

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

**October 21, 2022**

**10:00 a.m.**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Casitas MWD Reserve Policy Review.
5. Review of Fiscal Year End 2022 reserves and staff recommendation for setting Fiscal 2023 reserve amounts.
6. Review of Financial Statements for August 2022.
7. Review of Consumption Report for August 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).*



## **Draft Reserve Policy**

October XX, 2022

### **Purpose**

A key element prudent financial planning is to ensure that sufficient funding is available for current operating, capital, and debt service needs. Additionally, fiscal responsibility requires anticipating the likelihood of, and preparing for, unforeseen events. Casitas Municipal Water District (“District” or “CMWD”) will strive to have sufficient funding available to meet its existing operating, capital, and debt service obligations in a manner consistent with its Operating Budget and Capital Spending Plan. The District has established reserves for operational stability and for future capital needs in order to minimize significant rate fluctuations due to unforeseen and unexpected cash flow requirements. Reserves may be designated for specific purposes with minimum balances consistent with statutory obligations. The Reserve Policy is intended to ensure that the District has sufficient funds to meet current and future needs.

### **General Provisions**

The District maintains the reserves in separate designated accounts within its accounting system in a manner that ensures financial soundness and provides transparency. Maintaining reserves at appropriate levels is a prudent, ongoing business process that consist of regular assessment and application of various funding alternatives. Either alone or in combination with each other, these alternatives may include rates, loans and grants, debt financing, investment of funds, and levels of capital expenditures.

The Board of Directors along with the General Manager will be responsible for managing the reserves. The Board must authorize all the expenditures for the reserve funds and approve any reallocation of funds or any transfers among the reserves. The balance of the reserves will be reviewed annually to evaluate the goals and propose of each reserve and make adjustments as necessary.

### **Definitions**

**Restricted Reserves:** Restrictions on the use of these funds are imposed by an outside source such as creditors, grantors, contributors, laws or regulations governing use.

**Unrestricted Reserves:** These funds have no externally imposed use restrictions. The use of unrestricted funds is at the discretion of the Board. Unrestricted funds are designated for a specific purpose, which is determined by the board. The Board has authority to redirect the use of these funds as needs change.

## District Specific Reserves

The District maintains the following reserves:

### Restricted Reserves

#### Bond/Debt Service Reserves:

##### 1. Safe Drinking Water Reserve

- ~~• Purpose and use of reserves- Established as a condition of each bond issue. The funds are legally protected by bond covenants and can only be used in the event of default by the District or to pay down principal and interest. May be used by the Trustee if the amounts in the bond fund are insufficient~~
- ~~• Target Level- The bond reserve requirement is established at the time of bond issue and can be recalculated as the bonds are paid down.~~

Unspent Bond Proceeds:

##### 1. CFD 2013-1 Improvement Fund

- Purpose- Established as a condition of each bond issue. The funds are restricted for use designated in the bond's Official Statement.
- Use of reserves- May be used as designated in the official statement which include costs incurred to plan, design, engineer, finance, supervise, construct, and install, inspect, and obtain necessary permits for the purchase, construction, improvement, or rehabilitation to property or facilities with in the CFD boundaries

Capital Reserves:

##### 1. Capital Facilities Reserve

- Purpose and use of reserves- Funds are used to fund capital projects or the rehabilitation, enhancement or replacement of capital assets as they reach the end of their useful life. Staff recommends capital projects during the annual budget process and as these projects are approved, funds are appropriated from reserve funds or available revenues.
- Target Level- No specific target level. The District may set aside capital moneys for replacement funds on a project-by-project basis.

#### Other Post-Employment Benefits (OPEB):

- Purpose and use of reserves- Non-pension benefits provided to employees after employment ends and includes health insurance coverage for retirees and their families. The District currently funds OPEB on a pay-as-you-go basis, paying an amount annually equal to the benefits distributed or claimed that year. If necessary funds can be used to pay down the District's obligations.
- Target Level- No specific target level.

#### Adjudication:

##### 1. Adjudication Funds Reserve

- Purpose and use of reserves – Funds collected through charges to customer water bills that fund costs of Adjudication.
- Target Level – No specific target level.

## Unrestricted Reserves

### Operational Reserves:

#### 1. ~~Cash Flow Reserve~~ Operating Reserves

- Purpose and use of reserves- This reserve may be routinely utilized by staff to cover temporary cash flow deficiencies caused by timing differences between revenue and expenses, unexpected decreases in revenues and increase in expenses, and to fund improvement capital projects.
- Target Level- ~~Funding for this reserve fluctuates based on the revenue received from water sales.~~ 25% of the operations budget

### Emergency Reserves:

#### 1. Storm Damage

- Purpose and use of reserves- This reserve may be used to cover temporary cash flow deficiencies related to maintenance and repair activities related to storm damage.
- Target Level- No specific target level.

#### 2. Variation in Water Sales

- Purpose and use of reserves- - This reserve may be utilized to cover temporary cash flow deficiencies caused by reduction in water sales.
- Target Level- No specific target level but staff will recommend funds be added when there are excess water sales revenues and removed when water sales revenues are deficient.

### Capital Reserves:

#### 1. Capital Replacement

- Purpose and use of reserves- Funds are used to make improvements to existing infrastructure. Staff recommends improvement projects during the annual budget process and as these projects are approved, funds are appropriated from reserve funds or available revenues.
- Target Level- No specific target level. The District may set aside capital moneys for replacement funds on a project-by-project basis.

#### 2. Alternate Water Supply Study

- Purpose and use of reserves- This reserve may be used for costs associated with alternate water supply development and acquisition.
- Target Level- No specific target level.

#### 3. Conservation Penalty

- Purpose and use of reserves- Established to accumulate funds received from customers for penalties associated with consumption. This reserve may be utilized to cover costs associated with conservation activities and water supply development and acquisition.
- Target Level- Funding for this reserve fluctuates based on the revenue received from conservation penalties.

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** MICHAEL FLOOD- GENERAL MANAGER  
**SUBJECT:** REVIEW STAFF RECOMMENDATION TO SET CASITAS MUNICIPAL WATER DISTRICT RESERVE ACCOUNT AMOUNTS FOR THE 2022/2023 FISCAL YEAR  
**DATE:** 10/21/2022

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**RECOMMENDATION:**

Recommend the Board of Directors set reserves for the 2022/2023 fiscal year as recommended.

**DISCUSSION:**

Reserves for the fiscal-year-end 2021/2022 are calculated as follows:

***Restricted:***

**Capital Facilities** - Has been increased from \$159,641 to **\$322,327** a total of \$162,686.

**Safe Drinking Water**- Has been removed.

**CFD 2013-1Improvement Fund**- Has been reduced from \$9,917,331 to **\$6,819,665** a total of \$3,097,666.

**Adjudication Fund**- Was added in fiscal year 2022 with an ending balance of \$127,982.

**OPEB**- Has been reduced from \$4,134,100 to **\$1,443,076** a total of \$2,691,024.

***Un-Restricted:***

**Operating Reserve (Cash Flow)** – Has been increased from \$2,046,856 to **\$4,408,985** a total of \$2,362,129.

**Storm Damage** - Has been reduced from \$2,656,009 to **\$2,346,282** a total of \$309,727.

**Variation in Water Sales** - Has been increased from \$2,604,460 to **\$3,544,353** a total of \$939,893.

**Capital Replacement** - Has had no change and remains at **\$1,985,040**.

**Conservation Penalty** – Has been increased from \$3,933,598 to **\$4,577,607** a total of \$644,009.

**Alternate Water Supply** – Has been decreased from \$1,970,930 to **\$1,107,797** a total of

\$863,133.

**The net change** - The net change for Reserves from Fiscal Year End 2020 / 2021 to Fiscal Year End 2021 / 2022 is a decrease of \$2,784,852.

Staff recommends that the Board of Directors sets the District's Fiscal Year 2022/2023 reserve account amounts as listed above.

**Casitas Municipal Water District  
Reserves / Restricted – Unrestricted  
FY 2021/2022**

**6/30/2022**

General Balance - Mechanics Bank	7,389,328
Adjudication Balance- Mechanics Bank	127,982
OPEB 115 Trust	1,443,076
LAIF	483
U.S. Bank Custodial Account	9,912,550
U.S. Bank Money Market Account	986,964
County of Ventura Investment (C.O.V.I.)	3,066
CFD 2013-1 Improvement Fund	6,819,665
<b>Total Reserves</b>	<b>26,683,113.74</b>

<b>Restricted:</b>	
Capital Facilities	322,327
CFD 2013-1 Improvement Fund	6,819,665
Adjudication Fund	127,982
OPEB	1,443,076
<b>Total Restricted</b>	<b>8,713,050</b>
<b>Un-Restricted (designated funds)</b>	
Operating Reserve	4,408,985
Storm Damage	2,346,282
Variation in Water Sales	3,544,353
Capital Replacement	1,985,040
Conservation Penalty	4,577,607
Alternate Water Supply	1,107,797
<b>Total Un-Restricted (designated funds)</b>	<b>17,970,064</b>
<b>Un-designated funds 06/30/2022</b>	<b>-</b>
<b>Total Un-Restricted</b>	<b>17,970,064</b>
<b>Total Reserves</b>	<b>26,683,114</b>
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Restricted funds = Funds restricted by a third party and/or for Debt Service Fund.  
Designated funds = Funds designated by Board for specific purpose.



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

% of the Year Completed: 16.67%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	9,835,923	1,091,731	2,058,662	2,717,928
Water Standby	5,783,364	471,737	945,036	953,094
Water Delinquency & Penalties	101,295	126,050	273,313	358,143
Water Other	16,930	2,825	3,325	5,550
Recreation- Operations	4,185,489	342,367	812,753	719,238
Recreation- Water Park	801,350	111,565	296,770	-
Miscellaneous Operational	44,040	1,835	1,835	74,587
<b>Subtotal Operating Revenue (d)</b>	<b>20,768,391</b>	<b>2,148,109</b>	<b>4,391,693</b>	<b>4,828,540</b>
Miscellaneous Non-Operational	743,911	14,432	28,701	64,579
Grants/ Reimbursements	850,000	-	(29,093)	-
Taxes & Assessments	6,830,685	26,234	9,734	-
<b>Subtotal Non-Operating Revenue (e)</b>	<b>8,424,596</b>	<b>40,666</b>	<b>9,343</b>	<b>64,579</b>
<b>Total Revenue (d+e)</b>	<b>29,192,987</b>	<b>2,188,775</b>	<b>4,401,036</b>	<b>4,893,118</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	7,777,261	20.93%	20.93%
-	4,838,328	16.34%	16.34%
-	(172,018)	269.82%	269.82%
-	13,605	19.64%	19.64%
-	3,372,736	19.42%	19.42%
-	504,580	37.03%	37.03%
-	42,205	4.17%	4.17%
-	<b>16,376,698</b>	<b>21.15%</b>	<b>21.15%</b>
-	715,210	3.86%	3.86%
-	879,093	-3.42%	-3.42%
-	6,820,951	0.14%	0.14%
-	<b>8,415,253</b>	<b>0.11%</b>	<b>0.11%</b>
-	<b>24,791,951</b>	<b>15.08%</b>	<b>15.08%</b>

**Expenses**

Administration	1,267,334	130,545	238,475	201,414
Board of Directors	251,492	9,147	15,697	28,693
District Maintenance	677,303	46,501	89,371	91,472
Electrical Mechanical	3,196,280	256,204	373,881	246,869
Engineering	1,436,349	120,562	222,439	155,513
Fisheries	624,151	43,869	78,141	74,706
General O&M	604,746	51,188	93,201	-
Human Resources	546,993	25,012	214,631	187,967
Information Technology	428,239	31,540	55,375	52,852
Management	1,663,455	112,468	197,859	170,104
Pipeline	1,735,866	112,237	178,696	191,777
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	426,704	729,520	571,211
Retirees	352,760	27,555	55,928	77,590
Safety / Garage	273,169	28,115	48,073	39,924
Utilities Maintenance	888,866	68,132	117,177	179,453
Water Conservation - P/R	757,637	46,919	91,069	89,259
Water Quality- Lab	913,535	85,874	130,700	91,617
Water Treatment	2,094,999	209,661	311,756	294,068
<b>Total Operating Expenses (f)</b>	<b>22,630,241</b>	<b>1,832,233</b>	<b>3,241,988</b>	<b>2,744,488</b>
<b>Net, Operating gain/(loss) (d-f)</b>	<b>(1,861,850)</b>	<b>315,876</b>	<b>1,149,705</b>	<b>2,084,051</b>
<b>Net, total gain/(loss) (d+e-f)</b>	<b>6,562,746</b>	<b>356,542</b>	<b>1,159,048</b>	<b>2,148,630</b>

38,112	990,748	18.82%	21.82%
-	235,795	6.24%	6.24%
17,059	570,873	13.20%	15.71%
52,025	2,770,373	11.70%	13.33%
105,297	1,108,613	15.49%	22.82%
-	546,010	12.52%	12.52%
-	511,545	15.41%	15.41%
-	332,362	39.24%	39.24%
17,500	355,364	12.93%	17.02%
7,450	1,458,146	11.89%	12.34%
18,749	1,538,421	10.29%	11.37%
9,077	4,178,470	14.84%	15.02%
-	296,832	15.85%	15.85%
5,574	219,522	17.60%	19.64%
-	771,689	13.18%	13.18%
3,750	662,818	12.02%	12.52%
50,235	732,600	14.31%	19.81%
490,228	1,293,015	14.88%	38.28%
<b>815,056</b>	<b>18,573,196</b>	<b>14.33%</b>	<b>17.93%</b>

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,807,933	-	1,154,819	1,161,461
Mira Monte	-	-	-	-
State Water Project	1,135,687	75,934	144,515	284,179
<b>Total Debt Service</b>	<b>3,943,620</b>	<b>75,934</b>	<b>1,299,334</b>	<b>1,445,641</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,653,114	41.13%	41.13%
-	-	0.00%	0.00%
-	991,172	12.72%	12.72%
-	<b>2,644,286</b>	<b>32.95%</b>	<b>32.95%</b>



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%
Board of Directors	-	-	-	-	-	-	0.00%	0.00%
District Maintenance	43,500	-	-	-	12,040	31,460	0.00%	27.68%
Electrical Mechanical	273,200	14,854	14,854	9,109	215,831	42,514	5.44%	84.44%
Engineering	3,580,000	216,636	219,314	70,737	4,269,890	(909,204)	6.13%	125.40%
Engineering- CFD	6,350,000	45,923	46,148	727,798	4,982,607	1,321,245	0.73%	79.19%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
General O&M	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	208,500	-	-	-	-	208,500	0.00%	0.00%
Recreation - Operations / Maint. / PR / Water Pk	112,500	641	652	7,264	50,266	61,582	0.58%	45.26%
Recreation - Aquatic Play Structure	-	-	339,626	-	1,867,638	(2,207,264)	0.00%	0.00%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	252,708	67	67	-	-	252,641	0.03%	0.03%
Utilities Maintenance	196,075	-	-	29,013	11,416	184,659	0.00%	5.82%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	124,572	-	-	2,454	33,485	91,087	0.00%	26.88%
Water Treatment	222,200	17,136	9,178	87,552	124,644	88,378	4.13%	60.23%
<b>Total Capital</b>	<b>11,363,255</b>	<b>295,256</b>	<b>629,839</b>	<b>933,928</b>	<b>11,567,818</b>	<b>(834,402)</b>	<b>5.54%</b>	<b>107.34%</b>
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							
<b>Board Approved unbudgeted items</b>	<b>152,760</b>							
<b>Net assets, End of year</b>								
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(8,896,889)	(14,648)	(770,125)	(230,939)				

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	10,140,437
U.S Bank Investments	9,912,550	9,809,556
U.S Bank Money Market Account	986,964	992,180
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	5,287,180
<b>Total Reserves</b>	<b>25,112,056</b>	<b>26,232,908</b>

August Summary

- Water revenue is \$659k lower year over year due to decreased consumption.
- Recreation revenue is up about \$390k higher year over year while expenses are \$142k higher primarily to do with the water park.
- Majority of the capital expenses relate to Administration Building Rehab and paving.
- Under Capital Projects added Aquatic Play Structure

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	9,835,923	1,091,731.24	2,058,661.90	2,717,927.60	0.00	7,777,261.10	20.93
WATER SERVICES	16,930	2,825.00	3,325.00	5,550.00	0.00	13,605.00	19.64
WATER STANDBY	5,783,364	471,736.57	945,036.43	953,093.84	0.00	4,838,327.57	16.34
WATER DELINQUENCY	101,295	126,049.82	273,312.84	358,143.23	0.00	( 172,017.84)	269.82
WATER REVENUE OTHER	461,888	928.04	3,046.05	8,292.10	0.00	458,841.95	0.66
CAPITAL FACILITIES	44,040	1,834.74	1,834.74	74,402.28	0.00	42,205.26	4.17
INTEREST	282,023	14,013.40	26,164.54	56,471.12	0.00	255,858.46	9.28
TAXES & ASSESSMENTS	2,640,736	11,951.46	0.00	0.00	0.00	2,640,736.00	0.00
OTHER GOVT. AGENCIES	867,481	0.00	( 29,093.00)	0.00	0.00	896,574.00	3.35-
MISCELLANEOUS REVENUES	<u>146,641</u>	<u>8,589.31</u>	<u>8,589.31</u>	<u>0.00</u>	<u>0.00</u>	<u>138,051.69</u>	<u>5.86</u>
TOTAL NON DEPARTMENTAL	20,180,321	1,729,659.58	3,290,877.81	4,173,880.17	0.00	16,889,443.19	16.31
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	322,454.49	761,616.14	672,928.02	0.00	3,278,436.86	18.85
RECREATION-CONCESSION	145,436	19,906.11	51,029.09	46,168.55	0.00	94,406.91	35.09
RECREATION OTHER	<u>0</u>	<u>6.25</u>	<u>107.50</u>	<u>141.55</u>	<u>0.00</u>	<u>( 107.50)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	4,185,489	342,366.85	812,752.73	719,238.12	0.00	3,372,736.27	19.42
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	9,348	2,649.06	2,649.06	0.00	0.00	6,698.94	28.34
RECREATION-WATER PARK	<u>792,002</u>	<u>108,916.00</u>	<u>294,120.50</u>	<u>0.00</u>	<u>0.00</u>	<u>497,881.50</u>	<u>37.14</u>
TOTAL RECREATION - WATER PARK	801,350	111,565.06	296,769.56	0.00	0.00	504,580.44	37.03
TOTAL REVENUES	25,167,160	2,183,591.49	4,400,400.10	4,893,118.29	0.00	0.00	17.48

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	352,760	27,555.15	55,927.82	77,589.62	0.00	296,832.36	15.85
TOTAL RETIREES	352,760	27,555.15	55,927.82	77,589.62	0.00	296,832.36	15.85
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	4,356.40	6,752.42	9,439.85	0.00	123,940.78	5.17
Benefits	80,658	4,384.80	8,538.65	19,000.08	0.00	72,119.73	10.59
Services & Supplies	40,140	405.63	405.63	253.06	0.00	39,734.37	1.01
TOTAL BOARD OF DIRECTORS	251,492	9,146.83	15,696.70	28,692.99	0.00	235,794.88	6.24
<u>MANAGEMENT</u>							
Salaries	701,029	61,571.12	104,748.82	95,960.52	0.00	596,279.68	14.94
Benefits	173,674	17,766.78	35,837.95	36,057.34	0.00	137,835.58	20.64
Services & Supplies	788,753	33,129.65	57,271.88	38,086.18	7,450.00	724,030.62	8.21
TOTAL MANAGEMENT	1,663,455	112,467.55	197,858.65	170,104.04	7,450.00	1,458,145.88	12.34
<u>HUMAN RESOURCES</u>							
Salaries	157,687	15,717.54	25,184.59	22,532.28	0.00	132,502.01	15.97
Benefits	35,836	4,368.49	8,214.94	5,725.87	0.00	27,620.65	22.92
Services & Supplies	353,470	4,926.38	181,231.31	159,709.00	0.00	172,238.69	51.27
TOTAL HUMAN RESOURCES	546,992	25,012.41	214,630.84	187,967.15	0.00	332,361.35	39.24
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	19,341.51	34,759.37	33,820.83	0.00	217,315.83	13.79
Benefits	85,151	8,532.98	16,741.98	15,848.83	0.00	68,409.18	19.66
Services & Supplies	91,013	3,665.36	3,873.73	3,182.57	17,499.59	69,639.18	23.48
TOTAL INFORMATION TECHNOLOGY	428,239	31,539.85	55,375.08	52,852.23	17,499.59	355,364.19	17.02
<u>WATER CONSERVATION</u>							
Salaries	452,684	29,192.00	52,171.93	57,991.63	0.00	400,512.07	11.53
Benefits	147,077	13,076.60	25,624.80	26,654.28	0.00	121,452.65	17.42
Services & Supplies	157,875	4,650.47	13,272.26	4,613.04	3,750.00	140,852.74	10.78
TOTAL WATER CONSERVATION	757,636	46,919.07	91,068.99	89,258.95	3,750.00	662,817.46	12.52
<u>FISHERIES</u>							
Salaries	435,261	28,609.26	50,966.26	49,464.00	0.00	384,294.54	11.71
Benefits	133,818	11,867.16	23,194.78	22,176.61	0.00	110,622.73	17.33
Services & Supplies	55,073	3,392.73	3,980.11	3,065.34	0.00	51,092.39	7.23
TOTAL FISHERIES	624,151	43,869.15	78,141.15	74,705.95	0.00	546,009.66	12.52
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	62,182.35	110,896.95	103,015.23	0.00	686,690.73	13.90
Benefits	271,406	27,479.87	53,800.93	44,633.08	0.00	217,605.40	19.82
Services & Supplies	720,990	40,882.56	73,745.77	51,693.93	38,111.60	609,132.13	15.51
Other Operating Expenses	( 522,650)	0.00	0.00	0.00	0.00	( 522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	130,544.78	238,443.65	199,342.24	38,111.60	990,778.26	21.82

CASITAS MUNICIPAL WATER DISTRICT  
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 AS OF: AUGUST 31ST, 2022

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	0	0.00	0.00	1,200.76	0.00	0.00	0.00
Benefits	0	0.00	0.00	271.32	0.00	0.00	0.00
Services & Supplies	0	0.00	30.89	599.36	0.00	(30.89)	0.00
TOTAL WAREHOUSE	0	0.00	30.89	2,071.44	0.00	(30.89)	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	1,847.47	0.00	11,935.52	3.74
Benefits	4,792	99.31	268.43	641.03	0.00	4,523.71	5.60
Services & Supplies	47,612	11,371.93	12,491.52	11,675.97	5,573.78	29,546.70	37.94
Services & Supplies-W.O.	252,708	0.00	0.00	0.00	0.00	252,708.12	0.00
TOTAL GARAGE	317,511	11,471.24	13,223.16	14,164.47	5,573.78	298,714.05	5.92
<u>SAFETY</u>							
Salaries	124,584	10,207.83	22,841.47	15,968.16	0.00	101,742.08	18.33
Benefits	46,987	4,838.37	9,806.37	9,179.43	0.00	37,180.48	20.87
Services & Supplies	36,793	1,597.33	2,202.07	612.34	0.00	34,590.43	5.99
Services & Supplies-W.O.	0	66.82	66.82	0.00	0.00	(66.82)	0.00
TOTAL SAFETY	208,363	16,710.35	34,916.73	25,759.93	0.00	173,446.17	16.76
<u>ENGINEERING</u>							
Salaries	896,070	69,318.37	130,676.08	89,809.83	0.00	765,393.52	14.58
Benefits	264,775	27,055.29	53,399.90	46,189.91	0.00	211,374.71	20.17
Services & Supplies	275,505	24,188.74	38,362.52	19,513.29	105,297.49	131,844.49	52.14
Salaries - Work Orders	0	0.00	2,185.08	30,318.33	0.00	(2,185.08)	0.00
Benefits - Work Orders	0	0.00	493.39	5,372.50	0.00	(493.39)	0.00
Services & Supplies-W.O.	9,930,000	262,558.82	262,784.06	762,845.07	9,252,497.27	414,718.67	95.82
TOTAL ENGINEERING	11,366,349	383,121.22	487,901.03	954,048.93	9,357,794.76	1,520,652.92	86.62
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	29,035.16	51,522.28	53,662.01	0.00	321,559.00	13.81
Benefits	157,903	14,259.53	27,839.96	26,838.74	0.00	130,062.70	17.63
Services & Supplies	382,550	42,578.91	51,338.08	11,116.60	50,235.15	280,977.26	26.55
Services & Supplies-W.O.	124,572	0.00	0.00	2,454.00	33,484.88	91,086.78	26.88
TOTAL WATER QUALITY - LAB	1,038,106	85,873.60	130,700.32	94,071.35	83,720.03	823,685.74	20.65
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	36,983.81	64,670.64	77,509.52	0.00	359,949.76	15.23
Benefits	187,329	17,769.23	34,743.47	33,039.19	0.00	152,585.58	18.55
Services & Supplies	276,917	13,379.29	17,763.27	68,904.20	0.00	259,153.73	6.41
Services & Supplies-W.O.	196,075	0.00	0.00	29,013.44	11,415.69	184,659.31	5.82
TOTAL UTILITIES MAINTENANCE	1,084,941	68,132.33	117,177.38	208,466.35	11,415.69	956,348.38	11.85
<u>ELECTRICAL MECHANICAL</u>							
Salaries	630,225	50,215.11	83,835.72	100,203.37	0.00	546,389.47	13.30
Benefits	227,798	20,118.30	38,371.16	45,669.94	0.00	189,426.76	16.84
Services & Supplies	2,338,258	185,870.47	251,674.51	100,995.53	52,025.30	2,034,558.19	12.99
Services & Supplies-W.O.	273,200	14,854.44	14,854.44	9,108.87	215,831.30	42,514.26	84.44
TOTAL ELECTRICAL MECHANICAL	3,469,481	271,058.32	388,735.83	255,977.71	267,856.60	2,812,888.68	18.92

CASITAS MUNICIPAL WATER DISTRICT  
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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>DIST MAINT - PIPELINE</u>							
Salaries	602,626	41,970.20	74,995.81	97,382.62	0.00	527,630.01	12.44
Benefits	234,080	21,999.63	43,121.31	53,688.96	0.00	190,958.82	18.42
Services & Supplies	899,160	48,266.97	60,578.63	40,705.59	18,748.83	819,832.04	8.82
Services & Supplies-W.O.	208,500	0.00	0.00	0.00	0.00	208,500.00	0.00
TOTAL DIST MAINT - PIPELINE	1,944,365	112,236.80	178,695.75	191,777.17	18,748.83	1,746,920.87	10.15
<u>WATER TREATMENT</u>							
Salaries	821,521	68,145.57	124,979.04	116,126.54	0.00	696,542.24	15.21
Benefits	310,778	30,655.52	64,538.02	64,544.27	0.00	246,240.03	20.77
Services & Supplies	962,701	110,859.87	122,238.79	113,396.97	490,228.09	350,233.62	63.62
Services & Supplies-W.O.	222,200	17,135.51	9,177.91	87,552.00	124,644.22	88,377.87	60.23
TOTAL WATER TREATMENT	2,317,200	226,796.47	320,933.76	381,619.78	614,872.31	1,381,393.76	40.39
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	21,177.24	37,715.65	36,565.94	0.00	245,265.15	13.33
Benefits	114,945	11,243.43	22,089.10	23,667.72	0.00	92,855.92	19.22
Services & Supplies	279,377	89,774.83	174,081.29	315,417.28	17,059.34	88,236.37	68.42
Services & Supplies-W.O.	43,500	0.00	0.00	0.00	12,040.00	31,460.00	27.68
TOTAL OPERATIONS - MAINTENANCE	720,803	122,195.50	233,886.04	375,650.94	29,099.34	457,817.44	36.49
<u>GENERAL O&amp;M</u>							
Salaries	446,957	35,353.61	62,839.92	0.00	0.00	384,117.33	14.06
Benefits	145,410	15,180.68	29,643.33	0.00	0.00	115,766.19	20.39
Services & Supplies	12,379	653.96	717.58	0.00	0.00	11,661.42	5.80
TOTAL GENERAL O&M	604,746	51,188.25	93,200.83	0.00	0.00	511,544.94	15.41
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	108,286.01	192,072.62	179,379.33	0.00	1,124,639.38	14.59
Benefits	424,911	37,073.93	76,449.25	74,745.09	0.00	348,462.13	17.99
Services & Supplies	286,343	36,290.80	39,768.63	33,160.13	618.30	245,955.57	14.10
Other Operating Expenses	522,650	0.00	0.00	0.00	0.00	522,650.00	0.00
TOTAL RECREATION - OPERATIONS	2,550,616	181,650.74	308,290.50	287,284.55	618.30	2,241,707.08	12.11
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	44,175.57	82,304.69	72,426.66	0.00	507,644.31	13.95
Benefits	128,700	12,654.49	24,775.10	25,097.24	0.00	103,925.28	19.25
Services & Supplies	482,370	58,400.03	97,303.66	107,850.11	618.29	384,448.05	20.30
Services & Supplies-W.O.	112,500	0.00	0.00	7,250.45	50,266.08	62,233.92	44.68
TOTAL RECREATION - MAINTENANCE	1,313,519	115,230.09	204,383.45	212,624.46	50,884.37	1,058,251.56	19.43
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	8,065.90	0.00	133,186.64	3.30
Benefits	34,944	583.13	1,654.02	3,146.13	0.00	33,289.81	4.73
Services & Supplies	122,800	21,269.65	40,069.30	26,926.59	2,952.00	79,778.70	35.03
TOTAL RECREATION - PUBLIC REL	295,477	21,852.78	46,269.48	38,138.62	2,952.00	246,255.15	16.66

CASITAS MUNICIPAL WATER DISTRICT  
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<u>RECREATION - WATER PARK</u>							
Salaries	676,364	63,921.86	119,211.42	23,523.10	0.00	557,152.18	17.63
Benefits	89,128	8,708.28	16,782.81	11,046.17	0.00	72,344.76	18.83
Services & Supplies	104,463	35,351.49	34,604.48	5,857.80	4,888.63	64,969.39	37.81
Services & Supplies-W.O.	0	629.71	629.71	0.00	0.00	629.71	0.00
TOTAL RECREATION - WATER PARK	869,954	108,611.34	171,228.42	40,427.07	4,888.63	693,836.62	20.24
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TOTAL EXPENDITURES	33,993,489	2,203,183.82	3,676,716.45	3,962,595.94	10,515,235.83	19,801,536.51	41.75
REVENUE OVER/(UNDER) EXPENDITURES	( 8,826,329)	( 19,592.33)	723,683.65	930,522.35	( 10,515,235.83)	(19,801,536.51)	110.94

CASITAS MUNICIPAL WATER DISTRICT  
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<u>SUMMARY OF EXPENSES</u>							
SALARIES	9,709,438	731,432.74	1,308,011.96	1,235,699.45	0.00	8,401,426.32	13.47
BENEFITS	3,650,546	309,886.44	616,707.16	613,247.80	0.00	3,033,838.72	16.89
SERVICES & SUPPLIES	9,270,250	866,619.34	1,461,805.92	1,179,734.03	815,056.39	6,993,387.54	24.56
SALARIES-WORK ORDERS	0	0.00	2,185.08	30,318.33	0.00 (	2,185.08)	0.00
BENEFITS-WORK ORDERS	0	0.00	493.39	5,372.50	0.00 (	493.39)	0.00
SERVICES & SUPPLIES - W.O.	<u>11,363,255</u>	<u>295,245.30</u>	<u>287,512.94</u>	<u>898,223.83</u>	<u>9,700,179.44</u>	<u>1,375,562.40</u>	<u>87.89</u>
TOTAL EXPENDITURES	33,993,489	2,203,183.82	3,676,716.45	3,962,595.94	10,515,235.83	19,801,536.51	41.75

**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
	<b>Total</b>	\$ 152,760.00	\$ -		





**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
AD Ag-Domestic	346	425	-	-	-	-	-	-	-	-	-	-	770	715
MAD Ag-Domestic Multi	15	15	-	-	-	-	-	-	-	-	-	-	30	32
AG Ag	218	260	-	-	-	-	-	-	-	-	-	-	478	522
C Commercial	125	120	-	-	-	-	-	-	-	-	-	-	245	250
DI Interdepartmental	22	7	-	-	-	-	-	-	-	-	-	-	29	36
F Fire	0	0	-	-	-	-	-	-	-	-	-	-	0	0
I Industrial	1	1	-	-	-	-	-	-	-	-	-	-	2	6
OT Other	28	32	-	-	-	-	-	-	-	-	-	-	60	62
R Residential	239	226	-	-	-	-	-	-	-	-	-	-	465	492
RM Residential Multi	33	33	-	-	-	-	-	-	-	-	-	-	66	66
RS - P Resale Pumped	46	57	-	-	-	-	-	-	-	-	-	-	103	177
RS - G Resale Gravity	64	164	-	-	-	-	-	-	-	-	-	-	229	999
TE Temporary	3	3	-	-	-	-	-	-	-	-	-	-	6	3
<b>Total</b>	<b>1,141</b>	<b>1,342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,483</b>	<b>3,358</b>
<b>CMWD</b>	<b>950</b>	<b>1,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,109</b>	<b>2,982</b>
<b>OJAI</b>	<b>191</b>	<b>183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>374</b>	<b>375</b>
<b>Total 2021 / 2022</b>	<b>1,666</b>	<b>1,692</b>	<b>1,655</b>	<b>1,098</b>	<b>1,050</b>	<b>492</b>	<b>343</b>	<b>654</b>	<b>700</b>	<b>711</b>	<b>930</b>	<b>1,076</b>	<b>N/A</b>	<b>12,067</b>