



Board of Directors

Brian Brennan, Director
Richard Hajas, Director
Neil Cole, Director

Mary Bergen, Director
Pete Kaiser, Director

CASITAS MUNICIPAL WATER DISTRICT
Meeting to be held at the

District Office
1055 Ventura Ave.
Oak View, CA 93022

The meeting will also be held via Zoom
Join Zoom Meeting
<https://us06web.zoom.us/j/91094478837?pwd=VnNOQTZyQVlk4K2pnaWpjYVl1TkpRdz09>
Meeting ID: 910 9447 8837 Passcode: 736519

To join the meeting via telephone please call (888) 788-0099 or (877) 853-5247
Enter Meeting ID: 910 9447 8837# Passcode: 736519#

December 14, 2022 @ 5:00 PM

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 and except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under section 54954.3 of the Government Code.

Special Accommodations: If you require special accommodations for attendance at or participation in this meeting, please notify our office 24 hours in advance at (805) 649-2251, ext. 113. (Govt. Code Section 54954.1 and 54954.2(a)).

1. CALL TO ORDER
2. ROLL CALL

3. PLEDGE OF ALLEGIANCE
4. AGENDA CONFIRMATION
5. PUBLIC COMMENTS - Presentation on District related items that are not on the agenda - three minute limit.
6. ADMINISTRATION OF OATH OF OFFICE.
7. CONSENT AGENDA
 - 7.a. Accounts Payable Report.
[Accounts Payable Report.pdf](#)
 - 7.b. Minutes of the November 9, 2022 Board Meeting.
[11 09 2022 Minutes.pdf](#)
 - 7.c. Resolution re-authorizing remote teleconference meetings for the legislative bodies of Casitas MWD for the period of December 14, 2022 to January 13, 2022.
[Resolution Subsequent AB 361.pdf](#)
 - 7.d. Resolution authorizing memberships for 2023.
[Membership Resolution.pdf](#)
8. ACTION ITEMS
 - 8.a. Annexation of APN 019-0-030-03 and APN 019-0-030-22 to Casitas Municipal Water District Community Facilities District No. 2013-2 (Ojai).
 - a. Receive the Petition to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) for APN 019-0-030-03
 - b. Receive the Petition to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) for APN 019-0-030-22
 - c. Adopt the Resolution of the Board of Directors of the Casitas Municipal Water District of Intention to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) and to Authorize the Levy of Special Taxes Therein

[Board Memo Annexation.pdf](#)
[Petition to Annex Territory to Casitas Municipal Water District-min.pdf](#)
[Resolution annexation.pdf](#)
 - 8.b. Review and approval of the Casitas MWD Fiscal Years Ended June 20, 2022 and 2021 Annual Comprehensive Financial Report.

[Casitas 21022 Gov Comm Concl Final.pdf](#)
[Casitas 21-22 ACFR w-GAS Ltr Final.pdf](#)

- 8.c. Approval of a five-year agreement with United Water Conservation District regarding Casitas MWD's State Water Project Water Supply and file a Notice of Exemption in accordance with the provisions of CEQA.
[Board Memo for Multi Year Transfer Agreement with UWCD 121422.pdf](#)
[Proposed Water Transfer Agreement between UWCD and CMWD ATT1 121422.pdf](#)
[NOE 2023-2027 Transfer to United ATT2 121422.pdf](#)
- 8.d. Approve the request from Cabrillo Economic Development Corporation, for an allocation of 10.07 acre-feet per year (AFY) for APN 023-0-172-065.
[Board Memo _APN 023-0-172-065 Bryant St 121422.pdf](#)
[Draft Site Plan_318 Bryant St ATT1 121422.pdf](#)
[Cal Gov Code 66473.7.pdf](#)
- 8.e. Consider the request from Ojai Roots, LLC, for an additional allocation of 5.53 acre-feet per year (AFY) for APN 011-0-190-30.
[Board Memo _10999 Santa Ana Road 121422.pdf](#)
[Site Plan _Ojai Roots ATT1 121422.pdf](#)
- 8.f. Adopt a Resolution authorizing the General Manager to support the grant application for the State of California Urban Community Drought Relief Grant Program for the Ventura-Santa Barbara County Intertie and Camp Chaffee Water System Replacement projects.
[Board Memo Urban Comm Drought_ Ven-SB and Camp Chaffee 121422.pdf](#)
[Casitas Draft Res 2022 Urban Community Drought - Intertie and Chaffee ATT1 121422.pdf](#)
- 8.g. Adopt a Resolution authorizing the General Manager to support the grant application for the State of California Urban Community Drought Relief Grant Program for the Matilija Formation Groundwater Supply project.
[Board_20221214_Urban Comm Drought_Matilija.pdf](#)
[Casitas Draft Res 2022 Urban Community Drought - Matilija.pdf](#)

9. INFORMATION ITEMS

- 9.a. Finance Committee Minutes.
[Finance Minutes 111822.pdf](#)
- 9.b. Recreation Committee Minutes.
[Rec Minutes 110822.pdf](#)
- 9.c. State Water Project Intertie Report.
[SWP Intertie Project Cost 11-30-22.pdf](#)
- 9.d. CFD 2013 Report.
[CFD 2013-1 Project Cost 11-30-2022.pdf](#)
- 9.e. Investment Report.
[Investment Report 11.30.22.pdf](#)

- 9.f. Adjudication Charges Report.
[Adjudication Charges YTD 11.30.22.pdf](#)
- 9.g. Consumption Report for October 2022.
[Consumption 2022-2023.pdf](#)
- 9.h. Financial Statements for September 2022.
[Financial Statements 09-30-2022 Summary.pdf](#)
- 9.i. Non-budgeted Items Log.
[Non-Budgeted Items Log.pdf](#)
- 9.j. Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) Special Tax and Bond Accountability Report.
[Casitas MWD CFD No. 2013-1 \(Ojai\) SB 165 Report \(2022\) v1.pdf](#)
- 10. GENERAL MANAGER COMMENTS
- 11. BOARD OF DIRECTOR REPORTS ON MEETINGS ATTENDED
- 12. BOARD OF DIRECTOR COMMENTS PER GOVERNMENT CODE SECTION 54954.2(a).
- 13. CLOSED SESSION
 - 13.a. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code Section 54956.9(a) Santa Barbara Channelkeeper v. State Water Resources Control Board, City of San Buenaventura, et al.; and City of San Buenaventura v Duncan Abbott, et al., Cross Complaint; Superior Court of the State of California, County of Los Angeles, Case No. 19STCP01176.
 - 13.b. Conference with Legal Counsel - Anticipated Litigation significant exposure to litigation pursuant to § 54956.9(b): number of potential cases: 1
- 14. ADJOURNMENT

CASITAS MUNICIPAL WATER DISTRICT
General Fund Check Authorization
Checks Dated 11/03/22 - 12/07/22
Presented to the Board of Directors For Approval December 14, 2022

Check	Payee	Description	Amount
001163	Payables Fund Account # 9759651478	Accounts Payable Batch 110922	\$ 1,799,724.21
001164	Payables Fund Account # 9759651478	Accounts Payable Batch 111622	\$ 423,262.12
001165	Payables Fund Account # 9759651478	Accounts Payable Batch 112322	\$ 158,779.76
001166	Payables Fund Account # 9759651478	Accounts Payable Batch 113022	\$ 486,420.17
001167	Payables Fund Account # 9759651478	Accounts Payable Batch 120722	\$ 1,202,455.67
			<u>\$ 4,070,641.93</u>
001168	Payroll Found Account # 9469730919	Estimated Payroll 12/29/22	\$ 240,000.00
001169	Payroll Found Account # 9469730919	Estimated Payroll 01/12/23	\$ 240,000.00
		Total	<u>\$ 4,550,641.93</u>

Publication of check register is in compliance with Section 53065.6 of the Government Code which requires the District to disclose reimbursements to employees and/or directors.

The above numbered checks, 001163-001169 have been duly audited is hereby certified as correct.



Janyne Brown, Chief Financial Officer

A/P Fund

Publication of check register is in compliance with Section 53065.6 of the Government Code which requires the District to disclose reimbursements to employees and/or directors.

001163	A/P Checks:	048117-048192
	A/P Draft	00446-000447
	Voids:	
	048120 - Amazon Capital Service - Continuation of detail of check #048119	
	048157 - J.W. Enterprises - Continuation of detail of check #048156	
	048162 - Meiners Oaks Ace Hardware - Continuation of detail of check #048161	
	048163 - Meiners Oaks Ace Hardware - Continuation of detail of check #048161	
001164	A/P Checks:	048193-048244
	A/P Draft	00448-00455
	Voids:	
001165	A/P Checks:	048245-048324
	A/P Draft	00458-00459
	Voids:	
	048249 - Amazon Capital Service - Continuation of detail of check #048248	
	048293 - Meiners Oaks Ace Hardware - Continuation of detail of check #048292	
001166	A/P Checks:	048325-048382
	A/P Draft	00460-00466
	Voids:	
001167	A/P Checks:	048383-048449
	A/P Draft	00467-00471
	Voids:	



Janyne Brown , Chief Financial Officer

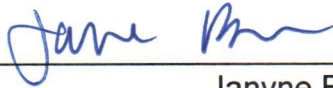
CERTIFICATION

Payroll disbursements for the pay period ending 11/12/22

Pay Date 11/17/22

have been duly audited and are
hereby certified as correct.

Signed: _____



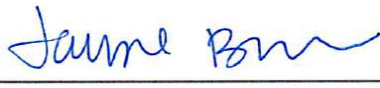
Janyne Brown

CERTIFICATION

Payroll disbursements for the pay period ending 11/26/22

Pay Date 12/01/22

have been duly audited and are
hereby certified as correct.

Signed: 

Janyne Brown

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
	C-CHECK		VOID CHECK					
	C-CHECK	V	11/09/2022			048120		
	C-CHECK	V	11/09/2022			048157		
	C-CHECK	V	11/09/2022			048162		
	C-CHECK	V	11/09/2022			048163		
	C-CHECK	V	11/23/2022			048249		
	C-CHECK	V	11/23/2022			048293		

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	6	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01 BANK:	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
		6	0.00	0.00	0.00
BANK:	TOTALS:	6	0.00	0.00	0.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01483	CORVEL CORPORATION							
I-110822-CMWD	Corvel Claims - 11/01-11/07/22	D	11/09/2022	1,709.67		000446		1,709.67
05939	Health Equity							
I-INV4391463	Reimburse Med/Dep Care	D	11/09/2022	20.00		000447		20.00
01483	CORVEL CORPORATION							
I-111522-CMWD	Corvel Claims - 11/08-11/14/22	D	11/16/2022	3,767.41		000448		3,767.41
05939	Health Equity							
I-INV4416254	Reimburse Med/Dep Care	D	11/16/2022	853.55		000449		853.55
00131	JCI JONES CHEMICALS, INC							
I-899235	Chlorine - TP, CM900276	D	11/16/2022	5,070.86		000450		
I-900201	Chlorine - TP, CM 900211	D	11/16/2022	5,066.41		000450		10,137.27
00128	INTERNAL REVENUE SERVICE							
I-T1 202211142142	Federal Withholding	D	11/16/2022	45,805.74		000451		
I-T3 202211142142	SS Withholding	D	11/16/2022	34,499.24		000451		
I-T4 202211142142	Medicare Withholding	D	11/16/2022	10,705.52		000451		91,010.50
00187	CALPERS							
I-PBB202211142142	PERS BUY BACK	D	11/16/2022	130.46		000452		
I-PBP202211142142	PERS BUY BACK	D	11/16/2022	161.96		000452		
I-PEB202211142142	PEPRA EMPLOYEES PORTION	D	11/16/2022	9,167.99		000452		
I-PEM202211142142	PERS EMPLOYEE PORTION MGMT	D	11/16/2022	1,882.42		000452		
I-PER202211142142	PERS EMPLOYEE PORTION	D	11/16/2022	7,596.91		000452		
I-PRB202211142142	PEBRA EMPLOYER PORTION	D	11/16/2022	10,145.89		000452		
I-PRR202211142142	PERS EMPLOYER PORTION	D	11/16/2022	12,505.99		000452		41,591.62
00180	S.E.I.U. - LOCAL 721							
I-COP202211142142	SEIU 721 COPE	D	11/16/2022	2.50		000453		
I-UND202211142142	UNION DUES	D	11/16/2022	889.25		000453		891.75
00049	STATE OF CALIFORNIA							
I-T2 202211142142	STATE WITHHOLDING (CA)	D	11/16/2022	18,094.51		000454		18,094.51
05790	STATE OF OREGON							
I-OST202211142142	OR STATE TRANSIT TAX	D	11/16/2022	5.91		000455		
I-T2 202211142142	STATE WITHHOLDING (OR)	D	11/16/2022	439.35		000455		445.26
01483	CORVEL CORPORATION							
I-112222-CMWD	Cover Claims - 11/15-11/21/22	D	11/23/2022	582.28		000458		582.28

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
05939	Health Equity							
I-INV4433402	Reimburse Med/Dep Care	D	11/23/2022	1,369.08		000459		1,369.08
01483	CORVEL CORPORATION							
I-112922-CMWD	Corvel Claims - 11/22-11/28/22	D	11/30/2022	3,034.27		000460		3,034.27
05939	Health Equity							
I-INV4455668	FSA Monthly Admin Fee	D	11/30/2022	175.00		000461		
I-INV4468257	Reimburse Med/Dep Care	D	11/30/2022	877.66		000461		1,052.66
00128	INTERNAL REVENUE SERVICE							
I-T1 202211282143	Federal Withholding	D	11/30/2022	50,513.68		000462		
I-T3 202211282143	SS Withholding	D	11/30/2022	35,173.40		000462		
I-T4 202211282143	Medicare Withholding	D	11/30/2022	11,231.58		000462		96,918.66
00187	CALPERS							
I-PBB202211282143	PERS BUY BACK	D	11/30/2022	130.46		000463		
I-PBP202211282143	PERS BUY BACK	D	11/30/2022	161.96		000463		
I-PEB202211282143	PEPRA EMPLOYEES PORTION	D	11/30/2022	9,178.91		000463		
I-PEM202211282143	PERS EMPLOYEE PORTION MGMT	D	11/30/2022	1,882.42		000463		
I-PER202211282143	PERS EMPLOYEE PORTION	D	11/30/2022	7,578.77		000463		
I-PRB202211282143	PEBRA EMPLOYER PORTION	D	11/30/2022	10,157.96		000463		
I-PRR202211282143	PERS EMPLOYER PORTION	D	11/30/2022	12,482.35		000463		41,572.83
00180	S.E.I.U. - LOCAL 721							
I-COP202211282143	SEIU 721 COPE	D	11/30/2022	2.50		000464		
I-UND202211282143	UNION DUES	D	11/30/2022	889.25		000464		891.75
00049	STATE OF CALIFORNIA							
I-T2 202211282143	STATE WITHHOLDING (CA)	D	11/30/2022	20,064.85		000465		20,064.85
05790	STATE OF OREGON							
I-OST202211282143	OR STATE TRANSIT TAX	D	11/30/2022	5.97		000466		
I-T2 202211282143	STATE WITHHOLDING (OR)	D	11/30/2022	444.38		000466		450.35
01483	CORVEL CORPORATION							
I-120622-CMWD	Corvel Claims - 11/29-12/05/22	D	12/07/2022	312.18		000467		312.18
05939	Health Equity							
I-INV4488150	Reimburse Med/Dep Care	D	12/07/2022	86.27		000468		86.27
00131	JCI JONES CHEMICALS, INC							
I-901833	Chlorine - TP, CM 901875	D	12/07/2022	5,060.36		000469		5,060.36

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
05973	Mechanics Bank Credit Card							
I-112522a	Lunch for the Crew - Shutdown	D	12/07/2022	80.68		000470		
I-112522b	Drinks for Crew - Shutdown	D	12/07/2022	12.73		000470		
I-112522c	Lunch for the Crew - Shutdown	D	12/07/2022	242.63		000470		
I-112522d	Convenience Fee Bus - PR	D	12/07/2022	29.55		000470		
I-112522e	Convenience Fee Bus - PR	D	12/07/2022	29.55		000470		
I-112522f	Jotformas.com - SAFE	D	12/07/2022	49.00		000470		
I-112522g	Lodging ACWA Conference - BORD	D	12/07/2022	2,065.43		000470		
I-112522h	ACWA Conference Registration	D	12/07/2022	620.00		000470		
I-112522i	Catalyst & West Registration	D	12/07/2022	154.50		000470		
I-112522j	Lodging CSDA Clerk Conference	D	12/07/2022	642.15		000470		
I-112522k	QR Code Generator - SAFE	D	12/07/2022	191.88		000470		
I-112522n	Casitaswatergis.com - ENG	D	12/07/2022	299.97		000470		
I-112522o	Microsoft Licenses - IT	D	12/07/2022	660.00		000470		5,078.07
03206	U.S. Bank Global Corporate Tru							
I-6739851	2013-1 2019 Special Tax bonds	D	12/07/2022	2,750.00		000471		2,750.00
00010	AIRGAS USA LLC							
I-9131076821	Nylon Handle - PL	R	11/09/2022	43.64		048117		43.64
00012	ALL-PHASE ELECTRIC SUPPLY CO.							
I-5665-1027385	QT #Q-3586208 - ENG	R	11/09/2022	6,180.82		048118		
I-5665-1028880	Wire - ENG	R	11/09/2022	379.48		048118		6,560.30
03044	Amazon Capital Services							
C-1NRL-CF7H-9FRH	Adhesives Order Cancellation	R	11/09/2022	427.10CR		048119		
I-13TD-KVPY-GF6K	Light Bar - MAINT	R	11/09/2022	134.00		048119		
I-171N-KDTH-7RKQ	Monitor - LCRA	R	11/09/2022	197.51		048119		
I-1DD1-XMQ7-1FV1	Fab Nerf Steps - Unit 14	R	11/09/2022	236.75		048119		
I-1DK4-9TLF-DVYW	Pencils - ADM	R	11/09/2022	12.02		048119		
I-1DRC-N6JM-7YGY	Supplies for Telemetry/SCADA	R	11/09/2022	533.43		048119		
I-1DRC-N6JM-MTH7	Nerf Steps - TP	R	11/09/2022	315.73		048119		
I-1KY7-QYFW-GQMR	Exit Signs - MAINT	R	11/09/2022	64.00		048119		
I-1MHT-YJN4-K11Y	Smartsign - LCRA	R	11/09/2022	85.70		048119		
I-1NRQ-YK4H-7H64	File Cabinet - SAFE	R	11/09/2022	170.52		048119		
I-1QDL-77FQ-RG73	Hitch w/Trailer Ball - UT	R	11/09/2022	237.08		048119		
I-1TQH-MWTF-KRMD	Ipad Case - BOARD	R	11/09/2022	19.28		048119		
I-1XPQ-4NWM-F4Y6	Adhesive - LCRA	R	11/09/2022	427.10		048119		2,006.02
00029	AMERICAN TOWER CORP							
I-4054245	Tower Rent - Red Mountain	R	11/09/2022	1,087.40		048121		1,087.40

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00014	AQUA-FLO SUPPLY							
I-SI2013672	Fittings for Line Repair - PL	R	11/09/2022	406.80		048122		
I-SI2017274	Fittings - LCRA	R	11/09/2022	499.04		048122		
I-SI2017810	PVC Pipe & Fittings - LCRA	R	11/09/2022	104.42		048122		
I-SI2018210	Couplings - LCRA	R	11/09/2022	45.88		048122		
I-SI2018254	Fittings - LCRA	R	11/09/2022	70.10		048122		
I-SI2018782	Metal Bolted Coupling - LCRA	R	11/09/2022	337.47		048122		
I-SI2019438	Valve - LCRA	R	11/09/2022	85.09		048122		
I-SI2020335	Fittings - LCRA	R	11/09/2022	64.56		048122		
I-SI2020336	Adapter - LCRA	R	11/09/2022	2.71		048122		1,616.07
00840	AQUA-METRIC SALES COMPANY							
I-INV0090926	Meters - UT	R	11/09/2022	82,762.83		048123		
I-INV0091537	Meters - UT	R	11/09/2022	1,465.85		048123		84,228.68
02179	Art Street Interactive							
I-2526	Reservation Sys. Hosting/Maint	R	11/09/2022	549.70		048124		549.70
03429	AT&T							
I-3143639492	Acct#80030939773	R	11/09/2022	12.70		048125		12.70
00021	AWA OF VENTURA COUNTY							
I-06-14419	CCWUC Program 10/26/22	R	11/09/2022	210.00		048126		210.00
05140	Annette Ayala							
I-78	Ojai Ave Cultural Monitor -ENG	R	11/09/2022	5,460.00		048127		5,460.00
00030	B&R TOOL AND SUPPLY CO							
I-1900979809	Trench Wrench - PL	R	11/09/2022	248.71		048128		
I-1900979811	Arbor Laser Welded - LCRA	R	11/09/2022	108.64		048128		357.35
00036	BC TREE SERVICE, INC							
I-4003	Clear Under Drain on Canal-MAI	R	11/09/2022	1,900.00		048129		1,900.00
05025	Best Buy Business Advantage Ac							
I-6486152	Ipad - BOARD	R	11/09/2022	902.36		048130		902.36
05952	Burns Pacific Construction, In							
I-8563	W. & E. Ojai Ave Pipe Replace	R	11/09/2022	72,076.02		048131		72,076.02
05952	Burns Pacific Construction, In							
I-8568	W. & E. Ojai Ave Pipe Replace	R	11/09/2022	553,446.98		048132		553,446.98

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02983	Cal-Western Weed Control, Inc.							
I-17730	Spray Upstream Side of Dam-MAI	R	11/09/2022	8,250.00		048133		
I-17737	Spraying of Dam Phase 2 -MAINT	R	11/09/2022	2,000.00		048133		10,250.00
09182	CalPERS							
I-100000016981506	Unfunded Accrued Liab. 11/22	R	11/09/2022	70,320.58		048134		70,320.58
00055	CASITAS BOAT RENTALS							
I-001640	Batteries - Unit 136	R	11/09/2022	293.47		048135		293.47
00055	CASITAS BOAT RENTALS							
I-Oct 22	Gas for Boats - LCRA	R	11/09/2022	520.88		048136		520.88
04535	Container Alliance Co.							
I-I-113804	20FT Container - LAB	R	11/09/2022	9,963.88		048137		9,963.88
01764	DataProse, LLC							
I-DP2204906	UB Mailing 10/22	R	11/09/2022	4,545.67		048138		4,545.67
05955	De Nora Water Technologies, In							
I-9200055505	Alarm Sensor - TP	R	11/09/2022	720.49		048139		720.49
00081	DELTA LIQUID ENERGY							
I-104662	Propane - LCRA	R	11/09/2022	121.19		048140		121.19
00662	Diamond A Equipment							
C-R00062	Tractor Rental Return - LCRA	R	11/09/2022	321.74CR		048141		
I-R00002	Tractor Rental - LCRA	R	11/09/2022	992.06		048141		670.32
06008	Docu Products							
I-249431	Copier Usage - DO	R	11/09/2022	168.91		048142		168.91
05937	Enterprise FM Trust							
I-FBN4594660	Vehicle Maintenance	R	11/09/2022	15,483.85		048143		15,483.85
00415	F.H. PUMPS INC.							
I-89994	Booster A (Valley View) - EM	R	11/09/2022	3,271.35		048144		
I-90026	Pumps - ENG	R	11/09/2022	5,145.06		048144		8,416.41
00095	FAMCON PIPE & SUPPLY							
I-S100088829.002	PVC 45 Elbow - WP	R	11/09/2022	967.18		048145		
I-S100090866.004	Recirc Pipe - WP	R	11/09/2022	2,859.18		048145		
I-S100091220.001	3" Zenner Backflow - PL	R	11/09/2022	3,930.71		048145		7,757.07

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00013	FERGUSON ENTERPRISES INC							
I-0003440	Raptor Rat Wrch - PL	R	11/09/2022	98.59		048146		98.59
00101	FISHER SCIENTIFIC							
I-7717039	Nutrient Agar & Water Bath Tre	R	11/09/2022	150.04		048147		150.04
06014	Galvotec Mag & Metalworks, Inc							
C-22-10123b	Accrue Use Tax	R	11/09/2022	595.63CR		048148		
D-22-10123a	Accrue Use Tax	R	11/09/2022	595.63		048148		
I-22-10123	Magnesium Anodes for Dam - TP	R	11/09/2022	8,214.20		048148		8,214.20
02720	Garda CL West, Inc.							
I-10714626	Armored Truck Sevice	R	11/09/2022	518.29		048149		518.29
02217	Greg Rents							
I-42430	Cart Mixer - LCRA	R	11/09/2022	627.36		048150		627.36
04022	Hamner, Jewell & Associates							
I-202095	Ventura-SB Row Srvs - ENG	R	11/09/2022	3,495.45		048151		3,495.45
02940	Holliday Rock Co, Inc.							
I-1463950	Concrete - LCRA	R	11/09/2022	1,483.14		048152		1,483.14
00127	INDUSTRIAL BOLT & SUPPLY							
I-237155-1	Wedge Anchor & Washer - LCRA	R	11/09/2022	14.70		048153		
I-237200-1	Nuts & Washer - TP	R	11/09/2022	45.86		048153		
I-237254-1	Cap - WP	R	11/09/2022	36.98		048153		
I-237347-1	Bolts & Nuts - TP	R	11/09/2022	89.58		048153		
I-237426-1	Nuts & Bolts - ENG	R	11/09/2022	9.35		048153		
I-237451-1	Hex Mach & Nuts - ENG	R	11/09/2022	43.79		048153		240.26
01634	INTERSTATE BATTERIES							
I-55642988	Battery - Unit 123	R	11/09/2022	55.00		048154		55.00
04302	J&J Chemical Co.							
I-288690	Propaxx Elite - LCRA	R	11/09/2022	509.87		048155		509.87
09910	J.W. ENTERPRISES							
I-357728	CT Pumping - VILLANOVA	R	11/09/2022	78.50		048156		
I-357729	CT Pumping - OVPP	R	11/09/2022	78.50		048156		
I-357730	CT Pumping - 4M PP	R	11/09/2022	78.50		048156		
I-357731	CT Pumping - GRAND AVE.	R	11/09/2022	78.50		048156		
I-357732	CT Pumping - 4M RES	R	11/09/2022	78.50		048156		
I-357733	CT Pumping - SA PLANT	R	11/09/2022	157.00		048156		
I-357734	CT Pumping - UPPER OJAI RES.	R	11/09/2022	78.50		048156		
I-357735	CT Pumping - 3M PUMP	R	11/09/2022	78.50		048156		
I-357736	CT Pumping - SIGNAL RES.	R	11/09/2022	78.50		048156		
I-357737	CT Pumping - FAIRVIEW RES.	R	11/09/2022	78.50		048156		

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
I-357738	CT Pumping - CASITAS DAM	R	11/09/2022	78.50		048156		
I-357739	CT Pumping - RINCON TANK	R	11/09/2022	78.50		048156		
I-357740	CT Pumping - BATES RES.	R	11/09/2022	78.50		048156		1,099.00
00667	Kennedy/Jenks Consultants, Inc							
I-158918	On-Call Wellfield Tech - ENG	R	11/09/2022	2,082.50		048158		2,082.50
03581	Legend Pump & Well Service Inc							
I-57595	SA 3 Well Work - TP	R	11/09/2022	24,986.00		048159		24,986.00
00527	LINCOLN AQUATICS							
I-NH962901	HiBuild Epoxy - WP	R	11/09/2022	13,303.24		048160		13,303.24
00151	MEINERS OAKS ACE HARDWARE							
C-023151	1/2" #4 Rebar Return - LCRA	R	11/09/2022	32.09CR		048161		
C-023478	Bolts Return - LCRA	R	11/09/2022	9.86CR		048161		
I-019567	Filter Red Push - TP	R	11/09/2022	20.37		048161		
I-022027	SW Drill Set & Bit Tip - MAINT	R	11/09/2022	39.14		048161		
I-022583	Cap PVC - LCRA	R	11/09/2022	40.86		048161		
I-022639	Mini Mats & Rebar - LCRA	R	11/09/2022	548.39		048161		
I-022678	Bolts & Screws - LCRA	R	11/09/2022	19.32		048161		
I-022726	Bolts & Screws - MAINT	R	11/09/2022	10.25		048161		
I-022822	Cap PVC - LCRA	R	11/09/2022	40.86		048161		
I-022856	Wrench Comb & Framing Angle	R	11/09/2022	80.27		048161		
I-022872	Paint - LCRA	R	11/09/2022	174.81		048161		
I-022878	Connector - EM	R	11/09/2022	16.58		048161		
I-022983	Gloves & Mini Mats - LCRA	R	11/09/2022	94.93		048161		
I-023150	1/2" #4 Rebar - LCRA	R	11/09/2022	101.71		048161		
I-023238	Pipe PVC - LCRA	R	11/09/2022	142.23		048161		
I-023243	Garden Hose - PL	R	11/09/2022	42.89		048161		
I-023261	Gorilla Tape - MAINT	R	11/09/2022	3.21		048161		
I-023294	3/8 #3 Rebar - LCRA	R	11/09/2022	112.45		048161		
I-023312	Repair Coupling & Couple -LCRA	R	11/09/2022	23.78		048161		
I-023420	Blades - LCRA	R	11/09/2022	79.94		048161		
I-023458	Wood Handle & Bolts - LCRA	R	11/09/2022	80.77		048161		
I-023564	Rake Fixed Tine & Link Chain	R	11/09/2022	22.83		048161		
I-023575	Ship Auger - LCRA	R	11/09/2022	28.29		048161		
I-023592	Flat Steel Stakes - LCRA	R	11/09/2022	150.79		048161		
I-023597	Hose & Tube Vinyl - FISH	R	11/09/2022	94.24		048161		
I-023622	Bushing & Adapter - LCRA	R	11/09/2022	10.51		048161		
I-023640	Valve Box - LCRA	R	11/09/2022	37.08		048161		
I-023680	Bolts & Screws - MAINT	R	11/09/2022	21.14		048161		
I-023699	PVC Cap - LCRA	R	11/09/2022	1.36		048161		
I-023707	Cap PVC - LCRA	R	11/09/2022	2.34		048161		
I-023711	Gloves & Ball Valve - EM	R	11/09/2022	44.34		048161		2,043.73

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03724	Michael K. Nunley & Associates							
I-101558	Mutual Well#7 Equipment - ENG	R	11/09/2022	2,966.25		048164		
I-101559	Ojai Valley PP - ENG	R	11/09/2022	375.95		048164		3,342.20
03444	Mission Linen Supply							
I-517957648	Uniform Pants - PL	R	11/09/2022	32.36		048165		
I-518088236	Uniform Pants - PL	R	11/09/2022	32.36		048165		
I-518088237	Uniform Pants - MAINT	R	11/09/2022	27.17		048165		
I-518088241	Uniform Pants - TP	R	11/09/2022	52.09		048165		143.98
03508	NTT Industrial Supply, Inc.							
I-21285	Fittings - EM	R	11/09/2022	96.98		048166		96.98
01570	Ojai Auto Supply							
I-555459	Blow Gun & Fittings - PL	R	11/09/2022	45.42		048167		
I-5555632	Parts for Unit 128	R	11/09/2022	219.69		048167		
I-555620	Lamp - Unit 46	R	11/09/2022	3.37		048167		
I-555636	Fuel Filter - Unit 123	R	11/09/2022	41.21		048167		309.69
00912	OJAI BUSINESS CENTER, INC							
I-20221494	Laminating & Foam Board - PR	R	11/09/2022	134.06		048168		134.06
00165	OJAI LUMBER CO, INC							
I-2210-710060	Treated Douglas Fir - LCRA	R	11/09/2022	168.87		048169		
I-2211-710321	Treated Douglas Fir - LCRA	R	11/09/2022	281.45		048169		
I-2211-710710	Treated Douglas Fir - LCRA	R	11/09/2022	225.16		048169		
I-2211-710989	Treated Douglas Fir - LCRA	R	11/09/2022	75.99		048169		751.47
00169	OJAI VALLEY SANITARY DISTRICT							
I-24567	Cust #20594	R	11/09/2022	302.25		048170		302.25
00169	OJAI VALLEY SANITARY DISTRICT							
I-24645	Cust #52921	R	11/09/2022	60.45		048171		60.45
00188	PETTY CASH							
I-110922	Replenish Petty Cash - DO	R	11/09/2022	612.25		048172		612.25
00790	PROFORMA							
I-BI85008283A	Uniform Shirts - LCRA	R	11/09/2022	283.51		048173		
I-BI85008367A	Safety Vest - MAINT	R	11/09/2022	548.21		048173		
I-BI85008450A	Logo Hats - UT	R	11/09/2022	107.75		048173		939.47
10042	PSR ENVIRONMENTAL SERVICE, INC							
I-11060	Gas Tank Inspection - DO	R	11/09/2022	230.00		048174		230.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00619	PUMP CHECK I-9044 OWS Meter Test - EM	R	11/09/2022	1,120.00		048175		1,120.00
06019	Silver Development & Associate I-21424 Urinal Mens - DO - MAINT	R	11/09/2022	5,431.05		048176		5,431.05
00215	SOUTHERN CALIFORNIA EDISON I-110122 Acct#700028735181	R	11/09/2022	8,764.18		048177		
	I-110222 Acct#700029026585	R	11/09/2022	1,392.91		048177		
	I-110722 Acct#700028645962	R	11/09/2022	151,461.28		048177		161,618.37
00048	STATE OF CALIFORNIA I-110722 State Water Plan Payment	R	11/09/2022	257,398.00		048178		257,398.00
05786	Stericycle, Inc. I-8002728928 Shredding Service - DO	R	11/09/2022	229.50		048179		229.50
02703	Sunbelt Rentals I-130700737-0003 Emergency Generator Rental -EM	R	11/09/2022	19,614.36		048180		19,614.36
01147	SUPERIOR GATE SYSTEMS I-4788 Install Drive Chain - MAINT	R	11/09/2022	150.00		048181		150.00
01696	SUPERIOR MACHINE I-4995 SS Pipe - ENG	R	11/09/2022	258.60		048182		258.60
00225	UNDERGROUND SERVICE ALERT I-1020220097 CAS01 New Ticket - ENG	R	11/09/2022	295.25		048183		
	I-22-2301309 Regulatory Costs - ENG	R	11/09/2022	86.76		048183		382.01
00825	USA BLUEBOOK I-163583 Reagents for RMS - UT	R	11/09/2022	396.63		048184		396.63
00247	County of Ventura I-343676 Encroachment Permit PE22-1129	R	11/09/2022	390.00		048185		
	I-344070 Encroachment Permit PE22-1142	R	11/09/2022	390.00		048185		780.00
03758	County of Ventura - Fleet Serv I-9117-2209 Fleet Service - GARAGE	R	11/09/2022	5,357.37		048186		5,357.37
01283	Verizon Wireless I-9919712393 Monthly Cell Charges - DO	R	11/09/2022	4,103.96		048187		
	I-9919712818 Monthly Cell Charges - LCRA	R	11/09/2022	448.92		048187		4,552.88

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06009	Vision Communications Company Installation of Equipment-SAFE	R	11/09/2022	290.60		048188		290.60
02854	Water Works Engineers, LLC Ven-SA Intertie - ENG	R	11/09/2022	158,845.65		048189		
	I-13128 VTA/CARP Intertie - ENG	R	11/09/2022	108,066.57		048189		
	I-13129 Ven-SB Counties Design - ENG	R	11/09/2022	134,871.53		048189		401,783.75
00663	WAXIE SANITARY SUPPLY Janitorial Supplies - LCRA	R	11/09/2022	315.19		048190		
	I-81266392 Janitorial Supplies - LCRA	R	11/09/2022	2,217.60		048190		
	I-81267089 Janitorial Supplies - LCRA	R	11/09/2022	122.97		048190		2,655.76
00330	WHITE CAP CONSTRUCTION SUPPLY Rebar - LCRA	R	11/09/2022	286.50		048191		
	I-10017061017 Vest/sling - PL	R	11/09/2022	169.75		048191		456.25
01483	CORVEL CORPORATION Annual Administration Fee	R	11/09/2022	10,000.00		048192		10,000.00
00004	ACWA JOINT POWERS INSURANCE AU Health Insurance 12/22	R	11/16/2022	163,098.78		048193		163,098.78
00010	AIRGAS USA LLC Fittings - EM	R	11/16/2022	54.95		048194		
	I-9992684329 Gas Cylinder Rental - PL	R	11/16/2022	422.23		048194		477.18
00012	ALL-PHASE ELECTRIC SUPPLY CO. Cop 1H Lug - ENG	R	11/16/2022	47.34		048195		
	I-5665-1029120 PVC 600V/1000V Yel - ENG	R	11/16/2022	738.73		048195		786.07
03044	Amazon Capital Services Steel Pipe Return - MAINT	R	11/16/2022	58.68CR		048196		
	I-13YG-476N-4VM9 Adhesive - MAINT	R	11/16/2022	132.80		048196		
	I-17TJ-L1JD-1RNG Mounting Tape - MAINT	R	11/16/2022	48.21		048196		
	I-1DVC-N91R-6P4H Internal Solid State Drive -IT	R	11/16/2022	46.11		048196		
	I-1DVH-WVDN-HJXM Mounting Tape - MAINT	R	11/16/2022	48.87		048196		
	I-1F4J-W7R1-FQ6X Carhartt Long Sleeve Shirt -UT	R	11/16/2022	160.83		048196		
	I-1H1T-HQYT-DRHF Urinal - MAINT	R	11/16/2022	262.76		048196		
	I-1KCR-PR9C-7D4P Hats & Beanies - UT	R	11/16/2022	95.00		048196		
	I-1N4R-MDM9-GLGK Printer Cable - IT	R	11/16/2022	4.78		048196		
	I-1NRQ-YK4H-J9LV Current Switches - EM	R	11/16/2022	95.93		048196		
	I-1T4Q-GMHX-91W3 Hitch Pin - UT	R	11/16/2022	6.26		048196		842.87

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01703	ARNOLD LAROCHELLE MATTHEWS							
I-6392	Meter #5088-001	R	11/16/2022	4,648.00		048197		
I-6453	Skyhigh	R	11/16/2022	608.00		048197		5,256.00
01666	AT & T							
I-000019046490	Local, Reginal Long Distance	R	11/16/2022	1,201.11		048198		1,201.11
00018	AT & T MOBILITY							
I-287290467941X1122	Acct#287290467941	R	11/16/2022	245.16		048199		
I-287294256431X1122	Acct#287294256431	R	11/16/2022	1,010.53		048199		
I-287299383384X1122	Acct#287299383384	R	11/16/2022	77.76		048199		1,333.45
00030	B&R TOOL AND SUPPLY CO							
I-1900980275	Strip Disc - EM	R	11/16/2022	58.16		048200		58.16
00679	BAKERSFIELD PIPE & SUPPLY INC							
I-S2974565.001	Couplings - ENG	R	11/16/2022	244.71		048201		
I-S2975183.002	Slip on Flange - PL	R	11/16/2022	903.27		048201		
I-S2975744.001	2" Ball Valve - EM	R	11/16/2022	212.78		048201		
I-S2975755.001	Teflon Tape & Hex - ENG	R	11/16/2022	34.30		048201		1,395.06
03702	Cannon Corporation							
I-82396	Avenue 1 PP Pump 3 - EM	R	11/16/2022	382.50		048202		
I-82397	Ave 2 PP Upgrade - ENG	R	11/16/2022	8,371.75		048202		8,754.25
02787	Lindsay Cao							
I-Nov 22	Reimburse Expenses 11/22	R	11/16/2022	180.00		048203		180.00
00055	CASITAS BOAT RENTALS							
I-001641	Pontoon Rentals - LAB	R	11/16/2022	375.00		048204		375.00
03021	Central Communications							
I-000026-956-801	Call Center 10/22	R	11/16/2022	359.50		048205		359.50
03978	Virgil Clary							
I-Nov 22	Reimburse Expenses 11/22	R	11/16/2022	1,779.26		048206		1,779.26
00062	CONSOLIDATED ELECTRICAL							
I-9009-1027771	Wire & Conduit Body - ENG	R	11/16/2022	504.73		048207		
I-9009-1027778	Gasket & Fittings - ENG	R	11/16/2022	493.32		048207		
I-9009-1028032	Sltd Wiring Duct - ENG	R	11/16/2022	795.58		048207		
I-9009-1028080	Terminal Block - ENG	R	11/16/2022	575.44		048207		2,369.07

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00719	CORELOGIC INFORMATION SOLUTION Realquest Subscription	R	11/16/2022	137.50		048208		137.50
00079	DANIELS TIRE SERVICE Tires - Unit 285	R	11/16/2022	1,928.47		048209		1,928.47
00086	E.J. Harrison & Sons Inc Acct#500139629	R	11/16/2022	997.37		048210		997.37
00086	E.J. Harrison & Sons Inc Acct#500766090	R	11/16/2022	105.32		048211		105.32
00091	ERNST & YOUNG LLP Client#0012205436	R	11/16/2022	1,362.00		048212		1,362.00
00095	FAMCON PIPE & SUPPLY Adapter & Ball Corp - PL	R	11/16/2022	1,594.81		048213		
	I-S100090758.001 Ball Valve & Handle - PL	R	11/16/2022	836.55		048213		
	I-S100091624.001 Christy G3 Valve Box & Lids-PL	R	11/16/2022	2,230.80		048213		4,662.16
00093	FEDERAL EXPRESS Shipping - LAB	R	11/16/2022	35.63		048214		35.63
00099	FGL ENVIRONMENTAL Lake Nutrient Monitoring 09/09	R	11/16/2022	3,632.00		048215		
	I-215930A OWS-San Antonio TP-Mn 10/04/22	R	11/16/2022	19.00		048215		
	I-215931A OWS-San Antonio TP - Mn 10/04/	R	11/16/2022	35.00		048215		
	I-215932A Nitrate Monitoring 10/04/22	R	11/16/2022	76.00		048215		
	I-215934A OWS-Stage 2 DBP Monitoring	R	11/16/2022	383.00		048215		
	I-216330A Nitrate Monitoring 10/11/22	R	11/16/2022	57.00		048215		
	I-216703A Nitrate Monitoring 10/18/22	R	11/16/2022	57.00		048215		
	I-217110A Nitrate Monitoring 10/25/22	R	11/16/2022	57.00		048215		4,316.00
00596	HOME DEPOT 2" Galv Pipe Strap - MAINT	R	11/16/2022	90.09		048216		90.09
00127	INDUSTRIAL BOLT & SUPPLY Hex Mach - PL	R	11/16/2022	114.65		048217		
	I-237348-1 Custom Pipe Strap - TP	R	11/16/2022	559.14		048217		673.79
05799	Jack Henry & Associates Inc. RemitPlus Express - ADM	R	11/16/2022	250.00		048218		250.00

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00527	LINCOLN AQUATICS							
I-NH963950	Muriatic Acid - TP	R	11/16/2022	157.01		048219		157.01
03484	Mario Mariscal							
I-110922	Reimburse Expenses	R	11/16/2022	168.53		048220		168.53
00151	MEINERS OAKS ACE HARDWARE							
I-023325	Die-Cut Black Vinyl - TP	R	11/16/2022	63.30		048221		
I-023602	Gloves - EM	R	11/16/2022	30.02		048221		
I-023708	Gumout Carb Clnr - EM	R	11/16/2022	8.14		048221		
I-024019	Clamps - EM	R	11/16/2022	22.34		048221		
I-024047	Paint - UT	R	11/16/2022	7.80		048221		
I-024139	Key & Cut Aviatn - UT	R	11/16/2022	24.34		048221		155.94
03444	Mission Linen Supply							
I-518144672	Uniform Pants - PL	R	11/16/2022	32.36		048222		
I-518144673	Uniform Pants - MAINT	R	11/16/2022	27.17		048222		
I-518144676	Uniform Pants - TP	R	11/16/2022	52.09		048222		
I-518178822	Uniform Pants - PL	R	11/16/2022	32.36		048222		
I-518178823	Uniform Pants - MAINT	R	11/16/2022	27.17		048222		
I-518178827	Uniform Pants - TP	R	11/16/2022	52.09		048222		223.24
03701	MNS Engineers, Inc.							
I-81636	Santa Ana Bridge Design - ENG	R	11/16/2022	1,682.50		048223		1,682.50
05977	ODP Business Solutions, LLC							
C-275814850001	CM275814850001	R	11/16/2022	21.53CR		048224		
I-276362077001	Toner - ADM	R	11/16/2022	176.24		048224		
I-276706317001	Addr Labels - ADM	R	11/16/2022	93.31		048224		248.02
05155	Plaza Locksmith Inc							
I-50653	Replace Door Handle - MAINT	R	11/16/2022	621.95		048225		621.95
00627	PORT SUPPLY							
I-241306	Jacket & Bibs - TP	R	11/16/2022	288.27		048226		
I-5824	Reef Bib - UT	R	11/16/2022	146.15		048226		434.42
10042	PSR ENVIRONMENTAL SERVICE, INC							
I-11077	Annual Leak Detection - GARAGE	R	11/16/2022	1,550.00		048227		1,550.00
01114	Quality Equipment & Spray							
I-462305	Spray Rig - MAINT	R	11/16/2022	4,671.00		048228		4,671.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00788	QUINN COMPANY							
I-WON10018603	Annual Serivce Quinn - EM	R	11/16/2022	1,919.13		048229		
I-WON10018617	Annual Service Quinn - EM	R	11/16/2022	3,145.73		048229		
I-WON10018638	Annual Service Quinn - EM	R	11/16/2022	1,882.89		048229		
I-WON10018639	Annual Service Quinn - EM	R	11/16/2022	1,893.07		048229		8,840.82
01107	SAWYER PETROLEUM							
I-S145241	Diesel - LCRA	R	11/16/2022	3,033.79		048230		
I-S145242	Gas - LCRA	R	11/16/2022	1,310.99		048230		4,344.78
00215	SOUTHERN CALIFORNIA EDISON							
I-110822a	Acct#700030209177	R	11/16/2022	11,202.93		048231		
I-110822b	Acct#700598317666	R	11/16/2022	35.73		048231		11,238.66
00050	STATE OF CALIFORNIA - EDD							
I-L1461124752	Unemployment Insurance	R	11/16/2022	2,900.00		048232		2,900.00
01959	The Wharf							
I-417878	Uniform - Shirts - UT	R	11/16/2022	86.16		048233		86.16
00825	USA BLUEBOOK							
I-166898	Gasket - TP	R	11/16/2022	40.01		048234		
I-168406	PH Buffer - LAB	R	11/16/2022	106.09		048234		146.10
00246	VENTURA COUNTY AIR POLLUTION							
I-1047131	APCD Permit, TP Generator	R	11/16/2022	678.00		048235		678.00
00258	VENTURA STEEL, INC							
I-277013	H.R. Plate - ENG	R	11/16/2022	18.23		048236		18.23
00663	WAXIE SANITARY SUPPLY							
I-81300982	Janitorial Supplies - DO	R	11/16/2022	684.68		048237		
I-81301757	Janitorial Supplies - DO	R	11/16/2022	215.27		048237		899.95
00330	WHITE CAP CONSTRUCTION SUPPLY							
I-50020068692	36" Ranguard Calumn - EM	R	11/16/2022	501.53		048238		501.53
00433	WIENHOFF DRUG TESTING							
I-108944	Annual Consortium Fee	R	11/16/2022	1,105.00		048239		1,105.00
06015	Tyrone Ybaben							
I-958720a	Trailer Storage Remove Vehicle	R	11/16/2022	126.00		048240		126.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
04010	CALIFORNIA STATE DISBURSEMENT							
I-CS5202211142142	200000001181291	R	11/16/2022	386.30		048241		386.30
00102	FRANCHISE TAX BOARD							
I-G03202211142142	Payroll Deduction	R	11/16/2022	815.40		048242		815.40
00124	ICMA RETIREMENT TRUST - 457							
I-DCI202211142142	DEFERRED COMP FLAT	R	11/16/2022	1,954.17		048243		
I-DI%202211142142	DEFERRED COMP PERCENT	R	11/16/2022	139.75		048243		2,093.92
00985	NATIONWIDE RETIREMENT SOLUTION							
I-CUN202211142142	457 CATCH UP	R	11/16/2022	1,409.35		048244		
I-DCN202211142142	DEFERRED COMP FLAT	R	11/16/2022	7,720.26		048244		
I-DN%202211142142	DEFERRED COMP PERCENT	R	11/16/2022	423.09		048244		9,552.70
02587	A&M LAWNMOWER SHOP							
I-52491	Oil & Line for Equip. - MAINT	R	11/23/2022	545.58		048245		545.58
00010	AIRGAS USA LLC							
I-9131808140	Welding Cable - PL	R	11/23/2022	403.90		048246		
I-9131902941	Fill Gas Cylinders - UT	R	11/23/2022	176.89		048246		580.79
00012	ALL-PHASE ELECTRIC SUPPLY CO.							
I-5665-1029595	Wire - ENG	R	11/23/2022	1,932.84		048247		1,932.84
03044	Amazon Capital Services							
I-11CX-V1CC-4CYR	Showerhead - LCRA	R	11/23/2022	257.10		048248		
I-11TH-LGRK-CCVY	Masking Tape - LCRA	R	11/23/2022	142.69		048248		
I-13X1-6XRV-9Q91	Protective Case for iPhone -PL	R	11/23/2022	17.14		048248		
I-146K-XRGG-6VTQ	Pintle Hook Hitch - MAINT	R	11/23/2022	109.17		048248		
I-16F7-RT6C-DTG4	Address Number Templates -LCRA	R	11/23/2022	10.71		048248		
I-16RC-1HMK-6HWK	Walking Power Groover - LCRA	R	11/23/2022	64.65		048248		
I-1793-TGYG-KKNN	Flex Tape - GARAGE	R	11/23/2022	32.15		048248		
I-1CLT-WK9D-6R4P	Pintle Hook Hitch - MAINT	R	11/23/2022	109.17		048248		
I-1DV7-LGQY-QL1X	Climate Control - Unit 38	R	11/23/2022	157.45		048248		
I-1DVC-71L3-TDCV	Clipboards - MAINT	R	11/23/2022	13.34		048248		
I-1GQ6-J6TC-3VWH	Adhesive - LCRA	R	11/23/2022	462.80		048248		
I-1HCX-WJ91-3MPJ	Trailer Towing Hitch Pin-MAINT	R	11/23/2022	16.83		048248		
I-1KDL-QDJ1-3HT6	Flywheel Puller Tool - LCRA	R	11/23/2022	21.44		048248		
I-1LCP-RRWV-GXMK	Hats & Beanies - UT	R	11/23/2022	165.05		048248		
I-1LVQ-JVN9-QCDK	Duct Booster Fan - WP	R	11/23/2022	53.53		048248		
I-1MQD-CXWF-31PP	Ground Edging - LCRA	R	11/23/2022	300.28		048248		
I-1NWX-WD36-16TN	Phone Case - IT	R	11/23/2022	45.04		048248		
I-1THD-3744-9QLF	Headlamps - TP	R	11/23/2022	50.16		048248		
I-1TXQ-WQM4-GH7F	Canopy - EM	R	11/23/2022	155.50		048248		
I-1WFH-VKGR-VLY6	Toner - LCRA	R	11/23/2022	72.09		048248		
I-1WFK-LC4W-G63M	Ignition Key - LCRA	R	11/23/2022	10.18		048248		
I-1WGL-F97X-DH7X	Urinal Screen Bracket - MAINT	R	11/23/2022	30.10		048248		
I-1WTM-D46G-H4F3	Remote Control - PL	R	11/23/2022	76.79		048248		2,373.36

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02695	AMS Global Inc.							
C-14202093b	Accrue Use Tax	R	11/23/2022	5.82CR		048250		
D-14202093a	Accrue Use Tax	R	11/23/2022	5.82		048250		
I-14202093	O-Ring Kit - LCRA	R	11/23/2022	80.24		048250		80.24
00014	AQUA-FLO SUPPLY							
I-SI2023229	Ball Valve - PL	R	11/23/2022	231.02		048251		
I-SI2023240	2" Ball Valve - UT	R	11/23/2022	254.00		048251		
I-SI2023249	DC-Latching Solenoid - LCRA	R	11/23/2022	69.31		048251		
I-SI2023553	Brass Fire Adapter - UT	R	11/23/2022	24.73		048251		
I-SI2025096	Polypropylene Silt Fence - LAB	R	11/23/2022	45.05		048251		624.11
03429	AT&T							
I-0800014706	Acct#8310011246015	R	11/23/2022	2,210.40		048252		2,210.40
03429	AT&T							
I-3589924709	Acct#8310009376372	R	11/23/2022	1,287.10		048253		1,287.10
03429	AT&T							
I-7820824701	Acct#8310009376326	R	11/23/2022	1,287.10		048254		1,287.10
05140	Annette Ayala							
I-79	Ojai Ave Cultural Monitor -ENG	R	11/23/2022	2,505.00		048255		2,505.00
00030	B&R TOOL AND SUPPLY CO							
I-1900980274	Cellulose Stick Electrode EMC	R	11/23/2022	262.91		048256		
I-1900980477	Cutting Blades - PL	R	11/23/2022	1,784.34		048256		
I-1900980479	Pipe Wrench & Tools - UT	R	11/23/2022	1,632.26		048256		
I-1900980640	Chevron Oil - TP	R	11/23/2022	377.13		048256		
I-1900980694	Zinc-Rich Galvanizing - TP	R	11/23/2022	112.86		048256		4,169.50
00679	BAKERSFIELD PIPE & SUPPLY INC							
I-S2974330.001	Slip on Flange - PL	R	11/23/2022	773.65		048257		773.65
06024	Robert Banks							
I-1144122	Camping Cancellation - LCRA	R	11/23/2022	94.00		048258		94.00
05794	BMC West, LLC							
I-72483150-01	Used Railroad Ties - LCRA	R	11/23/2022	536.92		048259		536.92
05995	Canon Financial Services							
I-29531726	Copier Usage - DO	R	11/23/2022	233.11		048260		233.11

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00208	CareIQ							
I-6/16338161-1	1102WC180000001 DOS 06/20/22	R	11/23/2022	326.04		048261		326.04
00058	COAST TO COAST							
I-53384	Chlorax - LAB	R	11/23/2022	4.60		048262		
I-53385	Markers - EM	R	11/23/2022	9.63		048262		
I-53386	Head Camps - LAB	R	11/23/2022	36.44		048262		50.67
00061	COMPUWAVE							
I-SB02100097	Cisco Smart Net - ENG	R	11/23/2022	800.00		048263		800.00
00062	CONSOLIDATED ELECTRICAL							
I-9009-1027863	Nema 4/12 Encl - ENG	R	11/23/2022	638.63		048264		638.63
00081	DELTA LIQUID ENERGY							
I-104661	Propane - LCRA	R	11/23/2022	921.06		048265		921.06
00086	E.J. Harrison & Sons Inc							
I-1531a	Acct#500546088	R	11/23/2022	225.77		048266		225.77
00086	E.J. Harrison & Sons Inc							
I-1870	Acct#102258843	R	11/23/2022	307.85		048267		307.85
00086	E.J. Harrison & Sons Inc							
I-5379	Acct#1C00053370	R	11/23/2022	285.36		048268		285.36
00086	E.J. Harrison & Sons Inc							
I-5396	Acct#1C00054230	R	11/23/2022	1,828.74		048269		1,828.74
00086	E.J. Harrison & Sons Inc							
I-5397	Acct#1C00054240	R	11/23/2022	892.46		048270		892.46
00095	FAMCON PIPE & SUPPLY							
I-S100087830.001	Flange Butterfly Valve - PL	R	11/23/2022	8,295.79		048271		
I-S100090598.001	Gasket - WP	R	11/23/2022	25.74		048271		
I-S100090598.002	Boxes - WP	R	11/23/2022	1,563.71		048271		
I-S100091365.001	Ball Valves & Handles - PL	R	11/23/2022	2,634.06		048271		
I-S100091432.001	10" Sch 40 Slip 90 - PL	R	11/23/2022	521.24		048271		
I-S100091531.001	Ball Valves & Handles - PL	R	11/23/2022	836.55		048271		
I-S100091646.001	Gasket - TP	R	11/23/2022	14.48		048271		13,891.57
00714	FAST SIGNS							
I-264-62605	CA Sticker - GARAGE	R	11/23/2022	524.96		048272		524.96

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00093	FEDERAL EXPRESS Shipping - UT	R	11/23/2022	14.10		048273		14.10
00099	FGL ENVIRONMENTAL OWS-Wells 10/04/22	R	11/23/2022	41.00		048274		41.00
00101	FISHER SCIENTIFIC Filters - LAB	R	11/23/2022	47.69		048275		47.69
04257	Geiger Enterprises, Inc. Fuel Testing - EM	R	11/23/2022	372.83		048276		372.83
04634	GHD Inc Emergency Generator Design	R	11/23/2022	12,322.50		048277		12,322.50
06028	Government Tax Seminars LLC Annual Government Tax Webinar	R	11/23/2022	427.50		048278		427.50
00115	GRAINGER, INC Compressor/Vacuum Pump - TP	R	11/23/2022	857.18		048279		857.18
02217	Greg Rents Vibe Plate - LCRA Propane - Unit 287	R R	11/23/2022 11/23/2022	105.49 49.96		048280 048280		155.45
06018	Groundwater Data Video Log SA Well #3	R	11/23/2022	1,100.00		048281		1,100.00
00121	HACH COMPANY DR900 Colorimeter - TP	R	11/23/2022	2,197.38		048282		2,197.38
01052	HARBOR FREIGHT TOOLS USA, INC Cutting Band Saw - LCRA	R	11/23/2022	404.56		048283		404.56
00437	HERC RENTALS INC Skidsteer Loader Rental - LCRA Roller Ride - LCRA	R R	11/23/2022 11/23/2022	1,549.37 1,098.63		048284 048284		2,648.00
02940	Holliday Rock Co, Inc. Concrete - LCRA Concrete - LCRA Concrete - LCRA Concrete - LCRA	R R R R	11/23/2022 11/23/2022 11/23/2022 11/23/2022	1,382.12 1,279.77 908.98 973.95		048285 048285 048285 048285		4,544.82

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00596	HOME DEPOT							
I-2020284	Hot Dip Galv Spikes - LCRA	R	11/23/2022	214.55		048286		
I-9281417	Drain Pipe - TP	R	11/23/2022	502.95		048286		717.50
00894	HOSE-MAN, INC.							
I-5299812-0001-05	Hose - LCRA	R	11/23/2022	180.71		048287		180.71
00127	INDUSTRIAL BOLT & SUPPLY							
I-237494-1	Hex Bolts - PL	R	11/23/2022	549.53		048288		
I-237515-1	Hex Mach & Hex Nut - EM	R	11/23/2022	16.03		048288		
I-237647-1	Hex Cap - EM	R	11/23/2022	5.39		048288		
I-237723-1	Hex Nut - PL	R	11/23/2022	130.93		048288		701.88
06025	Ryan Kelly							
I-1143584	Camping Cancellation - LCRA	R	11/23/2022	160.00		048289		160.00
04693	John Linville							
I-1146868	Camping Cancellation - LCRA	R	11/23/2022	152.00		048290		152.00
00329	MCMMASTER-CARR SUPPLY CO.							
I-88357498	Pressure-Relief Valve - ENG	R	11/23/2022	423.42		048291		423.42
00151	MEINERS OAKS ACE HARDWARE							
I-022595	Expanding Sealant - ENG	R	11/23/2022	16.77		048292		
I-023799	Glasses & Pipe - LCRA	R	11/23/2022	37.88		048292		
I-024000	Silicone - PL	R	11/23/2022	48.75		048292		
I-024088	Silicone - PL	R	11/23/2022	43.85		048292		
I-024090	Batteries & Deck Screws - LCRA	R	11/23/2022	78.20		048292		
I-024175	Sanddisc & Batteries - LCRA	R	11/23/2022	50.88		048292		
I-024206	Paint - LCRA	R	11/23/2022	18.84		048292		
I-024388	Plunger & Cleaner Drain - ADM	R	11/23/2022	12.67		048292		
I-024397	LED Light Bulbs - TP	R	11/23/2022	170.20		048292		
I-024399	Couplings - LCRA	R	11/23/2022	7.49		048292		
I-024640	Paint - LCRA	R	11/23/2022	147.62		048292		
I-024651	Fencing & Screw - MAINT	R	11/23/2022	166.18		048292		
I-024655	Caulkgun Piston - LCRA	R	11/23/2022	11.70		048292		
I-024761	Brush & Paint - LCRA	R	11/23/2022	65.15		048292		
I-024774	Fittings - UT	R	11/23/2022	124.81		048292		
I-024816	Ballcock Adj - MAINT	R	11/23/2022	8.77		048292		
I-024943	Pressure Washer - LCRA	R	11/23/2022	467.34		048292		
I-025003	Concrete Mix - LCRA	R	11/23/2022	51.39		048292		
I-025222	Spry Paint - LCRA	R	11/23/2022	23.38		048292		1,551.87

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05893	Meiners Oaks Nursery							
I-032597	Trees - LCRA	R	11/23/2022	2,241.53		048294		2,241.53
05904	Miner's Ace Hardware Inc							
I-27520	Acid Magic Mur - TP	R	11/23/2022	64.91		048295		64.91
03444	Mission Linen Supply							
I-518230835	Uniform Pants - PL	R	11/23/2022	32.36		048296		
I-518230836	Uniform Pants - MAINT	R	11/23/2022	27.17		048296		
I-518230839	Uniform Pants - TP	R	11/23/2022	52.09		048296		111.62
06026	Rebecca Norr							
I-1143576	Camping Cancellation - LCRA	R	11/23/2022	160.00		048297		160.00
03508	NTT Industrial Supply, Inc.							
I-21338	Hose & Parts for Valve - EM	R	11/23/2022	506.13		048298		506.13
05977	ODP Business Solutions, LLC							
I-275371634001	Office Supplies - LCRA	R	11/23/2022	51.84		048299		
I-275374748001	Labeler - LCRA	R	11/23/2022	38.17		048299		90.01
00160	OILFIELD ELECTRIC CO, INC							
I-2033450	Work Order 69407 - GARAGE	R	11/23/2022	251.00		048300		251.00
01570	Ojai Auto Supply							
I-555457	Oil Filters - PL	R	11/23/2022	50.65		048301		
I-556303	Antifreeze - Unit 88	R	11/23/2022	73.76		048301		124.41
00881	OJAI DOOR & WINDOW							
I-21032	Key Lock Set - LCRA	R	11/23/2022	529.93		048302		529.93
00165	OJAI LUMBER CO, INC							
I-2211-711208	Douglas Fir - LCRA	R	11/23/2022	73.46		048303		
I-2211-711471	Douglas Fir - LCRA	R	11/23/2022	225.19		048303		
I-2211-711476	Star Ext Screw - LCRA	R	11/23/2022	31.63		048303		
I-2211-711534	Douglas Fir - LCRA	R	11/23/2022	67.54		048303		397.82
00168	OJAI VALLEY NEWS							
I-3628	AD 11/18/22	R	11/23/2022	150.00		048304		150.00
06027	Nicole Phipps							
I-1143578	Camping Cancellation - LCRA	R	11/23/2022	160.00		048305		160.00

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00790	PROFORMA							
I-BI85008273A	Proof Business Cards - PR	R	11/23/2022	6.47		048306		6.47
02216	Purchase Power							
I-112022	Refill Postage Meter	R	11/23/2022	2,525.00		048307		2,525.00
00306	Rincon Consultants, Inc.							
I-43827	Ojai Ave Pipe Environ Support	R	11/23/2022	8,595.40		048308		
I-43833	VTA-Carp Intertie Service -ENG	R	11/23/2022	4,890.25		048308		13,485.65
03898	Daniel Rivas							
I-1146775	Camping Cancellation - LCRA	R	11/23/2022	237.00		048309		237.00
00313	ROCK LONG'S AUTOMOTIVE							
I-36348	Oil Service - Unit 38	R	11/23/2022	134.61		048310		
I-36357	Oil Service - Unit E03	R	11/23/2022	150.85		048310		285.46
02475	Rutan & Tucker, LLP							
I-944780	Acct#029518-0007	R	11/23/2022	1,725.50		048311		1,725.50
01109	SALVADOR LOERA TRANSPORTATION							
I-188439	Base Rock - MAINT	R	11/23/2022	760.00		048312		
I-188440	Fill Sand - WP	R	11/23/2022	586.37		048312		
I-188449	Fill Sand - PL	R	11/23/2022	457.81		048312		
I-188591	Base Rock - PL	R	11/23/2022	472.37		048312		
I-192254	Base - LCRA	R	11/23/2022	1,556.00		048312		3,832.55
02756	SC Fuels							
I-2267835-IN	GAs & Diesel - DO	R	11/23/2022	7,846.38		048313		7,846.38
00725	SMART & FINAL							
I-142944	Diamond Crystal Top Flo - TP	R	11/23/2022	35.97		048314		
I-809444	Coffee Cups - TP	R	11/23/2022	42.08		048314		78.05
00215	SOUTHERN CALIFORNIA EDISON							
I-112122a	Acct#700533992421	R	11/23/2022	27,588.76		048315		
I-112122b	Acct#700625798978	R	11/23/2022	189.27		048315		27,778.03
02703	Sunbelt Rentals							
I-105170290-0032	Emergency Generator - EM	R	11/23/2022	2,780.26		048316		2,780.26
01147	SUPERIOR GATE SYSTEMS							
I-4806	Gate Repair - MAINT	R	11/23/2022	150.00		048317		150.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01959	The Wharf							
I-413056	Belt & Pants - EM	R	11/23/2022	88.25		048318		88.25
00825	USA BLUEBOOK							
I-172963	Free Ammonia Chemkey - UT	R	11/23/2022	320.43		048319		320.43
01396	VULCAN CONSTRUCTION MATERIALS							
I-73468326	Mixed Concrete - PL	R	11/23/2022	250.00		048320		
I-73468327	Cold Mix - PL	R	11/23/2022	464.61		048320		714.61
05991	W C Overhead Door, Inc							
I-16893	Roll Up Garage Door - MAINT	R	11/23/2022	12,000.00		048321		12,000.00
00663	WAXIE SANITARY SUPPLY							
I-81328118	Janitorial Supplies - DO	R	11/23/2022	239.97		048322		
I-81329764	Janitorial Supplies - DO	R	11/23/2022	475.09		048322		715.06
00330	WHITE CAP CONSTRUCTION SUPPLY							
I-50020217777	Filter Fabric Cutsheet - TP	R	11/23/2022	681.14		048323		681.14
04582	Yeh and Associates, Inc							
I-222-227-4	Material Testing Ojai Ave Pipe	R	11/23/2022	7,844.00		048324		7,844.00
03955	Al's Roofing & Gutters							
I-0210	Instal New Roof - TP	R	11/30/2022	5,968.00		048325		5,968.00
00012	ALL-PHASE ELECTRIC SUPPLY CO.							
I-5665-1029158	Nema 12 Encl - ENG	R	11/30/2022	2,616.90		048326		2,616.90
09569	ALLCABLE							
I-4035246	Joint Covers & Patch Cord - IT	R	11/30/2022	115.54		048327		115.54
03044	Amazon Capital Services							
C-1JFR-G4KM-3YPC	Pintle Hook Hitch Return - MAI	R	11/30/2022	109.17CR		048328		
C-1WWG-PRVG-Q4JD	Pintle Hook Return - MAINT	R	11/30/2022	109.17CR		048328		
I-16TJ-WMGW-R67T	Power Adapter - SAFE	R	11/30/2022	20.58		048328		
I-1CPX-GL37-D619	Ice Machine Cleaner - LCRA	R	11/30/2022	36.00		048328		
I-1HG1-CX7J-V44P	LED Flash Lights - MAINT	R	11/30/2022	288.23		048328		
I-1JTJ-XKVD-TWLJ	Parts for Telemetry - EM	R	11/30/2022	211.42		048328		337.89
00014	AQUA-FLO SUPPLY							
I-SI2021466	Steel Nipple - ENG	R	11/30/2022	32.84		048329		
I-SI2024907	Ball Valve & Coupling - PL	R	11/30/2022	337.94		048329		
I-SI2027252	Rubber Repair Kit - LCRA	R	11/30/2022	385.13		048329		
I-SI2027801	Ball Valve & Backflow Prevente	R	11/30/2022	920.12		048329		1,676.03

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01543 I-284589	ASTRA INDUSTRIAL SERVICES, INC RV Seat - LCRA	R	11/30/2022	81.51		048330		81.51
01666 I-000019124081	AT & T Acct#9391062398	R	11/30/2022	64.61		048331		64.61
01666 I-000019125800	AT & T Acct#9391064013	R	11/30/2022	26.26		048332		26.26
00679 I-S2980128.001	BAKERSFIELD PIPE & SUPPLY INC Gasket & Head Plug - EM	R	11/30/2022	38.61		048333		38.61
02045 I-11967	BC Rincon Construction, Inc. Camp Fox Paving - LCRA	R	11/30/2022	134,593.85		048334		134,593.85
06029 I-1145783	Victoria Benson Camping Cancellation - LCRA	R	11/30/2022	154.00		048335		154.00
00860 I-13442	Big Red Crane Company, Inc. Crane Work - EM	R	11/30/2022	2,065.00		048336		2,065.00
04111 I-BU01517890	Roadpost, Inc. Sat Phone Service - TP	R	11/30/2022	54.54		048337		54.54
05794 I-72483150-00	BMC West, LLC Railroad Ties - LCRA	R	11/30/2022	798.30		048338		798.30
05887 I-0012311-IN	C.D. Lyon, Inc Repair Intake #7	R	11/30/2022	592.11		048339		592.11
06004 I-O0003292 I-O0003503	Catalina Paints Plug & Brush - UT Base - WP	R R	11/30/2022 11/30/2022	23.78 152.75		048340 048340		176.53
02339 I-0056556	Clark Engineering Construction Emergency Repair La Luna/Tico	R	11/30/2022	17,352.06		048341		17,352.06
01843 I-1037790	COASTAL COPY Copier Usage - LCRA	R	11/30/2022	146.84		048342		146.84
00059 I-S2202932.001	COASTAL PIPCO Adapter - WP	R	11/30/2022	1.16		048343		1.16

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
06021	DI Industrial Coatings, Inc Upper Ojai PP Piping Recoat	R	11/30/2022	26,500.00		048344		26,500.00
00095	FAMCON PIPE & SUPPLY I-S100091374.001 18" Plated Bolt & Nut Set - PL I-S100091532.001 Valve & Supplies - UT I-S100091860.001 3" Bolted Coupling - PL	R	11/30/2022	782.80 996.35 947.02		048345 048345 048345		2,726.17
05753	FasTrack I-I712282205391 Toll CA 1543942	R	11/30/2022	7.00		048346		7.00
00013	FERGUSON ENTERPRISES INC I-0003817 2' SS Ball Valves - TP I-0004073 Pipe Supports - PL	R	11/30/2022	1,852.92 319.85		048347 048347		2,172.77
05822	Frank's Underground Utilities, I-95547 Run Camera - LCRA	R	11/30/2022	250.00		048348		250.00
00115	GRAINGER, INC I-9522575977 Rubber Boots & Hip Wader - PL	R	11/30/2022	388.56		048349		388.56
00437	HERC RENTALS INC I-33343326-001 Concrete Selfprop - WP	R	11/30/2022	147.64		048350		147.64
00596	HOME DEPOT I-7281550 Tan Retaining Wall - LCRA	R	11/30/2022	325.57		048351		325.57
00127	INDUSTRIAL BOLT & SUPPLY I-237937-1 Hex Nut - TP	R	11/30/2022	7.37		048352		7.37
00667	Kennedy/Jenks Consultants, Inc I-159451 Grant Support- ENG	R	11/30/2022	805.00		048353		805.00
03581	Legend Pump & Well Service Inc I-57623 Mutual #4 Spare Pump - TP	R	11/30/2022	8,180.00		048354		8,180.00
01270	SCOTT LEWIS I-Oct/Nov 22 Reimburse Expenses 10/22-11/22	R	11/30/2022	1,806.54		048355		1,806.54
06030	Mayra Mancilla I-1127870 Camping Cancellation - LCRA	R	11/30/2022	60.00		048356		60.00
00151	MEINERS OAKS ACE HARDWARE C-025951 Playwood Return - LCRA I-025372 Cleaning Supplies - UT I-025485 Ball Valve & Nipple Galv -LCRA I-025684 Antifreeze - LCRA I-025945 Playwood & Deadbolt - LCRA	R	11/30/2022	2.17CR 31.16 14.43 38.58 122.82		048357 048357 048357 048357 048357		204.82

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
03444	Mission Linen Supply							
I-518266542	Uniform Pants - PL	R	11/30/2022	32.36		048358		
I-518266543	Uniform Pants - MAINT	R	11/30/2022	27.17		048358		
I-518266547	Uniform Pants - TP	R	11/30/2022	52.09		048358		111.62
01570	Ojai Auto Supply							
I-555940	Blades, Oil & Fuel Injector	R	11/30/2022	62.32		048359		
I-556987	Blue Def - Unit 73	R	11/30/2022	29.26		048359		91.58
00165	OJAI LUMBER CO, INC							
I-2211-712968	Plywood for SA Awning - EM	R	11/30/2022	189.87		048360		189.87
00169	OJAI VALLEY SANITARY DISTRICT							
I-24651	Cust #99991	R	11/30/2022	9,076.62		048361		9,076.62
00686	POLLARD WATER							
I-0226518	Pail of Dechlor Table - TP	R	11/30/2022	240.71		048362		240.71
10042	PSR ENVIRONMENTAL SERVICE, INC							
I-11094	Replace Diecel Pump - GARA	R	11/30/2022	632.22		048363		632.22
02767	Pueblo Water Resources, Inc.							
I-2022-131	Wellfield Support - ENG	R	11/30/2022	2,970.00		048364		2,970.00
00983	RECREONICS, INC.							
C-0903961-INb	Accrue Use Tax	R	11/30/2022	264.12CR		048365		
D-0903961-INa	Accrue Use Tax	R	11/30/2022	264.12		048365		
I-0903961-IN	10" Pool Strainer - WP	R	11/30/2022	3,643.01		048365		3,643.01
01107	SAWYER PETROLEUM							
I-S145431	Diesel - Emergency Generators	R	11/30/2022	1,585.68		048366		1,585.68
00215	SOUTHERN CALIFORNIA EDISON							
I-112322a	Acct#700356078152	R	11/30/2022	220.05		048367		
I-112322b	Acct#700237081885	R	11/30/2022	1,037.83		048367		
I-112922	Acct#700028645962	R	11/30/2022	18.38		048367		1,276.26
00216	Southern California Gas Co.							
I-112822a	Acct#00801443003	R	11/30/2022	789.90		048368		
I-112822b	Acct#18231433006	R	11/30/2022	400.82		048368		1,190.72
02703	Sunbelt Rentals							
I-133129388-0001	Rent Vacuum Excavator - EM	R	11/30/2022	1,429.07		048369		1,429.07

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01147 I-4809	SUPERIOR GATE SYSTEMS Repair Gate - LCRA	R	11/30/2022	875.00		048370		875.00
01662 I-025-401067	TYLER TECHNOLOGIES, INC. Incode Annual SaaS Fees 22-23	R	11/30/2022	68,287.00		048371		68,287.00
00825 I-185033 I-185064	USA BLUEBOOK Sockets & Wrench - PL Sockets - PL	R R	11/30/2022 11/30/2022	372.59 189.78		048372 048372		 562.37
10011 I-11597	VENTURA CONCRETE CUTTING Saw Cut at Ave 2 PP - PL	R	11/30/2022	5,800.00		048373		5,800.00
00258 I-277538	VENTURA STEEL, INC HST Cut - WP	R	11/30/2022	53.63		048374		53.63
09955 I-293098 I-293163	VENTURA WHOLESALE ELECTRIC Heat Kit - EM NK RT Enc - WP	R R	11/30/2022 11/30/2022	61.39 429.92		048375 048375		 491.31
01412 I-Nov 22	AARON WALL Reimburse Expenses - 11/22	R	11/30/2022	152.93		048376		152.93
00663 I-81329630	WAXIE SANITARY SUPPLY Janitorial Supplies - LCRA	R	11/30/2022	169.39		048377		169.39
00277 I-34-118504	ZEE MEDICAL SERVICE CO. First Aid Kits - SAFE	R	11/30/2022	321.18		048378		321.18
04010 I-CS5202211282143	CALIFORNIA STATE DISBURSEMENT 200000001181291	R	11/30/2022	386.30		048379		386.30
00102 I-G03202211282143	FRANCHISE TAX BOARD Payroll Deduction	R	11/30/2022	815.40		048380		815.40
00124 I-DCI202211282143 I-DI%202211282143	ICMA RETIREMENT TRUST - 457 DEFERRED COMP FLAT DEFERRED COMP PERCENT	R R	11/30/2022 11/30/2022	1,954.17 132.63		048381 048381		 2,086.80
00985 I-CUN202211282143 I-DCN202211282143 I-DN%202211282143	NATIONWIDE RETIREMENT SOLUTION 457 CATCH UP DEFERRED COMP FLAT DEFERRED COMP PERCENT	R R R	11/30/2022 11/30/2022 11/30/2022	1,409.35 7,720.26 425.34		048382 048382 048382		 9,554.95

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00784	AM Conservation Group, Inc. Conservation Devices - PR	R	12/07/2022	841.69		048383		841.69
03044	Amazon Capital Services							
	C-14X6-JH4K-11FC Batteries Return - WP	R	12/07/2022	30.56CR		048384		
	C-19CD-WMGM-11L7 Batteries Return - WP	R	12/07/2022	61.12CR		048384		
	C-1DMQ-TQNF-14QD Batteries Return - WP	R	12/07/2022	30.56CR		048384		
	C-1GYC-MPX1-11HV Batteries Return - WP	R	12/07/2022	30.56CR		048384		
	C-1HCM-3HP7-16RT Batteries Return - WP	R	12/07/2022	61.12CR		048384		
	C-1JTJ-XKVD-4Y1Y Batteries Return - WP	R	12/07/2022	30.56CR		048384		
	C-1MM9-N1RL-16GR Batteries Return - WP	R	12/07/2022	61.12CR		048384		
	I-134R-3XJP-JGVJ Cap - UT	R	12/07/2022	37.53		048384		
	I-17TK-MG47-76TQ Outdoor Thermometer - MAINT	R	12/07/2022	32.16		048384		
	I-1FH6-D7P6-3D6V Router - EM	R	12/07/2022	65.72		048384		
	I-1MVN-94YX-CKJT Batteries & Antennas - WP	R	12/07/2022	370.88		048384		200.69
01703	ARNOLD LAROCHELLE MATTHEWS Metter #5088-001	R	12/07/2022	5,312.00		048385		5,312.00
02179	Art Street Interactive Reservation Sys. Hosting/Maint	R	12/07/2022	549.70		048386		549.70
04254	Automation Services, LLC SCADA Reporting System Upgrade	R	12/07/2022	3,412.50		048387		3,412.50
01242	AUTOMATIONDIRECT.COM INC. DINnector DNI Rail - EM	R	12/07/2022	115.83		048388		115.83
00021	AWA OF VENTURA COUNTY WaterWise Training - BO/ENG/MG	R	12/07/2022	150.00		048389		150.00
04624	B&K Valves & Equipment, Inc. Surgebuster Check Valve - EM	R	12/07/2022	8,941.55		048390		8,941.55
00030	B&R TOOL AND SUPPLY CO Wrench & Socket - PL	R	12/07/2022	287.52		048391		287.52
00679	BAKERSFIELD PIPE & SUPPLY INC							
	I-S2980808.001 Teflon Tape - EM	R	12/07/2022	7.22		048392		
	I-S2981424.001 Ball Valve & Lug Union - EM	R	12/07/2022	461.98		048392		469.20
02045	BC Rincon Construction, Inc. Camp Fox Paving - LCRA	R	12/07/2022	7,083.89		048393		7,083.89

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06016	C & W Diving Services, Inc							
I-INV22-121	Install Anodes on Dam Intake	R	12/07/2022	34,000.92		048394		34,000.92
05964	Charter Communications Holding							
I-0232531112222	Acct#8448200220232531	R	12/07/2022	685.00		048395		685.00
03978	Virgil Clary							
I-Nov 22a	Reimburse Expenses 11/22	R	12/07/2022	42.06		048396		
I-Nov 22b	Reimburse Expenses 11/22	R	12/07/2022	1,560.49		048396		1,602.55
05857	Data Weighing Systems, Inc							
I-338471	Magic Gel Potting - FISH	R	12/07/2022	721.00		048397		721.00
01764	DataProse, LLC							
I-DP2205341	UB Mailing 11/22	R	12/07/2022	6,345.31		048398		6,345.31
02480	David Taussig & Associates, In							
I-2210165	D22-00115 CFD Tax Admin	R	12/07/2022	1,287.50		048399		
I-2210166	D22-00115 REB Rebate Analysis	R	12/07/2022	4,055.73		048399		5,343.23
03517	Department of Industrial Relat							
I-OSIP 70335	Workers Comp Assesments	R	12/07/2022	1,783.31		048400		1,783.31
06008	Docu Products							
I-251087	Copier Usage - DO	R	12/07/2022	180.86		048401		180.86
03910	DoiT International USA, INC							
I-IN224007786	Google Apps 11/22	R	12/07/2022	2,554.50		048402		2,554.50
05909	Enterprise							
I-31566451	Car Rental - FISH	R	12/07/2022	394.60		048403		394.60
00415	F.H. PUMPS INC.							
I-90097	WEG Motor .75hp - EM	R	12/07/2022	324.39		048404		324.39
00095	FAMCON PIPE & SUPPLY							
I-S100092479.001	Saddle Romac - EM	R	12/07/2022	70.35		048405		
I-S100092579.001	10' 501 Gasket & Bolt - EM	R	12/07/2022	155.24		048405		225.59
00099	FGL ENVIRONMENTAL							
I-217431A	Plant Effluent DBP 10/31/22	R	12/07/2022	309.00		048406		
I-217432A	THM/HAA Monitoring 11/01/22	R	12/07/2022	934.00		048406		
I-217433A	Nitrate Monitoring 11/01/22	R	12/07/2022	76.00		048406		
I-217778A	Nitrate Monitoring - 11/08/22	R	12/07/2022	57.00		048406		
I-217781A	OWS-San Antonio TP 11/08/22	R	12/07/2022	35.00		048406		1,411.00

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03886	Ramiro Garcia							
I-Nov 22	Reimburse Expenses 11/22	R	12/07/2022	90.00		048407		90.00
02720	Garda CL West, Inc.							
I-10717362	Armored Truck Service	R	12/07/2022	558.21		048408		558.21
00115	GRAINGER, INC							
I-9531215847	Safety Gloves - EM	R	12/07/2022	291.13		048409		291.13
00596	HOME DEPOT							
I-2551476	Nail Stakes for SA Awnings -EM	R	12/07/2022	200.21		048410		200.21
05884	Ibis Scientific, LLC							
I-IN057107	Gloves - LAB	R	12/07/2022	89.77		048411		89.77
00125	IDEXX DISTRIBUTION CORP							
I-3118970452	Colilert Test & Bacti Bottles	R	12/07/2022	1,840.38		048412		1,840.38
02344	Janitek Cleaning Solutions							
I-47943A	Janitorial Service - DO	R	12/07/2022	2,435.91		048413		2,435.91
05449	Matheson Tri-Gas, Inc.							
I-0026811222	Liquid Oxygen - TP	R	12/07/2022	18,252.61		048414		18,252.61
00151	MEINERS OAKS ACE HARDWARE							
I-025547	Brush & Sponge Scrub - FISH	R	12/07/2022	15.48		048415		
I-025828	Screws - MAINT	R	12/07/2022	88.96		048415		
I-025998	Insect Killer - EM	R	12/07/2022	31.01		048415		
I-026125	Hex Wash & Aluminum Sweep - MA	R	12/07/2022	119.63		048415		
I-026144	Caulk & Glass Cleaner - UT	R	12/07/2022	19.27		048415		
I-026265	Hose - UT	R	12/07/2022	23.58		048415		
I-026297	LED Light & Screws - MAINT	R	12/07/2022	62.58		048415		360.51
03724	Michael K. Nunley & Associates							
I-101678	Mutual Well#7 Equipment - ENG	R	12/07/2022	7,470.05		048416		
I-101679	Ojai Valley PP - ENG	R	12/07/2022	1,561.00		048416		9,031.05
00149	MRC Global							
I-0926693001	Ball Valve - EM	R	12/07/2022	56.19		048417		56.19
03508	NTT Industrial Supply, Inc.							
I-21339	1-7/8" Comb. Wrench - PL	R	12/07/2022	191.78		048418		191.78

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05994	NV5, Inc							
I-000000300243	Splashtacular Geotechnical -WP	R	12/07/2022	1,548.50		048419		1,548.50
00160	OILFIELD ELECTRIC CO, INC							
I-13301	Electrical Services Camaras/Fs	R	12/07/2022	6,150.00		048420		
I-2033575	Install 25" Power Pole - ENG	R	12/07/2022	2,923.12		048420		9,073.12
00912	OJAI BUSINESS CENTER, INC							
I-20221540	Stamps - PR	R	12/07/2022	180.00		048421		180.00
00169	OJAI VALLEY SANITARY DISTRICT							
I-24654	Cust #20594	R	12/07/2022	302.25		048422		302.25
00169	OJAI VALLEY SANITARY DISTRICT							
I-24732	Cust #52921	R	12/07/2022	60.45		048423		60.45
00188	PETTY CASH							
I-120122	Replenish Petty Cash - DO	R	12/07/2022	555.00		048424		555.00
03055	Pleasant Valley Recreation and							
I-120522	Advertisements - WP	R	12/07/2022	2,640.00		048425		2,640.00
00790	PROFORMA							
I-BI85008480A	Hats Logo Embroidered - TP	R	12/07/2022	43.10		048426		
I-BI85008569A	Uniform T-Shirts & Caps	R	12/07/2022	314.44		048426		357.54
10042	PSR ENVIRONMENTAL SERVICE, INC							
I-11097	Gas Tank Inspection - DO	R	12/07/2022	230.00		048427		
I-11098	Gas Tank Inspection - LCRA	R	12/07/2022	230.00		048427		460.00
00635	RAIN FOR RENT							
I-1813461	Mirror Lake Pumping Equip - PL	R	12/07/2022	2,345.41		048428		2,345.41
05673	Jose Ruiz							
I-120222	Reimburse Expenses - 12/22	R	12/07/2022	312.64		048429		312.64
01109	SALVADOR LOERA TRANSPORTATION							
I-15843	DG - LCRA	R	12/07/2022	3,132.00		048430		
I-15844	DG - LCRA	R	12/07/2022	3,132.00		048430		
I-192263	Fill Sand - LCRA	R	12/07/2022	633.74		048430		
I-192264	Base - LCRA	R	12/07/2022	814.35		048430		
I-192273	DG - LCRA	R	12/07/2022	1,566.00		048430		
I-192276	DG - LCRA	R	12/07/2022	1,566.00		048430		
I-192604	Fill Sand - LCRA	R	12/07/2022	638.50		048430		11,482.59

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01107	SAWYER PETROLEUM							
I-S145492	Diesel - LCRA	R	12/07/2022	2,469.95		048431		
I-S145493	Gas - LCRA	R	12/07/2022	1,748.39		048431		4,218.34
02951	Sea-Bird Electronics, Inc.							
C-4030998b	Accrue Use Tax	R	12/07/2022	444.95CR		048432		
D-4030998a	Accrue Use Tax	R	12/07/2022	444.95		048432		
I-4030998	SBE43 Profiling DO Probe - LAB	R	12/07/2022	6,137.25		048432		6,137.25
06019	Silver Development & Associate							
I-21629	Replace Drain Pipe - DO	R	12/07/2022	2,491.73		048433		2,491.73
04635	John Simon							
I-113022	Safety Boot Stipend	R	12/07/2022	205.00		048434		205.00
00215	SOUTHERN CALIFORNIA EDISON							
I-112122	Acct#700759897236	R	12/07/2022	15.39		048435		
I-120122a	Acct#700028735181	R	12/07/2022	7,199.92		048435		
I-120122b	Acct#700030209177	R	12/07/2022	2,540.88		048435		
I-120522a	Acct#700029026585	R	12/07/2022	2,177.94		048435		
I-120522b	Acct#700030209177	R	12/07/2022	14,026.64		048435		
I-120522c	Acct#700598317666	R	12/07/2022	35.73		048435		25,996.50
00048	STATE OF CALIFORNIA							
I-120522	State Water Plan Payment	R	12/07/2022	970,481.00		048436		970,481.00
02703	Sunbelt Rentals							
I-130700737-0004	Emergency Generator Rental -EM	R	12/07/2022	19,614.36		048437		
I-132614834-0001	Double Drum Ride-on Roller	R	12/07/2022	2,808.82		048437		
I-133284297-0002	Plate Tamper - EM	R	12/07/2022	126.68		048437		22,549.86
01959	The Wharf							
I-435678	Clothing - EM	R	12/07/2022	349.91		048438		349.91
00225	UNDERGROUND SERVICE ALERT							
I-1120220098	CAS01 New Ticket - ENG	R	12/07/2022	291.75		048439		
I-22-2301703	Regulatory Costs - ENG	R	12/07/2022	86.76		048439		378.51
00825	USA BLUEBOOK							
I-189101	Free DPD Pillow Packs - TP	R	12/07/2022	362.35		048440		362.35
03758	County of Ventura - Fleet Serv							
I-9117-2210	Fleet Service - GARAGE	R	12/07/2022	3,980.57		048441		3,980.57

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01283	Verizon Wireless							
I-9922092394	Monthly Cell Charges - DO	R	12/07/2022	3,709.73		048442		
I-9922092816	Monthly Cell Charges - LCRA	R	12/07/2022	513.96		048442		4,223.69
00663	WAXIE SANITARY SUPPLY							
I-81348163	Janitorial Supplies - LCRA	R	12/07/2022	503.65		048443		503.65
02668	WESTERN PACIFIC CRANE & EQUIPM							
I-B06513	Tube & Handle Pin - Unit 87	R	12/07/2022	441.00		048444		441.00
1	LEE, NOVA							
I-000202211302144	US REFUND	R	12/07/2022	22.69		048445		22.69
1	PESTE LOZZI LLC							
I-000202211302145	US REFUND	R	12/07/2022	317.97		048446		317.97
1	VEGA, ERNESTO							
I-000202211302146	US REFUND	R	12/07/2022	17.04		048447		17.04
1	GENERAL PUMP COMPANY							
I-000202211302147	US REFUND	R	12/07/2022	339.65		048448		339.65
1	RMR WATER TRUCKS							
I-000202211302148	US REFUND	R	12/07/2022	500.00		048449		500.00

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	327	3,722,896.78	0.00	3,722,896.78
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	24	347,745.15	0.00	347,745.15
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 01	BANK: AP	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			351	4,070,641.93	0.00	4,070,641.93
BANK: AP	TOTALS:		351	4,070,641.93	0.00	4,070,641.93
REPORT TOTALS:			351	4,070,641.93	0.00	4,070,641.93

Adjudication Charge Fund Account

Publication of check register is in compliance with Section 53065.6 of the Government Code which requires the District to disclose reimbursements to employees and/or directors.

Adj. Checks: 000088-000089

Adj. Draft 00472

Voids:



Janyne Brown , Chief Financial Officer

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01703	ARNOLD LAROCHELLE MATTHEWS							
I-6392b	Adjudication Litigation 09/22	R	11/16/2022	524.00		000088		524.00
02475	Rutan & Tucker, LLP							
I-944882	Adjudication Litigation 10/22	R	11/23/2022	2,772.84		000089		2,772.84
05973	Mechanics Bank Credit Card							
I-1125221	Courtyard - ADJ	D	12/07/2022	3,556.31		000472		
I-112522m	Courtyard - ADJ	D	12/07/2022	95.18		000472		3,651.49

* * T O T A L S * *

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	2	3,296.84	0.00	3,296.84
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	1	3,651.49	0.00	3,651.49
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: ADJ TOTALS:	3	6,948.33	0.00	6,948.33
BANK: ADJ TOTALS:	3	6,948.33	0.00	6,948.33
REPORT TOTALS:	3	6,948.33	0.00	6,948.33

Casitas Municipal Water District
Reimbursement Disclosure Report (1)
Fiscal Year 2022/23
July 1, 2022-June 30, 2023

<u>Date paid</u>	<u>Board of Director/Employee</u>	<u>Description</u>	<u>Amount Paid</u>
7/6/2022	Mitch Tull	Thermal Paper	\$ 166.78
7/14/2022	Cory Johnson	Safety Boot Stipend	\$ 205.00
7/14/2022	Kyler Heath	Safety Boot Stipend	\$ 205.00
7/14/2022	Justice Holloway	Robles Supplies/Drill	\$ 113.58
7/20/2022	Julia Aranda	APWA Webinar	\$ 160.00
7/20/2022	Lisa Barbee	CalPERS Education Training	\$ 449.00
7/20/2022	Spancer Hair	Pesticide Course	\$ 300.00
7/20/2022	Spancer Hair	Pesticide Exam	\$ 150.00
7/20/2022	Tim Lawson	Door Locks	\$ 134.98
7/27/2022	Alvin Domingo	Distribution 2 Exam and Certification	\$ 250.00
7/27/2022	Michael Gibson	Graphing Software Upgrade	\$ 299.00
7/27/2022	Michael Kenney	Safety Boot Stipend	\$ 205.00
7/27/2022	Gustavo Muro	Lodging for ESRI UC	\$ 1,663.88
7/27/2022	Gustavo Muro	Parking for ESRI UC	\$ 105.00
7/27/2022	Gustavo Muro	Mileage ESRI UC	\$ 240.00
7/28/2022	Jesus Garcia	Class A License	\$ 2,121.96
8/3/2022	Tim Lawson	Sign for Tokens Machins	\$ 138.17
8/10/2022	Anthony Albanez	Safety Boot Stipend	\$ 205.00
8/10/2022	Gonzalo Carbajal-Ramirez	Safety Boot Stipend	\$ 205.00
8/10/2022	Jesus Garcia	Safety Boot Stipend	\$ 205.00
8/10/2022	Ramiro Garcia	Safety Boot Stipend	\$ 205.00
8/10/2022	Vincent Godinez	Safety Boot Stipend	\$ 205.00
8/10/2022	Spencer Hair	Safety Boot Stipend	\$ 205.00
8/10/2022	Gerardo M Herrera	Safety Boot Stipend	\$ 205.00
8/10/2022	Eric Lara	Safety Boot Stipend	\$ 205.00
8/10/2022	Mario Mariscal	Safety Boot Stipend	\$ 205.00
8/10/2022	Luis Mejia	Safety Boot Stipend	\$ 205.00
8/10/2022	David Pope	Safety Boot Stipend	\$ 205.00
8/10/2022	Edgar Ramos	Safety Boot Stipend	\$ 205.00
8/10/2022	Michael Robles	Safety Boot Stipend	\$ 205.00
8/10/2022	Jose Ruiz	Safety Boot Stipend	\$ 205.00
8/10/2022	Brian Taylor	Safety Boot Stipend	\$ 205.00
8/11/2022	John Simon	Distribution 4 Certification	\$ 105.00
8/17/2022	Scott Lewis	Airopport Parking	\$ 122.00
8/17/2022	Scott Lewis	Airfare to CMWD	\$ 287.63
8/17/2022	Scott Lewis	Hotel 07/09/22-07/16/22	\$ 947.73
8/24/2022	Tim Lawson	Fuel for Unit 88	\$ 200.00
8/24/2022	Tim Lawson	Polaris Parts	\$ 236.24
8/24/2022	Scott MacDonald	T4 Certificate Renewal	\$ 105.00
8/24/2022	Luke Soholt	Water Treatment Operator Certification	\$ 155.00
8/24/2022	Luke Soholt	Ventura County Tax Collector	\$ 393.74
8/25/2022	Michael Gibson	Auto Miles	\$ 110.00
8/25/2022	Scott MacDonald	D4 Certification	\$ 105.00
9/8/2022	Joel Cox	Lunch for O&M crew - Leak	\$ 100.14
9/22/2022	Eric Lara	Cla-Val training	\$ 262.74
9/22/2022	Scot Byron	Distribution Grade 2 and Tretment Grade 2 Exam	\$ 130.00
9/22/2022	Greg Romey	Refreshments - Training/Meetings	\$ 351.58
9/28/2022	Lindsay Cao	WCWEA Membership Renewal	\$ 202.00
10/6/2022	Tim Lawson	Polaris Parts	\$ 101.10
10/6/2022	Michael Robles	Physical for Class A Drivers License	\$ 120.00
10/6/2022	Alex Kelso	Cla-Val Training Miles	\$ 147.50
10/6/2022	Alex Kelso	Cla-Val Training - Lodging	\$ 309.12
10/12/2022	Daniel J Holloway	Signs for Robles	\$ 115.81
10/19/2022	Aaron Wall	WWA Trade Show - Lodging	\$ 358.92
10/19/2022	Aaron Wall	WWA Trade Show - Trasportation	\$ 266.48

**Casitas Municipal Water District
 Reimbursement Disclosure Report (1)
 Fiscal Year 2022/23
 July 1, 2022-June 30, 2023**

10/26/2022	Scot Byron	PL A/C Install	\$	108.64
11/2/2022	Gonzalo Carbajal-Ramirez	AWWA Conference - Lodging	\$	942.99
11/2/2022	Scott Lewis	Hotel 09/10/22-09/18/22	\$	756.42
11/2/2022	Scott Lewis	Dry Suit + Gear	\$	305.66
11/16/2022	Lindsay Cao	PE License Renewal	\$	180.00
11/16/2022	Virgil Clary	SonTek Flow Display	\$	1,779.26
11/16/2022	Mario Mariscal	Water Distribution System Operation & Maintenance ED 7	\$	168.53
11/30/2022	Scott Lewis	Hotel 10/27/22-11/06/22	\$	1,026.60
11/30/2022	Aaron Wall	Tables for Waterpark	\$	152.93
12/7/2022	Virgil Clary	Pipe Ring Assembly	\$	1,560.49
12/7/2022	Jose Ruiz	Lodging for Certification	\$	248.64
12/7/2022	John Simon	Safety Boot Stipend	\$	205.00

1) Reimbursement Disclosure Report prepared pursuant to California Government Code 53065.5

Minutes of the Casitas Municipal Water District
Board Meeting Held
November 9, 2022

1. CALL TO ORDER

Vice President Hajas called the meeting to order at 5:00 p.m.

2. ROLL CALL

Directors Bergen, Cole and Hajas are present in person. Directors Kaiser and Brennan are present via Zoom. Also present are GM Flood, AGM Dyer, EA Vieira and Counsel McNulty. Counsel Mathews is also attending via zoom.

3. PLEDGE OF ALLEGIANCE

Director Hajas led the Pledge of Allegiance.

4. AGENDA CONFIRMATION

The agenda was confirmed as presented.

5. PUBLIC COMMENTS - Presentation on District related items that are not on the agenda - three minute limit.

Bruce Kuebler commented on item 9b did not reflect the \$550,000 the board encumbered for the Ventura connection. GM Flood explained that has not been encumbered. We are seeking an agreement between the two agencies.

6. CONSENT AGENDA

6.a. Accounts Payable Report.
[Accounts Payable Report.pdf](#)

6.b. Minutes of the October 26, 2022 Board Meeting.
[10 26 2022 Minutes.pdf](#)

6.c. Resolution re-authorizing remote teleconference meetings for the legislative bodies of Casitas MWD for the period of November 9, 2022 to December 9, 2022.
[Resolution Subsequent AB 361.pdf](#)

The consent agenda was offered by Director Brennan, seconded by Director Kaiser and adopted by the following roll call vote:

AYES:	Directors:	Bergen, Kaiser, Cole, Hajas, Brennan
NOES:	Directors:	None

ABSENT: Directors: None

Resolution is numbered 2022-36

7. ACTION ITEMS

- 7.a. Resolution adopting the 2019 Integrated Regional Water Management Plan Prepared by the Watersheds Coalition of Ventura County, and authorizing the General Manager to file a Notice of CEQA Exemption.
[Board Memo_2019 IRWM Plan Adoption v2.pdf](#)
[ATT1_DraftReso_AdoptIRWMPlanWithCEQA.pdf](#)
[ATT2. Draft Notice of Exemption.pdf](#)

The resolution was offered by Director Bergen, seconded by Director Cole and adopted by the following roll call vote:

AYES: Directors: Bergen, Kaiser, Cole, Hajas, Brennan
NOES: Directors: None
ABSENT: Directors: None

Resolution is numbered 2022-37

On the motion of Director Brennan, seconded by Director Kaiser the General Manager was authorized to file a Notice of Exemption by the following roll call vote:

AYES: Directors: Bergen, Kaiser, Cole, Hajas, Brennan
NOES: Directors: None
ABSENT: Directors: None

- 7.b. Election of LAFCo special district regular alternate members for four year terms beginning January 1, 2023 and ending December 31, 2026.
[Board Memo re LAFCo Election.pdf](#)
[Casitas Municipal Water Dist - Cover Letter.pdf](#)
[Casitas Municipal Water Dist - 2022 Ballot.pdf](#)
[Regular Member Candidate Statements - Combined.pdf](#)
[Alternate Member Candidate Statements - Combined.pdf](#)

On the motion of Director Cole, seconded by Director Bergen Casitas Municipal Water District casts their vote for Raul Avila and Mohammed Hassan per the following roll call vote:

AYES: Directors: Bergen, Kaiser, Cole, Hajas, Brennan
NOES: Directors: None
ABSENT: Directors: None

8. DISCUSSION ITEMS/PRESENTATIONS

- 8.a. Discussion of Casitas MWD bond issuance.

The board discussed looking at funding mechanisms for future project developments including consideration of bond measures. GM Flood informed the board that the Finance Committee is working on a 20 year plan which can be brought to the board for discussion once it is complete so we know what we would be looking at to determine the need for potential bonding. The board discussed needing to have a plan and to know the projects and the costs and then to reacquaint the board with pros and cons of various funding mechanisms. This will be brought back to board.

Bruce Kuebler spoke as an individual expressing supportive of revenue bonds adding the likelihood of getting a bond approved by the voters is slim to none.

9. INFORMATION ITEMS

- 9.a. Finance Committee Minutes.
[Finance Minutes 102122.pdf](#)
- 9.b. State Water Project Intertie Report.
[SWP Intertie Project Cost 10-31-22.pdf](#)
- 9.c. CFD 2013 Report.
[CFD 2013-1 Project Cost 10-31-2022.pdf](#)
- 9.d. Investment Report.
[Investment Report 10.31.22.pdf](#)
- 9.e. Adjudication Charges Report.
[Adjudication Charges YTD 10.31.22.pdf](#)
- 9.f. Consumption Report for August 2022.
[Consumption 2022-2023.pdf](#)
- 9.g. Financial Statements for August 2022.
[Financial Statements 08-31-2022 Summary.pdf](#)
- 9.h. Non-Budgeted Items Log.
[Non-Budgeted Items Log.pdf](#)

The information items were received.

10. GENERAL MANAGER COMMENTS

GM Flood reported that the last tour was held on Saturday, people loved it and the highlight is the fish ladder. Our biologist does a great job with plain language. We do not have any more tours scheduled for this year but more can be planned for next year.

We have one more Board meeting on December 14th and we will review the audit report which will also be reviewed in the upcoming Finance Committee.

A shutdown of the Villanova system will be held on Wednesday from 6:00 am – 10:00 pm to install a 36 inch isolation valve.

President Brennan suggested that with the interest in the fish ladder perhaps a video of Scott could be put on YouTube and the website. GM Flood responded that there is some information on our public outreach and events page under the customer tab and we have a whitepaper on the news section.

11. BOARD OF DIRECTOR REPORTS ON MEETINGS ATTENDED

Director Bergen reported that we went on the tour and it was helpful to get the information out there.

12. BOARD OF DIRECTOR COMMENTS PER GOVERNMENT CODE SECTION 54954.2(a).

President Brennan asked for an item to be agendaized in the new year regarding funds allocated for Robles diversion.

Vice President Hajas moved the meeting to closed session at 5:33 p.m.

13. CLOSED SESSION

13.a. Conference with Real Property Negotiations (§ 54956.8) Property: APN 31-012-014
Agency Negotiator: Michael Flood
Negotiating Parties: Casitas MWD and Zak Kharazi Under Negotiation: Price and Terms

13.b. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code Section 54956.9(a) Santa Barbara Channelkeeper v. State Water Resources Control Board, City of San Buenaventura, et al.; and City of San Buenaventura v Duncan Abbott, et al., Cross Complaint; Superior Court of the State of California, County of Los Angeles, Case No. 19STCP01176.

Vice President Hajas moved the meeting back into open session at 6:01 p.m. with Mr. McNulty stating the board met in closed session on the two items listed and no reportable action was taken.

14. ADJOURNMENT

Vice President Hajas adjourned the meeting at 6:02 p.m.

Neil Cole, Secretary

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION NO. 2022-

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CASITAS MUNICIPAL WATER DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY EXECUTIVE ORDER, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF CASITAS MUNICIPAL WATER DISTRICT FOR THE PERIOD DECEMBER 14, 2022 TO JANUARY 13, 2023 PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the Casitas Municipal Water District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of Casitas Municipal Water District's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Directors previously adopted a Resolution, Number 2021-23 on October 13, 2021, Resolution Number 2021-24 on November 10, 2021, Resolution Number 2021-26 on December 8, 2021, Resolution Number 2021-29 ON December 15, 2021, Resolution 2022-01 on January 12, 2022, Resolution Number 2022-05 on February 9, 2022, Resolution Number 2022-07 on March 9, 2022 and Resolution 2022-09 on March 23, 2022, Resolution 2022-11 on April 13, 2022, Resolution 2022-13 on May 11, 2022, Resolution 2022-16 on June 8, 2022, Resolution 2022-18 on June 22, 2022, Resolution 2022-25 on July 13, 2022, Resolution 2022-27 on August 10, 2022, Resolution 2022-29 on September 14, 2022, Resolution 2022-33 on October 12, 2022, and Resolution 2022-36 on November 9, 2022 finding that the requisite conditions exist for the legislative bodies of Casitas Municipal Water District to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, emergency conditions persist in the District, specifically, a state of emergency remains active; and

WHEREAS, the Board of Directors does hereby find that State of Emergency, and Social Distancing requirements and conditions causing imminent risk to attendees has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to affirm a local emergency exists and re-ratify the proclamation of state of emergency by the Governor of the State of California and local orders for social distancing; and

WHEREAS, as a consequence of the local emergency persisting, the Board of Directors does hereby find that the legislative bodies of Casitas Municipal Water District shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, Casitas Municipal Water District has taken measures to ensure meeting access for the public via the Zoom platform including electronic video and telephone access.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF CASITAS MUNICIPAL WATER DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Persists. The Board of Directors hereby considers the conditions of the state of emergency in the District and proclaims that a local emergency persists throughout the District, and meeting in person would present imminent risk.

Section 3. Re-ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The Staff, General Manager and legislative bodies of Casitas Municipal Water District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) January 13, 2023, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of Casitas Municipal Water District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of Casitas Municipal Water District, this 14th day of December, 2022.

Brian Brennan, President

Attest:

Neil Cole, Secretary

CASITAS MUNICIPAL WATER DISTRICT

RESOLUTION NO. 2022-XX

RESOLUTION APPROVING MEMBERSHIPS FOR THE WATER SYSTEM AND
LAKE CASITAS RECREATION AREA FOR 2023

Whereas, the Water Code section 71597 provides that the Board may obtain memberships in associations for the purpose of furtherance of subjects relating to the powers and duties of the district by passing a resolution with 4/5^{ths} vote, and

Whereas, the Board considered memberships at its Board Meeting and approved the following memberships; and

Whereas, it is felt that approving them in one motion will reduce staff work on the individual items.

Now, Therefore Be It Resolved by the Board of Directors of the Casitas Municipal Water District that the following memberships are approved:

1. Membership in the Association of Water Agencies of Ventura County. Approved Membership for \$6000, sponsorship for the Symposium for \$2,500, and \$2,500 for the Regan Library Event.
2. Membership in the National Notary Association in the amount of \$69.
3. Membership in Government Finance Officers Association in the amount of \$160.
4. Membership in the Society for Human Resource Management in the amount of \$229.
5. Membership in the California Association of Public Purchasing Officers in the amount of \$275.
6. Membership in the State Water Contractors. Casitas pays only a quarter of these costs. The cost for 2022 was \$44,572.
7. Membership in the California Association of Public Information Officers in the amount of \$275.
8. Membership in the Ventura County Special Districts Association in the amount of \$150.
9. Membership in CALPELRA in the amount of \$380.
10. Membership in the American Water Works Association in the amount of \$487.
11. Membership in the Association of California Water Agencies in the amount of \$25,720.
12. Membership in the California Special Districts Association in the amount of \$8,810.
13. Membership in the Ventura Chamber of Commerce in the amount of \$940.

14. Membership in the Ojai Chamber of Commerce in the amount of \$690.
15. Membership in the California Water Efficiency Partnership (CalWEP) and Alliance for Water Efficiency (AWE) \$2,696.25 was paid in 2022.
16. California Parks & Recreation Society in the amount of \$555.
17. S. California Public Pool Operators Association at \$30.
18. United States Water Fitness Association at \$125.
19. World Waterpark Association at \$459.
20. Pesticide Applicators Professional Association at \$90.
21. California Park Rangers Association at \$110.
22. Channel Counties Water Utilities Association administered by AWA at \$150.
23. North American Lake Management Society in the amount of \$140.
24. American Fisheries Society in the amount of \$250.
25. Membership in California Lake Management Society at \$40.
26. Membership in the Irrigation Association in the amount of \$125.
27. Membership in the American Society of Safety Engineers in the amount of \$195.
28. Membership in the Maintenance Superintendents Associations in the amount of \$75.
29. Membership in American Public Works Association in the amount of \$780.
30. Membership in the American Society of Safety Professionals in the amount of \$230.

ADOPTED this 14th day of December, 2022.

Signed:

Brian Brennan, Vice President
Casitas Municipal Water District

Attest:

Neil Cole, Secretary
Casitas Municipal Water District

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS

FROM: MICHAEL FLOOD, GENERAL MANAGER

SUBJECT: ANNEXATION NO. 2 TO COMMUNITY FACILITIES DISTRICT NO. 2013-1,
ASSESSOR'S PARCEL NOS. (APN) 019-0-030-030 AND 019-0-030-220,
1071 RANCHO DRIVE, OJAI

DATE: 12/14/2022

RECOMMENDATION:

- Receive the Petition to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) for APN 019-0-030-030
- Receive the Petition to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) for APN 019-0-030-220
- Adopt the Resolution of the Board of Directors of the Casitas Municipal Water District of Intention to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) and to Authorize the Levy of Special Taxes Therein

BACKGROUND:

The properties at 1071 Rancho Drive, Ojai (APNs 019-0-030-030 and 019-0-030-220) were specifically excluded from the CFD boundary as they were served from a meter on the Casitas system, near 1387 Cuyama Road. The customer's line to 1071 Rancho crosses numerous properties and frequently breaks. The property owner is interested in installing a meter closer to the property to avoid the difficulties in repairing a line on property owned by others. The property would be served from the Ojai Water System pipeline in Rancho Road.

Carolyn M. Tastad, owner of APN 019-0-030-030, has executed the attached Petition to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) and agreed to the terms therein. Ms. Tastad understands all special taxes levied by CFD 2013-1 since inception (tax year 2015-2016 was the commencement year levy of special taxes) through tax year 2022-2033 in the amount of \$13,587.16 must be paid to bring the property into parity with others in CFD 2013-1.

Mr. Robert Young, representing property owner 1071 Grove, LLC, the owner of APN 019-0-030-220, has executed the attached Petition to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) and agreed to the terms therein. This parcel is undeveloped and is not subject to taxation.

The attached Resolution of the Board of Directors of the Casitas Municipal Water District of Intention to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) and to Authorize the Levy of Special Taxes Therein indicates the District's intent to annex these two parcels.

The proposed boundaries of this annexation map will be filed with the Clerk of the Board, and after adoption of the attached Resolution, will be sent to the County Recorder for recording. Appropriate notifications will be published in the Ojai Valley News and Ventura County Star in January 2023 and ballots distributed to the qualified electors of only these two parcels proposed to be annexed to CFD 2013-1. A special election will be held on February 8, 2023, along with the Board meeting and public hearing to approve the annexation.

FINANCIAL IMPACT:

There is no negative financial impact to the District. Ms. Tastad and Mr. Young have deposited funds for the purpose of preparing annexation documents and coordination with the District's annexation consultant and legal counsel. The property owners are also responsible for the costs associated with establishing new water service.

Attachments: Petition to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) for APN 019-0-030-03

Petition to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) for APN 019-0-030-22

Resolution of the Board of Directors of the Casitas Municipal Water District of Intention to Annex Territory to Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) and to Authorize the Levy of Special Taxes Therein

**PETITION
TO ANNEX TERRITORY TO
CASITAS MUNICIPAL WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
(OJAI)**

Board of Directors
Casitas Municipal Water District
1055 Ventura Avenue
Oak View, CA 93022

Members of the Board of Directors:

This is a petition to annex territory to the Casitas Municipal Water District (CMWD) Community Facilities District No. 2013-1 (Ojai) (the "Community Facilities District"), and a waiver with respect to certain procedural matters, under the Mello-Roos Community Facilities Act of 1982 (the "Act"), and the undersigned hereby states as follows:

1. Landowner. This petition is submitted by Carolyn M. Tastad, (the "Landowner"), as the owner of all of the area of land proposed to be annexed to the Community Facilities District consisting of Ventura County Assessor Parcel Number 019-0-030-030 (the "Property"). The Property consists of approximately 5.90 acres and comprises approximately 50.56% of the total area of land proposed to be annexed to the Community Facilities District.

2. Proceedings Requested. The Landowner hereby requests that the Board of Directors (the "Board of Directors" or "BOD") of the Casitas Municipal Water District (the "District") institute proceedings pursuant to the Act to annex certain territory (the "Additional Territory") to the Community Facilities District and to levy special taxes in the Additional Territory.

3. Boundaries of Additional Territory to be Annexed. The boundaries of the territory that is proposed to be annexed to the Community Facilities District, the Additional Territory, are described in Exhibit A attached hereto and made a part hereof.

4. Types of Facilities. The types of facilities proposed to be provided in the Additional Territory are the same as those financed by the Community Facilities District, which are described under the caption "List of Authorized Facilities" on Exhibit A to Resolution No. 13-12, entitled "A Resolution of the Board of Directors of the Casitas Municipal Water District Authorizing Formation of Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai), Authorizing the Levy of a Special Tax therein, Preliminarily Establishing an Appropriations Limit therefore and Submitting Levy of the Special Tax and the Establishment of the Appropriations Limit to the Qualified Electors thereof," adopted by the Board of Directors on March 13, 2013.

5. Election. The Landowner hereby requests that the special election to be held under the Act to authorize the levying of special taxes within the Additional Territory be conducted by the District and its officials using mailed or hand-delivered ballots and that such ballots be opened and canvassed and the results certified at the same meeting of the Board of Directors as the public hearing on the proposed annexation of the Additional Territory to the Community Facilities District and the levying of special taxes therein, or as soon thereafter as possible.

6. Waiver. To expedite the completion of the proceedings for the annexation of the Additional Territory to the Community Facilities District and the levying of special taxes therein, the Landowner hereby waives all notices of hearings (other than published notices required under the Act) and all notices of election, all applicable waiting periods under the Act for the elections, all ballot analysis and arguments for the elections and all requirements as to the form of the ballots.

7. Deposit. In anticipation of the submission of this Petition, there has previously been submitted to the District: (a) a check in the amount of \$10,000, which shall constitute the deposit required by the District to be used to compensate the BOD and the District for costs incurred in conducting proceedings to annex the Additional Territory to the Community Facilities District and to levy special taxes therein; and (b) a duly executed Deposit Agreement, dated as of August 30, 2022 (the "Deposit Agreement"), by and between the District and the Landowner, relating to the Community Facilities District.

8. Representations and Warranties. The Landowner hereby represents and warrants to the District that: (a) the Landowner is, as of the date of this Petition, the legal owner of the fee interest in the property described in Exhibit A attached hereto, which constitutes all of the area of land proposed to be annexed to the Community Facilities District, and that no other person or entity is the legal owner of any portion of the fee interest in any of such property; (b) the Landowner has the power and authority to execute and deliver the Deposit Agreement and this Petition, and has taken all action necessary to cause the Deposit Agreement and this Petition to be executed and delivered on its behalf; and (c) the Deposit Agreement and this Petition has been duly and validly executed and delivered on behalf of the Landowner.

9. Mailing Address. The address of the Landowner for receiving notices is:

351 East 51ST Street, PH 7A
New York NY 10022-6792

The undersigned declares under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: Dec 6, 2022

Signed: [Signature]

All signatures must be properly acknowledged.

State of New York } SS
County of New York }

Subscribed & sworn to before me on this 6th day of December 2022 by
Ms. Carolyn Foster proved to be me on the basis of satisfactory.

[Signature]
Notary Public



EXHIBIT A

DESCRIPTION OF ADDITIONAL TERRITORY

The boundaries of the territory that is proposed for annexation to the Community Facilities District are depicted in the attached map. Such territory is identified by the following Ventura County Assessor Parcel Numbers:

019-0-030-030 and 019-0-030-220

ANNEXATION MAP NO. 2 OF THE CASITAS MUNICIPAL WATER DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2013-1 (OJAI) COUNTY OF VENTURA STATE OF CALIFORNIA

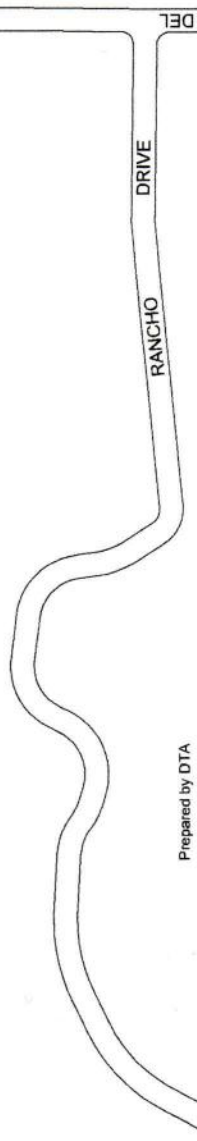
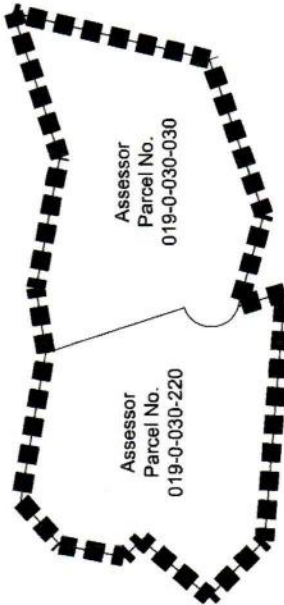


LEGEND

- ■ ■ ■ ■ Proposed Boundaries of Annexation Map No. 2 of the Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai)

Reference is hereby made to the Assessor maps of the County of Ventura for a description of the lines and dimensions of this parcel.

Reference is hereby made to that certain map entitled "Amended Boundaries of Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai), County of Ventura, State of California" filed the 2nd day of December, 2013, in Book 19 of Maps of Assessment and Community Facilities Districts at Pages 94-99, and as Instrument No. 20131202-00193946-0, in the office of the County Recorder in the County of Ventura, State of California, which this Annexation Map No. 2 affects.



Prepared by DTA

(1) Filed in the office of the Clerk of the Board of the Casitas Municipal Water District the ___ day of ___, 2022.

Clerk of the Board, Casitas Municipal Water District

(2) I hereby certify that the within map showing the proposed boundaries of Annexation Map No. 2 of the Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai), County of Ventura, State of California, was approved by the Board of Directors of the Casitas Municipal Water District at a regular meeting thereof, held on the ___ day of ___, 2022, by its Resolution No. ___

Clerk of the Board, Casitas Municipal Water District

(3) Filed this ___ day of ___, 2022, at the hour of ___ o'clock ___ m, in Book ___ of Maps of Assessment and Community Facilities Districts at Page ___ and as Instrument No. ___, in the office of the County Recorder in the County of Ventura, State of California, at the request of the Casitas Municipal Water District.

Mark A. Lunn, Ventura County Clerk-Recorder, Registrar of Voters

By ___ Deputy Recorder

Fee ___

Exempt Recording Requested, per CA Government Code §27383

**PETITION
TO ANNEX TERRITORY TO
CASITAS MUNICIPAL WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1
(OJAI)**

Board of Directors
Casitas Municipal Water District
1055 Ventura Avenue
Oak View, CA 93022

Members of the Board of Directors:

This is a petition to annex territory to the Casitas Municipal Water District (CMWD) Community Facilities District No. 2013-1 (Ojai) (the "Community Facilities District"), and a waiver with respect to certain procedural matters, under the Mello-Roos Community Facilities Act of 1982 (the "Act"), and the undersigned hereby states as follows:

1. Landowner. This petition is submitted by Robert Young, representing 1071 Grove, LLC (the "Landowner"), as the owner of all of the area of land proposed to be annexed to the Community Facilities District consisting of Ventura County Assessor Parcel Number 019-0-030-220 (the "Property"). The Property consists of approximately 5.77 acres and comprises approximately 49.44% of the total area of land proposed to be annexed to the Community Facilities District.

2. Proceedings Requested. The Landowner hereby requests that the Board of Directors (the "Board of Directors" or "BOD") of the Casitas Municipal Water District (the "District") institute proceedings pursuant to the Act to annex certain territory (the "Additional Territory") to the Community Facilities District and to levy special taxes in the Additional Territory.

3. Boundaries of Additional Territory to be Annexed. The boundaries of the territory that is proposed to be annexed to the Community Facilities District, the Additional Territory, are described in Exhibit A attached hereto and made a part hereof.

4. Types of Facilities. The types of facilities proposed to be provided in the Additional Territory are the same as those financed by the Community Facilities District, which are described under the caption "List of Authorized Facilities" on Exhibit A to Resolution No. 13-12, entitled "A Resolution of the Board of Directors of the Casitas Municipal Water District Authorizing Formation of Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai), Authorizing the Levy of a Special Tax therein, Preliminarily Establishing an Appropriations Limit therefore and Submitting Levy of the Special Tax and the Establishment of the Appropriations Limit to the Qualified Electors thereof," adopted by the Board of Directors on March 13, 2013.

5. Election. The Landowner hereby requests that the special election to be held under the Act to authorize the levying of special taxes within the Additional Territory be conducted by the District and its officials using mailed or hand-delivered ballots and that such ballots be opened and canvassed and the results certified at the same meeting of the Board of Directors as the public

hearing on the proposed annexation of the Additional Territory to the Community Facilities District and the levying of special taxes therein, or as soon thereafter as possible.

6. Waiver. To expedite the completion of the proceedings for the annexation of the Additional Territory to the Community Facilities District and the levying of special taxes therein, the Landowner hereby waives all notices of hearings (other than published notices required under the Act) and all notices of election, all applicable waiting periods under the Act for the elections, all ballot analysis and arguments for the elections and all requirements as to the form of the ballots.

7. Deposit. In anticipation of the submission of this Petition, there has previously been submitted to the District: (a) a check in the amount of \$10,000, which shall constitute the deposit required by the District to be used to compensate the BOD and the District for costs incurred in conducting proceedings to annex the Additional Territory to the Community Facilities District and to levy special taxes therein; and (b) a duly executed Deposit Agreement, dated as of August 30, 2022 (the "Deposit Agreement"), by and between the District and the Landowner, relating to the Community Facilities District.

8. Representations and Warranties. The Landowner hereby represents and warrants to the District that: (a) the Landowner is, as of the date of this Petition, the legal owner of the fee interest in the property described in Exhibit A attached hereto, which constitutes all of the area of land proposed to be annexed to the Community Facilities District, and that no other person or entity is the legal owner of any portion of the fee interest in any of such property; (b) the Landowner has the power and authority to execute and deliver the Deposit Agreement and this Petition, and has taken all action necessary to cause the Deposit Agreement and this Petition to be executed and delivered on its behalf; and (c) the Deposit Agreement and this Petition has been duly and validly executed and delivered on behalf of the Landowner.

9. Mailing Address. The address of the Landowner for receiving notices is:

351 East 51ST Street, PH 7A
New York NY 10022-6792

The undersigned declares under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: Dec 6, 2022

Signed: [Signature]

All signatures must be properly acknowledged.

State of New York } SS.
County of New York

Subscribed & sworn to before me on the 6th day of December 2022 by Mr. Robert Young
proved to me on the basis of satisfactory

[Signature]
Notary Public



by Mr. Robert Young

EXHIBIT A

DESCRIPTION OF ADDITIONAL TERRITORY


The boundaries of the territory that is proposed for annexation to the Community Facilities District are depicted in the attached map. Such territory is identified by the following Ventura County Assessor Parcel Numbers:

019-0-030-030 and 019-0-030-220

**ANNEXATION MAP NO. 2 OF THE
CASITAS MUNICIPAL WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1 (OJAI)
COUNTY OF VENTURA
STATE OF CALIFORNIA**

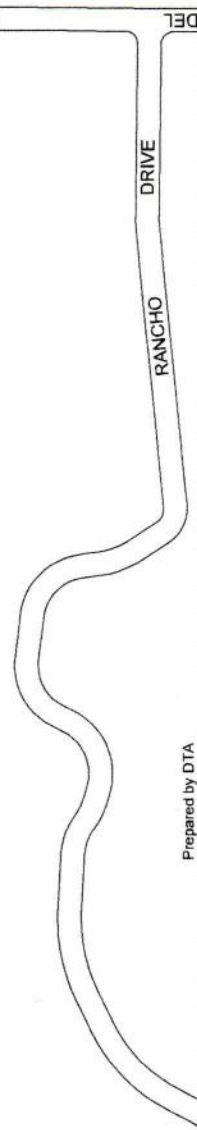
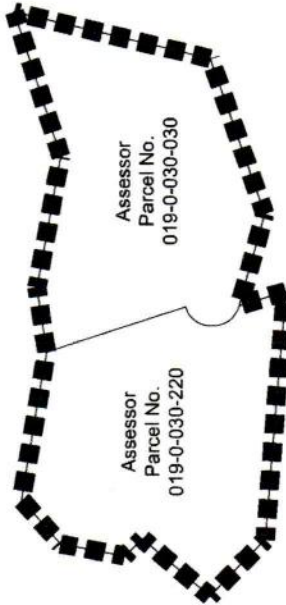


LEGEND

 Proposed Boundaries of Annexation Map No. 2 of the Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai)

Reference is hereby made to the Assessor maps of the County of Ventura for a description of the lines and dimensions of this parcel.

Reference is hereby made to that certain map entitled "Amended Boundaries of Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai), County of Ventura, State of California" filed the 2nd day of December, 2013, in Book 19 of Maps of Assessment and Community Facilities Districts at Pages 94-99, and as Instrument No. 20131202-00193946-0, in the office of the County Recorder in the County of Ventura, State of California, which this Annexation Map No. 2 affects.



Prepared by DTA

(1) Filed in the office of the Clerk of the Board of the Casitas Municipal Water District the ___ day of ___, 2022.

Clerk of the Board,
Casitas Municipal Water District

(2) I hereby certify that the within map showing the proposed boundaries of Annexation Map No. 2 of the Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai), County of Ventura, State of California, was approved by the Board of Directors of the Casitas Municipal Water District at a regular meeting thereof, held on the ___ day of ___, 2022, by its Resolution No. _____.

Clerk of the Board,
Casitas Municipal Water District

(3) Filed this ___ day of ___, 2022, at the hour of ___ o'clock ___ m, in Book ___ of Maps of Assessment and Community Facilities Districts at Page ___ and as Instrument No. ___, in the office of the County Recorder in the County of Ventura, State of California, at the request of the Casitas Municipal Water District.

Mark A. Lunn
Ventura County Clerk-Recorder, Registrar of Voters

By _____
Deputy Recorder

Fee _____

Exempt Recording Requested, per CA Government Code §27383

RESOLUTION NO. 22-XX

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CASITAS MUNICIPAL WATER DISTRICT OF INTENTION TO ANNEX TERRITORY TO CASITAS MUNICIPAL WATER DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2013-1 (OJAI) AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN

WHEREAS, pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”), the Board of Directors (the “Board of Directors”) of the Casitas Municipal Water District (“CMWD” or “District”) previously established the Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) (the “Community Facilities District”) for the purpose of financing certain public facilities;

WHEREAS, the Board of Directors has received written petitions (the “Petitions”) from Carolyn Tastad and Robert Young (the “Landowners”) requesting that proceedings be instituted to annex certain properties owned by the Landowners to the Community Facilities District;

WHEREAS, the Landowners have represented and warranted to the Board of Directors that the Landowners are the owners or authorized representatives of the Landowners of all of the territory proposed to be annexed to the Community Facilities District (the “Additional Territory”);

WHEREAS, Section 53339.2 of the Act provides that if the landowners request the legislative body to include territory within a district, the legislative body may adopt a resolution of intention to annex the territory; and

WHEREAS, pursuant to the Act, the Board of Directors is the legislative body of the Community Facilities District;

NOW, THEREFORE, the Board of Directors of the CMWD does hereby resolve, determine and order as follows:

Section 1. The foregoing recitals are true and correct.

Section 2. The name of the existing community facilities district is Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai).

Section 3. The Board of Directors proposes to annex the Additional Territory to the Community Facilities District pursuant to the Act. The existing boundaries of the territory of the Community Facilities District are described in the boundary map of the Community Facilities District recorded in the office of the County Recorder of the County of Ventura in Book 19 of Maps of Assessment and Community Facilities Districts at Pages 94-99, and as Instrument No. 20131202-00193946-0. The boundaries of the territory proposed to be annexed to the Community Facilities District are described in the map showing the proposed Additional Territory

("Annexation Map No. 2") on file with the Clerk of the Board (the "District Clerk"), a copy of which is attached hereto as Exhibit A, which boundaries are hereby preliminarily approved and to which map reference is hereby made for further particulars. The District Clerk is hereby directed to sign Annexation Map No. 2 and record, or cause to be recorded, Annexation Map No. 2 with all proper endorsements thereon in the office of the County Recorder of the County of Ventura within 15 days of the date of adoption of this Resolution, all as required by Section 3111 of the California Streets and Highways Code, but in any event at least 15 days prior to the public hearing specified below.

Commented [SM1]: I would recommend inserting the Annexation Map No. 2 as an exhibit to this resolution

Section 4. The public facilities (the "Facilities") provided pursuant to the Act in the Community Facilities District and proposed to be provided in the Additional Territory are described under the caption "List of Authorized Facilities" on Exhibit A to Resolution No. 13-12, entitled "A Resolution of the Board of Directors of the Casitas Municipal Water District Authorizing Formation of Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai), Authorizing the Levy of a Special Tax therein, Preliminarily Establishing an Appropriations Limit therefore and Submitting Levy of the Special Tax and the Establishment of the Appropriations Limit to the Qualified Electors thereof," adopted by the Board of Directors on March 13, 2013 (the "Resolution of Formation"), which is by this reference incorporated herein. The Facilities will be available to and will benefit landowners within the Community Facilities District and the proposed Additional Territory without preference or priority and, as such is the case, no specific plan for sharing facilities as contemplated by Section 53339.3(c) of the Act is necessary.

Section 5. Except where funds are otherwise available, a special tax sufficient to pay for all Facilities, secured by recordation of a continuing lien against all nonexempt real property in the Additional Territory, will be annually levied within the Additional Territory. The rate and method of apportionment of the special tax, in sufficient detail to allow each landowner within the proposed Additional Territory to estimate the maximum amount that he or she will have to pay, is described in Exhibit B to the Resolution of Formation, which is by this reference incorporated herein.

Section 6. There will be no alteration in the special tax rate to be levied within the Community Facilities District as a result of the proposed annexation of Additional Territory to the Community Facilities District. The Landowner for Assessor's Parcel Number (APN) 019-0-030-030 must pay all taxes from inception (tax year 2015-16 through 2022-2023) totaling \$ \$13,587.16. APN 019-0-030-220 is undeveloped property and is not subject to taxation.

Section 7. The Board of Directors hereby fixes Wednesday, February 8, 2023, at 5:00 p.m., or as soon thereafter as the Board of Directors may reach the matter, at the District offices located at 1055 Ventura Avenue, Oak View, California 93022 as the time and place when and where the Board of Directors will conduct a public hearing on the proposed annexation of the additional territory to the Community Facilities District; provided, that, in the event the February 8, 2023 Board of Directors meeting is held via teleconference and/or videoconference, the means by which the public may observe such public hearing and offer public comment shall be prescribed in the notice and agenda for such Board of Directors meeting.

Section 8. The District Clerk is hereby directed to publish, or cause to be published, a notice of said public hearing one time in a newspaper of general circulation published in the area of the Community Facilities District and the Additional Territory. The publication of said notice shall be completed at least seven days prior to the date herein fixed for said hearing. Said notice shall contain the information prescribed by Section 53339.4 of the Act.

Section 9. The officers, employees and agents of the District are hereby authorized and directed to take all action and do all things which they, or any of them, may deem necessary or desirable to accomplish the purposes of this Resolution and not inconsistent with the provisions hereof.

Section 10. This Resolution shall take effect immediately upon its adoption.

THE FOREGOING RESOLUTION is approved and adopted by the Board of Directors of the Casitas Municipal Water District this 14th day of December, 2022 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Casitas Municipal Water District this 15th day of December 2022.

Rebekah Vieira, Clerk of the Board of Directors
Casitas Municipal Water District



Board of Directors
Casitas Municipal Water District
Oak View, California

We have audited the financial statements of Casitas Municipal Water District (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated December 7, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated May 16, 2022, and in our meeting on September 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Casitas Municipal Water District are described in Note 1 to the financial statements.

As described in Note 1, the District changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 37, *Leases*, in fiscal year 2021-2022. There was no impact resulting from the accounting change as of the beginning of the year.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the water-in-storage inventory is based on the District's engineer's estimate of water in the lake and the District's diversion facility costs, general and administrative costs, and depreciation of state water project assets.
- The annual required contributions, pension expense, net pension liability, and corresponding deferred outflows of resources and deferred inflows of resources for the District's public defined benefit plans with CalPERS are based on an actuarial valuation provided by CalPERS.
- The OPEB actuarially determined contribution, OPEB expense, net OPEB liability, and corresponding deferred outflows of resources and deferred inflows of resources for the District's defined benefit OPEB plan are based upon several key assumptions that are set by management with the assistance of an independent third-party actuary. These key assumptions include anticipated investment rate of return, health-care cost trends, mortality, and certain amortization periods.

- The claims liability is based on claims registers provided by the claims administrator.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were reported in Note 11 regarding the other post-employment benefits plan and Note 12 regarding the defined benefit pension plan.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to describe the District's implementation of GASB 87, *Leases*.

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 7, 2022.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the entity’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of revenues, expenses and changes in net position – budget to actual, combining balance sheets, combining schedule of revenues and expenses, detail schedule of operating expenses – utility department, and detail schedule of operating revenues and expenses – recreation department and adjudication (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 7, 2022.

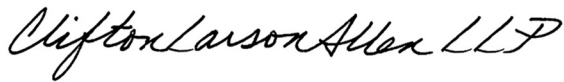
Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors’ report thereon) is being included in your annual report and is comprised of the introductory and statistical sections. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report.

We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Directors and management of Casitas Municipal Water District and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Irvine, California
December 7, 2022

Casitas Municipal Water District

*Annual Comprehensive Financial Report
For the Years Ended June 30, 2022 and 2021*



1055 Ventura Avenue, Oak View, California 93022 - 805.649.2251
www.casitaswater.org



**CASITAS MUNICIPAL WATER DISTRICT
Oak View, California**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEARS ENDED JUNE 30, 2022 AND 2021

Prepared by:

Janyne Brown – Chief Financial Officer

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**CASITAS MUNICIPAL WATER DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEARS ENDED JUNE 30, 2022 AND 2021**

TABLE OF CONTENTS

INTRODUCTORY SECTION

TRANSMITTAL LETTER	1
BOARD OF DIRECTORS AND MANAGEMENT	4
ORGANIZATIONAL CHART	5
GOVERNMENT FINANCE OFFICERS ASSOCIATION – CERTIFICATE OF ACHIEVEMENT IN FINANCIAL REPORTING	6

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	9
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	12

BASIC FINANCIAL STATEMENTS

BALANCE SHEETS	18
STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION	20
STATEMENTS OF CASH FLOWS	21
NOTES TO BASIC FINANCIAL STATEMENTS	23

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	70
SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN	72
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS	74
SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN	75

SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION – BUDGET TO ACTUAL	78
COMBINING BALANCE SHEETS	80

**CASITAS MUNICIPAL WATER DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEARS ENDED JUNE 30, 2022 AND 2021**

TABLE OF CONTENTS

COMBINING SCHEDULE OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION	84
DETAIL SCHEDULES OF OPERATING EXPENSES – UTILITY DEPARTMENT	86
DETAIL SCHEDULES OF OPERATING REVENUE AND EXPENSES – RECREATION DEPARTMENT	91
DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES – ADJUDICATION FUND	93
STATISTICAL SECTION	
OVERVIEW OF STATISTICAL INFORMATION PRESENTED IN FIVE CATEGORIES	97
CHANGES IN NET POSITION BY COMPONENT	98
OPERATING REVENUES BY SOURCE	100
OPERATING EXPENSES BY ACTIVITY	101
REVENUE BASE	102
REVENUE RATES	103
CUSTOMER BY TYPE AT FISCAL YEAR-END	109
RATIOS OF OUTSTANDING DEBT BY TYPE	110
DEBT COVERAGE	111
DEMOGRAPHIC AND ECONOMIC STATISTICS – COUNTY OF VENTURA	112
OPERATING AND CAPACITY INDICATORS – EMPLOYEES	113
OPERATING AND CAPACITY INDICATORS – OPERATIONS	114
<i>GOVERNMENT AUDITING STANDARDS</i> REPORT	
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	117

INTRODUCTORY SECTION

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December 7, 2022

Board of Directors
Casitas Municipal Water District

Introduction

It is our pleasure to submit the Annual Comprehensive Financial Report for the Casitas Municipal Water District (District) for the years ended June 30, 2022 and 2021, following guidelines set forth by the Governmental Accounting Standards Board. District staff prepared this financial report. The District is ultimately responsible for both the accuracy of the data and completeness and the fairness of presentation, including all disclosure in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that we believe necessary to enhance your understanding of the District's financial position and activities.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative introduction, overview and analysis to accompany the financial statements in the form of the Management's Discussion and Analysis (MD&A) section. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately after the Independent Auditor's Report.

District Structure and Leadership

The Casitas Municipal Water District is a special district of the State of California that provides domestic and agricultural water services to the western portion of Ventura County. The District's Board of Directors is composed of five members who are elected in specified election divisions. The Directors serve terms of four years with an election held every two years for alternating divisions. The District also provides recreational activities at Lake Casitas. The Water District and the lake activities are accounted for as an enterprise fund.

Formed in 1952, the District was the inspiration of area civic leaders, cattlemen, and citrus ranchers who were frustrated by a severe drought and subsequent water rationing. Between 1952 and 1956, when ground was broken for Casitas Dam, the District sought and obtained commitments for 50-year federal loans to construct Casitas Dam and the Robles-Casitas Diversion Canal. Engineers drilled through 1,800 feet of rock for the outlet tunnel, and built an earthen dam with 9.2 million cubic yards of earth. Final cost of the reservoir, dam and Lake Casitas Recreation Area was \$20 million.

Drawing from the 105-square mile watershed, Lake Casitas began to form in the Santa Ana Valley. In 1978, 19 years after the dam's completion, the lake overflowed for the first time. With a capacity of 237,761-acre feet (Updated 2017), the reservoir has a shoreline of 35 miles and provides water to over 65,000 people.

Water quality is strictly controlled in the surrounding 3,200-acre Charles M. Teague Memorial Watershed. Since 1974, the federal government has spent more than \$25 million to purchase lands in the watershed to preserve water quality from the pollution of over development.

Casitas Municipal Water District has been a strong proponent of watershed protection and lake management. The efforts to protect the Lake Casitas watershed and lake management practices developed by the District provide an excellent quality of water to the customers. Regulatory changes affecting surface waters had moved the District through considerations for filtration avoidance to the conclusion that construction of a water filtration plant was necessary to meet regulatory requirements. The Marion R. Walker Pressure Filtration Plant was designed and constructed to meet those requirements and became fully operational on November 6, 1997. Casitas was

proud to receive a water supply permit from the Department of Health Services granting the District permission to supply water for domestic purposes after completion of the treatment plant.

In 2017, Casitas acquired the Ojai Water System from Golden State Water Company (GSWC). Prior to this, GSWC had been a wholesale customer of Casitas. Ojai Water System customers are now direct customers of Casitas. The Ojai Water System includes the Ojai Wellfield on the east end of Ojai with six groundwater wells. These wells are located in the Ojai Groundwater Basin and currently provide approximately 1,800 AFY of supply.

Economic Condition and Outlook

California's water supply continues to be a concern due to projected population increases and extreme drought conditions. This concern has increased interest in conservation and in irrigation methods and systems. The District has led the area in its conservation efforts and will continue to make strides in this area.

Internal Control Structure

District management is responsible for the establishment and maintenance of the internal control structure that ensures the assets of the District are protected from loss, theft or misuse. The internal control structure also ensures adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District's internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits require estimates and judgments by management.

Budgetary Control

The District's Board of Directors annually adopts an operating and capital budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the District's enterprise operations and capital projects.

The budget and reporting treatment applied to the District is consistent with the accrual basis of accounting and financial statement basis.

Investment Policy

The Board of Directors have adopted an investment policy that conforms to state law, District ordinance and resolutions, prudent money management, and the "prudent person" standards. The objective of the Investment Policy is safety, liquidity and yield. District funds are invested in the State Treasurer's Local Agency Investment Fund, County of Ventura Pooled Money Investment Fund, U.S. Treasury Bills, Notes and Bonds, and institutional savings and checking accounts.

Water Rate and District Revenues

District policy direction ensures that all revenues from user charges and surcharges generated from District customers must support all District operations including capital project funding. Accordingly, water rates are reviewed periodically. Water rates are user charges imposed on customers for services and are the primary component of the District's revenue. Water rates are composed of a commodity (usage) charge and a fixed (readiness-to-serve) charge.

The City of Ventura initiated a water rights adjudication of four groundwater basins within the Ventura River watershed. The basins named in the lawsuit include: Upper Ventura River Groundwater Basin, Lower Ventura River Groundwater Basin, Ojai Valley Groundwater Basin, and Upper Ojai Valley Groundwater Basin. The outcome of the adjudication is currently unknown and Casitas continues to actively defend and protect its water rights. As a result of the water right adjudication, a pass-through fee for the expected costs associated with the lawsuit, was added as an additional fixed charge. The pass through fee was passed through a proposition 218 process and became effective July 1, 2020.

Audit and Financial Reporting

State Law and Bond covenants require the District to obtain an annual audit of its financial statements by an independent certified public accountant. The accounting firm of Clifton Larson Allen, LLP has conducted the audit of the District's financial statements. Their unmodified Independent Auditor's Report appears in the Financial Section.

Awards and Acknowledgements

For the year ended June 30, 2021, the District received for the 28th year the Government Finance Officers Association of the United States and Canada's (GFOA) *Certificate of Achievement for Excellence in Financial Reporting*. To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism that our staff members bring to the District. We would also like to thank the members of the Board of Directors for their continued support in the planning and implementation of the Casitas Municipal Water District's fiscal policies.

Respectfully submitted,



Michael Flood
General Manager



Janyne Brown
Chief Financial Officer

**CASITAS MUNICIPAL WATER DISTRICT
 DIRECTORY
 JULY 1, 2021 – JUNE 30, 2022**

Board of Directors

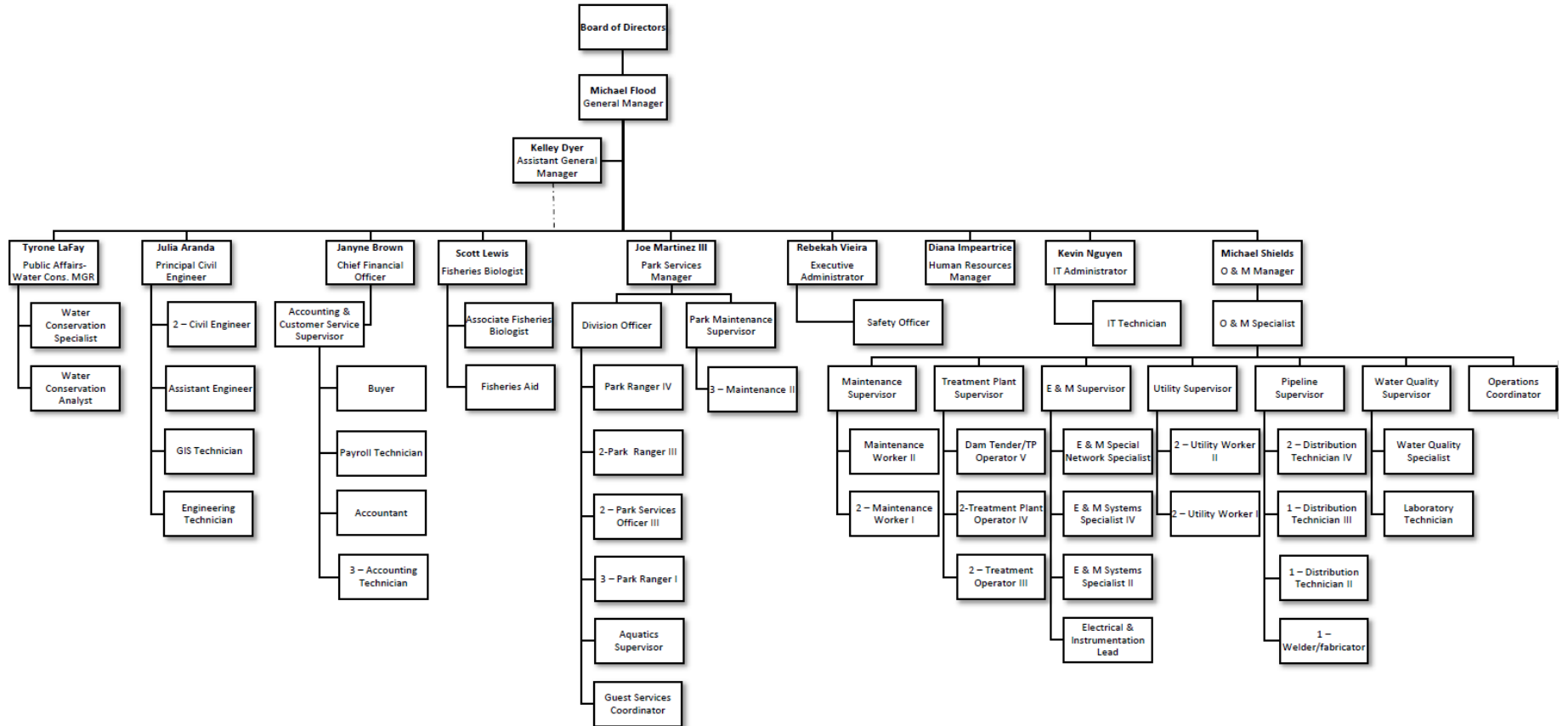
Board Member	Division	Date of Original Election or Appointment	Ending Date of Term
Brian Brennan	Division 1	November, 2018	December, 2022
Neil Cole	Division 2	November, 2020	December, 2024
Pete Kaiser	Division 3	November, 2002	December, 2024
Mary Bergen*	Division 4	May 26, 2021	December, 2022
Richard Hajas	Division 5	November, 2020	December, 2024

* Replaced Angelo Spandrio who was elected November, 2018

Staff

Michael Flood	General Manager
Kelley Dyer	Assistant General Manager
Rebekah Vieira	Executive Administrator
Diana Impeartrice	Human Resources
Janyne Brown	Chief Financial Officer
Julia Aranda	Principal Civil Engineer
Joe Martinez III	Park Services Manager
Michael Shields	O&M Manager
Scott Lewis	Fisheries Biologist
Tyrone LaFay	Public Affairs & Water Conservation Manager

CASITAS MUNICIPAL WATER DISTRICT ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Casitas Municipal Water District
California**

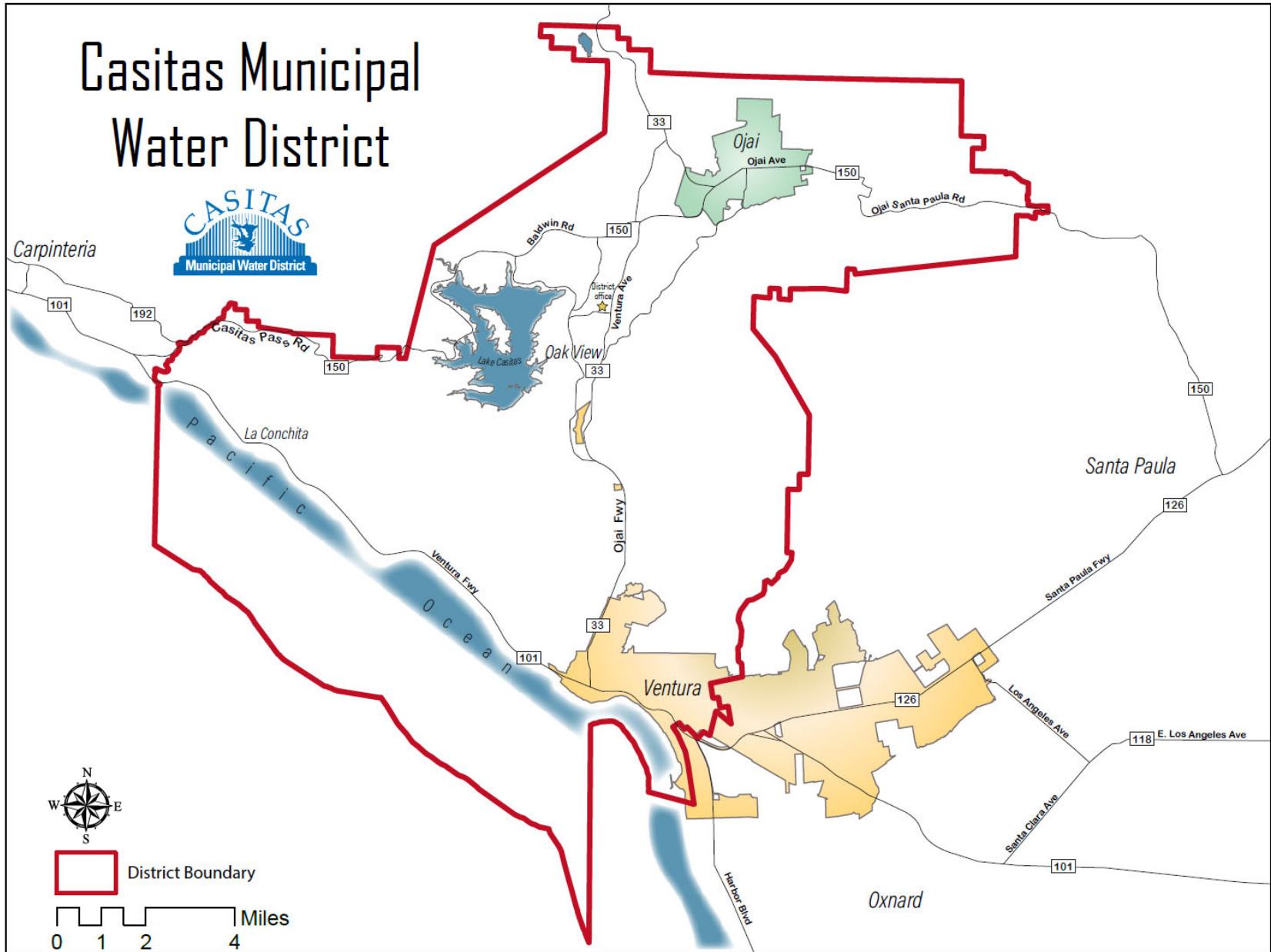
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO

Casitas Municipal Water District



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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Casitas Municipal Water District
Oak View, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Casitas Municipal Water District (District), as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of June 30, 2022 and 2021, and the respective changes in financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Changes in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the District adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of the contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios, and schedule of contributions to the OPEB plan be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other

knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The schedule of revenues, expenses, and changes in net position – budget to actual, combining balance sheets, combining schedule of revenues and expenses, detail schedule of operating expenses – utility department, and detail schedule of operating revenues and expenses – recreation department and adjudication fund (the supplementary information) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors’ report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Irvine California
December 7, 2022

**CASITAS MUNICIPAL WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEARS ENDED JUNE 30, 2022 AND 2021**

Management's Discussion and Analysis (MD&A) offers readers of Casitas Municipal Water District's financial statements a narrative overview of the District's financial activities for the year ended June 30, 2022 and 2021. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operation, a current-to prior year analysis for the past three years, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- In fiscal year 2022, the District's net position decreased 7%, or \$3,453,474 from the prior year's net position of \$49,502,997 to \$46,049,523, as a result of this year's operations.
- In fiscal year 2021, the District's net position decreased 4.6%, or \$2,397,919 from the prior year's net position of \$51,900,916 to \$49,502,997, as a result of that year's operations.
- In fiscal year 2022, operating revenues increased by 2.8%, or \$568,570 from \$20,530,274 to \$21,098,844 from the prior year, primarily due to an increase in the fixed monthly charges and recreation revenue.
- In fiscal year 2021, operating revenues increased by 48%, or \$6,661,452 from \$13,868,822 to \$20,530,274 from the prior year, primarily due to an increase in retail water consumption of \$3,849,701 and an increase in recreation revenue of \$1,138,155.
- In fiscal year 2022, operating expenses before depreciation and change in water-in-storage increased by 5.83% or \$1,293,674 from \$22,202,717 to \$23,496,391, from the prior year, primarily due primarily due to increased operational costs.
- In fiscal year 2021, operating expenses before depreciation and change in water-in-storage decreased by 5.79% or \$1,365,712 from \$23,568,429 to \$22,202,717 from the prior year, primarily due to a decrease in engineering expenses.

REQUIRED FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Balance Sheets, Statements of Revenues, Expenses and Changes in Net Position, and Statements of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Balance Sheets includes all of the District's investments in resources (assets), deferred outflows of resources, the obligations to creditors (liabilities), and deferred inflows of resources. It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the District's operations over the past two years and can be used to determine if the District has successfully recovered all of its costs through it rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting periods. The Statements of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

**CASITAS MUNICIPAL WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEARS ENDED JUNE 30, 2022 AND 2021**

FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions about the District's finances is, "Is the District better off or worse as a result of this year's activities?" The Balance Sheets and Statements of Revenues, Expenses, and Changes in Net Position report information about the District in a way that helps answer this question.

These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position – the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning, and new or changed government legislation.

Condensed Balance Sheets

	June 30, 2022	June 30, 2021	Change	June 30, 2020	Change
Assets:					
Current assets	\$24,352,986	\$24,057,940	\$295,046	\$23,968,116	\$89,824
Non-current assets	15,067,900	19,739,851	(4,671,951)	23,670,608	(3,930,757)
Capital assets, net	89,567,662	86,989,350	2,578,312	85,273,007	1,716,343
Total assets	<u>128,988,548</u>	<u>130,787,141</u>	<u>(1,798,593)</u>	<u>132,911,731</u>	<u>(2,124,590)</u>
Deferred outflows of resources	<u>12,658,996</u>	<u>14,394,184</u>	<u>(1,735,188)</u>	<u>13,374,468</u>	<u>1,019,716</u>
Total assets and deferred outflows of resources	<u>\$141,647,544</u>	<u>\$145,181,325</u>	<u>(\$3,533,781)</u>	<u>\$146,286,199</u>	<u>(\$1,104,874)</u>
Liabilities:					
Current liabilities	\$3,831,151	\$3,875,670	(\$44,519)	\$5,178,795	(\$1,303,125)
Non-current liabilities	84,695,655	89,210,666	(4,515,011)	88,462,550	748,116
Total liabilities	<u>88,526,806</u>	<u>93,086,336</u>	<u>(4,559,530)</u>	<u>93,641,345</u>	<u>(555,009)</u>
Deferred inflows of resources	<u>7,071,215</u>	<u>2,591,992</u>	<u>4,479,223</u>	<u>743,938</u>	<u>1,848,054</u>
Net position:					
Net Investment in capital assets	36,794,328	37,569,004	(774,676)	36,991,071	577,933
Restricted	258,093	290,903	(32,810)	-	290,903
Unrestricted	8,997,102	11,643,090	(2,645,988)	14,909,845	(3,266,755)
Total net position	<u>46,049,523</u>	<u>49,502,997</u>	<u>(3,453,474)</u>	<u>51,900,916</u>	<u>(2,397,919)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$141,647,544</u>	<u>\$145,181,325</u>	<u>(\$3,533,781)</u>	<u>\$146,286,199</u>	<u>(\$1,104,874)</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$46,049,523, \$49,502,997, and \$51,900,916 as of June 30, 2022, 2021, and 2020, respectively.

By far the largest portion of the District's net position (80% as of June 30, 2022, 71% as of June 30, 2021, and 71% as of June 30, 2020) reflects the District's net investment in capital assets (net depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending.

**CASITAS MUNICIPAL WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEARS ENDED JUNE 30, 2022 AND 2021**

At the end of years 2022, 2021, and 2020, the District showed a positive balance in its unrestricted net position of \$8,997,102, \$11,643,090, and \$14,909,845 respectively, which may be utilized in future years.

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	June 30, 2022	June 30, 2021	Change	June 30, 2020	Change
Operating revenues	\$21,098,844	\$20,530,274	\$568,570	\$13,868,822	\$6,661,452
Operating expenses	(23,920,504)	(23,065,487)	(855,017)	(23,707,662)	642,175
Operating income before depreciation	(2,821,660)	(2,535,213)	(286,447)	(9,838,840)	7,303,627
Depreciation expense	(4,332,683)	(4,673,866)	341,183	(4,600,052)	(73,814)
Operating income (loss)	(7,154,343)	(7,209,079)	54,736	(14,438,892)	7,229,813
Non-operating revenues (expenses), net	3,166,657	4,742,078	(1,575,421)	4,484,819	257,259
Net loss before capital contributions	(3,987,686)	(2,467,001)	(1,520,685)	(9,954,073)	7,487,072
Capital contributions	534,212	69,082	465,130	211,502	(142,420)
Change in net position	(3,453,474)	(2,397,919)	(1,055,555)	(9,742,571)	7,344,652
Net position:					
Beginning of year	49,502,997	51,900,916	(2,397,919)	61,643,487	(9,742,571)
Prior period adjustment	-	-	-	-	-
End of year	\$46,049,523	\$49,502,997	(\$3,453,474)	\$51,900,916	(2,397,919)

The statement of revenues, expenses and changes in net position shows how the District's net position changed during the fiscal years. In the case of the District, the District's net position decreased by \$3,453,474, \$2,397,919, and \$9,742,571 for the years ended June 30, 2022, 2021, and 2020 respectively.

Total Revenues

	June 30, 2022	June 30, 2021	Increase (Decrease)	June 30, 2020	Increase (Decrease)
Operating revenues:					
Retail water consumption	\$7,134,613	\$7,032,599	\$102,014	\$4,950,033	\$2,082,566
Wholesale water sales	2,493,025	2,462,897	30,128	1,189,931	1,272,966
Monthly water service charge	5,677,364	5,027,142	650,222	4,532,973	494,169
Recreation revenue	4,150,626	3,685,302	465,324	2,547,147	1,138,155
Other water charges and services	1,643,216	2,322,334	(679,118)	648,738	1,673,596
Total operating revenues	21,098,844	20,530,274	568,570	13,868,822	6,661,452
Non-operating:					
Property taxes- ad valorem	2,720,375	2,661,798	58,577	2,496,711	165,087
Pass-through property tax increment	334,023	229,483	104,540	138,605	90,878
Property tax assessment for SWP	984,114	917,616	66,498	780,860	136,756
State water project water sales to other agencies	-	771,941	(771,941)	111,449	660,492
CFD 2013-1 assessment	2,843,711	2,810,939	32,772	2,703,730	107,209
Mira Monte assessment	19,575	19,070	505	19,149	(79)
Investment earnings	(577,286)	(20,657)	(556,629)	1,315,926	(1,336,583)
Adjudication	580,960	584,095	(3,135)	-	584,095
Other non-operating revenues/ (expenses), net	181,073	241,447	(60,374)	88,623	152,824
Total non-operating	7,086,545	8,215,732	(1,129,187)	7,655,053	560,679
Total revenues	\$28,185,389	\$28,746,006	(\$560,617)	\$21,523,875	7,222,131

In fiscal year 2022, operating revenues increased by 2.8% or \$568,570 from \$20,530,274 to \$21,098,844 from the prior year. Increase is primarily due to the fixed monthly charges of \$650,222 and \$465,324 in recreation revenue that is offset with a decrease in water consumption penalties of \$679,118 due to conservation efforts.

In fiscal year 2021, operating revenues increased by 48%, or \$6,661,452 from \$13,868,822 to \$20,530,274, from the prior year, primarily due to an increase in water consumption of \$3,849,701 and an increase in recreation revenue of \$1,138,155.

**CASITAS MUNICIPAL WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEARS ENDED JUNE 30, 2022 AND 2021**

In fiscal year 2020, operating revenues decreased by 5.16%, or \$754,000 from \$14,622,822 to \$13,868,822, from the prior year, primarily due to a decrease in recreation revenue of \$1,347,405 as a result of the COVID-19 outbreak that started in the winter of 2020.

On May 10, 2017, the District instituted a rate increase of 12% for both the retail water consumption and monthly water service charge. As a result July 1st of every year through 2021 the retail water consumption and monthly water service charge will be increased by 12%.

Total Expenses

	June 30, 2022	June 30, 2021	Increase (Decrease)	June 30, 2020	Increase (Decrease)
Operating expenses:					
Fisheries	\$638,594	\$611,328	\$27,266	\$643,362	(\$32,034)
Engineering	2,048,007	1,705,802	342,205	3,760,968	(2,055,166)
Water Treatment	2,557,694	2,055,465	502,229	2,159,537	(104,072)
Water Quality	867,408	788,802	78,606	759,507	29,295
Utilities Maintenance	1,261,659	998,651	263,008	858,103	140,548
Electrical Mechanical	3,309,886	3,119,031	190,855	2,579,106	539,925
Pipeline	1,818,823	1,923,244	(104,421)	1,776,037	147,207
Recreation expenses	4,841,352	4,680,979	160,373	4,875,183	(194,204)
Operations Maintenance	775,128	681,238	93,890	602,664	78,574
General and administrative	5,377,840	5,638,177	(260,337)	5,553,962	84,215
Change in water-in-storage inventory	424,113	862,770	(438,657)	139,233	723,537
Operating expenses before depreciation	23,920,504	23,065,487	855,017	23,707,662	(642,175)
Depreciation	4,332,683	4,673,866	(341,183)	4,600,052	73,814
Total operating expenses	28,253,187	27,739,353	513,834	28,307,714	(568,361)
Non-operating:					
State water project expense	875,246	759,852	115,394	629,730	130,122
Tax collection expense	43,305	43,386	(81)	42,176	1,210
Interest expense- Long-term debt	2,333,240	2,348,841	(15,601)	2,201,167	147,674
Amortization of Bond Insurance on CFD 2013-1	20,241	22,413	(2,172)	18,349	4,064
Acquisition expense of CFD 2013-1	-	-	-	-	-
Adjudication	613,715	293,892	319,823	-	293,892
Bond and Administrative Fees	2,500	5,270	(2,770)	2,750	2,520
Cost of debt issuance	-	-	-	276,062	(276,062)
Loss on Disposition of Capital Asset	31,641	-	-	-	-
Total non-operating	3,919,888	3,473,654	414,593	3,170,234	303,420
Total expenses	32,173,075	31,213,007	928,427	31,477,948	(264,941)

In fiscal year 2022, operating expenses before depreciation and change in water-in-storage inventory, increased by 5.83% or \$1,293,674 from \$22,202,717 to \$23,496,391, from the prior year, primarily due to operational cost in every area other than pipeline and general and administrative.

In fiscal year 2021, operating expenses before depreciation and change in water-in-storage inventory, decreased by 5.79% or \$1,365,712 from \$23,568,429 to \$22,202,717, from the prior year, primarily due to a decrease in engineering expenses of \$2,055,166 offset with increases within electrical mechanical and general and administrative expenses. The \$2 million decrease relates to outside contracts and supplies and materials within the engineering department that is offset with an increase of approximately \$882,791 in power purchased, OPEB costs, and repairs and maintenance for the District fleet.

**CASITAS MUNICIPAL WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEARS ENDED JUNE 30, 2022 AND 2021**

In fiscal year 2020, operating expenses before depreciation and change in water-in-storage inventory, increased by 26.49% or \$4,936,026 from \$18,632,403 to \$23,568,429, from the prior year, primarily due to an increase in general and administrative expenses of \$2,637,061 and \$1,615,325 in engineering expenses. Of the \$2.6 million approximately \$1.3 million relates to salaries and benefits including OPEB and pension costs, and \$1 million relates to the overhead charged to recreation. Of the \$1.6 million relating to engineering expenses approximately \$1.3 million relates to outside contracts and supplies and materials.

Capital Assets

	Balance June 30, 2022	Balance June 30, 2021	Balance June 30, 2020
Capital assets:			
Non-depreciable assets	\$16,189,634	\$17,180,822	\$14,128,730
Depreciable assets	158,109,023	151,219,140	147,881,023
Accumulated depreciation	(84,755,778)	(81,410,612)	(76,736,746)
Leased asset	27,418	-	-
Depreciation leased asset	(2,635)	-	-
Total capital assets, net	<u>89,567,662</u>	<u>86,989,350</u>	<u>85,273,007</u>

At the end of year 2022, 2021 and 2020, the District's investment in capital assets amounted to \$89,567,662, \$86,989,350, and \$85,273,007 (net of accumulated depreciation), respectively. Capital asset additions amounted to \$6,942,636 and \$6,390,209 for various projects primarily related to Ojai water facilities within the Community Facilities District 2013-1 (CFD 2013-1) and the Ventura County-Santa Barbara Intertie projects for the years ended June 30, 2022 and 2021, respectively. See Note 6 for further information.

Debt Administration

The long-term debt of the District is summarized below:

	Balance June 30, 2022	Balance June 30, 2021	Balance June 30, 2020
Long-term debt:			
Reimbursement agreement	\$2,316,845	\$2,394,073	\$2,471,301
Assessment bonds payable	-	-	19,500
Loans payable	-	297,863	586,414
Notes payable	97,670	144,021	-
Lease payable	25,078	-	-
Special tax bonds	55,999,245	56,595,673	57,212,099
Total Long Term Debt	<u>58,438,838</u>	<u>59,431,630</u>	<u>60,289,314</u>

Long term debt decreased by \$992,792 and \$857,685 for the year ended June 30, 2022 and 2021, due to principal payments along with premium amortization on the long-term debt. See Notes 9 and 10 for further information.

**CASITAS MUNICIPAL WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEARS ENDED JUNE 30, 2022 AND 2021**

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

CONDITIONS AFFECTING CURRENT FINANCIAL POSITION

California's water supply continues to be a concern due to projected population increases and extreme drought conditions. This concern has increased interest in conservation and in irrigation methods and systems. The full magnitude that the extreme drought will have on the District's financial condition, liquidity, and future operations remains uncertain.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's funding sources, customers, stakeholders, and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Chief Financial Officer at 1055 Ventura Avenue, Oak View, California 93022 or (805) 649-2251 x 103.

**CASITAS MUNICIPAL WATER DISTRICT
BALANCE SHEETS
JUNE 30, 2022 AND 2021**

	2022	2021
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 9,106,058	\$ 6,957,587
Investments	9,912,550	11,185,313
Accrued Interest Receivable	62,043	70,238
Accounts Receivable, Net	4,209,020	4,859,629
Materials and Supplies Inventory	67,999	67,175
Prepaid Expenses	995,316	917,998
Total Current Assets	24,352,986	24,057,940
NONCURRENT ASSETS		
Restricted - Cash and Cash Equivalents	6,819,669	11,067,448
Restricted - Special Assessments Receivable	641	700
Water-in-Storage Inventory	8,247,590	8,671,703
Capital Assets - Not Being Depreciated	16,189,634	17,180,822
Capital Assets - Being Depreciated, Net	73,353,245	69,808,528
Capital Assets, Intangible Asset - Right-to-Use Leased Asset, Net	24,783	-
Total Noncurrent Assets	104,635,562	106,729,201
Total Assets	128,988,548	130,787,141
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on CFD 2013-1	3,070,915	3,276,786
OPEB Related Deferred Outflows of Resources	7,619,098	9,101,533
Pension Related Deferred Outflows of Resources	1,968,983	2,015,865
Total Deferred Outflows of Resources	12,658,996	14,394,184
Total Assets and Deferred Outflows of Resources	\$ 141,647,544	\$ 145,181,325

See accompanying Notes to Basic Financial Statements.

**CASITAS MUNICIPAL WATER DISTRICT
BALANCE SHEETS (CONTINUED)
JUNE 30, 2022 AND 2021**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	2022	2021
CURRENT LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 1,824,452	\$ 1,591,184
Deposits and Unearned Revenue	167,094	274,960
Accrued Interest Payable	767,863	777,881
Long-Term Liabilities - Due Within One Year:		
Compensated Absences	476,484	415,200
Lease Liability	5,042	-
Long-Term Debt	590,216	816,445
Total Current Liabilities	3,831,151	3,875,670
NONCURRENT LIABILITIES		
Long-Term Liabilities - Due in More than One Year:		
Compensated Absences	714,726	622,800
Claims Liability	95,167	-
Lease Liability	20,036	-
Long-Term Debt	57,823,544	58,615,185
Net OPEB Liability	20,724,642	20,385,793
Net Pension Liability	5,317,540	9,586,888
Total Noncurrent Liabilities	84,695,655	89,210,666
Total Liabilities	88,526,806	93,086,336
DEFERRED INFLOWS OF RESOURCES		
OPEB Related Deferred Outflows of Resources	2,373,346	2,485,981
Pension Related Deferred Outflows of Resources	4,697,869	106,011
Total Deferred Inflows of Resources	7,071,215	2,591,992
NET POSITION		
Net Investment in Capital Assets	36,794,328	37,569,004
Restricted for Improvement Assessment	641	700
Restricted for Adjudication	257,452	290,203
Unrestricted	8,997,102	11,643,090
Total Net Position	46,049,523	49,502,997
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 141,647,544	\$ 145,181,325

See accompanying Notes to Basic Financial Statements.

**CASITAS MUNICIPAL WATER DISTRICT
STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
OPERATING REVENUES		
Retail Water Consumption	\$ 7,134,613	\$ 7,032,599
Wholesale Water Sales	2,493,025	2,462,897
Monthly Water Service Charge	5,677,364	5,027,142
Recreation Revenue	4,150,626	3,685,302
Other Water Charges and Services	1,643,216	2,322,334
Total Operating Revenues	21,098,844	20,530,274
OPERATING EXPENSES		
Fisheries	638,594	611,328
Engineering	2,048,007	1,705,802
Water Treatment	2,557,694	2,055,465
Water Quality	867,408	788,802
Utilities Maintenance	1,261,659	998,651
Electrical Mechanical	3,309,886	3,119,031
Pipeline	1,818,823	1,923,244
Recreation Expenses	4,841,352	4,680,979
Operations Maintenance	775,128	681,238
General and Administrative	5,377,840	5,638,177
Change in Water-in-Storage Inventory	424,113	862,770
Total Operating Expenses	23,920,504	23,065,487
OPERATING LOSS BEFORE DEPRECIATION	(2,821,660)	(2,535,213)
Depreciation - Water Departments	(4,022,530)	(4,372,348)
Right-to-Use Leased Asset Amortization - Water	(2,635)	-
Depreciation - Recreation Department	(307,518)	(301,518)
OPERATING LOSS	(7,154,343)	(7,209,079)
NONOPERATING REVENUES (EXPENSES)		
Property Taxes - Ad Valorem	2,720,375	2,661,798
Pass-Through Property Tax Increment	334,023	229,483
Property Tax Assessment for State Water Project	984,114	917,616
State Water Project Water Sales to Other Agencies	-	771,941
State Water Project Expense	(875,246)	(759,852)
CFD 2013-1 Assessment	2,843,711	2,810,939
Mira Monte Assessment	19,575	19,070
Tax Collection Expense	(43,305)	(43,386)
Investment Earnings	(577,286)	(20,657)
Interest Expense - Long-Term Debt	(2,333,240)	(2,348,841)
Amortization of Bond Insurance on CFD 2013-1	(20,241)	(22,413)
Bond and Administrative Fees	(2,500)	(5,270)
Adjudication Charge	580,960	584,095
Adjudication Costs	(613,715)	(293,892)
Loss on Disposition of Capital Assets	(31,641)	-
Other, Net	181,073	241,447
Total Nonoperating Revenues (Expenses), Net	3,166,657	4,742,078
NET LOSS BEFORE CAPITAL CONTRIBUTIONS	(3,987,686)	(2,467,001)
CAPITAL CONTRIBUTIONS		
Federal, State, and Local Grants	534,212	69,082
Total Capital Contributions	534,212	69,082
CHANGE IN NET POSITION	(3,453,474)	(2,397,919)
Net Position - Beginning of Year	49,502,997	51,900,916
NET POSITION - END OF YEAR	\$ 46,049,523	\$ 49,502,997

See accompanying Notes to Basic Financial Statements.

**CASITAS MUNICIPAL WATER DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Customers and Others	\$ 22,388,197	\$ 20,663,984
Cash Paid to Employees for Salaries and Benefits	(12,475,267)	(12,550,406)
Cash Paid to Vendors and Suppliers for Materials and Services	<u>(10,046,655)</u>	<u>(9,942,206)</u>
Net Cash Used by Operating Activities	<u>(133,725)</u>	<u>(1,828,628)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Proceeds from Property Taxes and Assessments	6,917,280	6,694,141
Tax Collection Expense	<u>(43,305)</u>	<u>(43,386)</u>
Net Cash Provided by Noncapital Financing Activities	<u>6,873,975</u>	<u>6,650,755</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(6,915,218)	(6,194,755)
Proceeds from Capital Grants	534,212	69,082
Principal Paid on Long-Term Debt	(770,091)	(851,711)
Interest and Fees Paid on Long-Term Debt	(2,338,814)	(2,349,001)
Lease payments	<u>(48,692)</u>	<u>-</u>
Net Cash Used by Capital and Related Financing Activities	<u>(9,538,603)</u>	<u>(9,326,385)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the Sale or Maturity of Investments	401,994	3,039,604
Investment Earnings	<u>297,051</u>	<u>356,088</u>
Net Cash Provided by Investing Activities	<u>699,045</u>	<u>3,395,692</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(2,099,308)	(1,108,566)
Cash and Cash Equivalents - Beginning of Year	<u>18,025,035</u>	<u>19,133,601</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 15,925,727</u>	<u>\$ 18,025,035</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE BALANCE SHEET		
Cash and Cash Equivalents	\$ 9,106,058	\$ 6,957,587
Restricted Assets - Cash and Cash Equivalents	<u>6,819,669</u>	<u>11,067,448</u>
Total Cash and Cash Equivalents	<u>\$ 15,925,727</u>	<u>\$ 18,025,035</u>

See accompanying Notes to Basic Financial Statements.

**CASITAS MUNICIPAL WATER DISTRICT
STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$ (7,154,343)	\$ (7,209,079)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Depreciation and Amortization	4,332,683	4,673,866
State Water Project Water Sales to Other Agencies	-	771,941
State Water Project Expense	(875,246)	(759,852)
Bond and Administrative Fees	(2,500)	(5,270)
Adjudication charges	580,960	584,095
Adjudication costs	(613,715)	(293,892)
Other, Net	181,073	241,447
Change in Assets - (Increase) Decrease:		
Accounts Receivable	635,186	(1,522,191)
Materials and Supplies Inventory	(824)	53,185
Prepaid Expenses	(92,932)	(155,316)
Water-in-Storage Inventory	424,113	862,770
Change in Deferred Outflows of Resources - (Increase) Decrease:		
OPEB Related Deferred Outflows of Resources	1,482,435	(1,256,211)
Pension Related Deferred Outflows of Resources	46,882	30,624
Change in Liabilities - Increase (Decrease):		
Accounts Payable and Accrued Expenses	233,268	(1,412,132)
Deposits and Unearned Revenue	(107,866)	58,418
Compensated Absences	153,210	97,377
Claims Liability	95,167	-
Net OPEB Liability	338,849	685,592
Net Pension Liabilities	(4,269,348)	877,946
Change in Deferred Inflows of Resources - Increase (Decrease):		
OPEB Related Deferred Inflows of Resources	(112,635)	2,282,859
Pension Related Deferred Inflows of Resources	4,591,858	(434,805)
Total Adjustments	7,020,618	5,380,451
Net Cash Used by Operating Activities	\$ (133,725)	\$ (1,828,628)
NONCASH INVESTING, CAPITAL, AND FINANCING TRANSACTIONS		
Change in Fair-Value of Investments	\$ (866,143)	\$ (362,413)
Issuance of Leases	\$ 27,418	\$ 195,454

See accompanying Notes to Basic Financial Statements.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Organization

Established in 1952, the Casitas Municipal Water District (District) provides domestic and agricultural water to the western portion of Ventura County. The District is governed by a five-member Board of Directors who serves overlapping four-year terms.

The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) it is able to impose its will on that organization, or 2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, or 3) the primary government holds a majority equity interest of an organization. The District has no component units.

B. Basis of Presentation, Measurement Focus, and Basis of Accounting

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied. The accompanying financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the economic measurement focus all assets, deferred outflows of resources, liabilities and deferred inflows of resources (whether current or noncurrent) associated with these activities are included in the statement of net position. The statement of revenues, expenses, and changes in net position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation, Measurement Focus, and Basis of Accounting (Continued)

Operating revenues are those revenues that are generated from the primary operations of the District. The District reports a measure of operations by presenting the change in net position from operations as operating income in the statement of revenues, expenses, and changes in net position. Operating activities are defined by the District as all activities other than property taxes, financing, and investing activities (interest expense and investment income), grants and subsidies, and other infrequently occurring transactions of a nonoperating nature. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as nonoperating expenses.

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of 90 days or less, when purchased, to be cash equivalents.

2. Investments

Investments are reported at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio (in relation to the amortized cost of that portfolio). Changes in fair value that occur during a fiscal year are recognized as investment earnings reported for that fiscal year. Investment earnings includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

2. Investments (Continued)

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment and is based on the best information available in the circumstances.

3. Receivables and Allowance for Doubtful Accounts

Customer accounts receivable consist of amounts owed by private individuals and organizations for services rendered in the regular course of business operations. Receivables are shown net of allowances for doubtful accounts. Uncollectable accounts are based on prior experience and management's assessment of the collectability of existing accounts. If balances are determined to be uncollectible, they are written off as bad debt expense. Management has evaluated the accounts and has established an allowance in the amounts of \$146,204 and \$107,340 as of June 30, 2022 and June 30, 2021, respectively, due to uncertainties regarding COVID-19.

4. Prepaids

Certain payments of vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

5. Customer Deposits

Based on a customer's credit-worthiness, the District may require a deposit deemed reasonable by the District. These deposits are held to pay-off close out bills or to cover delinquent payments.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

6. Materials and Supplies Inventory

Inventory consists primarily of materials and supplies used in the construction and maintenance of the water system and is stated at cost on a first-in, first-out basis.

7. Water-in-Storage Inventory

Water-in-storage inventory consists of the water in Lake Casitas that flows from streams, rainfall, and diverted water. The value of water inventory is determined based upon the quantity of water in storage in Lake Casitas and the costs to divert the water into the lake on a first-in, first-out basis using the consumption method. A base year of June 30, 2011 was determined to have lake levels that equaled full capacity. In years when the lake level decreases, a reduction is made to inventory equal to the acre-foot reduction as a pro-rata portion of the base year inventory balance. In years when the lake level increases, the diversion costs are capitalized into inventory and tracked as additional values that can be used to relieve inventory once the base year costs have been exhausted.

8. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. Contributed assets are recorded at acquisition value at date of donation. It is the District's policy to capitalize assets costing over \$5,000 and a useful life of more than one year. The District also records the value of the intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right to use the intangible asset is amortized each year for the term of the contract. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the District's classes of assets are as follows:

<u>Description</u>	<u>Estimated Lives</u>
State Water Project Entitlement	72 Years
Transmission and Distribution System	50 to 100 Years
Pumping Plant	10 to 30 Years
Water Treatment Plant	10 to 30 Years
Buildings and Structures	10 to 30 Years
Equipment	5 to 20 Years
Fish Ladder	25 to 50 Years
Recreation Assets	25 to 50 Years
Alternate Swimming Facility	25 Years

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense) until that time. The District has the following items that qualify for reporting in this category:

- Deferred outflow related to a loss on refunding. A deferred loss on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows related to pension and OPEB for employer contributions made after the measurement date of the net pension liability and the net OPEB liability.
- Deferred outflows related to OPEB for changes in assumptions. These amounts are amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with retiree health benefits through the plans.
- Deferred outflows related to pension resulting from the net difference in projected and actual earnings on investments of the pension. These amounts are amortized over five years.
- Deferred outflows related to pension for differences between expected and actual experience and changes in proportion and differences between employer contributions and the proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions through the plan.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

9. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category:

- Deferred inflows related to OPEB for changes in assumptions and differences between expected and actual experience. These amounts are amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with retiree health benefits through the plan.
- Deferred inflows related to pension and OPEB resulting from the net difference in projected and actual earnings on investments of the pension and OPEB plans' fiduciary net position. These amounts are amortized over five years.
- Deferred inflows from pensions resulting from changes in assumptions and changes in proportion and differences between employer contributions and the proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.

10. Compensated Absences

The District's personnel policies provide for accumulation of vacation and sick leave (employee benefits). Liabilities for vacation leave are recorded when benefits are earned. Full cash payment for all unused vacation leave is available to employees upon retirement or termination. Partial cash payment for accrued sick leave is available upon retirement or termination if certain criteria are met (8-years of employment and upon retirement or termination will receive 50% of accrued benefits).

11. Leases

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

12. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

13. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

14. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net Investment in Capital Assets** – This component of net position consists of capital assets, net of accumulated depreciation, capital assets, intangible assets – right to use leased assets, net of accumulated amortization and reduced by the outstanding balances of any bonds, mortgages, notes, leases payable or other borrowings or payables that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (Continued)

14. Net Position (Continued)

- **Unrestricted Net Position** – This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Operating Revenues and Expenses

Operating revenues, such as charges for services (retail water sales, wholesale water sales, monthly water charge, recreation revenue, and other water charges and services), result from exchange transactions associated with the principal activity of the District. Nonoperating revenues, such as property taxes, assessments, investment earnings, adjudication charges, and other such items, result from nonexchange activities in which the District receives value without directly giving equal value in exchange.

Operating expenses include the costs of providing water and related services (fisheries, engineering, water treatment, water quality, utilities maintenance, electrical mechanical, pipeline, operations maintenance, and change in water-in-storage inventory), general and administrative expenses, recreation expenses, and depreciation on capital assets. All expenses not meeting this definition are reported as nonoperating expenses.

E. Property Taxes and Assessments

Property taxes are levied based on a fiscal year (July 1 - June 30) each year. The property tax assessments are formally due on November 1 and February 1, and become delinquent after December 10 and April 10, respectively. Taxes become a lien on the property effective January 1 of the preceding year.

F. Capital Contributions

Capital contributions represent federal, state, and local grants received for the construction of capital projects.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The District does not have any leases as the lessor.

The District adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the earliest comparative period presented.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

I. State Water Project Participation Rights

The District participates in the State Water Project (Project) entitling it to certain water rights. The District's participation in the Project is through cash payments. Monies used for the construction of capital assets, such as pipelines, pumping facilities, storage facilities, etc., are recorded as State Water Project entitlement rights and amortized over the life of the agreements within capital assets. Certain projects also require payments for on-going maintenance; those payments are charged to expenses as incurred.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 2 CASH AND INVESTMENTS

Cash and investments were classified in the accompanying financial statements as follows:

Description	June 30,	
	2022	2021
Cash and Cash Equivalents	\$ 9,106,058	\$ 6,957,587
Investments	9,912,550	11,185,313
Restricted - Cash and Cash Equivalents	6,819,669	11,067,448
Total	<u>\$ 25,838,277</u>	<u>\$ 29,210,348</u>

Cash and investments consisted of the following:

Description	June 30,	
	2022	2021
Cash on Hand	\$ 6,800	\$ 6,800
Demand Deposits Held in Financial Institutions	8,108,740	6,352,160
Other Cash and Cash Equivalents:		
Deposits in Money-Market Funds	986,964	595,084
Deposits in the Local Agency Investment Fund (LAIF)	484	482
Deposits in the Ventura County Pooled Investment Fund	3,070	3,061
Subtotal: Cash and Cash Equivalents	<u>9,106,058</u>	<u>6,957,587</u>
Investments	9,912,550	11,185,313
Restricted - Investments with Fiscal Agent	6,819,669	11,067,448
Total	<u>\$ 25,838,277</u>	<u>\$ 29,210,348</u>

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2022 and 2021, all of the District's deposits with financial institutions were covered by federal depository insurance limits or were held in collateralized accounts.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Authorized Investments and Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

This table does not address the investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy. This table also does not address investments of the employer contributions to the OPEB trusts that are governed by the agreement between the District and the trustees, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5-Years*	None	None
Government Sponsored Entities Securities	5-Years*	None	None
Non-negotiable Certificates of Deposit	5-Years*	30%	10%
Medium Term Notes	5-Years	30%	10%
Money Market Mutual Funds	5-Years	20%	10%
Municipal Bonds	5-Years	None	10%
Commercial Paper	270 days**	25%**	10%
Bankers Acceptances	180 days**	40%**	10%
Repurchase Agreements	1-Year**	None	10%
County Pooled Investment Funds	None	None	None
California Local Agency Investment Fund (LAIF)	None	95%	None
Bonds Issued by the District	5-Years	95%	None

* The District's investment policy for the fiscal year ended June 30, 2022 allows for a maximum maturity of five years. However, the previous investment policy allowed for a maximum maturity of ten years. The California Government Code limit's the maturity to five years but allows the Board express authority to make investments either specifically or as a part of an investment program approved by the Board that exceeds this five-year maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit. Some investments with a maturity in excess of five years were purchased under the previous investment policy and have not yet liquidated.

**The California Government Code is more restrictive than the District's policy and is reflected in these line items.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Money-Market Mutual Funds

Money-market mutual funds are an investment whose objective is to earn modest investment earnings while maintaining a net asset value (NAV) of \$1 per share (which is the funds main goal – preservation of principal). A money-market mutual fund’s portfolio is typically comprised of short-term, or less than one year, securities representing high-quality, liquid debt and monetary instruments with minimal credit risk. Money-market mutual funds are not subject to the fair value hierarchy. For financial reporting purposes, the District considers money market funds a cash equivalent due to their highly liquid nature and NAV of \$1 per share.

Ventura County Pooled Investment Fund (VCPIF)

The District is a voluntary participant in the Ventura County Pooled Investment Fund (VCPIF) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the Ventura County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the County of Ventura Treasurer’s Office – 800 S. Victoria Ave., Ventura, California 93009 or the Treasurer and Tax Collector’s office website at www.ventura.org/ttc.

VCPIF is not subject to the fair value hierarchy established by accounting principles generally accepted in the United States of America as it is held at an amortized cost basis and it is not rated under the current credit risk ratings format. For financial reporting purposes, the District considers the VCPIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology.

Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers’ money to manage the State’s cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity, and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties, and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Local Agency Investment Fund (LAIF) (Continued)

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not subject to the fair value hierarchy established by accounting principles generally accepted in the United States of America as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with longer maturities have greater sensitivity to changes in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities to that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

The District has elected to use the segmented time distribution method of disclosure for the maturities of its investments as related to interest rate risk. Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following tables that show the distribution of the District's investments by maturity.

The District's investments as of June 30, 2022 were as follows:

<u>Type of Investments</u>	<u>Measurement Input</u>	<u>Credit Rating</u>	<u>Fair Value</u>	<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 120 Months</u>
U.S. Treasury Obligations	Level 2	AA	\$ 1,411,895	\$ 748,897	\$ 662,998	\$ -
Government Sponsored						
Agency Securities	Level 2	AA	8,500,655	-	1,988,298	6,512,357
Local Agency Investment Fund (LAIF)	N/A	N/A	484	484	-	-
Ventura County Pooled						
Investment Fund (VCPHF)	N/A	N/A	3,070	3,070	-	-
Money Market Mutual Funds	N/A	Not Rated	986,964	986,964	-	-
Restricted - Investments with Fiscal Agent:						
Money Market Mutual Funds	N/A	AAA	6,819,669	6,819,669	-	-
Total			<u>\$ 17,722,737</u>	<u>\$ 8,559,084</u>	<u>\$ 2,651,296</u>	<u>\$ 6,512,357</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk (Continued)

The District's investments as of June 30, 2021 were as follows:

Type of Investments	Measurement Input	Credit Rating	Fair Value	12 Months or Less	13 to 24 Months	25 to 120 Months
U.S. Treasury Obligations	Level 2	AA	\$ 703,158	\$ -	\$ -	\$ 703,158
Government Sponsored						
Agency Securities	Level 2	AA	10,482,155	1,178,347	-	9,303,808
Local Agency Investment Fund (LAIF)	N/A	N/A	482	482	-	-
Ventura County Pooled						
Investment Fund (VCPIF)	N/A	N/A	3,061	3,061	-	-
Money Market Mutual Funds	N/A	Not Rated	595,084	595,084	-	-
Restricted - Investments with Fiscal Agent:						
Money Market Mutual Funds	N/A	AAA	11,067,448	11,067,448	-	-
Total			<u>\$ 22,851,388</u>	<u>\$ 12,844,422</u>	<u>\$ -</u>	<u>\$ 10,006,966</u>

Fair Value Measurement Input

The District categorizes its fair value measurement inputs within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The District has presented its measurement inputs as noted in the previous table. U.S. treasury obligations and government sponsored agency securities are classified in level 2 of the fair value hierarchy and are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Custodial Credit Risk – Investments

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF and VCPIF).

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in U.S. Treasury obligations and government sponsored agency securities are rated AA by *Standard & Poor's* as of June 30, 2022 and 2021.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or nongovernmental issuer beyond that stipulated by the California Government Code. The following investments in any one governmental or nongovernmental issuer represented 5% or more of the District's total investments:

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk (Continued)

Description	June 30, 2022	
	Percentage	Balance
U.S. Treasury Obligations	13%	\$ 1,411,895
Government Sponsored Agency Securities:		
Federal Agricultural Mortgage Corporation (FAMC)	11%	1,219,013
Federal Home Loan Banks (FHLB)	21%	2,248,030
Federal National Mortgage Association (FNMA)	35%	3,796,332
Federal Farm Credit Bank (FFCB)	11%	1,237,280
Description	June 30, 2021	
	Percentage	Balance
U.S. Treasury Obligations	6%	\$ 703,158
Government Sponsored Agency Securities:		
Federal Agricultural Mortgage Corporation (FAMC)	16%	1,872,933
Federal Home Loan Banks (FHLB)	25%	2,931,074
Federal National Mortgage Association (FNMA)	35%	4,138,933

NOTE 3 RESTRICTED ASSETS

Restricted assets as of June 30 were classified on the balance sheet as follows:

Description	2022	2021
Restricted - Cash and Cash Equivalents	\$ 6,819,669	\$ 11,067,448
Restricted - Special Assessments Receivable	641	700
Total	\$ 6,820,310	\$ 11,068,148

Restricted assets as of June 30 consist of the following:

Description	2022	2021
Proceeds from Debt Issuance - Capital Project Funds	\$ 6,819,665	\$ 11,067,442
Proceeds from Debt Issuance - Debt Reserve Funds	4	6
Special Assessments Receivable for Debt Service	641	700
Total	\$ 6,820,310	\$ 11,068,148

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 4 ACCOUNTS RECEIVABLE

The balance at June 30, consists of the following:

Description	2022	2021
Accounts Receivable - Customers	\$ 3,318,341	\$ 3,926,971
Allowance for Doubtful Accounts	(146,204)	(107,340)
Accounts Receivable - Others	874,543	952,411
Accounts Receivable - Property Taxes	72,164	87,587
Accounts Receivable - CFD 2013-1 Assessment	90,176	-
Total	<u>\$ 4,209,020</u>	<u>\$ 4,859,629</u>

NOTE 5 WATER-IN-STORAGE INVENTORY

The following schedule notes the change in the cost of the water held-in storage in Casitas Lake. The increase or decrease in the water storage valuation balance denotes a way of accounting for water diversion expenses as explained in Note 1 in future years when the water in the lake is transmitted to the District's customers.

Changes in water-in-storage inventory for the years ended June 30 were as follows:

Description	2022	2021
Beginning Balance - Water-in-Storage	\$ 8,671,703	\$ 9,673,706
Current Year Change in Water-in-Storage	(424,113)	(1,002,003)
Ending Balance - Water-in-Storage	<u>\$ 8,247,590</u>	<u>\$ 8,671,703</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 6 CAPITAL ASSETS AND DEPRECIATION

Changes in capital assets for the fiscal year ended June 30, 2022, were as follows:

Description	Balance July 1, 2021	Additions	Deletions/ Transfers	Balance June 30, 2022
Nondepreciable Assets:				
Land	\$ 7,797,935	\$ -	\$ -	\$ 7,797,935
Easements	393,408	-	-	393,408
Construction-in-Process	8,989,479	5,984,372	(6,975,560)	7,998,291
Total Nondepreciable Assets	<u>17,180,822</u>	<u>5,984,372</u>	<u>(6,975,560)</u>	<u>16,189,634</u>
Depreciable Assets:				
State Water Project Entitlement	3,403,621	70,167	-	3,473,788
Transmission and Distribution System	62,597,740	6,006,920	-	68,604,660
Pumping Plant	22,283,191	1,428,338	-	23,711,529
Water Treatment Plant	30,074,438	-	(68,291)	30,006,147
Buildings and Structures	4,946,943	83,742	-	5,030,685
Equipment	7,336,325	67,318	-	7,403,643
Fish Ladder	9,317,810	99,921	-	9,417,731
Recreation Assets	9,303,071	150,000	(948,232)	8,504,839
Alternate Swimming Facility	1,956,001	-	-	1,956,001
Total Depreciable Assets	<u>151,219,140</u>	<u>7,906,406</u>	<u>(1,016,523)</u>	<u>158,109,023</u>
Accumulated Depreciation:				
State Water Project Entitlement	(2,327,166)	(87,406)	-	(2,414,572)
Transmission and Distribution System	(22,645,369)	(819,554)	-	(23,464,923)
Pumping Plant	(10,332,187)	(842,673)	-	(11,174,860)
Water Treatment Plant	(22,523,426)	(871,197)	68,291	(23,326,332)
Buildings and Structures	(1,988,745)	(120,442)	-	(2,109,187)
Equipment	(6,381,062)	(843,903)	-	(7,224,965)
Fish Ladder	(6,960,365)	(437,354)	-	(7,397,719)
Recreation Assets	(6,702,869)	(210,375)	916,591	(5,996,653)
Alternate Swimming Facility	(1,549,423)	(97,144)	-	(1,646,567)
Total Accumulated Depreciation	<u>(81,410,612)</u>	<u>(4,330,048)</u>	<u>984,882</u>	<u>(84,755,778)</u>
Total Depreciable Assets, Net	<u>69,808,528</u>	<u>3,576,358</u>	<u>(31,641)</u>	<u>73,353,245</u>
Amortized Assets:				
Intangible Asset - Right-to-Use				
Leased Asset	-	27,418	-	27,418
Total Amortized Assets	<u>-</u>	<u>27,418</u>	<u>-</u>	<u>27,418</u>
Accumulated Amortization:				
Intangible Asset - Right-to-Use				
Leased Asset	-	(2,635)	-	(2,635)
Total Accumulated Amortization	<u>-</u>	<u>(2,635)</u>	<u>-</u>	<u>(2,635)</u>
Total Amortized Assets, Net	<u>-</u>	<u>24,783</u>	<u>-</u>	<u>24,783</u>
Total Capital Assets, Net	<u>\$ 86,989,350</u>	<u>\$ 9,585,513</u>	<u>\$ (7,007,201)</u>	<u>\$ 89,567,662</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 6 CAPITAL ASSETS AND DEPRECIATION (CONTINUED)

Changes in capital assets for the fiscal year ended June 30, 2021, were as follows:

Description	Balance July 1, 2020	Additions	Deletions/ Transfers	Balance June 30, 2021
Nondepreciable Assets:				
Land	\$ 7,797,935	\$ -	\$ -	\$ 7,797,935
Easements	393,408	-	-	393,408
Construction-in-Process	5,937,387	4,404,815	(1,352,723)	8,989,479
Total Nondepreciable Assets	<u>14,128,730</u>	<u>4,404,815</u>	<u>(1,352,723)</u>	<u>17,180,822</u>
Depreciable Assets:				
State Water Project Entitlement	3,324,875	78,746	-	3,403,621
Transmission and Distribution System	60,932,526	1,665,214	-	62,597,740
Pumping Plant	22,226,612	56,579	-	22,283,191
Water Treatment Plant	30,074,438	-	-	30,074,438
Buildings and Structures	4,935,078	11,865	-	4,946,943
Equipment	6,004,381	1,331,944	-	7,336,325
Fish Ladder	9,124,041	193,769	-	9,317,810
Recreation Assets	9,303,071	-	-	9,303,071
Alternate Swimming Facility	1,956,001	-	-	1,956,001
Total Depreciable Assets	<u>147,881,023</u>	<u>3,338,117</u>	<u>-</u>	<u>151,219,140</u>
Accumulated Depreciation:				
State Water Project Entitlement	(2,247,074)	(80,092)	-	(2,327,166)
Transmission and Distribution System	(21,883,153)	(762,216)	-	(22,645,369)
Pumping Plant	(9,546,206)	(785,981)	-	(10,332,187)
Water Treatment Plant	(21,634,338)	(889,088)	-	(22,523,426)
Buildings and Structures	(1,864,797)	(123,948)	-	(1,988,745)
Equipment	(5,579,254)	(791,004)	-	(6,370,258)
Fish Ladder	(6,031,150)	(929,215)	-	(6,960,365)
Recreation Assets	(6,498,495)	(204,374)	-	(6,702,869)
Alternate Swimming Facility	(1,452,279)	(107,948)	-	(1,560,227)
Total Accumulated Depreciation	<u>(76,736,746)</u>	<u>(4,673,866)</u>	<u>-</u>	<u>(81,410,612)</u>
Total Depreciable Assets, Net	<u>71,144,277</u>	<u>(1,335,749)</u>	<u>-</u>	<u>69,808,528</u>
Total Capital Assets, Net	<u>\$ 85,273,007</u>	<u>\$ 3,069,066</u>	<u>\$ (1,352,723)</u>	<u>\$ 86,989,350</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 6 CAPITAL ASSETS AND DEPRECIATION (CONTINUED)

State Water Project Entitlement

In 1963, the Ventura County Flood Control District contracted with the state of California (State) for 20,000 acre-feet per year of water from the State Water Project (SWP). The SWP conveys water from Northern California to Southern California through a system of reservoirs, canals, pump stations, and power generation facilities. In 1971, the administration of the State Water Contract with the State was assigned to the District. Of the 20,000 acre-feet per year contracted, the District is assigned 5,000 acre-feet per year. United Water Conservation District is assigned 5,000 acre-feet per year, and the City of Ventura is assigned 10,000 acre-feet per year. Currently, only United Water Conservation District is receiving water from the SWP.

The District is one of many participants contracting with the State of California for a system to provide water throughout California. Under the terms of the State Water Contract, as amended, the District is obliged to pay allocable portions of the cost of construction of the system and ongoing operations and maintenance costs through at least the year 2035, regardless of the quantities of water available from the project. The District and the other contractors may also be responsible to the State for certain obligations by any contractor who defaults on its payments to the State.

The District exercised its option to extend the contractual period to 2085 under substantially comparable terms. The required payments are not yet available past 2035. This corresponds to an estimated 80-year service life for the original facilities. The State is obligated to provide specific quantities of water throughout the life of the contract, subject to certain conditions.

In addition to system on-aqueduct power facilities, the State has, either on its own or through joint venture, financed certain off-aqueduct power facilities (OAPF). The power generated is utilized by the system for water transportation purposes. Power generated in excess of system needs is marketed to various utilities and California's power market. The District is entitled to a proportionate share of the revenues resulting from sales of excess power. The District and the other water contractors are responsible for repaying the capital and operating costs of the OAPF regardless of the amount of power generated.

The District capitalized its share of system construction costs as participation rights in state water facilities when such costs are billed by the State. Unamortized participation rights essentially represent a prepayment for future water deliveries through the State system. The District's share of system operations and maintenance costs is charged to expense.

The District amortizes a portion of capitalized participation rights each year using a formula that considers the total estimated cost of the project, estimated useful life and estimated production capacity of the assets based upon information provided by the State of California.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 7 COMPENSATED ABSENCES

Summary changes to compensated absences balances for the year ended June 30, 2022, were as follows:

Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year	Due in More Than One Year
\$ 1,038,000	\$ 471,399	\$ (318,189)	\$ 1,191,210	\$ 476,484	\$ 714,726

Summary changes to compensated absences balances for the year ended June 30, 2021, were as follows:

Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
\$ 940,623	\$ 434,427	\$ (337,050)	\$ 1,038,000	\$ 415,200	\$ 622,800

NOTE 8 LEASES

The District leases a piece of equipment under a long-term noncancelable lease agreement. The lease expires in 2025 and does not provide for renewal options. The interest rate is 4.48% and there are no variable payments.

Total future minimum lease payments under lease agreements are as follows:

Fiscal Year Ended June 30	Principal	Interest
2023	\$ 5,042	\$ 1,021
2024	5,273	790
2025	5,513	549
2026	5,765	297
2027	3,485	52
Total	\$ 25,078	\$ 2,709

Right-to-use assets, consisting of equipment, acquired through outstanding leases, net of accumulated amortization total \$24,783 and \$-0- for the fiscal years ended June 30, 2022 and 2021, respectively. See more details of these balances in Note 6, Capital Assets.

NOTE 9 ASSESSMENT BONDS PAYABLE

Changes in assessment bonds payable amounts for the year ended June 30, 2021 were as follows:

Long-Term Debt	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
Assessment Bonds Payable	\$ 19,500	\$ -	\$ (19,500)	\$ -	\$ -	\$ -

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 9 ASSESSMENT BONDS PAYABLE (CONTINUED)

Mira Monte Special Assessment Bonds Payable

The special assessment bonds payable were incurred to repay the District for upgrading the Mira Monte Water System in order to meet the District's standards for water delivery systems. The bonds payable bear interest at an effective rate of 5% and were payable in annual installments of graduated amounts ranging from \$3,000 to \$19,500 through the year 2021. Debt service payments on the special assessment bonds were provided by assessments of property owners. The bonds have been paid in full as of June 30, 2021.

NOTE 10 LONG-TERM DEBT

Changes in long-term debt for the year ended June 30, 2022, were as follows:

Long-Term Debt	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year	Due in More Than One Year
<i>Direct Borrowing:</i>						
Loans Payable	\$ 297,863	\$ -	\$ (297,863)	\$ -	\$ -	\$ -
Notes Payable	144,021	-	(46,351)	97,670	47,988	49,682
<i>Other Debt:</i>						
Special Tax Bonds:						
2017 Series B	39,240,000	-	(285,000)	38,955,000	340,000	38,615,000
2017 Series B Premium	3,656,676	-	(139,747)	3,516,929	-	3,516,929
2019 Series C	12,085,000	-	(110,000)	11,975,000	125,000	11,850,000
2019 Series C Premium	1,613,997	-	(61,681)	1,552,316	-	1,552,316
Reimbursement						
Agreement	2,394,073	-	(77,228)	2,316,845	77,228	2,239,617
Total Long-Term Debt	<u>\$ 59,431,630</u>	<u>\$ -</u>	<u>\$ (1,017,870)</u>	<u>\$ 58,413,760</u>	<u>\$ 590,216</u>	<u>\$ 57,823,544</u>

Changes in long-term debt for the year ended June 30, 2021, were as follows:

Long-Term Debt	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due in More Than One Year
<i>Direct Borrowing:</i>						
Loans Payable	\$ 586,414	\$ -	\$ (288,551)	\$ 297,863	\$ 297,863	\$ -
Notes Payable	-	195,454	(51,433)	144,021	46,354	97,667
<i>Other Debt:</i>						
Special Tax Bonds:						
2017 Series B	39,475,000	-	(235,000)	39,240,000	285,000	38,955,000
2017 Series B Premium	3,796,421	-	(139,745)	3,656,676	-	3,656,676
2019 Series C	12,265,000	-	(180,000)	12,085,000	110,000	11,975,000
2019 Series C Premium	1,675,678	-	(61,681)	1,613,997	-	1,613,997
Reimbursement Agreement						
	2,471,301	-	(77,228)	2,394,073	77,228	2,316,845
Total Long-Term Debt	<u>\$ 60,269,814</u>	<u>\$ 195,454</u>	<u>\$ (1,033,638)</u>	<u>\$ 59,431,630</u>	<u>\$ 816,445</u>	<u>\$ 58,615,185</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 10 LONG-TERM DEBT (CONTINUED)

A. Loans Payable

1991 California Department of Water Resources Loan

In 1991, the District contracted with the California Department of Water Resources for a \$5,203,965 30-year loan to assist in financing the construction of the treatment plant. The loan is scheduled to mature in 2022. Interest and principal are payable annually on March 20 each year at a rate of 3.2136%. This loan has been paid in full as of June 30, 2022.

B. Notes Payable

The District has financed the purchase of certain equipment for various terms under long-term financing agreements, which expire at various dates through 2024. Interest rates range from 3.35% to 3.75%. Annual debt service requirements are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 47,988	\$ 3,444	\$ 51,432
2024	49,682	1,752	51,434
	<u>\$ 97,670</u>	<u>\$ 5,196</u>	<u>\$ 102,866</u>

C. 2017 Special Tax Bonds

In 2013, registered voters within Community Facilities District 2013-1 authorized the District to incur bonded indebtedness in the aggregate principal amount not to exceed \$60,000,000. In April 2017, the District issued \$39,910,000 in 2017 Special Tax Bonds-Series A and B for the purchase of the Ojai water facilities in Community Facilities District 2013-1 (CFD 2013-1) for \$34.4 million and capital improvements needed to upgrade the water facilities. The Special Tax Bonds were issued by the District under the provisions of the Mello-Roos Community Facilities Act of 1982, as amended. A special assessment is levied annually on the property owners of the CFD 2013-1 service area to repay their portion of the annual debt service for the acquisition of the water facilities.

The acquisition of CFD 2013-1 water facilities for \$34.4 million included capital assets of \$25.9 million and various other assets, liabilities, and expenses totaling \$4.4 million leaving \$4,100,000 as a deferred loss on the acquisition of CFD 2013-1 that is being amortized over 30 years. The balance of this deferred loss, net of accumulated amortization is \$3,070,915 and \$3,276,786 as of June 30, 2022 and 2021, respectively.

The 2017 Special Tax Bonds are secured by a pledge and lien of the special taxes levy on the taxable property within the District. See Note 10 F. for details.

The special tax bonds are scheduled to mature on September 1, 2047 with annual principal and interest payments due September 1 and March 1. Annual interest rates range between 2.0% and 5.25%. The special tax bonds were issued with a \$4,227,203 bond premium and a prepaid Build America Mutual municipal bond insurance policy with a cost of \$472,314, both of which will be amortized over the remaining years of debt service life. Annual debt service requirements on the special tax bonds are as follows:

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 10 LONG-TERM DEBT (CONTINUED)

C. 2017 Special Tax Bonds (Continued)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 340,000	\$ 1,809,088	\$ 2,149,088
2024	395,000	1,794,388	2,189,388
2025	455,000	1,777,388	2,232,388
2026	520,000	1,757,888	2,277,888
2027	585,000	1,735,788	2,320,788
2028-2032	4,130,000	8,157,906	12,287,906
2033-2037	6,380,000	7,186,750	13,566,750
2038-2042	9,255,000	5,623,638	14,878,638
2043-2047	13,570,000	2,756,756	16,326,756
2048	3,325,000	87,281	3,412,281
Total	<u>\$ 38,955,000</u>	<u>\$ 32,686,871</u>	<u>\$ 71,641,871</u>

D. 2019 Special Tax Bonds

In October 2019, the District issued \$12,265,000 in Special Tax Bonds for capital improvements to the Ojai water facilities serving property within Community Facilities District 2013-1 (CFD 2013-1). The Special Tax Bonds are being issued by the District under the provisions of the Mello-Roos Community Facilities Act of 1982, as amended. A special assessment will be levied annually on the property owners of the CFD 2013-1 service area to repay their portion of the annual debt service for the acquisition of the water facilities.

The 2019 Special Tax Bonds are secured by a pledge and lien of the special taxes levy on the taxable property within the District. See Note 10 F. for details.

The special tax bonds are scheduled to mature on September 1, 2047 with annual principal and interest payments due September 1st and March 1st. Annual interest rates range between 3.0% and 5.0%. The special tax bonds were issued with a \$1,711,659 bond premium and a prepaid Build America Mutual municipal bond insurance policy for \$128,405 both of which will be amortized over the remaining years of debt service life. The cost of debt issuance was \$323,870 and was expensed as incurred. Annual debt service requirements on the special tax bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 125,000	\$ 485,825	\$ 610,825
2024	140,000	481,850	621,850
2025	160,000	477,350	637,350
2026	175,000	472,325	647,325
2027	195,000	465,800	660,800
2028-2032	1,315,000	2,170,700	3,485,700
2033-2037	2,005,000	1,834,900	3,839,900
2038-2042	2,880,000	1,350,000	4,230,000
2043-2047	3,980,000	662,100	4,642,100
2048	1,000,000	21,800	1,021,800
Total	<u>\$ 11,975,000</u>	<u>\$ 8,422,650</u>	<u>\$ 20,397,650</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 10 LONG-TERM DEBT (CONTINUED)

E. Casitas Dam Project-Seismic Safety of Casitas Dam Reimbursement Agreement

The United States Bureau of Reclamation (USBR) has undertaken and completed a project to strengthen Casitas Dam to better withstand seismic activity. Under federal law, the District is required to pay 15% of those costs. The District and the USBR have completed negotiations on the District's share of the cost of the project which is \$3,011,898. The District is to reimburse the USBR \$77,228 each February 1 until February 1, 2052 as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 77,228
2024	77,228
2025	77,228
2026	77,228
2027	77,228
2028-2032	386,140
2033-2037	386,140
2038-2042	386,140
2043-2047	386,140
2048-2052	386,145
Total	<u>2,316,845</u>
Less: Current Portion	<u>(77,228)</u>
Total Noncurrent	<u><u>\$ 2,239,617</u></u>

F. Pledged Revenue

The 2017 and 2019 Special Tax Bonds are secured by a pledge and lien of the special taxes levy on the taxable property within the District. The special taxes collected, debt services payments, and percentage of revenue collected over debt services payments for the years ended June 30, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
CFD 2013-1 assessment revenue	\$ 2,843,711	\$ 2,808,169
Special Tax Bonds - 2017 Series B Debt Service Payment	2,106,588	2,066,988
Special Tax Bonds - 2019 Series C Debt Service Payment	599,350	673,700
Total Debt Service Payments Supported by Assessment	<u>\$ 2,705,938</u>	<u>\$ 2,740,688</u>
Percentage of Revenue Collected Over Debt Service Payments	105%	102%

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

Description	2022	2021
OPEB Related Deferred Outflows of Resources	\$ 7,619,098	\$ 9,101,533
Net OPEB Liability	20,724,642	20,385,793
OPEB Related Deferred Inflows of Resources	2,373,346	2,485,981

Plan Description – Eligibility

The District, through an agent multiemployer defined benefit plan (the Plan), provides post-employment health-care benefits to retirees managed through California Employers’ Retiree Benefit Trust (CERBT). The following requirements must be satisfied in order to be eligible for post-employment medical benefits: (1) Attainment of age 60, and 20 years for full-time service, and (2) retirement from the District (the District must be the last employer prior to retirement).

Plan Description - Benefits

The District offers post-employment medical benefits to retired employees who satisfy the eligibility rules. Retirees may enroll in any plan available through the ACWA-JPIA medical program. The benefits provided and contribution requirements of plan members and the District are established and may be amended by the Board of Directors. The following is a description of the current retiree benefit plan:

Description	Participants
Benefit Types Provided	Secondary to Medicare - medical, dental, and vision
Benefit Types not Covered	Medicare Part B
Duration of Benefits	Lifetime
Required Service	20 years service
Minimum Age	60 years old and CalPERS Retirement from District
Dependent Coverage	Surviving spouse may participate
District Contribution	100% of the least cost of plans that are offered to District employees

Employees Covered by Benefit Terms

At June 30, 2021 and 2020 (measurement dates), the following employees were covered by the benefit terms:

Description	2021	2020
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	36	39
Active Plan Members	75	75
Total	<u>111</u>	<u>114</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

Contributions

Contribution requirements are established by District policy and may be amended by the Board of Directors. The annual contribution is based on the actuarially determined contribution; however, the District typically contributes based on the pay-as-you-go costs. For the fiscal year ended June 30, 2022, the District made no contributions to the OPEB trust, made payments totaling \$394,193 for retiree health care insurance benefits, made no payments for administrative expenses paid outside of the trust, and the implied subsidy was \$190,594, resulting in payments of \$584,787. For the fiscal year ended June 30, 2021, the District made no contributions to the OPEB trust, made payments totaling \$485,814 for retiree health care insurance benefits, made no payments for administrative expenses paid outside of the trust, and the implied subsidy was \$185,668, resulting in payments of \$671,482.

A. Net OPEB Liability

The District's net OPEB liability for the fiscal year ended June 30, 2022, was measured as of June 30, 2021 (measurement date), and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021, using standard update procedures.

The District's net OPEB liability for the fiscal year ended June 30, 2021, was measured as of June 30, 2020 (measurement date), and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020.

Actuarial Assumptions and Other Inputs

The total net OPEB liability in the June 30, 2021 and 2020 (measurement dates) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	June 30, 2021	June 30, 2020
Discount Rate	2.33%	2.53%
Inflation	2.50%	2.75%
Salary Increases	2.75%	3.00%
Investment Rate of Return	4.75%	5.50%
Healthcare Cost Trend Rates	(2)	(2)
Mortality, Retirement, Disability, Termination	(3)	(3)
Mortality Improvement	(4)	(4)

- (1) Non-Medicare: 6.75% for 2022 decreasing to 3.75% in 2076;
Medicare (Kaiser): 4.75% for 2022 decreasing to 3.75% in 2076
Medicare (Other): 5.85% for 2022 decreasing to 3.75% in 2076
- (2) Non-Medicare: 7.5% for 2022 decreasing to 4.0% in 2076;
Medicare (Kaiser): 5.0% for 2022 decreasing to 4.0% in 2076
Medicare (Other): 6.1% for 2022 decreasing to 4.0% in 2076
- (3) Based on CalPERS 1997-2015 Experience Study.
- (4) Post-retirement mortality projected fully generational with Scale MP-2020.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

A. Net OPEB Liability (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocations with CERBT as of June 30, 2021 and 2020 measurement dates are summarized in the following tables:

Measurement period ended June 30, 2021:

	<u>Target Allocation CERBT-Strategy 3</u>	<u>Expected Real Rate of Return</u>
Global Equity	22.00%	4.56%
Fixed Income	49.00%	0.78%
TIPS	16.00%	-0.08%
Commodities	5.00%	1.22%
REITS	8.00%	4.06%
Assumed Long-Term Rate of Inflation		2.50%
Expected Long-Term Net Rate of Return, Rounded		4.75%

Measurement period ended June 30, 2020:

	<u>Target Allocation CERBT-Strategy 3</u>	<u>Expected Real Rate of Return</u>
Global Equity	22.00%	4.82%
Fixed Income	49.00%	1.47%
TIPS	16.00%	1.29%
Commodities	5.00%	0.84%
REITS	8.00%	3.76%
Assumed Long-Term Rate of Inflation		2.75%
Expected Long-Term Net Rate of Return, Rounded		5.50%

Discount Rate

GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments—to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher—to the extent that the conditions in (a) are not met.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

A. Net OPEB Liability (Continued)

Discount Rate – Measurement Period Ended June 30, 2021

The blended discount rate used to measure the total OPEB liability was 2.33% as of the measurement period ended June 30, 2021. The projection of cash flows used to determine the discount rate assumed that the District would make contributions based on expected pay-go costs less normal costs for future new members and that additional contributions to the trust were unlikely. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries through 2035, the crossover date. At the crossover date of 2035, the plan's fiduciary net position is not projected to be available to make required payments and, therefore, the Bond Buyer 20-Bond GO Index rate of 2.16% was applied from this date forward.

Discount Rate – Measurement Period Ended June 30, 2020

The blended discount rate used to measure the total OPEB liability was 2.53% as of the measurement period ended June 30, 2020. The projection of cash flows used to determine the discount rate assumed that the District would make contributions based on expected pay-go costs less normal costs for future new members and that additional contributions to the trust were unlikely. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries through 2036, the crossover date. At the crossover date of 2036, the plan's fiduciary net position is not projected to be available to make required payments and, therefore, the Bond Buyer 20-Bond GO Index rate of 2.21% was applied from this date forward.

Changes of Assumptions

The following changes in assumptions were noted from the measurement period ended June 30, 2020 to June 30, 2021:

- The discount rate was updated from 2.53% to 2.33%.
- Inflation rate decreased from 2.75% to 2.50%, which decreased the investment return, medical trend, and aggregate salary increases by 0.25%.

The following changes in assumptions were noted from the measurement period ended June 30, 2019 to June 30, 2020:

- The discount rate was updated from 3.67% to 2.53%.
- The liability for the Affordable Care Act excise tax was removed due to its repeal in December 2019.
- The mortality improvement scale was updated from Scale MP-2018 to Scale MP-2020.
- The Kaiser Senior Advantage plan medical trend was decreased from 2.5% for 2020 to 5.0% for 2022.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

A. Net OPEB Liability (Continued)

Changes of Benefit Terms

There were no changes of benefit terms.

B. Changes in the Net OPEB Liability

The changes in the net OPEB liability are as follows for the June 30, 2021 measurement date:

	Total <u>OPEB Liability</u>	Plan Fiduciary <u>Net Position</u>	Net <u>OPEB Liability</u>
Balance at June 30, 2020 (Measurement Date)	\$ 21,809,751	\$ 1,423,958	\$ 20,385,793
Changes for the Year:			
Service Cost	764,771	-	764,771
Interest on the Net OPEB Liability	562,642	-	562,642
Changes in Assumptions	(124,456)	-	(124,456)
Differences Between Actual and Expected Experience	-	-	-
Employer Contributions	-	671,482	(671,482)
Net Investment Income	-	193,129	(193,129)
Administrative Expenses	-	(503)	503
Benefit Payments	(671,482)	(671,482)	-
Net Changes	<u>531,475</u>	<u>192,626</u>	<u>338,849</u>
Balance at June 30, 2021 (Measurement Date)	<u>\$ 22,341,226</u>	<u>\$ 1,616,584</u>	<u>\$ 20,724,642</u>

The changes in the net OPEB liability are as follows for the June 30, 2020 measurement date:

	Total <u>OPEB Liability</u>	Plan Fiduciary <u>Net Position</u>	Net <u>OPEB Liability</u>
Balance at June 30, 2019 (Measurement Date)	\$ 21,039,985	\$ 1,339,784	\$ 19,700,201
Changes for the Year:			
Service Cost	594,473	-	594,473
Interest on the Net OPEB Liability	781,245	-	781,245
Changes in Assumptions	2,676,738	-	2,676,738
Differences Between Actual and Expected Experience	(2,588,440)	-	(2,588,440)
Employer Contributions	-	696,270	(696,270)
Net Investment Income	-	84,839	(84,839)
Administrative Expenses	-	(2,685)	2,685
Benefit Payments	(694,250)	(694,250)	-
Net Changes	<u>769,766</u>	<u>84,174</u>	<u>685,592</u>
Balance at June 30, 2020 (Measurement Date)	<u>\$ 21,809,751</u>	<u>\$ 1,423,958</u>	<u>\$ 20,385,793</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

B. Changes in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate for the measurement dates ended June 30, 2021 and 2020:

	1% Decrease 1.33%	Discount Rate 2.33%	1% Increase 3.33%
June 30, 2021 (Measurement Date)	<u>\$ 24,557,766</u>	<u>\$ 20,724,642</u>	<u>\$ 17,631,518</u>
	1% Decrease 1.53%	Discount Rate 2.53%	1% Increase 3.53%
June 30, 2020 (Measurement Date)	<u>\$ 24,142,691</u>	<u>\$ 20,385,793</u>	<u>\$ 17,356,254</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates for the measurement dates ended June 30, 2021 and 2020:

	1% Decrease (1)	Healthcare Cost Trend Rates (2)	1% Increase (3)
June 30, 2021 (Measurement Date)	<u>\$ 17,068,536</u>	<u>\$ 20,724,642</u>	<u>\$ 25,518,540</u>
June 30, 2020 (Measurement Date)	<u>\$ 17,005,077</u>	<u>\$ 20,385,793</u>	<u>\$ 24,791,128</u>

June 30, 2021 (Measurement Date)

- (1) Non-Medicare: 5.75% for 2022 decreasing to 2.75% in 2076;
Medicare (Kaiser): 3.75% for 2022 decreasing to 2.75% in 2076;
Medicare (Other): 4.85% for 2022 decreasing to 2.75% in 2076.

- (2) Non-Medicare: 6.75% for 2022 decreasing to 3.75% in 2076;
Medicare (Kaiser): 4.75% for 2022 decreasing to 3.75% in 2076;
Medicare (Other): 5.85% for 2022 decreasing to 3.75% in 2076.

- (3) Non-Medicare: 7.75% for 2022 decreasing to 4.75% in 2076;
Medicare (Kaiser): 5.75% for 2022 decreasing to 4.75% in 2076;
Medicare (Other): 6.85% for 2022 decreasing to 4.75% in 2076.

June 30, 2020 (Measurement Date)

- (1) Non-Medicare: 6.5% for 2022 decreasing to 3.0% in 2076;
Medicare (Kaiser): 4.0% for 2022 decreasing to 3.0% in 2076;
Medicare (Other): 5.1% for 2022 decreasing to 3.0% in 2076.

- (2) Non-Medicare: 7.5% for 2022 decreasing to 4.0% in 2076;
Medicare (Kaiser): 5.0% for 2022 decreasing to 4.0% in 2076;
Medicare (Other): 6.1% for 2022 decreasing to 4.0% in 2076.

- (3) Non-Medicare: 8.5% for 2022 decreasing to 5.0% in 2076;
Medicare (Kaiser): 6.0% for 2022 decreasing to 5.0% in 2076;
Medicare (Other): 7.1% for 2022 decreasing to 5.0% in 2076.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal years ended June 30, 2022 and 2021, the District recognized OPEB expense of \$2,293,434 and \$2,383,722, respectively.

As of the fiscal year ended June 30, 2022, the District reported deferred outflows and deferred inflows of resources related to the net OPEB liability from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB Contributions Subsequent to the Measurement Date	\$ 584,787	\$ -
Changes in Assumptions	7,034,311	(112,255)
Differences Between Expected and Actual Experience	-	(2,157,176)
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	-	(103,915)
Total Deferred Outflows (Inflows) of Resources	<u>\$ 7,619,098</u>	<u>\$ (2,373,346)</u>

At June 30, 2022, the District reported \$584,787 of deferred outflows of resources for employer contributions made subsequent to the measurement date which will be used to reduce the net OPEB liability balance in the fiscal year ending June 30, 2023 calculation. Other amounts reported as deferred outflows (inflows) of resources related to the net OPEB liability will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 1,043,823
2024	1,040,679
2025	1,044,929
2026	1,047,162
2027	473,520
Thereafter	10,852
Total	<u>\$ 4,660,965</u>

As of the fiscal year ended June 30, 2021, the District reported deferred outflows and deferred inflows of resources related to the net OPEB liability from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB Contributions Subsequent to the Measurement Date	\$ 671,482	\$ -
Changes in Assumptions	8,430,051	-
Differences Between Expected and Actual Experience	-	(2,470,586)
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	-	(15,395)
Total Deferred Outflows (Inflows) of Resources	<u>\$ 9,101,533</u>	<u>\$ (2,485,981)</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY (CONTINUED)

C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

At June 30, 2021, the District reported \$671,482 of deferred outflows of resources for employer contributions made subsequent to the measurement date which were used to reduce the net OPEB liability balance in the fiscal year ended June 30, 2022 calculation.

D. Payable to the OPEB Plan

At June 30, 2022, the District had no outstanding amount of contributions to the OPEB plan.

NOTE 12 PENSION PLAN

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

Description	June 30, 2022	June 30, 2021
Pension Related Deferred Outflows of Resources	\$ 1,968,983	\$ 2,015,865
Net Pension Liability	5,317,540	9,586,888
Pension Related Deferred Inflows of Resources	4,697,869	106,011

Qualified employees are covered under a cost-sharing multiemployer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees' Retirement System (CalPERS), or "The Plan".

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans (Plans), which are cost-sharing multiemployer defined benefit pension plans administered by CalPERS. Benefit provisions under these plans are established by state statute and District resolution. CalPERS acts as a common investment and administrative agent for participating public entities within the state of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2019 and 2018 Annual Actuarial Valuation Reports. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

Summary (Continued)

A. General Information about the Pension Plan (Continued)

Benefits Provided

The Plans' provisions and benefits in effect at the June 30, 2021 and 2020, measurement dates are summarized as follows:

	Miscellaneous Plans	
	Classic Tier 1	PEPRA Tier 2
	Prior to January 1, 2013	On or after January 1, 2013
Hire Date		
Benefit Formula	2.0% @ 60	2.0% @ 62
Benefit Vesting Schedule	5-years of service	5-years of service
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	50 - 67 & up	52 - 67 & up
Monthly Benefits, as a % of Eligible Compensation	1.092% to 2.418%	1.0% to 2.5%
Required Member Contribution Rates	6.918%	6.750%
Required Member Contribution Rates - 2021:		
Normal Cost Rate	9.130%	7.590%
Payment of Unfunded Liability	\$ 702,574	\$ 6,361
Required Member Contribution Rates - 2020:		
Normal Cost Rate	9.281%	7.732%
Payment of Unfunded Liability	\$ 604,718	\$ 3,962

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A Classic CalPERS Miscellaneous member becomes eligible for service retirement upon attainment of age 55 with at least five years of credited service. Public Employees' Pension Reform Act (PEPRA) Miscellaneous members become eligible for service retirement upon attainment of age 62 with at least five years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation based on a retirement formula using the local service credit, age at retirement, and highest average annual compensation during any consecutive 12- or 36-month period throughout the employees' CalPERS career.

Participant members are eligible for nonindustrial disability retirement if they become disabled and have at least five years of credited service. There is no special age requirement. The standard nonindustrial disability retirement benefit is a monthly allowance equal to 1.8% of final compensation, multiplied by service. Industrial disability benefits are not offered to miscellaneous employees.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

A member's beneficiary may receive the basic death benefit if the member dies while actively employed. The member must be actively employed with the District to be eligible for this benefit. A member's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the members' accumulated contributions, where interest is currently credited at 7.15% per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate. Benefit terms provide for annual cost-of-living adjustments to each member's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 3%.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers will be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The public agency cost-sharing plans covered by the Miscellaneous risk pool, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of members. For the measurement periods ending June 30, 2021 and 2020 (measurement dates), the active member contribution rate for the Classic Miscellaneous Plan and the PEPRA Miscellaneous Plan are included in the above benefits schedule.

Contributions for the fiscal years ended June 30, 2022 and 2021, were as follows:

Employer Contributions by Fiscal Year	Miscellaneous Plans		
	Classic Tier 1	PEPRA	Total
Contributions - Employer - June 30, 2022	\$ 1,032,464	\$ 329,954	\$ 1,362,418
Contributions - Employer - June 30, 2021	\$ 902,181	\$ 316,520	\$ 1,218,701

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the District's proportionate share of the risk pool collective net pension liability over the measurement periods for the Miscellaneous Plan for the fiscal years ended June 30, 2022 and 2021:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS - Miscellaneous Plans:			
Balance as of June 30, 2020 (Measurement Date)	\$ 40,081,055	\$ 30,494,167	\$ 9,586,888
Balance as of June 30, 2021 (Measurement Date)	41,702,044	36,384,504	5,317,540
Change	<u>\$ 1,620,989</u>	<u>\$ 5,890,337</u>	<u>\$ (4,269,348)</u>

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS - Miscellaneous Plans:			
Balance as of June 30, 2019 (Measurement Date)	\$ 38,333,297	\$ 29,624,355	\$ 8,708,942
Balance as of June 30, 2020 (Measurement Date)	40,081,055	30,494,167	9,586,888
Change	<u>\$ 1,747,758</u>	<u>\$ 869,812</u>	<u>\$ 877,946</u>

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2020 and 2019). The risk pool's fiduciary net position (FNP) subtracted from its total pension liability (TPL) determines the net pension liability (NPL) at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2021 and 2020). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2021 and 2020 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2021 fiscal year and the 2020 fiscal year).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021 and 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 and 2019 rolled forward to June 30, 2021 and 2020, respectively, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share percentage of the net pension liability for the June 30, 2021, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase (Decrease)
	Fiscal Year Ending	Fiscal Year Ending	
	June 30, 2022	June 30, 2021	
Measurement Date	June 30, 2021	June 30, 2020	
Percentage of Risk Pool Net Pension Liability	0.280050%	0.227280%	0.052770%
Percentage of Plan (PERF C) Net Pension Liability	0.098320%	0.088110%	0.010210%

The District's proportionate share percentage of the net pension liability for the June 30, 2020, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase (Decrease)
	Fiscal Year Ending	Fiscal Year Ending	
	June 30, 2021	June 30, 2020	
Measurement Date	June 30, 2020	June 30, 2019	
Percentage of Risk Pool Net Pension Liability	0.227280%	0.217480%	0.009800%
Percentage of Plan (PERF C) Net Pension Liability	0.088110%	0.084990%	0.003120%

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

For the fiscal years ended June 30, 2022 and 2021, the District recognized pension expense in the amounts of \$1,731,807 and \$1,692,466, respectively, for the CalPERS Miscellaneous Plan.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension Contributions Subsequent to the Measurement Date	\$ 1,362,418	\$ -
Differences Between Expected and Actual Experience	596,304	-
Changes in Employer's Proportion and Differences Between the Employer's Contributions and the Employer's Proportionate Share of Contributions	10,261	(55,937)
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	(4,641,932)
Total Deferred Outflows (Inflows) of Resources	<u>\$ 1,968,983</u>	<u>\$ (4,697,869)</u>

The District will recognize \$1,362,418 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ending June 30, 2023.

The deferred outflows/(inflows) of resources related to the net differences between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the differences between expected and actual experience, changes of assumptions, and changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions, will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.7 years.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Amortization Period Fiscal Year Ending June 30.	Amount
2023	\$ (862,191)
2024	(911,245)
2025	(1,035,076)
2026	(1,282,792)
Total	<u>\$ (4,091,304)</u>

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to the Measurement Date	\$ 1,218,701	\$ -
Differences Between Expected and Actual Experience	494,041	-
Changes in Assumptions	-	(68,377)
Changes in Employer's Proportion and Differences Between the Employer's Contributions and the Employer's Proportionate Share of Contributions	18,329	(37,634)
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	284,794	-
Total Deferred Outflows (Inflows) of Resources	<u>\$ 2,015,865</u>	<u>\$ (106,011)</u>

The District recognized \$1,218,701 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2022.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Amortization Period <u>Fiscal Year Ending June 30.</u>	<u>Amount</u>
2022	\$ 97,013
2023	247,209
2024	210,336
2025	136,595
Total	<u>\$ 691,153</u>

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement periods ending June 30, 2021 and 2020 (the measurement dates), the total pension liabilities were based on the following actuarial methods and assumptions:

	Measurement Date June 30, 2021 <u>Entry Age Normal</u>	Measurement Date June 30, 2020 <u>Entry Age Normal</u>
Actuarial Cost Method		
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Salary Increases	(1)	(1)
Mortality Rate Table	(3)	(2)
Post Retirement Benefit Increase	(4)	(4)

(1) Varies by entry age and service.

(2) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates includes 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

(3) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

(4) The less of contract COLA or 2.50% until Purchasing Power Protection Allowance Floor on purchasing power applies, 2.50% thereafter.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set to equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows for the measurement period ended June 30, 2021:

<u>Asset Class (a)</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 - 10 (b)</u>	<u>Real Return Years 11+ (c)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(a) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included 'in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and 'Global Debt Securities.

(b) An expected inflation of 2.0% is used for this period.

(c) An expected inflation of 2.92% is used for this period.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Long-Term Expected Rate of Return (Continued)

The expected real rates of return by asset class are as follows for the measurement period ended June 30, 2020:

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1 - 10 (b)	Real Return Years 11+ (c)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(a) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(b) An expected inflation of 2.0% is used for this period.

(c) An expected inflation of 2.92% is used for this period.

Discount Rate

The discount rate used to measure the total pension liability was 7.15% for the measurement periods ending June 30, 2021 and 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plans, as of the measurement dates, calculated using the discount rate for each plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
June 30, 2021 (Measurement Date)	<u>\$ 10,823,499</u>	<u>\$ 5,317,540</u>	<u>\$ 765,843</u>
June 30, 2020 (Measurement Date)	<u>\$ 14,920,698</u>	<u>\$ 9,586,888</u>	<u>\$ 5,179,728</u>

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 12 PENSION PLAN (CONTINUED)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

Subsequent Events for Pension Plans

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-2021. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

Payable to Pension Plans

At June 30, 2022 and 2021, the District had no outstanding amount of contributions to the pension plans

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 13 NET INVESTMENT IN CAPITAL ASSETS

Net investment in capital assets consisted of the following as of June 30:

Description	2022	2021
Noncurrent Portion of Assets:		
Capital Assets - Not Being Depreciated	\$ 16,189,634	\$ 17,180,822
Capital Assets - Being Depreciated, Net	73,353,245	69,808,528
Capital Assets, Intangible Asset - Right-to-Use Leased Asset, Net	24,783	-
Current Portion of Liabilities:		
Reimbursement Agreement	(77,228)	(77,228)
Lease Liability	(5,042)	-
Long-Term Debt	(512,988)	(739,217)
Noncurrent Portion of Liabilities:		
Reimbursement Agreement	(2,239,617)	(2,316,845)
Lease Liability	(20,036)	-
Long-Term Debt Used for Capital Asset Purchases	(48,764,258)	(45,230,892)
Current Liabilities:		
Accounts Payable and Accrued Expenses:		
Capital Related	(1,057,596)	(873,026)
Retentions Payable	(96,569)	(183,138)
Total Net Investment in Capital Assets	<u>\$ 36,794,328</u>	<u>\$ 37,569,004</u>

NOTE 14 RESTRICTED NET POSITION

Restricted net position consisted of the following as of June 30:

Description	2022	2021
Special Assessments Receivable for Debt Service	\$ 641	\$ 700
Adjudication Fund	257,452	290,203
Total Restricted Net Position	<u>\$ 258,093</u>	<u>\$ 290,903</u>

NOTE 15 DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in two defined contribution 457 Deferred Compensation Programs (Programs). The purpose of these Programs is to provide deferred compensation for public employees that elect to participate in the Programs. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 15 DEFERRED COMPENSATION SAVINGS PLAN (CONTINUED)

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the accompanying financial statements. The District makes no contributions to these plans.

NOTE 16 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters; and terrorism. The District is self-insured for the first \$25,000 of general and auto liabilities for each occurrence, and the excess (up to \$10,000,000) per occurrence and in the aggregate) is covered through the purchase of an insurance policy. Employment practices liability coverage is self-insured for the \$25,000, and the excess (up to \$5,000,000 per occurrence and in the aggregate) is covered through the insurance policy.

The District is a member Public Risk Innovation Solutions and Management Agency (PRISM, formally CSAC Excess Insurance Authority) (Agency) for its workers' compensation coverage. The District is self-insured for the first \$125,000 of each occurrence, and the Authority finances \$5,000,000 per occurrence. The District purchased additional excess coverage layers of \$95 million which increases the limits set forth by the Agency.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending June 30, 2022, 2021, and 2020. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2021 and 2020. The following is the claims liability as of June 30, 2022:

Long-Term Debt	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year	Due in More Than One Year
Claims Liability	\$ -	\$ 95,167	\$ -	\$ 95,167	\$ -	\$ 95,167

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 17 COMMITMENTS AND CONTINGENCIES

State Water Contract

Estimates of the District's share of the project fixed costs of the State Water Project (SWP) are provided annually by the State. The estimates are subject to future increases or decreases resulting from changes in planned facilities, refinements in cost estimates, and inflation.

During the next five years, payments under the State Water Contract, exclusive of variable power costs, are currently estimated by the State to be as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2023	\$ 1,169,488
2024	1,032,809
2025	1,075,516
2026	1,067,680
2027	1,074,618
Total	<u>\$ 5,420,111</u>

As of June 30, 2022, the District has expended \$25.7 million since the District started participating in the State Water Contract.

According to the State's latest estimates, the District's long-term obligations (25% share) under the contract, for capital and minimum operations and maintenance costs, including interest to the year 2035, are as follows:

	<u>State Water Contract Long-Term Obligations</u>
Transportation Facilities	\$ 15,898,163
Conservation Facilities	7,105,214
Off-Aqueduct Power Facilities	1,256,644
Revenue Bond Surcharge	29,972
Total Long-Term SWP Contract Obligations	<u>\$ 24,289,993</u>

The amounts shown above do not contain any escalation or inflation and are subject to significant variation over time because the amounts are based on a number of assumptions and are contingent on future events. Accordingly, none of the estimated long-term obligations are recorded as liabilities in the accompanying basic financial statements.

There are other pending actions that may adversely impact the District's ability to control the sale of water transported through the SWP into its service area. The impact on future revenues of such actions cannot be determined.

**CASITAS MUNICIPAL WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 17 COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 18 SUBSEQUENT EVENTS

On July 20, 2022, the District obtained financing in the amount of \$2,751,200 that matures on August 1, 2032. Interest is calculated at 3.35% per annum and annual payments equal \$326,375. The District's net revenues and taxes are pledged and assigned to repayment of the note.

REQUIRED SUPPLEMENTARY INFORMATION

**CASITAS MUNICIPAL WATER DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS***

Fiscal Year Ended	June 30, 2022	June 30, 2021	June 30, 2020
Measurement Period	June 30, 2021	June 30, 2020	June 30, 2019
District's Proportion of the Net Pension Liability	0.098320%	0.088110%	0.084990%
District's Proportionate Share of the Net Pension Liability	\$ 5,317,540	\$ 9,586,888	\$ 8,708,942
District's Covered Payroll	\$ 6,796,786	\$ 5,955,380	\$ 5,931,424
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	78.24%	160.98%	146.83%
District's Proportionate Share of Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	87.25%	76.08%	75.26%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2022:

There were no significant changes in assumptions.

* - Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

**CASITAS MUNICIPAL WATER DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (CONTINUED)
LAST 10 FISCAL YEARS***

Fiscal Year Ended	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Measurement Period	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
District's Proportion of the Net Pension Liability	0.081300%	0.080015%	0.077286%	0.067262%	0.086030%
District's Proportionate Share of the Net Pension Liability	\$ 7,834,700	\$ 7,935,268	\$ 6,687,600	\$ 4,616,826	\$ 5,353,339
District's Covered Payroll	\$ 5,467,811	\$ 4,602,594	\$ 4,334,649	\$ 4,123,809	\$ 3,866,484
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	143.29%	172.41%	154.28%	111.96%	138.45%
District's Proportionate Share of Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	78.45%	77.91%	80.01%	85.60%	85.60%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2022:

There were no significant changes in assumptions.

* - Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

**CASITAS MUNICIPAL WATER DISTRICT
SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN
LAST 10 FISCAL YEARS***

Fiscal year ended	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Contractually required contribution (actuarially determined)	\$ 1,362,418	\$ 1,218,701	\$ 1,021,010
Contributions in relation to the actuarially determined contributions	<u>(1,362,418)</u>	<u>(1,218,701)</u>	<u>(1,021,010)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 7,471,589	\$ 6,796,786	\$ 5,955,380
Contributions as a percentage of covered payroll	18.23%	17.93%	17.14%

Notes to Schedule:

Valuation Date	6/30/2019	6/30/2018	6/30/2017
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Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	(1)	(1)	(1)
Asset valuation method	Fair Value	Fair Value	Fair Value
Inflation	2.500%	2.500%	2.625%
Salary increases	(2)	(2)	(2)
Investment rate of return	7.00% (3)	7.00% (3)	7.25% (3)
Retirement age	(4)	(4)	(4)
Mortality	(5)	(5)	(5)

- (1) Level percentage of payroll, closed
- (2) Depending on age, service, and type of employment
- (3) Net of pension plan investment expense, including inflation
- (4) 50 for all plans with the exception of 52 for Miscellaneous PEPRA 2%@62
- (5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

* - Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

**CASITAS MUNICIPAL WATER DISTRICT
SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (CONTINUED)
LAST 10 FISCAL YEARS***

Fiscal year ended	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution (actuarially determined)	\$ 829,079	\$ 689,022	\$ 555,953	\$ 465,843	\$ 340,790
Contributions in relation to the actuarially determined contributions	<u>(829,079)</u>	<u>(689,022)</u>	<u>(555,953)</u>	<u>(465,843)</u>	<u>(340,790)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,931,424	\$ 5,467,811	\$ 4,602,594	\$ 4,334,649	\$ 4,123,809
Contributions as a percentage of covered payroll	13.98%	12.60%	12.08%	10.75%	8.26%

Notes to Schedule:

Valuation Date	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
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Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization method	(1)	(1)	(1)	(1)	(1)
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value	15 Year Smoothed Market Method
Inflation	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases	(2)	(2)	(2)	(2)	(2)
Investment rate of return	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement age	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)

- (1) Level percentage of payroll, closed
- (2) Depending on age, service, and type of employment
- (3) Net of pension plan investment expense, including inflation
- (4) 50 for all plans with the exception of 52 for Miscellaneous PEPRA 2%@62
- (5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

* - Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

**CASITAS MUNICIPAL WATER DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS***

Fiscal Year Ended	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Measurement Period	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Total OPEB Liability:					
Service cost	\$ 764,771	\$ 594,473	\$ 417,772	\$ 232,654	\$ 226,427
Interest on Total OPEB Liability	562,642	781,245	841,909	683,863	657,817
Changes of Assumptions	(124,456)	2,676,738	3,319,650	5,629,147	-
Differences Between Expected and Actual Experience	-	(2,588,440)	-	(259,672)	-
Benefit Payments, Including Refunds and the Implied Subsidy Benefit Payments	(671,482)	(694,250)	(677,053)	(626,696)	(518,711)
Net Change in Total OPEB Liability	531,475	769,766	3,902,278	5,659,296	365,533
Total OPEB Liability - Beginning of Year	21,809,751	21,039,985	17,137,707	11,478,411	11,112,878
Total OPEB Liability - End of Year (a)	22,341,226	21,809,751	21,039,985	17,137,707	11,478,411
Plan Fiduciary Net Position:					
Contributions - Employer	671,482	696,270	679,073	626,696	1,714,977
Net Investment Income	193,129	84,839	89,988	55,999	-
Administrative Expenses	(503)	(2,685)	(2,289)	(2,200)	-
Benefit Payments, Including Refunds and the Implied Subsidy Benefit Payments	(671,482)	(694,250)	(677,053)	(626,696)	(518,711)
Net Change in Plan Fiduciary Net Position	192,626	84,174	89,719	53,799	1,196,266
Plan Fiduciary Net Position - Beginning of Year	1,423,958	1,339,784	1,250,065	1,196,266	-
Plan Fiduciary Net Position - End of Year (b)	1,616,584	1,423,958	1,339,784	1,250,065	1,196,266
Net OPEB Liability - Ending (a)-(b)	\$ 20,724,642	\$ 20,385,793	\$ 19,700,201	\$ 15,887,642	\$ 10,282,145
Plan fiduciary Net Position as a Percentage of the Total OPEB Liability	7.24%	6.53%	6.37%	7.29%	10.42%
Covered Employee Payroll	\$ 7,801,655	\$ 5,955,380	\$ 5,931,424	\$ 5,467,811	\$ 4,602,594
Net OPEB Liability as Percentage of Covered Employee Payroll	265.64%	342.31%	332.13%	290.57%	223.40%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

Discount rate was updated 2.33% 2.53% 3.67% 4.89% 6.00%

Removed the liability for Affordable Care Act excise tax due to repeal in December 2019 from fiscal year June 30, 2020 to June 30, 2021.

Mortality improvement scale was updated from Scale MP-2018 to Scale MP-2020 from fiscal year June 30, 2020 to June 30, 2021.

Kaiser Senior Advantage plan medical trend was decreased from 6.5% for 2020 for the fiscal year ended June 30, 2020 to 5.0% for 2022 for the fiscal year ended June 30, 2021.

* Fiscal year 2018 was the first year of implementation; therefore, only five years are shown.

**CASITAS MUNICIPAL WATER DISTRICT
SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN
LAST 10 FISCAL YEARS***

Fiscal Year Ended	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Actuarially Determined Contribution	\$ 1,311,681	\$ 1,273,193	\$ 1,372,064	\$ 1,331,790	\$ 1,714,977
Contributions in Relation to the Actuarially Determined Contributions	<u>(584,787)</u>	<u>(671,482)</u>	<u>(696,270)</u>	<u>(679,073)</u>	<u>(884,244)</u>
Contribution Deficiency (Excess)	<u>\$ 726,894</u>	<u>\$ 601,711</u>	<u>\$ 675,794</u>	<u>\$ 652,717</u>	<u>\$ 830,733</u>
Covered Employee Payroll	\$ 8,469,356	\$ 7,801,655	\$ 5,955,380	\$ 5,931,424	\$ 5,467,811
Contributions as a Percentage of Covered Employee Payroll	6.90%	8.61%	11.69%	11.45%	16.17%

Notes to Schedule:

Valuation Date	6/30/2020	6/30/2020	6/30/2018	6/30/2018	6/30/2017
Methods and Assumptions Used to Determine Contribution Rates:					
Actuarial Cost Method	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization Method	(1)	(1)	(1)	(1)	(1)
Asset Valuation Method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Discount Rate	2.53%	2.53%	3.67%	4.89%	6.00%
Inflation	2.75%	2.75%	2.75%	2.75%	2.75%
Salary Increases	3.00%	3.00%	3.00%	3.00%	2.75%
Investment Rate of Return	5.50%	5.50%	5.50%	5.50%	5.50%
Medical Trend	(7)	(5)	(2)	(2)	(2)
Mortality	(3)	(3)	(3)	(3)	(3)
Mortality Improvement	(6)	(6)	(4)	(4)	(4)

- (1) Level percentage of payroll, closed
(2) Non-Medicare: 7.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076
Medicare: 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076
(3) CalPERS 1997-2015 experience study
(4) Post-retirement mortality projected fully generational with Scale MP-2018
(5) Non-Medicare: 7.5% for 2022, decreasing to an ultimate rate of 4.0% in 2076
Medicare (Kaiser): 5.0% for 2022, decreasing to an ultimate rate of 4.0% in 2076
Medicare (Other): 6.1% for 2022, decreasing to an ultimate rate of 4.0% in 2076
(6) Post-retirement mortality projected fully generational with Scale MP-2020
(7) Non-Medicare: 7.0% for 2022, decreasing to an ultimate rate of 4.0% in 2076
Medicare (Kaiser): 5.0% for 2022, decreasing to an ultimate rate of 4.0% in 2076
Medicare (Other): 6.1% for 2022, decreasing to an ultimate rate of 4.0% in 2076

* - Fiscal year 2018 was the 1st year of implementation, therefore only five years are shown.

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SUPPLEMENTARY INFORMATION

**CASITAS MUNICIPAL WATER DISTRICT
SCHEDULE OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
BUDGET TO ACTUAL
YEAR ENDED JUNE 30, 2022**

	Final Budget	Actual	Variance Positive/ (Negative)
OPERATING REVENUES			
Retail Water Consumption	\$ 6,328,281	\$ 7,134,613	\$ 806,332
Wholesale Water Sales	2,163,802	2,493,025	329,223
Monthly Water Service Charge	5,075,845	5,677,364	601,519
Recreation Revenue	4,264,046	4,150,626	(113,420)
Other water charges and services	185,018	1,643,216	1,458,198
Total Operating Revenues	<u>18,016,992</u>	<u>21,098,844</u>	<u>3,081,852</u>
OPERATING EXPENSES			
Fisheries	558,823	638,594	(79,771)
Engineering	11,185,502	2,048,007	9,137,495
Water Treatment	2,209,234	2,557,694	(348,460)
Water Quality	893,453	867,408	26,045
Utilities Maintenance	963,253	1,261,659	(298,406)
Electrical Mechanical	3,273,875	3,309,886	(36,011)
Pipeline	1,765,904	1,818,823	(52,919)
Recreation Expenses	4,530,011	4,841,352	(311,341)
Operations Maintenance	668,946	775,128	(106,182)
General and Administrative	5,161,621	5,377,840	(216,219)
Change in Water-in-Storage Inventory	-	424,113	424,113
Total Operating Expenses	<u>31,210,622</u>	<u>23,920,504</u>	<u>8,138,344</u>
OPERATING LOSS BEFORE DEPRECIATION			
	<u>(13,193,630)</u>	<u>(2,821,660)</u>	<u>(5,056,492)</u>
Depreciation - Water Departments	-	(4,022,530)	4,022,530
Right-to-Use Leased Asset Amortization - Water	-	(2,635)	2,635
Depreciation - Recreation Department	-	(307,518)	307,518
OPERATING LOSS			
	<u>(13,193,630)</u>	<u>(7,154,343)</u>	<u>(9,389,175)</u>
NONOPERATING REVENUES (EXPENSES)			
Property Taxes - Ad Valorem	2,513,192	2,720,375	207,183
Pass-Through Property Tax Increment	136,311	334,023	197,712
Property Tax Assessment for State Water Project	834,483	984,114	149,631
State Water Project Water Sales to Other Agencies	600,000	-	(600,000)
State Water Project Expense	(831,058)	(875,246)	(44,188)
CFD 2013-1 Assessment	2,772,642	2,843,711	71,069
Mira Monte Assessment	19,011	19,575	564
Tax Collection Expense	(40,275)	(43,305)	(3,030)
Investment Earnings	375,000	(577,286)	(952,286)
Interest Expense - Long-Term Debt	(3,023,789)	(2,333,240)	690,549
Amortization of Bond Insurance on CFD 2013-1	-	(20,241)	(20,241)
Bond and Administrative Fees	-	(2,500)	(2,500)
Adjudication Charge	584,000	580,960	(3,040)
Adjudication Costs	(450,250)	(613,715)	(163,465)
Loss on Disposition of Capital Assets	-	(31,641)	(31,641)
Other, Net	427,690	181,073	(246,617)
Total Nonoperating Revenues (Expenses), Net	<u>3,916,957</u>	<u>3,166,657</u>	<u>(718,659)</u>
NET LOSS BEFORE CAPITAL CONTRIBUTIONS			
	<u>(9,276,673)</u>	<u>(3,987,686)</u>	<u>(10,107,834)</u>
CAPITAL CONTRIBUTIONS			
Federal, State, and Local Grants	1,279,472	534,212	(745,260)
Total Capital Contributions	<u>1,279,472</u>	<u>534,212</u>	<u>(745,260)</u>
CHANGE IN NET POSITION			
	<u>\$ (7,997,201)</u>	<u>(3,453,474)</u>	<u>\$ (10,853,094)</u>
Net Position - Beginning of Year		<u>49,502,997</u>	
NET POSITION - END OF YEAR			
		<u>\$ 46,049,523</u>	

**CASITAS MUNICIPAL WATER DISTRICT
SCHEDULE OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
BUDGET TO ACTUAL
YEAR ENDED JUNE 30, 2021**

	Final Budget	Actual	Variance Positive/ (Negative)
OPERATING REVENUES			
Retail Water Consumption	\$ 5,134,261	\$ 7,032,599	\$ 1,898,338
Wholesale Water Sales	1,524,040	2,462,897	938,857
Monthly Water Service Charge	4,519,654	5,027,142	507,488
Recreation Revenue	3,719,934	3,685,302	(34,632)
Other Water Charges and Services	204,017	2,322,334	2,118,317
Total Operating Revenues	<u>15,101,906</u>	<u>20,530,274</u>	<u>5,428,368</u>
OPERATING EXPENSES			
Fisheries	510,234	611,328	(101,094)
Engineering	19,265,307	1,705,802	17,559,505
Water Treatment	2,125,762	2,055,465	70,297
Water Quality	881,127	788,802	92,325
Utilities Maintenance	874,331	998,651	(124,320)
Electrical Mechanical	3,344,539	3,119,031	225,508
Pipeline	1,714,560	1,923,244	(208,684)
Recreation Expenses	4,504,487	4,680,979	(176,492)
Operations Maintenance	594,422	681,238	(86,816)
General and Administrative	5,437,884	5,638,177	(200,293)
Change in Water-in-Storage Inventory	-	862,770	862,770
Total Operating Expenses	<u>39,252,653</u>	<u>23,065,487</u>	<u>17,912,706</u>
OPERATING LOSS BEFORE DEPRECIATION			
	<u>(24,150,747)</u>	<u>(2,535,213)</u>	<u>(12,484,338)</u>
Depreciation - Water Departments	-	(4,372,348)	4,372,348
Depreciation - Recreation Department	-	(301,518)	301,518
OPERATING LOSS			
	<u>(24,150,747)</u>	<u>(7,209,079)</u>	<u>(17,158,204)</u>
NONOPERATING REVENUES (EXPENSES)			
Property Taxes - Ad Valorem	2,375,549	2,661,798	286,249
Pass-Through Property Tax Increment	108,005	229,483	121,478
Property Tax Assessment for State Water Project	-	917,616	917,616
State Water Project Water Sales to Other Agencies	250,000	771,941	521,941
State Water Project Expense	-	(759,852)	(759,852)
CFD 2013-1 Assessment	2,713,976	2,810,939	96,963
Mira Monte Assessment	19,212	19,070	(142)
Tax Collection Expense	(39,000)	(43,386)	(4,386)
Investment Earnings	450,000	(20,657)	(470,657)
Interest Expense - Long-Term Debt	(3,029,239)	(2,348,841)	680,398
Amortization of Bond Insurance on CFD 2013-1	-	(22,413)	(22,413)
Bond and Administrative Fees	-	(5,270)	(5,270)
Adjudication Charge	-	584,095	584,095
Adjudication Costs	-	(293,892)	(293,892)
Other, Net	762,650	241,447	(521,203)
Total Nonoperating Revenues (Expenses), Net	<u>3,611,153</u>	<u>4,742,078</u>	<u>1,130,925</u>
NET LOSS BEFORE CAPITAL CONTRIBUTIONS			
	<u>(20,539,594)</u>	<u>(2,467,001)</u>	<u>(16,027,279)</u>
CAPITAL CONTRIBUTIONS			
Federal, State, and Local Grants	3,936,472	69,082	(3,867,390)
Total Capital Contributions	<u>3,936,472</u>	<u>69,082</u>	<u>(3,867,390)</u>
CHANGE IN NET POSITION			
	<u>\$ (16,603,122)</u>	<u>(2,397,919)</u>	<u>\$ (19,894,669)</u>
Net Position - Beginning of Year		<u>51,900,916</u>	
NET POSITION - END OF YEAR			
		<u>\$ 49,502,997</u>	

**CASITAS MUNICIPAL WATER DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2022**

	Operating Fund	Financing Fund	Improvement Assessment Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 8,948,360	\$ -	\$ -
Investments	9,912,550	-	-
Accrued Interest Receivable	62,043	-	-
Accounts Receivable, Net	4,093,108	-	-
Due from Other Funds	-	12,264,076	245,403
Materials and Supplies Inventory	67,999	-	-
Prepaid expenses	995,316	-	-
Total Current Assets	<u>24,079,376</u>	<u>12,264,076</u>	<u>245,403</u>
NONCURRENT ASSETS			
Restricted - Cash and Cash Equivalents	6,819,669	-	-
Restricted - Special Assessments Receivable	-	-	641
Water-in-storage Inventory	8,247,590	-	-
Capital Assets - Not Being Depreciated	16,189,634	-	-
Capital Assets - Being Depreciated, Net	73,353,245	-	-
Capital Assets, Intangible Asset - Right-to-Use Leased Asset, Net	24,783	-	-
Total Noncurrent Assets	<u>104,634,921</u>	<u>-</u>	<u>641</u>
Total Assets	<u>128,714,297</u>	<u>12,264,076</u>	<u>246,044</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on CFD 2013-1	3,070,915	-	-
OPEB Related Deferred Outflows of Resources	7,619,098	-	-
Pension Related Deferred Outflows of Resources	1,968,983	-	-
Total Deferred Outflows of Resources	<u>12,658,996</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 141,373,293</u>	<u>\$ 12,264,076</u>	<u>\$ 246,044</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 1,805,927	\$ -	\$ -
Deposits and Unearned Revenue	167,094	-	-
Accrued Interest Payable	767,863	-	-
Due to Other Funds	12,511,846	-	-
Long-Term Liabilities - Due Within One Year:			
Compensated Absences	476,484	-	-
Lease Liability	5,042	-	-
Long-Term Debt	590,216	-	-
Total Current Liabilities	<u>16,324,472</u>	<u>-</u>	<u>-</u>
NONCURRENT LIABILITIES			
Long-Term Liabilities - Due in More than One Year:			
Compensated Absences	714,726	-	-
Claims Liability	95,167	-	-
Lease Liability	20,036	-	-
Long-Term Debt	57,823,544	-	-
Net OPEB Liability	20,724,642	-	-
Net Pension Liability	5,317,540	-	-
Total Noncurrent Liabilities	<u>84,695,655</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>101,020,127</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB Related Deferred Outflows of Resources	2,373,346	-	-
Pension Related Deferred Outflows of Resources	4,697,869	-	-
Total Deferred Inflows of Resources	<u>7,071,215</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net Investment in Capital Assets	36,794,328	-	-
Restricted for Improvement Assessment	-	-	641
Restricted for Adjudication	-	-	-
Unrestricted	<u>(3,512,377)</u>	<u>12,264,076</u>	<u>245,403</u>
Total Net Position	<u>33,281,951</u>	<u>12,264,076</u>	<u>246,044</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 141,373,293</u>	<u>\$ 12,264,076</u>	<u>\$ 246,044</u>

**CASITAS MUNICIPAL WATER DISTRICT
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2022**

	Adjudication Fund	Elimination for Financial Reporting	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 157,698	\$ -	\$ 9,106,058
Investments	-	-	9,912,550
Accrued Interest Receivable	-	-	62,043
Accounts Receivable, Net	115,912	-	4,209,020
Due from Other Funds	2,367	(12,511,846)	-
Materials and Supplies Inventory	-	-	67,999
Prepaid expenses	-	-	995,316
Total Current Assets	<u>275,977</u>	<u>(12,511,846)</u>	<u>24,352,986</u>
NONCURRENT ASSETS			
Restricted - Cash and Cash Equivalents	-	-	6,819,669
Restricted - Special Assessments Receivable	-	-	641
Water-in-storage Inventory	-	-	8,247,590
Capital Assets - Not Being Depreciated	-	-	16,189,634
Capital Assets - Being Depreciated, Net	-	-	73,353,245
Capital Assets, Intangible Asset - Right-to-Use Leased Asset, Net	-	-	24,783
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>104,635,562</u>
Total Assets	<u>275,977</u>	<u>(12,511,846)</u>	<u>128,988,548</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on CFD 2013-1	-	-	3,070,915
OPEB Related Deferred Outflows of Resources	-	-	7,619,098
Pension Related Deferred Outflows of Resources	-	-	1,968,983
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>12,658,996</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 275,977</u>	<u>\$ (12,511,846)</u>	<u>\$ 141,647,544</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 18,525	\$ -	\$ 1,824,452
Deposits and Unearned Revenue	-	-	167,094
Accrued Interest Payable	-	-	767,863
Due to Other Funds	-	(12,511,846)	-
Long-Term Liabilities - Due Within One Year:			
Compensated Absences	-	-	476,484
Lease Liability	-	-	5,042
Long-Term Debt	-	-	590,216
Total Current Liabilities	<u>18,525</u>	<u>(12,511,846)</u>	<u>3,831,151</u>
NONCURRENT LIABILITIES			
Long-Term Liabilities - Due in More than One Year:			
Compensated Absences	-	-	714,726
Claims Liability	-	-	95,167
Lease Liability	-	-	20,036
Long-Term Debt	-	-	57,823,544
Net OPEB Liability	-	-	20,724,642
Net Pension Liability	-	-	5,317,540
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>84,695,655</u>
Total Liabilities	<u>18,525</u>	<u>(12,511,846)</u>	<u>88,526,806</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB Related Deferred Outflows of Resources	-	-	2,373,346
Pension Related Deferred Outflows of Resources	-	-	4,697,869
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>7,071,215</u>
NET POSITION			
Net Investment in Capital Assets	-	-	36,794,328
Restricted for Improvement Assessment	-	-	641
Restricted for Adjudication	257,452	-	257,452
Unrestricted	-	-	8,997,102
Total Net Position	<u>257,452</u>	<u>-</u>	<u>46,049,523</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 275,977</u>	<u>\$ (12,511,846)</u>	<u>\$ 141,647,544</u>

**CASITAS MUNICIPAL WATER DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2021**

	Operating Fund	Financing Fund	Improvement Assessment Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 6,739,228	\$ -	\$ -
Investments	11,185,313	-	-
Accrued Interest Receivable	70,238	-	-
Accounts Receivable, Net	4,759,579	-	-
Due from Other Funds	-	11,206,666	225,857
Materials and Supplies Inventory	67,175	-	-
Prepaid Expenses	917,998	-	-
Total Current Assets	<u>23,739,531</u>	<u>11,206,666</u>	<u>225,857</u>
NONCURRENT ASSETS			
Restricted - Cash and Cash Equivalents	11,067,448	-	-
Restricted - Special Assessments Receivable	-	-	700
Water-in-Storage Inventory	8,671,703	-	-
Capital Assets - Not Being Depreciated	17,180,822	-	-
Capital Assets - Being Depreciated, Net	69,808,528	-	-
Total Noncurrent Assets	<u>106,728,501</u>	<u>-</u>	<u>700</u>
Total Assets	<u>130,468,032</u>	<u>11,206,666</u>	<u>226,557</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on CFD 2013-1	3,276,786	-	-
OPEB Related Deferred Outflows of Resources	9,101,533	-	-
Pension Related Deferred Outflows of Resources	2,015,865	-	-
Total Deferred Outflows of Resources	<u>14,394,184</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 144,862,216</u>	<u>\$ 11,206,666</u>	<u>\$ 226,557</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 1,548,960	\$ -	\$ -
Deposits and Unearned Revenue	274,960	-	-
Accrued Interest Payable	777,881	-	-
Due to Other Funds	11,446,541	-	-
Long-Term Liabilities - Due Within One Year:			
Compensated Absences	415,200	-	-
Long-Term Debt	816,445	-	-
Total Current Liabilities	<u>15,279,987</u>	<u>-</u>	<u>-</u>
NONCURRENT LIABILITIES			
Long-Term Liabilities - Due in More than One Year:			
Compensated Absences	622,800	-	-
Long-Term Debt	58,615,185	-	-
Net OPEB Liability	20,385,793	-	-
Net Pension Liability	9,586,888	-	-
Total Noncurrent Liabilities	<u>89,210,666</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>104,490,653</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB Related Deferred Outflows of Resources	2,485,981	-	-
Pension Related Deferred Outflows of Resources	106,011	-	-
Total Deferred Inflows of Resources	<u>2,591,992</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net Investment in Capital Assets	37,569,004	-	-
Restricted for Improvement Assessment	-	-	700
Restricted for Adjudication	-	-	-
Unrestricted	210,567	11,206,666	225,857
Total Net Position	<u>37,779,571</u>	<u>11,206,666</u>	<u>226,557</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 144,862,216</u>	<u>\$ 11,206,666</u>	<u>\$ 226,557</u>

**CASITAS MUNICIPAL WATER DISTRICT
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2021**

	Adjudication Fund	Elimination for Financial Reporting	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 218,359	\$ -	\$ 6,957,587
Investments	-	-	11,185,313
Accrued Interest Receivable	-	-	70,238
Accounts Receivable, Net	100,050	-	4,859,629
Due from Other Funds	14,018	(11,446,541)	-
Materials and Supplies Inventory	-	-	67,175
Prepaid Expenses	-	-	917,998
Total Current Assets	<u>332,427</u>	<u>(11,446,541)</u>	<u>24,057,940</u>
NONCURRENT ASSETS			
Restricted - Cash and Cash Equivalents	-	-	11,067,448
Restricted - Special Assessments Receivable	-	-	700
Water-in-Storage Inventory	-	-	8,671,703
Capital Assets - Not Being Depreciated	-	-	17,180,822
Capital Assets - Being Depreciated, Net	-	-	69,808,528
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>106,729,201</u>
Total Assets	<u>332,427</u>	<u>(11,446,541)</u>	<u>130,787,141</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on CFD 2013-1	-	-	3,276,786
OPEB Related Deferred Outflows of Resources	-	-	9,101,533
Pension Related Deferred Outflows of Resources	-	-	2,015,865
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>14,394,184</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 332,427</u>	<u>\$ (11,446,541)</u>	<u>\$ 145,181,325</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 42,224	\$ -	\$ 1,591,184
Deposits and Unearned Revenue	-	-	274,960
Accrued Interest Payable	-	-	777,881
Due to Other Funds	-	(11,446,541)	-
Long-Term Liabilities - Due Within One Year:			
Compensated Absences	-	-	415,200
Long-Term Debt	-	-	816,445
Total Current Liabilities	<u>42,224</u>	<u>(11,446,541)</u>	<u>3,875,670</u>
NONCURRENT LIABILITIES			
Long-Term Liabilities - Due in More than One Year:			
Compensated Absences	-	-	622,800
Long-Term Debt	-	-	58,615,185
Net OPEB Liability	-	-	20,385,793
Net Pension Liability	-	-	9,586,888
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>89,210,666</u>
Total Liabilities	<u>42,224</u>	<u>(11,446,541)</u>	<u>93,086,336</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB Related Deferred Outflows of Resources	-	-	2,485,981
Pension Related Deferred Outflows of Resources	-	-	106,011
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,591,992</u>
NET POSITION			
Net Investment in Capital Assets	-	-	37,569,004
Restricted for Improvement Assessment	-	-	700
Restricted for Adjudication	290,203	-	290,203
Unrestricted	-	-	11,643,090
Total Net Position	<u>290,203</u>	<u>-</u>	<u>49,502,997</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 332,427</u>	<u>\$ (11,446,541)</u>	<u>\$ 145,181,325</u>

**CASITAS MUNICIPAL WATER DISTRICT
COMBINING SCHEDULE OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
FISCAL YEAR ENDED JUNE 30, 2022**

	Water Fund	Recreation Fund	Adjudication Fund	Total
OPERATING REVENUES				
Retail Water Consumption	\$ 7,134,613	\$ -	\$ -	\$ 7,134,613
Wholesale Water Sales	2,493,025	-	-	2,493,025
Monthly Water Service charge	5,677,364	-	-	5,677,364
Recreation Revenue	-	4,150,626	-	4,150,626
Other Water Charges and Services	1,643,216	-	-	1,643,216
Total Operating Revenues	<u>16,948,218</u>	<u>4,150,626</u>	<u>-</u>	<u>21,098,844</u>
OPERATING EXPENSES				
Fisheries	638,594	-	-	638,594
Engineering	2,048,007	-	-	2,048,007
Water Treatment	2,557,694	-	-	2,557,694
Water Quality	867,408	-	-	867,408
Utilities Maintenance	1,261,659	-	-	1,261,659
Electrical Mechanical	3,309,886	-	-	3,309,886
Pipeline	1,818,823	-	-	1,818,823
Recreation Expenses	-	4,841,352	-	4,841,352
Operations Maintenance	775,128	-	-	775,128
General and Administrative	5,377,840	-	-	5,377,840
Change in Water-in-Storage Inventory	424,113	-	-	424,113
Total Operating Expenses	<u>19,079,152</u>	<u>4,841,352</u>	<u>-</u>	<u>23,920,504</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(2,130,934)</u>	<u>(690,726)</u>	<u>-</u>	<u>(2,821,660)</u>
Depreciation - Water Departments	(4,022,530)	-	-	(4,022,530)
Right-to-Use Leased Asset Amortization - Water	(2,635)	-	-	(2,635)
Depreciation - Recreation Department	-	(307,518)	-	(307,518)
OPERATING LOSS	<u>(6,156,099)</u>	<u>(998,244)</u>	<u>-</u>	<u>(7,154,343)</u>
NONOPERATING REVENUES (EXPENSES)				
Property Taxes - Ad Valorem	2,720,375	-	-	2,720,375
Pass-Through Property Tax Increment	334,023	-	-	334,023
Property Tax Assessment for State Water Project	984,114	-	-	984,114
State Water Project Expense	(875,246)	-	-	(875,246)
CFD 2013-1 Assessment	2,843,711	-	-	2,843,711
Mira Monte Assessment	19,575	-	-	19,575
Tax Collection Expense	(43,305)	-	-	(43,305)
Investment Earnings	(577,286)	-	-	(577,286)
Interest Expense - Long-Term Debt	(2,333,240)	-	-	(2,333,240)
Amortization of Bond Insurance on CFD 2013-1	(20,241)	-	-	(20,241)
Bond and Administrative Fees	(2,500)	-	-	(2,500)
Adjudication Charge	-	-	580,960	580,960
Adjudication Costs	-	-	(613,715)	(613,715)
Loss on Disposition of Capital Assets	(31,641)	-	-	(31,641)
Other, Net	181,073	-	-	181,073
Total Nonoperating Revenues (Expenses), Net	<u>3,199,412</u>	<u>-</u>	<u>(32,755)</u>	<u>3,166,657</u>
NET LOSS BEFORE CAPITAL CONTRIBUTIONS	<u>(2,956,687)</u>	<u>(998,244)</u>	<u>(32,755)</u>	<u>(3,987,686)</u>
CAPITAL CONTRIBUTIONS				
Federal, State, and Local Grants	443,661	90,551	-	534,212
Total Capital Contributions	<u>443,661</u>	<u>90,551</u>	<u>-</u>	<u>534,212</u>
CHANGE IN NET POSITION	<u>\$ (2,513,026)</u>	<u>\$ (907,693)</u>	<u>\$ (32,755)</u>	<u>\$ (3,453,474)</u>

**CASITAS MUNICIPAL WATER DISTRICT
COMBINING SCHEDULE OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
FISCAL YEAR ENDED JUNE 30, 2021**

	Water Fund	Recreation Fund	Total
OPERATING REVENUES			
Retail Water Consumption	\$ 7,032,599	\$ -	\$ 7,032,599
Wholesale Water Sales	2,462,897	-	2,462,897
Monthly Water Service Charge	5,027,142	-	5,027,142
Recreation Revenue	-	3,685,302	3,685,302
Other Water Charges and Services	2,322,334	-	2,322,334
Total Operating Revenues	<u>16,844,972</u>	<u>3,685,302</u>	<u>20,530,274</u>
OPERATING EXPENSES			
Fisheries	611,328	-	611,328
Engineering	1,705,802	-	1,705,802
Water Treatment	2,055,465	-	2,055,465
Water Quality	788,802	-	788,802
Utilities Maintenance	998,651	-	998,651
Electrical Mechanical	3,119,031	-	3,119,031
Pipeline	1,923,244	-	1,923,244
Recreation Expenses	-	4,680,979	4,680,979
Operations Maintenance	681,238	-	681,238
General and Administrative	5,638,177	-	5,638,177
Change in Water-in-Storage Inventory	862,770	-	862,770
Total Operating Expenses	<u>18,384,508</u>	<u>4,680,979</u>	<u>23,065,487</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(1,539,536)</u>	<u>(995,677)</u>	<u>(2,535,213)</u>
Depreciation - Water Departments	(4,372,348)	-	(4,372,348)
Depreciation - Recreation Department	-	(301,518)	(301,518)
OPERATING LOSS	<u>(5,911,884)</u>	<u>(1,297,195)</u>	<u>(7,209,079)</u>
NONOPERATING REVENUES (EXPENSES)			
Property Taxes - Ad Valorem	2,661,798	-	2,661,798
Pass-Through Property Tax Increment	229,483	-	229,483
Property Tax Assessment for State Water Project	917,616	-	917,616
State Water Project Water Sales to Other Agencies	771,941	-	771,941
State Water Project Expense	(759,852)	-	(759,852)
CFD 2013-1 Assessment	2,810,939	-	2,810,939
Mira Monte Assessment	19,070	-	19,070
Tax Collection Expense	(43,386)	-	(43,386)
Investment Earnings	(20,657)	-	(20,657)
Interest expense - Long-Term Debt	(2,348,841)	-	(2,348,841)
Amortization of Bond Insurance on CFD 2013-1	(22,413)	-	(22,413)
Bond and Administrative Fees	(5,270)	-	(5,270)
Adjudication Charge	-	584,095	584,095
Adjudication Costs	-	(293,892)	(293,892)
Other, Net	241,447	-	241,447
Total Nonoperating Revenues (Expenses), Net	<u>4,451,875</u>	<u>290,203</u>	<u>4,742,078</u>
NET LOSS BEFORE CAPITAL CONTRIBUTIONS	<u>(1,460,009)</u>	<u>(1,006,992)</u>	<u>(2,467,001)</u>
CAPITAL CONTRIBUTIONS			
Federal, State, and Local Grants	17,888	51,194	69,082
Total Capital Contributions	<u>17,888</u>	<u>51,194</u>	<u>69,082</u>
CHANGE IN NET POSITION	<u>\$ (1,442,121)</u>	<u>\$ (955,798)</u>	<u>\$ (2,397,919)</u>

**CASITAS MUNICIPAL WATER DISTRICT
 DETAIL SCHEDULES OF OPERATING EXPENSES
 UTILITY DEPARTMENT
 FISCAL YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
FISHERIES		
Clothing and Personal Supplies	\$ 376	\$ 1,409
Communications	3,909	3,946
Computer Upgrades - Hardware and Software	1,451	1,324
District Equipment	4,723	4,766
Education and Training	3,124	3,000
Insurance - Aflac Service Fee	98	195
Insurance - EQP	86	89
Insurance - Workers' Compensation	-	292
Memberships and Dues	110	-
OPEB and Pension	60,908	62,210
Outside Contracts	20,060	1,281
Postage	28	292
Pre-Employment Screening	32	77
Private Vehicle Mileage	485	907
Salaries and Benefits	517,644	503,574
Services and Supplies	14,156	12,171
Travel	11,404	15,795
Total Fisheries	<u>638,594</u>	<u>611,328</u>
ENGINEERING		
Clothing and Personal Supplies	1,309	1,066
Communications	6,209	5,994
Computer Upgrades	52,682	8,329
Education and Training	3,309	575
District Equipment	3,485	3,358
Insurance	337	373
Licenses and Permits	87,822	76,207
Membership Dues	10,572	10,848
Office Supplies	257	546
OPEB and Pension	138,713	139,611
Other Professional Fees	-	207
Postage	93	253
Pre-employment Screening	32	-
Private Vehicle Mileage	533	832
Purchased Water	-	550
Safety Program	18	-
Salaries and Benefits	932,438	924,157
Service and Supplies	810,141	532,833
Small Tools	57	63
Total Engineering	<u>2,048,007</u>	<u>1,705,802</u>

**CASITAS MUNICIPAL WATER DISTRICT
 DETAIL SCHEDULES OF OPERATING EXPENSES (CONTINUED)
 UTILITY DEPARTMENT
 FISCAL YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
WATER TREATMENT		
Advertising and Legal Notices	\$ 800	\$ -
Ammonia	31,710	19,625
Caustics	85,454	67,871
Chlorine	113,731	77,865
Clothing and Personal Supplies	6,673	6,345
Communications	14,758	13,142
Computer Upgrades - Hardware and Software	2,550	1,093
District Equipment	35,290	12,796
Education and Training	2,168	893
Ferric	12,863	12,157
Insurance	454	433
Licenses and Permits	8,800	6,649
Liquid Oxygen	202,895	118,710
OPEB and Pension	227,620	195,975
Outside Contracts	175,779	91,978
Polymer	23,467	42,922
Postage	53	623
Pre-employment Screening	109	92
Private Vehicle Mileage	158	-
Safety Program	-	1,401
Salaries and Benefits	1,324,308	1,159,666
Service and Supplies	157,326	103,624
Small Tools	566	2,053
Travel	206	481
Utilities	129,956	119,071
Total Water Treatment	2,557,694	2,055,465
WATER QUALITY		
Advertising and Legal Notices	138	408
Books and Publications	314	-
Clothing and Personal Supplies	1,196	1,083
Communications	2,398	4,239
Computer Upgrades - Hardware and Software	298	2,677
District Equipment	10,628	10,503
Education and Training	221	928
Insurance	86	89
Insurance - Aflac	68	-
Licenses and Permits	43,977	35,565
Membership and Dues	140	140
OPEB and Pension	88,727	87,817
Outside Contracts	98,073	108,353
Postage	839	670
Pre-Employment Screening	-	32
Printing and Binding	148	106
Salaries and Benefits	558,896	505,116
Service and Supplies	61,212	30,682
Small Tools	-	304
Travel	49	90
Total Water Quality	867,408	788,802

**CASITAS MUNICIPAL WATER DISTRICT
 DETAIL SCHEDULES OF OPERATING EXPENSES (CONTINUED)
 UTILITY DEPARTMENT
 FISCAL YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
UTILITIES MAINTENANCE		
Clothing and Personal Supplies	\$ 6,897	\$ 6,128
Communications	3,332	3,789
Computer Upgrades - Hardware and Software	5,099	-
District Equipment	50,599	42,031
Education and Training	5,059	2,702
Insurance	294	254
Licenses and Permits	1,300	215
OPEB and Pension	122,315	101,764
Outside Contracts	2,100	2,873
Private Vehicle Mileage	274	-
Salaries and Benefits	785,459	729,483
Service and Supplies	263,328	92,325
Small Tools	13,652	16,161
Travel	1,951	926
Total Utilities Maintenance	<u>1,261,659</u>	<u>998,651</u>
ELECTRICAL MECHANICAL		
Clothing and Personal Supplies	3,283	3,883
Communications	13,093	11,721
Computer Upgrades - Hardware and Software	6,650	9,085
District Equipment	48,879	31,695
Education and Training	4,480	1,434
Insurance	157	149
Licenses and Permits	102,801	95,483
OPEB and Pension	125,873	133,877
Outside Contracts	288,132	272,658
Postage	5	-
Power Purchased	1,632,105	1,484,880
Pre-Employment Screening	-	32
Private Vehicle Mileage	122	-
Salaries and Benefits	911,381	887,716
Service and Supplies	90,602	129,583
Small Tools	17,334	854
Travel	1,379	866
Uninsured Losses - Injuries	5,500	-
Utilities	28,172	23,287
Workers' Compensation	29,938	31,828
Total Electrical Mechanical	<u>3,309,886</u>	<u>3,119,031</u>

**CASITAS MUNICIPAL WATER DISTRICT
 DETAIL SCHEDULES OF OPERATING EXPENSES (CONTINUED)
 UTILITY DEPARTMENT
 FISCAL YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
OPERATIONS MAINTENANCE		
Clothing and Personal Supplies	\$ 6,101	\$ 7,261
Communications	1,372	1,730
Computer Upgrades	3,696	-
District Equipment	50,160	38,159
Education and Training	4,171	260
Insurance - Aflac	-	32
Insurance - EAP	112	114
Insurance - Workers' Compensation	-	195
Licenses and Permits	95	84
OPEB and Pension	74,630	82,854
Outside Contracts	124,794	96,046
Pre-Employment Screening	-	77
Salaries and Benefits	433,877	394,337
Service and Supplies	68,469	52,305
Small Tools	7,651	7,784
Total Operations Maintenance	775,128	681,238
PIPELINE		
Clothing and Personal Supplies	11,436	4,909
Communications	3,213	4,176
Computer Upgrades	-	760
Education and Training	9,499	6,785
District Equipment	66,361	70,942
Insurance - Aflac	166	163
Insurance - EAP	171	205
Insurance - Workers' Compensation	-	953
Licenses and Permits	485	805
OPEB and Pension	152,084	175,898
Outside Contracts	107,472	232,210
Private Vehicle Mileage	500	118
Property Losses for Operation	-	1,051
Salaries and Benefits	998,010	985,602
Service and Supplies	451,611	399,338
Small Tools	10,243	30,341
Travel	4,528	5,990
Utilities	3,044	2,998
Total Pipeline	1,818,823	1,923,244

**CASITAS MUNICIPAL WATER DISTRICT
 DETAIL SCHEDULES OF OPERATING EXPENSES (CONTINUED)
 UTILITY DEPARTMENT
 FISCAL YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
GENERAL AND ADMINISTRATIVE		
Advertising and Legal Notices	\$ 4,005	\$ 6,431
Bad Debt Provision	60,505	50,877
Bank Charges	156,955	110,541
Books and Publications	8,847	7,424
Clothing and Personal Supplies	916	2,130
Communications	54,555	60,427
Computer Upgrades - Hardware and Software	52,328	39,135
Directors Election Fees	-	11,469
District Equipment	37,834	19,774
Education and Training	27,262	12,224
Gains/losses on Inventory	1,528	61,460
Insurance - Aflac	1,178	1,015
Insurance - EAP	542	544
Insurance - Liability	80,477	74,142
Insurance - Workers' Compensation	181,254	-
Interest Penalty	4	1,201
Licenses and Permits	5,914	7,922
Memberships and Dues	83,001	97,233
Office Equipment Maintenance	6,866	6,333
Office Supplies	9,899	11,391
OPEB and Pension	750,031	862,018
Other Operating Expense	160	30
Other Professional Services	200,647	213,586
Outside Contracts	234,108	454,779
Postage	-	5,698
Pre-Employment Screening	106	-
Printing and Binding	31,483	40,592
Private Vehicle Mileage	199	94
Public Information	36	-
Purchased Water	2,029	2,617
Safety Program	-	516
Salaries and Benefits	3,771,724	3,726,060
Service and Supplies	74,287	85,695
Small Tools	111	39
Travel	1,635	63
Utilities	51,169	41,391
Vehicle Costs Direct	165,509	282,739
Workers' Compensation	10,077	141,285
Costs Applied	(165,509)	(276,462)
Administrative Overhead Burden	(523,832)	(524,236)
Total General and Administrative	5,377,840	5,638,177
CHANGE IN WATER-IN-STORAGE INVENTORY		
Change in Water-in-Storage Inventory	424,113	862,770
Total Change in Water-in-Storage Inventory	424,113	862,770
DEPRECIATION AND AMORTIZATION EXPENSE		
Water Department Depreciation	4,022,530	4,372,348
Water Department Right-to-Use Leased Asset Amortization	2,635	-
Total Depreciation Expense	4,025,165	4,372,348
Total Operating Expenses - Water Department	\$ 23,104,317	\$ 22,756,856

**CASITAS MUNICIPAL WATER DISTRICT
 DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
 RECREATION DEPARTMENT
 FISCAL YEARS ENDED JUNE 30, 2022 AND 2021**

RECREATION REVENUE	<u>2022</u>	<u>2021</u>
Animal Permit	\$ 15,616	\$ 23,767
Bad Debt Collection Recovery	744	91
Boat Fees - Annual	35,090	39,775
Boat Fees - Daily	10,095	13,635
Boat Fees - Overnight	350	711
Boat Inspection Fees - Quagga	2,168	3,845
Boat Lock Revenue - Quagga	4,150	4,338
Boat Rental - Concession	76,951	103,721
Café - Concession	39,631	37,314
Camping Fees	2,439,355	2,185,588
Event Reimbursement	100	-
Events	40,497	12,898
Gift Cards and Certificates	-	1,584
Kayak and Canoes Annual	3,600	4,548
Kayak and Canoes Daily	25	20
Miscellaneous Revenue	2,031	2,081
Over/Short - Recreation	3,597	246
Park Store	73,875	68,939
Reservations	197,869	170,780
Shower Facility Fees	40,309	8,631
Snow Bird Pumping	6,140	4,220
Trailer Storage Fees	340,135	274,895
Vehicle Fees - Daily	422,524	490,254
Violation Ordinance Fees	638	26,180
Visitor Cards	198,050	207,241
Water Park - Lifeguard Training	2,700	-
Water Park - Reservation Fee	1,160	-
Water Park - Single Splash Fee	191,389	-
Water Park - Snack Bar	1,837	-
Total Recreation Revenue	<u>4,150,626</u>	<u>3,685,302</u>

**CASITAS MUNICIPAL WATER DISTRICT
 DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES (CONTINUED)
 RECREATION DEPARTMENT
 FISCAL YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
RECREATION EXPENSES		
Administrative Overhead Burden	\$ 523,832	\$ 524,236
Advertising and Legal Notices	738	150
Bad Debt Provision	2,015	-
Chemicals - Water Playground	-	903
Chlorine	12,498	-
Clothing and Personal Supplies	10,385	14,845
Communications	25,841	24,564
Computer Upgrades - Hardware and Software	2,857	33,328
Credit Card Fees	118,349	94,935
District Equipment	127,799	181,463
Education and Training	2,045	2,989
Insurance	702	699
Insurance - Workers' Compensation	10,689	36,420
Licenses and Permits	8,120	595
Memberships and Dues	1,120	1,561
Office Supplies	1,758	1,206
OPEB and Pension	337,118	343,984
Other Operating Expenses	19,810	-
Other Professional Services	8,267	6,560
Outside Contracts	305,999	182,560
Postage	188	1,232
Pre-Employment Screening	4,354	1,266
Printing and Binding	4,243	5,615
Private Vehicle Mileage	-	217
Public Information Program	4,074	15,872
Purchased Water	175,138	145,396
Safety Program	14,105	4,177
Salaries and Benefits	2,812,850	2,708,926
Service and Supplies	42,009	202,436
Small Tools	3,653	22,774
Travel	1,869	903
Uninsured Losses - Injuries	89,917	-
Utilities	169,010	121,167
Total Recreation Expenses	4,841,352	4,680,979
Recreation Operating Loss before Depreciation	(690,726)	(995,677)
Depreciation - Recreation Department	(307,518)	(301,518)
Recreation Operating Loss	\$ (998,244)	\$ (1,297,195)

**CASITAS MUNICIPAL WATER DISTRICT
 DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
 ADJUDICATION FUND
 FISCAL YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
OPERATING REVENUES	\$ -	\$ -
OPERATING EXPENSES	-	-
OPERATING INCOME (LOSS)	-	-
NONOPERATING REVENUES (EXPENSES)		
Adjudication Charge	580,960	584,095
Adjudication Costs	(613,715)	(293,892)
Total Nonoperating Revenues (Expenses), Net	(32,755)	290,203
CHANGE IN NET POSITION	\$ (32,755)	\$ 290,203

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STATISTICAL SECTION

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**CASITAS MUNICIPAL WATER DISTRICT
OVERVIEW OF STATISTICAL INFORMATION
PRESENTED IN FIVE CATEGORIES**

Overview of Statistical Information Presented in Five Categories

Financial Trend Information - Intended to assist users in understanding and assessing how a districts financial position has changed over time.

Revenue Capacity Information - Intended to assist users in understanding and assessing the factors affecting a districts ability to generate own revenue.

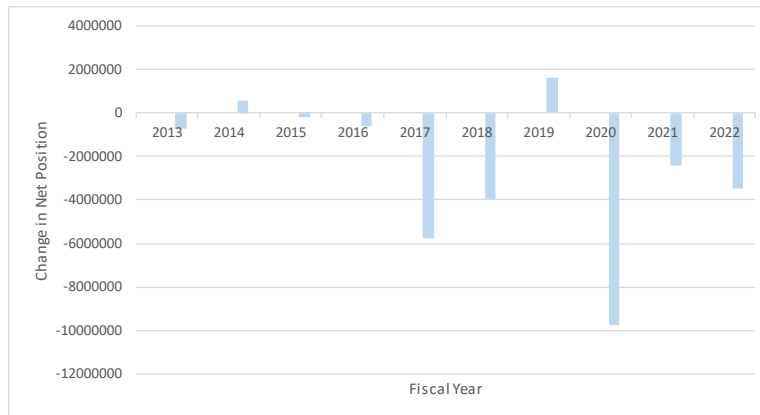
Debt Capacity Information - Intended to assist users in understanding and assessing a districts debt burden and its ability to issue additional debt.

Demographic and Economic Information - Intended to assist users in understanding the socioeconomic environment within which a district operates and to provide information that facilitates comparison of financial statement information over time and among agencies.

Operating Information - Intended to provide information about a District's operations and resources in order to assist readers in using financial statement information to understand and assess an agencies economic condition.

**CASITAS MUNICIPAL WATER DISTRICT
CHANGES IN NET POSITION BY COMPONENT
LAST 10 FISCAL YEARS**

	Fiscal Year			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Changes in net position:				
Operating revenues	\$ 13,212,527	\$ 14,923,271	\$ 14,530,148	\$ 12,869,735
Operating expenses	(13,639,029)	(14,238,444)	(14,449,076)	(15,125,091)
Depreciation and amortization	(3,084,521)	(3,152,038)	(3,164,097)	(3,174,681)
Operating Income (loss)	\$ (3,511,023)	\$ (2,467,211)	\$ (3,083,025)	\$ (5,430,037)
Non-operating revenues (expenses)				
Property taxes	2,147,033	2,192,072	2,309,270	2,292,477
State Water Property Tax Assessment	462,896	566,610	490,989	730,400
CFD 2013-1 assessment	-	-	-	454,543
Bond and Administrative Fees	-	-	-	-
Mira Monte assessment	19,783	31,797	19,434	19,049
Oak View availability charge	232	-	-	-
Property tax collection expense	(31,284)	(8,360)	(31,610)	(32,050)
Investment income (loss)	(164,338)	281,850	227,483	718,495
State water project expense	(517,749)	(451,590)	(696,576)	(183,384)
Interest expense & Amortization of deferred loss and bond insurance	(87,015)	(79,124)	(70,887)	(62,438)
Acquisition expense of CFD 2013-1	-	-	-	-
Cost of debt issuance	-	-	-	-
Adjudication	-	-	-	-
Other revenue(expense), net	(20,137)	24,506	179,498	41,386
Total non-operating revenues (expenses),net	1,809,421	2,557,761	2,427,601	3,978,478
Net Income Before capital contributions	(1,701,602)	90,550	(655,424)	(1,451,559)
Capital contributions	990,526	489,071	484,674	844,524
Change in net position	\$ (711,076)	\$ 579,621	\$ (170,750)	\$ (607,035)
Net position by component:				
Net investment in capital assets	\$ 54,428,683	\$ 53,612,183	\$ 53,488,631	\$ 53,720,578
Restricted	180,151	153,708	134,267	115,220
Unrestricted	26,600,425	28,022,990	17,311,073	16,491,138
Total net position	\$ 81,209,259	\$ 81,788,881	\$ 70,933,971	\$ 70,326,936



Notes:

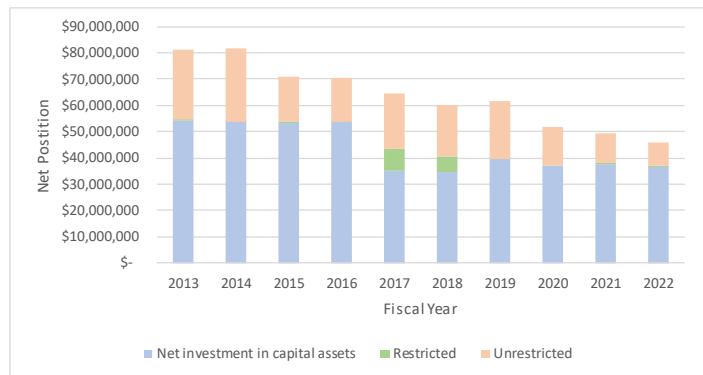
FY2015 the District made a prior period adjustment of \$(10,684,160)

FY2018 the District made a prior period adjustment of \$(597,799)

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
CHANGES IN NET POSITION BY COMPONENT (CONTINUED)
LAST 10 FISCAL YEARS**

	Fiscal Year					
	2017	2018	2019	2020	2021	2022
Changes in net position:						
Operating revenues	\$ 12,758,081	\$ 14,829,805	\$ 14,622,822	\$ 13,868,822	\$ 20,530,274	\$ 21,098,844
Operating expenses	(12,752,327)	(17,651,671)	(15,204,627)	(23,707,662)	(23,065,487)	(23,920,504)
Depreciation and amortization	(3,736,067)	(4,195,538)	(4,116,269)	(4,600,052)	(4,673,866)	(4,332,683)
Operating Income (loss)	\$ (3,730,313)	\$ (7,017,404)	\$ (4,698,074)	\$ (14,438,892)	\$ (7,209,079)	\$ (7,154,343)
Non-operating revenues (expenses)						
Property taxes	2,258,529	2,408,940	2,549,312	2,635,316	2,891,281	3,054,398
State Water Property Tax Assessment	151,501	369,167	728,773	780,860	917,616	984,114
CFD 2013-1 assessment	601,938	2,592,342	2,653,389	2,703,730	2,810,939	2,843,711
Bond and Administrative Fees	-	-	-	(2,750)	(5,270)	(2,500)
Mira Monte assessment	19,280	19,012	19,159	19,149	19,070	19,575
Oak View availability charge	-	-	-	-	-	-
Property tax collection expense	(27,679)	(38,038)	(39,366)	(42,176)	(43,386)	(43,305)
Investment income (loss)	(342,956)	(84,090)	1,413,695	1,315,926	(20,657)	(577,286)
State water project expense	(266,509)	(616,152)	33,189	(518,281)	12,089	(875,246)
Interest expense & Amortization of deferred loss and bond insurance	(187,096)	(1,859,860)	(1,646,282)	(2,219,516)	(2,371,254)	(2,353,481)
Acquisition expense of CFD 2013-1	(3,975,600)	-	-	-	-	-
Cost of debt issuance	(539,160)	-	-	(276,062)	-	-
Adjudication	-	-	-	-	290,203	(32,755)
Other revenue(expense), net	71,382	42,651	62,385	88,623	241,447	149,432
Total non-operating revenues (expenses),net	(2,236,370)	2,833,972	5,774,254	4,484,819	4,742,078	3,166,657
Net Income Before capital contributions	(5,966,683)	(4,183,432)	1,076,180	(9,954,073)	(2,467,001)	(3,987,686)
Capital contributions	230,644	220,264	537,395	211,502	69,082	534,212
Change in net position	\$ (5,736,039)	\$ (3,963,168)	\$ 1,613,575	\$ (9,742,571)	\$ (2,397,919)	\$ (3,453,474)
Net position by component:						
Net investment in capital assets	\$ 35,176,319	\$ 34,740,555	\$ 39,302,535	\$ 36,991,071	\$ 37,569,004	\$ 36,794,328
Restricted	8,510,347	5,848,185	19,296	-	290,903	258,093
Unrestricted	20,904,213	19,441,172	22,321,656	14,909,845	11,643,090	8,997,102
Total net position	\$ 64,590,879	\$ 60,029,912	\$ 61,643,487	\$ 51,900,916	\$ 49,502,997	\$ 46,049,523

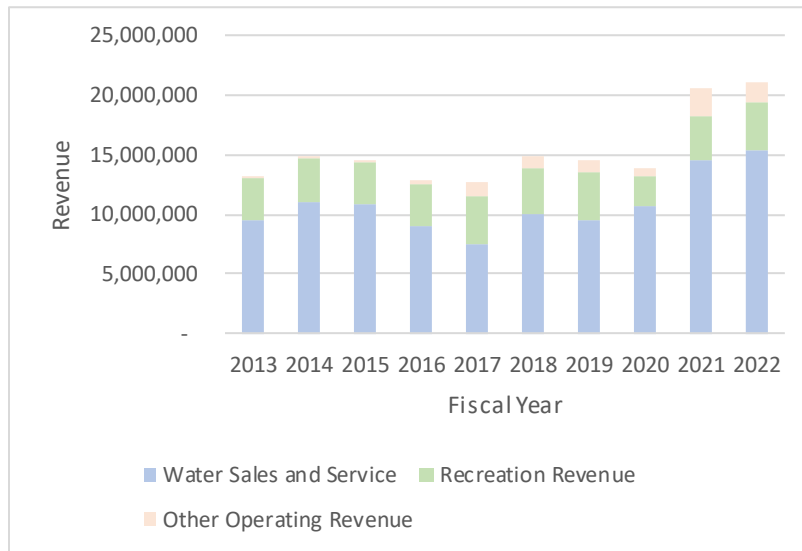


Notes:
FY2015 the District made a prior period adjustment of \$(10,684,160).
FY2018 the District made a prior period adjustment of \$(597,799).

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
OPERATING REVENUES BY SOURCE
LAST 10 FISCAL YEARS**

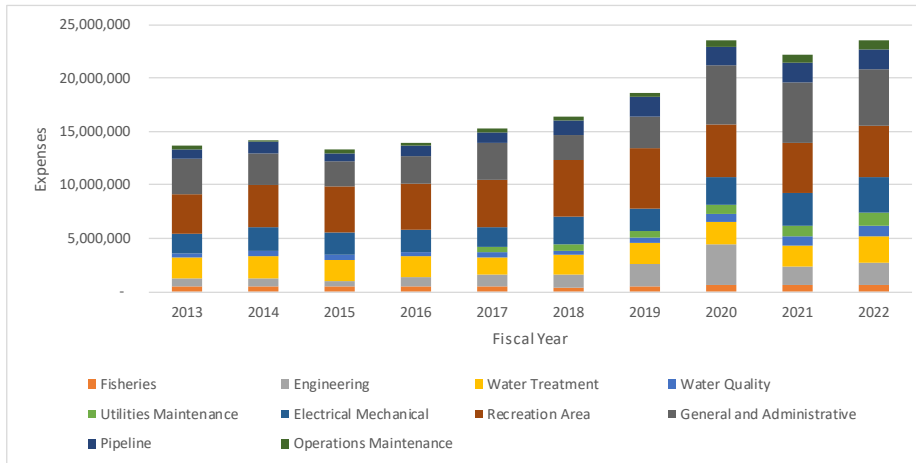
Fiscal Year	Water Sales and Service	Recreation Revenue	Other Operating Revenue	Total Operating Revenue
2013	9,461,356	3,637,050	114,121	13,212,527
2014	11,092,279	3,625,800	205,192	14,923,271
2015	10,868,054	3,443,089	219,005	14,530,148
2016	8,988,387	3,592,600	288,748	12,869,735
2017	7,542,239	4,027,340	1,188,502	12,758,081
2018	10,053,355	3,906,797	869,653	14,829,805
2019	9,578,074	3,894,552	1,150,196	14,622,822
2020	10,672,937	2,547,147	648,738	13,868,822
2021	14,522,638	3,685,302	2,322,334	20,530,274
2022	15,305,002	4,150,626	1,643,216	21,098,844



Source: Casitas Municipal Water District Administration Department

CASITAS MUNICIPAL WATER DISTRICT OPERATING EXPENSES BY ACTIVITY LAST 10 FISCAL YEARS

Fiscal Year	Fisheries	Engineering	Water Treatment	Water Quality	Utilities Maintenance	Electrical Mechanical	Pipeline	Recreation Area	Operations Maintenance	General and Administrative	Change in	Total Operating Expenses
											Storage Inventory ⁽¹⁾	
2013	451,328	822,774	1,928,677	433,191	-	1,793,011	855,364	3,750,665	285,629	3,318,390	-	\$ 13,639,029
2014	487,378	784,436	2,086,332	408,791	-	2,244,456	1,006,192	4,025,112	237,135	2,958,612	-	\$ 14,238,444
2015	501,653	539,144	1,963,913	435,012	-	2,152,174	756,673	4,253,578	296,690	2,378,449	1,171,790	\$ 14,449,076
2016	468,372	894,991	1,998,923	399,504	-	2,029,702	893,950	4,362,941	291,810	2,590,938	1,193,960	\$ 15,125,091
2017	539,967	1,087,229	1,612,303	469,457	466,052	1,875,587	998,872	4,378,097	419,103	3,460,827	(2,555,167)	\$ 12,752,327
2018	430,066	1,134,293	1,844,420	459,489	585,524	2,519,062	1,371,117	5,353,874	306,035	2,368,786	1,279,005	\$ 17,651,671
2019	508,342	2,145,325	1,857,252	605,329	564,996	2,096,916	1,829,649	5,687,798	419,895	2,916,901	(3,427,776)	\$ 15,204,627
2020	643,362	3,760,968	2,159,537	759,507	858,103	2,579,106	1,776,037	4,875,183	602,664	5,553,962	139,233	\$ 23,707,662
2021	611,328	1,705,802	2,055,465	788,802	998,651	3,119,031	1,923,244	4,680,979	681,238	5,638,177	862,770	\$ 23,065,487
2022	638,594	2,048,007	2,557,694	867,408	1,261,659	3,309,886	1,818,823	4,841,352	775,128	5,377,840	424,113	\$ 23,920,504



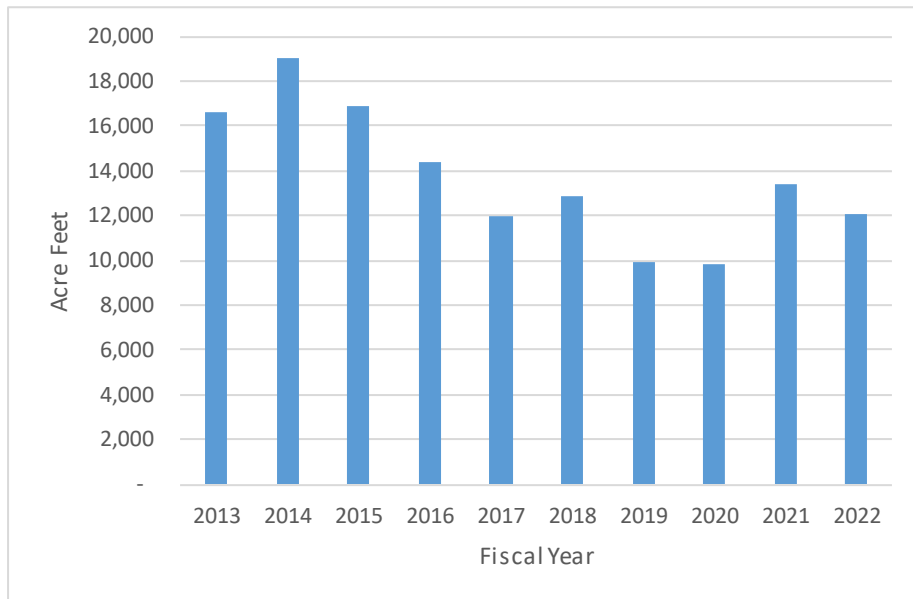
Notes:

(1) FY2015 a prior period adjustment in the amount of \$3,690,410 was booked to account for the change in water-in-storage for the period July 1, 2011 to June 30, 2014

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
REVENUE BASE
LAST 10 FISCAL YEARS**

Fiscal Year	Water Sales (Acre Feet)
2013	16,629
2014	19,017
2015	16,905
2016	14,342
2017	11,925
2018	12,841
2019	9,892
2020	9,801
2021	13,381
2022	12,067



Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
REVENUE RATES
FISCAL YEARS ENDED JUNE 30, 2012 AND 2017**

In fiscal year 2012, the District changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE			FY12-13		FY14-17	
			Rate per Unit**		Rate per Unit**	
			GRAVITY	PUMPED	GRAVITY	PUMPED
Residential:						
Bi-Monthly Lifeline	0-20 Units		\$ 0.584	\$ 0.856	\$ 0.602	\$ 0.882
Bi-Monthly Lifeline	21-34 Units		\$ 1.033	\$ 1.305	\$ 1.064	\$ 1.344
Bi-Monthly Lifeline	35-100 Units		\$ 1.446	\$ 1.718	\$ 1.489	\$ 1.770
Bi-Monthly Lifeline	101 Units +		\$ 2.266	\$ 2.538	\$ 2.334	\$ 2.614
Business			\$ 1.297	\$ 1.570	\$ 1.336	\$ 1.617
Industrial			\$ 1.297	\$ 1.570	\$ 1.336	\$ 1.617
Resale			\$ 0.803	\$ 1.445	\$ 0.827	\$ 1.488
Other			\$ 1.297	\$ 1.570	\$ 1.336	\$ 1.617
Temporary			\$ 1.462	\$ 1.733	\$ 1.506	\$ 1.785
Recreation			\$ 1.297	\$ 1.570	\$ 1.336	\$ 1.617
RATE SCHEDULE - CLASS 3 SERVICE			Rate per Unit**		Rate per Unit**	
			GRAVITY	PUMPED	GRAVITY	PUMPED
Ag-Residential						
Monthly Lifeline	0-10 Units		\$ 0.584	\$ 0.856	\$ 0.602	\$ 0.882
Monthly Usage	11-17 Units		\$ 1.033	\$ 1.305	\$ 1.064	\$ 1.344
Monthly Usage	18-50 Units		\$ 1.446	\$ 1.718	\$ 1.489	\$ 1.770
Irrigation (AG)	51 Units +		\$ 0.606	\$ 0.878	\$ 0.624	\$ 0.904
** One unit equals 100 cubic feet (748 gallons)						
Cost per AF (example)	Irrigation	per AF = \$0.606 x 435.6 =	\$ 263.97	Gravity		
		per AF = \$0.878 x 435.6 =	\$ 382.46	Pumped		

9.3.4 COMBINATION (CLASS C) SERVICE. Where more than one class of water service or use is provided through a single connection, the General Manager shall make an equitable proration of rates and fees, such proration shall be conclusive unless appealed within 30 days by the customer to the Board, in which case the determination of the Board shall be conclusive.

METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	Over 6"	
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	over 2000	
RESIDENTIAL	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm
BUSINESS	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm
INDUSTRIAL	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm
IRRIGATION/ AG	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm
RESALE(G)	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm
RESALE(P)	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm
OTHER	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm
TEMPORARY	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm
RECREATION	Monthly	\$ 23.34	\$ 34.86	\$ 63.66	\$ 98.22	\$ 150.05	\$ 207.65	\$ 368.92	\$ 812.42	\$ 2.82751	per gpm
	Bi-Monthly	\$ 40.62	\$ 63.66	\$ 121.25	\$ 190.38	N/A	\$ 409.23	\$ 731.78	\$ 1,618.76	\$ 5.65502	per gpm

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
REVENUE RATES
FISCAL YEAR ENDED JUNE 30, 2018**

In fiscal year 2018, the Distict changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE			Rate per Unit**								
			GRAVITY	PUMPED							
Residential:											
Monthly Usage	0-10 Units	\$ 0.490	\$ 0.960								
Monthly Usage	11-50 Units	\$ 0.990	\$ 1.460								
Monthly Usage	50 Units+	\$ 1.890	\$ 2.360								
Business		\$ 0.990	\$ 1.460								
Industrial		\$ 0.990	\$ 1.460								
Resale		\$ 0.990	\$ 1.460								
Other		\$ 0.990	\$ 1.460								
Temporary		\$ 1.780	\$ 1.780								
Recreation		\$ 0.990	\$ 1.460								
RATE SCHEDULE - CLASS 3 SERVICE			Rate per Unit**								
			GRAVITY	PUMPED							
Ag-Residential											
Monthly Usage	0-10 Units	\$ 0.490	\$ 0.960								
Monthly Usage	11-17 Units	\$ 0.990	\$ 1.460								
Monthly Usage	18-50 Units+	\$ 0.620	\$ 1.090								
Irrigation (AG)		\$ 0.620	\$ 1.090								
** One unit equals 100 cubic feet (748 gallons)											
Cost per AF (example)	Irrigation	per AF = \$0.620 x 435.6 =	\$ 270.07	Gravity							
		per AF = \$1.090 x 435.6 =	\$ 474.80	Pumped							
9.3.4 COMBINATION (CLASS C) SERVICE. Where more than one class of water service or use is provided through a single connection, the General Manager shall make an equitable proration of rates and fees, such proration shall be conclusive unless appealed within 30 days by the customer to the Board, in which case the determination of the Board shall be conclusive.											
METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	12"	18"
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	N/A	N/A
RESIDENTIAL	Monthly	\$ 28.75	\$ 47.91	\$ 95.82	\$ 153.31	\$ 255.52	\$ 335.37	\$ 603.67	N/A	N/A	N/A
BUSINESS	Monthly	\$ 22.97	\$ 38.28	\$ 76.56	\$ 122.50	\$ 204.16	\$ 267.96	\$ 482.33	\$ 995.29	N/A	N/A
INDUSTRIAL	Monthly	\$ 20.54	\$ 34.24	\$ 68.47	\$ 109.55	\$ 182.59	\$ 239.65	\$ 431.36	N/A	N/A	N/A
IRRIGATION/ AG	Monthly	N/A	\$ 43.28	\$ 86.56	\$ 138.50	\$ 230.84	\$ 302.97	\$ 545.35	\$ 1,125.33	N/A	N/A
AG-DOMESTIC	Monthly	N/A	\$ 34.78	\$ 69.57	\$ 111.30	\$ 185.51	\$ 243.48	\$ 438.26	N/A	N/A	N/A
RESALE	Monthly	\$ 25.27	\$ 42.12	\$ 84.24	\$ 134.78	\$ 224.63	\$ 294.83	\$ 530.70	\$ 1,095.09	\$ 6,469.48	\$ 12,026.38
OTHER	Monthly	\$ 20.54	\$ 34.24	\$ 68.47	\$ 109.55	\$ 182.59	\$ 239.65	\$ 431.36	N/A	N/A	N/A
TEMPORARY	Monthly	N/A	N/A	N/A	N/A	\$ 150.05	N/A	N/A	N/A	N/A	N/A
RECREATION	Monthly	\$ 20.54	\$ 34.24	\$ 68.47	\$ 109.55	\$ 182.59	\$ 239.65	\$ 431.36	N/A	N/A	N/A

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
REVENUE RATES
FISCAL YEAR ENDED JUNE 30, 2019**

In fiscal year 2019, the Distict changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE			Rate per Unit**	
			GRAVITY	PUMPED
Residential:				
Monthly Usage	0-10 Units	\$ 0.550	\$ 1.080	
Monthly Usage	11-50 Units	\$ 1.110	\$ 1.640	
Monthly Usage	50 Units+	\$ 2.120	\$ 2.640	
Business		\$ 1.110	\$ 1.640	
Industrial		\$ 1.110	\$ 1.640	
Resale		\$ 1.110	\$ 1.640	
Other		\$ 1.110	\$ 1.640	
Temporary		\$ 4.000	\$ 4.000	
Recreation		\$ 1.110	\$ 1.640	
RATE SCHEDULE - CLASS 3 SERVICE			Rate per Unit**	
			GRAVITY	PUMPED
Ag-Residential				
Monthly Usage	0-10 Units	\$ 0.550	\$ 1.080	
Monthly Usage	11-17 Units	\$ 1.110	\$ 1.640	
Monthly Usage	18-50 Units+	\$ 0.690	\$ 1.220	
Irrigation (AG)		\$ 0.690	\$ 1.220	
** One unit equals 100 cubic feet (748 gallons)				
Cost per AF (example)	Irrigation	per AF = \$0.690 x 435.6 =	\$ 300.56	Gravity
		per AF = \$1.220 x 435.6 =	\$ 531.43	Pumped

9.3.4 COMBINATION (CLASS C) SERVICE. Where more than one class of water service or use is provided through a single connection, the General Manager shall make an equitable proration of rates and fees, such proration shall be conclusive unless appealed within 30 days by the customer to the Board, in which case the determination of the Board shall be conclusive.

METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	12"	18"
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	N/A	N/A
RESIDENTIAL	Monthly	\$ 32.20	\$53.66	\$ 107.32	\$171.71	\$ 286.81	\$375.61	\$676.11	N/A	N/A	N/A
BUSINESS	Monthly	\$ 25.73	\$42.87	\$ 85.75	\$137.20	\$ 228.66	\$300.12	\$540.21	\$1,114.72	N/A	N/A
INDUSTRIAL	Monthly	\$ 23.00	\$38.35	\$ 76.69	\$122.70	\$ 204.50	\$268.41	\$483.12	N/A	N/A	N/A
IRRIGATION/ AG	Monthly	N/A	\$48.47	\$ 96.95	\$155.12	\$ 258.54	\$339.33	\$610.79	\$1,260.37	N/A	N/A
AG-DOMESTIC	Monthly	N/A	\$38.95	\$ 77.92	\$124.66	\$ 207.77	\$272.70	\$490.85	N/A	N/A	N/A
RESALE	Monthly	\$ 28.30	\$47.17	\$ 94.35	\$150.95	\$ 251.59	\$330.21	\$594.38	\$1,226.50	\$7,245.82	13,469.55
OTHER	Monthly	\$ 23.00	\$38.35	\$ 76.69	\$122.70	\$ 204.50	\$268.41	\$483.12	N/A	N/A	N/A
TEMPORARY	Monthly	N/A	N/A	N/A	N/A	\$ 150.00	N/A	N/A	N/A	N/A	N/A
RECREATION	Monthly	\$ 23.00	\$38.35	\$ 76.69	\$122.70	\$ 204.50	\$268.41	\$483.12	N/A	N/A	N/A

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
REVENUE RATES
FISCAL YEAR ENDED JUNE 30, 2020**

In fiscal year 2020, the District changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE				Rate per Unit**							
				GRAVITY	PUMPED						
Residential:											
Monthly Usage	0-10 Units	\$ 0.620	\$ 1.210								
Monthly Usage	11-50 Units	\$ 1.240	\$ 1.840								
Monthly Usage	50 Units+	\$ 2.370	\$ 2.960								
Business		\$ 1.240	\$ 1.840								
Industrial		\$ 1.240	\$ 1.840								
Resale		\$ 1.240	\$ 1.840								
Other		\$ 1.240	\$ 1.840								
Temporary		\$ 4.000	\$ 4.000								
Recreation		\$ 1.240	\$ 1.840								
RATE SCHEDULE - CLASS 3 SERVICE				Rate per Unit**							
				GRAVITY	PUMPED						
Ag-Residential											
Monthly Usage	0-10 Units	\$ 0.620	\$ 1.210								
Monthly Usage	11-17 Units	\$ 1.240	\$ 1.840								
Monthly Usage	18-50 Units+	\$ 0.770	\$ 1.370								
Irrigation (AG)		\$ 0.770	\$ 1.370								
** One unit equals 100 cubic feet (748 gallons)											
Cost per AF (example)	Irrigation	per AF = \$0.770 x 435.6 =	\$ 335.41	Gravity							
		per AF = \$1.370 x 435.6 =	\$ 596.77	Pumped							
9.3.4 COMBINATION (CLASS C) SERVICE. Where more than one class of water service or use is provided through a single connection, the General Manager shall make an equitable proration of rates and fees, such proration shall be conclusive unless appealed within 30 days by the customer to the Board, in which case the determination of the Board shall be conclusive.											
METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	12"	18"
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	N/A	N/A
RESIDENTIAL	Monthly	\$ 36.06	\$ 60.10	\$ 120.20	\$ 192.32	\$ 320.52	\$ 420.68	\$ 757.24	N/A	N/A	N/A
BUSINESS	Monthly	\$ 28.82	\$ 480.10	\$ 96.04	\$ 153.66	\$ 256.10	\$ 336.13	\$ 605.04	\$ 1,248.49	N/A	N/A
INDUSTRIAL	Monthly	\$ 25.76	\$ 42.95	\$ 85.89	\$ 137.42	\$ 229.04	\$ 300.62	\$ 541.09	N/A	N/A	N/A
IRRIGATION/ AG	Monthly	N/A	\$ 54.29	\$ 108.58	\$ 173.73	\$ 289.56	\$ 380.05	\$ 684.08	\$ 1,411.61	N/A	N/A
AG-DOMESTIC	Monthly	N/A	\$ 43.62	\$ 87.27	\$ 139.62	\$ 232.70	\$ 305.42	\$ 549.75	N/A	N/A	N/A
RESALE	Monthly	\$ 31.70	\$ 52.83	\$ 105.67	\$ 169.06	\$ 281.78	\$ 369.84	\$ 665.71	\$ 1,373.68	\$ 8,115.32	\$ 15,085.90
OTHER	Monthly	\$ 25.76	\$ 42.95	\$ 85.89	\$ 137.42	\$ 229.04	\$ 300.62	\$ 541.09	N/A	N/A	N/A
TEMPORARY	Monthly	N/A	N/A	N/A	N/A	\$ 150.00	N/A	N/A	N/A	N/A	N/A
RECREATION	Monthly	\$ 25.76	\$ 42.95	\$ 85.89	\$ 137.42	\$ 229.04	\$ 300.62	\$ 541.09	N/A	N/A	N/A

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
REVENUE RATES
FISCAL YEAR ENDED JUNE 30, 2021**

In fiscal year 2021, the Distict changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE			Rate per Unit**	
			GRAVITY	PUMPED
Residential:				
Monthly Usage	0-10 Units	\$ 0.690	\$ 1.360	
Monthly Usage	11-50 Units	\$ 1.390	\$ 2.060	
Monthly Usage	50 Units+	\$ 2.650	\$ 3.320	
Business		\$ 1.390	\$ 2.060	
Industrial		\$ 1.390	\$ 2.060	
Resale		\$ 1.390	\$ 2.060	
Other		\$ 1.390	\$ 2.060	
Temporary		\$ 4.000	\$ 4.000	
Recreation		\$ 1.390	\$ 2.060	
RATE SCHEDULE - CLASS 3 SERVICE			Rate per Unit**	
			GRAVITY	PUMPED
Ag-Residential				
Monthly Usage	0-10 Units	\$ 0.690	\$ 1.360	
Monthly Usage	11-17 Units	\$ 1.390	\$ 2.060	
Monthly Usage	18-50 Units+	\$ 0.860	\$ 1.530	
Irrigation (AG)		\$ 0.860	\$ 1.530	
** One unit equals 100 cubic feet (748 gallons)				
Cost per AF (example) Irrigation		per AF = \$0.770 x 435.6 =	\$ 335.41	Gravity
		per AF = \$1.370 x 435.6 =	\$ 596.77	Pumped

9.3.4 COMBINATION (CLASS C) SERVICE. Where more than one class of water service or use is provided through a single connection, the General Manager shall make an equitable proration of rates and fees, such proration shall be conclusive unless appealed within 30 days by the customer to the Board, in which case the determination of the Board shall be conclusive.

METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	12"	18"
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	N/A	N/A
RESIDENTIAL	Monthly	\$ 40.39	\$67.31	\$ 134.62	\$215.40	\$ 358.98	\$471.16	\$848.11	N/A	N/A	N/A
BUSINESS	Monthly	\$ 32.28	\$53.77	\$ 107.56	\$172.10	\$ 286.83	\$376.47	\$677.64	\$1,398.31	N/A	N/A
INDUSTRIAL	Monthly	\$ 28.85	\$48.10	\$ 96.20	\$153.91	\$ 256.52	\$336.69	\$606.02	N/A	N/A	N/A
IRRIGATION/ AG	Monthly	N/A	\$60.80	\$ 121.61	\$194.58	\$ 324.31	\$425.66	\$766.17	\$1,581.00	N/A	N/A
AG-DOMESTIC	Monthly	N/A	\$48.85	\$ 97.74	\$156.37	\$ 260.62	\$342.07	\$615.72	N/A	N/A	N/A
RESALE	Monthly	\$ 35.50	\$59.17	\$ 118.35	\$189.35	\$ 315.59	\$414.22	\$745.60	\$1,538.52	\$9,089.16	\$16,896.21
OTHER	Monthly	\$ 28.85	\$48.10	\$ 96.20	\$153.91	\$ 256.52	\$336.69	\$606.02	N/A	N/A	N/A
TEMPORARY	Monthly	N/A	N/A	N/A	N/A	\$ 150.00	N/A	N/A	N/A	N/A	N/A
RECREATION	Monthly	\$ 28.85	\$48.10	\$ 96.20	\$153.91	\$ 256.52	\$336.69	\$606.02	N/A	N/A	N/A

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
REVENUE RATES
FISCAL YEAR ENDED JUNE 30, 2022**

In fiscal year 2022, the Distict changed its rate structure as follows:

RATE SCHEDULE - CLASS 1 SERVICE			Rate per Unit**	
			GRAVITY	PUMPED
Residential:				
Monthly Usage	0-10 Units	\$ 0.770	\$ 1.520	
Monthly Usage	11-50 Units	\$ 1.560	\$ 2.310	
Monthly Usage	50 Units+	\$ 2.970	\$ 3.720	
Business		\$ 1.560	\$ 2.310	
Industrial		\$ 1.560	\$ 2.310	
Resale		\$ 1.560	\$ 2.310	
Other		\$ 1.560	\$ 2.310	
Temporary		\$ 4.000	\$ 4.000	
Recreation		\$ 1.560	\$ 2.310	
RATE SCHEDULE - CLASS 3 SERVICE			Rate per Unit**	
			GRAVITY	PUMPED
Ag-Residential				
Monthly Usage	0-10 Units	\$ 0.770	\$ 1.520	
Monthly Usage	11-17 Units	\$ 1.560	\$ 2.310	
Monthly Usage	18-50 Units+	\$ 0.960	\$ 1.710	
Irrigation (AG)		\$ 0.960	\$ 1.710	
** One unit equals 100 cubic feet (748 gallons)				
Cost per AF (example) Irrigation		per AF = \$0.770 x 435.6 =	\$ 335.41	Gravity
		per AF = \$1.370 x 435.6 =	\$ 596.77	Pumped

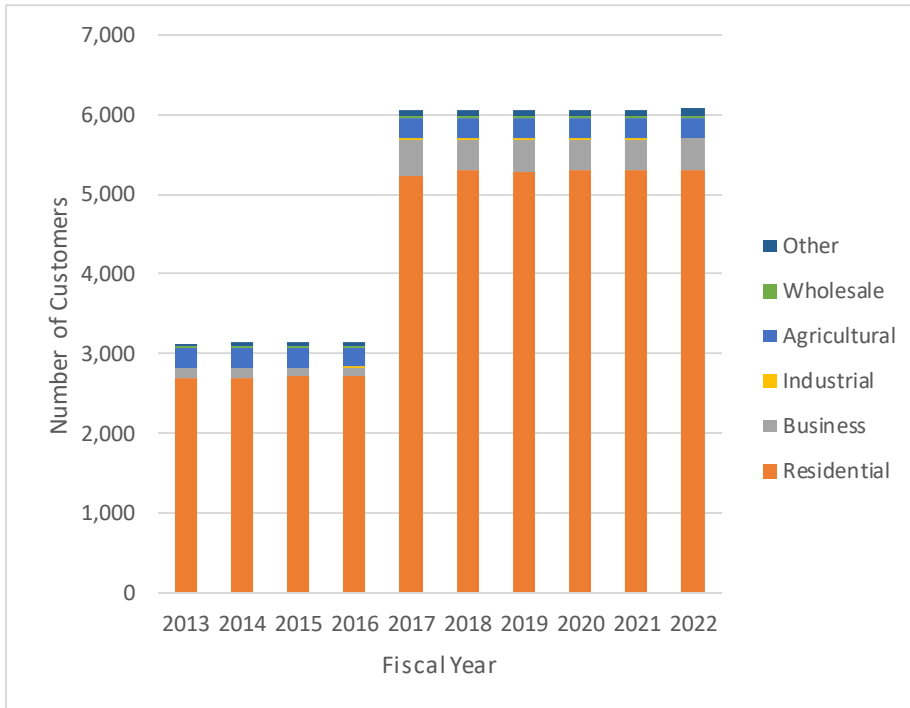
9.3.4 COMBINATION (CLASS C) SERVICE. Where more than one class of water service or use is provided through a single connection, the General Manager shall make an equitable proration of rates and fees, such proration shall be conclusive unless appealed within 30 days by the customer to the Board, in which case the determination of the Board shall be conclusive.

METER SIZE		5/8"-3/4"	1"	1-1/2"	2"	2-1/2"	3"	4"	6"	12"	18"
MAX CAPACITY	GPM	20-30	50	120	160	TEMP 300	320	1000	2000	N/A	N/A
RESIDENTIAL	Monthly	\$ 45.24	\$75.39	\$ 150.77	\$241.25	\$ 402.06	\$527.70	\$949.88	N/A	N/A	N/A
BUSINESS	Monthly	\$ 36.15	\$60.22	\$ 120.47	\$192.75	\$ 321.25	\$421.65	\$758.96	\$1,566.11	N/A	N/A
INDUSTRIAL	Monthly	\$ 32.31	\$53.87	\$ 107.74	\$172.38	\$ 287.30	\$377.09	\$678.74	N/A	N/A	N/A
IRRIGATION/ AG	Monthly	N/A	\$68.10	\$ 136.20	\$217.93	\$ 363.23	\$476.74	\$858.11	\$1,770.72	N/A	N/A
AG-DOMESTIC	Monthly	N/A	\$54.71	\$ 109.47	\$175.13	\$ 291.89	\$383.12	\$689.61	N/A	N/A	N/A
RESALE	Monthly	\$ 39.76	\$66.27	\$ 132.55	\$212.07	\$ 353.46	\$463.93	\$835.07	\$1,723.14	\$10,179.86	\$18,923.76
OTHER	Monthly	\$ 32.31	\$53.87	\$ 107.74	\$172.38	\$ 287.30	\$377.09	\$678.74	N/A	N/A	N/A
TEMPORARY	Monthly	N/A	N/A	N/A	N/A	\$ 150.00	N/A	N/A	N/A	N/A	N/A
RECREATION	Monthly	\$ 32.31	\$53.87	\$ 107.74	\$172.38	\$ 287.30	\$377.09	\$678.74	N/A	N/A	N/A

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
CUSTOMER BY TYPE AT FISCAL YEAR-END
LAST 10 FISCAL YEARS**

Customer Type							
Fiscal							
Year	Residential	Business	Industrial	Agricultural	Wholesale	Other	Total
2013	2,700	108	9	251	23	41	3,132
2014	2,703	112	9	247	23	41	3,135
2015	2,711	112	9	249	23	41	3,145
2016	2,711	114	9	248	25	41	3,148
2017	5,224	460	13	249	22	81	6,049
2018	5,292	391	13	251	22	83	6,052
2019	5,281	401	13	251	23	83	6,052
2020	5,296	392	13	249	24	88	6,062
2021	5,299	385	13	252	24	88	6,061
2022	5,309	388	14	250	25	86	6,072



Note: Number of customers as of June 30th of fiscal year

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST 10 FISCAL YEARS**

Fiscal Year	Loans Payable	Notes Payable	Leases Payable	Reimbursement Agreement	Assessment Bond Payable ⁽¹⁾	Special Tax		Total	
						Bonds Series A-C ^{(1)&(2)}	Debt	Per Capita	As a Share of Personal Income
2013	2,367,787	-	-	3,011,898	134,500	-	5,514,185	6.58	13.11%
2014	2,136,978	-	-	3,011,898	120,500	-	5,269,376	6.26	11.90%
2015	1,898,692	-	-	3,011,898	105,500	-	5,016,090	5.93	10.82%
2016	1,652,804	-	-	2,780,214	89,500	-	4,522,518	5.34	9.47%
2017	1,398,725	-	-	2,702,986	73,500	44,125,399	48,300,610	56.94	98.21%
2018	1,136,525	-	-	2,625,757	56,500	43,885,662	47,704,444	56.31	93.47%
2019	865,830	-	-	2,548,529	38,500	43,600,925	47,053,784	55.74	88.21%
2020	586,414	-	-	2,471,301	19,500	57,212,099	60,289,314	71.65	106.28%
2021	297,863	144,021	-	2,394,073	-	56,595,673	59,431,630	70.74	98.52%
2022	-	97,670	25,078	2,316,845	-	55,999,245	58,438,838	70.10	91.09%



Note:

- (1) Assessment bonds and special tax bonds are not obligations of the District's operations - Mellos-Roos debt
- (2) Special tax Bonds are only applicable to customers who were part of the Golden State Water purchase in 2017

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
DEBT COVERAGE
LAST 10 FISCAL YEARS**

Fiscal Year	Net Revenues ⁽¹⁾	Operating Expenses ⁽²⁾	Net Available Revenues	Debt Service		Total	Coverage Ratio
				Principal ⁽³⁾	Interest ⁽⁴⁾		
2013	15,752,090	(13,639,029)	2,113,061	223,733	81,334	305,067	6.93
2014	18,020,107	(14,238,444)	3,781,663	230,807	73,157	303,964	12.44
2015	17,937,802	(14,449,076)	3,488,726	238,286	6,480	244,766	14.25
2016	16,910,651	(15,125,091)	1,785,560	323,116	55,864	378,980	4.71
2017	15,758,515	(12,752,327)	3,006,188	331,306	50,989	382,295	7.86
2018	20,176,194	(17,651,671)	2,524,523	339,428	42,866	382,294	6.60
2019	19,398,037	(15,204,627)	4,193,410	347,923	34,374	382,297	10.97
2020	18,020,136	(23,707,662)	(5,687,526)	356,644	25,652	382,296	-14.88
2021	24,414,286	(23,065,487)	1,348,799	365,779	16,516	382,296	3.53
2022	23,722,388	(23,920,504)	(198,116)	375,091	7,205	382,296	-0.52

Notes:

(1) Net revenues exclude assessment and special tax bond revenues, interest expense on long term debt, amortization of bond insurance, state water project, and adjudication.

(2) Operating expenses exclude depreciation expense

(3) Includes the Casitas Dam Project-Seismic Safety of Casitas Dam loan see note 8 & 1991 California Department of Water Resources loan see note 10.

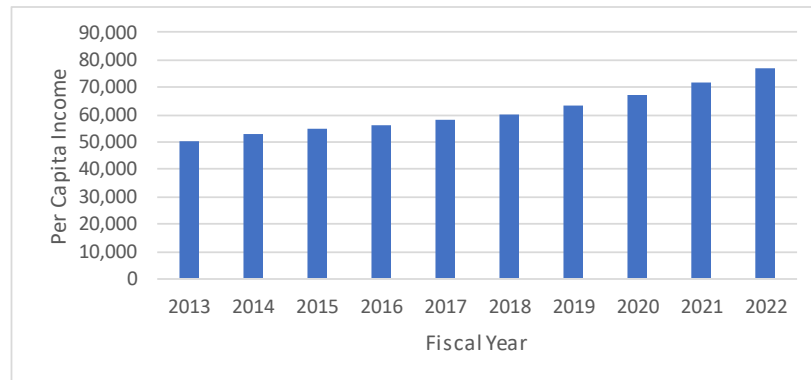
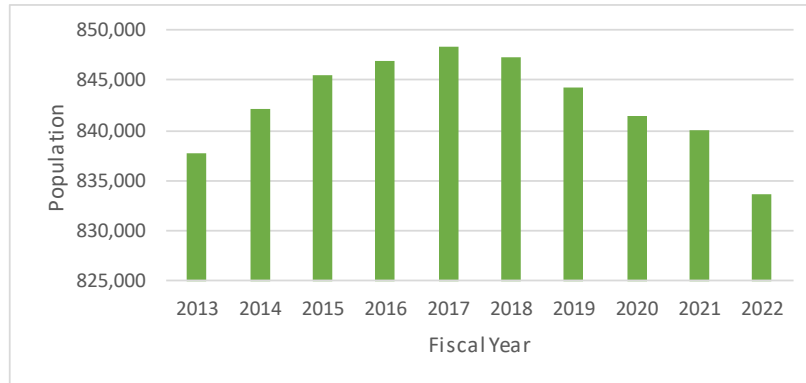
(4) Includes the 1991 California Department of Water Resources loan see note 10.

Assessment bonds and special tax bonds are not obligations of the District's operations - Mellos-Roos debt

Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS – COUNTY OF VENTURA
LAST 10 FISCAL YEARS**

Year	Unemployment Rate	Population	Personal Income (thousands of dollars)	Personal Income per Capita
2013	8.2%	837,729	42,045,001	50,189
2014	6.6%	842,113	44,266,607	52,566
2015	5.7%	845,599	46,380,512	54,849
2016	5.3%	846,921	47,741,677	56,371
2017	4.5%	848,264	49,183,016	57,981
2018	3.9%	847,222	51,035,138	60,238
2019	3.7%	844,203	53,344,954	63,190
2020	12.1%	841,387	56,728,142	67,422
2021	6.8%	840,093	60,325,895	71,809
2022	3.2%	833,652	64,151,821	76,953



Notes:

Only County data is updated annually. Therefore, the District has chose to use its data since the District believes that the County data is representative of the conditions and experience of the District.

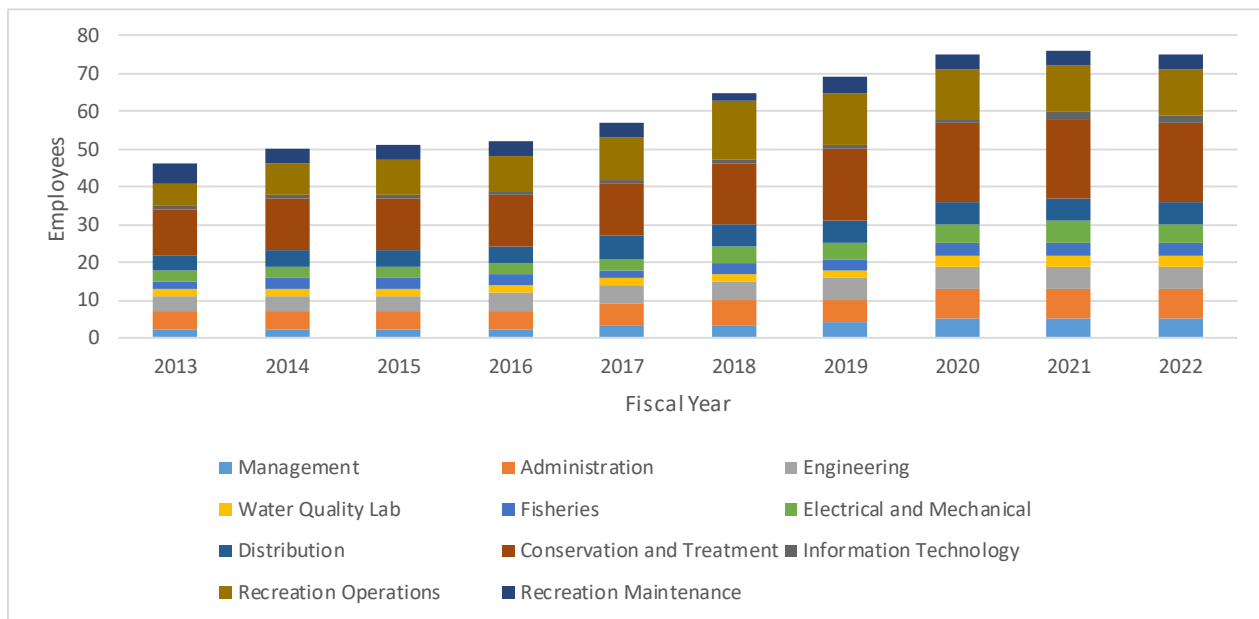
(1) Estimated using percentage change year of year from 2019 to 2020

Sources: California Department of Finance & Bureau of Economic Analysis
California Labor Market Info as of June 1st

**CASITAS MUNICIPAL WATER DISTRICT
OPERATING AND CAPACITY INDICATORS – EMPLOYEES
LAST 10 FISCAL YEARS**

Full Time Employees

Department	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Management	2	2	2	2	3	3	4	5	5	5
Administration	5	5	5	5	6	7	6	8	8	8
Engineering	4	4	4	5	5	5	6	6	6	6
Water Quality Lab	2	2	2	2	2	2	2	3	3	3
Fisheries	2	3	3	3	2	3	3	3	3	3
Electrical and Mechanical	3	3	3	3	3	4	4	5	6	5
Distribution	4	4	4	4	6	6	6	6	6	6
Conservation and Treatment	12	14	14	14	14	16	19	21	21	21
Information Technology	1	1	1	1	1	1	1	1	2	2
Recreation Operations	6	8	9	9	11	16	14	13	12	12
Recreation Maintenance	5	4	4	4	4	2	4	4	4	4
Total	46	50	51	52	57	65	69	75	76	75



Note: Number of full time employees as of June 30th of fiscal year
Source: Casitas Municipal Water District Administration Department

**CASITAS MUNICIPAL WATER DISTRICT
OPERATING AND CAPACITY INDICATORS – OPERATIONS
LAST 10 FISCAL YEARS**

Other Operating and Capacity Indicators

Fiscal Year	Miles of Pipeline	Lake Storage Capacity (AF)	Lake Level at Year-End (AF)	Percentage of Lake Capacity	Daily System Capacity (MGD)
2012	118	254,000	197,199	77.6%	65
2013	118	254,000	171,748	67.6%	65
2014	118	254,000	145,253	57.2%	65
2015	118	254,000	122,050	48.1%	65
2016	118	254,000	100,696	39.6%	65
2017	163.4	237,761 ⁽¹⁾	106,322	44.7%	65
2018	163.4	237,761	80,996	34.1%	65
2019	163.4	237,761	106,552	44.8%	65
2020	163.4	237,761	103,795	43.7%	65
2021	163.4	237,761	86,711	36.5%	65
2022	163.4	237,761	78,313	32.9%	65

AF - Acre Feet

MGD - Millions of Gallons per Day

(1) Lake Storage Capacity Updated in 2017 from a Bathymetric Survey

Source: Casitas Municipal Water District Administration Department

GOVERNMENT AUDITING STANDARDS REPORT

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Casitas Municipal Water District
Oak View, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Casitas Municipal Water District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated December 7, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

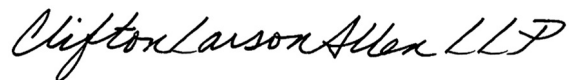
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Irvine, California
December 7, 2022

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL L. FLOOD, GENERAL MANAGER
SUBJECT: MULTI-YEAR TRANSFER OF CASITAS MWD'S STATE WATER PROJECT SUPPLIES TO UNITED WATER CONSERVATION DISTRICT
DATE: 12/14/2022

RECOMMENDATION:

Approve an Agreement for a Multi-Year Water Transfer Program with United Water Conservation District and direct the General Manager, or designee, to file a Notice of Exemption in accordance with the provisions of CEQA

BACKGROUND:

Casitas currently holds the rights to 5,000 Acre-Feet of State Water Project (SWP) Table A water supply allocation.

Casitas currently has no ability to deliver its SWP Table A water supply allocation into its service area.

Casitas is currently considering projects that would construct conveyance facilities to allow Casitas the ability to deliver imported water to its service area, but these projects are not expected to be complete for approximately 2-4 years.

In recent years, Casitas has executed exchange and transfer agreements with other agencies who can receive imported water, including San Geronio Pass Water Agency and Central Coast Water Authority.

On March 9, 2022 and June 8, 2022, the Casitas Board directed staff to work with United Water Conservation District (United) on a multi-year transfer of Casitas MWD's State Water Project Table A supplies for the five calendar years of 2023 through 2027.

DISCUSSION:

Summary of Terms:

- Term: Five-year term concluding in December of 2027 with year three, four, and five optional at Casitas' discretion.
- Compensation: Sliding scale depending on the State Water Project Table A amount in a given year with compensation ranging from \$175K (5% allocation) to \$1.375M (100% allocation). Casitas' estimated State Water Project fixed cost of \$1.2M is covered at a 60% allocation level.

- Timing of Compensation: Due in advance from United to Casitas by July 1st of each year for that year's supply (i.e. 2023 SWP transfer payment due on July 1, 2023).
- State Water Project Variable Cost: Paid for by United
- Resale of Transferred Water: Prohibited
- Termination of the Agreement: Under the proposed terms, Casitas retains the ability to terminate the agreement in the event a temporary or permanent project allowing for the delivery of SWP Table A water to Casitas' service area is made available.

The proposed agreement is attached and is recommended for approval by the Board.

ATTACHMENTS:

1. Proposed Agreement for Multi-Year Transfer between Casitas and United
2. Notice of Exemption

**AGREEMENT FOR THE MULTI-YEAR WATER TRANSFER PROGRAM
BETWEEN UNITED WATER CONSERVATION DISTRICT AND
CASITAS MUNICIPAL WATER DISTRICT**

This Agreement (“Agreement”) is made and entered into by and between the United Water Conservation District, an independent special district and public agency formed and operating pursuant to the California Water Code Conservation Law of 1931 set forth in California Water Code Section 74000 *et seq.* (“United”) and Casitas Municipal Water District, a special district of the State of California that provides domestic and agricultural services to western Ventura County (“Casitas”), as of the later of the date upon which it is approved by the governing boards of United and Casitas or the date upon which it is fully executed by the duly authorized representatives of the parties (the “Effective Date”). United and Casitas are collectively referred to as “the Parties.”

RECITALS

WHEREAS, Casitas and United each have water supply contracts, indirectly, with the California Department of Water Resources (“DWR”) for water from the State Water Project (“SWP”); and

WHEREAS, Ventura County Watershed Protection District (“VCWPD”) is the named contractor with the State of California for 20,000 acre feet of SWP Table A water; and

WHEREAS, Casitas is the administrator of VCWPD’s SWP Water Supply Contract and has retained access to 5,000 acre feet of the total 20,000 acre feet of SWP Table A Water; and

WHEREAS, Casitas is presently unable to directly deliver SWP supplies into its service area; and

WHEREAS, without local conveyance facilities in place to currently utilize SWP water, Casitas believes it could benefit from a water transfer that delivers its SWP Table A Water to others to provide an offset of costs related to imported water supplies; and

WHEREAS, Casitas is considering options to obtain its SWP Table A water in the future through exchange or physical connection, however, an interconnection will require between three and five years to implement; and

WHEREAS, United is willing to purchase Casitas’ allocated SWP Table A Water supply and take delivery of the additional water in its service area; and

WHEREAS, the Parties agree all requirements under the California Environmental Quality Act have been met; and

WHEREAS, Casitas and United desire to initiate a multi-year SWP Table A Water Transfer Program for the Parties mutual benefit and better water management of their SWP water and other supplies.

NOW, THEREFORE, the Parties agree as follows:

1. Transfer of Casitas SWP Table A Water Allocation to United

a. Commencing the Effective Date and throughout the term of this Agreement, United shall be entitled to purchase up to 5,000 acre feet of Casitas' allocated SWP Table A Water directly from Casitas. The quantity of water available to United is reflected in Column 2 of Exhibit "A" which is attached hereto and incorporated herein, and will vary from year to year depending on the percentage allocated by the DWR as specified in Column 1 of Exhibit "A." This is exclusive of any Health and Safety allocations made pursuant to Article 18 of the VCWPD contract with DWR.

b. It is understood by the Parties that SWP Table A allocation refers to Casitas' SWP Table A Water allocation and Article 21 water supplies. Pursuant to this Agreement, United shall be permitted to convey/store Casitas' SWP Table A and Article 21 supplies under Casitas' rights within the SWP, with no rights reserved for Casitas. All water transferred must be delivered to United during the term of this Agreement. Any transferred water remaining in Casitas' allocated capacity of the storage and conveyance system upon termination of this Agreement will be subject to limitations within United's allocated capacity of the storage and conveyance system.

2. Pricing of Transferred SWP Table A Water. United shall pay Casitas the per acre foot as specified in Column 3 of Exhibit "A," corresponding to the final allocation percentage (Column 1 of Exhibit "A") for the year as determined by the DWR. United shall pay all SWP variable charges associated with the Casitas SWP Table A or Article 21 water delivered to its service area or to storage during the term of this Agreement. Casitas shall send an invoice to United no later than April 30 of each calendar year during the term of this Agreement in which United receives Casitas' final SWP Table A Water allocation amount. The invoice will be comprised of the following:

- A. Purchase Cost: The purchase cost will be based on Exhibit "A" and the final allocation from DWR typically known by April 1. If the allocation changes after the invoice is delivered to United (due to United on April 30), Casitas shall submit a subsequent invoice based on the adjusted allocation amount.
- B. Variable Costs: The projected variable costs for delivery of the final allocation amount will be estimated based on available information from DWR. Any differences between projected and actual variable costs will be reconciled in the invoice for the following year.

United shall pay Casitas no later than July 1 of each calendar year during the term of this Agreement in which it receives Casitas' final SWP Table A Water allocation. If Casitas does not receive payment of the purchase cost by July 1, Casitas reserves the right to sell the water to another willing buyer.

9. Ambiguities not to be Construed against Drafting Party. The doctrine that any ambiguity contained in a contract shall be construed against the party whose counsel has drafted the contract is expressly waived by each of the parties hereto with respect to this Agreement.

10. Severability. If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

11 Scanned/Electronic Signatures. This Agreement may be executed and transmitted to any other Party by PDF, which PDF shall be deemed to be, and utilized in all respects as, an original, wet-inked document.

IN WITNESS WHEREOF, the Parties have entered into this Agreement as of the Effective Date.

United:
DISTRICT

UNITED WATER CONSERVATION

By: _____

Its: _____

Casitas:

CASITAS MUNICIPAL WATER DISTRICT

By: _____

Its: _____

Exhibit "A"

Casitas-United Water Purchase Pricing Schedule			
Annual Allocation Percentage	Annual Allocation Volume in Acre-feet	Unit Purchase Price per Acre-foot	Total Purchase Price
100%	5000	\$275	\$1,375,000
95%	4750	\$275	\$1,306,250
90%	4500	\$275	\$1,237,500
85%	4250	\$275	\$1,168,750
80%	4000	\$300	\$1,200,000
75%	3750	\$325	\$1,218,750
70%	3500	\$350	\$1,225,000
65%	3250	\$375	\$1,218,750
60%	3000	\$400	\$1,200,000
55%	2750	\$425	\$1,168,750
50%	2500	\$450	\$1,125,000
45%	2250	\$475	\$1,068,750
40%	2000	\$500	\$1,000,000
35%	1750	\$525	\$918,750
30%	1500	\$550	\$825,000
25%	1250	\$575	\$718,750
20%	1000	\$600	\$600,000
15%	750	\$700	\$525,000
10%	500	\$700	\$350,000
5%	250	\$700	\$175,000

Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

County Clerk

County of: _____

From: (Public Agency): _____

(Address)

Project Title: _____

Project Applicant: _____

Project Location - Specific:

Project Location - City: _____ Project Location - County: _____

Description of Nature, Purpose and Beneficiaries of Project:

Name of Public Agency Approving Project: _____

Name of Person or Agency Carrying Out Project: _____

Exempt Status: **(check one):**

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: _____
- Statutory Exemptions. State code number: _____

Reasons why project is exempt:

Lead Agency

Contact Person: _____ Area Code/Telephone/Extension: _____

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: _____ Date: _____ Title: _____

Signed by Lead Agency Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: _____

Attachment to the Notice of Exemption

Project Location – Specific: State Water Project water transferred between Ventura County Agencies will be used for beneficial purposes in Ventura County. Water will be delivered through existing State Water Project infrastructure via Reach 29 or Reach 30 and transported to United Water Conservation District’s existing facilities.

Description of Nature, Purpose, and Beneficiaries of Project: On _____, the Board of Directors of the Casitas Municipal Water District (CMWD) approved an agreement offered by the United Water Conservation District (United) to purchase CMWD’s share of the State Water Project (SWP) Table A contract water for Ventura County until December 31, 2027. The volume of water purchased would be dependent on the annual allocation established by the California Department of Water Resources but would not exceed 5,000 acre-feet each year, which is CMWD’s total SWP Table A contract amount. United will take delivery of purchased water through Reach 29 of the California Aqueduct at Pyramid Lake through United’s facilities at Lake Piru or through Reach 30 at Castaic Lake. The project will utilize existing facilities and does not involve construction, changes in land use, or negligible expansion of use.

Name of Person or Agency Carrying out Project: Casitas Municipal Water District, Central Coast Water Authority, and the California Department of Water Resources.

Reasons why project is exempt: The Project is categorically exempt pursuant to California Environmental Quality Act (CEQA) Guidelines Section 15301 – Existing Facilities (Class 1). Section 15301, Existing Facilities includes the operation of existing public or private structures or topographical features that does not involve expansion of use. The Project will not result in a negligible or expansion of use, therefore, the Existing Facilities exemption is applicable.

The Project is statutorily exempt pursuant to Public Resources Code Section 21083, CEQA Guideline Section 15261(a) – Ongoing Project. Section 15261(a) Ongoing Project involves a project which is an incidental part of an original, ongoing pre-CEQA project. The Project is part of the State Water Project contract.

None of the conditions prohibiting exemption set forth in State CEQA Guidelines Section 15261(a) apply, and none of the exceptions to categorical exemption set forth in State CEQA Guidelines Section 15300.2 apply.

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL FLOOD, GENERAL MANAGER
SUBJECT: APPROVE A REQUEST FOR A 10.07 ACRE-FOOT STAGE 1 WATER ALLOCATION, ASSESSOR'S PARCEL NUMBER (APN) 023-0-172-065, 318 BRYANT STREET, OJAI
DATE: 12/14/2022

RECOMMENDATION:

- Approve Cabrillo Economic Development Corporation, for a Stage 1 allocation of 10.07 acre-feet per year (AFY) for APN 023-0-172-065

BACKGROUND:

Cabrillo Economic Development Corporation (CEDC) is proposing an affordable housing development at 318 Bryant Street, APN 023-0-172-065. The site is currently vacant and does not have water service. CEDC is currently seeking zoning clearance and building permits from the City of Ojai for the project. The development includes 50 multi-family units and approximately 11,650 square feet of landscaping.

A draft site plan is attached.

Per Casitas MWD's Water Efficiency and Allocation Program (WEAP) the Stage 1 annual water allocation for this development is calculated thus:

Multi-Family Residential (WEAP Section 4.3):

Essential Allocation (50 Dwelling Units):

50 Dwelling Units x 84 Units per Year per Dwelling Unit = 4,200 Units per Year = **9.64 Acre-Feet per Year**

Non-Essential Allocation (11,650 Sq.-Ft. of Irrigated Landscaping):

11,650 Sq.-Ft of Irrigated Landscaping

- 15 Gallons per Sq.-Ft. for the first 5,000 Sq.-Ft. = 75,000 Gallons
- 10 Gallons per Sq.-Ft. for the remaining 6,650 Sq.-Ft. = 66,500 Gallons
- Total = 141,500 Gallons per Year = **0.43 Acre-Feet per Year**

Total Stage 1 Allocation = 9.64 Acre-Feet + 0.43 Acre-Feet = **10.07 Acre-Feet per Year**

Casitas' Rates and Regulations for Water Service, adopted in December 2009, Section 4.2.2 Size of Allocation, states "no single property owner or applicant...shall receive a new water

allocation greater than 10 percent of the total new available supply...as defined in Casitas' Water Efficiency and Allocation Program (WEAP), whichever is greater."

In May 2021, the Board determined 10 AFY would be available as new supply.

This project is requesting a Stage 1 allocation of 10.07 Acre-Feet.

Since the amount requested by the applicant presented herein is more than 1 AFY and would cause an exceedance of the 10 Acre-Foot per Fiscal Year of new Stage 1 allocation limit that is in place, Board approval is needed.

California State Law and Water Service to Lower Income Developments:

This developer has pointed out that due to the nature of this development, State Law (Govt. Code Section 65589.7) applies and requires that public agencies such as Casitas must grant water service priority to developments that provide housing units to lower income households:

California Government Code §65589.7(a) states "Each public agency or private entity providing water or sewer services shall grant a priority for the provision of these services to proposed developments that include housing units affordable to lower income households."

Casitas MWD's General Counsel has this provision under review and will provide comment at the meeting including what steps might need to be taken should Casitas determine to deny this request.

CONCLUSION AND RECOMMENDATION:

For the 2022-23 fiscal year, 0.09 AF has been purchased by new customers as of December 2, 2022, leaving a balance of 9.91 AF available. For comparison, purchased annual allocation for the previous four fiscal years was 0.96, 5.26 AF, 0.64 AF, and 6.92 AF.

Despite Casitas allowing a maximum of 10 Acre-Feet per Fiscal Year, only 13.78 Acre-Feet of the possible 40 Acre-Feet of Stage 1 Allocation has been issued over the last four years.

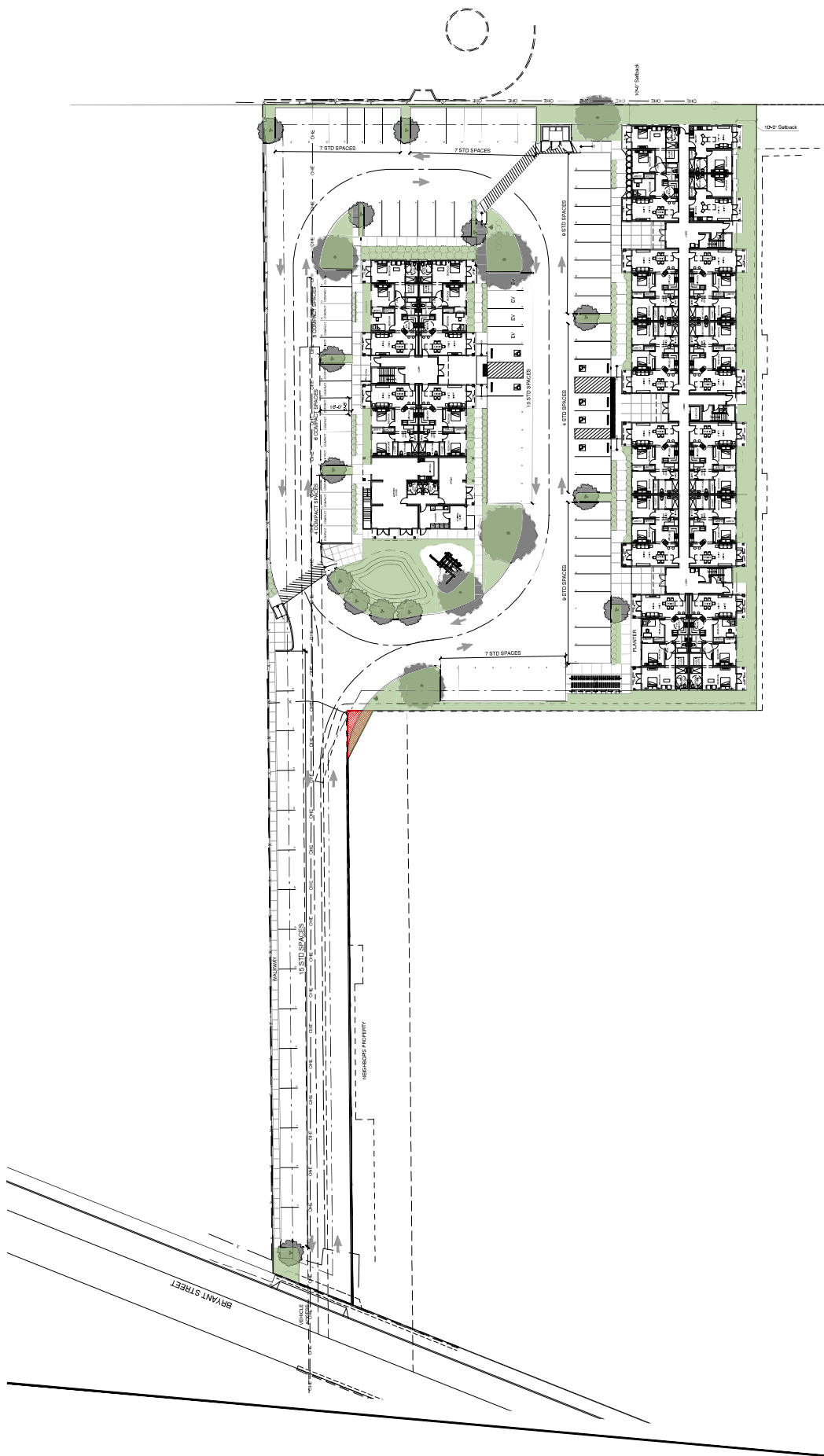
With this in mind as well as State Law provisions noted above, it is recommended that the Board approve this request for a Stage 1 allocation in the amount of 10.07 Acre-Feet.

FINANCIAL IMPACT:

There is no financial impact to the District as CEDC is funding their improvements and will pay the appropriate fees and charges for water allocation and service.

Attachments:

- Draft Site Plan
- California Government Code 65589.7



Cal. Gov. Code § 66473.7

Current through the 2022 Legislative Session.

Section 66473.7 - Availability of sufficient water supply

(a) For the purposes of this section, the following definitions apply:

(1) "Subdivision" means a proposed residential development of more than 500 dwelling units, except that for a public water system that has fewer than 5,000 service connections, "subdivision" means any proposed residential development that would account for an increase of 10 percent or more in the number of the public water system's existing service connections.

(2) "Sufficient water supply" means the total water supplies available during normal, single-dry, and multiple-dry years within a 20-year projection that will meet the projected demand associated with the proposed subdivision, in addition to existing and planned future uses, including, but not limited to, agricultural and industrial uses. In determining "sufficient water supply," all of the following factors shall be considered:

(A) The availability of water supplies over a historical record of at least 20 years.

(B) The applicability of an urban water shortage contingency analysis prepared pursuant to Section 10632 of the Water Code that includes actions to be undertaken by the public water system in response to water supply shortages.

(C) The reduction in water supply allocated to a specific water use sector pursuant to a resolution or ordinance adopted, or a contract entered into, by the public water system, as long as that resolution, ordinance, or contract does not conflict with Section 354 of the Water Code.

(D) The amount of water that the water supplier can reasonably rely on receiving from other water supply projects, such as conjunctive use, reclaimed water, water conservation, and water transfer, including programs identified under federal, state, and local water initiatives such as CALFED and Colorado River tentative agreements, to the extent that these water supplies meet the criteria of subdivision (d).

(E) If a proposed subdivision relies in whole or in part on groundwater, the following factors:

(i) For a basin for which a court or the State Water Resources Control Board has adjudicated the rights to pump groundwater, the order or decree adopted by the court or the State Water Resources Control Board.

(ii) For a basin that has not been adjudicated, as follows:

(l) For a basin designated as high- or medium-priority pursuant to Section 10722.4 of the Water Code, the most recently adopted or revised adopted groundwater sustainability plan or approved alternative. If there is no adopted groundwater sustainability plan or approved alternative, information as to whether the Department of Water Resources has identified the basin or basins as overdrafted

or has projected that the basin will become overdrafted if present management conditions continue.

- (II)** For a basin designated as low- or very low priority pursuant to Section 10722.4 of the Water Code, information as to whether the Department of Water Resources has identified the basin or basins as overdrafted or has projected that the basin will become overdrafted if present management conditions continue.

(3) "Public water system" means the water supplier that is, or may become as a result of servicing the subdivision included in a tentative map pursuant to subdivision (b), a public water system, as defined in Section 10912 of the Water Code, that may supply water for a subdivision.

(b)

(1) The legislative body of a city or county or the advisory agency, to the extent that it is authorized by local ordinance to approve, conditionally approve, or disapprove the tentative map, shall include as a condition in any tentative map that includes a subdivision a requirement that a sufficient water supply shall be available. Proof of the availability of a sufficient water supply shall be requested by the subdivision applicant or local agency, at the discretion of the local agency, and shall be based on written verification from the applicable public water system within 90 days of a request.

(2) If the public water system fails to deliver the written verification as required by this section, the local agency or any other interested party may seek a writ of mandamus to compel the public water system to comply.

(3) If the written verification provided by the applicable public water system indicates that the public water system is unable to provide a sufficient water supply that will meet the projected demand associated with the proposed subdivision, then the local agency may make a finding, after consideration of the written verification by the applicable public water system, that additional water supplies not accounted for by the public water system are, or will be, available prior to completion of the subdivision that will satisfy the requirements of this section. This finding shall be made on the record and supported by substantial evidence.

(4) If the written verification is not provided by the public water system, notwithstanding the local agency or other interested party securing a writ of mandamus to compel compliance with this section, then the local agency may make a finding that sufficient water supplies are, or will be, available prior to completion of the subdivision that will satisfy the requirements of this section. This finding shall be made on the record and supported by substantial evidence.

(c) The applicable public water system's written verification of its ability or inability to provide a sufficient water supply that will meet the projected demand associated with the proposed subdivision as required by subdivision (b) shall be supported by substantial evidence. The substantial evidence may include, but is not limited to, any of the following:

(1) The public water system's most recently adopted urban water management plan adopted pursuant to Part 2.6 (commencing with Section 10610) of Division 6 of the Water Code.

(2) A water supply assessment that was completed pursuant to Part 2.10 (commencing with Section 10910) of Division 6 of the Water Code.

(3) A groundwater sustainability plan adopted or alternative approved pursuant to Part 2.74 (commencing with Section 10720) of Division 6 of the Water Code.

(4) Other information relating to the sufficiency of the water supply that contains analytical information that is substantially similar to the assessment required by Section 10635 of the Water Code.

(d) When the written verification pursuant to subdivision (b) relies on projected water supplies that are not currently available to the public water system, to provide a sufficient water supply to the subdivision, the written verification as to those projected water supplies shall be based on all of the following elements, to the extent each is applicable:

(1) Written contracts or other proof of valid rights to the identified water supply that identify the terms and conditions under which the water will be available to serve the proposed subdivision.

(2) Copies of a capital outlay program for financing the delivery of a sufficient water supply that has been adopted by the applicable governing body.

(3) Securing of applicable federal, state, and local permits for construction of necessary infrastructure associated with supplying a sufficient water supply.

(4) Any necessary regulatory approvals that are required in order to be able to convey or deliver a sufficient water supply to the subdivision.

(e) If there is no public water system, the local agency shall make a written finding of sufficient water supply based on the evidentiary requirements of subdivisions (c) and (d) and identify the mechanism for providing water to the subdivision.

(f) In making any findings or determinations under this section, a local agency, or designated advisory agency, may work in conjunction with the project applicant and the public water system to secure water supplies sufficient to satisfy the demands of the proposed subdivision. If the local agency secures water supplies pursuant to this subdivision, which supplies are acceptable to and approved by the governing body of the public water system as suitable for delivery to customers, it shall work in conjunction with the public water system to implement a plan to deliver that water supply to satisfy the long-term demands of the proposed subdivision.

(g) The written verification prepared under this section shall also include a description, to the extent that data is reasonably available based on published records maintained by federal and state agencies, and public records of local agencies, of the reasonably foreseeable impacts of the proposed subdivision on the availability of water resources for agricultural and industrial uses within the public water system's service area that are not currently receiving water from the public water system but are utilizing the same sources of water. To the extent that those

reasonably foreseeable impacts have previously been evaluated in a document prepared pursuant to the California Environmental Quality Act (Division 13 (commencing with Section 21000) of the Public Resources Code) or the National Environmental Policy Act (Public Law 91-190) for the proposed subdivision, the public water system may utilize that information in preparing the written verification.

(h) Where a water supply for a proposed subdivision includes groundwater, the public water system serving the proposed subdivision shall evaluate, based on substantial evidence, the extent to which it or the landowner has the right to extract the additional groundwater needed to supply the proposed subdivision. Nothing in this subdivision is intended to modify state law with regard to groundwater rights.

(i) This section shall not apply to any residential project proposed for a site that is within an urbanized area and has been previously developed for urban uses, or where the immediate contiguous properties surrounding the residential project site are, or previously have been, developed for urban uses, or housing projects that are exclusively for very low and low-income households.

(j) The determinations made pursuant to this section shall be consistent with the obligation of a public water system to grant a priority for the provision of available and future water resources or services to proposed housing developments that help meet the city's or county's share of the regional housing needs for lower income households, pursuant to Section 65589.7.

(k) The County of San Diego shall be deemed to comply with this section if the Office of Planning and Research determines that all of the following conditions have been met:

(1) A regional growth management strategy that provides for a comprehensive regional strategy and a coordinated economic development and growth management program has been developed pursuant to Proposition C as approved by the voters of the County of San Diego in November 1988, which required the development of a regional growth management plan and directed the establishment of a regional planning and growth management review board.

(2) Each public water system, as defined in Section 10912 of the Water Code, within the County of San Diego has adopted an urban water management plan pursuant to Part 2.6 (commencing with Section 10610) of the Water Code.

(3) The approval or conditional approval of tentative maps for subdivisions, as defined in this section, by the County of San Diego and the cities within the county requires written communications to be made by the public water system to the city or county, in a format and with content that is substantially similar to the requirements contained in this section, with regard to the availability of a sufficient water supply, or the reliance on projected water supplies to provide a sufficient water supply, for a proposed subdivision.

(l) Nothing in this section shall preclude the legislative body of a city or county, or the designated advisory agency, at the request of the applicant, from making the

determinations required in this section earlier than required pursuant to subdivision (b).

(m) Nothing in this section shall be construed to create a right or entitlement to water service or any specific level of water service.

(n) Nothing in this section is intended to change existing law concerning a public water system's obligation to provide water service to its existing customers or to any potential future customers.

(o) Any action challenging the sufficiency of the public water system's written verification of a sufficient water supply shall be governed by Section 66499.37.

Ca. Gov. Code § 66473.7

Amended by Stats 2016 ch 594 (SB 1262), s 1, eff. 1/1/2017. Amended by Stats 2004 ch 118 (SB 1165), s 23, eff. 1/1/2005. Added by Stats 2001 ch 642 (SB 221), s 4, eff. 1/1/2002.

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL FLOOD, GENERAL MANAGER
SUBJECT: REQUEST FOR WATER ALLOCATION, APN 011-0-190-30, 10999 SANTA ANA ROAD, OJAI
DATE: 12/14/22

RECOMMENDATION:

- Consider the request from Ojai Roots, LLC, for an additional allocation of 5.53 acre-feet per year (AFY) for APN 011-0-190-30

BACKGROUND:

Casitas' Rates and Regulations for Water Service, adopted in December 2009, Section 4.2.2 Size of Allocation, states "no single property owner or applicant...shall receive a new water allocation greater than 10 percent of the total new available supply...as defined in Casitas' Water Efficiency and Allocation Program (WEAP), whichever is greater." In May 2021, the Board determined 10 AFY would be available as new supply. Since the amount requested by the applicant presented herein is more than 1 AFY, Board consideration is needed.

For the 2022-23 fiscal year, 0.09 AF has been purchased by new customers as of December 2, 2022, leaving a balance of 9.91 AF available. For comparison, purchased annual allocation for the previous four fiscal years was 0.96 AF, 5.26 AF, 0.64 AF, and 6.92 AF.

The proposed improvements to Assessor's Parcel Number 011-0-190-30 (10999 Santa Ana Road) include a new greenhouse, barn, and storage building. A site plan is attached for reference. The owner's engineer has estimated their water demand for proposed improvements at 6.0 AFY as shown in the attached Technical Memo. The property has an existing allocation of 0.47 AFY and is classified as residential; an additional 5.53 AFY is needed, and the classification will change to commercial. The owner has received zoning clearance for the proposed project and has requested Board approval of the additional allocation.

FINANCIAL IMPACT:

There is no financial impact to the District as the property owner is funding their improvements and will pay the appropriate fees and charges for water allocation and service.

Attachments:

- Site Plan for 10999 Santa Ana Road
- Potable Water Requirements for Proposed Commercial Development for 10999 Santa Ana Road, prepared by EPD Consultants dated December 8, 2022

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS

FROM: MICHAEL FLOOD, GENERAL MANAGER

SUBJECT: VENTURA-SANTA BARBARA COUNTY INTERTIE AND CAMP
CHAFFEE WATER SYSTEM REPLACEMENT – STATE OF
CALIFORNIA URBAN COMMUNITY DROUGHT RELIEF GRANT
PROGRAM

DATE: 12/14/2022

RECOMMENDATION:

- Adopt a Resolution authorizing the General Manager to support the grant application for the State of California Urban Community Drought Relief Grant Program for the Ventura-Santa Barbara County Intertie and Camp Chaffee Water System Replacement projects.

BACKGROUND AND DISCUSSION:

At the Board meeting of October 12, 2022 the Board adopted a Resolution to support the grant application for the Ventura-Santa Barbara County Intertie and groundwater interties projects. Since that time, it was determined the Camp Chaffee Water System Replacement project would replace the groundwater interties in the grant application as the groundwater interties might involve additional issues related to ongoing groundwater studies and litigation in the Ventura River watershed.

Attachment: Resolution

RESOLUTION NO. ??

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CASITAS MUNICIPAL WATER DISTRICT AUTHORIZING THE GRANT APPLICATION TO, AND IF AWARDED ACCEPTANCE AND EXECUTION OF, A FUNDING AGREEMENT WITH THE STATE OF CALIFORNIA FOR THE VENTURA-SANTA BARBARA COUNTIES INTERCONNECTION AND CAMP CHAFFEE WATER SYSTEM REPLACEMENT

WHEREAS, Casitas Municipal Water District proposes to implement the Ventura-Santa Barbara Counties Intertie and Camp Chaffee Water System Replacement;

WHEREAS, Casitas Municipal Water District has the legal authority and is authorized to enter into a funding agreement with the State of California; and

WHEREAS, Casitas Municipal Water District intends to apply for grant funding from the California Department of Water Resources for the Ventura-Santa Barbara Counties Intertie and Camp Chaffee Water System Replacement;

THEREFORE, BE IT RESOLVED by the Board of Directors of the Casitas Municipal Water District as follows:

1. That pursuant and subject to all of the terms and provisions of Budget Act of 2021 (Stats. 2021, ch. 240, § 80), the Casitas Municipal Water District General Manager, or designee is hereby authorized and directed to prepare and file an application for funding with the Department of Water Resources, and take such other actions necessary or appropriate to obtain grant funding.
2. The Casitas Municipal Water District General Manager, or designee is hereby authorized and directed to execute the funding agreement with the Department of Water Resources and any amendments thereto.
3. The Casitas Municipal Water District General Manager, or designee is hereby authorized and directed to submit any required documents, invoices, and reports required to obtain grant funding.

CERTIFICATION I hereby certify that the foregoing Resolution was duly and regularly adopted by the Board of Directors of the Casitas Municipal Water District at the meeting held on 14 December 2022, motion by [member name] and seconded by [member name], motion passed by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Casitas Municipal Water District this 15th day of December 2022.

Rebekah Vieira, Clerk of the Board of Directors
Casitas Municipal Water District

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS

FROM: MICHAEL FLOOD, GENERAL MANAGER

SUBJECT: MATILIJA FORMATION GROUNDWATER SUPPLY PROJECT –
STATE OF CALIFORNIA URBAN COMMUNITY DROUGHT RELIEF
GRANT PROGRAM

DATE: 12/14/2022

RECOMMENDATION:

- Adopt a Resolution authorizing the General Manager to support the grant application for the State of California Urban Community Drought Relief Grant Program for the Matilija Formation Groundwater Supply project

BACKGROUND AND DISCUSSION:

At the Board meeting of October 12, 2022 the Board adopted a Resolution to support the grant application for the Matilija Formation Groundwater Supply Pilot project. At that meeting, the Board gave direction to include the entire project rather than only the pilot project. For this reason, a revised Resolution is needed to support the grant application.

Attachment: Resolution

RESOLUTION NO. XX

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CASITAS MUNICIPAL WATER DISTRICT
AUTHORIZING THE GRANT APPLICATION TO, AND IF AWARDED ACCEPTANCE AND EXECUTION
OF, A FUNDING AGREEMENT WITH THE STATE OF CALIFORNIA FOR THE MATILIJA FORMATION
GROUNDWATER SUPPLY PROJECT

WHEREAS, Casitas Municipal Water District proposes to implement the Matilija Formation Groundwater Supply Project as funding allows; and

WHEREAS, Casitas Municipal Water District has the legal authority and is authorized to enter into a funding agreement with the State of California; and

WHEREAS, Casitas Municipal Water District intends to apply for grant funding from the California Department of Water Resources for the Matilija Formation Groundwater Supply Project;

THEREFORE, BE IT RESOLVED by the Board of Directors of the Casitas Municipal Water District as follows:

1. That pursuant and subject to all of the terms and provisions of Budget Act of 2021 (Stats. 2021, ch. 240, § 80), the Casitas Municipal Water District General Manager, or designee is hereby authorized and directed to prepare and file an application for funding with the Department of Water Resources, and take such other actions necessary or appropriate to obtain grant funding.
2. The Casitas Municipal Water District General Manager, or designee is hereby authorized and directed to execute the funding agreement with the Department of Water Resources and any amendments thereto.
3. The Casitas Municipal Water District General Manager, or designee is hereby authorized and directed to submit any required documents, invoices, and reports required to obtain grant funding.

CERTIFICATION I hereby certify that the foregoing Resolution was duly and regularly adopted by the Board of Directors of the Casitas Municipal Water District at the meeting held on 14 December 2022, motion by [member name] and seconded by [member name], motion passed by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Casitas Municipal Water District this 15th day of December 2022.

Rebekah Vieira, Clerk of the Board of Directors
Casitas Municipal Water District

CASITAS MUNICIPAL WATER DISTRICT

MINUTES

Finance Committee

(this meeting was held telephonically and in-person)

DATE: December 9, 2022
TO: Board of Directors
FROM: General Manager, Michael Flood
Re: Finance Committee Meeting of November 18, 2022 at 1000 hours.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

BACKGROUND AND OVERVIEW:

1. **Roll Call.**

Director Neil Cole
Director Richard Hajas
General Manager, Michael Flood
Assistant General Manager, Kelley Dyer
Chief Financial Officer, Janyne Brown
Operations Manager, Michael Shields
Executive Administrator, Rebekah Vieira

2. **Public Comments.**

None

3. **Board/Management comments.**

None

4. **Draft Casitas MWD Fiscal Year 2022 and 2021 Audit Report**

GM Flood introduced the item and asked for questions from the Committee

Director Hajas asked questions regarding budgeted revenue, budgeted expenses, operating expenses versus non-operating expenses, encumbrances and any findings from the previous year's audit.

CFO Brown made comments regarding operating expenses, OPEB, book entries, depreciation, and net of capital asset numbers.

The Committee asked that this item be forwarded to the Board of Directors for consideration.

5. **Casitas MWD 20-year Capital Replacement Program Development**

GM Flood covered the contents of the memo with the Committee.

Director Hajas made comments regarding standby charge levies, parcel charges, fee hearings, and a parcel charge methodology used by the Metropolitan Water District.

6. **Review of Financial Statements for September 2022**

CFO Brown reviewed the Financial Statements with the Committee.

7. **Review of the Consumption Report for September 2022**

GM Flood covered the report with the Committee.

CASITAS MUNICIPAL WATER DISTRICT
MINUTES
Recreation Committee
(this meeting was held telephonically and in-person)

DATE: December 9, 2022
TO: Board of Directors
FROM: General Manager, Michael Flood
Re: Recreation Committee Meeting of November 8, 2022, at 1000 hours.

RECOMMENDATION:

It is recommended that the Board of Directors receive and file this report.

BACKGROUND AND OVERVIEW:

1. **Roll Call.**

Director Brian Brennan
Director Pete Kaiser
General Manager, Michael Flood
Assistant General Manager, Kelley Dyer
Park Services Manager, Joe Martinez
Division Officer, Joe Evans

2. **Public Comments.**

None

3. **Discussion of Casitas Water Adventure lifeguard recruitment/compensation**

GM Flood covered the contents of the memo with the Committee which included:

- **New Lifeguard Paid Training Incentive:** Complete 40 hours of American Red Cross Lifeguard curriculum (obtaining a certificate) and get reimbursed after employment with the Casitas Water Adventure.
- **Returning Lifeguard Incentive:** \$200 for those who stay through the 4th of July weekend (must attend all assigned shifts through the 4th of July).
- **New and Returning Lifeguard Incentive:** \$200 for those that stay the entire season (must attend all assigned shifts during the entire season).

Director Kaiser indicated that \$200 may not be enough but each employee should make a commitment to the District. He also asked questions about minimum staffing, leads/supervisors, industry-wide retention issues, and radio marketing.

Director Brennan indicated that a higher hourly rate would make sense as well as enhanced marketing efforts. He also asked about attrition prior to the July 4th holiday.

4. **Review of Recreation Report for September 2022**

PSM Martinez went over the report with the Committee including attendance, revenues, snowbird arrivals, various events, vessel tagging, Campground Fox paving, the Casitas Water Adventure APS project, and maintenance activities.

Director Brennan made comments regarding USBR funding

Director Kaiser asked questions about USBR funding and the camping cabin NEPA.

5. **Review of Incidents and Comments**

DO Evans went over the month's statistics including workload indicators, calls for service, patrol observations, violations, Park Ranger staffing, a domestic incident, and a boating response.

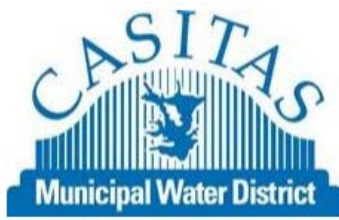
Director Kaiser commended staff's efforts.

Director Brennan complimented staff and asked questions regarding Park Ranger recruiting.



Casitas Municipal Water District
State Water Project - Interconnect Project Costs
As of 11/30/2022

Project No:	Project Name:	Costs paid to date	Encumbered	Total Encumbered & Cost To Date
378	State Water Interconnect - Calleguas to Casitas	123,668	-	123,668
527	State Water Interconnect - Carpinteria to Casitas	1,847,065	1,605,978	3,453,043
606	State Water Interconnect - Ventura to Casitas	249,242	-	<u>249,242</u>
Project(s) Cost To Date:				<u><u>3,825,953</u></u>



**Casitas Municipal Water District
CFD 2013-1 Improvement Fund - Series B**

	Bonds Proceeds Received (1)	Interest Earned (2)	Expense (3)	Balance Series B (1)+(2)+(3)
2017 Subtotal	42,658,223.98	24,046.16	(36,886,093.06)	
TOTAL	42,658,223.98	24,046.16	(36,886,093.06)	5,796,177.08
2018 Subtotal	-	77,279.16	-	
TOTAL	42,658,223.98	101,325.32	(36,886,093.06)	5,873,456.24
2019 Subtotal	-	102,268.61	(1,486,814.43)	
TOTAL	42,658,223.98	203,593.93	(38,372,907.49)	4,488,910.42
2020 Subtotal	-	15,749.88	(4,404,999.69)	
TOTAL	42,658,223.98	219,343.81	(42,777,907.18)	99,660.61
2021 Subtotal	-	2.16	(99,662.60)	
TOTAL	42,658,223.98	219,345.97	(42,877,569.78)	0.17
2022 Subtotal	-	-	-	
TOTAL	42,658,223.98	219,345.97	(42,877,569.78)	0.17

**Casitas Municipal Water District
CFD 2013-1 Improvement Fund - Series C**

	Bonds Proceeds Received (1)	Interest Earned (2)	Expense (3)	Balance Series C (1)+(2)+(3)
2019 Subtotal	13,570,000.00	12,284.84	-	
TOTAL	13,570,000.00	12,284.84	-	13,582,285
2020 Subtotal	-	48,026.34	(1,362,971.53)	
TOTAL	13,570,000.00	60,311.18	(1,362,971.53)	12,267,339.65
2021 Subtotal	-	671.83	(4,812,722.59)	
TOTAL	13,570,000.00	60,983.01	(6,175,694.12)	7,455,288.89
2022 January		38.40		
February		37.90		
March		34.68	(110,796.25) Project Reimbursement (Dec 2021-Feb 2022 exp)	
April		37.65	(105,962.81) Project Reimbursement (Mar 2022)	
May		35.82		
June		1,782.24	(420,831.29) Project Reimbursement (Apr & May 2022)	
July		3,737.38	(646,773.88) Project Reimbursement (June 2022)	
August		5,892.29	(895,340.63) Project Reimbursement (July 2022)	
September		8,250.62	(16,108.09) Project Reimbursement (Aug 2022)	
October		8,621.53	(499,030.24) Project Reimbursement (Sept 2022)	
November		10,539.34	(499,030.24) Project Reimbursement (Oct 2022)	
December				
2022 Subtotal		39,007.85	(3,193,873.43)	
TOTAL	13,570,000.00	99,990.86	(9,369,567.55)	4,300,423.31

Summary of Expenses

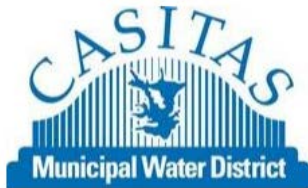
CFD 2013-1 Improvement Fund - Series B&C

Purchase of Ojai System	34,481,628.00
Extension Contract	366,371.55
Meter Cost	2,038,093.51
Received Project reimbursements:	15,361,044.27
	<u>52,247,137.33</u>

Total funds remaining for improvement Series B:	0.17
Total funds remaining for improvement Series C:	4,300,423.32
Total Funds Remaining	4,300,423.49

Received Project reimbursements:	15,361,044.27
Projects Cost YTD:	15,875,548.20
Projects Pending Reimbursement:	<u>514,503.93</u>

Total Funds Remaining less pending Reimbursement:	<u>3,785,919.56</u>
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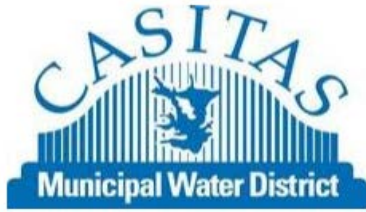
Casitas Municipal Water District
CFD 2013 - 1 Projects to be reimbursed to CMWD To Date
As of 11/30/2022

Project No:	Project Name:	Costs
400	Ojai System Masterplan	375,336
420	Sunset Place Pipeline Replacement	785,031
421	Cuyama, Palomar and El Paseo Roads Pipeline Replacement	2,170,277
422	South San Antonio Street and Crestview Drive Pipeline	89,258
423	West and East Ojai Avenue Pipeline Replacement	1,980,115
424	Running Ridge Zone Hydraulic Improvement	451,282
425	Well Rehabilitation Replacement	1,596,716
426	Valve & Appurtenance Replacement	1,136,797
427	Fairview Pipeline Replacement	527,850
428	Mutual Wellfield Pipeline	167,657
429	Grand Ave Pipeline	56,651
430	Signal Booster Zone Hydraulic Improvements	165,699
431	Emily Street Pipeline Replacement	1,055,085
432	Casitas-Ojai System Interties	78,159
522	Ojai Arc Flash Study	119,839
611	Mutual Replacement Well	438,973
411	Replace San Antonio #3 Well	29,760
506	Ojai SCADA UPS Units	11,448
509	Hypochlorite Tanks OS	24,187
511	Ojai Wellfield Cla-Vals	4,274
512	Well Monitoring Upgrades 07/2018	1,521
514	Ojai Wellfield Mag Meters 07/2018	18,877
433	Ojai 12" pipeline replac	2,015,232
434	Heidelberger PP Ret. Wal	148,381
435	Plesant Ave/Daily Rd Pip	62,645
436	OWS Tank/Valt Fall Impro	23,274
437	Wellfield VFDs	436,715
438	Lion St PL/ Fairview Conn	762,333
646	OWS Arbolada Tank	64,982
673	Mutual Well #7	1,068,594
674	San Antonio Filter Upgrade	8,600
705	Heidelberger Pump Plant Fire Flow	-
706	Wellfield Eqpt & Hardware	-
Project(s) Cost To Date:		<u><u>15,875,548</u></u>

**CASITAS MUNICIPAL WATER DISTRICT
TREASURER'S MONTHLY REPORT OF INVESTMENTS
11/30/22**

Type of Invest	Institution	CUSIP	Date of Maturity	Original Cost	Current Mkt Value	Rate of Interest	Date of Deposit	% of Portfolio	Days to Maturity
*TB	Federal Home Loan Bank	3130AIXJ2	6/14/2024	\$941,144	\$822,008	2.875%	8/2/2016	7.73%	554
*TB	Federal Home Loan Bank	3130A5VW6	7/10/2025	\$1,025,110	\$962,320	2.700%	5/10/2017	9.05%	940
*TB	Federal National Assn	31315P2J7	5/1/2024	\$809,970	\$710,834	3.300%	5/25/2016	6.68%	511
*TB	Farmer MAC	31315PYF0	5/2/2028	\$512,355	\$471,685	2.925%	11/20/2017	4.43%	1952
*TB	Federal Farm CR Bank	31331VWN2	4/13/2026	\$940,311	\$742,013	5.400%	5/9/2016	6.98%	1213
*TB	Federal Home Loan Bank	313383YJ4	9/8/2023	\$476,582	\$410,273	3.375%	7/14/2016	3.86%	278
*TB	Farmer MAC	3133EEPH7	2/12/2029	\$480,251	\$441,997	2.710%	11/20/2017	4.16%	2232
*TB	Federal National Assn	3135G0K36	4/24/2026	\$2,532,940	\$2,345,500	2.125%	7/6/2010	22.05%	1224
*TB	Federal National Assn	3135G0ZR7	9/6/2024	\$1,488,050	\$1,352,466	2.625%	5/25/2016	12.72%	636
*TB	US Treasury Note	912828WE6	11/15/2023	\$723,061	\$652,378	2.750%	12/13/2013	6.13%	345
*TB	US Treasury Note	912796XZ7	2/9/2023	\$750,000	\$744,030	3.020%	12/31/2021	7.00%	69
*TB	US Treasury Note	912796YW3	5/4/2023	\$1,000,000	\$981,030	4.510%	11/1/2022	9.22%	154
Total in Gov't Sec. (11-00-1055-00&1065)				\$11,679,775	\$10,636,534			99.97%	
Total Certificates of Deposit:				\$0	\$0			0.00%	
**	LAIF as of 11/30/2022: (11-00-1050-00)		N/A	\$484	\$484	1.36%	Estimated	0.00%	
***	COVI as of 11/30/2022: (11-00-1060-00)		N/A	\$3,071	\$3,071	1.50%	Estimated	0.03%	
TOTAL FUNDS INVESTED				\$11,683,330	\$10,640,089			100.00%	
Total Funds Invested last report				\$10,683,330	\$9,582,456				
Total Funds Invested 1 Yr. Ago				\$11,164,643	\$10,989,409				
****	CASH IN BANK (11-00-1000-00) EST.			\$6,611,577	\$6,611,577				
	CASH IN Custody Money Market			\$81,602	\$81,602	0.30%			
TOTAL CASH & INVESTMENTS				\$18,376,510	\$17,333,268				
TOTAL CASH & INVESTMENTS 1 YR AGO				\$18,020,634	\$17,875,520				
*CD	CD - Certificate of Deposit								
*TB	TB - Federal Treasury Bonds or Bills								
**	Local Agency Investment Fund								
***	County of Ventura Investment Fund								
Estimated interest rate, actual not due at present time.									
****	Cash in bank								

No investments were made pursuant to subdivision (i) of Section 53601, Section 53601.1 and subdivision (i) Section 53635 of the Government Code.
All investments were made in accordance with the Treasurer's annual statement of investment policy.



**Casitas Municipal Water District
Adjudication Charge Summary Report**

	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	YTD
Revenue	(48,685)	(48,893)	(48,945)	(49,160)	(49,090)	(48,787)	(49,013)	(48,754)	(48,737)	(49,088)	(48,639)	(46,304)	(584,095)
Expenses													-
Legal	-	26,378	15,228	-	29,451	4,917	4,625	14,288	1,344	32,955	15,958	23,411	168,555
Other Pro Fees	-	-	-	-	-	-	20,322	14,782	-	-	7,813	82,257	125,175
Bank Fees/ Bad Debt	-	-	-	-	130	-	-	-	-	-	-	-	130
Net Total	(48,685)	(22,515)	(33,717)	(49,160)	(19,509)	(43,870)	(24,066)	(19,684)	(47,393)	(16,133)	(24,868)	59,364	(290,234)
Cash Collected	948	2,630	44,674	48,421	47,746	50,454	48,260	46,160	52,298	46,680	49,070	46,673	484,014
Cash Disbursed	-	(26,378)	(15,228)	(0)	(29,573)	(4,917)	(24,955)	(29,070)	(1,344)	(32,955)	(23,771)	(63,445)	(251,637)
Accounts Payable	-	-	-	-	(8)	-	8	-	-	-	(0)	(42,224)	(42,224)
Accounts Receivable	47,737	46,263	4,271	738	1,344	(1,667)	754	2,594	(3,561)	2,408	(431)	(369)	100,081
Net Total	48,685	22,515	33,717	49,160	19,509	43,870	24,066	19,684	47,393	16,133	24,868	(59,364)	290,235
	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	YTD
Revenue	(48,514)	(48,430)	(48,489)	(48,520)	(48,464)	(48,355)	(48,545)	(48,400)	(48,345)	(48,018)	(48,499)	(48,384)	(1,165,058)
Expenses													-
Legal	-	1,908	12,847	9,838	24,067	38,114	-	54,949	46,935	140,549	23,364	23,200	544,326
Other Pro Fees	-	10,122	5,718	13,835	22,554	27,345	45,786	20,995	14,643	32,509	3,525	40,547	362,753
Bank Fees/ Bad Debt	-	-	-	-	-	-	-	-	-	-	-	366	496
Net Total	(48,514)	(36,400)	(29,925)	(24,847)	(1,843)	17,104	(2,759)	27,545	13,233	125,040	(21,610)	15,729	(257,482)
Cash Collected	50,335	46,498	49,795	48,266	47,348	49,062	48,507	46,747	49,424	49,471	47,847	38,475	1,055,791
Cash Disbursed	(32,144)	(22,110)	(18,564)	(23,673)	(46,621)	(65,459)	(45,786)	(75,944)	(61,578)	(173,058)	(27,233)	(50,036)	(893,842)
Accounts Payable	32,144	10,079	-	-	-	(0)	(0)	-	-	0	(0)	(18,525)	(18,525)
Accounts Receivable	(1,821)	1,932	(1,306)	253.23	1,115	(707)	38	1,652	(1,079)	(1,453)	995	14,356	114,058
Net Total	48,514	36,400	29,925	24,847	1,843	(17,104)	2,759	(27,545)	(13,233)	(125,040)	21,610	(15,729)	257,483
	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	YTD
Revenue	(48,398)	(48,148)	(48,782)	(48,086)	30	-	-	-	-	-	-	-	(1,358,441)
Expenses													-
Legal	-	5,074	14,677	9,730	3,297	-	-	-	-	-	-	-	577,104
Other Pro Fees	-	-	-	-	-	-	-	-	-	-	-	-	362,753
Bank Fees/ Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	496
Net Total	(48,398)	(43,074)	(34,104)	(38,356)	3,326	-	-	-	-	-	-	-	(418,088)
Cash Collected	50,433	47,420	46,609	48,163	(807)	1,055	-	-	-	-	-	-	1,248,663
Cash Disbursed	(13,303)	(10,296)	(14,677)	(9,730)	44,598	-	-	-	-	-	-	-	(897,249)
Accounts Payable	13,303	5,221	-	-	-	-	-	-	-	-	-	-	0
Accounts Receivable	(2,035)	728	2,173	(77)	(47,118)	(1,055)	-	-	-	-	-	-	66,674
Net Total	48,398	43,074	34,104	38,356	(3,326)	-	-	-	-	-	-	-	418,088

Note: Data as of 12/05/2022 - - - - 0 - - - - - - - 351,414



Consumption Report

Water Sales FY 2022-2023 (Acre-Feet)													Month to Date	
Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	2022/ 2023	2021/ 2022
													Total	Total
AD Ag-Domestic	346	425	398	280	-	-	-	-	-	-	-	-	1,448	1,290
MAD Ag-Domestic Multi	15	15	16	12	-	-	-	-	-	-	-	-	58	55
AG Ag	218	260	237	183	-	-	-	-	-	-	-	-	897	896
C Commercial	125	120	106	72	-	-	-	-	-	-	-	-	423	419
DI Interdepartmental	22	7	6	3	-	-	-	-	-	-	-	-	38	45
F Fire	0	0	0	0	-	-	-	-	-	-	-	-	0	0
I Industrial	1	1	2	1	-	-	-	-	-	-	-	-	5	8
OT Other	28	32	25	20	-	-	-	-	-	-	-	-	106	111
R Residential	239	226	242	197	-	-	-	-	-	-	-	-	904	895
RM Residential Multi	33	33	32	26	-	-	-	-	-	-	-	-	124	122
RS - P Resale Pumped	46	57	119	97	-	-	-	-	-	-	-	-	319	399
RS - G Resale Gravity	64	164	174	141	-	-	-	-	-	-	-	-	544	1,864
TE Temporary	3	3	2	1	-	-	-	-	-	-	-	-	10	6
Total	1,141	1,342	1,359	1,034	-	-	-	-	-	-	-	-	4,877	6,111
CMWD	950	1,160	1,160	869	-	-	-	-	-	-	-	-	4,139	5,422
OJAI	191	183	199	165	-	-	-	-	-	-	-	-	738	689
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



Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, September 30th, 2022

% of the Year Completed: 25.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance FY2022
Water Sales	9,835,923	1,095,540	3,154,202	4,026,773
Water Standby	5,783,364	473,545	1,418,582	1,426,422
Water Delinquency & Penalties	101,295	137,065	410,378	483,418
Water Other	16,930	300	3,625	5,550
Recreation- Operations	4,185,489	247,708	1,060,461	962,669
Recreation- Water Park	801,350	49,093	345,862	-
Miscellaneous Operational	44,040	45	1,880	75,252
Subtotal Operating Revenue (d)	20,768,391	2,003,296	6,394,989	6,980,083
Miscellaneous Non-Operational	743,911	187,631	216,332	72,896
Grants/ Reimbursements	850,000	26,184	(2,909)	-
Taxes & Assessments	6,830,685	36,224	45,958	42,287
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,424,596	250,038	259,381	115,183
Total Revenue (d+e)	29,192,987	2,253,334	6,654,370	7,095,266

Total Encumbered (c)	Budget Remaining (a)-(b)- (c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	6,681,721	32.07%	32.07%
-	4,364,782	24.53%	24.53%
-	(309,083)	405.13%	405.13%
-	13,305	21.41%	21.41%
-	3,125,028	25.34%	25.34%
-	455,488	43.16%	43.16%
-	42,160	4.27%	4.27%
-	14,373,402	30.79%	30.79%
-	527,579	29.08%	29.08%
-	852,909	-0.34%	-0.34%
-	6,784,727	0.67%	0.67%
-	-	0.00%	0.00%
-	8,165,215	3.08%	3.08%
-	22,538,617	22.79%	22.79%

Expenses

Administration	1,267,334	137,012	375,486	323,277
Board of Directors	251,492	9,712	25,409	40,140
District Maintenance	677,303	44,934	134,305	143,003
Electrical Mechanical	3,196,280	318,557	692,439	518,481
Engineering	1,436,349	94,401	316,839	249,312
Fisheries	624,151	40,509	118,651	117,842
General O&M	604,746	51,714	144,915	-
Human Resources	546,993	16,238	230,869	211,160
Information Technology	428,239	32,527	87,902	85,429
Management	1,663,455	72,486	270,345	267,454
Pipeline	1,735,866	108,512	287,208	327,636
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	341,322	1,070,842	856,650
Retirees	352,760	27,964	83,892	116,178
Safety / Garage	273,169	15,192	63,265	59,530
Utilities Maintenance	888,866	76,392	193,569	257,759
Water Conservation - P/R	757,637	42,746	133,815	135,400
Water Quality- Lab	913,535	52,058	182,758	142,729
Water Treatment	2,094,999	180,580	492,336	460,603
Total Operating Expenses (f)	22,630,241	1,662,855	4,904,844	4,312,584
Net, Operating gain/(loss) (d-f)	(1,861,850)	340,441	1,490,146	2,667,499
Net, total gain/(loss) (d+e-f)	6,562,746	590,479	1,749,526	2,782,682

60,152	831,696	29.63%	34.37%
-	226,083	10.10%	10.10%
20,076	522,922	19.83%	22.79%
107,039	2,396,802	21.66%	25.01%
103,468	1,016,042	22.06%	29.26%
-	505,500	19.01%	19.01%
45	459,786	23.96%	23.97%
-	316,124	42.21%	42.21%
24,768	315,569	20.53%	26.31%
7,450	1,385,660	16.25%	16.70%
69,990	1,378,669	16.55%	20.58%
9,392	3,836,833	21.78%	21.97%
-	268,868	23.78%	23.78%
158	209,746	23.16%	23.22%
51,863	643,434	21.78%	27.61%
14,167	609,656	17.66%	19.53%
35,382	695,395	20.01%	23.88%
457,643	1,145,020	23.50%	45.35%
961,592	16,763,805	21.67%	25.92%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,807,933	1,760	1,156,579	1,161,733
State Water Project	1,135,687	69,900	214,415	393,176
Total Debt Service	3,943,620	71,661	1,370,995	1,554,909

Total Encumbered (c)	Budget Remaining (a)-(b)- (c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,651,354	41.19%	41.19%
-	921,272	18.88%	18.88%
-	2,572,625	34.76%	34.76%

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	-	-	-
Electrical Mechanical	273,200	1,426	16,280	23,185
Engineering	3,580,000	151,738	371,053	211,520
Engineering- CFD	6,350,000	513,019	559,167	1,365,727
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	208,500	923	923	-
Recreation - Operations / Maint. / PR / Water Pk	112,500	6,894	7,546	7,431
Recreation - Aquatic Play Structure	-	801,028	1,140,654	-
Retirees	-	-	-	-
Safety / Garage	252,708	-	67	11,257
Utilities Maintenance	196,075	-	-	71,864
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	124,572	23,521	23,521	2,454
Water Treatment	222,200	114,144	123,322	87,552
Total Capital	11,363,255	1,612,693	2,242,533	1,780,990
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 (11/2)	48,000			
Board Approved unbudgeted items	200,760			
Net assets, End of year	(8,944,889)	(1,093,876)	(1,864,001)	(553,216)
<small>(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)</small>				

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%
12,040	31,460	0.00%	27.68%
244,580	12,340	5.96%	95.48%
4,183,035	(974,088)	10.36%	127.21%
4,483,577	1,307,256	8.81%	79.41%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	207,577	0.44%	0.44%
58,400	46,555	6.71%	58.62%
1,081,993	(2,222,647)	0.00%	0.00%
-	-	0.00%	0.00%
-	252,641	0.03%	0.03%
107,952	88,123	0.00%	55.06%
-	-	0.00%	0.00%
24,163	76,888	18.88%	38.28%
16,272	82,607	55.50%	62.82%
10,212,012	(1,091,290)	19.73%	109.60%

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	8,113,549
U.S Bank Investments	9,912,550	9,626,739
U.S Bank Money Market Account	986,964	1,010,203
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	5,279,323
Total Reserves	25,112,056	24,033,369

September Summary

- Year over year water revenue continues to decrease as consumption decreases

-\$801k of capital expenses relates to the Aquatic Play Structure approved shop drawings and \$513k relates to CFD projects Mutual Well #7 and Ojai Ave. Pipeline Replacement

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	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	1,095,539.94	3,154,201.84	4,026,773.06	0.00	6,681,721.16	32.07
WATER SERVICES	16,930	300.00	3,625.00	5,550.00	0.00	13,305.00	21.41
WATER STANDBY	5,783,364	473,545.42	1,418,581.85	1,426,421.87	0.00	4,364,782.15	24.53
WATER DELINQUENCY	101,295	137,064.95	410,377.79	483,417.60	0.00	(309,082.79)	405.13
WATER REVENUE OTHER	461,888	180,381.45	183,427.50	10,794.94	0.00	278,460.50	39.71
CAPITAL FACILITIES	44,040	0.00	1,834.74	74,402.28	0.00	42,205.26	4.17
INTEREST	282,023	7,461.27	33,625.81	63,792.20	0.00	248,397.19	11.92
TAXES & ASSESSMENTS	2,640,736	15,153.34	15,153.34	10,047.19	0.00	2,625,582.66	0.57
OTHER GOVT. AGENCIES	867,481	26,183.70	(2,909.30)	0.00	0.00	870,390.30	0.34-
MISCELLANEOUS REVENUES	<u>146,641</u>	<u>0.00</u>	<u>8,589.31</u>	<u>11,122.23</u>	<u>0.00</u>	<u>138,051.69</u>	<u>5.86</u>
TOTAL NON DEPARTMENTAL	20,180,321	1,935,630.07	5,226,507.88	6,112,321.37	0.00	14,953,813.12	25.90
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	233,593.72	995,209.86	899,595.49	0.00	3,044,843.14	24.63
RECREATION-CONCESSION	145,436	14,155.36	65,184.45	62,842.64	0.00	80,251.55	44.82
RECREATION OTHER	<u>0</u>	<u>(41.20)</u>	<u>66.30</u>	<u>230.55</u>	<u>0.00</u>	<u>(66.30)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	4,185,489	247,707.88	1,060,460.61	962,668.68	0.00	3,125,028.39	25.34
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	9,348	1,791.86	4,440.92	0.00	0.00	4,907.08	47.51
RECREATION-WATER PARK	<u>792,002</u>	<u>47,301.00</u>	<u>341,421.50</u>	<u>0.00</u>	<u>0.00</u>	<u>450,580.50</u>	<u>43.11</u>
TOTAL RECREATION - WATER PARK	801,350	49,092.86	345,862.42	0.00	0.00	455,487.58	43.16
TOTAL REVENUES	25,167,160	2,232,430.81	6,632,830.91	7,074,990.05	0.00	0.00	26.36

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	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	27,963.91	83,891.73	116,178.32	0.00	268,868.45	23.78
TOTAL RETIREES	352,760	27,963.91	83,891.73	116,178.32	0.00	268,868.45	23.78
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	5,227.68	11,980.10	13,570.28	0.00	118,713.10	9.17
Benefits	80,658	4,370.46	12,909.11	26,202.55	0.00	67,749.27	16.00
Services & Supplies	40,140	114.03	519.66	367.09	0.00	39,620.34	1.29
TOTAL BOARD OF DIRECTORS	251,492	9,712.17	25,408.87	40,139.92	0.00	226,082.71	10.10
<u>MANAGEMENT</u>							
Salaries	701,029	54,560.65	159,309.47	145,074.17	0.00	541,719.03	22.73
Benefits	173,674	16,239.26	52,077.21	51,721.45	0.00	121,596.32	29.99
Services & Supplies	788,753	1,686.28	58,958.16	70,658.80	7,450.00	722,344.34	8.42
TOTAL MANAGEMENT	1,663,455	72,486.19	270,344.84	267,454.42	7,450.00	1,385,659.69	16.70
<u>HUMAN RESOURCES</u>							
Salaries	157,687	12,090.40	37,274.99	33,938.34	0.00	120,411.61	23.64
Benefits	35,836	4,091.02	12,305.96	8,620.80	0.00	23,529.63	34.34
Services & Supplies	353,470	56.28	181,287.59	168,601.00	0.00	172,182.41	51.29
TOTAL HUMAN RESOURCES	546,992	16,237.70	230,868.54	211,160.14	0.00	316,123.65	42.21
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	20,303.65	55,063.02	52,969.53	0.00	197,012.18	21.84
Benefits	85,151	8,702.33	25,444.31	23,932.35	0.00	59,706.85	29.88
Services & Supplies	91,013	3,520.56	7,394.29	8,526.85	24,768.37	58,849.84	35.34
TOTAL INFORMATION TECHNOLOGY	428,239	32,526.54	87,901.62	85,428.73	24,768.37	315,568.87	26.31
<u>WATER CONSERVATION</u>							
Salaries	452,684	30,066.58	82,238.51	89,222.68	0.00	370,445.49	18.17
Benefits	147,077	12,174.46	37,799.26	39,979.78	0.00	109,278.19	25.70
Services & Supplies	157,875	504.69	13,776.95	6,197.82	14,166.53	129,931.52	17.70
TOTAL WATER CONSERVATION	757,636	42,745.73	133,814.72	135,400.28	14,166.53	609,655.20	19.53
<u>FISHERIES</u>							
Salaries	435,261	27,539.80	78,506.06	76,618.75	0.00	356,754.74	18.04
Benefits	133,818	11,847.04	35,041.82	33,349.88	0.00	98,775.69	26.19
Services & Supplies	55,073	1,122.55	5,102.66	7,873.26	0.00	49,969.84	9.27
TOTAL FISHERIES	624,151	40,509.39	118,650.54	117,841.89	0.00	505,500.27	19.01
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	62,906.82	173,803.77	154,261.43	0.00	623,783.91	21.79
Benefits	271,406	27,021.38	80,822.31	66,620.14	0.00	190,584.02	29.78
Services & Supplies	720,990	46,544.18	120,289.95	99,016.76	60,151.60	540,547.95	25.03
Other Operating Expenses	(522,650)	0.00	0.00	0.00	0.00	(522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	136,472.38	374,916.03	319,898.33	60,151.60	832,265.88	34.33

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	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	1,820.34	0.00	0.00	0.00
Benefits	0	0.00	0.00	444.56	0.00	0.00	0.00
Services & Supplies	0	539.33	570.22	1,114.15	0.00	(570.22)	0.00
TOTAL WAREHOUSE	0	539.33	570.22	3,379.05	0.00	(570.22)	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	2,773.88	0.00	11,935.52	3.74
Benefits	4,792	99.31	367.74	961.95	0.00	4,424.40	7.67
Services & Supplies	47,612	(526.32)	11,965.20	16,630.84	157.52	35,489.28	25.46
Services & Supplies-W.O.	252,708	0.00	0.00	11,256.96	0.00	252,708.12	0.00
TOTAL GARAGE	317,511	(427.01)	12,796.15	31,623.63	157.52	304,557.32	4.08
<u>SAFETY</u>							
Salaries	124,584	10,207.84	33,049.31	24,671.81	0.00	91,534.24	26.53
Benefits	46,987	4,838.37	14,644.74	13,772.82	0.00	32,342.11	31.17
Services & Supplies	36,793	573.17	2,775.24	718.98	0.00	34,017.26	7.54
Services & Supplies-W.O.	0	0.00	66.82	0.00	0.00	(66.82)	0.00
TOTAL SAFETY	208,363	15,619.38	50,536.11	39,163.61	0.00	157,826.79	24.25
<u>ENGINEERING</u>							
Salaries	896,070	63,986.95	194,663.03	134,522.03	0.00	701,406.57	21.72
Benefits	264,775	21,154.51	74,554.41	67,313.04	0.00	190,220.20	28.16
Services & Supplies	275,505	9,259.09	47,621.61	47,476.78	103,467.99	124,414.90	54.84
Salaries - Work Orders	0	3,541.52	5,726.60	50,540.30	0.00	(5,726.60)	0.00
Benefits - Work Orders	0	590.58	1,083.97	8,471.83	0.00	(1,083.97)	0.00
Services & Supplies-W.O.	9,930,000	660,625.16	923,409.22	1,518,234.71	8,666,612.12	339,978.66	96.58
TOTAL ENGINEERING	11,366,349	759,157.81	1,247,058.84	1,826,558.69	8,770,080.11	1,349,209.76	88.13
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	28,878.05	80,400.33	81,528.49	0.00	292,680.95	21.55
Benefits	157,903	14,247.51	42,087.47	40,200.33	0.00	115,815.19	26.65
Services & Supplies	382,550	8,932.49	60,270.57	20,999.95	35,381.55	286,898.37	25.00
Services & Supplies-W.O.	124,572	23,521.08	23,521.08	2,454.00	24,163.22	76,887.36	38.28
TOTAL WATER QUALITY - LAB	1,038,106	75,579.13	206,279.45	145,182.77	59,544.77	772,281.87	25.61
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	37,682.54	102,353.18	118,812.85	0.00	322,267.22	24.10
Benefits	187,329	17,792.65	52,536.12	49,605.74	0.00	134,792.93	28.04
Services & Supplies	276,917	20,916.56	38,679.83	89,340.43	51,863.10	186,374.07	32.70
Services & Supplies-W.O.	196,075	0.00	0.00	71,864.08	107,952.47	88,122.53	55.06
TOTAL UTILITIES MAINTENANCE	1,084,941	76,391.75	193,569.13	329,623.10	159,815.57	731,556.75	32.57
<u>ELECTRICAL MECHANICAL</u>							
Salaries	630,225	55,285.43	139,121.15	151,540.67	0.00	491,104.04	22.07
Benefits	227,798	20,634.67	59,005.83	66,626.14	0.00	168,792.09	25.90
Services & Supplies	2,338,258	242,637.21	494,311.72	300,314.15	107,039.07	1,736,907.21	25.72
Services & Supplies-W.O.	273,200	1,425.69	16,280.13	23,184.59	244,580.30	12,339.57	95.48
TOTAL ELECTRICAL MECHANICAL	3,469,481	319,983.00	708,718.83	541,665.55	351,619.37	2,409,142.91	30.56

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	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	40,882.79	115,878.60	149,446.13	0.00	486,747.22	19.23
Benefits	234,080	16,643.35	59,764.66	80,465.05	0.00	174,315.47	25.53
Services & Supplies	899,160	50,985.73	111,564.36	97,725.15	69,989.81	717,605.33	20.19
Services & Supplies-W.O.	<u>208,500</u>	<u>923.33</u>	<u>923.33</u>	<u>0.00</u>	<u>0.00</u>	<u>207,576.67</u>	<u>0.44</u>
TOTAL DIST MAINT - PIPELINE	1,944,365	109,435.20	288,130.95	327,636.33	69,989.81	1,586,244.69	18.42
<u>WATER TREATMENT</u>							
Salaries	821,521	68,308.04	193,287.08	179,856.80	0.00	628,234.20	23.53
Benefits	310,778	30,680.58	95,218.60	101,207.14	0.00	215,559.45	30.64
Services & Supplies	962,701	81,591.58	203,830.37	179,538.67	457,642.88	301,227.25	68.71
Services & Supplies-W.O.	<u>222,200</u>	<u>114,143.61</u>	<u>123,321.52</u>	<u>87,552.00</u>	<u>16,271.59</u>	<u>82,606.89</u>	<u>62.82</u>
TOTAL WATER TREATMENT	2,317,200	294,723.81	615,657.57	548,154.61	473,914.47	1,227,627.79	47.02
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	21,295.22	59,010.87	57,513.22	0.00	223,969.93	20.85
Benefits	114,945	11,249.03	33,338.13	35,720.28	0.00	81,606.89	29.00
Services & Supplies	279,377	82,194.85	256,276.14	442,937.21	20,076.42	3,024.44	98.92
Services & Supplies-W.O.	<u>43,500</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,040.00</u>	<u>31,460.00</u>	<u>27.68</u>
TOTAL OPERATIONS - MAINTENANCE	720,803	114,739.10	348,625.14	536,170.71	32,116.42	340,061.26	52.82
<u>GENERAL O&M</u>							
Salaries	446,957	36,183.37	99,023.29	0.00	0.00	347,933.96	22.15
Benefits	145,410	15,292.59	44,935.92	0.00	0.00	100,473.60	30.90
Services & Supplies	<u>12,379</u>	<u>238.45</u>	<u>956.03</u>	<u>0.00</u>	<u>45.00</u>	<u>11,377.97</u>	<u>8.09</u>
TOTAL GENERAL O&M	604,746	51,714.41	144,915.24	0.00	45.00	459,785.53	23.97
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	94,654.51	286,727.13	280,707.04	0.00	1,029,984.87	21.78
Benefits	424,911	37,745.31	114,194.56	117,773.32	0.00	310,716.82	26.87
Services & Supplies	286,343	27,664.61	67,433.24	57,436.62	618.30	218,290.96	23.77
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	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>9.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	2,550,616	160,064.43	468,354.93	456,057.44	618.30	2,081,642.65	18.39
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	46,983.21	129,287.90	107,696.55	0.00	460,661.10	21.92
Benefits	128,700	12,706.99	37,482.09	37,359.89	0.00	91,218.29	29.12
Services & Supplies	482,370	43,955.19	141,258.85	143,986.10	933.48	340,177.67	29.48
Services & Supplies-W.O.	<u>112,500</u>	<u>3,298.40</u>	<u>3,298.40</u>	<u>7,250.45</u>	<u>50,266.08</u>	<u>58,935.52</u>	<u>47.61</u>
TOTAL RECREATION - MAINTENANCE	1,313,519	106,943.79	311,327.24	296,292.99	51,199.56	950,992.58	27.60
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	10,722.55	0.00	133,186.64	3.30
Benefits	34,944	583.13	2,237.15	4,613.73	0.00	32,706.68	6.40
Services & Supplies	<u>122,800</u>	<u>14,802.83</u>	<u>54,872.13</u>	<u>37,608.92</u>	<u>2,952.00</u>	<u>64,975.87</u>	<u>47.09</u>
TOTAL RECREATION - PUBLIC REL	295,477	15,385.96	61,655.44	52,945.20	2,952.00	230,869.19	21.87

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	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	42,982.91	162,194.33	35,811.31	0.00	514,169.27	23.98
Benefits	89,128	7,106.50	23,889.31	14,281.62	0.00	65,238.26	26.80
Services & Supplies	104,463	12,147.48	46,751.96	8,693.18	4,888.63	52,821.91	49.43
Services & Supplies-W.O.	0	3,584.73	4,214.44	0.00	8,133.64	(12,348.08)	0.00
TOTAL RECREATION - WATER PARK	869,954	65,821.62	237,050.04	58,786.11	13,022.27	619,881.36	28.75
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TOTAL EXPENDITURES	33,993,489	2,544,325.72	6,221,042.17	6,486,741.82	10,091,611.67	17,680,834.95	47.99
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	(311,894.91)	411,788.74	588,248.23	(10,091,611.67)	(17,680,834.95)	109.67

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	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	719,081.48	2,027,093.44	1,891,493.56	0.00	7,682,344.84	20.88
BENEFITS	3,650,546	297,756.88	914,464.04	920,265.19	0.00	2,736,081.84	25.05
SERVICES & SUPPLIES	9,270,250	715,833.26	2,177,639.18	1,894,033.69	961,592.25	6,131,018.42	33.86
SALARIES-WORK ORDERS	0	3,541.52	5,726.60	50,670.78	0.00 (5,726.60)	0.00
BENEFITS-WORK ORDERS	0	590.58	1,083.97	8,481.81	0.00 (1,083.97)	0.00
SERVICES & SUPPLIES - W.O.	11,363,255	807,522.00	1,095,034.94	1,721,796.79	9,130,019.42	1,138,200.42	89.98
TOTAL EXPENDITURES	33,993,489	2,544,325.72	6,221,042.17	6,486,741.82	10,091,611.67	17,680,834.95	47.99

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	\$ -		

**CASITAS MUNICIPAL WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1 (OJAI)
SPECIAL TAX AND BOND ACCOUNTABILITY REPORT**

The purpose of this report is to comply with the provisions of the Local Agency Special Tax and Bond Accountability Act (the "Accountability Act"). According to Senate Bill ("SB") 165, any local special tax measure that is subject to voter approval on or after January 1, 2001 that would provide for the imposition of a special tax by a local agency shall require the chief fiscal officer of the levying local agency to file an annual Special Tax and Bond Accountability Report ("Accountability Report") with its governing body no later than January 1, 2002, and at least once a year thereafter, meeting the requirements of the Accountability Act. The Accountability Report shall contain a description of the following:

- The amount of funds collected and expended.
- The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and Article 1.5, Section 53410.

In compliance with the required Accountability Report the following is submitted:

The Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai) ("CFD No. 2013-1") issued \$39,910,000 in bonds in May 2017, consisting of \$100,000 aggregate principal amount of its Series A Special Tax Bonds and \$39,810,000 aggregate principal amount of its Series B Special Tax Bonds. In November 2019, CFD No. 2013-1 issued \$12,265,000 aggregate principal amount of Series C Special Tax Bonds. The Series A Special Tax Bonds, Series B Special Tax Bonds, and the Series C Special Tax Bonds are collectively referred to herein as the "Bonds". The Bonds have been issued to finance the acquisition of water facilities serving property owners within CFD No. 2013-1, and the construction of certain eligible infrastructure improvements to these water facilities needed to serve the property owners within CFD No. 2013-1, both as described in Resolution No. 13-12 adopted by the Casitas Municipal Water District on March 13, 2013.

Separate accounts have been established with a third-party trustee to administer the receipt and subsequent disbursement of the bond proceeds for Casitas Municipal Water District Community Facilities District No. 2013-1 (Ojai). A summary sheet showing the deposit of bond proceeds as well as all subsequent disbursements made during the reporting period (November 1, 2021 through October 31, 2022) is attached as part of this report.

On June 7, 2017 a payment to the Golden State Water Company in the amount of \$34,481,628 was paid with monies in the Improvement Funds for the acquisition of water facilities serving property owners within CFD No. 2013-1.

Additionally, as of October 31, 2022, Casitas Municipal Water District staff had processed thirty (30) requisitions, resulting in the Casitas Municipal Water District being reimbursed a total of \$17,266,479 from the Improvement Funds for improvements to the water meter installation and pipeline repair at the intersection of Mallory Way and Eucalyptus Street, applicable water meter costs, Ojai system master plan, running ridge hydraulic improvements, signal booster zone hydraulic improvements, Casitas-Ojai system integration, Heidelberger pump plant retaining wall, valve and appurtenance replacement at Ventura Street, Mutual and San Antonio well rehabilitation and replacement, Mutual well #7 drilling and equipping, Mutual building improvements, and San Antonio building improvements and wellfield variable frequency drives (VFDs). Pipeline has been replaced at Sunset Place, Cuyama, Palomar and El Paseo roads, Fairview, Grand Avenue, Emily Street, south San Antonio and Crestview Drive, Ojai Avenue, and Grand Ave and Lion Street. Design work has also been done for the Pleasant Avenue, Daly Road pipeline.

CFD No. 2013-1 special taxes were levied in fiscal year 2021-2022 in the amount of \$2,833,471. These special taxes were used to pay debt service on the Bonds, administrative expenses of CFD No. 2013-1, and directly for authorized public infrastructure.

**CASITAS MUNICIPAL WATER DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2013-1 (OJAI)
SERIES 2017 & SERIES 2019 SPECIAL TAX BONDS**

SB 165 FUND SUMMARY

Series 2017 Funds & Accounts	Bond Proceeds (Deposited on 5/31/17)	Funds Previously Accrued	Funds Previously Expended	Ending Balance as of 10/31/21	Funds Accrued (11/1/21 through 10/31/22)	Funds Expended (11/1/21 through 10/31/22)	Ending Balance as of 10/31/22
Improvement Fund	\$42,658,223.98	\$219,345.97	(\$42,877,569.78)	\$0.17	\$0.00	\$0.00	\$0.17
Special Tax Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative Expense Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Costs of Issuance Fund ^[1]	\$326,000.00	\$0.00	(\$326,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
Bond Fund	\$466,447.67	\$8,307,157.44	(\$8,773,603.25)	\$1.86	\$2,156,303.36	(\$2,155,887.50)	\$417.72
Reserve Fund ^[2]	\$0.00	\$2,624,671.88	\$0.00	\$2,624,671.88	\$0.00	\$0.00	\$2,624,671.88
Special Tax Prepayments Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rebate Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$43,450,671.65	\$11,151,175.29	(\$51,977,173.03)	\$2,624,673.91	\$2,156,303.36	(\$2,155,887.50)	\$2,625,089.77

Series 2019 Funds & Accounts	Bond Proceeds (Deposited on 11/5/19)	Funds Previously Accrued	Funds Previously Expended	Ending Balance as of 10/31/21	Funds Accrued (11/1/21 through 10/31/22)	Funds Expended (11/1/21 through 10/31/22)	Ending Balance as of 10/31/22
Improvement Fund	\$13,570,000.00	\$60,875.32	(\$5,665,593.53)	\$7,965,281.79	\$28,576.19	(\$3,204,943.77)	\$4,788,914.21
Costs of Issuance Fund ^[3]	\$195,465.66	\$31.30	(\$195,496.96)	\$0.00	\$0.00	\$0.00	\$0.00
Reserve Fund ^[4]	\$0.00	\$735,607.50	\$0.00	\$735,607.50	\$0.00	\$0.00	\$735,607.50
Bonds Proceeds Account	\$0.00	\$1,189,152.13	(\$1,189,151.10)	\$1.03	\$612,822.90	(\$612,700.00)	\$123.93
Grand Total	\$13,765,465.66	\$1,985,666.25	(\$7,050,241.59)	\$8,700,890.32	\$641,399.09	(\$3,817,643.77)	\$5,524,645.64

Notes:

[1] Costs of issuance included (i) \$326,000.00 deposited into Costs of Issuance Fund, (ii) discount of \$214,316.70 retained by underwriter, (iii) payment of \$415,883.85 for bond insurance, (iv) payment of \$56,430.45 for surety bond, less (v) original issue premium of \$4,227,302.65.

[2] Reserve Fund balance is based on market value and represents the Municipal Bond Debt Service Reserve Insurance Policy in the face amount of \$2,624,671.88 issued by Build America Mutual Assurance Company. The Reserve Policy constitutes a Credit Facility under the Fiscal Agent Agreement and is being issued in the amount of the Reserve Requirement.

[3] Costs of issuance included (i) \$195,465.66 deposited into Costs of Issuance Fund, (ii) discount of \$82,788.75 retained by underwriter, (iii) payment of \$112,589.18 for bond insurance, (iv) payment of \$15,815.56 for surety bond, less (v) original issue premium of \$1,711,659.15.

[4] Reserve Fund balance is based on market value and represents the Municipal Bond Debt Service Reserve Insurance Policy in the face amount of \$735,607.50 issued by Build America Mutual Assurance Company. The Reserve Policy constitutes a Credit Facility under the Fiscal Agent Agreement and is being issued in the amount of the Reserve Requirement.