

Casitas Municipal Water District

FINANCE COMMITTEE
Cole/Hajas

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

And via teleconference
Join Zoom Meeting

<https://us06web.zoom.us/j/97847647252?pwd=NVR0SVIDQ1k1VDNiamILU2NvUIZYQT09>

Meeting ID: 978 4764 7252 Passcode: 490295

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

February 16, 2024

10:00 a.m.

Agenda

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of the Casitas MWD 10-Year Capital Plan.
5. Review of Financial Statements for December 2023 and Non-Budgeted Items Log.
6. Review of Consumption Report for December 2023.

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

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

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Review of the Casitas MWD 10-Year Capital Plan**
Date: February 9, 2024

RECOMMENDATION:

No recommendation at this time

BACKGROUND:

During the September 13, 2023 Regular Meeting of the Casitas MWD Board of Directors, the Board adopted the District's 10-Year Capital Replacement/Improvement Matrix.

During the December 2023 Finance Committee Meeting, the Committee asked that the 10-Year Capital Plan be brought back for further review.

DISCUSSION:

Casitas' current 10-Year Capital Plan cost summary is as follows:

Casitas MWD Capital Improvement Plan Cost Summary			
	<u>FY 2024-2028</u>	<u>FY 2029-2033</u>	Total
Current	\$ 49,078,123	\$ 70,170,034	\$ 119,248,157

Funding of the plan is expected to be provided both directly from revenues as well as revenue-supported borrowing (bonding) and also grants:

	<u>2024-2028</u>	<u>2029-2033</u>
Bonding	\$ 18,438,655.00	\$ 49,178,200.00
Rates	\$ 16,139,467.86	\$ 10,991,834.31
SB Intertie	\$ 14,500,000.00	\$ 10,000,000.00
	\$ 49,078,122.86	\$ 70,170,034.31

DISCUSSION (cont.):

With water rate revenue down this current fiscal year, it's likely some capital projects will be delayed until revenues recover.

Below is a list of capital projects that were expected to be funded this year and their status:

Fiscal Year 2024 Capital Project Status			
Bond-Funded Projects		Amount	Status
Marion Walker WTP Piping Improvements	Marion Walker WTP Piping Improvement/Replacement	\$ 60,000.00	Delayed
Rincon 2M Pipeline Replacement	Rincon 2M Pipeline Replacement	\$ 100,000.00	Delayed
		Total	\$ 160,000.00
Direct Revenue Funded Projects			
Dam Intake Screen Maintenance	Dam Intake Screen Maintenance	\$ 60,000.00	In Process
DBP Reduction by Converting Fat Pipe to Chloramines	DBP Reduction by Converting Fat Pipe to Chloramines	\$ 280,500.00	In Process
Vault Rehabilitation	Distribution System Vault Rehabilitation	\$ 55,000.00	Delayed
Vehicle Replacement	District Fleet Vehicle Replacement	\$ 221,121.13	Delayed
Facility Paving	Facility Paving	\$ 100,000.00	Delayed
Filter Media Cleaning Filter	Filter Media Cleaning Filter	\$ 123,050.00	In Process
Fortress Site Stability	Fortress Reservoir Site Stability Improvements	\$ 50,000.00	Delayed
Lab Renovation; incubator; backup power	Lab Renovation; incubator; backup power	\$ 28,401.00	Delayed
Boat	Lake Water Quality Department Vessel	\$ 101,182.00	Delayed
Matilija Conduit Abandonment Ojala Improvements	Matilija Conduit Abandonment Ojala Improvements	\$ 40,000.00	Delayed
Meters	Meter Replacements	\$ 155,000.00	In Process
Mutual 7 Awning (sound mitigation)	Mutual #7 Well Awning	\$ 17,000.00	Complete
Paving Marion Walker Treatment Plant	Paving Marion Walker Treatment Plant	\$ 48,000.00	Complete
Pump Repairs and Mechanical Seal Installs	Pump Repairs and Mechanical Seal Installs	\$ 89,600.00	In Process
Replacement Pumps (Sludge Pump and Backwash Mix Pump)	Replacement Pumps (Sludge Pump and Backwash Mix Pump)	\$ 11,200.00	Delayed
Reservoir Mixers	Reservoir Mixers	\$ 41,042.00	Delayed
Tank Seismic Upgrades	Reservoir Seismic Upgrades	\$ 300,000.00	Delayed
Rewind motor and pump rebuild	Rewind motors and rebuild pumps	\$ 16,000.00	In Process
Rincon Regulator vault improvements	Rincon Regulator vault improvements	\$ 25,000.00	Delayed
Robles Canal Access Road Paving	Robles Canal Access Road Paving	\$ 300,000.00	Delayed
Robles Canal Maintenance	Robles Diversion Canal Panel Replacement	\$ 104,000.00	In Process
Robles Diversion Fish Passage Improvements	Robles Diversion Fish Passage Improvements	\$ 100,000.00	Delayed
Sludge Bed #3 Rehab	Sludge Bed #3 Rehab	\$ 9,500.00	Delayed
Vertical Mast Light Tower (tow behind)	Vertical Mast Light Tower (tow behind)	\$ 22,000.00	Complete
		Total	\$ 2,297,596.13
Grant Funded Projects			
Robles Diversion/ Forebay FEMA REIMBURSEMENT	Robles Diversion/ Forebay FEMA REIMBURSEMENT - 2023 Storm Related	\$ 1,000,000.00	In Process
Emergency Generators at Rincon	Emergency Generator at Rincon Pumping Plant	\$ 250,000.00	In Process
Ventura-Santa Barbara Counties Intertie	Ventura-Santa Barbara Counties Intertie	\$ 250,000.00	In Process
		Total	\$ 1,500,000.00
CFD Funded Projects			
Mutual Wellfield Piping Improvements	Running Ridge/Foothill Pipeline Modification	\$ 300,000.00	Delayed
West and East Ojai Avenue Pipeline Replacement	West and East Ojai Avenue Pipeline Replacement	\$ 968,655.00	In-Process
		Total	\$ 1,268,655.00
		Grand Total FY 2024:	\$ 5,226,251.13

FY 2024 Capital Expenditure Estimate	
Bond Funded	\$ -
Direct Funded	\$ 850,150.00
Grant Funded	\$ 1,500,000.00
CFD	\$ 968,655.00
Total	\$ 3,318,805.00

It is expected that approximately \$1.8M in Capital Projects will be deferred to a future year.

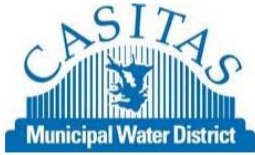
APPROVED CASITAS MWD CIP MATRIX
CASITAS MWD CAPITAL REPLACEMENT/IMPROVEMENT PLAN

Fiscal Year	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	Total 10 Year	Funding
4M Reservoir Recoating	-	-	-	-	-	-	-	3,000,000	-	-	3,000,000	Bonding
Camp Chafee System - Pipeline/Pump Station	-	-	-	-	-	150,000	2,350,000	-	-	-	2,500,000	Bonding
Casitas Dam & Outlet Works - Pipeline & Equipment Rehab/Replacement	-	75,000	100,000	-	-	-	-	-	-	-	175,000	Bonding
East Ojai Reservoir Recoating Project	-	-	2,000,000	2,000,000	-	-	-	-	-	-	4,000,000	Bonding
Fairview Reservoir Recoating	-	-	-	-	-	-	3,000,000	-	-	-	3,000,000	Bonding
Faria Beach Main Relocation	-	-	-	750,000	750,000	-	-	-	-	-	1,500,000	Bonding
Gardens System Modification	-	50,000	105,000	-	-	-	-	-	-	-	155,000	Bonding
Marion Walker WTP Piping Improvement/Replacement	60,000	-	-	300,000	325,000	350,000	375,000	400,000	425,000	471,000	2,706,000	Bonding
Mira Monte Well Replacement	-	-	-	-	100,000	500,000	500,000	-	-	-	1,100,000	Bonding
Oak View Reservoir #1 Recoating	-	-	-	-	-	2,500,000	-	-	-	-	2,500,000	Bonding
Oak View Reservoir #2 Recoating	-	-	-	-	-	-	-	2,500,000	-	-	2,500,000	Bonding
Oak View/ Miramonte Pipeline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000	Bonding
Ojai Valley Pipeline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000	Bonding
Ojai Valley Pump Station	-	-	-	-	-	420,000	-	-	-	-	420,000	Bonding
OWS Integration with Casitas Legacy System	-	-	-	400,000	2,200,000	150,000	400,000	250,000	2,500,000	1,000,000	6,900,000	Bonding
Rincon 2M Pipeline Replacement	100,000	-	-	-	-	200,000	-	4,500,000	4,500,000	-	9,300,000	Bonding
Rincon Balancing Reservoir #1 Recoating	-	-	-	-	-	1,500,000	-	-	-	-	1,500,000	Bonding
Rincon Balancing Reservoir #2 Recoating	-	-	-	-	-	-	1,500,000	-	-	-	1,500,000	Bonding
Rincon Control Reservoir Replacement	-	800,000	-	-	-	-	-	-	-	-	800,000	Bonding
Rincon Pipeline Vent Structure	-	-	-	250,000	-	-	-	-	-	-	250,000	Bonding
Robles Diversion Cleanout and Cutoff Wall Rehab	-	-	-	2,000,000	-	-	2,000,000	-	-	2,000,000	6,000,000	Bonding
Santa Ana Pipeline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000	Bonding
Signal Booster Zone Hydraulic Improvements	-	-	-	205,000	-	2,898,500	1,338,700	-	-	-	4,442,200	Bonding
Transmission & Distribution Pipeline Replacements	-	500,000	-	500,000	1,500,000	1,500,000	1,500,000	1,000,000	1,000,000	-	7,500,000	Bonding
Upper Ojai Reservoir Recoating	-	-	-	-	-	-	-	-	-	2,500,000	2,500,000	Bonding
Upper Rincon Lateral Replacement	-	750,000	750,000	-	-	-	-	-	-	-	1,500,000	Bonding
Villanova Pipeline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000	Bonding
	-	-	-	-	-	-	-	-	-	-	-	Bonding
Sub total Bonding	160,000	2,775,000	2,955,000	6,405,000	4,875,000	10,168,500	12,963,700	11,650,000	8,425,000	5,971,000	66,348,200	
Heidelberger Tank and Pump Plant Retaining Walls	-	-	-	-	-	-	-	-	-	-	-	CFD 2013-1
Mutual Well #7 Equipping and Site Work	-	-	-	-	-	-	-	-	-	-	-	CFD 2013-1
Running Ridge/Foothill Pipeline Modification	300,000	-	-	-	-	-	-	-	-	-	300,000	CFD 2013-1
West and East Ojai Avenue Pipeline Replacement	968,655	-	-	-	-	-	-	-	-	-	968,655	CFD 2013-1
Sub total CFD 2013-1	1,268,655	-	-	-	-	-	-	-	-	-	1,268,655	

APPROVED CASITAS MWD CIP MATRIX (Cont.)

CASITAS MWD CAPITAL REPLACEMENT/IMPROVEMENT PLAN

Fiscal Year	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	Total 10 Year	Funding
Admin Data Servers	-	20,000	-	-	-	20,000	-	-	-	-	40,000	CMWD (Reserves or Rates)
Anodes Replacement - Casitas Dam Inlet Structure	-	-	-	-	225,000	-	-	-	-	-	225,000	CMWD (Reserves or Rates)
Automation-Engineering Services	-	60,000	-	-	-	-	-	-	-	-	60,000	CMWD (Reserves or Rates)
Ave#1/2 Pump #4 Rehabilitation	-	300,000	325,000	-	-	-	-	-	-	-	625,000	CMWD (Reserves or Rates)
B.W. Residuals Drying Bed Rehabilitations	-	45,000	-	-	-	-	-	-	-	-	45,000	CMWD (Reserves or Rates)
Backwash Surge Tank "B" Coating and Restoration	-	160,000	-	-	-	-	-	-	-	-	160,000	CMWD (Reserves or Rates)
Casitas Dam Drainage Improvement/Rehabilitation	-	200,000	-	-	-	-	-	-	-	-	200,000	CMWD (Reserves or Rates)
Casitas Dam Hollow Jet Valve Replacement/Modification	-	250,000	-	-	-	-	-	-	-	-	250,000	CMWD (Reserves or Rates)
Casitas Dam Spillway Erosion Control	-	350,000	-	-	-	-	-	-	-	-	350,000	CMWD (Reserves or Rates)
Chemical Dosing Equipment Replacement	-	45,000	40,000	40,000	45,000	-	-	-	-	-	170,000	CMWD (Reserves or Rates)
Dam Intake Screen Maintenance	60,000	-	-	-	-	-	-	-	-	-	60,000	CMWD (Reserves or Rates)
Dam Intake Structure Restoration and Rehab	-	100,000	-	-	-	-	-	-	-	-	100,000	CMWD (Reserves or Rates)
Dam Spillway Drainage System / Stilling Basin Cleanout / Drainage Modifications	-	30,000	150,000	1,200,000	-	-	-	-	-	-	1,380,000	CMWD (Reserves or Rates)
DBP Reduction by Converting Fat Pipe to Chloramines	280,500	-	-	-	-	-	-	-	-	-	280,500	CMWD (Reserves or Rates)
Distribution System Vault Rehabilitation	55,000	57,000	60,000	63,000	66,000	69,000	72,000	75,000	78,000	81,000	676,000	CMWD (Reserves or Rates)
District Fleet Vehicle Replacement	221,121	163,133	524,175	469,189	390,874	574,360	531,478	349,451	382,546	-	3,606,327	CMWD (Reserves or Rates)
District Office Maintenance - Replace Admin Bldg. Roof	-	-	500,000	-	-	-	-	-	-	-	500,000	CMWD (Reserves or Rates)
District Water Facility Building Improvements	-	30,000	30,000	30,000	35,000	35,000	35,000	35,000	-	-	230,000	CMWD (Reserves or Rates)
Facility Paving	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000	CMWD (Reserves or Rates)
Filter Media Cleaning Filter	123,050	125,000	125,000	125,000	125,000	125,000	125,000	100,000	100,000	100,000	1,173,050	CMWD (Reserves or Rates)
Fortress Reservoir Site Stability Improvements	50,000	250,000	-	-	-	-	-	-	-	-	300,000	CMWD (Reserves or Rates)
Heidelberger Booster Station and Reservoir Slope Stability	-	100,000	-	-	-	-	-	-	-	-	100,000	CMWD (Reserves or Rates)
Lab Renovation; incubator; backup power	28,401	-	-	-	-	-	-	-	-	-	28,401	CMWD (Reserves or Rates)
Lake Casitas Bathymetric Survey	-	-	-	-	-	100,000	-	-	-	-	100,000	CMWD (Reserves or Rates)
Lake Water Quality Department Vessel	101,182	-	-	-	-	-	-	-	-	-	101,182	CMWD (Reserves or Rates)
Large Valve Replacement - Distribution System	-	150,000	157,000	164,000	171,000	179,000	187,000	195,000	204,000	213,000	1,620,000	CMWD (Reserves or Rates)
Lower Rincon Main Crossing Replacements (2)	30,000	-	-	-	-	-	-	-	-	-	30,000	CMWD (Reserves or Rates)
Marion Walker Treatment Plant Building Expansion	-	400,000	-	-	-	-	-	-	-	-	400,000	CMWD (Reserves or Rates)
Matilija Conduit Abandonment Ojala Improvements	40,000	-	-	-	-	-	-	-	-	-	40,000	CMWD (Reserves or Rates)
Meter Replacements	155,000	163,000	171,000	180,000	189,000	198,000	208,000	218,000	229,000	240,000	1,951,000	CMWD (Reserves or Rates)
Mutual #7 Well Awning	17,000	-	-	-	-	-	-	-	-	-	17,000	CMWD (Reserves or Rates)
MXU Battery Replacement	-	-	90,000	95,000	100,000	105,000	110,000	116,000	122,000	128,000	866,000	CMWD (Reserves or Rates)
New Accounting System	-	-	250,000	-	-	-	-	-	-	-	250,000	CMWD (Reserves or Rates)
New Ojai System Well - Design	-	-	-	-	-	-	-	-	-	105,000	105,000	CMWD (Reserves or Rates)
Ojai Valley Pump Plant Improvements	-	-	-	350,000	-	-	-	-	-	-	350,000	CMWD (Reserves or Rates)
Paint Exterior and Interior of Marion Walker Treatment Plant	-	-	-	-	45,000	200,000	125,000	-	-	-	370,000	CMWD (Reserves or Rates)
Paving Marion Walker Treatment Plant	48,000	-	-	-	-	-	-	-	-	-	48,000	CMWD (Reserves or Rates)
Pump Plant Control Valves	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000	CMWD (Reserves or Rates)
Pump Plant Emergency Generator - Portable	-	-	-	-	-	-	-	-	-	-	-	CMWD (Reserves or Rates)
Pump Plant Motor Awnings	-	26,000	28,000	-	-	-	-	-	-	-	54,000	CMWD (Reserves or Rates)
Pump Plant Restoration	-	-	-	-	-	-	-	-	-	-	-	CMWD (Reserves or Rates)
Pump Repairs and Mechanical Seal Installs	89,600	53,000	56,000	59,000	62,000	65,000	68,000	71,000	75,000	79,000	677,600	CMWD (Reserves or Rates)
Replacement Pumps (Sludge Pump and Backwash Mix Pump)	11,200	-	-	-	-	-	-	-	-	-	11,200	CMWD (Reserves or Rates)
Reservoir Cleaning and Inspections	-	-	-	-	50,000	-	-	-	-	50,000	100,000	CMWD (Reserves or Rates)
Reservoir Mixers	41,042	43,000	45,000	47,000	-	-	-	-	-	-	176,042	CMWD (Reserves or Rates)
Reservoir Seismic Upgrades	300,000	-	350,000	-	350,000	-	350,000	-	350,000	-	1,700,000	CMWD (Reserves or Rates)
Rewind motors and rebuild pumps	16,000	52,000	54,000	56,000	58,000	61,000	64,000	67,000	70,000	73,000	571,000	CMWD (Reserves or Rates)
Rincon Regulator vault improvements	25,000	25,000	25,000	-	-	-	-	-	-	-	75,000	CMWD (Reserves or Rates)
Robles Canal Access Road Paving	300,000	300,000	300,000	-	-	-	-	-	-	-	900,000	CMWD (Reserves or Rates)
Robles Crane System	-	100,000	-	-	-	-	-	-	-	-	100,000	CMWD (Reserves or Rates)
Robles Diversion Canal Panel Replacement	104,000	-	109,000	-	114,000	-	119,000	-	124,000	-	570,000	CMWD (Reserves or Rates)
Robles Diversion Fish Passage Improvements	100,000	300,000	-	-	-	300,000	-	-	-	-	700,000	CMWD (Reserves or Rates)
Robles Forebay Restoration - Staff Executed Cleanouts	-	-	350,000	-	-	350,000	-	-	350,000	-	1,050,000	CMWD (Reserves or Rates)
San Antonio Booster C Rehabilitation	-	20,000	150,000	-	-	-	-	-	-	-	170,000	CMWD (Reserves or Rates)
San Antonio Filter Upgrade	-	85,000	-	-	-	-	-	-	-	-	85,000	CMWD (Reserves or Rates)
Sludge Bed #3 Rehab	9,500	-	-	-	-	-	-	-	-	-	9,500	CMWD (Reserves or Rates)
Small Tank Recoating - Various Sites	-	-	-	350,000	-	350,000	-	400,000	-	400,000	1,500,000	CMWD (Reserves or Rates)
Turnout Piping Improvements	-	18,000	20,000	20,000	20,000	23,000	23,000	23,000	26,000	26,000	199,000	CMWD (Reserves or Rates)
Upgrade Fortress Pump Plant	-	-	-	-	25,000	250,000	-	-	-	-	275,000	CMWD (Reserves or Rates)
Upgrade Panel view on VFD at Rincon Pump Plant	-	18,500	-	-	-	-	-	-	-	-	18,500	CMWD (Reserves or Rates)
Valve and Actuator Replacements (Marion Walker Treatment Plant)	-	25,000	25,000	25,000	30,000	30,000	30,000	35,000	35,000	35,000	270,000	CMWD (Reserves or Rates)
Vertical Mast Light Tower (tow behind)	22,000	-	-	-	-	-	-	-	-	-	22,000	CMWD (Reserves or Rates)
Welder/ Handheld Valve Exerciser/ sodium storage tank / Freeze tool	-	-	-	-	-	-	-	-	-	-	-	CMWD (Reserves or Rates)
Sub total CMWD (Reserves or Rates)	2,327,596	4,173,633	4,044,175	3,383,189	2,210,874	3,144,360	2,157,478	1,794,451	2,255,546	1,640,000	27,131,302	
Robles Diversion/ Forebay FEMA REIMBURSEMENT - 2023 Storm Related	1,000,000	1,000,000	-	-	-	-	-	-	-	-	2,000,000	FEMA 75%; 25% match
Emergency Generator at Rincon Pumping Plant	250,000	750,000	-	-	-	-	-	-	-	-	1,000,000	FEMA 75%; 25% match
Ventura-Santa Barbara Counties Intertie	250,000	2,500,000	2,500,000	1,250,000	5,000,000	10,000,000	-	-	-	-	21,500,000	Grant/ Loan
Sub total FEMA, Grant, and Loans	1,500,000	4,250,000	2,500,000	1,250,000	5,000,000	10,000,000	-	-	-	-	24,500,000	
Total Capital Improvements	5,256,251	11,198,633	9,499,175	11,038,189	12,085,874	23,312,860	15,121,178	13,444,451	10,680,546	7,611,000	119,248,157	



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

% of the Year Completed: 50.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance FY2023
Water Sales	9,285,340	386,909	3,684,088	4,712,004
Water Standby	6,278,140	474,237	2,842,895	2,833,896
Water Delinquency & Penalties	114,008	9,101	72,404	459,395
Water Other	32,625	1,050	11,840	15,735
Recreation- Operations	4,853,824	162,007	1,911,286	1,656,349
Recreation- Water Park	1,325,226	-	1,004,706	345,862
Miscellaneous Operational	44,040	-	80,669	2,251
Subtotal Operating Revenue (d)	21,933,203	1,033,303	9,607,888	10,025,492
Miscellaneous Non-Operational	1,696,149	1,471,457	1,636,104	356,297
Grants/ Reimbursements	4,009,625	-	125,151	9,316
Taxes & Assessments	7,357,558	3,966,086	3,966,086	4,032,973
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	13,063,332	5,437,543	5,727,342	4,398,586
Total Revenue (d+e)	34,996,535	6,470,846	15,335,229	14,424,078

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	5,601,252	39.68%	39.68%
-	3,435,245	45.28%	45.28%
-	41,604	63.51%	63.51%
-	20,785	36.29%	36.29%
-	2,942,538	39.38%	39.38%
-	320,520	75.81%	75.81%
-	(36,629)	183.17%	183.17%
-	12,325,315	43.81%	43.81%
-	60,045	96.46%	96.46%
-	3,884,474	3.12%	3.12%
-	3,391,472	53.90%	53.90%
-	-	0.00%	0.00%
-	7,335,990	43.84%	43.84%
-	19,661,306	43.82%	43.82%

Expenses

Administration	1,281,181	102,641	898,287	863,691
Board of Directors	189,759	8,183	50,890	57,280
District Maintenance	719,125	58,190	323,665	285,335
Electrical Mechanical	3,025,250	221,018	1,365,196	1,716,898
Engineering	1,571,740	118,381	697,683	703,645
Fisheries	707,807	60,562	315,615	252,783
General O&M	736,536	57,601	341,583	317,870
Human Resources	594,326	40,231	464,640	399,303
Information Technology	466,788	41,420	226,729	195,374
Management	1,394,722	80,289	533,660	572,426
Pipeline	1,797,706	107,022	609,009	757,598
Recreation - Operations / Maint. / PR / Water Pk	5,508,464	332,730	2,605,212	2,069,476
Retirees	367,986	28,982	173,891	167,760
Safety / Garage	271,098	17,867	139,633	156,153
Utilities Maintenance	945,830	89,971	488,907	493,281
Water Conservation - P/R	745,634	46,458	360,168	318,796
Water Quality- Lab	1,016,000	54,429	368,873	374,652
Water Treatment	2,514,243	194,841	1,142,198	1,182,477
Total Operating Expenses (f)	23,854,195	1,660,817	11,105,837	10,884,796
Net, Operating gain/(loss) (d-f)	(1,920,992)	(627,514)	(1,497,949)	(859,304)
Net, total gain/(loss) (d+e-f)	11,142,340	4,810,029	4,229,392	3,539,282

20,407	362,487	70.11%	71.71%
-	138,869	26.82%	26.82%
7,521	387,939	45.01%	46.05%
78,526	1,581,528	45.13%	47.72%
88,252	785,804	44.39%	50.00%
-	392,192	44.59%	44.59%
137	394,816	46.38%	46.40%
-	129,686	78.18%	78.18%
17,820	222,238	48.57%	52.39%
7,450	853,612	38.26%	38.80%
53,030	1,135,667	33.88%	36.83%
4,494	2,898,758	47.29%	47.38%
-	194,096	47.25%	47.25%
158	131,308	51.51%	51.56%
5,934	450,990	51.69%	52.32%
164	385,302	48.30%	48.33%
40,014	607,113	36.31%	40.24%
308,818	1,063,227	45.43%	57.71%
632,725	12,115,633	46.56%	49.21%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,860,290	7,583	1,157,998	1,169,936
USBR- Dam Safety Loan	77,228	-	-	-
State Water Project	1,167,681	228,722	621,647	833,329
Aquatic Play Structure	326,376	-	-	-
Total Debt Service	4,431,575	236,305	1,779,645	2,003,265

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,702,292	40.49%	40.49%
-	77,228	0.00%	0.00%
-	546,034	53.24%	53.24%
-	326,376	0.00%	0.00%
-	2,651,930	40.16%	40.16%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	-	-	-	12,000
Electrical Mechanical	105,600	379	36,418	93,610
Engineering	8,018,500	98,622	1,285,645	1,145,238
Engineering- CFD	1,268,655	247,795	1,093,342	1,951,337
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	172,000	-	15,160	972
Recreation - Operations / Maint. / PR / Water Pk	286,932	164,821	179,450	193,823
Recreation - Aquatic Play Structure	-	-	44,168	1,197,905
Retirees	-	-	-	-
Safety / Garage	270,683	-	76,452	53,974
Utilities Maintenance	90,400	-	14,021	101,540
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	451,125	18,511	47,729	34,245
Water Treatment	268,750	-	104,846	207,249
Total Capital	10,932,645	530,128	2,897,229	4,991,893

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
26,012	43,170	34.49%	59.12%
2,504,114	4,228,741	16.03%	47.26%
1,067,477	(892,164)	86.18%	170.32%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	156,840	8.81%	8.81%
31,863	75,619	62.54%	73.65%
-	(44,168)	0.00%	0.00%
-	-	0.00%	0.00%
-	194,231	28.24%	28.24%
49,766	26,614	15.51%	70.56%
-	-	0.00%	0.00%
20,688	382,709	10.58%	15.17%
18,401	145,503	39.01%	45.86%
3,718,321	4,317,094	26.50%	60.51%

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

Net assets, End of year	(4,856,479)	4,043,596	(447,482)	(3,455,876)
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)				

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	3,633,175	4,727,937
U.S Bank Investments	10,626,152	9,109,633
U.S Bank Money Market Account	8,647	1,663,581
LAIF	485	496
County of Ventura Investment (COVI)	3,071	3,150
CFD-2013-1 Improvement Bond	2,296,697	793,215
Total Reserves	16,568,227	16,298,012

December Summary

- The Ojai system makes up approximately 27% of the total YTD water sales and standby revenue.

-Received property tax deposits totaling almost \$4 million of which \$1.6million is for CFD 2013-1 assessment, \$1.7 million is related to 1% allocation, and \$634k relates to State Water Project.

- \$1.375 million in misc.-non operational is recognizing the sale of SWP water to United Water Conservation.

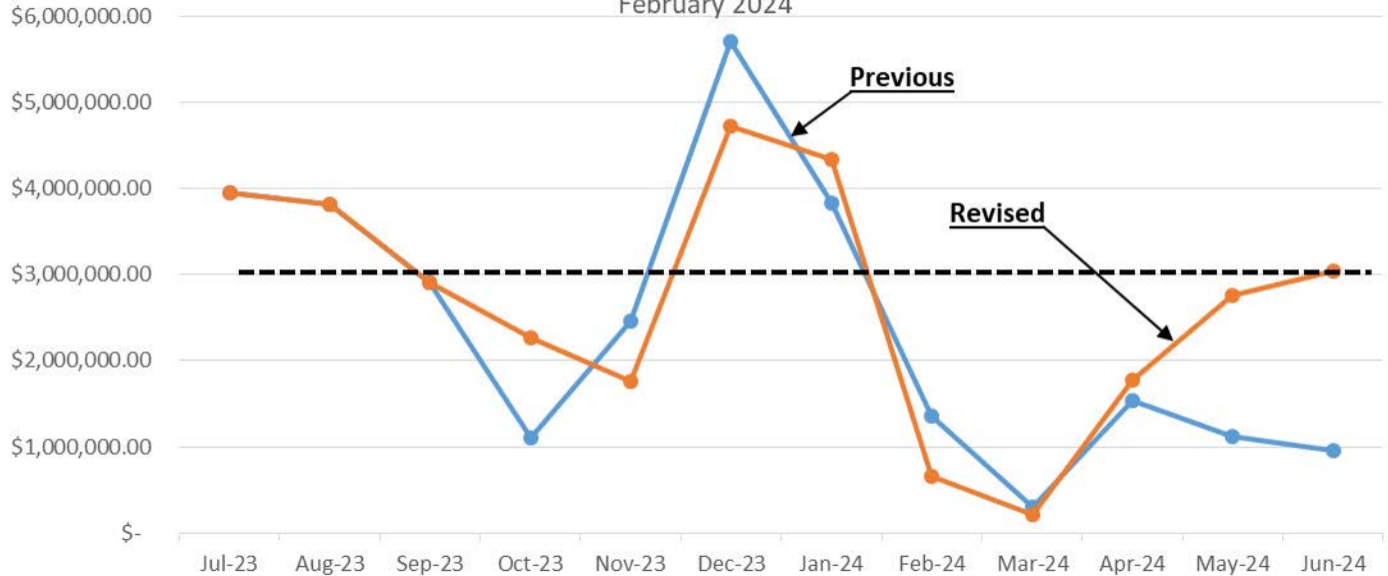
- Engineering capital expense line item include approx. \$15k in damages sustained from the January 2023 storm and fiscal year to date total of about \$391k. Approx. \$55k relates to the Rincon Generator project and \$19k in paving.

-LCRA capital include road repairs of which \$89k will be reimbursed in January from USBR

- Engineering encumbered funds include \$965k for the Ventura- Santa

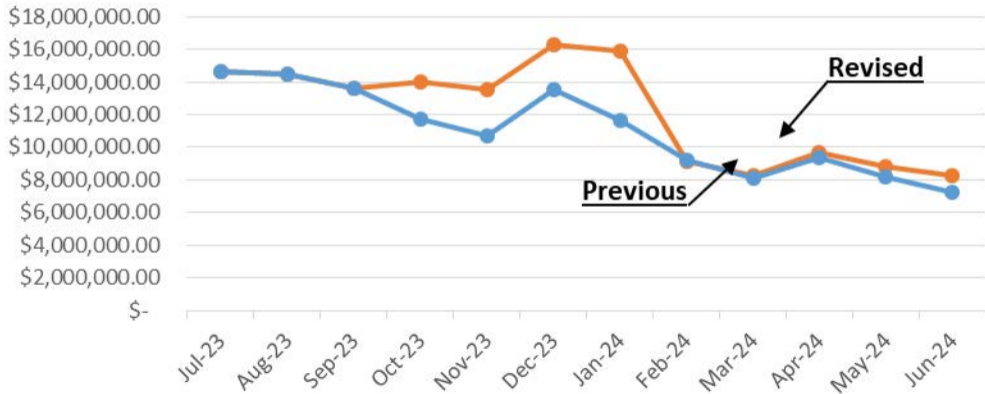
Casitas Bank Balance Projection

February 2024



Cash Reserves Projection

February 2024
(Excl. CFD Funds)



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

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	9,285,340	386,908.67	3,684,088.04	4,712,003.52	0.00	5,601,251.96	39.68
WATER SERVICES	17,625	300.00	6,650.00	15,735.00	0.00	10,975.00	37.73
WATER STANDBY	6,278,140	474,236.95	2,842,895.23	2,833,895.74	0.00	3,435,244.77	45.28
WATER DELINQUENCY	114,008	9,100.66	72,403.52	459,395.10	0.00	41,604.48	63.51
WATER REVENUE OTHER	1,464,472	1,413,021.21	1,459,802.42	224,152.08	0.00	4,669.58	99.68
CAPITAL FACILITIES	44,040	0.00	80,668.86	1,834.74	0.00	(36,628.86)	183.17
INTEREST	246,677	59,185.67	181,492.01	133,237.61	0.00	65,184.99	73.57
TAXES & ASSESSMENTS	2,880,424	1,687,081.50	1,687,081.50	1,613,483.69	0.00	1,193,342.50	58.57
OTHER GOVT. AGENCIES	4,026,475	0.00	125,150.91	12,033.47	0.00	3,901,324.09	3.11
MISCELLANEOUS REVENUES	342,373	0.00	0.00	8,589.31	0.00	342,373.00	0.00
TOTAL NON DEPARTMENTAL	24,699,574	4,029,834.66	10,140,232.49	10,014,360.26	0.00	14,559,341.51	41.05
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,663,367	151,793.41	1,787,527.60	1,568,274.96	0.00	2,875,839.40	38.33
RECREATION-CONCESSION	190,457	10,208.20	123,905.59	87,985.28	0.00	66,551.41	65.06
RECREATION OTHER	0	5.00	(146.83)	88.55	0.00	146.83	0.00
TOTAL RECREATION - OPERATIONS	4,853,824	162,006.61	1,911,286.36	1,656,348.79	0.00	2,942,537.64	39.38
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	7,125	0.00	11,606.74	4,440.92	0.00	(4,481.74)	162.90
RECREATION-WATER PARK	1,318,101	0.00	993,099.00	341,421.50	0.00	325,002.00	75.34
TOTAL RECREATION - WATER PARK	1,325,226	0.00	1,004,705.74	345,862.42	0.00	320,520.26	75.81
TOTAL REVENUES	30,878,624	4,191,841.27	13,056,224.59	12,016,571.47	0.00	0.00	42.28

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

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	367,987	28,981.75	173,890.50	167,759.66	0.00	194,096.59	47.25
TOTAL RETIREES	367,987	28,981.75	173,890.50	167,759.66	0.00	194,096.59	47.25
<u>BOARD OF DIRECTORS</u>							
Salaries	104,554	3,920.76	25,267.12	26,791.86	0.00	79,286.48	24.17
Benefits	56,125	4,118.24	24,842.84	25,901.96	0.00	31,281.66	44.26
Services & Supplies	29,080	144.03	780.15	4,585.86	0.00	28,299.85	2.68
TOTAL BOARD OF DIRECTORS	189,758	8,183.03	50,890.11	57,279.68	0.00	138,867.99	26.82
<u>MANAGEMENT</u>							
Salaries	721,216	56,235.55	354,174.73	350,071.67	0.00	367,041.69	49.11
Benefits	275,427	17,025.82	109,920.84	99,653.43	0.00	165,506.26	39.91
Services & Supplies	398,078	7,027.83	69,564.09	122,700.79	7,450.00	321,064.23	19.35
TOTAL MANAGEMENT	1,394,722	80,289.20	533,659.66	572,425.89	7,450.00	853,612.18	38.80
<u>HUMAN RESOURCES</u>							
Salaries	163,155	15,691.00	81,477.57	79,591.39	0.00	81,677.63	49.94
Benefits	76,240	5,952.63	36,252.55	25,031.85	0.00	39,987.13	47.55
Services & Supplies	354,930	18,587.82	346,909.74	294,679.62	0.00	8,020.26	97.74
TOTAL HUMAN RESOURCES	594,325	40,231.45	464,639.86	399,302.86	0.00	129,685.02	78.18
<u>INFORMATION TECHNOLOGY</u>							
Salaries	268,642	27,150.08	135,727.86	125,221.34	0.00	132,913.67	50.52
Benefits	136,482	10,299.40	65,123.22	51,975.74	0.00	71,358.52	47.72
Services & Supplies	61,665	3,970.84	25,878.36	18,176.80	17,820.28	17,966.40	70.86
TOTAL INFORMATION TECHNOLOGY	466,788	41,420.32	226,729.44	195,373.88	17,820.28	222,238.59	52.39
<u>WATER CONSERVATION</u>							
Salaries	428,867	33,694.20	216,699.57	191,188.43	0.00	212,167.23	50.53
Benefits	137,782	8,690.93	61,670.07	71,720.45	0.00	76,112.08	44.76
Services & Supplies	178,985	4,072.77	81,798.09	55,886.99	164.00	97,022.57	45.79
TOTAL WATER CONSERVATION	745,634	46,457.90	360,167.73	318,795.87	164.00	385,301.88	48.33
<u>FISHERIES</u>							
Salaries	447,090	44,271.31	215,144.85	170,166.02	0.00	231,944.92	48.12
Benefits	194,722	14,868.21	91,183.50	70,227.80	0.00	103,538.40	46.83
Services & Supplies	65,995	1,422.68	9,286.24	12,389.42	0.00	56,708.80	14.07
TOTAL FISHERIES	707,807	60,562.20	315,614.59	252,783.24	0.00	392,192.12	44.59
<u>ADMINISTRATION SERVICES</u>							
Salaries	845,987	65,185.87	407,560.70	391,557.99	0.00	438,426.24	48.18
Benefits	362,946	26,318.06	166,987.08	164,154.64	0.00	195,958.95	46.01
Services & Supplies	692,215	11,137.00	323,739.52	307,947.13	20,406.72	348,069.24	49.72
Other Operating Expenses	(542,739)	0.00	0.00	0.00	0.00	(542,739.25)	0.00
TOTAL ADMINISTRATION SERVICES	1,358,409	102,640.93	898,287.30	863,659.76	20,406.72	439,715.18	67.63

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

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>							
Services & Supplies	0	0.00	0.00	30.89	0.00	0.00	0.00
TOTAL WAREHOUSE	0	0.00	0.00	30.89	0.00	0.00	0.00
<u>GARAGE</u>							
Salaries	13,244	0.00	0.00	463.21	0.00	13,244.00	0.00
Benefits	4,623	0.00	0.00	665.67	0.00	4,623.31	0.00
Services & Supplies	54,152	2,389.59	36,953.38	41,092.15	157.52	17,041.10	68.53
Services & Supplies-W.O.	255,683	0.00	76,451.56	53,907.49	0.00	179,231.53	29.90
TOTAL GARAGE	327,702	2,389.59	113,404.94	96,128.52	157.52	214,139.94	34.65
<u>SAFETY</u>							
Salaries	129,042	10,595.67	66,127.30	68,776.74	0.00	62,914.30	51.24
Benefits	44,715	3,749.27	23,081.05	29,923.82	0.00	21,633.78	51.62
Services & Supplies	25,320	1,132.39	13,471.07	15,231.37	0.00	11,848.75	53.20
Services & Supplies-W.O.	15,000	0.00	0.00	66.82	0.00	15,000.00	0.00
TOTAL SAFETY	214,076	15,477.33	102,679.42	113,998.75	0.00	111,396.83	47.96
<u>ENGINEERING</u>							
Salaries	949,133	67,486.79	426,817.59	415,338.22	0.00	522,315.49	44.97
Benefits	315,633	19,498.91	133,579.61	140,079.73	0.00	182,052.91	42.32
Services & Supplies	306,975	31,395.65	137,286.14	148,226.65	88,252.41	81,436.48	73.47
Salaries - Work Orders	0	4,330.29	29,583.08	21,386.11	0.00	(29,583.08)	0.00
Benefits - Work Orders	0	111.40	3,362.16	2,623.06	0.00	(3,362.16)	0.00
Services & Supplies-W.O.	9,287,155	340,126.65	2,251,350.38	3,072,566.23	3,571,591.50	3,464,213.12	62.70
TOTAL ENGINEERING	10,858,896	462,949.69	2,981,978.96	3,800,220.00	3,659,843.91	4,217,072.76	61.16
<u>WATER QUALITY - LAB</u>							
Salaries	395,268	30,876.56	194,434.26	185,828.72	0.00	200,833.33	49.19
Benefits	183,935	14,415.35	88,401.95	90,998.32	0.00	95,533.34	48.06
Services & Supplies	436,797	9,136.85	86,036.99	97,824.70	40,013.54	310,746.68	28.86
Services & Supplies-W.O.	451,125	18,511.24	47,728.79	34,244.59	20,687.52	382,708.98	15.17
TOTAL WATER QUALITY - LAB	1,467,125	72,940.00	416,601.99	408,896.33	60,701.06	989,822.33	32.53
<u>UTILITIES MAINTENANCE</u>							
Salaries	437,692	40,745.18	238,216.03	230,993.50	0.00	199,475.69	54.43
Benefits	210,418	16,715.87	100,259.41	107,581.24	0.00	110,158.90	47.65
Services & Supplies	297,720	32,509.53	150,431.23	154,705.87	5,933.51	141,355.47	52.52
Salaries - Work Orders	0	0.00	353.70	0.00	0.00	(353.70)	0.00
Benefits - Work Orders	0	0.00	27.07	0.00	0.00	(27.07)	0.00
Services & Supplies-W.O.	90,400	0.00	14,043.31	101,540.13	49,765.64	26,591.05	70.59
TOTAL UTILITIES MAINTENANCE	1,036,230	89,970.58	503,330.75	594,820.74	55,699.15	477,200.34	53.95
<u>ELECTRICAL MECHANICAL</u>							
Salaries	528,169	33,809.82	227,869.41	334,630.77	0.00	300,299.92	43.14
Benefits	188,399	9,078.16	79,651.00	127,210.05	0.00	108,747.74	42.28
Services & Supplies	2,308,681	178,130.09	1,057,675.38	1,255,057.19	78,526.31	1,172,479.31	49.21
Services & Supplies-W.O.	105,600	378.68	36,417.99	93,610.19	26,012.05	43,169.96	59.12
TOTAL ELECTRICAL MECHANICAL	3,130,849	221,396.75	1,401,613.78	1,810,508.20	104,538.36	1,624,696.93	48.11

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

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	624,681	44,227.75	240,881.50	299,071.33	0.00	383,799.89	38.56
Benefits	249,870	17,482.32	105,864.94	127,446.26	0.00	144,005.36	42.37
Services & Supplies	923,153	45,311.86	262,262.87	331,080.44	53,030.04	607,860.30	34.15
Salaries - Work Orders	0	1,689.79	70,053.50	0.00	0.00	(70,053.50)	0.00
Benefits - Work Orders	0	158.83	6,198.87	0.00	0.00	(6,198.87)	0.00
Services & Supplies-W.O.	172,000	0.00	16,511.87	971.99	0.00	155,488.13	9.60
TOTAL DIST MAINT - PIPELINE	1,969,705	108,870.55	701,773.55	758,570.02	53,030.04	1,214,901.31	38.32
<u>WATER TREATMENT</u>							
Salaries	874,366	60,396.71	421,991.45	440,278.43	0.00	452,374.07	48.26
Benefits	407,981	31,269.28	189,193.94	190,946.93	0.00	218,786.99	46.37
Services & Supplies	1,231,896	103,174.93	531,012.28	551,251.52	308,818.28	392,065.47	68.17
Salaries - Work Orders	0	0.00	1,674.21	0.00	0.00	(1,674.21)	0.00
Benefits - Work Orders	0	0.00	125.73	0.00	0.00	(125.73)	0.00
Services & Supplies-W.O.	268,750	0.00	104,973.66	207,249.11	18,401.43	145,374.91	45.91
TOTAL WATER TREATMENT	2,782,992	194,840.92	1,248,971.27	1,389,725.99	327,219.71	1,206,801.50	56.64
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	311,284	24,850.14	124,582.09	124,753.00	0.00	186,701.48	40.02
Benefits	119,252	16,091.17	93,345.72	65,143.02	0.00	25,906.35	78.28
Services & Supplies	288,588	17,248.97	105,736.76	95,439.25	7,521.24	175,329.82	39.25
Salaries - Work Orders	0	0.00	10,336.41	0.00	0.00	(10,336.41)	0.00
Benefits - Work Orders	0	0.00	793.51	0.00	0.00	(793.51)	0.00
Services & Supplies-W.O.	0	0.00	736.59	12,000.00	0.00	(736.59)	0.00
TOTAL OPERATIONS - MAINTENANCE	719,123	58,190.28	335,531.08	297,335.27	7,521.24	376,071.14	47.70
<u>GENERAL O&M</u>							
Salaries	468,482	36,255.61	230,269.74	225,333.49	0.00	238,212.15	49.15
Benefits	258,060	13,750.70	90,549.62	90,444.15	0.00	167,510.63	35.09
Services & Supplies	9,994	7,595.11	20,763.37	2,092.66	136.80	(10,906.17)	209.13
Salaries - Work Orders	0	0.00	2,526.72	0.00	0.00	(2,526.72)	0.00
Benefits - Work Orders	0	0.00	362.28	0.00	0.00	(362.28)	0.00
TOTAL GENERAL O&M	736,536	57,601.42	344,471.73	317,870.30	136.80	391,927.61	46.79
<u>RECREATION - OPERATIONS</u>							
Salaries	1,180,603	135,819.46	748,178.28	617,678.95	0.00	432,425.03	63.37
Benefits	397,721	35,385.21	214,846.84	233,831.03	0.00	182,874.55	54.02
Services & Supplies	318,150	29,658.92	149,229.99	151,661.83	(40.80)	168,960.81	46.89
Other Operating Expenses	542,739	0.00	0.00	0.00	0.00	542,739.25	0.00
TOTAL RECREATION - OPERATIONS	2,439,214	200,863.59	1,112,255.11	1,003,171.81	(40.80)	1,326,999.64	45.60
<u>RECREATION - MAINTENANCE</u>							
Salaries	710,843	48,454.54	311,228.05	277,457.42	0.00	399,614.94	43.78
Benefits	235,959	17,430.86	106,486.86	84,559.77	0.00	129,471.87	45.13
Services & Supplies	461,506	32,013.91	394,815.69	261,982.38	4,118.69	62,571.96	86.44
Services & Supplies-W.O.	255,125	163,877.32	176,265.70	189,608.32	31,863.33	46,995.67	81.58
TOTAL RECREATION - MAINTENANCE	1,663,433	261,776.63	988,796.30	813,607.89	35,982.02	638,654.44	61.61

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

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>RECREATION - PUBLIC REL</u>							
Salaries	322,873	0.00	0.00	4,546.16	0.00	322,873.30	0.00
Benefits	56,171	0.00	0.00	3,986.54	0.00	56,170.71	0.00
Services & Supplies	220,100	10,950.59	123,837.13	88,037.15	0.00	96,262.87	56.26
Services & Supplies-W.O.	25,000	0.00	0.00	0.00	0.00	25,000.00	0.00
TOTAL RECREATION - PUBLIC REL	624,144	10,950.59	123,837.13	96,569.85	0.00	500,306.88	19.84
<u>RECREATION - WATER PARK</u>							
Salaries	686,746	13,208.54	356,559.71	220,890.92	0.00	330,186.53	51.92
Benefits	113,566	5,769.32	53,774.41	40,183.07	0.00	59,791.87	47.35
Services & Supplies	587,864	4,038.28	146,254.96	84,660.76	416.44	441,192.53	24.95
Services & Supplies-W.O.	6,807	943.82	3,183.91	4,214.44	0.00	3,623.09	46.77
TOTAL RECREATION - WATER PARK	1,394,983	23,959.96	559,772.99	349,949.19	416.44	834,794.02	40.16
TOTAL EXPENDITURES	35,190,440	2,190,944.66	13,958,898.19	14,678,784.59	4,351,046.45	16,880,495.22	52.03
REVENUE OVER/(UNDER) EXPENDITURES	(4,311,816)	2,000,896.61	(902,673.60)	(2,662,213.12)	(4,351,046.45)	(16,880,495.22)	121.84

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

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	10,056,986	782,962.39	4,637,457.29	4,565,807.51	0.00	5,419,528.50	46.11
BENEFITS	4,012,681	293,844.38	1,842,172.43	1,852,890.36	0.00	2,170,509.00	45.91
SERVICES & SUPPLIES	10,188,128	584,009.87	4,626,207.47	4,466,098.24	632,724.98	4,929,195.11	51.62
SALARIES-WORK ORDERS	0	6,020.08	114,527.62	21,386.11	0.00	(114,527.62)	0.00
BENEFITS-WORK ORDERS	0	270.23	10,869.62	2,623.06	0.00	(10,869.62)	0.00
SERVICES & SUPPLIES - W.O.	<u>10,932,645</u>	<u>523,837.71</u>	<u>2,727,663.76</u>	<u>3,769,979.31</u>	<u>3,718,321.47</u>	<u>4,486,659.85</u>	<u>58.96</u>
TOTAL EXPENDITURES	35,190,440	2,190,944.66	13,958,898.19	14,678,784.59	4,351,046.45	16,880,495.22	52.03

Non-Budgeted Items Log Sheet - FY 2024

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
12-Jul-23	Rincon Main Erosion Repair	\$ 30,000.00		FEMA 75%	Y
23-Aug-23	Fairview Reservoir Access Road	\$ 85,934.00			N
13-Sep-23	Water Rate Study Consultant	\$ 29,665.00			N
13-Sep-23	Paving	\$ 200,000.00			N
13-Sep-23	Yeh & Associates- Rincon Generator	\$ 200,000.00			Y
13-Sep-23	LCRA- Road Paving	\$ 20,000.00			N
8-Nov-23	Robles Diversion O&M and BiOp Activities	\$ 20,000.00			N
10-Jan-24	Water Service Line Relocation- 1353 Foothill Road	\$ 49,000.00			N
	Total	\$ 634,599.00	\$ -		



Consumption Report

Water Sales FY 2023-2024 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2023/ 2024	2022/ 2023	
													Total	Total	
AD Ag-Domestic	293	212	227	224	174	113	-	-	-	-	-	-	-	1,242	1,597
MAD Ag-Domestic Multi	9	9	7	9	7	4	-	-	-	-	-	-	-	45	66
AG Ag	181	120	134	161	117	61	-	-	-	-	-	-	-	774	996
C Commercial	103	78	68	73	51	37	-	-	-	-	-	-	-	410	497
DI Interdepartmental	20	19	20	15	12	3	-	-	-	-	-	-	-	88	40
F Fire	-	-	0	-	-	-	-	-	-	-	-	-	-	0	0
I Industrial	2	2	2	2	2	1	-	-	-	-	-	-	-	11	8
OT Other	26	21	23	22	14	10	-	-	-	-	-	-	-	115	129
R Residential	206	200	198	191	155	133	-	-	-	-	-	-	-	1,083	1,130
RM Residential Multi	28	29	29	28	26	25	-	-	-	-	-	-	-	165	166
RS - P Resale Pumped	6	5	7	5	2	2	-	-	-	-	-	-	-	27	427
RS - G Resale Gravity	50	46	37	138	172	102	-	-	-	-	-	-	-	545	804
TE Temporary	3	2	8	2	4	0	-	-	-	-	-	-	-	19	12
Total	925	744	759	869	736	491	-	-	-	-	-	-	-	4,524	5,871
CMWD	766	586	600	713	609	368	-	-	-	-	-	-	-	3,642	4,943
OJAI	160	158	159	157	127	123	-	-	-	-	-	-	-	883	928
Total 2022 / 2023	1,141	1,342	1,359	1,034	638	356	281	205	185	352	592	712	-	N/A	8,198