

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/85912311872?pwd=YIINVmE3TktZWtIGNThaM0tZM1hJUT09>

Meeting ID: 859 1231 1872 Passcode: 342456

To attend via telephone please call Toll Free
(877) 853-5247 or (888)788-0099
Meeting ID: 859 1231 1872#
Passcode: 342456#

February 9, 2023
10:00 a.m.

Special Meeting Agenda

1. Roll call
2. Public comments
3. Board/Management comments
4. Casitas MWD 20-year Capital Replacement Program Development.
5. Review of Financial Statements for December 2022.
6. Review of Consumption Report for December 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).

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Casitas MWD 20-Year Capital Replacement Plan**
Date: February 2, 2023

RECOMMENDATION:

The Finance Committee direct staff to forward this information to the Board of Directors for discussion.

BACKGROUND:

During the May 2022 Finance Committee Meeting, the Committee requested a future agenda item regarding development of a 20-year Capital Replacement Plan.

Staff returned with a list that provided a breakdown of facilities owned by the Federal Government or by Casitas MWD.

Facility needs of the Federally-Owned portions of the system were discussed at the September 2022 Finance Committee Meeting.

Facility Needs of the Casitas-Owned portions of the system were discussed at the November 2022 Finance Committee Meeting.

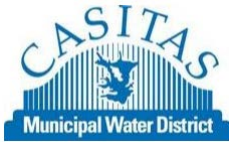
DISCUSSION:

Staff met and discussed cost estimates for Capital Replacement of both the Federally-Owned and Casitas-Owned portions of the system for the next twenty years.

The attached matrix looks at the Capital Replacement costs that would be expected over the next ten years and would be expected to be paid through a combination of water rates, bonds, and possibly natural disaster recovery funding through the Federal Emergency Management Agency (FEMA).

The project that are marked 'Urgent' in the matrix would take priority and be expected to be completed within the first five years.

Facility	Current Status	Needs	Urgent?	Ten-Year Capital Estimated Cost
Federally-Owned				
Robles Diversion	Ongoing Maintenance and Modification	Forebay Cleanout & Cutoff Wall Rehab		\$ 6,000,000.00
Robles Diversion Canal	Annual canal panel replacement	Panel replacements		\$ 546,000.00
Casitas Dam & Outlet Works	Pilot valve replacement in design	Outlet Works		\$ 175,000.00
Rincon Pump Station	Switchgear complete			0
Rincon Pipeline Vent Structure	Grading Maintenance	Grading Maintenance		\$ 250,000.00
Rincon Pipeline (from Pump Station to the Rincon Balancing Reservoirs)	Ongoing Leak Repair/Segment Replacement			0
Rincon Control Reservoir	Temporary repairs made to roof	Interior recoat/refurbishment	Yes	\$ 800,000.00
Rincon Balancing Reservoir #1		Interior recoat		\$ 1,500,000.00
Gravity Pipeline	USBR Completed scanning survey in 2020			0
Canada-Larga Gravity		Assessment		0
Avenue 1 Pump Station	Switchgear complete			0
Oak View/Mira Monte Pipeline	USBR to complete scan in two to five years	Kunkle Valve Insertion		\$ 150,000.00
Santa Ana Pipeline (to bridge crossing)		Valve Insertion		\$ 150,000.00
Avenue 2 Pump Station	Switchgear complete			0
Villanova Pipeline		Valve Insertion		\$ 150,000.00
Villanova Reservoir				0
Ojai Valley Pump Station	Switchgear complete	Pump Replacement		\$ 420,000.00
Ojai Valley Pipeline		Valve Insertion at Ojai Ave Bridge		\$ 150,000.00
East Ojai Reservoir		Interior Recoat	Yes	\$ 4,000,000.00
Upper Ojai Pump Station				0
Upper Ojai Pipeline				0
Upper Ojai Reservoir		Interior recoat		\$ 2,500,000.00
				0
Casitas-Owned				
Marion Walker Treatment Plant	Plant Approaching 30-Year Anniversary	Manifold Refurbishment/Surge Tank B Recoat		\$ 2,460,000.00
Treatment Plant Fat Pipe		Assessment		0
Upper Rincon Lateral	Aged/Leaks	Replace 1,800' of 6" Pipe	Yes	\$ 1,500,000.00
Rincon Balancing Reservoir #2		Interior recoat		\$ 1,500,000.00
Rincon Pipeline (Casitas 2M System)		Replacement of Various Spans (MNS Tech Memo)		\$ 9,300,000.00
Faria Beach Main		Lower section needs realignment		\$ 1,500,000.00
Fortress System	Pumping Plant and Piping Aged	Ongoing Pump Plant Refurb/Assess Pipeline		0
Camp Chafee System	Pressure Issues/Piping Aged	Pump Plant Install/Replace Piping	Yes	\$ 2,500,000.00
Gravity Pipeline (Casitas V1M System)		Needs Corrosion Assessment		0
Santa Ana Pipeline Extension				0
Oak View and Mira Monte System		Vaults and Appurtenances		0
Mira Monte Well	Aged	Drill New Well Onsite/Provide Treatment	Yes	\$ 1,100,000.00
Creek Road Pipeline				0
Garden System	Aged/Alignment Issues	Install Pump Station VFD/Abandon Tank	Yes	\$ 155,000.00
Fairview Pipeline				0
Fairview Pump Station	Switchgear complete			0
Fairview Reservoirs		Interior Recoat		\$ 3,000,000.00
Matilija Conduit	Water Quality/Leaks/Oversized in upper reaches	Abandon/Downsize Sections	Yes	\$ 2,150,000.00
4M Pump Station	Switchgear complete			0
4M Pipeline				0
4M Reservoirs		Interior Recoat		\$ 3,000,000.00
Upper Ojai 3M Pump Station	Switchgear complete			0
Upper Ojai 3M Reservoir				0
Grand Avenue Pump Station				0
The Ojai System	Reservoir Condition/Capacity	Integration with Casitas System/Pipeline Replacement	Yes	\$ 6,900,000.00
			Total	\$ 51,856,000.00
			Possible FEMA Funding	\$ 4,687,500.00
			Funding From Water Rates (\$2M/Year)	\$ 20,000,000.00
			Balance	\$ 27,168,500.00



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

% of the Year Completed: 50.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance FY2022
Water Sales	9,835,923	230,857	4,712,004	6,075,870
Water Standby	5,783,364	467,574	2,833,896	2,848,953
Water Delinquency & Penalties	101,295	(85,066)	459,395	611,477
Water Other	16,930	12,110	15,735	8,375
Recreation- Operations	4,185,489	238,520	1,656,349	1,473,836
Recreation- Water Park	801,350	-	345,862	-
Miscellaneous Operational	44,040	138	2,251	86,187
Subtotal Operating Revenue (d)	20,768,391	864,133	10,025,492	11,104,698
Miscellaneous Non-Operational	743,911	85,631	356,297	186,082
Grants/ Reimbursements	850,000	461	9,316	-
Taxes & Assessments	6,830,685	3,904,269	4,032,973	3,853,815
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,424,596	3,990,361	4,398,586	4,039,896
Total Revenue (d+e)	29,192,987	4,854,494	14,424,078	15,144,594

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	5,123,919	47.91%	47.91%
-	2,949,468	49.00%	49.00%
-	(358,100)	453.52%	453.52%
-	1,195	92.94%	92.94%
-	2,529,140	39.57%	39.57%
-	455,488	43.16%	43.16%
-	41,789	5.11%	5.11%
-	10,742,899	48.27%	48.27%
-	387,614	47.90%	47.90%
-	840,684	1.10%	1.10%
-	2,797,712	59.04%	59.04%
-	-	0.00%	0.00%
-	4,026,010	52.21%	52.21%
-	14,768,909	49.41%	49.41%

Expenses				
Administration	1,267,334	161,588	863,691	703,767
Board of Directors	251,492	13,237	57,280	66,685
District Maintenance	677,303	47,126	285,335	310,905
Electrical Mechanical	3,196,280	303,830	1,716,898	1,052,664
Engineering	1,436,349	161,466	703,645	825,729
Fisheries	624,151	55,844	252,783	261,091
General O&M	604,746	69,333	317,870	-
Human Resources	546,993	23,476	399,303	368,421
Information Technology	428,239	41,146	195,374	186,497
Management	1,663,455	148,192	572,426	544,264
Pipeline	1,735,866	157,007	757,598	728,098
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	345,460	2,069,421	1,752,491
Retirees	352,760	27,962	167,760	223,086
Safety / Garage	273,169	29,327	156,153	133,714
Utilities Maintenance	888,866	109,496	493,281	506,017
Water Conservation - P/R	757,637	58,771	318,796	327,004
Water Quality- Lab	913,535	79,885	374,652	320,473
Water Treatment	2,094,999	204,062	1,182,477	1,055,068
Total Operating Expenses (f)	22,630,241	2,037,208	10,884,741	9,365,973
Net, Operating gain/(loss) (d-f)	(1,861,850)	(1,173,075)	(859,249)	1,738,725
Net, total gain/(loss) (d+e-f)	6,562,746	2,817,286	3,539,336	5,778,621

38,112	365,532	68.15%	71.16%
-	194,212	22.78%	22.78%
10,271	381,696	42.13%	43.64%
23,375	1,456,007	53.72%	54.45%
81,432	651,272	48.99%	54.66%
-	371,368	40.50%	40.50%
-	286,876	52.56%	52.56%
-	147,690	73.00%	73.00%
17,105	215,760	45.62%	49.62%
7,450	1,083,579	34.41%	34.86%
71,721	906,547	43.64%	47.78%
11,826	2,835,819	42.09%	42.33%
-	185,000	47.56%	47.56%
158	116,859	57.16%	57.22%
3,485	392,101	55.50%	55.89%
-	438,841	42.08%	42.08%
19,710	519,173	41.01%	43.17%
258,315	654,207	56.44%	68.77%
542,960	11,202,540	48.10%	50.50%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,807,933	12,482	1,169,936	1,174,878
State Water Project	1,135,687	485,804	833,329	753,859
Total Debt Service	3,943,620	498,286	2,003,265	1,928,765

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,637,997	41.67%	41.67%
-	302,358	73.38%	73.38%
-	1,940,355	50.80%	50.80%

Capital	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	43,500	-	12,000	9,399
Electrical Mechanical	273,200	35,424	93,610	23,185
Engineering	3,580,000	149,418	1,145,238	858,445
Engineering- CFD	6,350,000	405,489	1,951,337	1,906,887
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	208,500	-	972	-
Recreation - Operations / Maint. / PR / Water Pk	112,500	19,927	193,877	42,788
Recreation - Aquatic Play Structure	-	26,709	1,197,905	-
Retirees	-	-	-	-
Safety / Garage	252,708	-	53,974	49,940
Utilities Maintenance	196,075	41,463	101,540	46,892
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	124,572	760	34,245	25,762
Water Treatment	222,200	55,319	207,249	113,839
Total Capital	11,363,255	734,508	4,991,948	3,077,137
Camp Chaffee Temporary Pump Station (8/10)	105,000			
Grant App. Services 2022 Urban Drought Communities- Interconnect Project (10/12)	34,260			
Grant App. Services 2022 Urban Drought Communities- VRBO (10/12)	13,500			
Dam Intake Structure Anodes Replacement (10/26)	48,000			
Board Approved unbudgeted items	200,760			
Net assets, End of year				
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(8,944,889)	1,584,493	(3,455,876)	772,719

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%
40	31,460	27.59%	27.68%
198,972	(19,382)	34.26%	107.09%
3,549,362	(1,114,600)	31.99%	131.13%
3,275,428	1,123,234	30.73%	82.31%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	207,528	0.47%	0.47%
58,400	(139,777)	172.34%	224.25%
1,143,251	(2,341,156)	0.00%	0.00%
-	-	0.00%	0.00%
-	198,734	21.36%	21.36%
11,416	83,119	51.79%	57.61%
-	-	0.00%	0.00%
14,199	76,128	27.49%	38.89%
4,059	10,892	93.27%	95.10%
8,255,128	(1,883,820)	43.93%	116.58%

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	10,015,155
U.S Bank Investments	9,912,550	10,631,926
U.S Bank Money Market Account	986,964	19,455
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	3,797,677
Total Reserves	25,112,056	24,467,768

December Summary

- December had appeals panel for bill relief and approx. \$78k was relived which impacted water delinquency & penalties.
- Received property tax deposits totaling \$3.9 million of which \$1.6million is for CFD 2013-1 assessment, \$1.5 million is related to 1% allocation, and \$760k relates to State Water Project.
- Majority of the capital expenses relate to CFD 2013-1 project West and East Ojai Ave Pipeline replacement and mutual well #7. Other capital expenses include Ventura- Santa Barbara County intertie, dam anodes replacement, LCRA camp F improvements, and meter purchases.
- Made one of the larger State Water Payments for the year in December. Next large payment is due in July.

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

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	9,835,923	230,856.86	4,712,003.52	6,075,870.05	0.00	5,123,919.48	47.91
WATER SERVICES	16,930	12,110.00	15,735.00	8,375.00	0.00	1,195.00	92.94
WATER STANDBY	5,783,364	467,574.38	2,833,895.74	2,848,952.65	0.00	2,949,468.26	49.00
WATER DELINQUENCY	101,295	(85,065.60)	459,395.10	611,477.01	0.00	(358,100.10)	453.52
WATER REVENUE OTHER	461,888	11,474.16	224,152.08	24,470.61	0.00	237,735.92	48.53
CAPITAL FACILITIES	44,040	0.00	1,834.74	85,242.07	0.00	42,205.26	4.17
INTEREST	282,023	74,294.67	133,237.61	163,451.05	0.00	148,785.39	47.24
TAXES & ASSESSMENTS	2,640,736	1,529,549.15	1,613,483.69	1,494,693.32	0.00	1,027,252.31	61.10
OTHER GOVT. AGENCIES	867,481	3,177.77	12,033.47	2,527.50	0.00	855,447.53	1.39
MISCELLANEOUS REVENUES	146,641	0.00	8,589.31	143,064.70	0.00	138,051.69	5.86
TOTAL NON DEPARTMENTAL	20,180,321	2,243,971.39	10,014,360.26	11,458,123.96	0.00	10,165,960.74	49.62
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	233,457.05	1,568,274.96	1,380,634.65	0.00	2,471,778.04	38.82
RECREATION-CONCESSION	145,436	5,022.69	87,985.28	92,153.78	0.00	57,450.72	60.50
RECREATION OTHER	0	40.00	88.55	1,047.29	0.00	(88.55)	0.00
TOTAL RECREATION - OPERATIONS	4,185,489	238,519.74	1,656,348.79	1,473,835.72	0.00	2,529,140.21	39.57
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	9,348	0.00	4,440.92	0.00	0.00	4,907.08	47.51
RECREATION-WATER PARK	792,002	0.00	341,421.50	0.00	0.00	450,580.50	43.11
TOTAL RECREATION - WATER PARK	801,350	0.00	345,862.42	0.00	0.00	455,487.58	43.16
TOTAL REVENUES	25,167,160	2,482,491.13	12,016,571.47	12,931,959.68	0.00	0.00	47.75

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

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	352,760	27,961.53	167,759.66	223,086.21	0.00	185,000.52	47.56
TOTAL RETIREES	352,760	27,961.53	167,759.66	223,086.21	0.00	185,000.52	47.56
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	6,098.96	26,791.86	29,742.70	0.00	103,901.34	20.50
Benefits	80,658	4,221.87	25,901.96	36,106.29	0.00	54,756.42	32.11
Services & Supplies	40,140	2,916.50	4,585.86	835.70	0.00	35,554.14	11.42
TOTAL BOARD OF DIRECTORS	251,492	13,237.33	57,279.68	66,684.69	0.00	194,211.90	22.78
<u>MANAGEMENT</u>							
Salaries	701,029	81,640.95	350,071.67	316,971.96	0.00	350,956.83	49.94
Benefits	173,674	14,232.17	99,653.43	93,903.70	0.00	74,020.10	57.38
Services & Supplies	788,753	52,318.74	122,700.79	133,388.21	7,450.00	658,601.71	16.50
TOTAL MANAGEMENT	1,663,455	148,191.86	572,425.89	544,263.87	7,450.00	1,083,578.64	34.86
<u>HUMAN RESOURCES</u>							
Salaries	157,687	18,135.60	79,591.39	76,711.10	0.00	78,095.21	50.47
Benefits	35,836	3,526.30	25,031.85	23,298.02	0.00	10,803.74	69.85
Services & Supplies	353,470	1,814.27	294,679.62	268,411.60	0.00	58,790.38	83.37
TOTAL HUMAN RESOURCES	546,992	23,476.17	399,302.86	368,420.72	0.00	147,689.33	73.00
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	29,965.11	125,221.34	123,005.94	0.00	126,853.86	49.68
Benefits	85,151	7,811.58	51,975.74	48,500.59	0.00	33,175.42	61.04
Services & Supplies	91,013	3,369.15	18,176.80	14,990.67	17,104.87	55,730.83	38.77
TOTAL INFORMATION TECHNOLOGY	428,239	41,145.84	195,373.88	186,497.20	17,104.87	215,760.11	49.62
<u>WATER CONSERVATION</u>							
Salaries	452,684	43,788.00	191,188.43	200,895.29	0.00	261,495.57	42.23
Benefits	147,077	10,002.64	71,720.45	78,917.25	0.00	75,357.00	48.76
Services & Supplies	157,875	4,980.51	55,886.99	47,191.14	(19.00)	102,007.01	35.39
TOTAL WATER CONSERVATION	757,636	58,771.15	318,795.87	327,003.68	(19.00)	438,859.58	42.08
<u>FISHERIES</u>							
Salaries	435,261	43,153.83	170,166.02	173,879.25	0.00	265,094.78	39.10
Benefits	133,818	10,700.60	70,227.80	68,238.03	0.00	63,589.71	52.48
Services & Supplies	55,073	1,989.08	12,389.42	18,973.96	0.00	42,683.08	22.50
TOTAL FISHERIES	624,151	55,843.51	252,783.24	261,091.24	0.00	371,367.57	40.50
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	93,249.65	391,557.99	346,137.32	0.00	406,029.69	49.09
Benefits	271,406	28,735.33	164,154.64	120,679.63	0.00	107,251.69	60.48
Services & Supplies	720,990	40,145.79	307,947.13	229,102.75	38,111.60	374,930.77	48.00
Other Operating Expenses	(522,650)	0.00	0.00	0.00	0.00	(522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	162,130.77	863,659.76	695,919.70	38,111.60	365,562.15	71.16

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

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	0	0.00	0.00	3,994.68	0.00	0.00	0.00
Benefits	0	0.00	0.00	1,016.64	0.00	0.00	0.00
Services & Supplies	0	(543.13)	30.89	2,836.20	0.00	(30.89)	0.00
TOTAL WAREHOUSE	0	(543.13)	30.89	7,847.52	0.00	(30.89)	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	6,016.32	0.00	11,935.52	3.74
Benefits	4,792	99.31	665.67	1,995.24	0.00	4,126.47	13.89
Services & Supplies	47,612	7,703.53	41,092.15	32,411.42	157.52	6,362.33	86.64
Services & Supplies-W.O.	252,708	0.00	53,907.49	49,940.09	0.00	198,800.63	21.33
TOTAL GARAGE	317,511	7,802.84	96,128.52	90,363.07	157.52	221,224.95	30.33
<u>SAFETY</u>							
Salaries	124,584	15,311.75	68,776.74	55,134.60	0.00	55,806.81	55.21
Benefits	46,987	4,833.03	29,923.82	28,216.27	0.00	17,063.03	63.69
Services & Supplies	36,793	1,379.76	15,231.37	9,939.68	0.00	21,561.13	41.40
Services & Supplies-W.O.	0	0.00	66.82	0.00	0.00	(66.82)	0.00
TOTAL SAFETY	208,363	21,524.54	113,998.75	93,290.55	0.00	94,364.15	54.71
<u>ENGINEERING</u>							
Salaries	896,070	93,948.92	415,338.22	310,332.84	0.00	480,731.38	46.35
Benefits	264,775	20,237.89	140,079.73	129,318.31	0.00	124,694.88	52.91
Services & Supplies	275,505	47,279.57	148,226.65	386,077.57	81,432.42	45,845.43	83.36
Salaries - Work Orders	0	7,358.75	21,386.11	101,999.09	0.00	(21,386.11)	0.00
Benefits - Work Orders	0	410.54	2,623.06	14,364.56	0.00	(2,623.06)	0.00
Services & Supplies-W.O.	9,930,000	547,137.19	3,072,566.23	2,648,968.05	6,824,790.40	32,643.37	99.67
TOTAL ENGINEERING	11,366,349	716,372.86	3,800,220.00	3,591,060.42	6,906,222.82	659,905.89	94.19
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	45,925.35	185,828.72	182,248.38	0.00	187,252.56	49.81
Benefits	157,903	15,186.85	90,998.32	82,429.57	0.00	66,904.34	57.63
Services & Supplies	382,550	18,772.92	97,824.70	55,795.04	19,709.93	265,015.86	30.72
Services & Supplies-W.O.	124,572	759.63	34,244.59	25,761.77	14,199.34	76,127.73	38.89
TOTAL WATER QUALITY - LAB	1,038,106	80,644.75	408,896.33	346,234.76	33,909.27	595,300.49	42.66
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	59,655.14	230,993.50	268,277.56	0.00	193,626.90	54.40
Benefits	187,329	17,558.23	107,581.24	118,187.58	0.00	79,747.81	57.43
Services & Supplies	276,917	32,283.05	154,705.87	119,552.13	3,484.85	118,726.28	57.13
Services & Supplies-W.O.	196,075	41,462.54	101,540.13	46,892.25	11,415.69	83,119.18	57.61
TOTAL UTILITIES MAINTENANCE	1,084,941	150,958.96	594,820.74	552,909.52	14,900.54	475,220.17	56.20
<u>ELECTRICAL MECHANICAL</u>							
Salaries	630,225	89,241.10	334,630.77	335,858.90	0.00	295,594.42	53.10
Benefits	227,798	20,090.30	127,210.05	141,202.12	0.00	100,587.87	55.84
Services & Supplies	2,338,258	194,498.72	1,255,057.19	575,602.87	23,374.64	1,059,826.17	54.67
Services & Supplies-W.O.	273,200	35,423.69	93,610.19	23,184.59	198,971.89	(19,382.08)	107.09
TOTAL ELECTRICAL MECHANICAL	3,469,481	339,253.81	1,810,508.20	1,075,848.48	222,346.53	1,436,626.38	58.59

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

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	602,626	82,498.31	299,071.33	341,416.08	0.00	303,554.49	49.63
Benefits	234,080	21,387.22	127,446.26	148,044.99	0.00	106,633.87	54.45
Services & Supplies	899,160	53,121.11	331,080.44	238,636.87	71,721.45	496,357.61	44.80
Services & Supplies-W.O.	208,500	0.00	971.99	0.00	0.00	207,528.01	0.47
TOTAL DIST MAINT - PIPELINE	1,944,365	157,006.64	758,570.02	728,097.94	71,721.45	1,114,073.98	42.70
<u>WATER TREATMENT</u>							
Salaries	821,521	110,558.95	440,278.43	410,431.63	0.00	381,242.85	53.59
Benefits	310,778	29,702.75	190,946.93	205,907.71	0.00	119,831.12	61.44
Services & Supplies	962,701	63,800.37	551,251.52	438,728.61	258,315.08	153,133.90	84.09
Services & Supplies-W.O.	222,200	55,318.81	207,249.11	113,839.17	4,059.39	10,891.50	95.10
TOTAL WATER TREATMENT	2,317,200	259,380.88	1,389,725.99	1,168,907.12	262,374.47	665,099.37	71.30
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	26,495.38	124,753.00	131,494.97	0.00	158,227.80	44.09
Benefits	114,945	9,545.44	65,143.02	63,510.92	0.00	49,802.00	56.67
Services & Supplies	279,377	(336,292.17)	95,439.25	868,301.77	10,271.25	173,666.50	37.84
Services & Supplies-W.O.	43,500	0.00	12,000.00	9,399.43	40.00	31,460.00	27.68
TOTAL OPERATIONS - MAINTENANCE	720,803	(300,251.35)	297,335.27	1,072,707.09	10,311.25	413,156.30	42.68
<u>GENERAL O&M</u>							
Salaries	446,957	54,647.95	225,333.49	0.00	0.00	221,623.76	50.41
Benefits	145,410	14,117.12	90,444.15	0.00	0.00	54,965.37	62.20
Services & Supplies	12,379	567.54	2,092.66	0.00	0.00	10,286.34	16.90
TOTAL GENERAL O&M	604,746	69,332.61	317,870.30	0.00	0.00	286,875.47	52.56
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	142,673.48	617,678.95	602,935.86	0.00	699,033.05	46.91
Benefits	424,911	36,495.41	233,831.03	247,231.10	0.00	191,080.35	55.03
Services & Supplies	286,343	16,229.05	151,661.83	123,005.55	618.30	134,062.37	53.18
Other Operating Expenses	522,650	0.00	0.00	0.00	0.00	522,650.00	0.00
Salaries - Work Orders	0	0.00	0.00	130.48	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	9.98	0.00	0.00	0.00
TOTAL RECREATION - OPERATIONS	2,550,616	195,397.94	1,003,171.81	973,312.97	618.30	1,546,825.77	39.35
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	58,339.08	277,457.42	235,712.49	0.00	312,491.58	47.03
Benefits	128,700	16,447.13	84,559.77	76,919.46	0.00	44,140.61	65.70
Services & Supplies	482,370	34,511.56	261,982.38	220,350.86	3,367.52	217,020.10	55.01
Services & Supplies-W.O.	112,500	19,927.21	189,608.32	42,566.54	50,266.08	(127,374.40)	213.22
TOTAL RECREATION - MAINTENANCE	1,313,519	129,224.98	813,607.89	575,549.35	53,633.60	446,277.89	66.02
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	23,564.57	0.00	133,186.64	3.30
Benefits	34,944	583.13	3,986.54	9,585.04	0.00	30,957.29	11.41
Services & Supplies	122,800	9,917.02	88,037.15	72,727.86	2,952.00	31,810.85	74.10
TOTAL RECREATION - PUBLIC REL	295,477	10,500.15	96,569.85	105,877.47	2,952.00	195,954.78	33.68

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

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 - WATER PARK</u>							
Salaries	676,364	21,700.08	220,890.92	74,401.77	0.00	455,472.68	32.66
Benefits	89,128	5,000.70	40,183.07	40,802.51	0.00	48,944.50	45.08
Services & Supplies	104,463	3,562.97	84,660.76	25,335.08	4,888.63	14,913.11	85.72
Services & Supplies-W.O.	0	0.00	4,214.44	0.00	8,133.64	(12,348.08)	0.00
TOTAL RECREATION - WATER PARK	869,954	30,263.75	349,949.19	140,539.36	13,022.27	506,982.21	41.72
TOTAL EXPENDITURES	33,993,489	2,397,628.39	14,678,784.59	13,195,512.93	7,654,817.49	11,659,886.71	65.70
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	84,862.74	(2,662,213.12)	(263,553.25)	(7,654,817.49)	(11,659,886.71)	116.89

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

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	9,709,438	1,105,282.33	4,565,807.51	4,231,324.65	0.00	5,143,630.77	47.02
BENEFITS	3,650,546	297,244.50	1,852,890.36	1,836,522.26	0.00	1,797,655.52	50.76
SERVICES & SUPPLIES	9,270,250	287,303.20	4,466,098.24	4,050,610.02	542,941.06	4,261,210.55	54.03
SALARIES-WORK ORDERS	0	7,358.75	21,386.11	102,129.57	0.00 (21,386.11)	0.00
BENEFITS-WORK ORDERS	0	410.54	2,623.06	14,374.54	0.00 (2,623.06)	0.00
SERVICES & SUPPLIES - W.O.	<u>11,363,255</u>	<u>700,029.07</u>	<u>3,769,979.31</u>	<u>2,960,551.89</u>	<u>7,111,876.43</u>	<u>481,399.04</u>	<u>95.76</u>
TOTAL EXPENDITURES	33,993,489	2,397,628.39	14,678,784.59	13,195,512.93	7,654,817.49	11,659,886.71	65.70

Non-Budgeted Items Log Sheet - FY 2023

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
10-Aug-22	Camp Chaffee Temporary Pump Station	\$ 105,000.00			N
12-Oct-22	Grant Application Services 2022 Urban Drought Communities-Interconnect Project	\$ 34,260.00			N
12-Oct-22	Grant Application Services 2022 Urban Drought Communities-Interconnect Project	\$ 13,500.00			N
26-Oct-22	Dam Intake Structure Anodes Replacement	\$ 48,000.00			Y
	Total	\$ 200,760.00	\$ -		



Consumption Report

Water Sales FY 2022-2023 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2022/ 2023	2021/ 2022	
													Total	Total	
AD Ag-Domestic	346	425	398	280	128	21	-	-	-	-	-	-	-	1,597	1,531
MAD Ag-Domestic Multi	15	15	16	12	7	1	-	-	-	-	-	-	-	66	63
AG Ag	218	260	237	183	91	8	-	-	-	-	-	-	-	996	1,056
C Commercial	125	120	106	72	46	28	-	-	-	-	-	-	-	497	471
DI Interdepartmental	22	7	6	3	1	1	-	-	-	-	-	-	-	40	49
F Fire	0	0	0	0	-	-	-	-	-	-	-	-	-	0	0
I Industrial	1	1	2	1	1	1	-	-	-	-	-	-	-	8	10
OT Other	28	32	25	20	15	8	-	-	-	-	-	-	-	129	126
R Residential	239	226	242	197	131	95	-	-	-	-	-	-	-	1,130	1,056
RM Residential Multi	33	33	32	26	22	19	-	-	-	-	-	-	-	166	146
RS - P Resale Pumped	46	57	119	97	67	41	-	-	-	-	-	-	-	427	486
RS - G Resale Gravity	64	164	174	141	128	132	-	-	-	-	-	-	-	804	2,160
TE Temporary	3	3	2	1	1	1	-	-	-	-	-	-	-	12	8
Total	1,141	1,342	1,359	1,034	638	356	-	-	-	-	-	-	-	5,871	7,161
CMWD	950	1,160	1,160	869	527	277	-	-	-	-	-	-	-	4,943	6,344
OJAI	191	183	199	165	110	79	-	-	-	-	-	-	-	928	817
Total 2021 / 2022	1,666	1,692	1,655	1,098	1,050	492	343	654	700	711	930	1,076	-	N/A	12,067