

Casitas Municipal Water District

FINANCE COMMITTEE  
Cole/Hajas

The meeting will be held via teleconference.  
To attend the meeting please call Toll Free  
(877) 853-5247 or (888)788-0099  
Meeting ID: 978 4764 7252#  
Passcode: 490295#

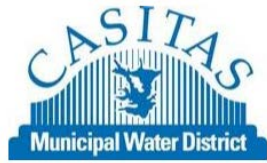
**February 18, 2022**  
**10:00 a.m.**

**AGENDA**

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of Financial Statements for October, November and December 2021.
5. Review of Consumption Report for December 2021.

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, October 31st, 2021**

% of the Year Completed: 33.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	870,445	4,897,218	4,034,493
Water Standby	5,075,845	473,593	1,900,015	1,664,491
Water Delinquency & Penalties	97,951	51,649	535,067	539,381
Water Other	15,218	200	5,750	2,825
Recreation- Operations	3,871,270	220,621	1,183,289	1,226,370
Recreation- Water Park	542,776	-	-	(75)
Miscellaneous Operational	446,849	26,679	164,881	12,598
<b>Subtotal Operating Revenue (d)</b>	<b>18,541,992</b>	<b>1,643,187</b>	<b>8,686,220</b>	<b>7,480,083</b>
Miscellaneous Non-Operational	732,162	12,995	22,940	204,801
Grants/ Reimbursements	1,425,000	-	-	-
Taxes & Assessments	6,275,639	4,408	46,695	63,879
Miscellaneous	-	-	-	-
<b>Subtotal Non-Operating Revenue (e)</b>	<b>8,432,801</b>	<b>17,403</b>	<b>69,636</b>	<b>268,680</b>
<b>Total Revenue (d+e)</b>	<b>26,974,793</b>	<b>1,660,589</b>	<b>8,755,856</b>	<b>7,748,763</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	3,594,865	57.67%	57.67%
-	3,175,830	37.43%	37.43%
-	(437,116)	546.26%	546.26%
-	9,468	37.78%	37.78%
-	2,687,981	30.57%	30.57%
-	542,776	0.00%	0.00%
-	281,968	36.90%	36.90%
-	<b>9,855,772</b>	<b>46.85%</b>	<b>46.85%</b>
-	709,222	3.13%	3.13%
-	1,425,000	0.00%	0.00%
-	6,228,944	0.74%	0.74%
-	-	0.00%	0.00%
-	<b>8,363,165</b>	<b>0.83%</b>	<b>0.83%</b>
-	<b>18,218,937</b>	<b>32.46%</b>	<b>32.46%</b>

**Expenses**

Administration	1,420,804	121,387	444,665	708,713
Board of Directors	245,609	12,310	52,450	54,970
District Maintenance	652,945	54,324	197,326	218,189
Electrical Mechanical	3,193,279	151,178	669,659	814,074
Engineering	1,544,502	89,302	338,614	344,635
Fisheries	558,824	40,853	158,695	161,072
Human Resources	540,157	103,678	314,838	-
Information Technology	357,071	29,124	114,553	90,272
Management	1,167,833	73,831	341,285	481,675
Pipeline	1,693,105	108,246	435,882	538,294
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	287,278	1,143,929	1,285,305
Retirees	510,395	38,908	155,087	166,150
Safety / Garage	259,509	23,404	82,934	90,810
Utilities Maintenance	885,052	61,156	318,915	301,529
Water Conservation - P/R	687,918	66,427	201,827	240,544
Water Quality- Lab	809,308	56,931	199,659	187,305
Water Treatment	2,013,736	172,971	633,573	548,894
<b>Total Operating Expenses (f)</b>	<b>20,842,556</b>	<b>1,491,307</b>	<b>5,803,891</b>	<b>6,232,432</b>
<b>Net, Operating gain/(loss) (d-f)</b>	<b>(2,300,564)</b>	<b>151,879</b>	<b>2,882,329</b>	<b>1,247,651</b>
<b>Net, total gain/(loss) (d+e-f)</b>	<b>6,132,237</b>	<b>169,282</b>	<b>2,951,965</b>	<b>1,516,331</b>

13,464	962,675	31.30%	32.24%
-	193,159	21.36%	21.36%
24,167	431,452	30.22%	33.92%
98,206	2,425,414	20.97%	24.05%
2,369,922	(1,164,034)	21.92%	175.37%
4,025	396,104	28.40%	29.12%
-	225,319	58.29%	58.29%
190	242,328	32.08%	32.13%
7,891	818,657	29.22%	29.90%
32,200	1,225,023	25.74%	27.65%
9,622	3,148,958	26.59%	26.81%
-	355,308	30.39%	30.39%
-	176,575	31.96%	31.96%
7,249	558,888	36.03%	36.85%
102,672	383,419	29.34%	44.26%
36,160	573,489	24.67%	29.14%
332,026	1,048,136	31.46%	47.95%
<b>3,037,793</b>	<b>12,000,872</b>	<b>27.85%</b>	<b>42.42%</b>

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	548	1,162,281	1,169,390
Mira Monte	20,038	-	0.07	0
State Water	831,058	50,726	443,902	71
<b>Total Debt Service</b>	<b>3,599,534</b>	<b>51,274</b>	<b>1,606,183</b>	<b>1,169,461</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,586,157	42.29%	42.29%
-	20,038	0.00%	0.00%
-	387,156	53.41%	53.41%
-	<b>1,993,351</b>	<b>44.62%</b>	<b>44.62%</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	-	-	-	9,493	6,507	0.00%	59.33%
Electrical Mechanical	80,900	-	23,185	5,987	6,686	51,029	28.66%	36.92%
Engineering	3,350,000	353,386	564,906	1,424,740	2,184,086	601,009	16.86%	82.06%
Engineering- CFD	6,291,000	299,986	1,665,713	-	752,546	3,872,742	26.48%	38.44%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	73,100	-	-	-	-	73,100	0.00%	0.00%
Recreation - Operations / Maint. / PR / Water Pk	227,500	9,744	17,176	-	8,000	202,324	7.55%	11.07%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	266,914	38,683	49,940	31,254	-	216,974	18.71%	18.71%
Utilities Maintenance	78,200	(24,972)	46,892	5,452	11,416	19,892	59.96%	74.56%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	84,544	23,308	25,762	17,662	14	58,768	30.47%	30.49%
Water Treatment	195,500	1,932	89,484	27,362	39,109	66,907	45.77%	65.78%
<b>Total Capital</b>	<b>10,663,658</b>	<b>702,067</b>	<b>2,483,056</b>	<b>1,512,457</b>	<b>3,011,350</b>	<b>5,169,252</b>	<b>23.29%</b>	<b>51.52%</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 (11/24)	20,000	-	-	-	-	-	-	-
LCRA Swer Project Enviromental Services (12/8)	75,000	-	-	-	-	-	-	-
<b>Board Approved unbudgeted items</b>	<b>1,649,875</b>	-	-	-	-	-	-	-
<b>Net assets, End of year</b>	<b>(9,780,830)</b>	<b>(584,058)</b>	<b>(1,137,275)</b>	<b>(1,165,586)</b>	-	-	-	-
<small>(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)</small>								

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	6,250,129
U.S Bank Investments	11,185,313	11,015,980
U.S Bank Money Market Account	595,084	605,870
LAIF	482	482
County of Ventura Investment (COVI)	3,056	3,059
CFD-2013-1 Improvement Bond	11,067,442	7,965,282
<b>Total Reserves</b>	<b>29,467,965</b>	<b>25,840,802</b>

October Summary

- Water revenue is about \$1 million higher year over year while operating expenses remain slightly lower year over year.
- Majority of the capital expenses relate to CFD 2013-1 project Lion Street pipeline replacement and Fairview Road connections. Other capital expenses include Robles forebay restoration and canal maintenance.
- Recreation revenue is about the same year over year while expenses remain \$141k lower year over year.

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	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	8,492,083	870,444.73	4,897,217.79	4,052,280.65	0.00	3,594,865.21	57.67
WATER SERVICES	15,218	200.00	5,750.00	( 14,962.86)	0.00	9,468.00	37.78
WATER STANDBY	5,075,845	473,593.02	1,900,014.89	1,664,490.74	0.00	3,175,830.11	37.43
WATER DELINQUENCY	97,951	51,649.47	535,067.07	539,381.43	0.00	( 437,116.07)	546.26
WATER REVENUE OTHER	732,162	13,090.76	23,885.70	203,770.49	0.00	708,276.30	3.26
CAPITAL FACILITIES	71,849	1,267.79	75,670.07	12,432.16	0.00	( 3,821.07)	105.32
INTEREST	375,000	25,314.91	89,107.11	0.00	0.00	285,892.89	23.76
TAXES & ASSESSMENTS	2,497,277	4,408.04	14,455.23	22,868.58	0.00	2,482,821.77	0.58
OTHER GOVT. AGENCIES	1,440,915	0.00	0.00	0.00	0.00	1,440,915.00	0.00
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>0.00</u>	<u>11,122.23</u>	<u>0.00</u>	<u>0.00</u>	<u>125,188.77</u>	<u>8.16</u>
TOTAL NON DEPARTMENTAL	18,934,611	1,439,968.72	7,552,290.09	6,480,261.19	0.00	11,382,320.91	39.89
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	207,346.08	1,106,941.57	1,147,419.88	0.00	2,641,328.43	29.53
RECREATION-CONCESSION	123,000	12,669.75	75,512.39	78,766.70	0.00	47,487.61	61.39
RECREATION OTHER	<u>0</u>	<u>604.90</u>	<u>835.45</u>	<u>183.74</u>	<u>0.00</u>	<u>( 835.45)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	220,620.73	1,183,289.41	1,226,370.32	0.00	2,687,980.59	30.57
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	0.00	0.00	0.00	0.00	4,674.00	0.00
RECREATION-WATER PARK	<u>538,102</u>	<u>0.00</u>	<u>0.00</u>	<u>( 75.00)</u>	<u>0.00</u>	<u>538,102.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	542,776	0.00	0.00	( 75.00)	0.00	542,776.00	0.00
TOTAL REVENUES	23,348,657	1,660,589.45	8,735,579.50	7,706,556.51	0.00	0.00	37.41

CASITAS MUNICIPAL WATER DISTRICT  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND  
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	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	510,395	38,908.24	155,086.56	166,150.40	0.00	355,307.99	30.39
TOTAL RETIREES	510,395	38,908.24	155,086.56	166,150.40	0.00	355,307.99	30.39
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	4,932.18	18,502.46	26,732.70	0.00	100,309.54	15.57
Benefits	116,448	7,263.77	33,466.32	25,476.39	0.00	82,981.48	28.74
Services & Supplies	10,350	114.03	481.12	2,760.47	0.00	9,868.88	4.65
TOTAL BOARD OF DIRECTORS	245,610	12,309.98	52,449.90	54,969.56	0.00	193,159.90	21.35
<u>MANAGEMENT</u>							
Salaries	625,588	49,113.66	194,187.83	231,502.78	0.00	431,400.11	31.04
Benefits	181,373	15,664.11	67,385.56	71,314.15	0.00	113,987.18	37.15
Services & Supplies	360,873	9,053.04	79,711.84	178,858.49	7,890.90	273,269.76	24.28
TOTAL MANAGEMENT	1,167,833	73,830.81	341,285.23	481,675.42	7,890.90	818,657.05	29.90
<u>HUMAN RESOURCES</u>							
Salaries	141,228	11,406.08	45,344.42	0.00	0.00	95,884.04	32.11
Benefits	33,890	2,894.93	11,515.73	0.00	0.00	22,374.05	33.98
Services & Supplies	365,040	89,377.13	257,978.13	0.00	0.00	107,061.87	70.67
TOTAL HUMAN RESOURCES	540,158	103,678.14	314,838.28	0.00	0.00	225,319.96	58.29
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	18,397.19	71,366.72	58,554.45	0.00	165,669.27	30.11
Benefits	81,542	7,934.73	31,867.08	23,275.29	0.00	49,674.95	39.08
Services & Supplies	38,493	2,792.07	11,318.92	8,442.39	189.85	26,983.73	29.90
TOTAL INFORMATION TECHNOLOGY	357,071	29,123.99	114,552.72	90,272.13	189.85	242,327.95	32.13
<u>WATER CONSERVATION</u>							
Salaries	393,463	32,126.35	121,349.03	110,284.39	0.00	272,113.85	30.84
Benefits	137,822	13,323.71	53,303.49	57,257.59	0.00	84,518.66	38.68
Services & Supplies	156,632	20,977.15	27,174.97	73,002.08	102,671.59	26,785.44	82.90
TOTAL WATER CONSERVATION	687,917	66,427.21	201,827.49	240,544.06	102,671.59	383,417.95	44.26
<u>FISHERIES</u>							
Salaries	391,154	26,927.59	103,546.34	102,430.27	0.00	287,607.20	26.47
Benefits	116,602	11,057.03	44,406.91	42,692.78	0.00	72,194.87	38.08
Services & Supplies	51,068	2,868.14	10,741.40	15,948.80	4,025.18	36,301.42	28.92
TOTAL FISHERIES	558,823	40,852.76	158,694.65	161,071.85	4,025.18	396,103.49	29.12
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	54,635.19	208,896.62	249,654.71	0.00	515,855.31	28.82
Benefits	240,883	21,453.46	88,073.60	101,800.55	0.00	152,809.04	36.56
Services & Supplies	952,693	44,064.53	143,081.29	346,434.95	13,510.08	796,102.00	16.44
Other Operating Expenses	( 523,832)	0.00	0.00	0.00	0.00	( 523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,394,496	120,153.18	440,051.51	697,890.21	13,510.08	940,934.42	32.53

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	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	625.39	2,445.73	0.00	0.00	7,525.27	24.53
Benefits	3,035	173.64	618.20	98.24	0.00	2,417.20	20.37
Services & Supplies	13,300	435.25	1,549.40	10,724.66	(46.00)	11,796.60	11.30
TOTAL WAREHOUSE	26,306	1,234.28	4,613.33	10,822.90	(46.00)	21,739.07	17.36
<u>GARAGE</u>							
Salaries	25,814	926.42	3,700.30	4,026.27	0.00	22,113.56	14.33
Benefits	10,066	320.89	1,282.84	938.38	0.00	8,783.51	12.74
Services & Supplies	38,285	4,386.67	21,017.51	17,821.08	(3,658.85)	20,926.34	45.34
Services & Supplies-W.O.	233,434	38,683.13	49,940.09	31,253.92	0.00	183,493.91	21.39
TOTAL GARAGE	307,599	44,317.11	75,940.74	54,039.65	(3,658.85)	235,317.32	23.50
<u>SAFETY</u>							
Salaries	121,420	8,703.66	33,375.47	36,876.48	0.00	88,044.92	27.49
Benefits	48,681	4,593.42	18,366.24	19,663.15	0.00	30,314.70	37.73
Services & Supplies	15,243	4,472.63	5,191.61	11,484.60	0.00	10,051.39	34.06
Services & Supplies-W.O.	33,480	0.00	0.00	0.00	0.00	33,480.00	0.00
TOTAL SAFETY	218,824	17,769.71	56,933.32	68,024.23	0.00	161,891.01	26.02
<u>ENGINEERING</u>							
Salaries	864,223	44,037.72	178,559.75	205,409.33	0.00	685,663.13	20.66
Benefits	266,007	19,572.02	86,885.06	86,343.20	0.00	179,122.05	32.66
Services & Supplies	414,273	25,692.52	73,169.30	52,882.54	2,369,921.65	(2,028,818.45)	589.73
Salaries - Work Orders	0	20,896.43	71,436.73	39,479.15	0.00	(71,436.73)	0.00
Benefits - Work Orders	0	3,187.72	11,659.55	7,112.96	0.00	(11,659.55)	0.00
Services & Supplies-W.O.	9,641,000	629,287.37	2,147,522.08	1,378,147.86	2,936,631.45	4,556,846.47	52.73
TOTAL ENGINEERING	11,185,502	742,673.78	2,569,232.47	1,769,375.04	5,306,553.10	3,309,716.92	70.41
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	29,367.94	110,896.43	95,314.15	0.00	238,580.74	31.73
Benefits	149,372	13,529.50	53,729.83	52,118.62	0.00	95,641.70	35.97
Services & Supplies	310,461	14,033.21	35,033.16	39,872.42	36,159.63	239,267.90	22.93
Services & Supplies-W.O.	84,544	23,307.77	25,761.77	17,662.08	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,854	80,238.42	225,421.19	204,967.27	36,173.89	632,258.76	29.27
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	40,508.57	159,321.42	160,057.58	0.00	354,857.71	30.99
Benefits	189,351	16,407.82	66,013.56	71,570.08	0.00	123,337.10	34.86
Services & Supplies	181,522	4,239.34	93,579.77	69,901.82	7,248.90	80,693.33	55.55
Services & Supplies-W.O.	78,200	(24,971.83)	46,892.25	5,451.58	11,415.69	19,892.06	74.56
TOTAL UTILITIES MAINTENANCE	963,252	36,183.90	365,807.00	306,981.06	18,664.59	578,780.20	39.91
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	52,736.21	204,276.88	170,688.59	0.00	507,451.23	28.70
Benefits	239,905	21,877.00	88,503.14	85,200.82	0.00	151,401.93	36.89
Services & Supplies	2,241,645	76,564.72	376,878.87	558,184.27	98,206.03	1,766,560.10	21.19
Services & Supplies-W.O.	80,900	0.00	23,184.59	5,987.44	6,686.23	51,029.18	36.92
TOTAL ELECTRICAL MECHANICAL	3,274,178	151,177.93	692,843.48	820,061.12	104,892.26	2,476,442.44	24.36

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	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	676,892	50,549.52	199,995.65	211,246.04	0.00	476,895.98	29.55
Benefits	272,419	26,577.84	107,042.89	100,379.52	0.00	165,375.65	39.29
Services & Supplies	743,795	31,118.47	128,843.62	226,668.28	32,199.75	582,751.13	21.65
Services & Supplies-W.O.	73,100	0.00	0.00	0.00	0.00	73,100.00	0.00
TOTAL DIST MAINT - PIPELINE	1,766,205	108,245.83	435,882.16	538,293.84	32,199.75	1,298,122.76	26.50
<u>WATER TREATMENT</u>							
Salaries	860,064	63,119.08	242,975.88	231,568.71	0.00	617,087.98	28.25
Benefits	299,139	33,533.75	134,740.89	119,733.69	0.00	164,398.13	45.04
Services & Supplies	854,532	76,317.67	255,856.34	197,591.97	332,026.48	266,648.68	68.80
Services & Supplies-W.O.	195,500	1,931.82	89,483.82	27,361.60	39,109.11	66,907.07	65.78
TOTAL WATER TREATMENT	2,209,234	174,902.32	723,056.93	576,255.97	371,135.59	1,115,041.86	49.53
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	280,357	20,774.33	78,287.55	79,935.58	0.00	202,069.81	27.92
Benefits	136,573	12,018.63	47,738.91	46,054.40	0.00	88,833.94	34.95
Services & Supplies	236,016	73,778.02	516,715.23	92,199.13	24,166.99	304,866.22	229.17
Services & Supplies-W.O.	16,000	0.00	0.00	0.00	9,493.06	6,506.94	59.33
TOTAL OPERATIONS - MAINTENANCE	668,946	106,570.98	642,741.69	218,189.11	33,660.05	7,455.53	101.11
<u>RECREATION - OPERATIONS</u>							
Salaries	1,208,602	95,929.61	376,636.65	397,861.76	0.00	831,965.22	31.16
Benefits	393,657	42,507.25	160,280.57	175,428.82	0.00	233,376.63	40.72
Services & Supplies	253,678	34,978.04	92,414.66	80,711.89	2,220.01	159,042.83	37.31
Other Operating Expenses	523,832	0.00	0.00	0.00	0.00	523,831.93	0.00
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	173,414.90	629,472.34	654,002.47	2,220.01	1,748,076.15	26.54
<u>RECREATION - MAINTENANCE</u>							
Salaries	476,757	35,738.59	143,435.14	149,607.45	0.00	333,321.57	30.09
Benefits	129,332	12,317.92	49,677.81	60,014.01	0.00	79,654.11	38.41
Services & Supplies	424,990	29,342.74	173,328.84	251,155.61	4,112.81	247,548.35	41.75
Services & Supplies-W.O.	137,500	9,730.83	16,981.28	0.00	8,000.00	112,518.72	18.17
TOTAL RECREATION - MAINTENANCE	1,168,579	87,130.08	383,423.07	460,777.07	12,112.81	773,042.75	33.85
<u>RECREATION - PUBLIC REL</u>							
Salaries	208,152	2,559.26	13,281.81	22,069.17	0.00	194,869.77	6.38
Benefits	50,379	1,460.15	6,073.88	3,207.59	0.00	44,305.42	12.06
Services & Supplies	115,550	11,863.52	49,472.44	49,770.54	2,707.37	63,370.19	45.16
TOTAL RECREATION - PUBLIC REL	374,081	15,882.93	68,828.13	75,047.30	2,707.37	302,545.38	19.12
<u>RECREATION - WATER PARK</u>							
Salaries	376,540	10,762.16	46,573.47	61,829.44	0.00	329,966.25	12.37
Benefits	76,539	5,365.11	19,646.73	22,471.24	0.00	56,892.28	25.67
Services & Supplies	64,502	4,467.45	13,160.63	11,177.11	581.81	50,759.06	21.31
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	20,594.72	79,380.83	95,477.79	581.81	527,617.59	13.16

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	31,506,212	2,245,621.20	8,732,363.02	7,744,888.45	6,045,483.98	16,728,365.39	46.90
REVENUE OVER/(UNDER) EXPENDITURES	( 8,157,555)	( 585,031.75)	3,216.48	( 38,331.94)	( 6,045,483.98)	(16,728,365.39)	74.07



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: OCTOBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

	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	9,038,396	652,694.74	2,544,188.30	2,605,649.85	0.00	6,494,207.72	28.15
BENEFITS	3,681,171	306,267.40	1,226,532.59	1,229,767.01	0.00	2,454,638.11	33.32
SERVICES & SUPPLIES	8,122,987	584,605.82	2,478,639.51	2,397,015.00	3,034,134.18	2,610,213.53	67.87
SALARIES-WORK ORDERS	0	20,896.43	71,567.21	39,479.15	0.00	( 71,567.21)	0.00
BENEFITS-WORK ORDERS	0	3,187.72	11,669.53	7,112.96	0.00	( 11,669.53)	0.00
SERVICES & SUPPLIES - W.O.	<u>10,663,658</u>	<u>677,969.09</u>	<u>2,399,765.88</u>	<u>1,465,864.48</u>	<u>3,011,349.80</u>	<u>5,252,542.77</u>	<u>50.74</u>
TOTAL EXPENDITURES	31,506,212	2,245,621.20	8,732,363.02	7,744,888.45	6,045,483.98	16,728,365.39	46.90



**Casitas Municipal Water District  
Revenue & Expense Report  
For the Month Ending, November 30th, 2021**

% of the Year Completed: 41.67%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	826,084	5,723,301	4,720,321
Water Standby	5,075,845	474,029	2,374,043	2,091,062
Water Delinquency & Penalties	97,951	83,594	618,661	676,619
Water Other	15,218	2,000	7,750	2,825
Recreation- Operations	3,871,270	171,252	1,354,542	1,444,396
Recreation- Water Park	542,776	-	-	(75)
Miscellaneous Operational	446,849	55,442	220,323	173,496
<b>Subtotal Operating Revenue (d)</b>	<b>18,541,992</b>	<b>1,612,400</b>	<b>10,298,620</b>	<b>9,108,644</b>
Miscellaneous Non-Operational	732,162	410	23,350	205,494
Grants/ Reimbursements	1,425,000	-	-	-
Taxes & Assessments	6,275,639	85,523	132,218	136,992
Miscellaneous	-	-	-	-
<b>Subtotal Non-Operating Revenue (e)</b>	<b>8,432,801</b>	<b>85,933</b>	<b>155,569</b>	<b>342,485</b>
<b>Total Revenue (d+e)</b>	<b>26,974,793</b>	<b>1,698,333</b>	<b>10,454,189</b>	<b>9,451,129</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	2,768,782	67.40%	67.40%
-	2,701,802	46.77%	46.77%
-	(520,710)	631.60%	631.60%
-	7,468	50.93%	50.93%
-	2,516,728	34.99%	34.99%
-	542,776	0.00%	0.00%
-	226,526	49.31%	49.31%
-	<b>8,243,372</b>	<b>55.54%</b>	<b>55.54%</b>
-	708,812	3.19%	3.19%
-	1,425,000	0.00%	0.00%
-	6,143,421	2.11%	2.11%
-	-	0.00%	0.00%
-	<b>8,277,232</b>	<b>1.84%</b>	<b>1.84%</b>
-	<b>16,520,604</b>	<b>38.76%</b>	<b>38.76%</b>

**Expenses**

Administration	1,420,804	104,128	548,793	889,734
Board of Directors	245,609	2,851	55,301	66,051
District Maintenance	652,945	40,794	238,121	261,595
Electrical Mechanical	3,193,279	119,682	789,341	1,033,222
Engineering	1,544,502	345,050	683,665	463,583
Fisheries	558,824	43,665	202,360	199,328
Human Resources	540,157	18,404	333,242	-
Information Technology	357,071	28,053	142,606	115,373
Management	1,167,833	66,021	407,306	598,320
Pipeline	1,693,105	127,105	562,987	681,844
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	276,632	1,420,561	1,614,199
Retirees	510,395	34,430	189,516	207,890
Safety / Garage	259,509	17,809	100,743	109,825
Utilities Maintenance	885,052	85,285	404,200	389,005
Water Conservation - P/R	687,918	58,216	260,043	299,598
Water Quality- Lab	809,308	54,850	254,510	240,335
Water Treatment	2,013,736	207,953	841,526	703,118
<b>Total Operating Expenses (f)</b>	<b>20,842,556</b>	<b>1,630,929</b>	<b>7,434,820</b>	<b>7,873,020</b>
<b>Net, Operating gain/(loss) (d-f)</b>	<b>(2,300,564)</b>	<b>(18,529)</b>	<b>2,863,799</b>	<b>1,235,624</b>
<b>Net, total gain/(loss) (d+e-f)</b>	<b>6,132,237</b>	<b>67,404</b>	<b>3,019,368</b>	<b>1,578,109</b>

77,017	794,994	38.63%	44.05%
-	190,308	22.52%	22.52%
24,352	390,472	36.47%	40.20%
122,367	2,281,571	24.72%	28.55%
2,119,088	(1,258,250)	44.26%	181.47%
349	356,115	36.21%	36.27%
-	206,915	61.69%	61.69%
174	214,290	39.94%	39.99%
7,860	752,667	34.88%	35.55%
13,893	1,116,224	33.25%	34.07%
19,407	2,862,541	33.02%	33.47%
-	320,879	37.13%	37.13%
-	158,766	38.82%	38.82%
10,536	470,316	45.67%	46.86%
92,191	335,683	37.80%	51.20%
56,330	498,469	31.45%	38.41%
253,599	918,611	41.79%	54.38%
<b>2,797,163</b>	<b>10,610,572</b>	<b>35.67%</b>	<b>49.09%</b>

**Debt Service**

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	1,415	1,163,696	1,169,390
Mira Monte	20,038	-	0.07	0
State Water	831,058	52,320	496,222	154
<b>Total Debt Service</b>	<b>3,599,534</b>	<b>53,735</b>	<b>1,659,918</b>	<b>1,169,544</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,584,742	42.34%	42.34%
-	20,038	0.00%	0.00%
-	334,836	59.71%	59.71%
-	<b>1,939,616</b>	<b>46.11%</b>	<b>46.11%</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	9,399	9,399	-	40	6,561	58.75%	59.00%
Electrical Mechanical	80,900	-	23,185	13,775	6,686	51,029	28.66%	36.92%
Engineering	3,350,000	150,359	713,885	1,529,128	2,363,725	272,390	21.31%	91.87%
Engineering- CFD	6,291,000	198,612	1,865,704	-	716,302	3,708,994	29.66%	41.04%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	73,100	-	-	-	-	73,100	0.00%	0.00%
Recreation - Operations / Maint. / PR / Water Pk	227,500	22,102	39,278	-	3,095	185,127	17.26%	18.63%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	266,914	-	49,940	31,254	-	216,974	18.71%	18.71%
Utilities Maintenance	78,200	-	46,892	5,452	11,416	19,892	59.96%	74.56%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	84,544	-	25,762	17,662	14	58,768	30.47%	30.49%
Water Treatment	195,500	22,861	112,344	27,362	16,109	67,046	57.47%	65.71%
<b>Total Capital</b>	<b>10,663,658</b>	<b>403,333</b>	<b>2,886,390</b>	<b>1,624,632</b>	<b>3,117,387</b>	<b>4,659,881</b>	<b>27.07%</b>	<b>56.30%</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 (11/24)	20,000	-	-	-	-	-	-	-
LCRA Swer Project Enviromental Services (12/8)	75,000	-	-	-	-	-	-	-
<b>Board Approved unbudgeted items</b>	<b>1,649,875</b>	-	-	-	-	-	-	-
<b>Net assets, End of year</b>	<b>(9,780,830)</b>	<b>(389,664)</b>	<b>(1,526,939)</b>	<b>(1,216,067)</b>	-	-	-	-
<small>(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)</small>								

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	6,200,634
U.S Bank Investments	11,185,313	10,985,860
U.S Bank Money Market Account	595,084	588,421
LAIF	482	482
County of Ventura Investment (COVI)	3,056	3,066
CFD-2013-1 Improvement Bond	11,067,442	7,965,324
<b>Total Reserves</b>	<b>29,467,965</b>	<b>25,743,787</b>

November Summary

- Water revenue is about \$1.2 million higher year over year while operating expenses remain slightly lower year over year.
- Majority of the capital expenses relate to CFD 2013-1 project Lion Street pipeline replacement and Mutual Well #7. Other capital expenses include Santa Ana bridge pipeline relocation and Robles fish panel door repair.
- Recreation revenue is about \$100k lower year over year and expenses are also \$194k lower year

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	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	8,492,083	826,083.50	5,723,301.29	4,738,109.01	0.00	2,768,781.71	67.40
WATER SERVICES	15,218	2,000.00	7,750.00	( 14,962.86)	0.00	7,468.00	50.93
WATER STANDBY	5,075,845	474,028.57	2,374,043.46	2,091,061.53	0.00	2,701,801.54	46.77
WATER DELINQUENCY	97,951	83,593.72	618,660.79	676,619.41	0.00	( 520,709.79)	631.60
WATER REVENUE OTHER	732,162	410.11	24,295.81	204,642.52	0.00	707,866.19	3.32
CAPITAL FACILITIES	71,849	9,572.00	85,242.07	12,432.16	0.00	( 13,393.07)	118.64
INTEREST	375,000	45,869.89	134,977.00	160,718.28	0.00	240,023.00	35.99
TAXES & ASSESSMENTS	2,497,277	71,651.03	86,106.26	84,238.90	0.00	2,411,170.74	3.45
OTHER GOVT. AGENCIES	1,440,915	0.00	0.00	0.00	0.00	1,440,915.00	0.00
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>0.00</u>	<u>11,122.23</u>	<u>0.00</u>	<u>0.00</u>	<u>125,188.77</u>	<u>8.16</u>
TOTAL NON DEPARTMENTAL	18,934,611	1,513,208.82	9,065,498.91	7,952,858.95	0.00	9,869,112.09	47.88
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	160,463.41	1,267,404.98	1,354,123.29	0.00	2,480,865.02	33.81
RECREATION-CONCESSION	123,000	10,609.81	86,122.20	90,100.01	0.00	36,877.80	70.02
RECREATION OTHER	<u>0</u>	<u>178.94</u>	<u>1,014.39</u>	<u>172.74</u>	<u>0.00</u>	<u>( 1,014.39)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	171,252.16	1,354,541.57	1,444,396.04	0.00	2,516,728.43	34.99
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	0.00	0.00	0.00	0.00	4,674.00	0.00
RECREATION-WATER PARK	<u>538,102</u>	<u>0.00</u>	<u>0.00</u>	<u>( 75.00)</u>	<u>0.00</u>	<u>538,102.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	542,776	0.00	0.00	( 75.00)	0.00	542,776.00	0.00
TOTAL REVENUES	23,348,657	1,684,460.98	10,420,040.48	9,397,179.99	0.00	0.00	44.63

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	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	510,395	34,429.74	189,516.30	207,890.16	0.00	320,878.25	37.13
TOTAL RETIREES	510,395	34,429.74	189,516.30	207,890.16	0.00	320,878.25	37.13
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	4,705.58	23,208.04	31,485.18	0.00	95,603.96	19.53
Benefits	116,448	( 2,019.97)	31,446.35	31,729.10	0.00	85,001.45	27.00
Services & Supplies	10,350	165.55	646.67	2,836.49	0.00	9,703.33	6.25
TOTAL BOARD OF DIRECTORS	245,610	2,851.16	55,301.06	66,050.77	0.00	190,308.74	22.52
<u>MANAGEMENT</u>							
Salaries	625,588	49,113.65	243,301.48	289,407.22	0.00	382,286.46	38.89
Benefits	181,373	10,741.80	78,127.36	86,642.78	0.00	103,245.38	43.08
Services & Supplies	360,873	6,165.06	85,876.90	222,269.51	7,860.01	267,135.59	25.98
TOTAL MANAGEMENT	1,167,833	66,020.51	407,305.74	598,319.51	7,860.01	752,667.43	35.55
<u>HUMAN RESOURCES</u>							
Salaries	141,228	11,406.06	56,750.48	0.00	0.00	84,477.98	40.18
Benefits	33,890	6,997.83	18,513.56	0.00	0.00	15,376.22	54.63
Services & Supplies	365,040	0.00	257,978.13	0.00	0.00	107,061.87	70.67
TOTAL HUMAN RESOURCES	540,158	18,403.89	333,242.17	0.00	0.00	206,916.07	61.69
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	18,341.96	89,708.68	75,677.19	0.00	147,327.31	37.85
Benefits	81,542	7,930.50	39,797.58	28,956.91	0.00	41,744.45	48.81
Services & Supplies	38,493	1,780.92	13,099.84	10,739.13	174.41	25,218.25	34.49
TOTAL INFORMATION TECHNOLOGY	357,071	28,053.38	142,606.10	115,373.23	174.41	214,290.01	39.99
<u>WATER CONSERVATION</u>							
Salaries	393,463	31,231.06	152,580.09	138,320.08	0.00	240,882.79	38.78
Benefits	137,822	12,377.20	65,680.69	63,730.65	0.00	72,141.46	47.66
Services & Supplies	156,632	14,607.29	41,782.26	97,547.71	92,191.48	22,658.26	85.53
TOTAL WATER CONSERVATION	687,917	58,215.55	260,043.04	299,598.44	92,191.48	335,682.51	51.20
<u>FISHERIES</u>							
Salaries	391,154	26,920.75	130,467.09	127,961.66	0.00	260,686.45	33.35
Benefits	116,602	11,091.45	55,498.36	52,722.53	0.00	61,103.42	47.60
Services & Supplies	51,068	5,653.00	16,394.40	18,643.33	348.83	34,324.77	32.79
TOTAL FISHERIES	558,823	43,665.20	202,359.85	199,327.52	348.83	356,114.64	36.27
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	54,915.80	263,812.42	301,041.93	0.00	460,939.51	36.40
Benefits	240,883	10,913.60	98,987.20	123,222.94	0.00	141,895.44	41.09
Services & Supplies	952,693	36,932.02	180,013.31	454,135.05	77,063.03	695,617.03	26.98
Other Operating Expenses	( 523,832)	0.00	0.00	0.00	0.00	( 523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,394,496	102,761.42	542,812.93	878,399.92	77,063.03	774,620.05	44.45

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	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	619.58	3,065.31	0.00	0.00	6,905.69	30.74
Benefits	3,035	173.22	791.42	122.80	0.00	2,243.98	26.07
Services & Supplies	13,300	573.98	2,123.38	11,211.45	(46.00)	11,222.62	15.62
TOTAL WAREHOUSE	26,306	1,366.78	5,980.11	11,334.25	(46.00)	20,372.29	22.56
<u>GARAGE</u>							
Salaries	25,814	926.41	4,626.71	4,917.05	0.00	21,187.15	17.92
Benefits	10,066	320.91	1,603.75	1,147.80	0.00	8,462.60	15.93
Services & Supplies	38,285	2,802.89	23,820.40	21,781.61	(3,996.08)	18,460.68	51.78
Services & Supplies-W.O.	233,434	0.00	49,940.09	31,253.92	0.00	183,493.91	21.39
TOTAL GARAGE	307,599	4,050.21	79,990.95	59,100.38	(3,996.08)	231,604.34	24.71
<u>SAFETY</u>							
Salaries	121,420	8,703.64	42,079.11	45,245.38	0.00	79,341.28	34.66
Benefits	48,681	4,593.40	22,959.64	24,342.18	0.00	25,721.30	47.16
Services & Supplies	15,243	462.01	5,653.62	12,391.05	0.00	9,589.38	37.09
Services & Supplies-W.O.	33,480	0.00	0.00	0.00	0.00	33,480.00	0.00
TOTAL SAFETY	218,824	13,759.05	70,692.37	81,978.61	0.00	148,131.96	32.31
<u>ENGINEERING</u>							
Salaries	864,223	50,854.75	229,414.50	259,580.61	0.00	634,808.38	26.55
Benefits	266,007	20,033.74	106,918.80	104,351.05	0.00	159,088.31	40.19
Services & Supplies	414,273	274,161.90	347,331.20	99,651.54	2,119,087.52	(2,052,146.22)	595.36
Salaries - Work Orders	0	14,079.42	85,516.15	47,744.40	0.00	(85,516.15)	0.00
Benefits - Work Orders	0	1,441.34	13,100.89	7,999.89	0.00	(13,100.89)	0.00
Services & Supplies-W.O.	9,641,000	333,450.37	2,480,972.45	1,473,383.82	3,080,026.79	4,080,000.76	57.68
TOTAL ENGINEERING	11,185,502	694,021.52	3,263,253.99	1,992,711.31	5,199,114.31	2,723,134.19	75.65
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	29,474.27	140,370.70	119,176.10	0.00	209,106.47	40.17
Benefits	149,372	13,398.13	67,127.96	64,626.80	0.00	82,243.57	44.94
Services & Supplies	310,461	11,977.71	47,010.87	56,532.21	56,329.90	207,119.92	33.29
Services & Supplies-W.O.	84,544	0.00	25,761.77	17,662.08	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,854	54,850.11	280,271.30	257,997.19	56,344.16	557,238.38	37.66
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	45,826.19	205,147.61	195,636.67	0.00	309,031.52	39.90
Benefits	189,351	30,322.83	96,336.39	88,006.55	0.00	93,014.27	50.88
Services & Supplies	181,522	9,136.07	102,715.84	105,361.77	10,535.80	68,270.36	62.39
Services & Supplies-W.O.	78,200	0.00	46,892.25	5,451.58	11,415.69	19,892.06	74.56
TOTAL UTILITIES MAINTENANCE	963,252	85,285.09	451,092.09	394,456.57	21,951.49	490,208.21	49.11
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	56,107.26	260,384.14	209,844.22	0.00	451,343.97	36.58
Benefits	239,905	26,678.67	115,181.81	104,028.60	0.00	124,723.26	48.01
Services & Supplies	2,241,645	36,896.41	413,775.28	719,349.20	122,366.65	1,705,503.07	23.92
Services & Supplies-W.O.	80,900	0.00	23,184.59	13,775.06	6,686.23	51,029.18	36.92
TOTAL ELECTRICAL MECHANICAL	3,274,178	119,682.34	812,525.82	1,046,997.08	129,052.88	2,332,599.48	28.76

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<b>DIST MAINT - PIPELINE</b>							
Salaries	676,892	57,007.45	257,003.10	259,333.05	0.00	419,888.53	37.97
Benefits	272,419	14,046.55	121,089.44	124,116.38	0.00	151,329.10	44.45
Services & Supplies	743,795	56,051.05	184,894.67	298,394.31	13,893.31	545,006.52	26.73
Services & Supplies-W.O.	73,100	0.00	0.00	0.00	0.00	73,100.00	0.00
TOTAL DIST MAINT - PIPELINE	1,766,205	127,105.05	562,987.21	681,843.74	13,893.31	1,189,324.15	32.66
<b>WATER TREATMENT</b>							
Salaries	860,064	65,910.18	308,886.06	289,774.20	0.00	551,177.80	35.91
Benefits	299,139	33,421.83	168,162.72	147,879.57	0.00	130,976.30	56.22
Services & Supplies	854,532	108,620.99	364,477.33	265,464.30	253,599.08	236,455.09	72.33
Services & Supplies-W.O.	195,500	22,860.58	112,344.40	27,361.60	16,109.17	67,046.43	65.71
TOTAL WATER TREATMENT	2,209,234	230,813.58	953,870.51	730,479.67	269,708.25	985,655.62	55.38
<b>OPERATIONS - MAINTENANCE</b>							
Salaries	280,357	20,833.10	99,120.65	100,260.54	0.00	181,236.71	35.36
Benefits	136,573	3,637.19	51,376.10	57,695.44	0.00	85,196.75	37.62
Services & Supplies	236,016	68,570.87	585,286.10	103,639.35	24,352.22 (	373,622.32)	258.30
Services & Supplies-W.O.	16,000	9,399.43	9,399.43	0.00	40.00	6,560.57	59.00
TOTAL OPERATIONS - MAINTENANCE	668,946	102,440.59	745,182.28	261,595.33	24,392.22 (	100,628.29)	115.04
<b>RECREATION - OPERATIONS</b>							
Salaries	1,208,602	100,307.79	476,944.44	519,636.14	0.00	731,657.43	39.46
Benefits	393,657	44,618.99	204,899.56	216,072.94	0.00	188,757.64	52.05
Services & Supplies	253,678	15,799.84	108,214.50	108,309.92	2,042.40	143,420.60	43.46
Other Operating Expenses	523,832	0.00	0.00	0.00	0.00	523,831.93	0.00
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	160,726.62	790,198.96	844,019.00	2,042.40	1,587,527.14	33.29
<b>RECREATION - MAINTENANCE</b>							
Salaries	476,757	35,666.76	179,101.90	189,167.78	0.00	297,654.81	37.57
Benefits	129,332	12,314.39	61,992.20	65,022.39	0.00	67,339.72	47.93
Services & Supplies	424,990	20,198.62	193,527.46	305,178.37	7,436.90	224,025.64	47.29
Services & Supplies-W.O.	137,500	22,088.48	39,069.76	0.00	3,095.00	95,335.24	30.67
TOTAL RECREATION - MAINTENANCE	1,168,579	90,268.25	473,691.32	559,368.54	10,531.90	684,355.41	41.44
<b>RECREATION - PUBLIC REL</b>							
Salaries	208,152	2,061.42	15,343.23	27,807.14	0.00	192,808.35	7.37
Benefits	50,379	1,422.05	7,495.93	3,980.72	0.00	42,883.37	14.88
Services & Supplies	115,550	14,907.05	64,379.49	59,647.01	2,707.37	48,463.14	58.06
TOTAL RECREATION - PUBLIC REL	374,081	18,390.52	87,218.65	91,434.87	2,707.37	284,154.86	24.04
<b>RECREATION - WATER PARK</b>							
Salaries	376,540	10,589.38	57,162.85	76,676.22	0.00	319,376.87	15.18
Benefits	76,539	14,961.12	34,607.85	27,798.55	0.00	41,931.16	45.22
Services & Supplies	64,502	3,798.10	16,958.73	14,901.42	7,220.32	40,322.45	37.49
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	29,348.60	108,729.43	119,376.19	7,220.32	491,630.48	19.08

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	31,506,212	2,086,509.16	10,818,872.18	9,497,652.28	5,910,554.29	14,776,785.92	53.10
REVENUE OVER/(UNDER) EXPENDITURES	( 8,157,555)	( 402,048.18)	( 398,831.70)	( 100,472.29)	( 5,910,554.29)	(14,776,785.92)	77.34

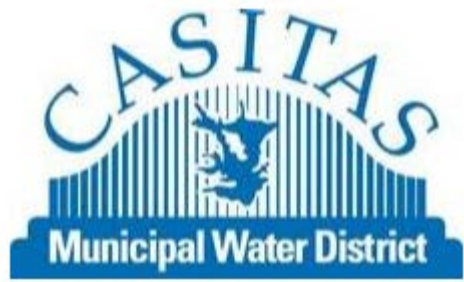


CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	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	9,038,396	680,156.87	3,224,345.17	3,260,948.36	0.00	5,814,050.85	35.67
BENEFITS	3,681,171	290,754.21	1,517,286.80	1,500,789.11	0.00	2,163,883.90	41.22
SERVICES & SUPPLIES	8,122,987	712,278.46	3,190,917.97	3,111,282.46	2,793,167.15	2,138,902.10	73.67
SALARIES-WORK ORDERS	0	14,079.42	85,646.63	47,744.40	0.00	( 85,646.63)	0.00
BENEFITS-WORK ORDERS	0	1,441.34	13,110.87	7,999.89	0.00	( 13,110.87)	0.00
SERVICES & SUPPLIES - W.O.	<u>10,663,658</u>	<u>387,798.86</u>	<u>2,787,564.74</u>	<u>1,568,888.06</u>	<u>3,117,387.14</u>	<u>4,758,706.57</u>	<u>55.37</u>
TOTAL EXPENDITURES	31,506,212	2,086,509.16	10,818,872.18	9,497,652.28	5,910,554.29	14,776,785.92	53.10



**Casitas Municipal Water District  
Revenue & Expense Report  
For the Month Ending, December 31st, 2021**

% of the Year Completed: 50.00%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	352,569	6,075,870	5,464,149
Water Standby	5,075,845	474,909	2,848,953	2,513,443
Water Delinquency & Penalties	97,951	(7,184)	611,477	800,195
Water Other	15,218	625	8,375	7,150
Recreation- Operations	3,871,270	119,294	1,473,836	1,482,508
Recreation- Water Park	542,776	-	-	(75)
Miscellaneous Operational	446,849	28,421	248,744	202,165
<b>Subtotal Operating Revenue (d)</b>	<b>18,541,992</b>	<b>968,635</b>	<b>11,267,254</b>	<b>10,469,535</b>
Miscellaneous Non-Operational	732,162	175	23,525	205,990
Grants/ Reimbursements	1,425,000	-	-	-
Taxes & Assessments	6,275,639	3,721,596	3,853,815	3,632,524
Miscellaneous	-	-	-	-
<b>Subtotal Non-Operating Revenue (e)</b>	<b>8,432,801</b>	<b>3,721,771</b>	<b>3,877,340</b>	<b>3,838,514</b>
<b>Total Revenue (d+e)</b>	<b>26,974,793</b>	<b>4,690,406</b>	<b>15,144,594</b>	<b>14,308,049</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	2,416,213	71.55%	71.55%
-	2,226,892	56.13%	56.13%
-	(513,526)	624.27%	624.27%
-	6,843	55.03%	55.03%
-	2,397,434	38.07%	38.07%
-	542,776	0.00%	0.00%
-	198,105	55.67%	55.67%
-	<b>7,274,738</b>	<b>60.77%</b>	<b>60.77%</b>
-	708,637	3.21%	3.21%
-	1,425,000	0.00%	0.00%
-	2,421,824	61.41%	61.41%
-	-	0.00%	0.00%
-	<b>4,555,461</b>	<b>45.98%</b>	<b>45.98%</b>
-	<b>11,830,199</b>	<b>56.14%</b>	<b>56.14%</b>

**Expenses**

Administration	1,420,204	154,974	703,767	1,027,768
Board of Directors	245,609	11,384	66,685	83,394
District Maintenance	652,945	72,784	310,905	321,756
Electrical Mechanical	3,192,979	263,323	1,052,664	1,203,152
Engineering	1,544,502	142,064	825,729	617,243
Fisheries	558,824	58,731	261,091	256,300
Human Resources	540,157	35,179	368,421	-
Information Technology	357,071	43,891	186,497	156,221
Management	1,167,433	136,958	544,264	768,136
Pipeline	1,692,805	165,111	728,098	838,974
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	331,931	1,752,491	1,986,066
Retirees	510,395	33,570	223,086	247,759
Safety / Garage	262,109	32,970	133,714	138,478
Utilities Maintenance	885,052	101,817	506,017	470,983
Water Conservation - P/R	687,318	66,961	327,004	385,028
Water Quality- Lab	808,908	65,963	320,473	300,469
Water Treatment	2,013,736	213,542	1,055,068	907,454
<b>Total Operating Expenses (f)</b>	<b>20,842,556</b>	<b>1,931,153</b>	<b>9,365,973</b>	<b>9,709,179</b>
<b>Net, Operating gain/(loss) (d-f)</b>	<b>(2,300,564)</b>	<b>(962,518)</b>	<b>1,901,281</b>	<b>760,356</b>
<b>Net, total gain/(loss) (d+e-f)</b>	<b>6,132,237</b>	<b>2,759,253</b>	<b>5,778,621</b>	<b>4,598,870</b>

139,127	577,310	49.55%	59.35%
-	178,924	27.15%	27.15%
17,003	325,037	47.62%	50.22%
65,670	2,074,646	32.97%	35.02%
2,300,999	(1,582,225)	53.46%	202.44%
349	297,384	46.72%	46.78%
-	171,736	68.21%	68.21%
174	170,399	52.23%	52.28%
7,860	615,309	46.62%	47.29%
28,888	935,819	43.01%	44.72%
21,714	2,528,304	40.73%	41.24%
-	287,309	43.71%	43.71%
-	128,395	51.01%	51.01%
41,835	337,200	57.17%	61.90%
92,191	268,123	47.58%	60.99%
50,771	437,664	39.62%	45.89%
184,836	773,833	52.39%	61.57%
<b>2,951,417</b>	<b>8,525,166</b>	<b>44.94%</b>	<b>59.10%</b>

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	11,182	1,174,878	1,173,213
Mira Monte	20,038	28	27.82	515
State Water	831,058	257,637	753,859	1,290
<b>Total Debt Service</b>	<b>3,599,534</b>	<b>268,847</b>	<b>1,928,765</b>	<b>1,175,018</b>

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,573,560	42.75%	42.75%
-	20,010	0.14%	0.14%
-	77,199	90.71%	90.71%
-	<b>1,670,769</b>	<b>53.58%</b>	<b>53.58%</b>

Capital	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance	Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
	Administration	-	-	-	-	-	-	0.00%
Board of Directors	-	-	-	-	-	-	0.00%	0.00%
District Maintenance	16,000	-	9,399	-	40	6,561	58.75%	59.00%
Electrical Mechanical	80,900	-	23,185	15,267	6,686	51,029	28.66%	36.92%
Engineering	3,350,000	81,466	858,445	1,726,408	2,356,919	134,637	25.63%	95.98%
Engineering- CFD	6,291,000	104,276	1,906,887	-	660,425	3,723,688	30.31%	40.81%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	73,100	-	-	16,265	41,488	31,613	0.00%	56.75%
Recreation - Operations / Maint. / PR / Water Pk	227,500	3,510	42,788	-	3,095	181,617	18.81%	20.17%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	266,914	-	49,940	31,254	-	216,974	18.71%	18.71%
Utilities Maintenance	78,200	-	46,892	5,452	34,134	(2,826)	59.96%	103.61%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	84,544	-	25,762	17,662	14	58,768	30.47%	30.49%
Water Treatment	195,500	1,495	113,839	27,362	27,178	54,483	58.23%	72.13%
<b>Total Capital</b>	<b>10,663,658</b>	<b>190,747</b>	<b>3,077,137</b>	<b>1,839,670</b>	<b>3,129,979</b>	<b>4,456,543</b>	<b>28.86%</b>	<b>58.21%</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
<b>Board Approved unbudgeted items</b>	<b>1,804,290</b>

<b>Net assets, End of year</b> (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(9,935,245)	2,299,658	772,719	1,584,183
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	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	10,084,976
U.S Bank Investments	11,185,313	11,196,099
U.S Bank Money Market Account	595,084	330,150
LAIF	482	482
County of Ventura Investment (COVI)	3,056	3,066
CFD-2013-1 Improvement Bond	11,067,442	7,455,289
<b>Total Reserves</b>	<b>29,467,965</b>	<b>29,070,062</b>

December Summary

- Despite a wet month water revenue is about \$741k higher year over year while operating expenses remain slightly lower year over year.
- Received property tax deposits totaling \$3.7 million of which \$1.6million is for CFD 2013-1 assessment, \$1.5 million is related to 1% allocation, and \$572k relates to State Water Project.
- Majority of the capital expenses relate to CFD 2013-1 project Lion Street pipeline replacement and water meter relocations for the West Ojai pipeline replacement. Other capital expenses include Robles forebay restoration.
- Made one of the larger State Water Payments for the year in December totaling \$258k. Next large payment is due in July.
- Rec revenue is about the same year over year and expenses are \$234k lower year over year.

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	8,492,083	352,568.76	6,075,870.05	5,481,937.21	0.00	2,416,212.95	71.55
WATER SERVICES	15,218	625.00	8,375.00	( 10,637.86)	0.00	6,843.00	55.03
WATER STANDBY	5,075,845	474,909.19	2,848,952.65	2,513,442.58	0.00	2,226,892.35	56.13
WATER DELINQUENCY	97,951	( 7,183.78)	611,477.01	800,195.17	0.00	( 513,526.01)	624.27
WATER REVENUE OTHER	732,162	174.80	24,470.61	205,138.87	0.00	707,691.39	3.34
CAPITAL FACILITIES	71,849	0.00	85,242.07	12,682.16	0.00	( 13,393.07)	118.64
INTEREST	375,000	28,474.05	163,451.05	189,815.57	0.00	211,548.95	43.59
TAXES & ASSESSMENTS	2,497,277	1,408,587.06	1,494,693.32	1,431,391.13	0.00	1,002,583.68	59.85
OTHER GOVT. AGENCIES	1,440,915	2,527.50	2,527.50	2,558.22	0.00	1,438,387.50	0.18
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>131,942.47</u>	<u>143,064.70</u>	<u>149,463.74</u>	0.00	( 6,753.70)	<u>104.95</u>
TOTAL NON DEPARTMENTAL	18,934,611	2,392,625.05	11,458,123.96	10,775,986.79	0.00	7,476,487.04	60.51
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	113,229.67	1,380,634.65	1,386,095.27	0.00	2,367,635.35	36.83
RECREATION-CONCESSION	123,000	6,031.58	92,153.78	96,103.10	0.00	30,846.22	74.92
RECREATION OTHER	<u>0</u>	<u>32.90</u>	<u>1,047.29</u>	<u>309.74</u>	0.00	( 1,047.29)	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	119,294.15	1,473,835.72	1,482,508.11	0.00	2,397,434.28	38.07
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	4,674	0.00	0.00	0.00	0.00	4,674.00	0.00
RECREATION-WATER PARK	<u>538,102</u>	<u>0.00</u>	<u>0.00</u>	( 75.00)	0.00	<u>538,102.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	542,776	0.00	0.00	( 75.00)	0.00	542,776.00	0.00
TOTAL REVENUES	23,348,657	2,511,919.20	12,931,959.68	12,258,419.90	0.00	0.00	55.39

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	510,395	33,569.91	223,086.21	247,758.91	0.00	287,308.34	43.71
TOTAL RETIREES	510,395	33,569.91	223,086.21	247,758.91	0.00	287,308.34	43.71
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	6,534.66	29,742.70	40,990.62	0.00	89,069.30	25.03
Benefits	116,448	4,659.94	36,106.29	37,855.46	0.00	80,341.51	31.01
Services & Supplies	10,350	189.03	835.70	4,547.61	0.00	9,514.30	8.07
TOTAL BOARD OF DIRECTORS	245,610	11,383.63	66,684.69	83,393.69	0.00	178,925.11	27.15
<u>MANAGEMENT</u>							
Salaries	625,588	73,670.48	316,971.96	382,202.29	0.00	308,615.98	50.67
Benefits	181,373	15,776.34	93,903.70	107,218.53	0.00	87,469.04	51.77
Services & Supplies	360,473	47,511.31	133,388.21	278,714.83	7,860.01	219,224.28	39.18
TOTAL MANAGEMENT	1,167,433	136,958.13	544,263.87	768,135.65	7,860.01	615,309.30	47.29
<u>HUMAN RESOURCES</u>							
Salaries	141,228	19,960.62	76,711.10	0.00	0.00	64,517.36	54.32
Benefits	33,890	4,784.46	23,298.02	0.00	0.00	10,591.76	68.75
Services & Supplies	365,040	10,433.47	268,411.60	0.00	0.00	96,628.40	73.53
TOTAL HUMAN RESOURCES	540,158	35,178.55	368,420.72	0.00	0.00	171,737.52	68.21
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	33,297.26	123,005.94	107,734.81	0.00	114,030.05	51.89
Benefits	81,542	8,703.01	48,500.59	35,427.20	0.00	33,041.44	59.48
Services & Supplies	38,493	1,890.83	14,990.67	13,059.13	174.41	23,327.42	39.40
TOTAL INFORMATION TECHNOLOGY	357,071	43,891.10	186,497.20	156,221.14	174.41	170,398.91	52.28
<u>WATER CONSERVATION</u>							
Salaries	393,463	48,315.20	200,895.29	182,563.49	0.00	192,567.59	51.06
Benefits	137,822	13,236.56	78,917.25	76,846.92	0.00	58,904.90	57.26
Services & Supplies	156,032	5,408.88	47,191.14	125,617.29	92,191.48	16,649.38	89.33
TOTAL WATER CONSERVATION	687,317	66,960.64	327,003.68	385,027.70	92,191.48	268,121.87	60.99
<u>FISHERIES</u>							
Salaries	391,154	43,412.16	173,879.25	171,635.29	0.00	217,274.29	44.45
Benefits	116,602	12,739.67	68,238.03	64,296.93	0.00	48,363.75	58.52
Services & Supplies	51,068	2,579.56	18,973.96	20,367.50	348.83	31,745.21	37.84
TOTAL FISHERIES	558,823	58,731.39	261,091.24	256,299.72	348.83	297,383.25	46.78
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	82,324.90	346,137.32	378,917.25	0.00	378,614.61	47.76
Benefits	240,883	21,692.43	120,679.63	148,362.68	0.00	120,203.01	50.10
Services & Supplies	952,093	49,089.44	229,102.75	488,629.23	139,173.03	583,817.59	38.68
Other Operating Expenses	( 523,832)	0.00	0.00	0.00	0.00	( 523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,393,896	153,106.77	695,919.70	1,015,909.16	139,173.03	558,803.28	59.91

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	9,971	929.37	3,994.68	0.00	0.00	5,976.32	40.06
Benefits	3,035	225.22	1,016.64	147.34	0.00	2,018.76	33.49
Services & Supplies	13,300	712.82	2,836.20	11,711.75 (	46.00)	10,509.80	20.98
TOTAL WAREHOUSE	26,306	1,867.41	7,847.52	11,859.09 (	46.00)	18,504.88	29.66
<u>GARAGE</u>							
Salaries	25,814	1,389.61	6,016.32	6,253.22	0.00	19,797.54	23.31
Benefits	10,066	391.49	1,995.24	1,425.71	0.00	8,071.11	19.82
Services & Supplies	38,285	8,591.02	32,411.42	27,696.22 (	3,996.08)	9,869.66	74.22
Services & Supplies-W.O.	233,434	0.00	49,940.09	31,253.92	0.00	183,493.91	21.39
TOTAL GARAGE	307,599	10,372.12	90,363.07	66,629.07 (	3,996.08)	221,232.22	28.08
<u>SAFETY</u>							
Salaries	121,420	13,055.49	55,134.60	57,798.71	0.00	66,285.79	45.41
Benefits	48,681	5,256.63	28,216.27	29,664.88	0.00	20,464.67	57.96
Services & Supplies	17,843	4,286.06	9,939.68	15,638.76	0.00	7,903.32	55.71
Services & Supplies-W.O.	33,480	0.00	0.00	0.00	0.00	33,480.00	0.00
TOTAL SAFETY	221,424	22,598.18	93,290.55	103,102.35	0.00	128,133.78	42.13
<u>ENGINEERING</u>							
Salaries	864,223	80,918.34	310,332.84	347,018.95	0.00	553,890.04	35.91
Benefits	266,007	22,399.51	129,318.31	125,049.00	0.00	136,688.80	48.61
Services & Supplies	414,273	38,746.37	386,077.57	145,175.15	2,300,998.77 (	2,272,803.84)	648.63
Salaries - Work Orders	0	16,482.94	101,999.09	58,299.79	0.00 (	101,999.09)	0.00
Benefits - Work Orders	0	1,263.67	14,364.56	9,124.12	0.00 (	14,364.56)	0.00
Services & Supplies-W.O.	9,641,000	167,995.60	2,648,968.05	1,658,984.44	3,017,344.21	3,974,687.74	58.77
TOTAL ENGINEERING	11,185,502	327,806.43	3,591,060.42	2,343,651.45	5,318,342.98	2,276,099.09	79.65
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	41,877.68	182,248.38	157,403.88	0.00	167,228.79	52.15
Benefits	149,372	15,301.61	82,429.57	78,474.30	0.00	66,941.96	55.18
Services & Supplies	310,061	8,784.17	55,795.04	64,590.99	50,771.16	203,494.49	34.37
Services & Supplies-W.O.	84,544	0.00	25,761.77	17,662.08	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,454	65,963.46	346,234.76	318,131.25	50,785.42	496,433.66	44.44
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	63,129.95	268,277.56	251,592.20	0.00	245,901.57	52.18
Benefits	189,351	21,851.19	118,187.58	106,271.23	0.00	71,163.08	62.42
Services & Supplies	181,522	16,836.29	119,552.13	113,119.56	41,834.64	20,135.23	88.91
Services & Supplies-W.O.	78,200	0.00	46,892.25	5,451.58	34,133.65 (	2,825.90)	103.61
TOTAL UTILITIES MAINTENANCE	963,252	101,817.43	552,909.52	476,434.57	75,968.29	334,373.98	65.29
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	75,474.76	335,858.90	277,885.47	0.00	375,869.21	47.19
Benefits	239,905	26,020.31	141,202.12	125,377.01	0.00	98,702.95	58.86
Services & Supplies	2,241,345	161,827.59	575,602.87	799,889.71	65,669.60	1,600,072.53	28.61
Services & Supplies-W.O.	80,900	0.00	23,184.59	15,267.14	6,686.23	51,029.18	36.92
TOTAL ELECTRICAL MECHANICAL	3,273,878	263,322.66	1,075,848.48	1,218,419.33	72,355.83	2,125,673.87	35.07

CASITAS MUNICIPAL WATER DISTRICT  
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11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>DIST MAINT - PIPELINE</u>							
Salaries	676,892	84,412.98	341,416.08	337,237.23	0.00	335,475.55	50.44
Benefits	272,419	26,955.55	148,044.99	151,212.03	0.00	124,373.55	54.34
Services & Supplies	743,495	53,742.20	238,636.87	350,524.82	28,888.43	475,969.20	35.98
Services & Supplies-W.O.	73,100	0.00	0.00	16,265.00	41,487.50	31,612.50	56.75
TOTAL DIST MAINT - PIPELINE	1,765,905	165,110.73	728,097.94	855,239.08	70,375.93	967,430.80	45.22
<u>WATER TREATMENT</u>							
Salaries	860,064	101,545.57	410,431.63	382,004.71	0.00	449,632.23	47.72
Benefits	299,139	37,744.99	205,907.71	179,324.50	0.00	93,231.31	68.83
Services & Supplies	854,532	74,251.28	438,728.61	346,124.64	184,835.55	230,967.34	72.97
Services & Supplies-W.O.	195,500	1,494.77	113,839.17	27,361.60	27,177.79	54,483.04	72.13
TOTAL WATER TREATMENT	2,209,234	215,036.61	1,168,907.12	934,815.45	212,013.34	828,313.92	62.51
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	280,357	32,374.32	131,494.97	129,091.60	0.00	148,862.39	46.90
Benefits	136,573	12,134.82	63,510.92	75,152.43	0.00	73,061.93	46.50
Services & Supplies	236,016	283,015.67	868,301.77	117,511.72	17,003.46	649,289.23	375.10
Services & Supplies-W.O.	16,000	0.00	9,399.43	0.00	40.00	6,560.57	59.00
TOTAL OPERATIONS - MAINTENANCE	668,946	327,524.81	1,072,707.09	321,755.75	17,043.46	420,804.34	162.91
<u>RECREATION - OPERATIONS</u>							
Salaries	1,208,602	125,991.42	602,935.86	655,341.50	0.00	605,666.01	49.89
Benefits	393,657	42,331.54	247,231.10	262,951.03	0.00	146,426.10	62.80
Services & Supplies	253,678	14,791.05	123,005.55	127,248.69	8,043.06	122,628.89	51.66
Other Operating Expenses	523,832	0.00	0.00	0.00	0.00	523,831.93	0.00
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	183,114.01	973,312.97	1,045,541.22	8,043.06	1,398,412.47	41.24
<u>RECREATION - MAINTENANCE</u>							
Salaries	476,757	56,610.59	235,712.49	247,568.42	0.00	241,044.22	49.44
Benefits	129,332	14,927.26	76,919.46	78,758.66	0.00	52,412.46	59.47
Services & Supplies	424,990	26,823.40	220,350.86	349,197.80	10,435.56	194,203.58	54.30
Services & Supplies-W.O.	137,500	3,496.78	42,566.54	0.00	3,095.00	91,838.46	33.21
TOTAL RECREATION - MAINTENANCE	1,168,579	101,858.03	575,549.35	675,524.88	13,530.56	579,498.72	50.41
<u>RECREATION - PUBLIC REL</u>							
Salaries	208,152	8,221.34	23,564.57	35,062.17	0.00	184,587.01	11.32
Benefits	50,379	2,089.11	9,585.04	4,869.93	0.00	40,794.26	19.03
Services & Supplies	115,550	8,348.37	72,727.86	69,005.12	2,707.37	40,114.77	65.28
TOTAL RECREATION - PUBLIC REL	374,081	18,658.82	105,877.47	108,937.22	2,707.37	265,496.04	29.03
<u>RECREATION - WATER PARK</u>							
Salaries	376,540	17,238.92	74,401.77	97,461.29	0.00	302,137.95	19.76
Benefits	76,539	6,194.66	40,802.51	32,877.25	0.00	35,736.50	53.31
Services & Supplies	64,502	8,376.35	25,335.08	25,723.65	527.76	38,638.66	40.10
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	31,809.93	140,539.36	156,062.19	527.76	466,513.11	23.22

CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	31,506,212	2,376,640.75	13,195,512.93	11,548,848.87	6,077,399.68	12,233,299.78	61.17
REVENUE OVER/(UNDER) EXPENDITURES	( 8,157,555)	135,278.45	( 263,553.25)	709,571.03	( 6,077,399.68)	(12,233,299.78)	77.73



CASITAS MUNICIPAL WATER DISTRICT  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: DECEMBER 31ST, 2021

11 -GENERAL FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	9,038,396	1,006,979.48	4,231,324.65	4,245,763.10	0.00	4,807,071.37	46.81
BENEFITS	3,681,171	319,235.46	1,836,522.26	1,813,700.59	0.00	1,844,648.44	49.89
SERVICES & SUPPLIES	8,122,987	859,692.05	4,050,610.02	3,649,715.51	2,947,421.04	1,124,956.16	86.15
SALARIES-WORK ORDERS	0	16,482.94	102,129.57	58,299.79	0.00	( 102,129.57)	0.00
BENEFITS-WORK ORDERS	0	1,263.67	14,374.54	9,124.12	0.00	( 14,374.54)	0.00
SERVICES & SUPPLIES - W.O.	10,663,658	172,987.15	2,960,551.89	1,772,245.76	3,129,978.64	4,573,127.92	57.11
TOTAL EXPENDITURES	31,506,212	2,376,640.75	13,195,512.93	11,548,848.87	6,077,399.68	12,233,299.78	61.17

**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-21	GEOInovo Solutions- Redistricting Servies	\$ 27,670.00			N
26-Jan-21	San Antonion Well #3	\$ 86,745.00		CFD Funded	N
9-Feb-22	Rincon Control Tank Structural Eval.	\$ 40,000.00			N
	<b>Total</b>	<b>\$ 1,804,290.00</b>	<b>\$ -</b>		



**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								1,596	2,120
MAD Ag-Domestic Multi	16	16	11	11	8	3								66	76
AG Ag	265	257	233	142	159	38								1,093	1,352
C Commercial	130	119	101	68	52	32								503	487
DI Interdepartmental	24	12	6	4	4	2								52	68
F Fire	0	0	0	0	0	0								0	0
I Industrial	3	2	1	1	1	1								10	9
OT Other	29	32	27	23	14	7								132	138
R Residential	278	237	222	181	161	117								1,197	1,323
RM Residential Multi	33	33	30	25	24	21								167	176
RS - P Resale Pumped	80	97	132	89	87	51								536	459
RS - G Resale Gravity	462	537	550	315	296	155								2,315	1,610
TE Temporary	1	2	2	1	1	1								9	8
<b>Total</b>	<b>1,689</b>	<b>1,692</b>	<b>1,655</b>	<b>1,098</b>	<b>1,050</b>	<b>492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,676</b>	<b>7,825</b>
<b>CMWD</b>	<b>1,473</b>	<b>1,510</b>	<b>1,484</b>	<b>957</b>	<b>923</b>	<b>398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>OJAI</b>	<b>217</b>	<b>182</b>	<b>171</b>	<b>141</b>	<b>127</b>	<b>94</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>1,192</b>	<b>1,485</b>		<b>N/A</b>	<b>13,404</b>