

Casitas Municipal Water District

FINANCE COMMITTEE  
Cole/Hajas

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

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

**September 16, 2022**

**10:00 a.m.**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Casitas MWD 20-year Capital Replacement Program Development.
5. Casitas MWD Reserve Policy Review.
6. Review of Fiscal Year End 2022 reserves and staff recommendation for setting Fiscal 2023 reserve amounts.
7. Review of Financial Statements for June and July 2022.
8. Review of Consumption Report for June and July 2022.

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

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

# MEMORANDUM

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TO: Finance Committee  
From: Michael L. Flood, General Manager  
RE: **Casitas MWD 20-Year Capital Replacement Plan**  
Date: September 12, 2022

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## RECOMMENDATION:

No recommendation at this time.

## BACKGROUND:

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

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

## DISCUSSION:

Casitas MWD's facilities are placed into two main categories: Federally-Owned and Casitas-Owned.

Federally-owned facilities involve those facilities that were built by with the financial assistance of the federal government and are known as Ventura River Project Facilities and remain in the ownership of the federal government. Most of this system was constructed in the late 1950s.

These facilities include:

- Robles Diversion
- Robles Diversion Canal
- Casitas Dam & Outlet Works
- Rincon Pump Station
- Rincon Pipeline Vent Structure
- Rincon Pipeline (from Pump Station to the Rincon Balancing Reservoirs)
- Rincon Control Reservoir
- Gravity Pipeline

- Canada-Larga Gravity Pipeline
- Avenue 1 Pump Station
- Oak View/Mira Monte Pipeline
- Santa Ana Pipeline (to bridge crossing)
- Avenue 2 Pump Station
- Villanova Pipeline
- Villanova Reservoir
- Ojai Valley Pump Station
- Ojai Valley Pipeline
- Upper Ojai Pump Station
- East Ojai Reservoir
- Upper Ojai Pipeline
- Upper Ojai Reservoir

Casitas-owned facilities include those facilities that were financed/acquired by Casitas and typically added as an extension to the Ventura River Project Facilities and are owned by Casitas. This system was constructed in a wide range of time periods but mostly in the 1960s and 1970s.

These facilities include:

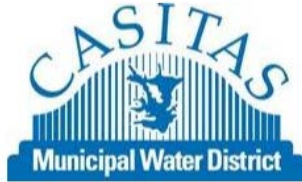
- Marion Walker Treatment Plant
- Treatment Plant Fat Pipe
- Rincon Pipeline (after the Rincon Balancing Reservoirs)
- Fortress System
- Camp Chafee System
- Gravity Pipeline (from XX street to the City of Ventura's system)
- Santa Ana Pipeline Extension
- Oak View and Mira Monte System
- Creek Road Pipeline
- LCRA Feeder Pipeline and System (from Avenue 2 Pump Station)
- Fairview Pipeline
- Fairview Pump Station
- Fairview Reservoirs
- Matilija Conduit
- Upper Ojai 3M Pump Station
- Upper Ojai 3M Reservoir
- 4M Pump Station
- 4M Pipeline
- 4M Reservoirs

- Grand Avenue Pump Station
- The Ojai System

Staff has considered the list of Federally-Owned facilities and the recommendations in relation to the 20-year plan are attached.

Casitas-Owned facilities will be reviewed at a future meeting.

Facility	Current Status	Needs	Urgent?	20-Year Projection
<u>Federally-Owned</u>				
Robles Diversion	Ongoing Maintenance and Modification			
Robles Diversion Canal	Annual canal panel replacement			
Casitas Dam & Outlet Works	Pilot valve replacement in design	Outlet Works		
Rincon Pump Station	Switchgear complete			
Rincon Pipeline Vent Structure	Grading Maintenance			
Rincon Pipeline (from Pump Station to the Rincon Balancing Reservoirs)	Ongoing Leak Repair/Segment Replacement			
Rincon Control Reservoir	Temporary repairs made to roof	Interior recoat	Yes	Interior Recoat at year 20
Gravity Pipeline	USBR Completed scanning survey in 2020			
Canada-Larga Gravity		Assessment		
Avenue 1 Pump Station	Switchgear complete			
Oak View/Mira Monte Pipeline	USBR to complete scan in two to five years	Kunkle Valve Insertion		
Santa Ana Pipeline (to bridge crossing)		Valve Insertion		
Avenue 2 Pump Station	Switchgear complete			
Villanova Pipeline		Valve Insertion		
Villanova Reservoir				Interior Recoat at Year 15
Ojai Valley Pump Station	Switchgear complete			
Ojai Valley Pipeline		Valve Insertion at Ojai Ave Bridge		
East Ojai Reservoir		Interior Recoat	Yes	Interior Recoat at Year 20
Upper Ojai Pump Station				
Upper Ojai Pipeline				
Upper Ojai Reservoir				Interior Recoat at Year 15



## **Reserve Policy**

October 27, 2021

### **Purpose**

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

### **General Provisions**

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

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

### **Definitions**

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

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

### **District Specific Reserves**

The District maintains the following reserves:

## Restricted

### Bond/Debt Service Reserves:

#### 1. Safe Drinking Water Reserve

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

### Unspent Bond Proceeds:

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

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

### Capital Reserves:

#### 1. Capital Facilities Reserve

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

## Unrestricted

### Operating Reserves:

#### 1. Cash Flow Reserve

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

#### 2. Other Post-Employment Benefits (OPEB)

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

## Emergency Reserves:

### 1. Storm Damage

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

### 2. Variation in Water Sales

- Purpose and use of reserves- - This reserve may be utilized to cover temporary cash flow deficiencies caused by reduction in water sales.
- Target Level- No specific target level.

## Capital Reserves:

### 1. Capital Improvements

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

### 2. Alternate Water Supply Study

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

### 3. Conservation Penalty

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



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

**6/30/2022**

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

<b>Restricted:</b>	
Capital Facilities	322,327
Safe Drinking Water	-
CFD 2013-1 Improvement Fund	6,819,665
Adjudication Fund	127,982
<b>Total Restricted</b>	<b>7,269,974</b>
<b>Un-Restricted (designated funds)</b>	
Cash Flow	3,033,792
Storm Damage	2,346,282
Variation in Water Sales	2,604,460
Capital Improvements	4,300,127
OPEB	1,443,076
Conservation Penalty	4,577,607
Alternate Water Supply Studies	1,107,797
<b>Total Un-Restricted (designated funds)</b>	<b>19,413,140</b>
<b>Un-designated funds 06/30/2022</b>	<b>-</b>
<b>Total Un-Restricted</b>	<b>19,413,140</b>
<b>Total Reserves</b>	<b>26,683,114</b>
	<b>-</b>

Restricted funds = Funds restricted by a third party and/or for Debt Service Fund.  
Designated funds = Funds designated by Board for specific purpose.

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**CASITAS MUNICIPAL WATER DISTRICT  
MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** MICHAEL FLOOD- GENERAL MANAGER  
**SUBJECT:** REVIEW STAFF RECOMMENDATION TO SET CASITAS MUNICIPAL WATER DISTRICT RESERVE ACCOUNT AMOUNTS FOR THE 2022/2023 FISCAL YEAR  
**DATE:** 09/16/2022

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**RECOMMENDATION:**

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

**DISCUSSION:**

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

***Restricted:***

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

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

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

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

***Un-Restricted:***

**Cash Flow** – Has been increased from \$2,046,856 to **\$3,033,792** a total of \$986,936.

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

**Variation in Water Sales** - Has had no change and remains at **\$2,604,460**.

**Capital Improvements** - Has been increased from \$1,985,040 to **\$4,300,127** a total of \$2,315,087.

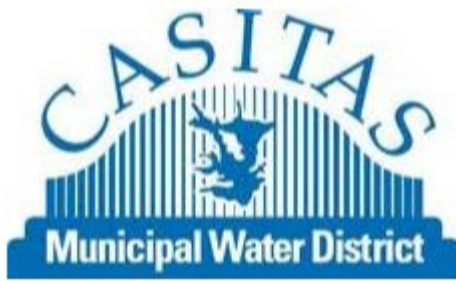
**OPEB**- Has been reduced from \$4,134,100 to **\$1,443,076** a total of \$2,691,024.

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

**Alternate Water Supply** – Has been decreased from \$1,970,930 to **\$1,107,797** a total of \$863,133.

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

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



**Casitas Municipal Water District  
Revenue & Expense Report  
For the Month Ending, June 30th, 2022**

% of the Year Completed: 100.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	882,463	9,627,638	9,477,707
Water Standby	5,075,845	473,152	5,677,367	5,044,929
Water Delinquency & Penalties	97,951	473,199	1,461,405	2,231,811
Water Other	15,218	4,200	19,125	16,125
Recreation- Operations	3,871,270	449,611	4,044,091	3,736,357
Recreation- Water Park	542,776	138,111	197,086	(75)
Miscellaneous Operational	71,849	687	164,025	75,094
<b>Subtotal Operating Revenue (d)</b>	<b>18,166,992</b>	<b>2,421,424</b>	<b>21,190,737</b>	<b>20,581,949</b>
Miscellaneous Non-Operational	1,107,162	54,751	374,020	1,372,902
Grants/ Reimbursements	1,425,000	104,853	538,232	-
Taxes & Assessments	6,275,639	331,322	6,901,796	6,638,906
Miscellaneous	-	-	-	-
<b>Subtotal Non-Operating Revenue (e)</b>	<b>8,807,801</b>	<b>490,925</b>	<b>7,814,049</b>	<b>8,011,808</b>
<b>Total Revenue (d+e)</b>	<b>26,974,793</b>	<b>2,912,348</b>	<b>29,004,786</b>	<b>28,593,757</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	(1,135,555)	113.37%	113.37%
-	(601,522)	111.85%	111.85%
-	(1,363,454)	1491.98%	1491.98%
-	(3,907)	125.67%	125.67%
-	(172,821)	104.46%	104.46%
-	345,690	36.31%	36.31%
-	(92,176)	228.29%	228.29%
-	<b>(3,023,745)</b>	<b>116.64%</b>	<b>116.64%</b>
-	733,142	33.78%	33.78%
-	886,768	37.77%	37.77%
-	(626,157)	109.98%	109.98%
-	-	0.00%	0.00%
-	<b>993,752</b>	<b>88.72%</b>	<b>88.72%</b>
-	<b>(2,029,993)</b>	<b>107.53%</b>	<b>107.53%</b>

Expenses				
Administration	1,420,204	(271,603)	1,124,238	1,355,545
Board of Directors	245,609	13,953	134,529	173,181
District Maintenance	652,945	105,391	660,043	590,943
Electrical Mechanical	3,192,979	1,464,289	3,156,698	2,957,611
Engineering	1,544,502	195,361	1,592,932	1,832,645
Fisheries	558,824	88,421	557,904	549,118
Human Resources	540,157	26,308	497,566	-
Information Technology	357,071	48,896	390,150	351,459
Management	1,167,433	126,835	1,100,505	1,370,855
Pipeline	1,692,805	237,694	1,639,828	1,750,501
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	1,147,002	4,379,576	4,332,938
Retirees	510,395	28,373	394,203	486,132
Safety / Garage	262,109	25,955	259,579	264,149
Utilities Maintenance	885,052	113,577	1,050,583	897,459
Water Conservation - P/R	687,318	99,758	669,705	800,428
Water Quality- Lab	808,908	111,422	765,576	703,777
Water Treatment	2,013,736	347,043	2,196,216	1,830,039
<b>Total Operating Expenses (f)</b>	<b>20,842,556</b>	<b>3,908,675</b>	<b>20,569,831</b>	<b>20,246,779</b>
<b>Net, Operating gain/(loss) (d-f)</b>	<b>(2,675,564)</b>	<b>(1,487,251)</b>	<b>620,906</b>	<b>335,169</b>
<b>Net, total gain/(loss) (d+e-f)</b>	<b>6,132,237</b>	<b>(996,326)</b>	<b>8,434,955</b>	<b>8,346,977</b>

25,070	270,896	79.16%	80.93%
-	111,080	54.77%	54.77%
15,355	(22,453)	101.09%	103.44%
46,000	(9,719)	98.86%	100.30%
126,135	(174,565)	103.14%	111.30%
-	920	99.84%	99.84%
-	42,591	92.11%	92.11%
-	(33,079)	109.26%	109.26%
10,406	56,522	94.27%	95.16%
4,332	48,645	96.87%	97.13%
7,307	(84,374)	101.79%	101.96%
-	116,192	77.23%	77.23%
5,574	(3,044)	99.03%	101.16%
-	(165,531)	118.70%	118.70%
1,050	16,563	97.44%	97.59%
6,290	37,042	94.64%	95.42%
57,173	(239,653)	109.06%	111.90%
<b>304,691</b>	<b>(31,966)</b>	<b>98.69%</b>	<b>100.15%</b>

Pension and Other Post Employment Benefits	-	2,231,246	2,231,246	2,186,006
Depreciation	-	4,198,274	4,198,274	4,594,339
Capital Assset Reclss	-	(6,896,478)	(6,896,478)	(6,160,584)
Investment Fair Market Value	-	(866,143)	(866,143)	(362,413)
Debt Amortization	-	(312,679)	(312,679)	34,610
Water Inventory	-	424,113	424,113	862,770
<b>Total Accounting Entries</b>	<b>-</b>	<b>(1,221,667)</b>	<b>(1,221,667)</b>	<b>1,154,727</b>

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
<b>Debt Service</b>				
CFD 2013-1	2,748,438	(2,486)	2,349,318	2,362,720
Mira Monte	20,038	2	86.38	1,065
State Water Project	831,058	(45,053)	948,894	833,397
<b>Total Debt Service</b>	<b>3,599,534</b>	<b>(47,538)</b>	<b>3,298,298</b>	<b>3,197,182</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	399,120	85.48%	85.48%
-	19,952	0.43%	0.43%
-	(117,836)	114.18%	114.18%
-	<b>301,236</b>	<b>91.63%</b>	<b>91.63%</b>

Capital					Total	Budget	% YTD	% YTD Budget
	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance	Encumbered (c)	Remaining (a)-(b)-(c)	Budget (b)/(a)	encumbered (b+c)/(a)
Administration	-	-	-	-	-	-	0.00%	0.00%
Board of Directors	-	-	-	-	-	-	0.00%	0.00%
District Maintenance	16,000	-	19,392	7,440	40	(3,432)	121.20%	121.45%
Electrical Mechanical	80,900	-	60,968	180,788	27,388	(7,456)	75.36%	109.22%
Engineering	3,350,000	738,109	2,673,157	5,460,274	2,669,645	(1,992,802)	79.80%	159.49%
Engineering- CFD	6,291,000	1,517,445	4,114,863	-	5,022,075	(2,845,938)	65.41%	145.24%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	73,100	46,812	68,302	16,265	-	4,798	93.44%	93.44%
Recreation - Operations / Maint. / PR / Water Pk	227,500	1,184	213,123	4,070	2,830	11,547	93.68%	94.92%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	266,914	2,880	88,000	4,319	-	178,914	32.97%	32.97%
Utilities Maintenance	78,200	-	94,582	59,589	11,416	(27,798)	120.95%	135.55%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	84,544	-	25,762	142,583	-	58,782	30.47%	30.47%
Water Treatment	195,500	17,635	192,126	83,247	113,574	(110,199)	98.27%	156.37%
<b>Total Capital</b>	<b>10,663,658</b>	<b>2,324,064</b>	<b>7,550,276</b>	<b>5,958,575</b>	<b>7,846,967</b>	<b>(4,733,585)</b>	<b>70.80%</b>	<b>144.39%</b>

Robles Forebay Restoration (7/28)	-
Grant Support Services (9/8)	75,000
Robles Forebay Restoration (9/8)	320,475
Robles Diversion Canal Panel Replacement (9/8)	15,000
Mutual Well #7 (9/8)	795,000
LCRA Prefabricated Camping Cabins (TBD)	90,000
CalWEP Smart Rebates Program (9/22)	10,000
Hildebrand Consulting- Water Rate Study (9/22)	79,810
LCRA grant writing services for EDA ARPA Tourism Grant (11/24)	25,048
LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant (11/24)	144,542
LCRA Vegetation Mgt Plan (TBD)	20,000
LCRA Swer Project Enviromental Services (12/8)	75,000
GEOInovo Solutions- Redistricting Servies (1/26)	27,670
San Antonion Well #3 (1/26)	86,745
Rincon Control Tank Structural Eval. (2/9)	40,000
Santa Ana Bridge (2/23)	141,000
Admin Building Rehab (4/28)	300,000
SiteLogicIQ- Energy Conservation Consultant (5/25)	12,500
Bureau of Rec- Robles Diversion (5/25)	20,000
<b>Board Approved unbudgeted items</b>	<b>2,277,790</b>

<b>Net assets, End of year</b> (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(10,408,745)	(2,051,185)	(1,191,952)	(1,963,507)
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	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	7,389,328
U.S Bank Investments	11,185,313	9,912,550
U.S Bank Money Market Account	595,084	986,964
LAIF	482	483
County of Ventura Investment (COVI)	3,056	3,066
CFD-2013-1 Improvement Bond	11,067,442	6,819,665
<b>Total Reserves</b>	<b>29,467,965</b>	<b>25,112,056</b>

June Summary

- Revenue is about the same year over year. Operating revenue slight increase mainly due to LCRA.
- Operating expenses are \$423k higher compared to prior year. The cost of chemicals can be partially attributed to the increase.
- Capital expenses increased \$1.5 million year over year with a majority of that being CFD 2013-1 related.
- Accounting entries are all non cash entries that need to occur to comply with GAAP

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2022

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	8,492,083	882,462.92	9,627,637.76	9,495,495.15	0.00 (	1,135,554.76)	113.37
WATER SERVICES	15,218	4,200.00	19,125.00 (	1,662.86)	0.00 (	3,907.00)	125.67
WATER STANDBY	5,075,845	473,151.89	5,677,366.73	5,044,929.23	0.00 (	601,521.73)	111.85
WATER DELINQUENCY	97,951	473,199.05	1,461,405.35	2,231,811.19	0.00 (	1,363,454.35)	1,491.98
WATER REVENUE OTHER	732,162	25,642.98	86,502.30	1,031,841.88	0.00	645,659.70	11.81
CAPITAL FACILITIES	71,849	500.00	162,686.71	74,398.04	0.00 (	90,837.71)	226.43
INTEREST	375,000 (	839,125.50)	( 578,669.56)	( 19,860.08)	0.00	953,669.56	154.31-
TAXES & ASSESSMENTS	2,497,277	72,953.92	2,702,628.87	2,643,151.28	0.00 (	205,351.87)	108.22
OTHER GOVT. AGENCIES	1,440,915	107,380.12	555,082.38	17,054.82	0.00	885,832.62	38.52
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>190,958.14</u>	<u>334,022.84</u>	<u>229,483.01</u>	<u>0.00 (</u>	<u>197,711.84)</u>	<u>245.04</u>
TOTAL NON DEPARTMENTAL	18,934,611	1,391,323.52	20,047,788.38	20,746,641.66	0.00 (	1,113,177.38)	105.88
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	428,555.23	3,850,036.53	3,536,752.92	0.00 (	101,766.53)	102.72
RECREATION-CONCESSION	123,000	21,210.96	190,457.20	199,358.23	0.00 (	67,457.20)	154.84
RECREATION OTHER	<u>0 (</u>	<u>155.00)</u>	<u>3,596.88</u>	<u>245.99</u>	<u>0.00 (</u>	<u>3,596.88)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	449,611.19	4,044,090.61	3,736,357.14	0.00 (	172,820.61)	104.46
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	1,837.15	1,837.15	0.00	0.00	2,836.85	39.31
RECREATION-WATER PARK	<u>538,102</u>	<u>136,274.00</u>	<u>195,249.00 (</u>	<u>75.00)</u>	<u>0.00</u>	<u>342,853.00</u>	<u>36.28</u>
TOTAL RECREATION - WATER PARK	542,776	138,111.15	197,086.15 (	75.00)	0.00	345,689.85	36.31
TOTAL REVENUES	23,348,657	1,979,045.86	24,288,965.14	24,482,923.80	0.00	0.00	104.03

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2022

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	510,395	28,372.67	394,202.53	486,132.45	0.00	116,192.02	77.23
Services & Supplies	0	353,528.00	353,528.00	408,322.24	0.00	( 353,528.00)	0.00
TOTAL RETIREES	510,395	381,900.67	747,730.53	894,454.69	0.00	( 237,335.98)	146.50
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	8,356.38	67,010.00	78,778.74	0.00	51,802.00	56.40
Benefits	116,448	5,310.73	64,197.82	76,661.89	0.00	52,249.98	55.13
Services & Supplies	10,350	286.25	3,321.46	76,211.21	0.00	7,028.54	32.09
TOTAL BOARD OF DIRECTORS	245,610	13,953.36	134,529.28	231,651.84	0.00	111,080.52	54.77
<u>MANAGEMENT</u>							
Salaries	625,588	107,626.53	678,719.55	785,844.34	0.00	( 53,131.61)	108.49
Benefits	181,373	23,664.41	210,055.14	232,532.34	0.00	( 28,682.40)	115.81
Services & Supplies	360,473	107,047.57	323,233.28	460,130.66	10,406.26	26,832.96	92.56
TOTAL MANAGEMENT	1,167,433	238,338.51	1,212,007.97	1,478,507.34	10,406.26	( 54,981.05)	104.71
<u>HUMAN RESOURCES</u>							
Salaries	141,228	27,802.29	161,543.75	0.00	0.00	( 20,315.29)	114.38
Benefits	33,890	4,827.67	46,625.69	0.00	0.00	( 12,735.91)	137.58
Services & Supplies	365,040	17,660.19	313,378.65	0.00	0.00	51,661.35	85.85
TOTAL HUMAN RESOURCES	540,158	50,290.15	521,548.09	0.00	0.00	18,610.15	96.55
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	35,470.29	251,839.98	236,795.30	0.00	( 14,803.99)	106.25
Benefits	81,542	9,841.29	98,627.60	82,024.33	0.00	( 17,085.57)	120.95
Services & Supplies	38,493	54,201.39	90,299.30	74,109.80	0.00	( 51,806.80)	234.59
Salaries - Work Orders	0	0.00	0.00	( 1,850.91)	0.00	0.00	0.00
TOTAL INFORMATION TECHNOLOGY	357,071	99,512.97	440,766.88	391,078.52	0.00	( 83,696.36)	123.44
<u>WATER CONSERVATION</u>							
Salaries	393,463	49,982.57	413,356.65	391,139.18	0.00	( 19,893.77)	105.06
Benefits	137,822	13,922.99	159,403.32	156,146.41	0.00	( 21,581.17)	115.66
Services & Supplies	156,032	110,274.89	171,367.16	333,441.80	1,050.00	( 16,385.16)	110.50
TOTAL WATER CONSERVATION	687,317	174,180.45	744,127.13	880,727.39	1,050.00	( 57,860.10)	108.42
<u>FISHERIES</u>							
Salaries	391,154	68,041.18	380,861.55	374,413.45	0.00	10,291.99	97.37
Benefits	116,602	13,628.79	136,866.53	129,249.01	0.00	( 20,264.75)	117.38
Services & Supplies	51,068	87,439.57	120,864.37	107,665.64	( 2,650.00)	( 67,146.37)	231.48
TOTAL FISHERIES	558,823	169,109.54	638,592.45	611,328.10	( 2,650.00)	( 77,119.13)	113.80
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	116,123.89	744,457.58	725,571.45	0.00	( 19,705.65)	102.72
Benefits	240,883	31,020.21	283,486.54	286,982.47	0.00	( 42,603.90)	117.69
Services & Supplies	952,093	247,736.30	748,508.89	922,815.17	25,070.00	178,514.48	81.25
Other Operating Expenses	( 523,832)	3,305,757.79	3,305,757.79	4,054,578.16	0.00	( 3,829,589.72)	631.07-
TOTAL ADMINISTRATION SERVICES	1,393,896	3,700,638.19	5,082,210.80	5,989,947.25	25,070.00	( 3,713,384.79)	366.40

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2022

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	9,971	957.27	8,114.95	0.00	0.00	1,856.05	81.39
Benefits	3,035	229.87	2,123.63	295.69	0.00	911.77	69.96
Services & Supplies	13,300	7,915.53	13,132.32	77,080.14	0.00	167.68	98.74
TOTAL WAREHOUSE	26,306	9,102.67	23,370.90	77,375.83	0.00	2,935.50	88.84
<u>GARAGE</u>							
Salaries	25,814	1,389.63	12,038.01	12,043.34	0.00	13,775.85	46.63
Benefits	10,066	389.78	3,983.99	2,744.22	0.00	6,082.36	39.58
Services & Supplies	38,285	4,003.51	57,297.33	47,881.58	5,573.78 (	24,586.11)	164.22
Other Operating Expenses	0	2,880.06	2,880.06	2,717.95	0.00 (	2,880.06)	0.00
Services & Supplies-W.O.	233,434	( 59,279.60)	13,341.15	3,773.19	0.00	220,092.85	5.72
TOTAL GARAGE	307,599	( 50,616.62)	89,540.54	69,160.28	5,573.78	212,484.89	30.92
<u>SAFETY</u>							
Salaries	121,420	17,970.45	116,623.31	116,483.43	0.00	4,797.08	96.05
Benefits	48,681	5,276.40	55,849.10	58,276.82	0.00 (	7,168.16)	114.72
Services & Supplies	17,843	31,237.69	48,099.95	57,355.17	0.00 (	30,256.95)	269.57
Services & Supplies-W.O.	33,480	0.00	12,499.59	0.00	0.00	20,980.41	37.33
TOTAL SAFETY	221,424	54,484.54	233,071.95	232,115.42	0.00 (	11,647.62)	105.26
<u>ENGINEERING</u>							
Salaries	864,223	128,777.50	680,370.81	716,135.42	0.00	183,852.07	78.73
Benefits	266,007	30,328.38	274,351.28	261,560.64	0.00 (	8,344.17)	103.14
Services & Supplies	414,273	200,341.41	802,296.45	994,503.82	126,134.80 (	514,158.75)	224.11
Salaries - Work Orders	0 (	245,086.03)	( 53,837.11)	( 76,678.40)	0.00	53,837.11	0.00
Benefits - Work Orders	0	1,819.16	27,965.47	23,290.03	0.00 (	27,965.47)	0.00
Services & Supplies-W.O.	9,641,000	( 3,997,827.45)	317,244.06	( 213,008.47)	7,691,719.12	1,632,036.82	83.07
TOTAL ENGINEERING	11,185,502	( 3,881,647.03)	2,048,390.96	1,705,803.04	7,817,853.92	1,319,257.61	88.21
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	60,284.63	392,661.15	347,666.83	0.00 (	43,183.98)	112.36
Benefits	149,372	16,200.96	166,322.71	160,331.76	0.00 (	16,951.18)	111.35
Services & Supplies	310,061	134,315.67	305,971.13	283,595.07	6,290.28 (	2,200.72)	100.71
Salaries - Work Orders	0	0.00	0.00	( 2,794.91)	0.00	0.00	0.00
Services & Supplies-W.O.	84,544	( 23,307.77)	2,454.00	0.00	0.00	82,090.45	2.90
TOTAL WATER QUALITY - LAB	893,454	187,493.49	867,408.99	788,798.75	6,290.28	19,754.57	97.79
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	68,915.04	549,931.66	528,841.89	0.00 (	35,752.53)	106.95
Benefits	189,351	22,802.65	235,668.12	201,875.06	0.00 (	46,317.46)	124.46
Services & Supplies	181,522	138,347.39	381,471.77	268,505.90	0.00 (	199,949.77)	210.15
Salaries - Work Orders	0	0.00	0.00	( 1,070.51)	0.00	0.00	0.00
Services & Supplies-W.O.	78,200	0.00	94,582.04	500.00	11,415.69	( 27,797.73)	135.55
TOTAL UTILITIES MAINTENANCE	963,252	230,065.08	1,261,653.59	998,652.34	11,415.69	( 309,817.49)	132.16



CASITAS MUNICIPAL WATER DISTRICT  
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 FINANCIAL SUMMARY

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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	79,334.13	649,405.08	635,280.12	0.00	62,323.03	91.24
Benefits	239,905	23,497.38	262,129.05	254,228.47	0.00 (	22,223.98)	109.26
Services & Supplies	2,241,345	1,488,293.21	2,371,999.97	2,201,979.05	45,999.62 (	176,654.59)	107.88
Salaries - Work Orders	0	0.00	0.00 (	1,647.47)	0.00	0.00	0.00
Services & Supplies-W.O.	80,900 (	40,119.72)	20,848.04	29,185.11	27,388.04	32,663.92	59.62
TOTAL ELECTRICAL MECHANICAL	3,273,878	1,551,005.00	3,304,382.14	3,119,025.28	73,387.66 (	103,891.62)	103.17
<u>DIST MAINT - PIPELINE</u>							
Salaries	676,892	94,412.64	703,776.47	675,416.93	0.00 (	26,884.84)	103.97
Benefits	272,419	28,350.86	294,406.34	313,544.66	0.00 (	21,987.80)	108.07
Services & Supplies	743,495	271,117.16	797,832.20	937,436.57	4,331.79 (	58,669.49)	107.89
Salaries - Work Orders	0	0.00	0.00 (	3,152.83)	0.00	0.00	0.00
Services & Supplies-W.O.	73,100	1,322.19	22,812.86	0.00	0.00	50,287.14	31.21
TOTAL DIST MAINT - PIPELINE	1,765,905	395,202.85	1,818,827.87	1,923,245.33	4,331.79 (	57,254.99)	103.24
<u>WATER TREATMENT</u>							
Salaries	860,064	127,633.16	906,802.95	797,158.78	0.00 (	46,739.09)	105.43
Benefits	299,139	39,810.46	417,756.91	363,013.03	0.00 (	118,617.89)	139.65
Services & Supplies	854,532	399,086.72	1,091,143.82	865,432.07	57,172.82 (	293,785.14)	134.38
Salaries - Work Orders	0	0.00	0.00 (	271.63)	0.00	0.00	0.00
Services & Supplies-W.O.	195,500 (	32,507.60)	141,983.58	29,716.81	113,573.68 (	60,057.26)	130.72
TOTAL WATER TREATMENT	2,209,234	534,022.74	2,557,687.26	2,055,459.06	170,746.50 (	519,199.38)	123.50
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	280,357	50,950.86	291,323.64	248,359.41	0.00 (	10,966.28)	103.91
Benefits	136,573	12,920.40	135,428.97	146,090.76	0.00	1,143.88	99.16
Services & Supplies	236,016	438,570.89	1,621,105.67	1,901,968.70	15,355.00 (	1,400,444.67)	693.37
Services & Supplies-W.O.	16,000	0.00	19,392.43	7,440.00	40.00 (	3,432.43)	121.45
TOTAL OPERATIONS - MAINTENANCE	668,946	502,442.15	2,067,250.71	2,303,858.87	15,395.00 (	1,413,699.50)	311.33
<u>GENERAL O&amp;M</u>							
Salaries	0	6,721.85	6,721.85	0.00	0.00 (	6,721.85)	0.00
Benefits	0	514.22	514.22	0.00	0.00 (	514.22)	0.00
TOTAL GENERAL O&M	0	7,236.07	7,236.07	0.00	0.00 (	7,236.07)	0.00
<u>RECREATION - OPERATIONS</u>							
Salaries	1,208,602	176,638.96	1,211,270.53	1,242,078.33	0.00 (	2,668.66)	100.22
Benefits	393,657	53,652.65	481,416.89	480,560.93	0.00 (	87,759.69)	122.29
Services & Supplies	253,678	302,512.53	527,599.89	519,301.77	618.30 (	274,540.69)	208.22
Other Operating Expenses	523,832	862,991.04	862,991.04	825,754.13	0.00 (	339,159.11)	164.75
Salaries - Work Orders	0	0.00	130.48	0.00	0.00 (	130.48)	0.00
Benefits - Work Orders	0	0.00	9.98	0.00	0.00 (	9.98)	0.00
TOTAL RECREATION - OPERATIONS	2,379,769	1,395,795.18	3,083,418.81	3,067,695.16	618.30 (	704,268.61)	129.59
<u>RECREATION - MAINTENANCE</u>							
Salaries	476,757	81,448.35	520,297.23	522,001.32	0.00 (	43,540.52)	109.13
Benefits	129,332	16,044.30	155,800.95	152,920.73	0.00 (	26,469.03)	120.47
Services & Supplies	424,990	137,914.21	574,838.21	647,017.40	3,687.11 (	153,535.32)	136.13

CASITAS MUNICIPAL WATER DISTRICT  
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Services & Supplies-W.O.	137,500	( 180,329.13)	31,342.84	0.00	2,830.00	103,327.16	24.85
TOTAL RECREATION - MAINTENANCE	1,168,579	55,077.73	1,282,279.23	1,321,939.45	6,517.11	( 120,217.71)	110.29
<u>RECREATION - PUBLIC REL</u>							
Salaries	208,152	20,500.13	97,116.40	67,676.82	0.00	111,035.18	46.66
Benefits	50,379	3,252.29	25,385.72	9,322.36	0.00	24,993.58	50.39
Services & Supplies	115,550	25,651.95	177,010.64	156,287.12	2,952.00	( 64,412.64)	155.74
Services & Supplies-W.O.	0	0.00	0.00	3,998.97	0.00	0.00	0.00
TOTAL RECREATION - PUBLIC REL	374,081	49,404.37	299,512.76	237,285.27	2,952.00	71,616.12	80.86
<u>RECREATION - WATER PARK</u>							
Salaries	376,540	77,295.77	240,868.86	173,262.84	0.00	135,670.86	63.97
Benefits	76,539	10,785.32	81,005.36	61,593.66	0.00	( 4,466.35)	105.84
Services & Supplies	64,502	57,975.73	103,762.50	120,734.01	49.46	( 39,310.46)	160.95
Services & Supplies-W.O.	90,000	0.00	0.00	0.00	0.00	90,000.00	0.00
TOTAL RECREATION - WATER PARK	607,580	146,056.82	425,636.72	355,590.51	49.46	181,894.05	70.06
TOTAL EXPENDITURES	31,506,212	6,013,048.88	28,891,181.63	28,733,699.72	8,149,007.75	( 5,533,976.99)	117.56
REVENUE OVER/(UNDER) EXPENDITURES	( 8,157,555)	( 4,034,003.02)	( 4,602,216.49)	( 4,250,775.92)	( 8,149,007.75)	5,533,976.99	156.31

CASITAS MUNICIPAL WATER DISTRICT  
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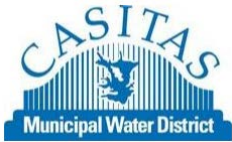
11 -GENERAL FUND  
 FINANCIAL SUMMARY

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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	9,038,396	1,323,236.32	8,954,543.31	8,661,831.39	0.00	83,852.71	99.07
BENEFITS	3,681,171	353,411.61	3,657,240.22	3,587,783.15	0.00	23,930.48	99.35
SERVICES & SUPPLIES	8,122,987	4,740,088.01	11,456,999.80	11,803,605.96	302,041.22 (	3,636,053.80)	144.76
OTHER OPERATING EXPENSES	0	4,171,628.89	4,171,628.89	4,883,050.24	0.00 (	4,171,628.89)	0.00
SALARIES-WORK ORDERS	0 (	245,086.03)	(	53,706.63)	(	87,466.66)	0.00
BENEFITS-WORK ORDERS	0	1,819.16	27,975.45	23,290.03	0.00 (	27,975.45)	0.00
SERVICES & SUPPLIES - W.O.	10,663,658 (	4,332,049.08)	676,500.59 (	138,394.39)	7,846,966.53	2,140,191.33	79.93
TOTAL EXPENDITURES	31,506,212	6,013,048.88	28,891,181.63	28,733,699.72	8,149,007.75 (	5,533,976.99)	117.56

**Non-Budgeted Items Log Sheet - FY 2022**

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
<del>28-Jul-21</del>	<del>Robles Forebay Restoration</del>	<del>\$ 800,000.00</del>	\$ -		N
8-Sep-21	Grant Support Services	\$ 75,000.00			N
8-Sep-21	Robles Forebay Restoration	\$ 320,475.00		Org authorized \$800,000 on 7/28/21 meeting	N
8-Sep-21	Robles Diversion Canal Panel Replacement	\$ 15,000.00			N
8-Sep-21	Mutual Well #7	\$ 795,000.00		CFD Funded	N
TBD	LCRA Prefabricated Camping Cabins	\$ 90,000.00			N
22-Sep-21	CalWEP Smart Rebates Program	\$ 10,000.00			N
22-Sep-21	Hildebrand Consulting- Water Rate Study	\$ 79,810.00			N
24-Nov-21	LCRA grant writing services for EDA ARPA Tourism Grant	\$ 25,048.00			N
24-Nov-21	LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant	\$ 144,542.00			N
TBD	LCRA Vegetation Mgt Plan	\$ 20,000.00			N
8-Dec-21	LCRA Sewer Project Environmental Services	\$ 75,000.00			N
26-Jan-22	GEOInovo Solutions- Redistricting Services	\$ 27,670.00			N
26-Jan-22	San Antonino Well #3	\$ 86,745.00		CFD Funded	N
9-Feb-22	Rincon Control Tank Structural Eval.	\$ 40,000.00			N
23-Feb-22	Santa Ana Bridge	\$ 141,000.00			N
28-Apr-22	Admin Building Rehab	\$ 300,000.00			N
25-May-22	SiteLogicIQ- Energy Conservation Consultant	\$ 12,500.00			N
25-May-22	Bureau of Rec- Robles Diversion	\$ 20,000.00			N
	Total	\$ 2,277,790.00	\$ -		



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

% of the Year Completed: 8.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	9,835,923	966,931	966,931	1,375,272
Water Standby	5,783,364	473,300	473,300	473,680
Water Delinquency & Penalties	101,295	147,263	147,263	209,239
Water Other	16,930	500	500	5,450
Recreation- Operations	4,185,489	470,698	470,698	403,504
Recreation- Water Park	801,350	185,205	185,205	-
Miscellaneous Operational	44,040	-	-	74,587
<b>Subtotal Operating Revenue (d)</b>	<b>20,768,391</b>	<b>2,243,896</b>	<b>2,243,896</b>	<b>2,541,731</b>
Miscellaneous Non-Operational	743,911	14,269	14,269	35,084
Grants/ Reimbursements	850,000	(29,093)	(29,093)	-
Taxes & Assessments	6,830,685	(16,499)	(16,499)	-
Miscellaneous	-	-	-	-
<b>Subtotal Non-Operating Revenue (e)</b>	<b>8,424,596</b>	<b>(31,323)</b>	<b>(31,323)</b>	<b>35,084</b>
<b>Total Revenue (d+e)</b>	<b>29,192,987</b>	<b>2,212,572</b>	<b>2,212,572</b>	<b>2,576,816</b>

Total Encumbered (c)	Budget Remaining (a)-(b)- (c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	8,868,992	9.83%	9.83%
-	5,310,064	8.18%	8.18%
-	(45,968)	145.38%	145.38%
-	16,430	2.95%	2.95%
-	3,714,791	11.25%	11.25%
-	616,146	23.11%	23.11%
-	44,040	0.00%	0.00%
-	<b>18,524,495</b>	<b>10.80%</b>	<b>10.80%</b>
-	729,642	1.92%	1.92%
-	879,093	-3.42%	-3.42%
-	6,847,184	-0.24%	-0.24%
-	-	0.00%	0.00%
-	<b>8,455,919</b>	<b>-0.37%</b>	<b>-0.37%</b>
-	<b>26,980,415</b>	<b>7.58%</b>	<b>7.58%</b>

**Expenses**

Administration	1,267,334	107,930	107,930	95,273
Board of Directors	251,492	6,550	6,550	16,378
District Maintenance	677,303	42,870	42,870	41,858
Electrical Mechanical	3,196,280	117,678	117,678	27,869
Engineering	1,436,349	101,876	101,876	75,951
Fisheries	624,151	34,272	34,272	34,983
General O&M	604,746	42,013	42,013	-
Human Resources	546,993	189,618	189,618	173,675
Information Technology	428,239	23,835	23,835	24,584
Management	1,663,455	85,391	85,391	86,061
Pipeline	1,735,866	66,459	66,459	89,612
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	286,437	286,437	261,449
Retirees	352,760	28,373	28,373	39,181
Safety / Garage	273,169	19,958	19,958	14,957
Utilities Maintenance	888,866	49,045	49,045	75,169
Water Conservation - P/R	757,637	44,150	44,150	43,171
Water Quality- Lab	913,535	44,827	44,827	44,737
Water Treatment	2,094,999	102,095	102,095	108,269
<b>Total Operating Expenses (f)</b>	<b>22,630,241</b>	<b>1,393,376</b>	<b>1,393,376</b>	<b>1,253,175</b>
<b>Net, Operating gain/(loss) (d-f)</b>	<b>(1,861,850)</b>	<b>850,520</b>	<b>850,520</b>	<b>1,288,557</b>
<b>Net, total gain/(loss) (d+e-f)</b>	<b>6,562,746</b>	<b>819,196</b>	<b>819,196</b>	<b>1,323,641</b>

25,070	1,134,334	8.52%	10.49%
-	244,942	2.60%	2.60%
18,406	616,027	6.33%	9.05%
70,602	3,008,001	3.68%	5.89%
122,237	1,212,236	7.09%	15.60%
-	589,879	5.49%	5.49%
-	562,733	6.95%	6.95%
-	357,375	34.67%	34.67%
-	404,404	5.57%	5.57%
11,538	1,566,526	5.13%	5.83%
11,839	1,657,568	3.83%	4.51%
7,888	4,622,742	5.83%	5.99%
-	324,387	8.04%	8.04%
5,574	247,637	7.31%	9.35%
1,165	838,656	5.52%	5.65%
900	712,587	5.83%	5.95%
59,087	809,621	4.91%	11.37%
546,898	1,446,006	4.87%	30.98%
<b>881,205</b>	<b>20,355,660</b>	<b>6.16%</b>	<b>10.05%</b>

**Debt Service**

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,807,933	1,154,819	1,154,819	913,644
Mira Monte	-	-	-	-
State Water Project	1,135,687	68,581	68,581	233,422
<b>Total Debt Service</b>	<b>3,943,620</b>	<b>1,223,400</b>	<b>1,223,400</b>	<b>1,147,066</b>

Total Encumbered (c)	Budget Remaining (a)-(b)- (c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,653,114	41.13%	41.13%
-	-	0.00%	0.00%
-	1,067,106	6.04%	6.04%
-	<b>2,720,220</b>	<b>31.02%</b>	<b>31.02%</b>

Capital					Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance				
Administration	-	-	-	-	-	-	0.00%	0.00%
Board of Directors	-	-	-	-	-	-	0.00%	0.00%
District Maintenance	43,500	-	-	-	40	43,460	0.00%	0.09%
Electrical Mechanical	273,200	-	-	-	86,575	186,625	0.00%	31.69%
Engineering	3,580,000	2,678	2,678	15,991	4,436,078	(858,757)	0.07%	123.99%
Engineering- CFD	6,350,000	225	225	146,310	5,035,837	1,313,938	0.00%	79.31%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
General O&M	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	208,500	-	-	-	-	208,500	0.00%	0.00%
Recreation - Operations / Maint. / PR / Water Pk	112,500	11	11	7,250	2,830	109,659	0.01%	2.53%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	252,708	-	-	-	-	252,708	0.00%	0.00%
Utilities Maintenance	196,075	-	-	-	11,416	184,659	0.00%	5.82%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	124,572	-	-	2,197	-	124,572	0.00%	0.00%
Water Treatment	222,200	(7,958)	(7,958)	-	109,075	121,082	-3.58%	45.51%
<b>Total Capital</b>	<b>11,363,255</b>	<b>(5,043)</b>	<b>(5,043)</b>	<b>171,748</b>	<b>9,681,851</b>	<b>1,686,447</b>	<b>-0.04%</b>	<b>85.16%</b>
Camp Chaffee Temporary Pump Station (8/10)	105,000							
<b>Board Approved unbudgeted items</b>	<b>105,000</b>							
<b>Net assets, End of year</b>								
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(8,849,129)	(399,161)	(399,161)	4,827				

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	9,982,894
U.S Bank Investments	9,912,550	9,971,467
U.S Bank Money Market Account	986,964	988,317
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	6,176,629
<b>Total Reserves</b>	<b>25,112,056</b>	<b>27,122,862</b>

July Summary

- The negative amounts in Gants/ Reimbursements and Taxes & Assessments has to do with prior fiscal year accruals and will clear out in August
- Engineering encumbered funds include \$3.3 million for the Ventura & Santa Barbara Intertie project and \$1 million for the Rincon Generators
- CFD 2013-1 debt service payment was made in July

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	9,835,923	966,930.66	966,930.66	1,375,271.64	0.00	8,868,992.34	9.83
WATER SERVICES	16,930	500.00	500.00	5,450.00	0.00	16,430.00	2.95
WATER STANDBY	5,783,364	473,299.86	473,299.86	473,679.94	0.00	5,310,064.14	8.18
WATER DELINQUENCY	101,295	147,263.02	147,263.02	209,238.79	0.00 (	45,968.02)	145.38
WATER REVENUE OTHER	461,888	2,117.81	2,117.81	184.65	0.00	459,770.19	0.46
CAPITAL FACILITIES	44,040	0.00	0.00	74,402.28	0.00	44,040.00	0.00
INTEREST	282,023	12,151.14	12,151.14	35,084.49	0.00	269,871.86	4.31
TAXES & ASSESSMENTS	2,640,736 (	11,951.46) (	11,951.46)	0.00	0.00	2,652,687.46	0.45-
OTHER GOVT. AGENCIES	867,481 (	29,093.00) (	29,093.00)	0.00	0.00	896,574.00	3.35-
MISCELLANEOUS REVENUES	<u>146,641</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>146,641.00</u>	<u>0.00</u>
TOTAL NON DEPARTMENTAL	20,180,321	1,561,218.03	1,561,218.03	2,173,311.79	0.00	18,619,102.97	7.74
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	439,473.65	439,473.65	378,112.46	0.00	3,600,579.35	10.88
RECREATION-CONCESSION	145,436	31,122.98	31,122.98	26,206.96	0.00	114,313.02	21.40
RECREATION OTHER	<u>0</u>	<u>101.25</u>	<u>101.25</u> (	<u>815.25)</u>	<u>0.00</u> (	<u>101.25)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	4,185,489	470,697.88	470,697.88	403,504.17	0.00	3,714,791.12	11.25
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	9,348	0.00	0.00	0.00	0.00	9,348.00	0.00
RECREATION-WATER PARK	<u>792,002</u>	<u>185,204.50</u>	<u>185,204.50</u>	<u>0.00</u>	<u>0.00</u>	<u>606,797.50</u>	<u>23.38</u>
TOTAL RECREATION - WATER PARK	801,350	185,204.50	185,204.50	0.00	0.00	616,145.50	23.11
TOTAL REVENUES	25,167,160	2,217,120.41	2,217,120.41	2,576,815.96	0.00	0.00	8.81

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	352,760	28,372.67	28,372.67	39,181.44	0.00	324,387.51	8.04
TOTAL RETIREES	352,760	28,372.67	28,372.67	39,181.44	0.00	324,387.51	8.04
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	2,396.02	2,396.02	4,526.59	0.00	128,297.18	1.83
Benefits	80,658	4,153.85	4,153.85	11,737.76	0.00	76,504.53	5.15
Services & Supplies	40,140	0.00	0.00	114.03	0.00	40,140.00	0.00
TOTAL BOARD OF DIRECTORS	251,492	6,549.87	6,549.87	16,378.38	0.00	244,941.71	2.60
<u>MANAGEMENT</u>							
Salaries	701,029	43,177.70	43,177.70	40,233.18	0.00	657,850.80	6.16
Benefits	173,674	18,071.17	18,071.17	18,638.98	0.00	155,602.36	10.41
Services & Supplies	788,753	24,142.23	24,142.23	27,189.04	11,538.35	753,071.92	4.52
TOTAL MANAGEMENT	1,663,455	85,391.10	85,391.10	86,061.20	11,538.35	1,566,525.08	5.83
<u>HUMAN RESOURCES</u>							
Salaries	157,687	9,467.05	9,467.05	11,126.21	0.00	148,219.55	6.00
Benefits	35,836	3,846.45	3,846.45	2,839.45	0.00	31,989.14	10.73
Services & Supplies	353,470	176,304.93	176,304.93	159,709.00	0.00	177,165.07	49.88
TOTAL HUMAN RESOURCES	546,992	189,618.43	189,618.43	173,674.66	0.00	357,373.76	34.67
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	15,417.86	15,417.86	15,423.66	0.00	236,657.34	6.12
Benefits	85,151	8,209.00	8,209.00	7,913.61	0.00	76,942.16	9.64
Services & Supplies	91,013	208.37	208.37	1,246.66	0.00	90,804.13	0.23
TOTAL INFORMATION TECHNOLOGY	428,239	23,835.23	23,835.23	24,583.93	0.00	404,403.63	5.57
<u>WATER CONSERVATION</u>							
Salaries	452,684	22,979.93	22,979.93	26,760.58	0.00	429,704.07	5.08
Benefits	147,077	12,548.20	12,548.20	13,327.96	0.00	134,529.25	8.53
Services & Supplies	157,875	8,621.79	8,621.79	3,082.26	900.00	148,353.21	6.03
TOTAL WATER CONSERVATION	757,636	44,149.92	44,149.92	43,170.80	900.00	712,586.53	5.95
<u>FISHERIES</u>							
Salaries	435,261	22,357.00	22,357.00	23,146.53	0.00	412,903.80	5.14
Benefits	133,818	11,327.62	11,327.62	11,130.53	0.00	122,489.89	8.46
Services & Supplies	55,073	587.38	587.38	705.79	0.00	54,485.12	1.07
TOTAL FISHERIES	624,151	34,272.00	34,272.00	34,982.85	0.00	589,878.81	5.49
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	48,714.60	48,714.60	53,910.17	0.00	748,873.08	6.11
Benefits	271,406	26,321.06	26,321.06	23,067.26	0.00	245,085.27	9.70
Services & Supplies	720,990	32,863.21	32,863.21	17,543.06	25,070.00	663,056.29	8.04
Other Operating Expenses	( 522,650)	0.00	0.00	0.00	0.00	( 522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	107,898.87	107,898.87	94,520.49	25,070.00	1,134,364.64	10.49



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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	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	590.04	0.00	0.00	0.00
Benefits	0	0.00	0.00	99.60	0.00	0.00	0.00
Services & Supplies	0	30.89	30.89	62.37	0.00	30.89	0.00
TOTAL WAREHOUSE	0	30.89	30.89	752.01	0.00	30.89	0.00
<u>GARAGE</u>							
Salaries	12,399	463.21	463.21	921.06	0.00	11,935.52	3.74
Benefits	4,792	169.12	169.12	320.08	0.00	4,623.02	3.53
Services & Supplies	47,612	1,119.59	1,119.59	1,491.26	5,573.78	40,918.63	14.06
Services & Supplies-W.O.	252,708	0.00	0.00	0.00	0.00	252,708.12	0.00
TOTAL GARAGE	317,511	1,751.92	1,751.92	2,732.40	5,573.78	310,185.29	2.31
<u>SAFETY</u>							
Salaries	124,584	12,633.64	12,633.64	7,264.51	0.00	111,949.91	10.14
Benefits	46,987	4,968.00	4,968.00	4,585.77	0.00	42,018.85	10.57
Services & Supplies	36,793	604.74	604.74	373.87	0.00	36,187.76	1.64
TOTAL SAFETY	208,363	18,206.38	18,206.38	12,224.15	0.00	190,156.52	8.74
<u>ENGINEERING</u>							
Salaries	896,070	61,357.71	61,357.71	41,850.62	0.00	834,711.89	6.85
Benefits	264,775	26,344.61	26,344.61	23,295.09	0.00	238,430.00	9.95
Services & Supplies	275,505	14,173.78	14,173.78	10,804.84	122,236.90	139,093.82	49.51
Salaries - Work Orders	0	2,185.08	2,185.08	13,343.40	0.00	2,185.08	0.00
Benefits - Work Orders	0	493.39	493.39	2,648.00	0.00	493.39	0.00
Services & Supplies-W.O.	9,930,000	225.24	225.24	146,309.71	9,471,915.36	457,859.40	95.39
TOTAL ENGINEERING	11,366,349	104,779.81	104,779.81	238,251.66	9,594,152.26	1,667,416.64	85.33
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	22,487.12	22,487.12	25,355.69	0.00	350,594.16	6.03
Benefits	157,903	13,580.43	13,580.43	13,453.40	0.00	144,322.23	8.60
Services & Supplies	382,550	8,759.17	8,759.17	5,927.97	59,087.16	314,704.16	17.74
Services & Supplies-W.O.	124,572	0.00	0.00	2,196.58	0.00	124,571.66	0.00
TOTAL WATER QUALITY - LAB	1,038,106	44,826.72	44,826.72	46,933.64	59,087.16	934,192.21	10.01
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	27,686.83	27,686.83	35,431.99	0.00	396,933.57	6.52
Benefits	187,329	16,974.24	16,974.24	16,454.11	0.00	170,354.81	9.06
Services & Supplies	276,917	4,383.98	4,383.98	23,283.00	1,164.95	271,368.07	2.00
Services & Supplies-W.O.	196,075	0.00	0.00	0.00	11,415.69	184,659.31	5.82
TOTAL UTILITIES MAINTENANCE	1,084,941	49,045.05	49,045.05	75,169.10	12,580.64	1,023,315.76	5.68
<u>ELECTRICAL MECHANICAL</u>							
Salaries	630,225	33,620.61	33,620.61	47,306.55	0.00	596,604.58	5.33
Benefits	227,798	18,252.86	18,252.86	22,872.94	0.00	209,545.06	8.01
Services & Supplies	2,338,258	65,804.04	65,804.04	42,310.86	70,601.84	2,201,852.12	5.83
Services & Supplies-W.O.	273,200	0.00	0.00	0.00	86,574.70	186,625.30	31.69
TOTAL ELECTRICAL MECHANICAL	3,469,481	117,677.51	117,677.51	27,868.63	157,176.54	3,194,627.06	7.92

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>DIST MAINT - PIPELINE</u>							
Salaries	602,626	33,025.61	33,025.61	44,363.49	0.00	569,600.21	5.48
Benefits	234,080	21,121.68	21,121.68	26,722.62	0.00	212,958.45	9.02
Services & Supplies	899,160	12,311.66	12,311.66	18,525.64	11,839.09	875,008.75	2.69
Services & Supplies-W.O.	208,500	0.00	0.00	0.00	0.00	208,500.00	0.00
TOTAL DIST MAINT - PIPELINE	1,944,365	66,458.95	66,458.95	89,611.75	11,839.09	1,866,067.41	4.03
<u>WATER TREATMENT</u>							
Salaries	821,521	56,833.47	56,833.47	52,629.37	0.00	764,687.81	6.92
Benefits	310,778	33,882.50	33,882.50	30,849.88	0.00	276,895.55	10.90
Services & Supplies	962,701	11,378.92	11,378.92	24,789.41	546,898.37	404,423.21	57.99
Services & Supplies-W.O.	222,200	(7,957.60)	(7,957.60)	0.00	109,075.28	121,082.32	45.51
TOTAL WATER TREATMENT	2,317,200	94,137.29	94,137.29	108,268.66	655,973.65	1,567,088.89	32.37
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	16,538.41	16,538.41	15,787.05	0.00	266,442.39	5.84
Benefits	114,945	10,845.67	10,845.67	11,632.81	0.00	104,099.35	9.44
Services & Supplies	279,377	84,306.46	84,306.46	247,859.99	18,406.19	176,664.35	36.76
Services & Supplies-W.O.	43,500	0.00	0.00	0.00	40.00	43,460.00	0.09
TOTAL OPERATIONS - MAINTENANCE	720,803	111,690.54	111,690.54	275,279.85	18,446.19	590,666.09	18.05
<u>GENERAL O&amp;M</u>							
Salaries	446,957	27,486.31	27,486.31	0.00	0.00	419,470.94	6.15
Benefits	145,410	14,462.65	14,462.65	0.00	0.00	130,946.87	9.95
Services & Supplies	12,379	63.62	63.62	0.00	0.00	12,315.38	0.51
TOTAL GENERAL O&M	604,746	42,012.58	42,012.58	0.00	0.00	562,733.19	6.95
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	83,786.61	83,786.61	83,466.43	0.00	1,232,925.39	6.36
Benefits	424,911	39,375.32	39,375.32	37,318.06	0.00	385,536.06	9.27
Services & Supplies	286,343	3,477.83	3,477.83	6,008.57	618.30	282,246.37	1.43
Other Operating Expenses	522,650	0.00	0.00	0.00	0.00	522,650.00	0.00
TOTAL RECREATION - OPERATIONS	2,550,616	126,639.76	126,639.76	126,793.06	618.30	2,423,357.82	4.99
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	38,129.12	38,129.12	37,075.07	0.00	551,819.88	6.46
Benefits	128,700	12,120.61	12,120.61	12,793.88	0.00	116,579.77	9.42
Services & Supplies	482,370	38,903.63	38,903.63	42,338.41	4,268.29	439,198.08	8.95
Services & Supplies-W.O.	112,500	0.00	0.00	7,250.45	2,830.00	109,670.00	2.52
TOTAL RECREATION - MAINTENANCE	1,313,519	89,153.36	89,153.36	99,457.81	7,098.29	1,217,267.73	7.33
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	4,546.16	4,546.16	4,353.61	0.00	133,186.64	3.30
Benefits	34,944	1,070.89	1,070.89	1,597.41	0.00	33,872.94	3.06
Services & Supplies	122,800	2,420.48	2,420.48	15,411.76	2,952.00	117,427.52	4.37
TOTAL RECREATION - PUBLIC REL	295,477	8,037.53	8,037.53	21,362.78	2,952.00	284,487.10	3.72

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	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	55,289.56	55,289.56	11,357.15	0.00	621,074.04	8.17
Benefits	89,128	8,074.53	8,074.53	5,584.56	0.00	81,053.04	9.06
Services & Supplies	104,463	( 747.01)	( 747.01)	4,143.97	49.46	105,160.05	0.67-
TOTAL RECREATION - WATER PARK	869,954	62,617.08	62,617.08	21,085.68	49.46	807,287.13	7.20
<hr/>							
TOTAL EXPENDITURES	33,993,489	1,457,153.46	1,457,153.46	1,658,344.93	10,563,055.71	21,973,279.62	35.36
REVENUE OVER/(UNDER) EXPENDITURES	( 8,826,329)	759,966.95	759,966.95	918,471.03	( 10,563,055.71)	(21,973,279.62)	111.07

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

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 08.33

	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	576,579.22	576,579.22	576,200.94	0.00	9,132,859.06	5.94
BENEFITS	3,650,546	306,820.72	306,820.72	308,664.57	0.00	3,343,725.16	8.40
SERVICES & SUPPLIES	9,270,250	578,807.41	578,807.41	601,731.28	881,204.68	7,810,237.76	15.75
SALARIES-WORK ORDERS	0	2,185.08	2,185.08	13,343.40	0.00 (	2,185.08)	0.00
BENEFITS-WORK ORDERS	0	493.39	493.39	2,648.00	0.00 (	493.39)	0.00
SERVICES & SUPPLIES - W.O.	11,363,255 (	7,732.36)	7,732.36)	155,756.74	9,681,851.03	1,689,136.11	85.14
TOTAL EXPENDITURES	33,993,489	1,457,153.46	1,457,153.46	1,658,344.93	10,563,055.71	21,973,279.62	35.36

**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
	<b>Total</b>	\$ 105,000.00	\$ -		



**Consumption Report**

**Water Sales FY 2021-2022 (Acre-Feet)**

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date	
													2021/ 2022	2020/ 2021
													Total	Total
AD Ag-Domestic	367	348	339	236	241	64	53	221	204	209	281	322	2,886	3,365
MAD Ag-Domestic Multi	16	16	11	11	8	3	2	8	7	7	8	8	107	126
AG Ag	265	257	233	142	159	38	41	127	129	139	176	227	1,932	2,205
C Commercial	130	119	101	68	52	32	27	43	58	73	98	120	922	852
DI Interdepartmental	24	12	6	4	4	2	5	13	17	19	23	26	155	153
F Fire	0	-	-	-	-	0	-	-	-	-	0	0	0	0
I Industrial	3	2	1	1	1	1	1	1	1	1	1	1	17	23
OT Other	29	32	27	23	14	7	4	10	14	16	22	27	226	225
R Residential	254	237	222	181	161	117	95	139	153	158	179	195	2,092	2,310
RM Residential Multi	34	33	30	25	24	21	18	22	24	24	27	31	313	321
RS - P Resale Pumped	80	97	132	89	87	51	5	4	12	15	23	36	631	724
RS - G Resale Gravity	462	537	550	315	296	155	92	65	79	49	91	81	2,771	3,064
TE Temporary	1	2	2	1	1	1	0	0	1	1	1	2	15	11
<b>Total</b>	<b>1,666</b>	<b>1,692</b>	<b>1,655</b>	<b>1,098</b>	<b>1,050</b>	<b>492</b>	<b>343</b>	<b>654</b>	<b>700</b>	<b>711</b>	<b>930</b>	<b>1,076</b>	<b>12,067</b>	<b>13,381</b>
<b>CMWD</b>	<b>1,474</b>	<b>1,509</b>	<b>1,483</b>	<b>956</b>	<b>922</b>	<b>397</b>	<b>267</b>	<b>542</b>	<b>581</b>	<b>585</b>	<b>789</b>	<b>908.18</b>	<b>10,412</b>	<b>10,323</b>
<b>OJAI</b>	<b>193</b>	<b>183</b>	<b>172</b>	<b>142</b>	<b>128</b>	<b>95</b>	<b>76</b>	<b>113</b>	<b>119</b>	<b>126</b>	<b>141</b>	<b>167.99</b>	<b>1,655</b>	<b>1,573</b>
<b>Total 2020 / 2021</b>	<b>1,441</b>	<b>1,424</b>	<b>1,515</b>	<b>1,359</b>	<b>1,026</b>	<b>1,058</b>	<b>606</b>	<b>509</b>	<b>644</b>	<b>1,143</b>	<b>1,169</b>	<b>1,485</b>	<b>N/A</b>	<b>13,381</b>



**Consumption Report**

**Water Sales FY 2022-2023 (Acre-Feet)**

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2022/ 2023	2021/ 2022	
													Total	Total	
AD Ag-Domestic	346	-	-	-	-	-	-	-	-	-	-	-	-	346	367
MAD Ag-Domestic Multi	15	-	-	-	-	-	-	-	-	-	-	-	-	15	16
AG Ag	218	-	-	-	-	-	-	-	-	-	-	-	-	218	265
C Commercial	125	-	-	-	-	-	-	-	-	-	-	-	-	125	130
DI Interdepartmental	22	-	-	-	-	-	-	-	-	-	-	-	-	22	24
F Fire	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0
I Industrial	1	-	-	-	-	-	-	-	-	-	-	-	-	1	3
OT Other	28	-	-	-	-	-	-	-	-	-	-	-	-	28	29
R Residential	239	-	-	-	-	-	-	-	-	-	-	-	-	239	254
RM Residential Multi	33	-	-	-	-	-	-	-	-	-	-	-	-	33	34
RS - P Resale Pumped	46	-	-	-	-	-	-	-	-	-	-	-	-	46	80
RS - G Resale Gravity	64	-	-	-	-	-	-	-	-	-	-	-	-	64	462
TE Temporary	3	-	-	-	-	-	-	-	-	-	-	-	-	3	1
<b>Total</b>	<b>1,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,141</b>	<b>1,666</b>
<b>CMWD</b>	<b>950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950</b>	<b>1,474</b>
<b>OJAI</b>	<b>191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191</b>	<b>193</b>
<b>Total 2021 / 2022</b>	<b>1,666</b>	<b>1,692</b>	<b>1,655</b>	<b>1,098</b>	<b>1,050</b>	<b>492</b>	<b>343</b>	<b>654</b>	<b>700</b>	<b>711</b>	<b>930</b>	<b>1,076</b>	<b>-</b>	<b>N/A</b>	<b>12,067</b>