.82	515
State Water	831,058	257,637	753,859	1,290
Total Debt Service	3,599,534	268,847	1,928,765	1,175,018

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,573,560	42.75%	42.75%
-	20,010	0.14%	0.14%
-	77,199	90.71%	90.71%
-	1,670,769	53.58%	53.58%

Capital	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance	Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
	Administration	-	-	-	-	-	-	0.00%	0.00%
Board of Directors	-	-	-	-	-	-	0.00%	0.00%
District Maintenance	16,000	-	9,399	-	40	6,561	58.75%	59.00%
Electrical Mechanical	80,900	-	23,185	15,267	6,686	51,029	28.66%	36.92%
Engineering	3,350,000	81,466	858,445	1,726,408	2,356,919	134,637	25.63%	95.98%
Engineering- CFD	6,291,000	104,276	1,906,887	-	660,425	3,723,688	30.31%	40.81%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	73,100	-	-	16,265	41,488	31,613	0.00%	56.75%
Recreation - Operations / Maint. / PR / Water Pk	227,500	3,510	42,788	-	3,095	181,617	18.81%	20.17%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	266,914	-	49,940	31,254	-	216,974	18.71%	18.71%
Utilities Maintenance	78,200	-	46,892	5,452	34,134	(2,826)	59.96%	103.61%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	84,544	-	25,762	17,662	14	58,768	30.47%	30.49%
Water Treatment	195,500	1,495	113,839	27,362	27,178	54,483	58.23%	72.13%
Total Capital	10,663,658	190,747	3,077,137	1,839,670	3,129,979	4,456,543	28.86%	58.21%

Robles Forebay Restoration (7/28)	-
Grant Support Services (9/8)	75,000
Robles Forebay Restoration (9/8)	320,475
Robles Diversion Canal Panel Replacement (9/8)	15,000
Mutual Well #7 (9/8)	795,000
LCRA Prefabricated Camping Cabins (TBD)	90,000
CalWEP Smart Rebates Program (9/22)	10,000
Hildebrand Consulting- Water Rate Study (9/22)	79,810
LCRA grant writing services for EDA ARPA Tourism Grant (11/24)	25,048
LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant (11/24)	144,542
LCRA Vegetation Mgt Plan (TBD)	20,000
LCRA Swer Project Enviromental Services (12/8)	75,000
GEOInovo Solutions- Redistricting Servies (1/26)	27,670
San Antonion Well #3 (1/26)	86,745
Rincon Control Tank Structural Eval. (2/9)	40,000
Board Approved unbudgeted items	1,804,290

Net assets, End of year
 (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items) (9,935,245) 2,299,658 772,719 1,584,183

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	10,084,976
U.S Bank Investments	11,185,313	11,196,099
U.S Bank Money Market Account	595,084	330,150
LAIF	482	482
County of Ventura Investment (COVI)	3,056	3,066
CFD-2013-1 Improvement Bond	11,067,442	7,455,289
Total Reserves	29,467,965	29,070,062

December Summary
 - Despite a wet month water revenue is about \$741k higher year over year while operating expenses remain slightly lower year over year.
 - Received property tax deposits totaling \$3.7 million of which \$1.6million is for CFD 2013-1 assessment, \$1.5 million is related to 1% allocation, and \$572k relates to State Water Project.
 - Majority of the capital expenses relate to CFD 2013-1 project Lion Street pipeline replacement and water meter relocations for the West Ojai pipeline replacement. Other capital expenses include Robles forebay restoration.
 - Made one of the larger State Water Payments for the year in December totaling \$258k. Next large payment is due in July.
 - Rec revenue is about the same year over year and expenses are \$234k lower year over year.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	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	8,492,083	352,568.76	6,075,870.05	5,481,937.21	0.00	2,416,212.95	71.55
WATER SERVICES	15,218	625.00	8,375.00	(10,637.86)	0.00	6,843.00	55.03
WATER STANDBY	5,075,845	474,909.19	2,848,952.65	2,513,442.58	0.00	2,226,892.35	56.13
WATER DELINQUENCY	97,951	(7,183.78)	611,477.01	800,195.17	0.00	(513,526.01)	624.27
WATER REVENUE OTHER	732,162	174.80	24,470.61	205,138.87	0.00	707,691.39	3.34
CAPITAL FACILITIES	71,849	0.00	85,242.07	12,682.16	0.00	(13,393.07)	118.64
INTEREST	375,000	28,474.05	163,451.05	189,815.57	0.00	211,548.95	43.59
TAXES & ASSESSMENTS	2,497,277	1,408,587.06	1,494,693.32	1,431,391.13	0.00	1,002,583.68	59.85
OTHER GOVT. AGENCIES	1,440,915	2,527.50	2,527.50	2,558.22	0.00	1,438,387.50	0.18
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>131,942.47</u>	<u>143,064.70</u>	<u>149,463.74</u>	0.00	(6,753.70)	<u>104.95</u>
TOTAL NON DEPARTMENTAL	18,934,611	2,392,625.05	11,458,123.96	10,775,986.79	0.00	7,476,487.04	60.51
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	113,229.67	1,380,634.65	1,386,095.27	0.00	2,367,635.35	36.83
RECREATION-CONCESSION	123,000	6,031.58	92,153.78	96,103.10	0.00	30,846.22	74.92
RECREATION OTHER	<u>0</u>	<u>32.90</u>	<u>1,047.29</u>	<u>309.74</u>	0.00	(1,047.29)	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	119,294.15	1,473,835.72	1,482,508.11	0.00	2,397,434.28	38.07
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	0.00	0.00	0.00	0.00	4,674.00	0.00
RECREATION-WATER PARK	<u>538,102</u>	<u>0.00</u>	<u>0.00</u>	(75.00)	0.00	<u>538,102.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	542,776	0.00	0.00	(75.00)	0.00	542,776.00	0.00
TOTAL REVENUES	23,348,657	2,511,919.20	12,931,959.68	12,258,419.90	0.00	0.00	55.39

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	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	510,395	33,569.91	223,086.21	247,758.91	0.00	287,308.34	43.71
TOTAL RETIREES	510,395	33,569.91	223,086.21	247,758.91	0.00	287,308.34	43.71
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	6,534.66	29,742.70	40,990.62	0.00	89,069.30	25.03
Benefits	116,448	4,659.94	36,106.29	37,855.46	0.00	80,341.51	31.01
Services & Supplies	10,350	189.03	835.70	4,547.61	0.00	9,514.30	8.07
TOTAL BOARD OF DIRECTORS	245,610	11,383.63	66,684.69	83,393.69	0.00	178,925.11	27.15
<u>MANAGEMENT</u>							
Salaries	625,588	73,670.48	316,971.96	382,202.29	0.00	308,615.98	50.67
Benefits	181,373	15,776.34	93,903.70	107,218.53	0.00	87,469.04	51.77
Services & Supplies	360,473	47,511.31	133,388.21	278,714.83	7,860.01	219,224.28	39.18
TOTAL MANAGEMENT	1,167,433	136,958.13	544,263.87	768,135.65	7,860.01	615,309.30	47.29
<u>HUMAN RESOURCES</u>							
Salaries	141,228	19,960.62	76,711.10	0.00	0.00	64,517.36	54.32
Benefits	33,890	4,784.46	23,298.02	0.00	0.00	10,591.76	68.75
Services & Supplies	365,040	10,433.47	268,411.60	0.00	0.00	96,628.40	73.53
TOTAL HUMAN RESOURCES	540,158	35,178.55	368,420.72	0.00	0.00	171,737.52	68.21
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	33,297.26	123,005.94	107,734.81	0.00	114,030.05	51.89
Benefits	81,542	8,703.01	48,500.59	35,427.20	0.00	33,041.44	59.48
Services & Supplies	38,493	1,890.83	14,990.67	13,059.13	174.41	23,327.42	39.40
TOTAL INFORMATION TECHNOLOGY	357,071	43,891.10	186,497.20	156,221.14	174.41	170,398.91	52.28
<u>WATER CONSERVATION</u>							
Salaries	393,463	48,315.20	200,895.29	182,563.49	0.00	192,567.59	51.06
Benefits	137,822	13,236.56	78,917.25	76,846.92	0.00	58,904.90	57.26
Services & Supplies	156,032	5,408.88	47,191.14	125,617.29	92,191.48	16,649.38	89.33
TOTAL WATER CONSERVATION	687,317	66,960.64	327,003.68	385,027.70	92,191.48	268,121.87	60.99
<u>FISHERIES</u>							
Salaries	391,154	43,412.16	173,879.25	171,635.29	0.00	217,274.29	44.45
Benefits	116,602	12,739.67	68,238.03	64,296.93	0.00	48,363.75	58.52
Services & Supplies	51,068	2,579.56	18,973.96	20,367.50	348.83	31,745.21	37.84
TOTAL FISHERIES	558,823	58,731.39	261,091.24	256,299.72	348.83	297,383.25	46.78
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	82,324.90	346,137.32	378,917.25	0.00	378,614.61	47.76
Benefits	240,883	21,692.43	120,679.63	148,362.68	0.00	120,203.01	50.10
Services & Supplies	952,093	49,089.44	229,102.75	488,629.23	139,173.03	583,817.59	38.68
Other Operating Expenses	(523,832)	0.00	0.00	0.00	0.00	(523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,393,896	153,106.77	695,919.70	1,015,909.16	139,173.03	558,803.28	59.91

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	9,971	929.37	3,994.68	0.00	0.00	5,976.32	40.06
Benefits	3,035	225.22	1,016.64	147.34	0.00	2,018.76	33.49
Services & Supplies	13,300	712.82	2,836.20	11,711.75 (	46.00)	10,509.80	20.98
TOTAL WAREHOUSE	26,306	1,867.41	7,847.52	11,859.09 (	46.00)	18,504.88	29.66
<u>GARAGE</u>							
Salaries	25,814	1,389.61	6,016.32	6,253.22	0.00	19,797.54	23.31
Benefits	10,066	391.49	1,995.24	1,425.71	0.00	8,071.11	19.82
Services & Supplies	38,285	8,591.02	32,411.42	27,696.22 (	3,996.08)	9,869.66	74.22
Services & Supplies-W.O.	233,434	0.00	49,940.09	31,253.92	0.00	183,493.91	21.39
TOTAL GARAGE	307,599	10,372.12	90,363.07	66,629.07 (	3,996.08)	221,232.22	28.08
<u>SAFETY</u>							
Salaries	121,420	13,055.49	55,134.60	57,798.71	0.00	66,285.79	45.41
Benefits	48,681	5,256.63	28,216.27	29,664.88	0.00	20,464.67	57.96
Services & Supplies	17,843	4,286.06	9,939.68	15,638.76	0.00	7,903.32	55.71
Services & Supplies-W.O.	33,480	0.00	0.00	0.00	0.00	33,480.00	0.00
TOTAL SAFETY	221,424	22,598.18	93,290.55	103,102.35	0.00	128,133.78	42.13
<u>ENGINEERING</u>							
Salaries	864,223	80,918.34	310,332.84	347,018.95	0.00	553,890.04	35.91
Benefits	266,007	22,399.51	129,318.31	125,049.00	0.00	136,688.80	48.61
Services & Supplies	414,273	38,746.37	386,077.57	145,175.15	2,300,998.77 (	2,272,803.84)	648.63
Salaries - Work Orders	0	16,482.94	101,999.09	58,299.79	0.00 (	101,999.09)	0.00
Benefits - Work Orders	0	1,263.67	14,364.56	9,124.12	0.00 (	14,364.56)	0.00
Services & Supplies-W.O.	9,641,000	167,995.60	2,648,968.05	1,658,984.44	3,017,344.21	3,974,687.74	58.77
TOTAL ENGINEERING	11,185,502	327,806.43	3,591,060.42	2,343,651.45	5,318,342.98	2,276,099.09	79.65
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	41,877.68	182,248.38	157,403.88	0.00	167,228.79	52.15
Benefits	149,372	15,301.61	82,429.57	78,474.30	0.00	66,941.96	55.18
Services & Supplies	310,061	8,784.17	55,795.04	64,590.99	50,771.16	203,494.49	34.37
Services & Supplies-W.O.	84,544	0.00	25,761.77	17,662.08	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,454	65,963.46	346,234.76	318,131.25	50,785.42	496,433.66	44.44
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	63,129.95	268,277.56	251,592.20	0.00	245,901.57	52.18
Benefits	189,351	21,851.19	118,187.58	106,271.23	0.00	71,163.08	62.42
Services & Supplies	181,522	16,836.29	119,552.13	113,119.56	41,834.64	20,135.23	88.91
Services & Supplies-W.O.	78,200	0.00	46,892.25	5,451.58	34,133.65 (	2,825.90)	103.61
TOTAL UTILITIES MAINTENANCE	963,252	101,817.43	552,909.52	476,434.57	75,968.29	334,373.98	65.29
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	75,474.76	335,858.90	277,885.47	0.00	375,869.21	47.19
Benefits	239,905	26,020.31	141,202.12	125,377.01	0.00	98,702.95	58.86
Services & Supplies	2,241,345	161,827.59	575,602.87	799,889.71	65,669.60	1,600,072.53	28.61
Services & Supplies-W.O.	80,900	0.00	23,184.59	15,267.14	6,686.23	51,029.18	36.92
TOTAL ELECTRICAL MECHANICAL	3,273,878	263,322.66	1,075,848.48	1,218,419.33	72,355.83	2,125,673.87	35.07

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	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	676,892	84,412.98	341,416.08	337,237.23	0.00	335,475.55	50.44
Benefits	272,419	26,955.55	148,044.99	151,212.03	0.00	124,373.55	54.34
Services & Supplies	743,495	53,742.20	238,636.87	350,524.82	28,888.43	475,969.20	35.98
Services & Supplies-W.O.	73,100	0.00	0.00	16,265.00	41,487.50	31,612.50	56.75
TOTAL DIST MAINT - PIPELINE	1,765,905	165,110.73	728,097.94	855,239.08	70,375.93	967,430.80	45.22
<u>WATER TREATMENT</u>							
Salaries	860,064	101,545.57	410,431.63	382,004.71	0.00	449,632.23	47.72
Benefits	299,139	37,744.99	205,907.71	179,324.50	0.00	93,231.31	68.83
Services & Supplies	854,532	74,251.28	438,728.61	346,124.64	184,835.55	230,967.34	72.97
Services & Supplies-W.O.	195,500	1,494.77	113,839.17	27,361.60	27,177.79	54,483.04	72.13
TOTAL WATER TREATMENT	2,209,234	215,036.61	1,168,907.12	934,815.45	212,013.34	828,313.92	62.51
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	280,357	32,374.32	131,494.97	129,091.60	0.00	148,862.39	46.90
Benefits	136,573	12,134.82	63,510.92	75,152.43	0.00	73,061.93	46.50
Services & Supplies	236,016	283,015.67	868,301.77	117,511.72	17,003.46	649,289.23	375.10
Services & Supplies-W.O.	16,000	0.00	9,399.43	0.00	40.00	6,560.57	59.00
TOTAL OPERATIONS - MAINTENANCE	668,946	327,524.81	1,072,707.09	321,755.75	17,043.46	420,804.34	162.91
<u>RECREATION - OPERATIONS</u>							
Salaries	1,208,602	125,991.42	602,935.86	655,341.50	0.00	605,666.01	49.89
Benefits	393,657	42,331.54	247,231.10	262,951.03	0.00	146,426.10	62.80
Services & Supplies	253,678	14,791.05	123,005.55	127,248.69	8,043.06	122,628.89	51.66
Other Operating Expenses	523,832	0.00	0.00	0.00	0.00	523,831.93	0.00
Salaries - Work Orders	0	0.00	130.48	0.00	0.00	130.48	0.00
Benefits - Work Orders	0	0.00	9.98	0.00	0.00	9.98	0.00
TOTAL RECREATION - OPERATIONS	2,379,769	183,114.01	973,312.97	1,045,541.22	8,043.06	1,398,412.47	41.24
<u>RECREATION - MAINTENANCE</u>							
Salaries	476,757	56,610.59	235,712.49	247,568.42	0.00	241,044.22	49.44
Benefits	129,332	14,927.26	76,919.46	78,758.66	0.00	52,412.46	59.47
Services & Supplies	424,990	26,823.40	220,350.86	349,197.80	10,435.56	194,203.58	54.30
Services & Supplies-W.O.	137,500	3,496.78	42,566.54	0.00	3,095.00	91,838.46	33.21
TOTAL RECREATION - MAINTENANCE	1,168,579	101,858.03	575,549.35	675,524.88	13,530.56	579,498.72	50.41
<u>RECREATION - PUBLIC REL</u>							
Salaries	208,152	8,221.34	23,564.57	35,062.17	0.00	184,587.01	11.32
Benefits	50,379	2,089.11	9,585.04	4,869.93	0.00	40,794.26	19.03
Services & Supplies	115,550	8,348.37	72,727.86	69,005.12	2,707.37	40,114.77	65.28
TOTAL RECREATION - PUBLIC REL	374,081	18,658.82	105,877.47	108,937.22	2,707.37	265,496.04	29.03
<u>RECREATION - WATER PARK</u>							
Salaries	376,540	17,238.92	74,401.77	97,461.29	0.00	302,137.95	19.76
Benefits	76,539	6,194.66	40,802.51	32,877.25	0.00	35,736.50	53.31
Services & Supplies	64,502	8,376.35	25,335.08	25,723.65	527.76	38,638.66	40.10
Services & Supplies-W.O.	90,000	0.00	0.00	0.00	0.00	90,000.00	0.00
TOTAL RECREATION - WATER PARK	607,580	31,809.93	140,539.36	156,062.19	527.76	466,513.11	23.22

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	31,506,212	2,376,640.75	13,195,512.93	11,548,848.87	6,077,399.68	12,233,299.78	61.17
REVENUE OVER/(UNDER) EXPENDITURES	(8,157,555)	135,278.45	(263,553.25)	709,571.03	(6,077,399.68)	(12,233,299.78)	77.73

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2021

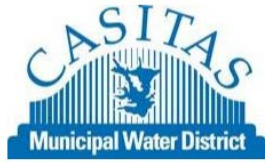
11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	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	9,038,396	1,006,979.48	4,231,324.65	4,245,763.10	0.00	4,807,071.37	46.81
BENEFITS	3,681,171	319,235.46	1,836,522.26	1,813,700.59	0.00	1,844,648.44	49.89
SERVICES & SUPPLIES	8,122,987	859,692.05	4,050,610.02	3,649,715.51	2,947,421.04	1,124,956.16	86.15
SALARIES-WORK ORDERS	0	16,482.94	102,129.57	58,299.79	0.00	(102,129.57)	0.00
BENEFITS-WORK ORDERS	0	1,263.67	14,374.54	9,124.12	0.00	(14,374.54)	0.00
SERVICES & SUPPLIES - W.O.	<u>10,663,658</u>	<u>172,987.15</u>	<u>2,960,551.89</u>	<u>1,772,245.76</u>	<u>3,129,978.64</u>	<u>4,573,127.92</u>	<u>57.11</u>
TOTAL EXPENDITURES	31,506,212	2,376,640.75	13,195,512.93	11,548,848.87	6,077,399.68	12,233,299.78	61.17

Non-Budgeted Items Log Sheet - FY 2022

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
28-Jul-21	Robles Forebay Restoration	\$ 800,000.00	\$ -		N
8-Sep-21	Grant Support Services	\$ 75,000.00			N
8-Sep-21	Robles Forebay Restoration	\$ 320,475.00		Org authorized \$800,000 on 7/28/21 meeting	N
8-Sep-21	Robles Diversion Canal Panel Replacement	\$ 15,000.00			N
8-Sep-21	Mutual Well #7	\$ 795,000.00		CFD Funded	N
TBD	LCRA Prefabricated Camping Cabins	\$ 90,000.00			N
22-Sep-21	CalWEP Smart Rebates Program	\$ 10,000.00			N
22-Sep-21	Hildebrand Consulting- Water Rate Study	\$ 79,810.00			N
24-Nov-21	LCRA grant writing services for EDA ARPA Tourism Grant	\$ 25,048.00			N
24-Nov-21	LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant	\$ 144,542.00			N
TBD	LCRA Vegetation Mgt Plan	\$ 20,000.00			N
8-Dec-21	LCRA Sewer Project Environmental Services	\$ 75,000.00			N
26-Jan-21	GEOInovo Solutions- Redistricting Servies	\$ 27,670.00			N
26-Jan-21	San Antonion Well #3	\$ 86,745.00		CFD Funded	N
9-Feb-22	Rincon Control Tank Structural Eval.	\$ 40,000.00			N
	Total	\$ 1,804,290.00	\$ -		



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, January 31st, 2022**

% of the Year Completed: 58.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	264,535	6,340,405	5,991,920
Water Standby	5,075,845	473,103	3,322,055	2,935,464
Water Delinquency & Penalties	97,951	40,455	651,932	882,480
Water Other	15,218	-	8,375	7,150
Recreation- Operations	3,871,270	465,641	1,939,477	1,677,331
Recreation- Water Park	542,776	-	-	(75)
Miscellaneous Operational	446,849	19,337	268,081	237,324
Subtotal Operating Revenue (d)	18,541,992	1,263,070	12,530,325	11,731,594
Miscellaneous Non-Operational	732,162	28,408	51,934	223,878
Grants/ Reimbursements	1,425,000	112,459	112,459	-
Taxes & Assessments	6,275,639	57,639	3,911,454	3,705,808
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,432,801	198,506	4,075,846	3,929,686
Total Revenue (d+e)	26,974,793	1,461,577	16,606,171	15,661,280

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	2,151,678	74.66%	74.66%
-	1,753,790	65.45%	65.45%
-	(553,981)	665.57%	665.57%
-	6,843	55.03%	55.03%
-	1,931,793	50.10%	50.10%
-	542,776	0.00%	0.00%
-	178,768	59.99%	59.99%
-	6,011,667	67.58%	67.58%
-	680,228	7.09%	7.09%
-	1,312,541	7.89%	7.89%
-	2,364,185	62.33%	62.33%
-	-	0.00%	0.00%
-	4,356,955	48.33%	48.33%
-	10,368,622	61.56%	61.56%

Expenses

Administration	1,420,204	194,870	898,637	1,146,907
Board of Directors	245,609	7,922	74,606	94,925
District Maintenance	652,945	41,099	352,004	357,741
Electrical Mechanical	3,192,979	185,358	1,238,022	1,594,464
Engineering	1,544,502	476,966	1,302,695	716,914
Fisheries	558,824	48,531	309,622	299,002
Human Resources	540,157	42,197	410,618	-
Information Technology	357,071	29,314	215,812	182,717
Management	1,167,433	74,666	618,930	876,754
Pipeline	1,692,805	121,004	849,102	935,792
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	242,091	1,994,583	2,247,449
Retirees	510,395	29,053	252,139	289,107
Safety / Garage	262,109	27,828	161,541	160,268
Utilities Maintenance	885,052	73,091	579,109	537,627
Water Conservation - P/R	687,318	48,405	375,409	441,270
Water Quality- Lab	808,908	85,893	406,366	372,768
Water Treatment	2,013,736	149,063	1,204,131	1,030,944
Total Operating Expenses (f)	20,842,556	1,877,352	11,243,325	11,284,650
Net, Operating gain/(loss) (d-f)	(2,300,564)	(614,281)	1,287,000	446,945
Net, total gain/(loss) (d+e-f)	6,132,237	(415,775)	5,362,846	4,376,630

61,120	460,447	63.28%	67.58%
-	171,003	30.38%	30.38%
16,675	284,266	53.91%	56.46%
37,419	1,917,539	38.77%	39.95%
1,980,948	(1,739,141)	84.34%	212.60%
349	248,853	55.41%	55.47%
-	129,539	76.02%	76.02%
174	141,085	60.44%	60.49%
7,860	540,643	53.02%	53.69%
45,753	797,950	50.16%	52.86%
25,390	2,282,536	46.36%	46.95%
-	258,256	49.40%	49.40%
-	100,568	61.63%	61.63%
52,467	253,476	65.43%	71.36%
92,941	218,968	54.62%	68.14%
58,957	343,586	50.24%	57.52%
185,587	624,018	59.80%	69.01%
2,565,640	7,033,591	53.94%	66.25%

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	1,168,315	2,343,194	2,332,397
Mira Monte	20,038	0	28.08	515
State Water Project	831,058	66,774	820,633	1,309
Total Debt Service	3,599,534	1,235,089	3,163,855	2,334,221

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	405,244	85.26%	85.26%
-	20,010	0.14%	0.14%
-	10,425	98.75%	98.75%
-	435,679	87.90%	87.90%

Capital	Current Budget (a)				Year to Date Balance (b) FY2022	Prior Year to Date Balance	Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance						
Administration	-	-	-	-	-	-	-	0.00%	0.00%	
Board of Directors	-	-	-	-	-	-	-	0.00%	0.00%	
District Maintenance	16,000	-	9,399	-	-	40	6,561	58.75%	59.00%	
Electrical Mechanical	80,900	-	23,185	19,701	-	6,686	51,029	28.66%	36.92%	
Engineering	3,350,000	79,613	954,730	1,977,105	-	1,137,595	1,257,675	28.50%	62.46%	
Engineering- CFD	6,291,000	106,520	1,996,735	-	-	2,006,291	2,287,974	31.74%	63.63%	
Fisheries	-	-	-	-	-	-	-	0.00%	0.00%	
Information Technology	-	-	-	-	-	-	-	0.00%	0.00%	
Management	-	-	-	-	-	-	-	0.00%	0.00%	
Pipeline	73,100	13,943	13,943	16,265	-	27,545	31,613	19.07%	56.75%	
Recreation - Operations / Maint. / PR / Water Pk	227,500	150,774	193,562	-	-	10,595	23,343	85.08%	89.74%	
Retirees	-	-	-	-	-	-	-	0.00%	0.00%	
Safety / Garage	266,914	-	49,940	31,254	-	-	216,974	18.71%	18.71%	
Utilities Maintenance	78,200	24,972	71,864	5,452	-	34,134	(27,798)	91.90%	135.55%	
Water Conservation - P/R	-	-	-	-	-	-	-	0.00%	0.00%	
Water Quality- Lab	84,544	-	25,762	17,662	-	14	58,768	30.47%	30.49%	
Water Treatment	195,500	18,864	132,704	27,362	-	9,500	53,296	67.88%	72.74%	
Total Capital	10,663,658	394,685	3,471,822	2,094,800	-	3,232,401	3,959,435	32.56%	62.87%	
Robles Forebay Restoration (7/28)	-	-	-	-	-	-	-	-	-	
Grant Support Services (9/8)	75,000	-	-	-	-	-	-	-	-	
Robles Forebay Restoration (9/8)	320,475	-	-	-	-	-	-	-	-	
Robles Diversion Canal Panel Replacement (9/8)	15,000	-	-	-	-	-	-	-	-	
Mutual Well #7 (9/8)	795,000	-	-	-	-	-	-	-	-	
LCRA Prefabricated Camping Cabins (TBD)	90,000	-	-	-	-	-	-	-	-	
CalWEP Smart Rebates Program (9/22)	10,000	-	-	-	-	-	-	-	-	
Hildebrand Consulting- Water Rate Study (9/22)	79,810	-	-	-	-	-	-	-	-	
LCRA grant writing services for EDA ARPA Tourism Grant (11/24)	25,048	-	-	-	-	-	-	-	-	
LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant (11/24)	144,542	-	-	-	-	-	-	-	-	
LCRA Vegetation Mgt Plan (TBD)	20,000	-	-	-	-	-	-	-	-	
LCRA Swer Project Enviromental Services (12/8)	75,000	-	-	-	-	-	-	-	-	
GEOInovo Solutions- Redistricting Servies (1/26)	27,670	-	-	-	-	-	-	-	-	
San Antonion Well #3 (1/26)	86,745	-	-	-	-	-	-	-	-	
Rincon Control Tank Structural Eval. (2/9)	40,000	-	-	-	-	-	-	-	-	
Santa Ana Bridge (2/23)	141,000	-	-	-	-	-	-	-	-	
Board Approved unbudgeted items	1,945,290	-	-	-	-	-	-	-	-	
Net assets, End of year	(10,076,245)	(2,045,550)	(1,272,831)	(52,391)	-	-	-	-	-	
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)										

	Beginning of Fiscal Year Balance	Year to Date Balance	January Summary
General Fund Balance	6,616,588	10,137,085	- Water revenue is about \$490k higher year over year while operating expenses remains about the same year over year.
U.S Bank Investments	11,185,313	10,401,261	- \$112k was received from CSDA to help mitigate costs/ revenue loss associated with COVID.
U.S Bank Money Market Account	595,084	996,202	- Majority of the capital expenses relate to CFD 2013-1 project Wellfield VFD, Grand Ave, Running Ridge and Ojai Ave. Other capital expenses include Robles forebay restoration and work on the Santa Ana Bridge. Recreation capital project includes paving work that was done.
LAIF	482	483	
County of Ventura Investment (COVI)	3,056	3,066	
CFD-2013-1 Improvement Bond	11,067,442	7,455,327	-\$189k within Recreation revenue is for trailer storage that was not being booked monthly.
Total Reserves	29,467,965	28,993,424	

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	8,492,083	264,534.72	6,340,404.77	6,009,707.77	0.00	2,151,678.23	74.66
WATER SERVICES	15,218	0.00	8,375.00	(10,637.86)	0.00	6,843.00	55.03
WATER STANDBY	5,075,845	473,102.60	3,322,055.25	2,935,464.16	0.00	1,753,789.75	65.45
WATER DELINQUENCY	97,951	40,455.05	651,932.06	882,480.39	0.00	(553,981.06)	665.57
WATER REVENUE OTHER	732,162	28,408.27	52,878.88	223,101.27	0.00	679,283.12	7.22
CAPITAL FACILITIES	71,849	0.00	85,242.07	12,682.16	0.00	(13,393.07)	118.64
INTEREST	375,000	19,336.80	182,787.85	224,900.37	0.00	192,212.15	48.74
TAXES & ASSESSMENTS	2,497,277	29,473.12	1,524,166.44	1,473,416.95	0.00	973,110.56	61.03
OTHER GOVT. AGENCIES	1,440,915	118,356.51	120,884.01	8,539.10	0.00	1,320,030.99	8.39
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>0.00</u>	<u>143,064.70</u>	<u>149,463.74</u>	<u>0.00</u>	<u>(6,753.70)</u>	<u>104.95</u>
TOTAL NON DEPARTMENTAL	18,934,611	973,667.07	12,431,791.03	11,909,118.05	0.00	6,502,819.97	65.66
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	456,221.13	1,836,855.78	1,574,617.55	0.00	1,911,414.22	49.01
RECREATION-CONCESSION	123,000	9,378.45	101,532.23	102,726.40	0.00	21,467.77	82.55
RECREATION OTHER	<u>0</u>	<u>41.62</u>	<u>1,088.91</u>	<u>(13.26)</u>	<u>0.00</u>	<u>(1,088.91)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	465,641.20	1,939,476.92	1,677,330.69	0.00	1,931,793.08	50.10
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	0.00	0.00	0.00	0.00	4,674.00	0.00
RECREATION-WATER PARK	<u>538,102</u>	<u>0.00</u>	<u>0.00</u>	<u>(75.00)</u>	<u>0.00</u>	<u>538,102.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	542,776	0.00	0.00	(75.00)	0.00	542,776.00	0.00
TOTAL REVENUES	23,348,657	1,439,308.27	14,371,267.95	13,586,373.74	0.00	0.00	61.55

CASITAS MUNICIPAL WATER DISTRICT
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11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	510,395	29,053.01	252,139.22	289,107.48	0.00	258,255.33	49.40
TOTAL RETIREES	510,395	29,053.01	252,139.22	289,107.48	0.00	258,255.33	49.40
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	3,564.36	33,307.06	46,337.64	0.00	85,504.94	28.03
Benefits	116,448	4,243.21	40,349.50	43,950.69	0.00	76,098.30	34.65
Services & Supplies	10,350	114.03	949.73	4,637.13	0.00	9,400.27	9.18
TOTAL BOARD OF DIRECTORS	245,610	7,921.60	74,606.29	94,925.46	0.00	171,003.51	30.38
<u>MANAGEMENT</u>							
Salaries	625,588	49,113.67	366,085.63	440,583.99	0.00	259,502.31	58.52
Benefits	181,373	18,301.48	112,205.18	125,058.00	0.00	69,167.56	61.86
Services & Supplies	360,473	7,251.11	140,639.32	311,112.15	7,860.01	211,973.17	41.20
TOTAL MANAGEMENT	1,167,433	74,666.26	618,930.13	876,754.14	7,860.01	540,643.04	53.69
<u>HUMAN RESOURCES</u>							
Salaries	141,228	11,406.06	88,117.16	0.00	0.00	53,111.30	62.39
Benefits	33,890	3,700.00	26,998.02	0.00	0.00	6,891.76	79.66
Services & Supplies	365,040	27,090.90	295,502.50	0.00	0.00	69,537.50	80.95
TOTAL HUMAN RESOURCES	540,158	42,196.96	410,617.68	0.00	0.00	129,540.56	76.02
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	18,093.50	141,099.44	125,568.70	0.00	95,936.55	59.53
Benefits	81,542	7,980.26	56,480.85	43,718.86	0.00	25,061.18	69.27
Services & Supplies	38,493	3,240.56	18,231.23	13,429.74	174.41	20,086.86	47.82
TOTAL INFORMATION TECHNOLOGY	357,071	29,314.32	215,811.52	182,717.30	174.41	141,084.59	60.49
<u>WATER CONSERVATION</u>							
Salaries	393,463	31,648.19	232,543.48	212,129.40	0.00	160,919.40	59.10
Benefits	137,822	13,176.73	92,093.98	88,517.12	0.00	45,728.17	66.82
Services & Supplies	156,032	3,580.20	50,771.34	140,623.36	92,941.48	12,319.18	92.10
TOTAL WATER CONSERVATION	687,317	48,405.12	375,408.80	441,269.88	92,941.48	218,966.75	68.14
<u>FISHERIES</u>							
Salaries	391,154	31,486.14	205,365.39	198,227.21	0.00	185,788.15	52.50
Benefits	116,602	11,245.11	79,483.14	73,611.40	0.00	37,118.64	68.17
Services & Supplies	51,068	5,799.50	24,773.46	27,163.47	348.83	25,945.71	49.19
TOTAL FISHERIES	558,823	48,530.75	309,621.99	299,002.08	348.83	248,852.50	55.47
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	55,165.09	401,302.41	431,408.78	0.00	323,449.52	55.37
Benefits	240,883	30,042.88	150,722.51	167,637.10	0.00	90,160.13	62.57
Services & Supplies	952,093	108,553.51	337,656.26	534,839.21	61,166.03	553,271.08	41.89
Other Operating Expenses	(523,832)	0.00	0.00	0.00	0.00	(523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,393,896	193,761.48	889,681.18	1,133,885.09	61,166.03	443,048.80	68.22

CASITAS MUNICIPAL WATER DISTRICT
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<u>WAREHOUSE</u>							
Salaries	9,971	619.58	4,614.26	0.00	0.00	5,356.74	46.28
Benefits	3,035	173.24	1,189.88	172.07	0.00	1,845.52	39.20
Services & Supplies	13,300	315.69	3,151.89	12,849.36	(46.00)	10,194.11	23.35
TOTAL WAREHOUSE	26,306	1,108.51	8,956.03	13,021.43	(46.00)	17,396.37	33.87
<u>GARAGE</u>							
Salaries	25,814	926.41	6,942.73	7,144.01	0.00	18,871.13	26.90
Benefits	10,066	319.80	2,315.04	1,599.54	0.00	7,751.31	23.00
Services & Supplies	38,285	11,103.18	43,514.60	30,785.90	(3,996.08)	(1,233.52)	103.22
Services & Supplies-W.O.	233,434	0.00	49,940.09	31,253.92	0.00	183,493.91	21.39
TOTAL GARAGE	307,599	12,349.39	102,712.46	70,783.37	(3,996.08)	208,882.83	32.09
<u>SAFETY</u>							
Salaries	121,420	8,703.65	63,838.25	66,167.59	0.00	57,582.14	52.58
Benefits	48,681	4,471.28	32,687.55	34,006.62	0.00	15,993.39	67.15
Services & Supplies	17,843	2,303.49	12,243.17	20,563.96	0.00	5,599.83	68.62
Services & Supplies-W.O.	33,480	0.00	0.00	0.00	0.00	33,480.00	0.00
TOTAL SAFETY	221,424	15,478.42	108,768.97	120,738.17	0.00	112,655.36	49.12
<u>ENGINEERING</u>							
Salaries	864,223	51,205.21	361,538.05	403,910.60	0.00	502,684.83	41.83
Benefits	266,007	23,438.92	152,757.23	145,900.12	0.00	113,249.88	57.43
Services & Supplies	414,273	402,322.20	788,399.77	167,103.62	1,980,947.50	(2,355,074.77)	668.48
Salaries - Work Orders	0	13,729.02	115,728.11	65,727.32	0.00	(115,728.11)	0.00
Benefits - Work Orders	0	1,690.76	16,055.32	10,081.63	0.00	(16,055.32)	0.00
Services & Supplies-W.O.	9,641,000	170,713.03	2,819,681.08	1,901,296.40	3,143,886.55	3,677,432.37	61.86
TOTAL ENGINEERING	11,185,502	663,099.14	4,254,159.56	2,694,019.69	5,124,834.05	1,806,508.88	83.85
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	27,250.99	209,499.37	183,100.25	0.00	139,977.80	59.95
Benefits	149,372	13,241.07	95,670.64	90,634.10	0.00	53,700.89	64.05
Services & Supplies	310,061	45,400.66	101,195.70	99,033.75	58,956.75	149,908.24	51.65
Services & Supplies-W.O.	84,544	0.00	25,761.77	17,662.08	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,454	85,892.72	432,127.48	390,430.18	58,971.01	402,355.35	54.97
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	41,462.06	309,739.62	290,989.84	0.00	204,439.51	60.24
Benefits	189,351	18,755.62	136,943.20	122,126.92	0.00	52,407.46	72.32
Services & Supplies	181,522	12,873.64	132,425.77	124,509.90	52,467.21	(3,370.98)	101.86
Services & Supplies-W.O.	78,200	24,971.83	71,864.08	5,451.58	34,133.65	(27,797.73)	135.55
TOTAL UTILITIES MAINTENANCE	963,252	98,063.15	650,972.67	543,078.24	86,600.86	225,678.26	76.57
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	44,151.13	380,010.03	328,312.23	0.00	331,718.08	53.39
Benefits	239,905	21,280.86	162,482.98	144,804.65	0.00	77,422.09	67.73
Services & Supplies	2,241,345	119,926.08	695,528.95	1,121,346.62	37,418.54	1,508,397.51	32.70
Services & Supplies-W.O.	80,900	0.00	23,184.59	19,700.63	6,686.23	51,029.18	36.92
TOTAL ELECTRICAL MECHANICAL	3,273,878	185,358.07	1,261,206.55	1,614,164.13	44,104.77	1,968,566.86	39.87

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<u>DIST MAINT - PIPELINE</u>							
Salaries	676,892	52,832.36	394,248.44	384,451.74	0.00	282,643.19	58.24
Benefits	272,419	23,439.87	171,484.86	175,476.07	0.00	100,933.68	62.95
Services & Supplies	743,495	44,731.89	283,368.76	375,864.51	45,752.92	414,372.82	44.27
Services & Supplies-W.O.	73,100	13,942.50	13,942.50	16,265.00	27,545.00	31,612.50	56.75
TOTAL DIST MAINT - PIPELINE	1,765,905	134,946.62	863,044.56	952,057.32	73,297.92	829,562.19	53.02
<u>WATER TREATMENT</u>							
Salaries	860,064	76,921.63	487,353.26	444,992.55	0.00	372,710.60	56.66
Benefits	299,139	34,363.55	240,271.26	206,990.04	0.00	58,867.76	80.32
Services & Supplies	854,532	37,777.70	476,506.31	378,961.79	185,587.13	192,438.06	77.48
Services & Supplies-W.O.	195,500	18,864.39	132,703.56	27,361.60	9,500.00	53,296.44	72.74
TOTAL WATER TREATMENT	2,209,234	167,927.27	1,336,834.39	1,058,305.98	195,087.13	677,312.86	69.34
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	280,357	21,235.15	152,730.12	146,426.90	0.00	127,627.24	54.48
Benefits	136,573	10,328.69	73,839.61	85,975.48	0.00	62,733.24	54.07
Services & Supplies	236,016	76,079.72	944,381.49	125,338.89	16,675.02 (	725,040.51)	407.20
Services & Supplies-W.O.	16,000	0.00	9,399.43	0.00	40.00	6,560.57	59.00
TOTAL OPERATIONS - MAINTENANCE	668,946	107,643.56	1,180,350.65	357,741.27	16,715.02 (	528,119.46)	178.95
<u>RECREATION - OPERATIONS</u>							
Salaries	1,208,602	80,858.82	683,794.68	746,441.12	0.00	524,807.19	56.58
Benefits	393,657	36,904.84	284,135.94	298,645.52	0.00	109,521.26	72.18
Services & Supplies	253,678	15,606.83	138,612.38	143,012.70	8,043.06	107,022.06	57.81
Other Operating Expenses	523,832	0.00	0.00	0.00	0.00	523,831.93	0.00
Salaries - Work Orders	0	0.00	130.48	0.00	0.00 (	130.48)	0.00
Benefits - Work Orders	0	0.00	9.98	0.00	0.00 (	9.98)	0.00
TOTAL RECREATION - OPERATIONS	2,379,769	133,370.49	1,106,683.46	1,188,099.34	8,043.06	1,265,041.98	46.84
<u>RECREATION - MAINTENANCE</u>							
Salaries	476,757	36,822.39	272,534.88	290,051.08	0.00	204,221.83	57.16
Benefits	129,332	12,218.01	89,137.47	89,140.96	0.00	40,194.45	68.92
Services & Supplies	424,990	23,888.38	244,239.24	376,931.07	14,111.92	166,638.84	60.79
Services & Supplies-W.O.	137,500	150,773.93	193,340.47	0.00	10,595.00 (	66,435.47)	148.32
TOTAL RECREATION - MAINTENANCE	1,168,579	223,702.71	799,252.06	756,123.11	24,706.92	344,619.65	70.51
<u>RECREATION - PUBLIC REL</u>							
Salaries	208,152	9,049.00	32,613.57	39,782.88	0.00	175,538.01	15.67
Benefits	50,379	2,333.17	11,918.21	5,390.18	0.00	38,461.09	23.66
Services & Supplies	115,550	1,161.42	73,889.28	81,943.39	2,707.37	38,953.35	66.29
TOTAL RECREATION - PUBLIC REL	374,081	12,543.59	118,421.06	127,116.45	2,707.37	252,952.45	32.38
<u>RECREATION - WATER PARK</u>							
Salaries	376,540	12,625.18	87,026.95	111,189.97	0.00	289,512.77	23.11
Benefits	76,539	5,353.35	46,155.86	37,579.32	0.00	30,383.15	60.30
Services & Supplies	64,502	5,270.07	30,605.15	27,340.42	527.76	33,368.59	48.27
Services & Supplies-W.O.	90,000	0.00	0.00	0.00	0.00	90,000.00	0.00
TOTAL RECREATION - WATER PARK	607,580	23,248.60	163,787.96	176,109.71	527.76	443,264.51	27.04

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TOTAL EXPENDITURES	31,506,212	2,338,581.74	15,534,094.67	13,379,449.82	5,794,044.55	10,178,073.17	67.70
REVENUE OVER/(UNDER) EXPENDITURES	(8,157,555)	(899,273.47)	(1,162,826.72)	206,923.92	(5,794,044.55)	(10,178,073.17)	85.28

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<u>SUMMARY OF EXPENSES</u>							
SALARIES	9,038,396	661,935.25	4,893,259.90	4,897,216.48	0.00	4,145,136.12	54.14
BENEFITS	3,681,171	298,072.45	2,134,594.71	2,089,460.35	0.00	1,546,575.99	57.99
SERVICES & SUPPLIES	8,122,987	983,888.58	5,034,498.60	4,297,972.83	2,561,643.86	526,844.76	93.51
SALARIES-WORK ORDERS	0	13,729.02	115,858.59	65,727.32	0.00	(115,858.59)	0.00
BENEFITS-WORK ORDERS	0	1,690.76	16,065.30	10,081.63	0.00	(16,065.30)	0.00
SERVICES & SUPPLIES - W.O.	10,663,658	379,265.68	3,339,817.57	2,018,991.21	3,232,400.69	4,091,440.19	61.63
TOTAL EXPENDITURES	31,506,212	2,338,581.74	15,534,094.67	13,379,449.82	5,794,044.55	10,178,073.17	67.70

Non-Budgeted Items Log Sheet - FY 2022

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
28-Jul-21	Robles Forebay Restoration	\$ 800,000.00	\$ -		N
8-Sep-21	Grant Support Services	\$ 75,000.00			N
8-Sep-21	Robles Forebay Restoration	\$ 320,475.00		Org authorized \$800,000 on 7/28/21 meeting	N
8-Sep-21	Robles Diversion Canal Panel Replacement	\$ 15,000.00			N
8-Sep-21	Mutual Well #7	\$ 795,000.00		CFD Funded	N
TBD	LCRA Prefabricated Camping Cabins	\$ 90,000.00			N
22-Sep-21	CalWEP Smart Rebates Program	\$ 10,000.00			N
22-Sep-21	Hildebrand Consulting- Water Rate Study	\$ 79,810.00			N
24-Nov-21	LCRA grant writing services for EDA ARPA Tourism Grant	\$ 25,048.00			N
24-Nov-21	LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant	\$ 144,542.00			N
TBD	LCRA Vegetation Mgt Plan	\$ 20,000.00			N
8-Dec-21	LCRA Sewer Project Environmental Services	\$ 75,000.00			N
26-Jan-22	GEOInovo Solutions- Redistricting Servies	\$ 27,670.00			N
26-Jan-22	San Antonion Well #3	\$ 86,745.00		CFD Funded	N
9-Feb-22	Rincon Control Tank Structural Eval.	\$ 40,000.00			N
23-Feb-22	Santa Ana Bridge	\$ 141,000.00			N
	Total	\$ 1,945,290.00	\$ -		



Consumption Report

Water Sales FY 2021-2022 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2021/ 2022	2020/ 2021	
													Total	Total	
AD Ag-Domestic	367	348	339	236	241	64	53	-	-	-	-	-	-	1,649	2,229
MAD Ag-Domestic Multi	16	16	11	11	8	3	2	-	-	-	-	-	-	68	78
AG Ag	265	257	233	142	159	38	41	-	-	-	-	-	-	1,134	1,415
C Commercial	130	119	101	68	52	32	27	-	-	-	-	-	-	530	510
DI Interdepartmental	24	12	6	4	4	2	5	-	-	-	-	-	-	57	76
F Fire	0	-	-	-	-	0	-	-	-	-	-	-	-	0	0
I Industrial	3	2	1	1	1	1	1	-	-	-	-	-	-	11	11
OT Other	29	32	27	23	14	7	4	-	-	-	-	-	-	136	146
R Residential	277	237	222	181	161	117	95	-	-	-	-	-	-	1,291	1,438
RM Residential Multi	34	33	30	25	24	21	18	-	-	-	-	-	-	185	195
RS - P Resale Pumped	80	97	132	89	87	51	5	-	-	-	-	-	-	542	511
RS - G Resale Gravity	462	537	550	315	296	155	92	-	-	-	-	-	-	2,407	1,814
TE Temporary	1	2	2	1	1	1	0	-	-	-	-	-	-	9	9
Total	1,689	1,692	1,655	1,098	1,050	492	343	-	-	-	-	-	-	8,019	8,431
CMWD	1,474	1,509	1,483	956	922	397	267	-	-	-	-	-	-		
OJAI	216	183	172	142	128	95	76	-	-	-	-	-	-		
Total 2020 / 2021	1,441	1,424	1,515	1,359	1,026	1,058	606	509	644	1,143	1,169	1,485		N/A	13,381