

Casitas Municipal Water District

FINANCE COMMITTEE
Cole/Hajas

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

And via teleconference
Join Zoom Meeting

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

Meeting ID: 978 4764 7252 Passcode: 490295

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

November 17, 2023

10:00 a.m.

Agenda

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of Financial Statements for June 2023 and the Unbudgeted Log.
5. Review of Financial Statements for July 2023 and the Unbudgeted Log.
6. Review of Financial Statements for August 2023 and the Unbudgeted Log.
7. Review of Financial Statements for September 2023 and the Unbudgeted Log.
8. Review of Consumption Report for July - September 2023.

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

If you require special 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).



Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, June 30th, 2023

% of the Year Completed: 100.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance FY2022
Water Sales	9,835,923	563,146	6,583,816	9,627,638
Water Standby	5,783,364	472,691	5,669,872	5,677,367
Water Delinquency & Penalties	101,295	129,400	753,479	1,461,405
Water Other	16,930	1,270	21,950	19,125
Recreation- Operations	4,185,489	551,238	4,158,841	4,044,091
Recreation- Water Park	801,350	218,950	647,448	197,086
Miscellaneous Operational	44,040	163	2,806	164,025
Subtotal Operating Revenue (d)	20,768,391	1,936,858	17,838,213	21,190,737
Miscellaneous Non-Operational	743,911	211,768	788,684	374,020
Grants/ Reimbursements	850,000	-	69,983	538,232
Taxes & Assessments	6,830,685	324,582	7,765,843	6,901,796
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,424,596	536,350	8,624,511	7,814,049
Total Revenue (d+e)	29,192,987	2,473,208	26,462,724	29,004,786

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	3,252,107	66.94%	66.94%
-	113,492	98.04%	98.04%
-	(652,184)	743.85%	743.85%
-	(5,020)	129.65%	129.65%
-	26,648	99.36%	99.36%
-	153,902	80.79%	80.79%
-	41,234	6.37%	6.37%
-	2,930,178	85.89%	85.89%
-	(44,773)	106.02%	106.02%
-	780,017	8.23%	8.23%
-	(935,158)	113.69%	113.69%
-	-	0.00%	0.00%
-	(199,915)	102.37%	102.37%
-	2,730,263	90.65%	90.65%

Expenses

Administration	1,190,106	(281,425)	1,228,122	1,124,238
Board of Directors	251,492	16,552	117,312	134,529
District Maintenance	677,303	107,627	694,445	660,043
Electrical Mechanical	3,196,280	383,529	2,990,682	3,162,198
Engineering	1,436,349	159,756	1,387,464	1,592,566
Fisheries	624,151	77,907	562,647	557,904
General O&M	604,746	81,205	655,772	7,236
Human Resources	546,993	25,547	529,634	497,566
Information Technology	428,239	67,479	433,716	390,150
Management	1,663,455	133,282	1,137,109	1,100,505
Pipeline	1,675,866	244,917	1,580,465	1,639,828
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	1,284,507	4,915,613	4,469,391
Retirees	352,760	28,982	337,938	394,203
Safety / Garage	273,169	63,014	321,571	259,579
Utilities Maintenance	888,866	160,013	1,023,271	1,050,583
Water Conservation - P/R	757,637	88,244	647,294	669,705
Water Quality- Lab	913,535	127,168	854,382	765,576
Water Treatment	2,094,999	386,267	2,391,030	2,188,980
Total Operating Expenses (f)	22,493,013	3,154,571	21,808,467	20,664,780
Net, Operating gain/(loss) (d-f)	(1,724,622)	(1,217,713)	(3,970,254)	525,957
Net, total gain/(loss) (d+e-f)	6,699,974	(681,363)	4,654,256	8,340,005

95,995	(134,012)	103.19%	111.26%
-	134,180	46.65%	46.65%
5,760	(22,902)	102.53%	103.38%
27,700	177,898	93.57%	94.43%
27,620	21,265	96.60%	98.52%
-	61,504	90.15%	90.15%
-	(51,026)	108.44%	108.44%
-	17,359	96.83%	96.83%
-	(5,477)	101.28%	101.28%
7,450	518,896	68.36%	68.81%
20,965	74,436	94.31%	95.56%
-	1,454	99.97%	99.97%
-	14,822	95.80%	95.80%
158	(48,560)	117.72%	117.78%
6,028	(140,433)	115.12%	115.80%
-	110,343	85.44%	85.44%
-	59,153	93.52%	93.52%
74,434	(370,465)	114.13%	117.68%
266,109	418,436	96.96%	98.14%

Pension and Other Post Employment Benefits	-	(501,332)	(501,332)	2,231,246
Depreciation	-	3,883,879	3,883,879	4,245,278
Capital Asset Reclass	-	(9,134,317)	(9,134,317)	(6,845,050)
Investment Fair Market Value	-	264,717	264,717	(866,143)
Debt Amortization	-	60,810	60,810	41,924
GASB Reclasses	-	(304,284)	(304,284)	-
Water Inventory	-	(1,999,526)	(1,999,526)	424,113
Total Accounting Entries	-	(7,730,053)	(7,730,053)	(768,632)

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,807,933	(2,521)	2,332,364	2,349,318
Mira Monte	-	-	0	86
USBR- Dam Safety Loan	77,228	(77,228)	-	-
State Water Project	1,135,687	(6,313)	1,200,440	948,894
Total Debt Service	4,020,848	(86,063)	3,532,805	3,298,298

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	475,569	83.06%	83.06%
-	(0)	0.00%	0.00%
-	77,228	0.00%	0.00%
-	(64,753)	105.70%	105.70%
-	488,043	87.86%	87.86%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	43,500	6,463	18,463	19,392
Electrical Mechanical	273,200	21,929	283,598	60,968
Engineering	3,580,000	1,009,284	4,761,465	2,673,157
Engineering- CFD	6,350,000	562,580	3,679,438	4,114,863
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	268,500	24,399	162,777	68,302
Recreation - Operations / Maint. / PR / Water Pk	112,500	4,813	208,934	212,975
Recreation - Aquatic Play Structure	-	129,551	3,018,991	-
Retirees	-	-	-	-
Safety / Garage	252,708	9,295	116,048	36,645
Utilities Maintenance	196,075	35,405	148,019	94,582
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	124,572	54,562	112,176	25,762
Water Treatment	222,200	2,040	230,101	192,126
Total Capital	11,423,255	1,860,322	12,740,010	7,498,773

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%
-	25,037	42.44%	42.44%
36,886	(47,285)	103.81%	117.31%
2,868,730	(4,050,195)	133.00%	213.13%
1,738,891	931,671	57.94%	85.33%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
6,870	98,853	60.62%	63.18%
2,830	(99,264)	185.72%	188.23%
932	(3,019,923)	0.00%	0.00%
-	-	0.00%	0.00%
-	136,660	45.92%	45.92%
18,869	29,187	75.49%	85.11%
-	-	0.00%	0.00%
1,587	10,809	90.05%	91.32%
67,611	(75,512)	103.56%	133.98%
4,743,207	(6,059,962)	111.53%	153.05%

Camp Chaffee Temporary Pump Station (8/10)	105,000
Grant App. Services 2022 Urban Drought Communities- Interconnect Project (10/12)	34,260
Grant App. Services 2022 Urban Drought Communities- VRBO (10/12)	13,500
Dam Intake Structure Anodes Replacement (10/26)	48,000
Pipeline Yard Paving (2/23)	65,000
Eng. Manager Promotion (3/22)	5,950
Water Rate Study Consultant (4/12)	98,775
LCRA Aquatic Play Structure (4/12)	150,000
Board Approved unbudgeted items	520,485

Net assets, End of year	(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(9,264,614)	5,274,431	(3,888,506)	(1,688,433)
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	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	3,633,175
U.S Bank Investments	9,912,550	10,626,152
U.S Bank Money Market Account	986,964	8,647
LAIF	483	485
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	2,296,697
Total Reserves	25,112,056	16,568,227

June Summary

- District operating revenue decreased by \$3.7M due to a record low in water sales. LCRA revenue increased year over year is attributed to the increase water park sales.

- Operating expenses are \$1.1M higher compared to prior year. The cost of chemicals, utilities, fuel can be partially attributed to the increase.

- Capital expenses increased \$5.2 million year over year with \$3 million related to the LCRA Aquatic play structure and \$2.2M in damages incurred as a result of the January storms.

- Engineering capital expense line item include approx. \$769k in damages sustained from the January 2023 storm and approx. \$2.2M year to date. \$199k is related to Ventura County Santa Barbara County Intertie project.

- The Engineering encumbered balance includes \$1.2M related to the Ventura County Santa Barbara County Intertie project and \$1.6M from the Rincon Generators.

- 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, 2023

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	9,835,923	563,145.83	6,583,815.99	9,627,637.76	0.00	3,252,107.01	66.94
WATER SERVICES	16,930	1,999,625.79	2,018,385.79	19,125.00	0.00	(2,001,455.79)	1,921.95
WATER STANDBY	5,783,364	472,690.76	5,669,872.45	5,677,366.73	0.00	113,491.55	98.04
WATER DELINQUENCY	101,295	129,399.68	753,479.21	1,461,405.35	0.00	(652,184.21)	743.85
WATER REVENUE OTHER	461,888	39,606.26	372,248.39	86,502.30	0.00	89,639.61	80.59
CAPITAL FACILITIES	44,040	0.00	2,084.74	162,686.71	0.00	41,955.26	4.73
INTEREST	282,023	(201,234.77)	46,265.38	(578,669.56)	0.00	235,757.62	16.40
TAXES & ASSESSMENTS	2,640,736	111,361.19	2,950,713.00	2,702,628.87	0.00	(309,977.00)	111.74
OTHER GOVT. AGENCIES	867,481	2,717.08	88,097.00	555,082.38	0.00	779,384.00	10.16
MISCELLANEOUS REVENUES	146,641	0.00	414,840.45	334,022.84	0.00	(268,199.45)	282.90
TOTAL NON DEPARTMENTAL	20,180,321	3,117,311.82	18,899,802.40	20,047,788.38	0.00	1,280,518.60	93.65
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	521,872.93	3,956,878.27	3,850,036.53	0.00	83,174.73	97.94
RECREATION-CONCESSION	145,436	29,424.75	201,579.84	190,457.20	0.00	(56,143.84)	138.60
RECREATION OTHER	0	(59.84)	382.98	3,596.88	0.00	(382.98)	0.00
TOTAL RECREATION - OPERATIONS	4,185,489	551,237.84	4,158,841.09	4,044,090.61	0.00	26,647.91	99.36
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	9,348	2,642.25	7,930.42	1,837.15	0.00	1,417.58	84.84
RECREATION-WATER PARK	792,002	216,308.00	639,517.50	195,249.00	0.00	152,484.50	80.75
TOTAL RECREATION - WATER PARK	801,350	218,950.25	647,447.92	197,086.15	0.00	153,902.08	80.79
TOTAL REVENUES	25,167,160	3,887,499.91	23,706,091.41	24,288,965.14	0.00	0.00	94.19

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

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	352,760	28,981.75	337,937.63	394,202.53	0.00	14,822.55	95.80
Services & Supplies	0	0.00	0.00	353,528.00	0.00	0.00	0.00
TOTAL RETIREES	352,760	28,981.75	337,937.63	747,730.53	0.00	14,822.55	95.80
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	9,801.90	56,276.52	67,010.00	0.00	74,416.68	43.06
Benefits	80,658	4,184.91	51,073.42	64,197.82	0.00	29,584.96	63.32
Services & Supplies	40,140	2,564.99	9,961.60	3,321.46	0.00	30,178.40	24.82
TOTAL BOARD OF DIRECTORS	251,492	16,551.80	117,311.54	134,529.28	0.00	134,180.04	46.65
<u>MANAGEMENT</u>							
Salaries	701,029	104,256.23	705,598.93	678,719.55	0.00 (	4,570.43)	100.65
Benefits	173,674	20,494.17	229,003.36	210,055.14	0.00 (	55,329.83)	131.86
Services & Supplies	788,753 (	61,355.86)	132,619.68	323,233.28	7,450.00	648,682.82	17.76
Other Operating Expenses	0 (	2,599.00)	(2,599.00)	0.00	0.00	2,599.00	0.00
TOTAL MANAGEMENT	1,663,455	60,795.54	1,064,622.97	1,212,007.97	7,450.00	591,381.56	64.45
<u>HUMAN RESOURCES</u>							
Salaries	157,687	18,637.27	158,680.66	161,543.75	0.00 (	994.06)	100.63
Benefits	35,836	4,323.75	50,885.81	46,625.69	0.00 (	15,050.22)	142.00
Services & Supplies	353,470 (	22,115.98)	295,365.39	313,378.65	0.00	58,104.61	83.56
Other Operating Expenses	0 (	4,964.50)	(4,964.50)	0.00	0.00	4,964.50	0.00
TOTAL HUMAN RESOURCES	546,992 (	4,119.46)	499,967.36	521,548.09	0.00	47,024.83	91.40
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	53,164.36	278,172.52	251,839.98	0.00 (	26,097.32)	110.35
Benefits	85,151	9,774.39	110,432.38	98,627.60	0.00 (	25,281.22)	129.69
Services & Supplies	91,013	5,219.07	45,790.20	90,299.30	0.00	45,222.30	50.31
Other Operating Expenses	0 (	43,236.86)	(43,236.86)	0.00	0.00	43,236.86	0.00
TOTAL INFORMATION TECHNOLOGY	428,239	24,920.96	391,158.24	440,766.88	0.00	37,080.62	91.34
<u>WATER CONSERVATION</u>							
Salaries	452,684	70,994.25	419,150.68	413,356.65	0.00	33,533.32	92.59
Benefits	147,077	12,939.95	148,087.74	159,403.32	0.00 (	1,010.29)	100.69
Services & Supplies	157,875 (	20,174.36)	55,571.54	171,367.16 (	6.87)	102,310.33	35.20
TOTAL WATER CONSERVATION	757,636	63,759.84	622,809.96	744,127.13 (	6.87)	134,833.36	82.20
<u>FISHERIES</u>							
Salaries	435,261	75,314.79	399,377.86	380,861.55	0.00	35,882.94	91.76
Benefits	133,818	16,552.58	142,541.23	136,866.53	0.00 (	8,723.72)	106.52
Services & Supplies	55,073 (	33,195.77)	1,492.06	120,864.37 (	758.70)	54,339.14	1.33
TOTAL FISHERIES	624,151	58,671.60	543,411.15	638,592.45 (	758.70)	81,498.36	86.94

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

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>ADMINISTRATION SERVICES</u>							
Salaries	797,588	125,021.04	829,178.91	744,457.58	0.00 (	31,591.23)	103.96
Benefits	271,406	28,998.65	336,812.28	283,486.54	0.00 (	65,405.95)	124.10
Services & Supplies	720,990 (	21,345.89)	548,255.56	748,508.89	95,995.27	76,738.67	89.36
Other Operating Expenses	(522,650)	3,296,150.72	3,296,150.72	3,707,364.85	0.00 (	3,818,800.72)	630.66-
TOTAL ADMINISTRATION SERVICES	1,267,334	3,428,824.52	5,010,397.47	5,483,817.86	95,995.27 (	3,839,059.23)	402.92
<u>WAREHOUSE</u>							
Salaries	0	0.00	0.00	8,114.95	0.00	0.00	0.00
Benefits	0	0.00	0.00	2,123.63	0.00	0.00	0.00
Services & Supplies	0 (	3,793.38)	1,409.18	13,132.32	0.00 (	1,409.18)	0.00
TOTAL WAREHOUSE	0 (	3,793.38)	1,409.18	23,370.90	0.00 (	1,409.18)	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	12,038.01	0.00	11,935.52	3.74
Benefits	4,792	99.31	1,261.53	3,983.99	0.00	3,530.61	26.32
Services & Supplies	47,612	1,898.64	61,628.77	57,297.33	157.52 (	14,174.29)	129.77
Other Operating Expenses	0	44,559.84	44,559.84	2,953.13	0.00 (	44,559.84)	0.00
Services & Supplies-W.O.	252,708 (	104,601.86)	2,084.19	13,341.15	0.00	250,623.93	0.82
TOTAL GARAGE	317,511 (	58,044.07)	109,997.54	89,613.61	157.52	207,355.93	34.69
<u>SAFETY</u>							
Salaries	124,584	13,657.64	133,473.54	116,623.31	0.00 (	8,889.99)	107.14
Benefits	46,987	4,829.56	58,751.97	55,849.10	0.00 (	11,765.12)	125.04
Services & Supplies	36,793 (	4,488.67)	18,974.47	48,099.95	0.00	17,818.03	51.57
Other Operating Expenses	0 (	191.88)	(191.88)	0.00	0.00	191.88	0.00
Services & Supplies-W.O.	0	0.00	66.82	12,499.59	0.00 (	66.82)	0.00
TOTAL SAFETY	208,363	13,806.65	211,074.92	233,071.95	0.00 (	2,712.02)	101.30
<u>ENGINEERING</u>							
Salaries	896,070	129,633.67	836,812.03	680,370.81	0.00	59,257.57	93.39
Benefits	264,775	26,528.41	294,996.68	274,351.28	0.00 (	30,222.07)	111.41
Services & Supplies	275,505 (	56,827.49)	195,233.84	801,929.92	27,619.97	52,650.69	80.89
Other Operating Expenses	0 (	54,810.00)	(54,810.00)	0.00	0.00	54,810.00	0.00
Salaries - Work Orders	0 (	44,510.76)	28,985.35 (	53,837.11)	0.00 (	28,985.35)	0.00
Benefits - Work Orders	0	746.62	9,092.40	27,965.47	0.00 (	9,092.40)	0.00
Services & Supplies-W.O.	9,930,000 (	3,811,907.93)	2,740,558.94	317,244.06	4,607,621.32	2,581,819.74	74.00
TOTAL ENGINEERING	11,366,349 (	3,811,147.48)	4,050,869.24	2,048,024.43	4,635,241.29	2,680,238.18	76.42
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	54,705.22	387,568.38	392,661.15	0.00 (	14,487.10)	103.88
Benefits	157,903	15,828.35	184,666.17	166,322.71	0.00 (	26,763.51)	116.95
Services & Supplies	382,550	48,469.56	273,981.89	305,971.13 (	5,787.51)	114,356.11	70.11
Salaries - Work Orders	0	0.00	4,341.01	0.00	0.00 (	4,341.01)	0.00
Benefits - Work Orders	0	0.00	322.83	0.00	0.00 (	322.83)	0.00
Services & Supplies-W.O.	124,572 (	11,463.62)	46,419.45	2,454.00	1,587.37	76,564.84	38.54
TOTAL WATER QUALITY - LAB	1,038,106	107,539.51	897,299.73	867,408.99 (	4,200.14)	145,006.50	86.03

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

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>UTILITIES MAINTENANCE</u>							
Salaries	424,620	56,492.08	492,559.44	549,931.66	0.00 (	67,939.04)	116.00
Benefits	187,329	17,610.99	215,410.33	235,668.12	0.00 (	28,081.28)	114.99
Services & Supplies	276,917	73,250.66	302,641.64	381,471.77	6,028.09 (	31,752.73)	111.47
Other Operating Expenses	0	(1,949.94)	(1,949.94)	0.00	0.00	1,949.94	0.00
Salaries - Work Orders	0	0.00	14,502.45	0.00	0.00 (	14,502.45)	0.00
Benefits - Work Orders	0	0.00	1,479.48	0.00	0.00 (	1,479.48)	0.00
Services & Supplies-W.O.	196,075	(51,174.02)	61,936.66	94,582.04	18,868.64	115,269.70	41.21
TOTAL UTILITIES MAINTENANCE	1,084,941	94,229.77	1,086,580.06	1,261,653.59	24,896.73 (	26,535.34)	102.45
<u>ELECTRICAL MECHANICAL</u>							
Salaries	630,225	(3,584.00)	586,476.85	649,405.08	0.00	43,748.34	93.06
Benefits	227,798	14,703.38	232,994.11	262,129.05	0.00 (	5,196.19)	102.28
Services & Supplies	2,338,258	264,990.73	2,063,791.76	2,377,499.97	27,699.86	246,766.38	89.45
Salaries - Work Orders	0	(597.78)	10,435.77	0.00	0.00 (	10,435.77)	0.00
Benefits - Work Orders	0	337.51	1,182.39	0.00	0.00 (	1,182.39)	0.00
Services & Supplies-W.O.	273,200	(243,779.08)	13,329.20	20,848.04	36,886.30	222,984.50	18.38
TOTAL ELECTRICAL MECHANICAL	3,469,481	32,070.76	2,908,210.08	3,309,882.14	64,586.16	496,684.87	85.68
<u>DIST MAINT - PIPELINE</u>							
Salaries	602,626	90,263.63	583,877.66	703,776.47	0.00	18,748.16	96.89
Benefits	234,080	19,007.52	253,989.91	294,406.34	0.00 (	19,909.78)	108.51
Services & Supplies	839,160	127,499.79	734,452.02	797,832.20	20,965.06	83,742.42	90.02
Salaries - Work Orders	0	8,741.64	149,035.77	0.00	0.00 (	149,035.77)	0.00
Benefits - Work Orders	0	1,266.60	15,360.32	0.00	0.00 (	15,360.32)	0.00
Services & Supplies-W.O.	268,500	(196,654.23)	(55,928.61)	22,812.86	6,870.30	317,558.31	18.27-
TOTAL DIST MAINT - PIPELINE	1,944,365	50,124.95	1,680,787.07	1,818,827.87	27,835.36	235,743.02	87.88
<u>WATER TREATMENT</u>							
Salaries	821,521	(2,505.40)	801,572.29	906,802.95	0.00	19,948.99	97.57
Benefits	310,778	31,413.62	379,407.55	417,756.91	0.00 (	68,629.50)	122.08
Services & Supplies	962,701	195,561.95	1,048,253.37	1,091,143.82	74,434.11 (	159,986.98)	116.62
Salaries - Work Orders	0	0.00	7,612.32	0.00	0.00 (	7,612.32)	0.00
Benefits - Work Orders	0	0.00	740.21	0.00	0.00 (	740.21)	0.00
Services & Supplies-W.O.	222,200	(72,307.67)	156,013.45	141,983.58	67,610.90	(1,424.35)	100.64
TOTAL WATER TREATMENT	2,317,200	152,162.50	2,393,599.19	2,557,687.26	142,045.01 (	218,444.37)	109.43
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	32,305.44	258,386.32	291,323.64	0.00	24,594.48	91.31
Benefits	114,945	11,139.41	124,149.19	135,428.97	0.00 (	9,204.17)	108.01
Services & Supplies	279,377	(19,281.25)	268,694.07	1,621,105.67	5,759.56	4,923.37	98.24
Salaries - Work Orders	0	2,995.56	25,921.23	0.00	0.00 (	25,921.23)	0.00
Benefits - Work Orders	0	133.56	1,987.40	0.00	0.00 (	1,987.40)	0.00
Services & Supplies-W.O.	43,500	(25,541.84)	(12,121.09)	19,392.43	0.00	55,621.09	27.86-
TOTAL OPERATIONS - MAINTENANCE	720,803	1,750.88	667,017.12	2,067,250.71	5,759.56	48,026.14	93.34

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

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>GENERAL O&M</u>							
Salaries	446,957	224,880.52	622,982.80	6,721.85	0.00 (	176,025.55)	139.38
Benefits	145,410	15,688.14	183,078.38	514.22	0.00 (	37,668.86)	125.91
Services & Supplies	12,379 (	39,543.47) (	30,468.95)	0.00	0.00	42,847.95	246.13-
Salaries - Work Orders	0	217.68	12,639.02	0.00	0.00 (	12,639.02)	0.00
Benefits - Work Orders	0	96.45	2,127.58	0.00	0.00 (	2,127.58)	0.00
TOTAL GENERAL O&M	604,746	201,339.32	790,358.83	7,236.07	0.00 (	185,613.06)	130.69
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	210,278.47	1,355,875.01	1,211,270.53	0.00 (	39,163.01)	102.97
Benefits	424,911	42,199.12	476,760.87	481,416.89	0.00 (	51,849.49)	112.20
Services & Supplies	286,343	6,200.14	298,861.36	617,266.95 (	1,026.76) (	11,492.10)	104.01
Other Operating Expenses	522,650	1,003,319.80	1,003,319.80	862,991.04	0.00 (	480,669.80)	191.97
Salaries - Work Orders	0	0.00	0.00	130.48	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	9.98	0.00	0.00	0.00
TOTAL RECREATION - OPERATIONS	2,550,616	1,261,997.53	3,134,817.04	3,173,085.87 (	1,026.76) (	583,174.40)	122.86
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	97,467.33	610,411.50	520,297.23	0.00 (	20,462.50)	103.47
Benefits	128,700	17,982.32	176,533.86	155,800.95	0.00 (	47,833.48)	137.17
Services & Supplies	482,370	29,741.96	453,969.77	574,838.21	412.68	27,987.55	94.20
Services & Supplies-W.O.	112,500 (	219,502.95) (	19,769.93)	31,342.84	2,830.00	129,439.93	15.06-
TOTAL RECREATION - MAINTENANCE	1,313,519 (	74,311.34)	1,221,145.20	1,282,279.23	3,242.68	89,131.50	93.21
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	97,116.40	0.00	133,186.64	3.30
Benefits	34,944	583.13	7,485.32	25,385.72	0.00	27,458.51	21.42
Services & Supplies	122,800	14,105.70	167,312.10	177,010.64	2,700.00 (	47,212.10)	138.45
Other Operating Expenses	0 (	36,500.77) (	36,500.77)	0.00	0.00	36,500.77	0.00
Services & Supplies-W.O.	0 (	300.28) (	300.28)	0.00	0.00	300.28	0.00
TOTAL RECREATION - PUBLIC REL	295,477 (	22,112.22)	142,542.53	299,512.76	2,700.00	150,234.10	49.16
<u>RECREATION - WATER PARK</u>							
Salaries	676,364	208,874.21	517,189.00	240,868.86	0.00	159,174.60	76.47
Benefits	89,128	16,979.12	84,003.11	81,005.36	0.00	5,124.46	94.25
Services & Supplies	104,463	45,850.06	168,420.29	103,762.50 (	4,535.44) (	59,422.35)	156.88
Services & Supplies-W.O.	0 (	9,934.89) (	5,546.70)	0.00	0.00	5,546.70	0.00
TOTAL RECREATION - WATER PARK	869,954	261,768.50	764,065.70	425,636.72 (	4,535.44)	110,423.41	87.31
TOTAL EXPENDITURES	33,993,489	1,885,768.43	28,647,389.75	29,387,662.29	4,999,381.67	346,717.37	98.98
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	2,001,731.48 (	4,941,298.34) (	5,098,697.15) (	4,999,381.67) (	346,717.37)	112.63

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2023

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>SUMMARY OF EXPENSES</u>							
SALARIES	9,709,438	1,349,364.81	9,530,392.34	8,954,543.31	0.00	179,045.94	98.16
BENEFITS	3,650,546	331,513.19	3,733,558.91	3,657,240.22	0.00 (	83,013.03)	102.27
SERVICES & SUPPLIES	9,210,250	782,854.31	7,971,153.46	11,551,800.33	257,106.84	981,989.55	89.34
OTHER OPERATING EXPENSES	0	4,199,777.41	4,199,777.41	4,573,309.02	0.00 (	4,199,777.41)	0.00
SALARIES-WORK ORDERS	0 (	33,153.66)	253,472.92 (	53,706.63)	0.00 (	253,472.92)	0.00
BENEFITS-WORK ORDERS	0	2,580.74	32,292.61	27,975.45	0.00 (	32,292.61)	0.00
SERVICES & SUPPLIES - W.O.	<u>11,423,255</u> (	<u>4,747,168.37</u>)	<u>2,926,742.10</u>	<u>676,500.59</u>	<u>4,742,274.83</u>	<u>3,754,237.85</u>	<u>67.14</u>
TOTAL EXPENDITURES	33,993,489	1,885,768.43	28,647,389.75	29,387,662.29	4,999,381.67	346,717.37	98.98



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

% of the Year Completed: 8.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance FY2023		Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
Water Sales	9,285,340	768,536	768,536	966,931		-	8,516,804	8.28%	8.28%
Water Standby	6,278,140	473,316	473,316	473,300		-	5,804,824	7.54%	7.54%
Water Delinquency & Penalties	114,008	10,043	10,043	147,263		-	103,965	8.81%	8.81%
Water Other	32,625	1,180	1,180	500		-	31,445	3.62%	3.62%
Recreation- Operations	4,853,824	560,089	560,089	470,386		-	4,293,735	11.54%	11.54%
Recreation- Water Park	1,325,226	618,946	618,946	185,205		-	706,280	46.70%	46.70%
Miscellaneous Operational	44,040	-	-	-		-	44,040	0.00%	0.00%
Subtotal Operating Revenue (d)	21,933,203	2,432,110	2,432,110	2,243,584		-	19,501,093	11.09%	11.09%
Miscellaneous Non-Operational	1,696,149	8,649	8,649	14,269		-	1,687,500	0.51%	0.51%
Grants/ Reimbursements	4,009,625	-	-	(29,093)		-	4,009,625	0.00%	0.00%
Taxes & Assessments	7,357,558	-	-	(16,499)		-	7,357,558	0.00%	0.00%
Miscellaneous	-	-	-	-		-	-	0.00%	0.00%
Subtotal Non-Operating Revenue (e)	13,063,332	8,649	8,649	(31,323)		-	13,054,683	0.07%	0.07%
Total Revenue (d+e)	34,996,535	2,440,759	2,440,759	2,212,261		-	32,555,776	6.97%	6.97%
Expenses									
Administration	1,281,181	105,171	105,171	107,930		93,996	1,082,013	8.21%	15.55%
Board of Directors	189,759	7,336	7,336	6,550		-	182,423	3.87%	3.87%
District Maintenance	719,125	43,420	43,420	42,870		22,285	653,420	6.04%	9.14%
Electrical Mechanical	3,025,250	72,599	72,599	117,678		107,062	2,845,589	2.40%	5.94%
Engineering	1,571,740	79,072	79,072	101,876		106,566	1,386,102	5.03%	11.81%
Fisheries	707,807	39,941	39,941	34,272		-	667,866	5.64%	5.64%
General O&M	736,536	42,612	42,612	42,013		2,961	690,962	5.79%	6.19%
Human Resources	594,326	230,091	230,091	189,618		-	364,235	38.71%	38.71%
Information Technology	466,788	25,737	25,737	23,835		-	441,051	5.51%	5.51%
Management	1,394,722	76,230	76,230	85,391		7,450	1,311,042	5.47%	6.00%
Pipeline	1,797,706	91,775	91,775	66,459		31,365	1,674,566	5.11%	6.85%
Recreation - Operations / Maint. / PR / Water Pk	5,508,464	423,648	423,648	302,827		18,121	5,066,695	7.69%	8.02%
Retirees	367,986	28,982	28,982	28,373		-	339,004	7.88%	7.88%
Safety / Garage	271,098	27,377	27,377	19,958		158	243,563	10.10%	10.16%
Utilities Maintenance	945,830	53,155	53,155	49,045		8,541	884,135	5.62%	6.52%
Water Conservation - P/R	745,634	66,539	66,539	44,150		1,046	678,049	8.92%	9.06%
Water Quality- Lab	1,016,000	55,058	55,058	44,827		67,685	893,257	5.42%	12.08%
Water Treatment	2,514,243	117,241	117,241	102,095		645,510	1,751,492	4.66%	30.34%
Total Operating Expenses (f)	23,854,195	1,585,983	1,585,983	1,409,766		1,112,747	21,155,465	6.65%	11.31%
Net, Operating gain/(loss) (d-f)	(1,920,992)	846,126	846,126	833,818					
Net, total gain/(loss) (d+e-f)	11,142,340	854,776	854,776	802,494					

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,860,290	1,146,144	1,146,144	1,154,819
Mira Monte	-	-	-	-
USBR- Dam Safety Loan	77,228	-	-	-
State Water Project	1,167,681	78,621	78,621	68,581
Aquatic Play Structure	326,376	-	-	-
Total Debt Service	4,431,575	1,224,764	1,224,764	1,223,400

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,714,146	40.07%	40.07%
-	-	0.00%	0.00%
-	77,228	0.00%	0.00%
-	1,089,060	6.73%	6.73%
-	326,376	0.00%	0.00%
-	3,206,811	27.64%	27.64%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	-	-	-	-
Electrical Mechanical	105,600	-	-	-
Engineering	8,018,500	5,820	5,820	(49,638)
Engineering- CFD	1,268,655	14,514	14,514	52,541
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	172,000	-	-	-
Recreation - Operations / Maint. / PR / Water Pk	286,932	-	-	-
Recreation - Aquatic Play Structure	-	44,168	44,168	339,626
Retirees	-	-	-	-
Safety / Garage	270,683	14,098	14,098	-
Utilities Maintenance	90,400	-	-	-
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	451,125	236	236	-
Water Treatment	268,750	-	-	(7,958)
Total Capital	10,932,645	78,836	78,836	334,572

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
36,886	68,714	0.00%	34.93%
3,069,088	4,943,592	0.07%	38.35%
1,686,080	(431,939)	1.14%	134.05%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
6,870	165,130	0.00%	3.99%
2,830	284,102	0.00%	0.99%
932	(45,100)	0.00%	0.00%
-	-	0.00%	0.00%
-	256,585	5.21%	5.21%
20,026	70,374	0.00%	22.15%
-	-	0.00%	0.00%
1,587	449,302	0.05%	0.40%
81,320	187,430	0.00%	30.26%

Rincon Erosion Repair (7/12)	30,000
Fairview Reservoir Access Road (8/23)	85,934
Water Rate Study Consultant (9/13)	29,665
Paving (9/13)	200,000
Yeh & Associates Generator (9/13)	200,000
LCRA- Road Paving (9/13)	20,000
Board Approved unbudgeted items	565,599

Net assets, End of year	(Total)	(4,787,479)	(448,825)	(448,825)	(755,478)
	Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)				

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	3,633,175	3,944,806
U.S Bank Investments	10,626,152	10,649,182
U.S Bank Money Market Account	8,647	13,500
LAIF	485	496
County of Ventura Investment (COVI)	3,071	3,150
CFD-2013-1 Improvement Bond	2,296,697	2,086,800
Total Reserves	16,568,227	16,697,934

July Summary

- Water Revenue is about \$336k lower than prior year and of that about \$200k is related to water sales.
- LCRA general and water sales are \$523k higher than prior year.
- Human Resource Department monthly expense includes a \$207k Annual Workers Compensation premium.
- \$1.1M CFD 2013-1 debt service payment was issued in July
- Engineering encumbered funds include \$1.1M for the Ventura- Santa Barbara County Intertie project and \$1.6M for the Rincon Generator.

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

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	9,285,340	768,535.79	768,535.79	966,930.66	0.00	8,516,804.21	8.28
WATER SERVICES	17,625	100.00	100.00	500.00	0.00	17,525.00	0.57
WATER STANDBY	6,278,140	473,315.89	473,315.89	473,299.86	0.00	5,804,824.11	7.54
WATER DELINQUNCY	114,008	10,042.87	10,042.87	147,263.02	0.00	103,965.13	8.81
WATER REVENUE OTHER	1,464,472	1,081.91	1,081.91	2,118.01	0.00	1,463,390.09	0.07
CAPITAL FACILITIES	44,040	0.00	0.00	0.00	0.00	44,040.00	0.00
INTEREST	246,677	8,647.47	8,647.47	12,151.14	0.00	238,029.53	3.51
TAXES & ASSESSMENTS	2,880,424	0.00	0.00	(11,951.46)	0.00	2,880,424.00	0.00
OTHER GOVT. AGENCIES	4,026,475	0.00	0.00	(29,093.00)	0.00	4,026,475.00	0.00
MISCELLANEOUS REVENUES	342,373	0.00	0.00	0.00	0.00	342,373.00	0.00
TOTAL NON DEPARTMENTAL	24,699,574	1,261,723.93	1,261,723.93	1,561,218.23	0.00	23,437,850.07	5.11
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,663,367	521,457.18	521,457.18	439,161.65	0.00	4,141,909.82	11.18
RECREATION-CONCESSION	190,457	38,611.25	38,611.25	31,122.98	0.00	151,845.75	20.27
RECREATION OTHER	0	20.90	20.90	101.25	0.00	(20.90)	0.00
TOTAL RECREATION - OPERATIONS	4,853,824	560,089.33	560,089.33	470,385.88	0.00	4,293,734.67	11.54
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	7,125	0.00	0.00	0.00	0.00	7,125.00	0.00
RECREATION-WATER PARK	1,318,101	618,946.00	618,946.00	185,204.50	0.00	699,155.00	46.96
TOTAL RECREATION - WATER PARK	1,325,226	618,946.00	618,946.00	185,204.50	0.00	706,280.00	46.70
TOTAL REVENUES	30,878,624	2,440,759.26	2,440,759.26	2,216,808.61	0.00	0.00	7.90

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

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	367,987	28,981.75	28,981.75	28,372.67	0.00	339,005.34	7.88
TOTAL RETIREES	367,987	28,981.75	28,981.75	28,372.67	0.00	339,005.34	7.88
<u>BOARD OF DIRECTORS</u>							
Salaries	104,554	3,267.30	3,267.30	2,396.02	0.00	101,286.30	3.13
Benefits	56,125	4,068.28	4,068.28	4,153.85	0.00	52,056.22	7.25
Services & Supplies	29,080	0.00	0.00	0.00	0.00	29,080.00	0.00
TOTAL BOARD OF DIRECTORS	189,758	7,335.58	7,335.58	6,549.87	0.00	182,422.52	3.87
<u>MANAGEMENT</u>							
Salaries	721,216	41,832.84	41,832.84	43,177.70	0.00	679,383.58	5.80
Benefits	275,427	19,022.71	19,022.71	18,071.17	0.00	256,404.39	6.91
Services & Supplies	398,078	15,374.37	15,374.37	24,142.23	7,450.00	375,253.95	5.73
TOTAL MANAGEMENT	1,394,722	76,229.92	76,229.92	85,391.10	7,450.00	1,311,041.92	6.00
<u>HUMAN RESOURCES</u>							
Salaries	163,155	9,249.16	9,249.16	9,467.05	0.00	153,906.04	5.67
Benefits	76,240	5,603.35	5,603.35	3,846.45	0.00	70,636.33	7.35
Services & Supplies	354,930	215,238.55	215,238.55	176,304.93	0.00	139,691.45	60.64
TOTAL HUMAN RESOURCES	594,325	230,091.06	230,091.06	189,618.43	0.00	364,233.82	38.71
<u>INFORMATION TECHNOLOGY</u>							
Salaries	268,642	15,217.67	15,217.67	15,417.86	0.00	253,423.86	5.66
Benefits	136,482	10,385.04	10,385.04	8,209.00	0.00	126,096.70	7.61
Services & Supplies	61,665	134.25	134.25	208.37	0.00	61,530.79	0.22
TOTAL INFORMATION TECHNOLOGY	466,788	25,736.96	25,736.96	23,835.23	0.00	441,051.35	5.51
<u>WATER CONSERVATION</u>							
Salaries	428,867	25,020.43	25,020.43	22,979.93	0.00	403,846.37	5.83
Benefits	137,782	10,053.45	10,053.45	12,548.20	0.00	127,728.70	7.30
Services & Supplies	178,985	31,464.84	31,464.84	8,621.79	1,046.00	146,473.82	18.16
TOTAL WATER CONSERVATION	745,634	66,538.72	66,538.72	44,149.92	1,046.00	678,048.89	9.06
<u>FISHERIES</u>							
Salaries	447,090	24,147.65	24,147.65	22,357.00	0.00	422,942.12	5.40
Benefits	194,722	14,256.62	14,256.62	11,327.62	0.00	180,465.28	7.32
Services & Supplies	65,995	1,536.51	1,536.51	587.38	0.00	64,458.53	2.33
TOTAL FISHERIES	707,807	39,940.78	39,940.78	34,272.00	0.00	667,865.93	5.64
<u>ADMINISTRATION SERVICES</u>							
Salaries	845,987	48,378.28	48,378.28	48,714.60	0.00	797,608.66	5.72
Benefits	362,946	27,311.75	27,311.75	26,321.06	0.00	335,634.28	7.53
Services & Supplies	692,215	29,481.40	29,481.40	32,863.21	93,996.16	568,737.92	17.84
Other Operating Expenses	(542,739)	0.00	0.00	0.00	0.00	(542,739.25)	0.00
TOTAL ADMINISTRATION SERVICES	1,358,409	105,171.43	105,171.43	107,898.87	93,996.16	1,159,241.61	14.66

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

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>							
Services & Supplies	0	0.00	0.00	30.89	0.00	0.00	0.00
TOTAL WAREHOUSE	0	0.00	0.00	30.89	0.00	0.00	0.00
<u>GARAGE</u>							
Salaries	13,244	0.00	0.00	463.21	0.00	13,244.00	0.00
Benefits	4,623	0.00	0.00	169.12	0.00	4,623.31	0.00
Services & Supplies	54,152	13,907.48	13,907.48	1,119.59	157.52	40,087.00	25.97
Services & Supplies-W.O.	255,683	14,098.13	14,098.13	0.00	0.00	241,584.96	5.51
TOTAL GARAGE	327,702	28,005.61	28,005.61	1,751.92	157.52	299,539.27	8.59
<u>SAFETY</u>							
Salaries	129,042	7,809.00	7,809.00	12,633.64	0.00	121,232.60	6.05
Benefits	44,715	3,518.07	3,518.07	4,968.00	0.00	41,196.76	7.87
Services & Supplies	25,320	2,142.75	2,142.75	604.74	0.00	23,177.07	8.46
Services & Supplies-W.O.	15,000	0.00	0.00	0.00	0.00	15,000.00	0.00
TOTAL SAFETY	214,076	13,469.82	13,469.82	18,206.38	0.00	200,606.43	6.29
<u>ENGINEERING</u>							
Salaries	949,133	52,014.47	52,014.47	61,357.71	0.00	897,118.61	5.48
Benefits	315,633	23,196.42	23,196.42	26,344.61	0.00	292,436.10	7.35
Services & Supplies	306,975	3,861.20	3,861.20	14,173.78	106,566.23	196,547.60	35.97
Salaries - Work Orders	0	3,275.03	3,275.03	2,185.08	0.00	(3,275.03)	0.00
Benefits - Work Orders	0	456.25	456.25	493.39	0.00	(456.25)	0.00
Services & Supplies-W.O.	9,287,155	14,674.88	14,674.88	225.24	4,741,256.72	4,531,223.40	51.21
TOTAL ENGINEERING	10,858,896	97,478.25	97,478.25	104,779.81	4,847,822.95	5,913,594.43	45.54
<u>WATER QUALITY - LAB</u>							
Salaries	395,268	22,846.52	22,846.52	22,487.12	0.00	372,421.07	5.78
Benefits	183,935	13,733.64	13,733.64	13,580.43	0.00	170,201.65	7.47
Services & Supplies	436,797	18,477.57	18,477.57	8,759.17	67,685.22	350,634.42	19.73
Services & Supplies-W.O.	451,125	235.65	235.65	0.00	1,587.37	449,302.27	0.40
TOTAL WATER QUALITY - LAB	1,467,125	55,293.38	55,293.38	44,826.72	69,272.59	1,342,559.41	8.49
<u>UTILITIES MAINTENANCE</u>							
Salaries	437,692	27,044.26	27,044.26	27,686.83	0.00	410,647.46	6.18
Benefits	210,418	15,469.77	15,469.77	16,974.24	0.00	194,948.54	7.35
Services & Supplies	297,720	10,640.58	10,640.58	4,383.98	8,540.83	278,538.80	6.44
Services & Supplies-W.O.	90,400	0.00	0.00	0.00	20,026.14	70,373.86	22.15
TOTAL UTILITIES MAINTENANCE	1,036,230	53,154.61	53,154.61	49,045.05	28,566.97	954,508.66	7.89
<u>ELECTRICAL MECHANICAL</u>							
Salaries	528,169	33,912.81	33,912.81	33,620.61	0.00	494,256.52	6.42
Benefits	188,399	12,350.46	12,350.46	18,252.86	0.00	176,048.28	6.56
Services & Supplies	2,308,681	26,335.61	26,335.61	65,804.04	107,062.40	2,175,282.99	5.78
Services & Supplies-W.O.	105,600	0.00	0.00	0.00	36,886.30	68,713.70	34.93
TOTAL ELECTRICAL MECHANICAL	3,130,849	72,598.88	72,598.88	117,677.51	143,948.70	2,914,301.49	6.92

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

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	624,681	37,139.66	37,139.66	33,025.61	0.00	587,541.73	5.95
Benefits	249,870	18,191.78	18,191.78	21,121.68	0.00	231,678.52	7.28
Services & Supplies	923,153	36,443.42	36,443.42	12,311.66	31,364.65	855,345.14	7.35
Services & Supplies-W.O.	172,000	0.00	0.00	0.00	6,870.30	165,129.70	3.99
TOTAL DIST MAINT - PIPELINE	1,969,705	91,774.86	91,774.86	66,458.95	38,234.95	1,839,695.09	6.60
<u>WATER TREATMENT</u>							
Salaries	874,366	55,940.52	55,940.52	56,833.47	0.00	818,425.00	6.40
Benefits	407,981	30,468.63	30,468.63	33,882.50	0.00	377,512.30	7.47
Services & Supplies	1,231,896	30,832.07	30,832.07	11,378.92	645,509.96	555,554.00	54.90
Salaries - Work Orders	0	1,674.21	1,674.21	0.00	0.00	1,674.21	0.00
Benefits - Work Orders	0	125.73	125.73	0.00	0.00	125.73	0.00
Services & Supplies-W.O.	268,750	127.84	127.84	(7,957.60)	81,319.89	187,302.27	30.31
TOTAL WATER TREATMENT	2,782,992	119,169.00	119,169.00	94,137.29	726,829.85	1,936,993.63	30.40
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	311,284	14,008.71	14,008.71	16,538.41	0.00	297,274.86	4.50
Benefits	119,252	14,858.24	14,858.24	10,845.67	0.00	104,393.83	12.46
Services & Supplies	288,588	14,553.11	14,553.11	84,306.46	22,285.36	251,749.35	12.77
TOTAL OPERATIONS - MAINTENANCE	719,123	43,420.06	43,420.06	111,690.54	22,285.36	653,418.04	9.14
<u>GENERAL O&M</u>							
Salaries	468,482	27,097.14	27,097.14	27,486.31	0.00	441,384.75	5.78
Benefits	258,060	14,398.30	14,398.30	14,462.65	0.00	243,661.95	5.58
Services & Supplies	9,994	1,116.97	1,116.97	63.62	2,961.24	5,915.79	40.81
TOTAL GENERAL O&M	736,536	42,612.41	42,612.41	42,012.58	2,961.24	690,962.49	6.19
<u>RECREATION - OPERATIONS</u>							
Salaries	1,180,603	95,829.63	95,829.63	83,786.61	0.00	1,084,773.68	8.12
Benefits	397,721	30,063.28	30,063.28	39,375.32	0.00	367,658.11	7.56
Services & Supplies	318,150	547.16	547.16	3,477.83	618.30	316,984.54	0.37
Other Operating Expenses	542,739	0.00	0.00	0.00	0.00	542,739.25	0.00
TOTAL RECREATION - OPERATIONS	2,439,214	126,440.07	126,440.07	126,639.76	618.30	2,312,155.58	5.21
<u>RECREATION - MAINTENANCE</u>							
Salaries	710,843	39,280.32	39,280.32	38,129.12	0.00	671,562.67	5.53
Benefits	235,959	15,146.02	15,146.02	12,120.61	0.00	220,812.71	6.42
Services & Supplies	461,506	48,471.02	48,471.02	38,903.63	13,888.04	399,147.28	13.51
Services & Supplies-W.O.	255,125	0.00	0.00	0.00	2,830.00	252,294.70	1.11
TOTAL RECREATION - MAINTENANCE	1,663,433	102,897.36	102,897.36	89,153.36	16,718.04	1,543,817.36	7.19
<u>RECREATION - PUBLIC REL</u>							
Salaries	322,873	0.00	0.00	4,546.16	0.00	322,873.30	0.00
Benefits	56,171	0.00	0.00	1,070.89	0.00	56,170.71	0.00
Services & Supplies	220,100	23,493.93	23,493.93	18,799.65	2,700.00	193,906.07	11.90
Services & Supplies-W.O.	25,000	0.00	0.00	0.00	0.00	25,000.00	0.00
TOTAL RECREATION - PUBLIC REL	624,144	23,493.93	23,493.93	24,416.70	2,700.00	597,950.08	4.20

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

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	686,746	131,667.76	131,667.76	55,289.56	0.00	555,078.48	19.17
Benefits	113,566	14,875.70	14,875.70	8,074.53	0.00	98,690.58	13.10
Services & Supplies	587,864	24,273.26	24,273.26	(747.01)	914.65	562,676.02	4.28
Services & Supplies-W.O.	6,807	0.00	0.00	0.00	0.00	6,807.00	0.00
TOTAL RECREATION - WATER PARK	1,394,983	170,816.72	170,816.72	62,617.08	914.65	1,223,252.08	12.31
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TOTAL EXPENDITURES	35,190,440	1,620,651.16	1,620,651.16	1,473,532.63	6,003,523.28	27,566,265.42	21.67
REVENUE OVER/(UNDER) EXPENDITURES	(4,311,816)	820,108.10	820,108.10	743,275.98	(6,003,523.28)	(27,566,265.42)	120.21

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

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	10,056,986	573,231.64	573,231.64	576,579.22	0.00	9,483,754.15	5.70
BENEFITS	4,012,681	296,571.22	296,571.22	306,820.72	0.00	3,716,110.21	7.39
SERVICES & SUPPLIES	10,188,128	716,180.58	716,180.58	595,186.58	1,112,746.56	8,359,200.42	17.95
SALARIES-WORK ORDERS	0	4,949.24	4,949.24	2,185.08	0.00 (	4,949.24)	0.00
BENEFITS-WORK ORDERS	0	581.98	581.98	493.39	0.00 (	581.98)	0.00
SERVICES & SUPPLIES - W.O.	10,932,645	29,136.50	29,136.50	(7,732.36)	4,890,776.72	6,012,731.86	45.00
TOTAL EXPENDITURES	35,190,440	1,620,651.16	1,620,651.16	1,473,532.63	6,003,523.28	27,566,265.42	21.67

Non-Budgeted Items Log Sheet - FY 2024

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
12-Jul-23	Rincon Main Erosion Repair	\$ 30,000.00		FEMA 75%	Y
23-Aug-23	Fairview Reservoir Access Road	\$ 85,934.00			N
13-Sep-23	Water Rate Study Consultant	\$ 29,665.00			N
13-Sep-23	Paving	\$ 200,000.00			N
13-Sep-23	Yeh & Associates- Rincon Generator	\$ 200,000.00			Y
13-Sep-23	LCRA- Road Paving	\$ 20,000.00			N
Total		\$ 565,599.00	\$ -		



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

% of the Year Completed: 16.67%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance FY2023
Water Sales	9,285,340	624,386	1,392,922	2,058,662
Water Standby	6,278,140	472,956	946,272	945,036
Water Delinquency & Penalties	114,008	12,166	22,209	273,313
Water Other	32,625	1,805	2,985	3,325
Recreation- Operations	4,853,824	427,571	987,661	812,753
Recreation- Water Park	1,325,226	317,503	936,449	296,770
Miscellaneous Operational	44,040	-	-	1,835
Subtotal Operating Revenue (d)	21,933,203	1,856,388	4,288,498	4,391,693
Miscellaneous Non-Operational	1,696,149	1,941	10,591	28,701
Grants/ Reimbursements	4,009,625	-	-	(29,093)
Taxes & Assessments	7,357,558	-	-	9,734
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	13,063,332	1,941	10,591	9,343
Total Revenue (d+e)	34,996,535	1,858,330	4,299,089	4,401,036

Total Encumbered (c)	Budget Remaining (a)-(b) (c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	7,892,418	15.00%	15.00%
-	5,331,868	15.07%	15.07%
-	91,799	19.48%	19.48%
-	29,640	9.15%	9.15%
-	3,866,163	20.35%	20.35%
-	388,777	70.66%	70.66%
-	44,040	0.00%	0.00%
-	17,644,705	19.55%	19.55%
-	1,685,558	0.62%	0.62%
-	4,009,625	0.00%	0.00%
-	7,357,558	0.00%	0.00%
-	-	0.00%	0.00%
-	13,052,741	0.08%	0.08%
-	30,697,446	12.28%	12.28%

Expenses

Administration	1,281,181	165,260	270,431	238,475
Board of Directors	189,759	5,802	13,137	15,697
District Maintenance	719,125	55,380	98,800	89,371
Electrical Mechanical	3,025,250	183,562	256,161	373,881
Engineering	1,571,740	97,393	176,465	222,439
Fisheries	707,807	43,722	83,663	78,141
General O&M	736,536	53,370	95,982	93,201
Human Resources	594,326	17,917	248,008	214,631
Information Technology	466,788	30,454	56,191	55,375
Management	1,394,722	88,521	164,751	197,859
Pipeline	1,797,706	78,463	170,238	178,696
Recreation - Operations / Maint. / PR / Water Pk	5,508,464	495,662	919,310	729,542
Retirees	367,986	-	28,982	55,928
Safety / Garage	271,098	20,866	48,244	48,073
Utilities Maintenance	945,830	57,796	110,951	117,177
Water Conservation - P/R	745,634	43,786	110,325	91,069
Water Quality- Lab	1,016,000	55,567	110,625	130,700
Water Treatment	2,514,243	189,687	306,929	311,756
Total Operating Expenses (f)	23,854,195	1,683,208	3,269,191	3,242,010
Net, Operating gain/(loss) (d-f)	(1,920,992)	173,181	1,019,307	1,149,683
Net, total gain/(loss) (d+e-f)	11,142,340	175,122	1,029,898	1,159,026

54,783	955,967	21.11%	25.38%
-	176,622	6.92%	6.92%
19,769	600,556	13.74%	16.49%
120,916	2,648,174	8.47%	12.46%
142,732	1,252,543	11.23%	20.31%
175	623,969	11.82%	11.84%
1,473	639,081	13.03%	13.23%
-	346,318	41.73%	41.73%
28,314	382,283	12.04%	18.10%
7,450	1,222,521	11.81%	12.35%
50,442	1,577,026	9.47%	12.28%
15,169	4,573,985	16.69%	16.96%
-	339,004	7.88%	7.88%
434	222,421	17.80%	17.96%
17,465	817,414	11.73%	13.58%
1,046	634,263	14.80%	14.94%
61,970	843,405	10.89%	16.99%
571,465	1,635,849	12.21%	34.94%
1,093,603	19,491,401	13.70%	18.29%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,860,290	-	1,146,144	1,154,819
Mira Monte	-	-	-	-
USBR- Dam Safety Loan	77,228	-	-	-
State Water Project	1,167,681	85,063	163,684	144,515
Aquatic Play Structure	326,376	-	-	-
Total Debt Service	4,431,575	85,063	1,309,827	1,299,334

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,714,146	40.07%	40.07%
-	-	0.00%	0.00%
-	77,228	0.00%	0.00%
-	1,003,997	14.02%	14.02%
-	326,376	0.00%	0.00%
-	3,121,748	29.56%	29.56%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	-	-	-	-
Electrical Mechanical	105,600	25,659	25,659	14,854
Engineering	8,018,500	95,408	101,228	219,314
Engineering- CFD	1,268,655	273,887	288,401	46,148
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	172,000	-	-	-
Recreation - Operations / Maint. / PR / Water Pk	286,932	-	-	630
Recreation - Aquatic Play Structure	-	-	44,168	339,626
Retirees	-	-	-	-
Safety / Garage	270,683	8,338	22,436	67
Utilities Maintenance	90,400	-	-	-
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	451,125	-	236	-
Water Treatment	268,750	914	914	9,178
Total Capital	10,932,645	404,206	483,042	629,817

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
36,392	43,549	24.30%	58.76%
2,886,992	5,030,281	1.26%	37.27%
1,689,540	(709,286)	22.73%	155.91%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
6,870	165,130	0.00%	3.99%
2,830	284,102	0.00%	0.99%
-	(44,168)	0.00%	0.00%
-	-	0.00%	0.00%
-	248,247	8.29%	8.29%
20,026	70,374	0.00%	22.15%
-	-	0.00%	0.00%
1,587	449,302	0.05%	0.40%
109,587	158,249	0.34%	41.12%
4,753,825	5,695,779	4.42%	47.90%

Rincon Erosion Repair (7/12)	30,000
Fairview Reservoir Access Road (8/23)	85,934
Water Rate Study Consultant (9/13)	29,665
Paving (9/13)	200,000
Yeh & Associates Generator (9/13)	200,000
LCRA- Road Paving (9/13)	20,000
Board Approved unbudgeted items	565,599

Net assets, End of year	(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(4,787,479)	(314,147)	(762,972)	(770,125)
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	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	3,633,175	3,780,700
U.S Bank Investments	10,626,152	10,644,282
U.S Bank Money Market Account	8,647	49,791
LAIF	485	496
County of Ventura Investment (COVI)	3,071	3,150
CFD-2013-1 Improvement Bond	2,296,697	1,812,459
Total Reserves	16,568,227	16,290,878

August Summary

- Water Revenue is about \$580k lower than prior year and of that about \$466k is related to water sales (late August tropical storm).
- LCRA general and water park are \$291k higher than prior year.
- Engineering encumbered funds include \$1.1M for the Ventura- Santa Barbara County Intertie project and \$1.7M for the Rincon Generator and \$1.4M related to Ojai Ave CFD project.
- Engineering capital expense line item include approx. \$39k in damages sustained from the January 2023 storm.

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	9,285,340	624,386.47	1,392,922.26	2,058,661.90	0.00	7,892,417.74	15.00
WATER SERVICES	17,625	875.00	975.00	3,325.00	0.00	16,650.00	5.53
WATER STANDBY	6,278,140	472,956.48	946,272.37	945,036.43	0.00	5,331,867.63	15.07
WATER DELINQUENCY	114,008	12,166.30	22,209.17	273,312.84	0.00	91,798.83	19.48
WATER REVENUE OTHER	1,464,472	2,871.31	3,953.22	3,046.05	0.00	1,460,518.78	0.27
CAPITAL FACILITIES	44,040	0.00	0.00	1,834.74	0.00	44,040.00	0.00
INTEREST	246,677	0.00	8,647.47	26,164.54	0.00	238,029.53	3.51
TAXES & ASSESSMENTS	2,880,424	0.00	0.00	0.00	0.00	2,880,424.00	0.00
OTHER GOVT. AGENCIES	4,026,475	0.00	0.00	29,093.00	0.00	4,026,475.00	0.00
MISCELLANEOUS REVENUES	342,373	0.00	0.00	8,589.31	0.00	342,373.00	0.00
TOTAL NON DEPARTMENTAL	24,699,574	1,113,255.56	2,374,979.49	3,290,877.81	0.00	22,324,594.51	9.62
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,663,367	402,389.21	923,846.39	761,616.14	0.00	3,739,520.61	19.81
RECREATION-CONCESSION	190,457	25,279.53	63,890.78	51,029.09	0.00	126,566.22	33.55
RECREATION OTHER	0	97.30	76.40	107.50	0.00	76.40	0.00
TOTAL RECREATION - OPERATIONS	4,853,824	427,766.04	987,660.77	812,752.73	0.00	3,866,163.23	20.35
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	7,125	7,130.73	7,130.73	2,649.06	0.00	5.73	100.08
RECREATION-WATER PARK	1,318,101	310,372.00	929,318.00	294,120.50	0.00	388,783.00	70.50
TOTAL RECREATION - WATER PARK	1,325,226	317,502.73	936,448.73	296,769.56	0.00	388,777.27	70.66
TOTAL REVENUES	30,878,624	1,858,329.73	4,299,088.99	4,400,400.10	0.00	0.00	13.92

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	367,987	0.00	28,981.75	55,927.82	0.00	339,005.34	7.88
TOTAL RETIREES	367,987	0.00	28,981.75	55,927.82	0.00	339,005.34	7.88
<u>BOARD OF DIRECTORS</u>							
Salaries	104,554	5,227.68	8,494.98	6,752.42	0.00	96,058.62	8.13
Benefits	56,125	399.92	4,468.20	8,538.65	0.00	51,656.30	7.96
Services & Supplies	29,080	174.03	174.03	405.63	0.00	28,905.97	0.60
TOTAL BOARD OF DIRECTORS	189,758	5,801.63	13,137.21	15,696.70	0.00	176,620.89	6.92
<u>MANAGEMENT</u>							
Salaries	721,216	63,647.75	105,480.59	104,748.82	0.00	615,735.83	14.63
Benefits	275,427	14,473.48	33,496.19	35,837.95	0.00	241,930.91	12.16
Services & Supplies	398,078	10,399.72	25,774.09	57,271.88	7,450.00	364,854.23	8.35
TOTAL MANAGEMENT	1,394,722	88,520.95	164,750.87	197,858.65	7,450.00	1,222,520.97	12.35
<u>HUMAN RESOURCES</u>							
Salaries	163,155	12,602.61	21,851.77	25,184.59	0.00	141,303.43	13.39
Benefits	76,240	5,077.16	10,680.51	8,214.94	0.00	65,559.17	14.01
Services & Supplies	354,930	237.58	215,476.13	181,231.31	0.00	139,453.87	60.71
TOTAL HUMAN RESOURCES	594,325	17,917.35	248,008.41	214,630.84	0.00	346,316.47	41.73
<u>INFORMATION TECHNOLOGY</u>							
Salaries	268,642	20,642.69	35,860.36	34,759.37	0.00	232,781.17	13.35
Benefits	136,482	6,442.45	16,827.49	16,741.98	0.00	119,654.25	12.33
Services & Supplies	61,665	3,369.32	3,503.57	3,873.73	28,314.00	29,847.47	51.60
TOTAL INFORMATION TECHNOLOGY	466,788	30,454.46	56,191.42	55,375.08	28,314.00	382,282.89	18.10
<u>WATER CONSERVATION</u>							
Salaries	428,867	34,502.47	59,522.90	52,171.93	0.00	369,343.90	13.88
Benefits	137,782	6,932.76	16,986.21	25,624.80	0.00	120,795.94	12.33
Services & Supplies	178,985	2,350.76	33,815.60	13,272.26	1,046.00	144,123.06	19.48
TOTAL WATER CONSERVATION	745,634	43,785.99	110,324.71	91,068.99	1,046.00	634,262.90	14.94
<u>FISHERIES</u>							
Salaries	447,090	32,371.37	56,519.02	50,966.26	0.00	390,570.75	12.64
Benefits	194,722	10,461.32	24,717.94	23,194.78	0.00	170,003.96	12.69
Services & Supplies	65,995	889.70	2,426.21	3,980.11	174.73	63,394.10	3.94
TOTAL FISHERIES	707,807	43,722.39	83,663.17	78,141.15	174.73	623,968.81	11.84
<u>ADMINISTRATION SERVICES</u>							
Salaries	845,987	65,904.10	114,282.38	110,896.95	0.00	731,704.56	13.51
Benefits	362,946	17,260.21	44,571.96	53,800.93	0.00	318,374.07	12.28
Services & Supplies	692,215	82,095.68	111,577.08	73,745.77	54,783.05	525,855.35	24.03
Other Operating Expenses	(542,739)	0.00	0.00	0.00	0.00	(542,739.25)	0.00
TOTAL ADMINISTRATION SERVICES	1,358,409	165,259.99	270,431.42	238,443.65	54,783.05	1,033,194.73	23.94

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Services & Supplies	0	0.00	0.00	30.89	0.00	0.00	0.00
TOTAL WAREHOUSE	0	0.00	0.00	30.89	0.00	0.00	0.00
<u>GARAGE</u>							
Salaries	13,244	0.00	0.00	463.21	0.00	13,244.00	0.00
Benefits	4,623	0.00	0.00	268.43	0.00	4,623.31	0.00
Services & Supplies	54,152	5,839.45	19,746.93	12,491.52	433.52	33,971.55	37.27
Services & Supplies-W.O.	255,683	8,337.62	22,435.75	0.00	0.00	233,247.34	8.77
TOTAL GARAGE	327,702	14,177.07	42,182.68	13,223.16	433.52	285,086.20	13.00
<u>SAFETY</u>							
Salaries	129,042	10,998.40	18,807.40	22,841.47	0.00	110,234.20	14.57
Benefits	44,715	1,710.85	5,228.92	9,806.37	0.00	39,485.91	11.69
Services & Supplies	25,320	2,317.56	4,460.31	2,202.07	0.00	20,859.51	17.62
Services & Supplies-W.O.	15,000	0.00	0.00	66.82	0.00	15,000.00	0.00
TOTAL SAFETY	214,076	15,026.81	28,496.63	34,916.73	0.00	185,579.62	13.31
<u>ENGINEERING</u>							
Salaries	949,133	69,241.95	121,256.42	130,676.08	0.00	827,876.66	12.78
Benefits	315,633	15,527.36	38,723.78	53,399.90	0.00	276,908.74	12.27
Services & Supplies	306,975	12,623.54	16,484.74	38,362.52	142,732.16	147,758.13	51.87
Salaries - Work Orders	0	6,201.20	9,476.23	2,185.08	0.00	(9,476.23)	0.00
Benefits - Work Orders	0	600.19	1,056.44	493.39	0.00	(1,056.44)	0.00
Services & Supplies-W.O.	9,287,155	339,231.50	353,906.38	262,784.06	4,576,531.20	4,356,717.42	53.09
TOTAL ENGINEERING	10,858,896	443,425.74	540,903.99	487,901.03	4,719,263.36	5,598,728.28	48.44
<u>WATER QUALITY - LAB</u>							
Salaries	395,268	31,489.03	54,335.55	51,522.28	0.00	340,932.04	13.75
Benefits	183,935	6,796.81	20,530.45	27,839.96	0.00	163,404.84	11.16
Services & Supplies	436,797	17,281.21	35,758.78	51,338.08	61,969.99	339,068.44	22.37
Services & Supplies-W.O.	451,125	0.00	235.65	0.00	1,587.37	449,302.27	0.40
TOTAL WATER QUALITY - LAB	1,467,125	55,567.05	110,860.43	130,700.32	63,557.36	1,292,707.59	11.89
<u>UTILITIES MAINTENANCE</u>							
Salaries	437,692	38,097.10	65,141.36	64,670.64	0.00	372,550.36	14.88
Benefits	210,418	7,300.80	22,770.57	34,743.47	0.00	187,647.74	10.82
Services & Supplies	297,720	12,398.06	23,038.64	17,763.27	17,465.02	257,216.55	13.60
Salaries - Work Orders	0	192.77	192.77	0.00	0.00	(192.77)	0.00
Benefits - Work Orders	0	14.76	14.76	0.00	0.00	(14.76)	0.00
Services & Supplies-W.O.	90,400	11.61	11.61	0.00	20,026.14	70,362.25	22.17
TOTAL UTILITIES MAINTENANCE	1,036,230	58,015.10	111,169.71	117,177.38	37,491.16	887,569.37	14.35
<u>ELECTRICAL MECHANICAL</u>							
Salaries	528,169	42,356.19	76,269.00	83,835.72	0.00	451,900.33	14.44
Benefits	188,399	7,988.45	20,338.91	38,371.16	0.00	168,059.83	10.80
Services & Supplies	2,308,681	133,217.28	159,552.89	251,674.51	120,915.59	2,028,212.52	12.15
Services & Supplies-W.O.	105,600	25,659.31	25,659.31	14,854.44	36,392.05	43,548.64	58.76
TOTAL ELECTRICAL MECHANICAL	3,130,849	209,221.23	281,820.11	388,735.83	157,307.64	2,691,721.32	14.03

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>DIST MAINT - PIPELINE</u>							
Salaries	624,681	34,011.15	71,150.81	74,995.81	0.00	553,530.58	11.39
Benefits	249,870	7,258.55	25,450.33	43,121.31	0.00	224,419.97	10.19
Services & Supplies	923,153	37,193.06	73,636.48	60,578.63	50,442.12	799,074.61	13.44
Salaries - Work Orders	0	20,683.19	20,683.19	0.00	0.00	(20,683.19)	0.00
Benefits - Work Orders	0	1,762.23	1,762.23	0.00	0.00	(1,762.23)	0.00
Services & Supplies-W.O.	172,000	479.09	479.09	0.00	6,870.30	164,650.61	4.27
TOTAL DIST MAINT - PIPELINE	1,969,705	101,387.27	193,162.13	178,695.75	57,312.42	1,719,230.35	12.72
<u>WATER TREATMENT</u>							
Salaries	874,366	73,355.22	129,295.74	124,979.04	0.00	745,069.78	14.79
Benefits	407,981	18,027.94	48,496.57	64,538.02	0.00	359,484.36	11.89
Services & Supplies	1,231,896	98,304.16	129,136.23	122,238.79	571,465.03	531,294.77	56.87
Salaries - Work Orders	0	0.00	1,674.21	0.00	0.00	(1,674.21)	0.00
Benefits - Work Orders	0	0.00	125.73	0.00	0.00	(125.73)	0.00
Services & Supplies-W.O.	268,750	913.77	1,041.61	9,177.91	109,587.47	158,120.92	41.16
TOTAL WATER TREATMENT	2,782,992	190,601.09	309,770.09	320,933.76	681,052.50	1,792,169.89	35.60
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	311,284	19,563.75	33,572.46	37,715.65	0.00	277,711.11	10.79
Benefits	119,252	10,937.21	25,795.45	22,089.10	0.00	93,456.62	21.63
Services & Supplies	288,588	24,878.55	39,431.66	174,081.29	19,769.06	229,387.10	20.51
TOTAL OPERATIONS - MAINTENANCE	719,123	55,379.51	98,799.57	233,886.04	19,769.06	600,554.83	16.49
<u>GENERAL O&M</u>							
Salaries	468,482	38,207.66	65,304.80	62,839.92	0.00	403,177.09	13.94
Benefits	258,060	9,768.70	24,167.00	29,643.33	0.00	233,893.25	9.36
Services & Supplies	9,994	5,393.28	6,510.25	717.58	1,473.24	2,010.51	79.88
Salaries - Work Orders	0	100.31	100.31	0.00	0.00	(100.31)	0.00
Benefits - Work Orders	0	18.36	18.36	0.00	0.00	(18.36)	0.00
TOTAL GENERAL O&M	736,536	53,488.31	96,100.72	93,200.83	1,473.24	638,962.18	13.25
<u>RECREATION - OPERATIONS</u>							
Salaries	1,180,603	119,199.84	215,029.47	192,072.62	0.00	965,573.84	18.21
Benefits	397,721	18,437.68	48,500.96	76,449.25	0.00	349,220.43	12.19
Services & Supplies	318,150	31,064.09	31,611.25	39,768.63	618.30	285,920.45	10.13
Other Operating Expenses	542,739	0.00	0.00	0.00	0.00	542,739.25	0.00
TOTAL RECREATION - OPERATIONS	2,439,214	168,701.61	295,141.68	308,290.50	618.30	2,143,453.97	12.13
<u>RECREATION - MAINTENANCE</u>							
Salaries	710,843	51,114.11	90,394.43	82,304.69	0.00	620,448.56	12.72
Benefits	235,959	12,376.87	27,522.89	24,775.10	0.00	208,435.84	11.66
Services & Supplies	461,506	56,960.87	105,431.89	97,303.66	10,369.26	345,705.19	25.09
Services & Supplies-W.O.	255,125	0.00	0.00	0.00	2,830.00	252,294.70	1.11
TOTAL RECREATION - MAINTENANCE	1,663,433	120,451.85	223,349.21	204,383.45	13,199.26	1,426,884.29	14.22

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>RECREATION - PUBLIC REL</u>							
Salaries	322,873	0.00	0.00	4,546.16	0.00	322,873.30	0.00
Benefits	56,171	0.00	0.00	1,654.02	0.00	56,170.71	0.00
Services & Supplies	220,100	5,079.18	28,573.11	40,069.30	2,700.00	188,826.89	14.21
Services & Supplies-W.O.	25,000	0.00	0.00	0.00	0.00	25,000.00	0.00
TOTAL RECREATION - PUBLIC REL	624,144	5,079.18	28,573.11	46,269.48	2,700.00	592,870.90	5.01
<u>RECREATION - WATER PARK</u>							
Salaries	686,746	135,790.10	267,457.86	119,211.42	0.00	419,288.38	38.95
Benefits	113,566	13,075.20	27,950.90	16,782.81	0.00	85,615.38	24.61
Services & Supplies	587,864	52,563.95	76,837.21	34,604.48	1,481.90	509,544.82	13.32
Services & Supplies-W.O.	6,807	0.00	0.00	629.71	0.00	6,807.00	0.00
TOTAL RECREATION - WATER PARK	1,394,983	201,429.25	372,245.97	171,228.42	1,481.90	1,021,255.58	26.79
TOTAL EXPENDITURES	35,190,440	2,087,413.83	3,708,064.99	3,676,716.45	5,847,427.50	25,634,947.37	27.15
REVENUE OVER/(UNDER) EXPENDITURES	(4,311,816)	(229,084.10)	591,024.00	723,683.65	(5,847,427.50)	(25,634,947.37)	121.91

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	10,056,986	752,591.55	1,325,823.19	1,308,011.96	0.00	8,731,162.60	13.18
BENEFITS	4,012,681	162,344.89	458,916.11	616,707.16	0.00	3,553,765.32	11.44
SERVICES & SUPPLIES	10,188,128	768,271.48	1,484,452.06	1,461,805.92	1,093,602.97	7,610,072.53	25.30
SALARIES-WORK ORDERS	0	27,177.47	32,126.71	2,185.08	0.00 (	32,126.71)	0.00
BENEFITS-WORK ORDERS	0	2,395.54	2,977.52	493.39	0.00 (	2,977.52)	0.00
SERVICES & SUPPLIES - W.O.	<u>10,932,645</u>	<u>374,632.90</u>	<u>403,769.40</u>	<u>287,512.94</u>	<u>4,753,824.53</u>	<u>5,775,051.15</u>	<u>47.18</u>
TOTAL EXPENDITURES	35,190,440	2,087,413.83	3,708,064.99	3,676,716.45	5,847,427.50	25,634,947.37	27.15



Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, September 30th, 2023

900,849

% of the Year Completed: 25.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance FY2023		Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
Water Sales	9,285,340	620,697	2,013,619	3,154,202	-	7,271,721	21.69%	21.69%	
Water Standby	6,278,140	473,716	1,419,989	1,418,582	-	4,858,151	22.62%	22.62%	
Water Delinquency & Penalties	114,008	10,943	33,152	410,378	-	80,856	29.08%	29.08%	
Water Other	32,625	1,360	4,345	3,625	-	28,280	13.32%	13.32%	
Recreation- Operations	4,853,824	314,447	1,301,850	1,060,461	-	3,551,974	26.82%	26.82%	
Recreation- Water Park	1,325,226	69,724	1,005,322	345,862	-	319,904	75.86%	75.86%	
Miscellaneous Operational	44,040	1,622	1,622	1,880	-	42,418	3.68%	3.68%	
Subtotal Operating Revenue (d)	21,933,203	1,492,509	5,779,899	6,394,989	-	16,153,304	26.35%	26.35%	
Miscellaneous Non-Operational	1,696,149	31,177	41,768	216,332	-	1,654,381	2.46%	2.46%	
Grants/ Reimbursements	4,009,625	18,485	18,485	(2,909)	-	3,991,140	0.46%	0.46%	
Taxes & Assessments	7,357,558	-	-	45,958	-	7,357,558	0.00%	0.00%	
Miscellaneous	-	-	-	-	-	-	0.00%	0.00%	
Subtotal Non-Operating Revenue (e)	13,063,332	49,662	60,253	259,381	-	13,003,079	0.46%	0.46%	
Total Revenue (d+e)	34,996,535	1,542,172	5,840,152	6,654,370	-	29,156,383	16.69%	16.69%	
Expenses									
Administration	1,281,181	150,431	420,862	375,486	54,550	805,769	32.85%	37.11%	
Board of Directors	189,759	12,440	25,578	25,409	-	164,181	13.48%	13.48%	
District Maintenance	719,125	60,090	158,890	134,305	15,685	544,550	22.09%	24.28%	
Electrical Mechanical	3,025,250	331,314	587,475	692,439	93,933	2,343,842	19.42%	22.52%	
Engineering	1,571,740	143,504	319,969	316,839	106,666	1,145,105	20.36%	27.14%	
Fisheries	707,807	54,369	138,033	118,651	-	569,774	19.50%	19.50%	
General O&M	736,536	62,059	158,041	144,915	245	578,251	21.46%	21.49%	
Human Resources	594,326	25,525	273,534	230,869	-	320,792	46.02%	46.02%	
Information Technology	466,788	40,331	96,522	87,902	33,174	337,092	20.68%	27.78%	
Management	1,394,722	106,092	270,843	270,345	7,450	1,116,429	19.42%	19.95%	
Pipeline	1,797,706	126,994	297,231	287,208	64,553	1,435,922	16.53%	20.12%	
Recreation - Operations / Maint. / PR / Water Pk	5,508,464	475,700	1,426,684	1,070,875	19,325	4,062,455	25.90%	26.25%	
Retirees	367,986	57,964	86,945	83,892	-	281,041	23.63%	23.63%	
Safety / Garage	271,098	22,680	70,924	63,265	158	200,017	26.16%	26.22%	
Utilities Maintenance	945,830	116,430	227,381	193,569	13,311	705,138	24.04%	25.45%	
Water Conservation - P/R	745,634	52,222	162,547	133,815	8,171	574,916	21.80%	22.90%	
Water Quality- Lab	1,016,000	60,248	170,873	182,758	56,470	788,657	16.82%	22.38%	
Water Treatment	2,514,243	211,999	518,928	492,336	504,155	1,491,161	20.64%	40.69%	
Total Operating Expenses (f)	23,854,195	2,110,392	5,411,258	4,904,876	977,845	17,465,092	22.68%	26.78%	
Net, Operating gain/(loss) (d-f)	(1,920,992)	(617,883)	368,641	1,490,113					
Net, total gain/(loss) (d+e-f)	11,142,340	(568,221)	428,894	1,749,493					

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,860,290	1,776	1,147,919	1,156,579
USBR- Dam Safety Loan	77,228	-	-	-
State Water Project	1,167,681	78,977	242,661	214,415
Aquatic Play Structure	326,376	-	-	-
Total Debt Service	4,431,575	80,753	1,390,581	1,370,995

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,712,371	40.13%	40.13%
-	77,228	0.00%	0.00%
-	925,020	20.78%	20.78%
-	326,376	0.00%	0.00%
-	3,040,994	31.38%	31.38%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2024	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	-	-	-	-
Electrical Mechanical	105,600	10,380	36,039	16,280
Engineering	8,018,500	83,869	185,097	371,053
Engineering- CFD	1,268,655	255,266	543,668	559,167
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	172,000	-	-	923
Recreation - Operations / Maint. / PR / Water Pk	286,932	-	-	7,513
Recreation - Aquatic Play Structure	-	-	44,168	1,140,654
Retirees	-	-	-	-
Safety / Garage	270,683	-	22,436	67
Utilities Maintenance	90,400	7,891	7,891	-
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	451,125	6,658	6,893	23,521
Water Treatment	268,750	81,117	82,031	123,322
Total Capital	10,932,645	445,181	928,223	2,242,500

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
26,012	43,549	34.13%	58.76%
2,998,315	4,835,088	2.31%	39.70%
1,449,032	(724,045)	42.85%	157.07%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
15,160	156,840	0.00%	8.81%
2,830	284,102	0.00%	0.99%
-	(44,168)	0.00%	0.00%
-	-	0.00%	0.00%
-	248,247	8.29%	8.29%
55,896	26,614	8.73%	70.56%
-	-	0.00%	0.00%
6,143	438,088	1.53%	2.89%
28,470	158,249	30.52%	41.12%
4,581,858	5,422,564	8.49%	50.40%

Rincon Erosion Repair (7/12)	30,000
Fairview Reservoir Access Road (8/23)	85,934
Water Rate Study Consultant (9/13)	29,665
Paving (9/13)	200,000
Yeh & Associates Generator (9/13)	200,000
LCRA- Road Paving (9/13)	20,000
USBR- Robles Diversion (11/8)	20,000
Board Approved unbudgeted items	585,599

Net assets, End of year	(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(4,807,479)	(1,094,154)	(1,889,909)	(1,864,001)
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	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	3,633,175	2,906,240
U.S Bank Investments	10,626,152	10,617,884
U.S Bank Money Market Account	8,647	66,057
LAIF	485	496
County of Ventura Investment (COVI)	3,071	3,150
CFD-2013-1 Improvement Bond	2,296,697	1,538,572
Total Reserves	16,568,227	15,132,399

September Summary

- Water Revenue is about \$1.1M lower than prior year which is attributed to low consumption.
- LCRA general and water park sales are \$900k higher than prior year.
- Engineering encumbered funds include \$1.1M for the Ventura- Santa Barbara County Intertie project and \$1.7M for the Rincon Generator.
- Engineering capital expense line item include approx. \$32k in damages sustained from the January 2023 storm and a year to date total of about \$74k.

As of 9.11.23

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

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	9,285,340	620,697.01	2,013,619.27	3,154,201.84	0.00	7,271,720.73	21.69
WATER SERVICES	17,625	400.00	1,375.00	3,625.00	0.00	16,250.00	7.80
WATER STANDBY	6,278,140	473,716.38	1,419,988.75	1,418,581.85	0.00	4,858,151.25	22.62
WATER DELINQUENCY	114,008	10,942.95	33,152.12	410,377.79	0.00	80,855.88	29.08
WATER REVENUE OTHER	1,464,472	18,636.75	22,589.97	183,427.50	0.00	1,441,882.03	1.54
CAPITAL FACILITIES	44,040	1,622.03	1,622.03	1,834.74	0.00	42,417.97	3.68
INTEREST	246,677	13,500.07	22,147.54	33,625.81	0.00	224,529.46	8.98
TAXES & ASSESSMENTS	2,880,424	0.00	0.00	15,153.34	0.00	2,880,424.00	0.00
OTHER GOVT. AGENCIES	4,026,475	18,485.45	18,485.45	(2,909.30)	0.00	4,007,989.55	0.46
MISCELLANEOUS REVENUES	342,373	0.00	0.00	8,589.31	0.00	342,373.00	0.00
TOTAL NON DEPARTMENTAL	24,699,574	1,158,000.64	3,532,980.13	5,226,507.88	0.00	21,166,593.87	14.30
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,663,367	293,971.67	1,217,560.56	995,209.86	0.00	3,445,806.44	26.11
RECREATION-CONCESSION	190,457	20,519.14	84,409.92	65,184.45	0.00	106,047.08	44.32
RECREATION OTHER	0	(43.93)	(120.33)	66.30	0.00	120.33	0.00
TOTAL RECREATION - OPERATIONS	4,853,824	314,446.88	1,301,850.15	1,060,460.61	0.00	3,551,973.85	26.82
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	7,125	4,476.01	11,606.74	4,440.92	0.00	(4,481.74)	162.90
RECREATION-WATER PARK	1,318,101	65,248.00	993,715.00	341,421.50	0.00	324,386.00	75.39
TOTAL RECREATION - WATER PARK	1,325,226	69,724.01	1,005,321.74	345,862.42	0.00	319,904.26	75.86
TOTAL REVENUES	30,878,624	1,542,171.53	5,840,152.02	6,632,830.91	0.00	0.00	18.91

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

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	367,987	57,963.50	86,945.25	83,891.73	0.00	281,041.84	23.63
TOTAL RETIREES	367,987	57,963.50	86,945.25	83,891.73	0.00	281,041.84	23.63
<u>BOARD OF DIRECTORS</u>							
Salaries	104,554	4,356.40	12,851.38	11,980.10	0.00	91,702.22	12.29
Benefits	56,125	7,969.90	12,438.10	12,909.11	0.00	43,686.40	22.16
Services & Supplies	29,080	114.03	288.06	519.66	0.00	28,791.94	0.99
TOTAL BOARD OF DIRECTORS	189,758	12,440.33	25,577.54	25,408.87	0.00	164,180.56	13.48
<u>MANAGEMENT</u>							
Salaries	721,216	55,266.19	160,746.78	159,309.47	0.00	560,469.64	22.29
Benefits	275,427	23,007.18	56,503.37	52,077.21	0.00	218,923.73	20.51
Services & Supplies	398,078	27,818.57	53,592.66	58,958.16	7,450.00	337,035.66	15.33
TOTAL MANAGEMENT	1,394,722	106,091.94	270,842.81	270,344.84	7,450.00	1,116,429.03	19.95
<u>HUMAN RESOURCES</u>							
Salaries	163,155	12,552.80	34,404.57	37,274.99	0.00	128,750.63	21.09
Benefits	76,240	6,704.03	17,384.54	12,305.96	0.00	58,855.14	22.80
Services & Supplies	354,930	6,268.42	221,744.55	181,287.59	0.00	133,185.45	62.48
TOTAL HUMAN RESOURCES	594,325	25,525.25	273,533.66	230,868.54	0.00	320,791.22	46.02
<u>INFORMATION TECHNOLOGY</u>							
Salaries	268,642	21,676.16	57,536.52	55,063.02	0.00	211,105.01	21.42
Benefits	136,482	15,019.70	31,847.19	25,444.31	0.00	104,634.55	23.33
Services & Supplies	61,665	3,634.79	7,138.36	7,394.29	33,174.28	21,352.40	65.37
TOTAL INFORMATION TECHNOLOGY	466,788	40,330.65	96,522.07	87,901.62	33,174.28	337,091.96	27.78
<u>WATER CONSERVATION</u>							
Salaries	428,867	35,482.18	95,005.08	82,238.51	0.00	333,861.72	22.15
Benefits	137,782	14,797.50	31,783.71	37,799.26	0.00	105,998.44	23.07
Services & Supplies	178,985	1,942.57	35,758.17	13,776.95	8,170.63	135,055.86	24.54
TOTAL WATER CONSERVATION	745,634	52,222.25	162,546.96	133,814.72	8,170.63	574,916.02	22.90
<u>FISHERIES</u>							
Salaries	447,090	31,324.51	87,843.53	78,506.06	0.00	359,246.24	19.65
Benefits	194,722	19,434.09	44,152.03	35,041.82	0.00	150,569.87	22.67
Services & Supplies	65,995	3,610.85	6,037.06	5,102.66	0.00	59,957.98	9.15
TOTAL FISHERIES	707,807	54,369.45	138,032.62	118,650.54	0.00	569,774.09	19.50
<u>ADMINISTRATION SERVICES</u>							
Salaries	845,987	64,925.45	179,207.83	173,803.77	0.00	666,779.11	21.18
Benefits	362,946	39,178.65	83,750.61	80,822.31	0.00	279,195.42	23.08
Services & Supplies	692,215	46,326.76	157,903.84	120,289.95	54,549.94	479,761.70	30.69
Other Operating Expenses	(542,739)	0.00	0.00	0.00	0.00	(542,739.25)	0.00
TOTAL ADMINISTRATION SERVICES	1,358,409	150,430.86	420,862.28	374,916.03	54,549.94	882,996.98	35.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

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>							
Services & Supplies	0	0.00	0.00	570.22	0.00	0.00	0.00
TOTAL WAREHOUSE	0	0.00	0.00	570.22	0.00	0.00	0.00
<u>GARAGE</u>							
Salaries	13,244	0.00	0.00	463.21	0.00	13,244.00	0.00
Benefits	4,623	0.00	0.00	367.74	0.00	4,623.31	0.00
Services & Supplies	54,152	5,244.99	24,991.92	11,965.20	157.52	29,002.56	46.44
Services & Supplies-W.O.	255,683	0.00	22,435.75	0.00	0.00	233,247.34	8.77
TOTAL GARAGE	327,702	5,244.99	47,427.67	12,796.15	157.52	280,117.21	14.52
<u>SAFETY</u>							
Salaries	129,042	10,956.34	29,763.74	33,049.31	0.00	99,277.86	23.07
Benefits	44,715	5,904.70	11,133.62	14,644.74	0.00	33,581.21	24.90
Services & Supplies	25,320	574.18	5,034.49	2,775.24	0.00	20,285.33	19.88
Services & Supplies-W.O.	15,000	0.00	0.00	66.82	0.00	15,000.00	0.00
TOTAL SAFETY	214,076	17,435.22	45,931.85	50,536.11	0.00	168,144.40	21.46
<u>ENGINEERING</u>							
Salaries	949,133	70,388.79	191,645.21	194,663.03	0.00	757,487.87	20.19
Benefits	315,633	30,805.01	69,528.79	74,554.41	0.00	246,103.73	22.03
Services & Supplies	306,975	42,309.79	58,794.53	47,621.61	106,666.34	141,514.16	53.90
Salaries - Work Orders	0	4,468.52	13,944.75	5,726.60	0.00	(13,944.75)	0.00
Benefits - Work Orders	0	641.58	1,698.02	1,083.97	0.00	(1,698.02)	0.00
Services & Supplies-W.O.	9,287,155	318,762.37	672,668.75	923,409.22	4,447,346.66	4,167,139.59	55.13
TOTAL ENGINEERING	10,858,896	467,376.06	1,008,280.05	1,247,058.84	4,554,013.00	5,296,602.58	51.22
<u>WATER QUALITY - LAB</u>							
Salaries	395,268	30,395.81	84,731.36	80,400.33	0.00	310,536.23	21.44
Benefits	183,935	21,984.17	42,514.62	42,087.47	0.00	141,420.67	23.11
Services & Supplies	436,797	7,868.21	43,626.99	60,270.57	56,470.44	336,699.78	22.92
Services & Supplies-W.O.	451,125	6,657.52	6,893.17	23,521.08	6,143.35	438,088.77	2.89
TOTAL WATER QUALITY - LAB	1,467,125	66,905.71	177,766.14	206,279.45	62,613.79	1,226,745.45	16.38
<u>UTILITIES MAINTENANCE</u>							
Salaries	437,692	36,842.53	101,983.89	102,353.18	0.00	335,707.83	23.30
Benefits	210,418	25,391.80	48,162.37	52,536.12	0.00	162,255.94	22.89
Services & Supplies	297,720	54,195.95	77,234.59	38,679.83	13,310.75	207,174.87	30.41
Salaries - Work Orders	0	0.00	192.77	0.00	0.00	(192.77)	0.00
Benefits - Work Orders	0	0.00	14.76	0.00	0.00	(14.76)	0.00
Services & Supplies-W.O.	90,400	7,890.69	7,902.30	0.00	55,895.80	26,601.90	70.57
TOTAL UTILITIES MAINTENANCE	1,036,230	124,320.97	235,490.68	193,569.13	69,206.55	731,533.01	29.40
<u>ELECTRICAL MECHANICAL</u>							
Salaries	528,169	33,501.88	109,770.88	139,121.15	0.00	418,398.45	20.78
Benefits	188,399	20,431.64	40,770.55	59,005.83	0.00	147,628.19	21.64
Services & Supplies	2,308,681	277,380.47	436,933.36	494,311.72	93,933.11	1,777,814.53	22.99
Services & Supplies-W.O.	105,600	10,380.00	36,039.31	16,280.13	26,012.05	43,548.64	58.76
TOTAL ELECTRICAL MECHANICAL	3,130,849	341,693.99	623,514.10	708,718.83	119,945.16	2,387,389.81	23.75

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

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	624,681	38,687.32	109,838.13	115,878.60	0.00	514,843.26	17.58
Benefits	249,870	26,669.72	52,120.05	59,764.66	0.00	197,750.25	20.86
Services & Supplies	923,153	61,636.51	135,272.99	111,564.36	64,552.68	723,327.54	21.65
Salaries - Work Orders	0	12,942.16	33,625.35	0.00	0.00	(33,625.35)	0.00
Benefits - Work Orders	0	1,133.07	2,895.30	0.00	0.00	(2,895.30)	0.00
Services & Supplies-W.O.	172,000	276.06	755.15	923.33	15,159.79	156,085.06	9.25
TOTAL DIST MAINT - PIPELINE	1,969,705	141,344.84	334,506.97	288,130.95	79,712.47	1,555,485.46	21.03
<u>WATER TREATMENT</u>							
Salaries	874,366	71,938.09	201,233.83	193,287.08	0.00	673,131.69	23.01
Benefits	407,981	45,286.57	93,783.14	95,218.60	0.00	314,197.79	22.99
Services & Supplies	1,231,896	94,774.31	223,910.54	203,830.37	504,154.63	503,830.86	59.10
Salaries - Work Orders	0	0.00	1,674.21	0.00	0.00	(1,674.21)	0.00
Benefits - Work Orders	0	0.00	125.73	0.00	0.00	(125.73)	0.00
Services & Supplies-W.O.	268,750	81,117.05	82,158.66	123,321.52	28,470.42	158,120.92	41.16
TOTAL WATER TREATMENT	2,782,992	293,116.02	602,886.11	615,657.57	532,625.05	1,647,481.32	40.80
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	311,284	19,252.35	52,824.81	59,010.87	0.00	258,458.76	16.97
Benefits	119,252	19,704.65	45,500.10	33,338.13	0.00	73,751.97	38.15
Services & Supplies	288,588	21,133.10	60,564.76	256,276.14	15,685.15	212,337.91	26.42
TOTAL OPERATIONS - MAINTENANCE	719,123	60,090.10	158,889.67	348,625.14	15,685.15	544,548.64	24.28
<u>GENERAL O&M</u>							
Salaries	468,482	37,037.05	102,341.85	99,023.29	0.00	366,140.04	21.85
Benefits	258,060	20,777.11	44,944.11	44,935.92	0.00	213,116.14	17.42
Services & Supplies	9,994	4,244.74	10,754.99	956.03	244.54	(1,005.53)	110.06
Salaries - Work Orders	0	771.29	871.60	0.00	0.00	(871.60)	0.00
Benefits - Work Orders	0	140.35	158.71	0.00	0.00	(158.71)	0.00
TOTAL GENERAL O&M	736,536	62,970.54	159,071.26	144,915.24	244.54	577,220.34	21.63
<u>RECREATION - OPERATIONS</u>							
Salaries	1,180,603	114,171.07	329,200.54	286,727.13	0.00	851,402.77	27.88
Benefits	397,721	48,316.76	96,817.72	114,194.56	0.00	300,903.67	24.34
Services & Supplies	318,150	12,242.29	43,853.54	67,433.24	3,858.30	270,438.16	15.00
Other Operating Expenses	542,739	0.00	0.00	0.00	0.00	542,739.25	0.00
TOTAL RECREATION - OPERATIONS	2,439,214	174,730.12	469,871.80	468,354.93	3,858.30	1,965,483.85	19.42
<u>RECREATION - MAINTENANCE</u>							
Salaries	710,843	52,236.82	142,631.25	129,287.90	0.00	568,211.74	20.07
Benefits	235,959	23,037.88	50,560.77	37,482.09	0.00	185,397.96	21.43
Services & Supplies	461,506	104,499.73	209,931.62	141,258.85	11,852.35	239,722.37	48.06
Services & Supplies-W.O.	255,125	0.00	0.00	3,298.40	2,830.00	252,294.70	1.11
TOTAL RECREATION - MAINTENANCE	1,663,433	179,774.43	403,123.64	311,327.24	14,682.35	1,245,626.77	25.12

CASITAS MUNICIPAL WATER DISTRICT
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 AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>RECREATION - PUBLIC REL</u>							
Salaries	322,873	0.00	0.00	4,546.16	0.00	322,873.30	0.00
Benefits	56,171	0.00	0.00	2,237.15	0.00	56,170.71	0.00
Services & Supplies	220,100	23,192.31	83,439.53	54,872.13	2,700.00	133,960.47	39.14
Services & Supplies-W.O.	25,000	0.00	0.00	0.00	0.00	25,000.00	0.00
TOTAL RECREATION - PUBLIC REL	624,144	23,192.31	83,439.53	61,655.44	2,700.00	538,004.48	13.80
<u>RECREATION - WATER PARK</u>							
Salaries	686,746	51,922.83	319,380.69	162,194.33	0.00	367,365.55	46.51
Benefits	113,566	10,146.62	38,097.52	23,889.31	0.00	75,468.76	33.55
Services & Supplies	587,864	35,933.81	112,771.02	46,751.96	914.65	474,178.26	19.34
Services & Supplies-W.O.	6,807	0.00	0.00	4,214.44	0.00	6,807.00	0.00
TOTAL RECREATION - WATER PARK	1,394,983	98,003.26	470,249.23	237,050.04	914.65	923,819.57	33.78
TOTAL EXPENDITURES	35,190,440	2,555,572.79	6,295,311.89	6,221,042.17	5,559,703.38	23,335,424.59	33.69
REVENUE OVER/(UNDER) EXPENDITURES	(4,311,816)	(1,013,401.26)	(455,159.87)	411,788.74	(5,559,703.38)	(23,335,424.59)	139.50

CASITAS MUNICIPAL WATER DISTRICT
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 AS OF: SEPTEMBER 30TH, 2023

11 -GENERAL FUND
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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	10,056,986	733,246.73	2,059,069.92	2,027,093.44	0.00	7,997,915.87	20.47
BENEFITS	4,012,681	455,900.61	914,816.72	914,464.04	0.00	3,097,864.71	22.80
SERVICES & SUPPLIES	10,188,128	921,244.79	2,437,370.96	2,177,639.18	977,845.31	6,772,911.29	33.52
SALARIES-WORK ORDERS	0	18,181.97	50,308.68	5,726.60	0.00 (	50,308.68)	0.00
BENEFITS-WORK ORDERS	0	1,915.00	4,892.52	1,083.97	0.00 (	4,892.52)	0.00
SERVICES & SUPPLIES - W.O.	<u>10,932,645</u>	<u>425,083.69</u>	<u>828,853.09</u>	<u>1,095,034.94</u>	<u>4,581,858.07</u>	<u>5,521,933.92</u>	<u>49.49</u>
TOTAL EXPENDITURES	35,190,440	2,555,572.79	6,295,311.89	6,221,042.17	5,559,703.38	23,335,424.59	33.69



Consumption Report

Water Sales FY 2023-2024 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date		
													2023/ 2024	2022/ 2023	
													Total	Total	
AD Ag-Domestic	293	212	227	-	-	-	-	-	-	-	-	-	-	732	1,168
MAD Ag-Domestic Multi	9	9	7	-	-	-	-	-	-	-	-	-	-	25	46
AG Ag	181	120	134	-	-	-	-	-	-	-	-	-	-	435	714
C Commercial	103	78	68	-	-	-	-	-	-	-	-	-	-	249	351
DI Interdepartmental	20	19	20	-	-	-	-	-	-	-	-	-	-	58	35
F Fire	-	-	0	-	-	-	-	-	-	-	-	-	-	0	0
I Industrial	2	2	2	-	-	-	-	-	-	-	-	-	-	6	4
OT Other	26	21	23	-	-	-	-	-	-	-	-	-	-	70	85
R Residential	206	200	198	-	-	-	-	-	-	-	-	-	-	604	707
RM Residential Multi	28	29	29	-	-	-	-	-	-	-	-	-	-	86	98
RS - P Resale Pumped	6	5	7	-	-	-	-	-	-	-	-	-	-	18	222
RS - G Resale Gravity	50	46	37	-	-	-	-	-	-	-	-	-	-	134	403
TE Temporary	3	2	8	-	-	-	-	-	-	-	-	-	-	13	8
Total	925	744	759	-	-	-	-	-	-	-	-	-	-	2,428	3,843
CMWD	766	586	600	-	-	-	-	-	-	-	-	-	-	1,952	3,270
OJAI	160	158	159	-	-	-	-	-	-	-	-	-	-	476	573
Total 2022 / 2023	1,141	1,342	1,359	1,034	638	356	281	205	185	352	592	712	-	N/A	8,198