

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#

April 15, 2022
10:00 a.m.

AGENDA

1. Roll call
2. Public comments
3. Board/Management comments
4. Presentation of the Fiscal Year 2022-2023 Draft Casitas MWD Budget.
5. Review of Financial Statements for February 2022.
6. Review of Consumption Report for February 2022.

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

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

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Presentation of Draft Casitas MWD Fiscal Year 2022-2023 Budget**
Date: April 6, 2022

RECOMMENDATION:

No recommendation at this time.

BACKGROUND:

The Draft FY 2023 budget includes a total budgeted expenses of approximately \$38.5M and total revenues projected at \$29.8M

A budgeted deficit of \$8.7M is identified within the draft budget.

The budget deficit would be covered by a combination of CFD 2013-1 bond funds and District reserves.

The capital projects budget would be set at \$11.5M for both the Casitas Legacy system and the Casitas Ojai system.

The Engineering Department would be budgeted approximately \$9.93M in capital projects which is approximately 87% of the capital projects budget.

Funds required to balance the draft budget would come from reserves equating to \$8.7M total with \$6.3M from CFD 2013-1 bond fund reserves and \$2.4M from District reserve funds.

DISCUSSION:

The Draft FY 2023 budget was distributed to the Finance Committee at the March 2022 Committee Meeting.

The Finance Committee will typically ask questions and provide input on the draft budget during their April and May Committee Meetings.

The resulting draft budget would then be presented to the Board of Directors during a workshop in the first part of June.

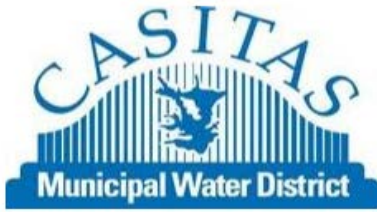
Any additional direction given by the Board during the workshop to the Finance Committee is reviewed during the June Finance Committee Meeting.

The final draft budget is then put before the Board for consideration of adoption during an informal hearing during the last Board Meeting in June.

This year's budget schedule would be planned as follows:

- March 18th: Distribution of the Draft FY 2023 to the Finance Committee
- April 15th: Presentation and Finance Committee review of the draft budget
- May 20th: Finance Committee review of the draft budget/finalization prior to Board Workshop
- Week of May 30th: Board Workshop on the draft FY 2023 budget
- June 17th: Finance Committee review of Board Workshop input to the draft FY 2023 budget.
- June 22nd: Board consideration of adoption of the draft FY 2023 budget
- July 1st: New fiscal year begins with adopted FY 2023 budget

Staff will provide a presentation on the FY 2023 budget during the meeting.



Casitas Municipal Water District
Proposed Revenue FY2022-2023
 Manager Recommended

12,500 AF- Total

FY2022-23
Budget

Water Sales		
11-4-00-4000-00	Water Sales - Residential Gravity	17,394.00
11-4-00-4001-00	Water Sales - Residential Pumped	1,098,604.00
11-4-00-4004-00	Water Sales - Multi Res Pump	1,157.00
11-4-00-4004-85	Water Sales - Res Pump	1,103,602.00
11-4-00-4010-00	Water Sales - Commercial Gravity	1,119.00
11-4-00-4011-00	Water Sales - Commercial Pumped	567,657.00
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	301,946.00
11-4-00-4021-00	Water Sales - Industrial Pumped	19,064.00
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	4,001.00
11-4-00-4030-00	Water Sales - Resale Gravity	2,025,942.00
11-4-00-4031-00	Water Sales - Resale Pumped	684,954.00
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	18,283.00
11-4-00-4041-00	Water Sales - Other- Gravity	9,081.00
11-4-00-4042-00	Water Sales - Other- Pumped	135,257.00
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	67,367.00
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	48,474.00
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	2,057,093.00
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	49,750.00
11-4-00-4062-00	Water Sales - Ag Dom Mult - Gr	28,245.00
11-4-00-4063-00	Water Sales Ag Dom Multi - Pu	40,227.00
11-4-00-4070-00	Water Sales - Agricultural - Gravity	44,552.00
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,405,710.00
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	105,088.00
11-4-00-4082-00	Water Sales - CMWD - Pumped	1,356.00

Total **9,835,923**

Water Service Charge		
11-4-00-4150-00	Meter Chg - CMWD Residential	1,988,382
11-4-00-4150-85	Meter Chg - OJAI Residential	1,698,462
11-4-00-4151-00	Meter Chg - CMWD Commercial	170,922
11-4-00-4151-85	Meter Chg - OJAI Commercial	243,612
11-4-00-4152-00	Meter Chg - CMWD Industrial	49,008
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,352
11-4-00-4153-00	Meter Chg - CMWD Agriculture	271,914
11-4-00-4154-00	Meter Chg - CMWD Institutional	66,270
11-4-00-4154-85	Meter Chg - OJAI Institutional	59,574
11-4-00-4155-00	Meter Chg - CMWD Temporary	18,780
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	556,920
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	9,108
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	44,022
11-4-00-4158-00	Meter Chg - CMWD Resale	563,874
11-4-00-4159-00	Meter Chg - Fire Service	28,284
11-4-00-4160-00	Meter Chg- CMWD Multi Res	1,314
11-4-00-4160-85	Meter Chg- OJAI Multi Res	9,612
11-4-00-4162-85	Meter Chg-Ojai Comm Mult	954

Total **5,783,364**

Water Delinquency		
11-4-00-4350-00	Hang Tag Fee	16,910
11-4-00-4351-00	Turn Off Fee	3,180
11-4-00-4352-00	Turn On Fee	3,180
11-4-00-4353-00	Late Fee - Residential	55,071
11-4-00-4357-00	Late Fee - Business	8,412
11-4-00-4361-00	Late Fee - Industrial	731
11-4-00-4365-00	Late Fee - Resale	665
11-4-00-4369-00	Late Fee - Other	2,187
11-4-00-4377-00	Late Fee - Agriculture Domestic	5,038
11-4-00-4381-00	Late Fee - Agriculture	3,538
11-4-00-4383-00	Late Fee- Multi Res	1,663
11-4-00-4395-00	N.S.F. - Returned Check Fee	720

Total **101,295**

Water Services- Other		
11-4-00-4090-00	Capital Facilities Charge	44,040
11-4-00-4093-00	Meter Tests & Installations	16,930
11-4-00-4400-00	Flexible Storage	17,888
11-4-00-4420-00	Miscellaneous Revenue - Other	49,000
11-4-00-4425-00	Sale of Fixed Assets	5,000
11-4-00-4440-00	Administration Fee	15,000
11-4-00-4450-00	SWP - Sale of Water	375,000

Total **522,858**

Taxes & Assessments		
11-4-00-4200-00	1 % - Secured Current General	2,640,736
11-4-00-4235-00	RDA - Pass Through	146,641
11-4-00-4315-00	State - Homeowners Property Tax Relief	17,481
29-4-00-4010-00	Bonded Debt	1,135,687
75-4-00-4010-00	CFD 2013-1 - Tax Secured	2,890,140

State Water Project
Debt Service

Total **6,830,685**

Interest		
11-4-00-4115-00	Interest on Time Deposits and Investments	282,023

Total **282,023**

Other Governmental Agencies		
11-4-00-4300-00	Federal Disaster Assistance	100,000
11-4-00-4305-00	Grant Revenue - Federal	750,000

Total **850,000**

Recreation- Operations		
11-4-62-4500-00	Animal Permit	11,828
11-4-62-4510-00	Boat Fees - Annual	31,030
11-4-62-4515-00	Boat Fees - Daily	9,375
11-4-62-4525-00	Boat Inspection Fees - Quagga	5,440
11-4-62-4545-00	Camping Fees	2,393,586
11-4-62-4555-00	Commercials - Recreation	2,500
11-4-62-4570-00	Events - Recreation	48,137
11-4-62-4571-00	Events - Movie Night	6,204
11-4-62-4590-00	Grants - Recreation	200,000
11-4-62-4600-00	Kayak & Canoes Annual - Recreation	4,080
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	30
11-4-62-4610-00	Miscellaneous Revenue	1,466
11-4-62-4625-00	Reservations	191,710
11-4-62-4630-00	Shower Facility Fees	43,284
11-4-62-4632-00	Snow Bird Pumping	95,400
11-4-62-4635-00	Trailer Storage Fees	300,000
11-4-62-4640-00	Vehicle Fees - Daily	512,360
11-4-62-4645-00	Violation Ordinance Fees	1,073
11-4-62-4650-00	Visitor Cards	182,550
11-4-62-4705-00	Boat Rental - Concession	60,068
11-4-62-4720-00	Park Store - Recreation	57,616
11-4-62-4725-00	Cafe - Concession	27,752

Total **4,185,489**

Recreation- Water Park		
11-4-65-4810-00	Water Park - Group Pass Discount	32,475
11-4-65-4840-00	Water Park - Reservation Fee	54,040
11-4-65-4850-00	Water Park - Shade Rental Fee	6,675
11-4-65-4860-00	Water Park - Single Splash Fee	669,277
11-4-65-4870-00	Water Park - Water Fitness - Fee	29,535
11-4-65-4740-00	Water Park Snack Bar	9,348
Total		801,350

Adjudication		
12-4-00-4160-00	Meter Chg- CMWD Adjud Resident	65,584
12-4-00-4160-85	Meter Chg- OJAI Adjud Resident	55,876
12-4-00-4161-00	Meter Chg- CMWD Adjud Comm	17,808
12-4-00-4161-85	Meter Chg- OJAI Adjud Comm	25,325
12-4-00-4162-00	Meter Chg- CMWD Adjud Indust	1,035
12-4-00-4163-00	Meter Chg- CMWD Adjud Ag	99,340
12-4-00-4164-00	Meter Chg- CMWD Adjud Ag Resid	152,514
12-4-00-4164-85	Meter Chg- OJAI Adjud Ag Resid	2,577
12-4-00-4165-00	Meter Chg- CMWD Adjud Interdep	3,661
12-4-00-4166-00	Meter Chg- CMWD Adjud Resale	138,682
12-4-00-4167-00	Meter Chg- CMWD Adjud Other	5,691
12-4-00-4167-85	Meter Chg- OJAI Adjud Other	5,160
12-4-00-4169-00	Meter Chg-CMWDAdjud Ag MultRes	4,043
Total		577,296

Total Revenue 29,770,283

-

General Fund Operational Funds 16,243,440

General Fund Other 3,936,881

Recreation 4,986,839

Adjudication 577,296

Debt Service 2,890,140

State Water Project 1,135,687



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2022-2023
Manager Recommended

	FY2022-23	FY2021-22 Budget
	Budget	Budget
	<i>12,500 AF- Total</i>	<i>11,787</i>
Total Revenue	29,770,283	27,558,793
Expenses		
Administration/ Warehouse	1,176,042	1,088,260
Administration: Debt Service	2,885,161	3,101,017
Administration: State Water Project	1,135,687	831,058
Board of Directors	251,492	245,610
District Maintenance	675,303	652,946
Electrical Mechanical	3,190,127	3,193,278
Engineering	1,428,576	1,544,502
Fisheries	617,894	558,823
General O&M	593,586	-
Human Resources	541,627	540,158
Information Technology	421,639	357,071
Management	1,614,535	1,167,833
Pipeline	1,726,814	1,693,105
Recreation - Operations & Water Park	4,896,092	4,302,508
Retirees	352,760	510,395
Safety / Garage	267,070	259,509
Utilities Maintenance	884,641	885,052
Water Conservation - Public/ Relations	750,703	687,917
Water Quality, Lab	929,087	809,309
Water Treatment	2,052,350	2,013,735
Adjudication	577,296	584,000
Total Expenses	26,968,482	25,026,085
Net	2,801,801	2,532,708
Capital		
Administration	-	-
Board of Directors	-	-
District Maintenance	43,500	16,000
Electrical Mechanical	273,200	80,900
Engineering	3,580,000	3,350,000
Engineering CFD	6,350,000	6,291,000
Fisheries	-	-
Human Resources	-	-
Information Technology	-	-
Management	-	-
Pipeline	208,500	73,100
Recreation - Operations & Water Park	112,500	227,500
Retirees	-	-
Safety / Garage	252,708	266,914
Utilities Maintenance	196,075	78,200
Water Conservation - Public/ Relations	-	-
Water Quality, Lab	124,572	84,544
Water Treatment	372,200	195,500
Total Capital Expenses	11,513,255	10,663,658
Net assets, end of year	(8,711,454)	(8,130,951)
Funding Deficit from Variation of Water Sales	-	-
Funding Deficit from Available Storm Damage Reserves	-	100,000
Funding Deficit from Available Capital Imp Restricted Reserves	-	-
Funding Deficit from Available Capital Imp Un Restricted Reserves	-	190,566
Funding Deficit from Available Alternate Water Supply Studies	919,595	861,271
Funding Deficit from Funds - CFD 2013-1 Improvement Fund	6,300,639	6,291,000
Funding Deficit from Conservation Penalty Reserves	1,491,220	688,115
Funding Deficit from Bonding	-	-
Net assets, End of Year	0	1



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2022-2023
 Manager Recommended

	District Fund 11	Recreation Fund 11	State Water Project Fund 29	CFD 2013-01 Debt Service Fund 75	Adjudication Fund 12	
Adjudication Charge					577,296	
Interest	282,023					
Other Govt Agency	850,000					
Water Delinquency	101,295					
Water Sales	9,835,923					
Water Service Charge	5,783,364					
Water Service Other	522,858					
Recreation Operations		4,185,489				
Recreation Water Park		801,350				
Taxes & Assessments	2,804,858		1,135,687	2,890,140		
Total Revenue	20,180,321	4,986,839	1,135,687	2,890,140	577,296	29,770,283
Debt Service	77,228			2,759,913		
Legal	575,000					
Materials & Supplies	2,391,975	436,890				
Services/ Fees	986,847	81,900		26,820	250	
Outside Contracts	1,527,883	164,500	1,135,687	21,200	577,046	
Overhead	(522,650)	522,650				
Salaries & Benefits	10,422,748	3,386,952				
Utilities	2,092,445	303,200				
Total Expenses	17,551,475	4,896,092	1,135,687	2,807,933	577,296	26,968,482
Capital*						
Administration	-					
Board of Directors	-					
District Maintenance	43,500.00					
Electrical Mechanical	273,200.00					
Engineering	3,580,000.00					
Engineering CFD	6,350,000.00					
Fisheries	-					
Human Resources	-					
Information Technology	-					
Management	-					
Pipeline	208,500.00					
Recreation - Operations & Water Park	-	112,500.00				
Retirees	-					
Safety / Garage	252,708.12					
Utilities Maintenance	196,075.00					
Water Conservation - Public/ Relations	-					
Water Quality, Lab	124,571.66					
Water Treatment	372,200.00					
Total Capital Expenses	11,400,755	112,500	-	-	-	11,513,255
Total	(8,771,909)	(21,753)	1	82,208	-	(8,711,454)

*For more detail on Capital Projects see Proposed Capital Project Summary

Revenue Notes:	
- Volumetric water sales are based on 12,500 AF to various customer classes and include a 3% increase in rates starting in January 2023.	
- Recreation sales based on actual entrance totals, reservations made, or total amount of items sold from FY18-19 and include a 15% increase to the current rates.	
- Property tax revenue isn't available until after July 1, therefore prior year's levy amount was used and increased by a factor of 2.5%.	
- Other Government Agency revenue includes \$750k FEMA grant reimbursement for emergency generators at Rincon.	
- Other Water Sales assumes \$375k State Water Project water sale.	
Expense Notes:	
- Debt service payments include Safety of the Dam Loan with the Bureau of Reclamation and for Ojai CFD 2013-1.	
- Materials & Supplies Include the below:	- Outside Contracts Include the below:
Water Treatment Supplies (Liquid Oxygen, Chlorine, Ammonia etc.): \$574,855	State Water Project \$1,135,687
Pipeline General Supplies: \$406,860	Standby Generators & Maintenance \$180k
Gas & Maintenance: \$209,900	Water Quality Consulting, testing, & Reporting work \$211,546
Hydrants, meters, readers etc: \$142,600	Pipeline work (rentals, paving, leak detection, fish screen) \$211,000
- Overhead is charged to LCRA for work done by the District. Overhead charge factors in payroll processing and administration, payment processing, IT administration, and staff and administrative time. These costs are offset with services LCRA provides the District such as water shed management.	
- Budget includes salaries and benefits for 63 full time District employees, 1 part time employee, 5 Board of Directors, and 35 retirees. LCRA has a total of 17 full time employees and an additional 27.5 full time equivalent in the form of seasonal and part time work throughout the year.	
- Power purchased for pumping is estimated to be \$1.45 million for Legacy and \$260k for Ojai.	



Casitas Municipal Water District
Revenue & Expense Budget FY2022-2023
Adjudication
 Manager Recommended

Revenue	FY2022-23 Budget
Meter Charge- CMWD Residential	65,584
Meter Charge- OJAI Residential	55,876
Meter Charge- CMWD Commercial	17,808
Meter Charge- OJAI Commercial	25,325
Meter Charge- CMWD Industrial	1,035
Meter Charge- CMWD Ag	99,340
Meter Charge- CMWD Ag Residential	152,514
Meter Charge- OJAI Ag Residential	2,577
Meter Charge- CMWD Interdepartmental	3,661
Meter Charge- CMWD Resale	138,682
Meter Charge- CMWD Other	5,691
Meter Charge- OJAI Other	5,160
Meter Charge- CMWD Ag Multi Residential	4,043
Total Revenue	577,296
Expenses	
Other Professional Fees	577,046
Bank Fees	250
Total Expenses	577,296
Net assets, end of year	-

The City of Ventura initiated a water rights adjudication of four groundwater basins within the Ventura River watershed. A pass through fee called “Adjudication Charge” was passed through a proposition 218 process for the expected costs associated with the lawsuit.

Comments on draft budget (Answers in Green)

Page No. 1 Water Sales

Residential Pumped Ojai is either omitted or mis-labeled. Regardless is the total correct? It is included within Multi Residential pumped. The system is mapped for both residential and multi residential to point to the same GL. Staff will update page 1 and work on separating these out for the future.

Water Services Other

What is flexible storage? Agreement Casitas has in place with Santa Clarita Valley Water Agency set to expire 12/1/2025 that allows Castaic Lake to hold our portion of SWP water entitlements (Article 54 amendment 12). SCVWA pays Casitas for the ability to use this capacity.

Comment on Revenues:

It would be helpful to have a sub-total of all operational water revenues – Sales + Service Charge + Delinquency + Other

Updated at the bottom to include “General Fund Operational Funds” and “General Fund Other.”

Conservation penalties: Is \$1.49 mil the total we have collected since the inception? Is there significant outstanding unpaid appeals?

\$1.49 million is just the amount we are pulling from reserves for FY23. Total amount since inception is about \$5.79 million. Estimate ending reserve balance for FY22 is anticipated to be \$3.81 million.

Due to COVID appeals committee have been on hold for the past few years. Currently there are about 64 customers totaling roughly \$165k since March of 2020 but also includes appeals received since December of 2019.

Page 4 Summary of Revenues and Expenses by Fund. Here is where a narrative would be helpful.

Example:

Revenues.

Explanation of Adjudication Charge

Staff will add the below to page 6 where the adjudication budget is.

The City of Ventura initiated a water rights adjudication of four groundwater basins within the Ventura River watershed. A pass through fee called “Adjudication Charge” was passed through a proposition 218 process for the expected costs associated with the lawsuit.

Water sales based on 12,500 AF and x number of service connections.

Volumetric water sales are based on 12,500 AF to various customer classes and include a 3% increase in rates starting in January 2023. There are 6,062 connections.

Recreation based on estimated number of visitor days or however you calculate it.

Based on a combination of factors depending on the line item. A majority of the items budgeted are based on actual entrance totals, reservations made, or total amount of items sold from FY18-19. The rates that were used include a 15% increase compared to the current rates being charged. FY18-19 is being used as a base year as that was before the impact of COVID.

And any other information you might find useful

From Staff:

Property tax data isn't available until after July 1 therefore we use the prior year's levy amount and increased by a factor of 2.5%.

Budgeted revenues assume a \$375k State Water Project water sale.

Budgeted revenues also include \$750k in FEMA grant reimbursement for the emergency generators at Rincon.

Expenses:

What is debt service for?

Debt service payments include Safety of the Dam Loan with the Bureau of Reclamation with last service payment expected in 2052 (this was Casitas' portion of the Casitas Dam Stability Project back in 2000) and the annual debt service payment for the purchase and improvements of the Golden State Water system with last payment expensed in 2047.

Materials and supplies: What are the major big-ticket items: Are any of these items particularly susceptible to inflation

This category increased in total by \$300k compared to prior year budget. The items below all have taken into account inflation, however we will need to watch fuel given the current environment (note that these are the total costs for each item):

- Water Treatment Supplies (Liquid Oxygen, Chlorine, Ammonia etc.): \$574,855
- Pipeline General Supplies: \$406,860
- Gas & Maintenance: \$209,900
- Hydrants, meters, readers etc: \$142,600

Outside contracts: What are the major items? Are there new ones, have we eliminated any? Inflation?

Below is a summary of the major items year over year. There are routine items that we outsource and some that were used last year have been eliminated. See the list below that includes the variances for each request. As you can see, the State Water Project is the largest of these expenses and accounts for the majority of the increase. Staff will look at our SWP tax rate to insure we can cover that cost.

	FY23 Recommended	FY22 Approved	Variance
State Water Project	1,135,687	828,596	307,091
Eng:			-
Programtic Permit work	-	60,000	(60,000)
On call communication, hydraulic model, wellfield, hydrogeology, and electrical support	100,000	100,000	-
Admin:			
Rate Study	39,905	-	39,905
Incode & Portals	99,859	99,055	804
Bill Printing & Calls	52,680	48,200	4,480
Water Quality:			
Consulting-Source water quality & Treatment	30,000	8,500	21,500
SIP Exception + NOI / APAP	50,000	25,000	25,000
Reservoir & HO Study-Data Analysis Research Reports (WQS, etc.)		26,000	(26,000)
Water Quality consulting, testing, reporting etc.	131,546	130,044	1,502
Electrical Mechanical:			
Standby Generators	125,000	125,500	(500)
SCADA	43,250	45,000	(1,750)
Generator maintenance, pump repairs, parts etc.	55,100	53,400	1,700
Pipeline:			
equipment rental	30,000	15,000	15,000
lower yard paving	60,000	20,000	40,000
sandblasting - fish screens	35,000	-	35,000
CLA-VAL Servicing	22,000	22,000	-
Leak Detection; Large Valve repair; soil testing etc.	64,000	43,500	20,500
Water Treatment:			
Emergency Well Contingency OWS	50,000	50,000	-
Septic System	10,000	1,000	9,000
SCADA	17,500	17,500	-
District Maintenance:			
Dam Spraying	34,000	29,500	4,500
HVAC	32,716	30,716	2,000
Tree Trimming	28,500	27,000	1,500
Gate repairs/ maintenance, rodent control etc.	47,430	43,600	3,830
	2,294,173	1,849,111	445,062
Total Budget (excluding Adjudication)	2,849,270	2,422,106	427,164

LCRA Overhead: Brief explanation

Overhead is charged to LCRA for work done by the District. Overhead charge factors in payroll processing and administration, payment processing, IT administration, and staff and administrative time. These costs are offset with services LCRA provides the District such as water shed management. Staff can share the spreadsheet that was developed for this calculation and go over the details during the meeting if desired.

Salaries and benefits: How many full-time employees in District and Recreation? How many part time?

Budget includes salaries and benefits for 63 full time District employees, one regular part-time employee and one seasonal part-time employee.

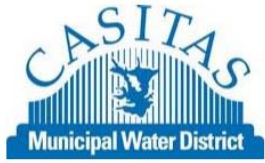
Staff will be requesting that these two regular part-time and seasonal part-time employees be converted to full time positions. Those costs are already included in this budget.

LCRA has a total of 17 full time employees and an additional 27.5 full-time equivalent in the form of seasonal and part time work throughout the year.

Utilities: How much for pumping power? Impact of inflation?

\$1.45 million for Casitas System and \$260k for Ojai System. Operations does a thorough review of our electrical costs with our SCE representative each year and with the latest TOU schedules, this cost is actually projected to go down slightly from last year's budget.

The narrative gives meaning to the numbers and will avoid repeatedly answering the same questions as well as avoid answering the same question differently.



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, February 28th, 2022**

% of the Year Completed: 66.67%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2022	Prior Year to Date Balance FY2021
Water Sales	8,492,083	515,684	6,856,089	6,346,184
Water Standby	5,075,845	473,487	3,795,542	3,357,799
Water Delinquency & Penalties	97,951	73,161	725,093	960,824
Water Other	15,218	1,150	9,525	7,250
Recreation- Operations	3,871,270	309,833	2,249,310	1,988,223
Recreation- Water Park	542,776	540	540	(75)
Miscellaneous Operational	446,849	18,148	286,229	258,709
Subtotal Operating Revenue (d)	18,541,992	1,392,003	13,922,328	12,918,914
Miscellaneous Non-Operational	732,162	1,811	53,744	229,195
Grants/ Reimbursements	1,425,000	312,875	425,334	-
Taxes & Assessments	6,275,639	-	3,911,454	3,705,808
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,432,801	314,686	4,390,532	3,935,002
Total Revenue (d+e)	26,974,793	1,706,689	18,312,860	16,853,916

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,635,994	80.74%	80.74%
-	1,280,303	74.78%	74.78%
-	(627,142)	740.26%	740.26%
-	5,693	62.59%	62.59%
-	1,621,960	58.10%	58.10%
-	542,236	0.10%	0.10%
-	160,620	64.05%	64.05%
-	4,619,664	75.09%	75.09%
-	678,418	7.34%	7.34%
-	999,666	29.85%	29.85%
-	2,364,185	62.33%	62.33%
-	-	0.00%	0.00%
-	4,042,269	52.06%	52.06%
-	8,661,933	67.89%	67.89%

Expenses

Administration	1,420,204	116,052	1,014,689	1,245,449
Board of Directors	245,609	12,159	86,765	108,764
District Maintenance	652,945	43,366	395,370	405,261
Electrical Mechanical	3,192,979	114,427	1,352,449	1,831,741
Engineering	1,544,502	(429,207)	873,488	888,680
Fisheries	558,824	40,329	349,951	339,974
Human Resources	540,157	15,176	425,793	-
Information Technology	357,071	29,443	245,254	212,438
Management	1,167,433	84,661	703,591	957,479
Pipeline	1,692,805	158,527	1,007,629	1,117,987
Recreation - Operations / Maint. / PR / Water Pk	4,302,509	276,176	2,270,759	2,509,428
Retirees	510,395	29,458	281,597	330,456
Safety / Garage	262,109	15,020	176,561	179,394
Utilities Maintenance	885,052	98,914	678,023	607,068
Water Conservation - P/R	687,318	46,338	421,747	509,401
Water Quality- Lab	808,908	65,232	471,598	433,074
Water Treatment	2,013,736	142,757	1,346,887	1,164,946
Total Operating Expenses (f)	20,842,556	858,825	12,102,150	12,841,541
Net, Operating gain/(loss) (d-f)	(2,300,564)	533,178	1,820,177	77,372
Net, total gain/(loss) (d+e-f)	6,132,237	847,864	6,210,710	4,012,375

52,126	353,389	71.45%	75.12%
-	158,844	35.33%	35.33%
17,274	240,301	60.55%	63.20%
37,379	1,803,151	42.36%	43.53%
296,436	374,578	56.55%	75.75%
349	208,525	62.62%	62.69%
-	114,364	78.83%	78.83%
174	111,643	68.68%	68.73%
7,860	455,982	60.27%	60.94%
39,635	645,541	59.52%	61.87%
32,354	1,999,396	52.78%	53.53%
-	228,798	55.17%	55.17%
-	85,548	67.36%	67.36%
28,651	178,378	76.61%	79.85%
92,791	172,780	61.36%	74.86%
50,334	286,976	58.30%	64.52%
175,016	491,833	66.89%	75.58%
830,379	7,910,027	58.06%	62.05%

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,748,438	495	2,343,689	2,346,689
Mira Monte	20,038	-	28.08	515
State Water Project	831,058	74,277	894,910	1,309
Total Debt Service	3,599,534	74,772	3,238,627	2,348,513

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	404,749	85.27%	85.27%
-	20,010	0.14%	0.14%
-	(63,852)	107.68%	107.68%
-	360,907	89.97%	89.97%

Capital					Total	Budget	% YTD	% YTD
	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	-	40	6,561	58.75%	59.00%
Electrical Mechanical	80,900	-	23,185	45,540	18,755	38,961	28.66%	51.84%
Engineering	3,350,000	748,354	1,625,149	2,098,825	2,702,264	(977,413)	48.51%	129.18%
Engineering- CFD	6,291,000	49,695	2,124,365	-	1,973,651	2,192,985	33.77%	65.14%
Fisheries	-	-	-	-	-	-	0.00%	0.00%
Information Technology	-	-	-	-	-	-	0.00%	0.00%
Management	-	-	-	-	-	-	0.00%	0.00%
Pipeline	73,100	-	13,943	16,265	27,545	31,613	19.07%	56.75%
Recreation - Operations / Maint. / PR / Water Pk	227,500	12	193,573	4,016	10,595	23,332	85.09%	89.74%
Retirees	-	-	-	-	-	-	0.00%	0.00%
Safety / Garage	266,914	1,390	51,330	31,254	5,432	210,151	19.23%	21.27%
Utilities Maintenance	78,200	7,819	79,683	59,089	26,315	(27,798)	101.90%	135.55%
Water Conservation - P/R	-	-	-	-	-	-	0.00%	0.00%
Water Quality- Lab	84,544	-	25,762	19,350	14	58,768	30.47%	30.49%
Water Treatment	195,500	-	132,704	28,359	9,500	53,296	67.88%	72.74%
Total Capital	10,663,658	807,270	4,279,092	2,302,697	4,774,111	1,610,455	40.13%	84.90%
Robles Forebay Restoration (7/28)	-	-	-	-	-	-	-	-
Grant Support Services (9/8)	75,000	-	-	-	-	-	-	-
Robles Forebay Restoration (9/8)	320,475	-	-	-	-	-	-	-
Robles Diversion Canal Panel Replacement (9/8)	15,000	-	-	-	-	-	-	-
Mutual Well #7 (9/8)	795,000	-	-	-	-	-	-	-
LCRA Prefabricated Camping Cabins (TBD)	90,000	-	-	-	-	-	-	-
CalWEP Smart Rebates Program (9/22)	10,000	-	-	-	-	-	-	-
Hildebrand Consulting- Water Rate Study (9/22)	79,810	-	-	-	-	-	-	-
LCRA grant writing services for EDA ARPA Tourism Grant (11/24)	25,048	-	-	-	-	-	-	-
LCRA Sewer phases 1&2 for EDA ARPA Tourism Grant (11/24)	144,542	-	-	-	-	-	-	-
LCRA Vegetation Mgt Plan (TBD)	20,000	-	-	-	-	-	-	-
LCRA Swer Project Enviromental Services (12/8)	75,000	-	-	-	-	-	-	-
GEOInovo Solutions- Redistricting Servies (1/26)	27,670	-	-	-	-	-	-	-
San Antonion Well #3 (1/26)	86,745	-	-	-	-	-	-	-
Rincon Control Tank Structural Eval. (2/9)	40,000	-	-	-	-	-	-	-
Santa Ana Bridge (2/23)	141,000	-	-	-	-	-	-	-
Board Approved unbudgeted items	1,945,290	-	-	-	-	-	-	-
Net assets, End of year	(10,076,245)	(34,179)	(1,307,010)	(638,836)	-	-	-	-
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)								

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	6,616,588	8,522,355
U.S Bank Investments	11,185,313	10,317,817
U.S Bank Money Market Account	595,084	1,002,682
LAIF	482	483
County of Ventura Investment (COVI)	3,056	3,066
CFD-2013-1 Improvement Bond	11,067,442	7,455,365
Total Reserves	29,467,965	27,301,768

February Summary

- Eng. Department has a credit due to a \$567k reclass of expenses for prior months that are mainly related to the Santa Barbara County Intertie Project and belong in the capital project accounts as that is where it is budgeted.

- Majority of the capital expenses relates to the above reclass of \$567k in prior month expenses for the Santa Barbara County intertie project.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	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	515,684.26	6,856,089.03	6,363,971.55	0.00	1,635,993.97	80.74
WATER SERVICES	15,218	1,150.00	9,525.00	(10,537.86)	0.00	5,693.00	62.59
WATER STANDBY	5,075,845	473,486.60	3,795,541.85	3,357,798.77	0.00	1,280,303.15	74.78
WATER DELINQUENCY	97,951	73,161.28	725,093.34	960,824.02	0.00	(627,142.34)	740.26
WATER REVENUE OTHER	732,162	1,810.72	54,689.60	228,417.94	0.00	677,472.40	7.47
CAPITAL FACILITIES	71,849	18,148.24	103,390.31	12,682.16	0.00	(31,541.31)	143.90
INTEREST	375,000	0.00	182,787.85	246,285.50	0.00	192,212.15	48.74
TAXES & ASSESSMENTS	2,497,277	0.00	1,524,166.44	1,473,416.95	0.00	973,110.56	61.03
OTHER GOVT. AGENCIES	1,440,915	312,875.19	433,759.20	8,539.10	0.00	1,007,155.80	30.10
MISCELLANEOUS REVENUES	<u>136,311</u>	<u>0.00</u>	<u>143,064.70</u>	<u>149,463.74</u>	<u>0.00</u>	<u>(6,753.70)</u>	<u>104.95</u>
TOTAL NON DEPARTMENTAL	18,934,611	1,396,316.29	13,828,107.32	12,790,861.87	0.00	5,106,503.68	73.03
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	3,748,270	298,531.70	2,135,387.48	1,874,250.20	0.00	1,612,882.52	56.97
RECREATION-CONCESSION	123,000	11,248.98	112,781.21	113,905.80	0.00	10,218.79	91.69
RECREATION OTHER	<u>0</u>	<u>52.10</u>	<u>1,141.01</u>	<u>66.74</u>	<u>0.00</u>	<u>(1,141.01)</u>	<u>0.00</u>
TOTAL RECREATION - OPERATIONS	3,871,270	309,832.78	2,249,309.70	1,988,222.74	0.00	1,621,960.30	58.10
<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>540.00</u>	<u>540.00</u>	<u>(75.00)</u>	<u>0.00</u>	<u>537,562.00</u>	<u>0.10</u>
TOTAL RECREATION - WATER PARK	542,776	540.00	540.00	(75.00)	0.00	542,236.00	0.10
TOTAL REVENUES	23,348,657	1,706,689.07	16,077,957.02	14,779,009.61	0.00	0.00	68.86

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	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	29,457.69	281,596.91	330,456.05	0.00	228,797.64	55.17
TOTAL RETIREES	510,395	29,457.69	281,596.91	330,456.05	0.00	228,797.64	55.17
<u>BOARD OF DIRECTORS</u>							
Salaries	118,812	5,544.56	38,851.62	52,674.82	0.00	79,960.38	32.70
Benefits	116,448	5,111.11	45,460.61	50,725.27	0.00	70,987.19	39.04
Services & Supplies	10,350	1,503.39	2,453.12	5,363.72	0.00	7,896.88	23.70
TOTAL BOARD OF DIRECTORS	245,610	12,159.06	86,765.35	108,763.81	0.00	158,844.45	35.33
<u>MANAGEMENT</u>							
Salaries	625,588	49,113.64	415,199.27	498,965.64	0.00	210,388.67	66.37
Benefits	181,373	18,301.48	130,506.66	147,374.96	0.00	50,866.08	71.95
Services & Supplies	360,473	13,004.06	153,643.38	311,138.50	7,860.01	198,969.11	44.80
Services & Supplies-W.O.	0	4,241.55	4,241.55	0.00	0.00	(4,241.55)	0.00
TOTAL MANAGEMENT	1,167,433	84,660.73	703,590.86	957,479.10	7,860.01	455,982.31	60.94
<u>HUMAN RESOURCES</u>							
Salaries	141,228	11,406.08	99,523.24	0.00	0.00	41,705.22	70.47
Benefits	33,890	3,700.00	30,698.02	0.00	0.00	3,191.76	90.58
Services & Supplies	365,040	69.44	295,571.94	0.00	0.00	69,468.06	80.97
TOTAL HUMAN RESOURCES	540,158	15,175.52	425,793.20	0.00	0.00	114,365.04	78.83
<u>INFORMATION TECHNOLOGY</u>							
Salaries	237,036	18,423.35	159,522.79	143,402.57	0.00	77,513.20	67.30
Benefits	81,542	8,028.76	64,509.61	51,578.59	0.00	17,032.42	79.11
Services & Supplies	38,493	2,990.45	21,221.68	17,457.05	174.41	17,096.41	55.59
TOTAL INFORMATION TECHNOLOGY	357,071	29,442.56	245,254.08	212,438.21	174.41	111,642.03	68.73
<u>WATER CONSERVATION</u>							
Salaries	393,463	32,550.65	265,094.13	242,373.82	0.00	128,368.75	67.37
Benefits	137,822	13,332.55	105,426.53	102,583.44	0.00	32,395.62	76.49
Services & Supplies	156,032	454.71	51,226.05	164,443.81	92,791.48	12,014.47	92.30
TOTAL WATER CONSERVATION	687,317	46,337.91	421,746.71	509,401.07	92,791.48	172,778.84	74.86
<u>FISHERIES</u>							
Salaries	391,154	26,753.69	232,119.08	225,263.81	0.00	159,034.46	59.34
Benefits	116,602	10,899.58	90,382.72	84,977.31	0.00	26,219.06	77.51
Services & Supplies	51,068	2,675.31	27,448.77	29,733.36	348.83	23,270.40	54.43
TOTAL FISHERIES	558,823	40,328.58	349,950.57	339,974.48	348.83	208,523.92	62.69
<u>ADMINISTRATION SERVICES</u>							
Salaries	724,752	55,910.99	457,213.40	486,124.70	0.00	267,538.53	63.09
Benefits	240,883	25,299.20	176,021.71	193,396.12	0.00	64,860.93	73.07
Services & Supplies	952,093	34,578.04	372,234.30	552,498.25	52,171.85	527,687.22	44.58
Other Operating Expenses	(523,832)	0.00	0.00	0.00	0.00	(523,831.93)	0.00
TOTAL ADMINISTRATION SERVICES	1,393,896	115,788.23	1,005,469.41	1,232,019.07	52,171.85	336,254.75	75.88

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	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	628.88	5,243.14	0.00	0.00	4,727.86	52.58
Benefits	3,035	174.79	1,364.67	196.79	0.00	1,670.73	44.96
Services & Supplies	13,300	(540.24)	2,611.65	13,232.91	(46.00)	10,734.35	19.29
TOTAL WAREHOUSE	26,306	263.43	9,219.46	13,429.70	(46.00)	17,132.94	34.87
<u>GARAGE</u>							
Salaries	25,814	926.41	7,869.14	8,034.80	0.00	17,944.72	30.48
Benefits	10,066	319.79	2,634.83	1,842.82	0.00	7,431.52	26.17
Services & Supplies	38,285	(222.81)	43,291.79	34,174.78	(3,996.08)	(1,010.71)	102.64
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	1,023.39	103,735.85	75,306.32	(3,996.08)	207,859.44	32.43
<u>SAFETY</u>							
Salaries	121,420	8,703.67	72,541.92	74,536.48	0.00	48,878.47	59.74
Benefits	48,681	4,471.29	37,158.84	38,993.98	0.00	11,522.10	76.33
Services & Supplies	17,843	821.24	13,064.41	21,811.31	0.00	4,778.59	73.22
Services & Supplies-W.O.	33,480	1,390.39	1,390.39	0.00	5,432.48	26,657.13	20.38
TOTAL SAFETY	221,424	15,386.59	124,155.56	135,341.77	5,432.48	91,836.29	58.52
<u>ENGINEERING</u>							
Salaries	864,223	48,157.80	409,695.85	460,196.00	0.00	454,527.03	47.41
Benefits	266,007	22,936.14	175,693.37	170,968.25	0.00	90,313.74	66.05
Services & Supplies	414,273	(500,301.07)	288,098.70	257,515.35	296,435.67	(170,261.87)	141.10
Salaries - Work Orders	0	17,510.57	133,238.68	73,761.05	0.00	(133,238.68)	0.00
Benefits - Work Orders	0	17,774.44	33,829.76	11,726.31	0.00	(33,829.76)	0.00
Services & Supplies-W.O.	9,641,000	762,764.20	3,582,445.28	2,013,337.67	4,675,914.66	1,382,640.06	85.66
TOTAL ENGINEERING	11,185,502	368,842.08	4,623,001.64	2,987,504.63	4,972,350.33	1,590,150.52	85.78
<u>WATER QUALITY - LAB</u>							
Salaries	349,477	31,134.11	240,633.48	209,554.28	0.00	108,843.69	68.86
Benefits	149,372	13,573.78	109,244.42	104,777.13	0.00	40,127.11	73.14
Services & Supplies	310,061	20,524.28	121,719.98	118,742.90	50,333.68	138,007.03	55.49
Services & Supplies-W.O.	84,544	0.00	25,761.77	19,349.79	14.26	58,768.42	30.49
TOTAL WATER QUALITY - LAB	893,454	65,232.17	497,359.65	452,424.10	50,347.94	345,746.25	61.30
<u>UTILITIES MAINTENANCE</u>							
Salaries	514,179	42,444.76	352,184.38	331,344.33	0.00	161,994.75	68.49
Benefits	189,351	18,886.89	155,830.09	140,925.55	0.00	33,520.57	82.30
Services & Supplies	181,522	37,582.77	170,008.54	134,798.53	28,651.17	(17,137.71)	109.44
Services & Supplies-W.O.	78,200	7,818.95	79,683.03	59,088.95	26,314.70	(27,797.73)	135.55
TOTAL UTILITIES MAINTENANCE	963,252	106,733.37	757,706.04	666,157.36	54,965.87	150,579.88	84.37
<u>ELECTRICAL MECHANICAL</u>							
Salaries	711,728	46,261.10	426,271.13	383,779.17	0.00	285,456.98	59.89
Benefits	239,905	21,569.62	184,052.60	168,560.75	0.00	55,852.47	76.72
Services & Supplies	2,241,345	46,596.17	742,125.12	1,279,401.02	37,379.49	1,461,840.39	34.78
Services & Supplies-W.O.	80,900	0.00	23,184.59	45,539.51	18,754.60	38,960.81	51.84
TOTAL ELECTRICAL MECHANICAL	3,273,878	114,426.89	1,375,633.44	1,877,280.45	56,134.09	1,842,110.65	43.73

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	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	676,892	53,494.17	447,742.61	439,584.82	0.00	229,149.02	66.15
Benefits	272,419	23,560.72	195,045.58	203,971.99	0.00	77,372.96	71.60
Services & Supplies	743,495	81,472.48	364,841.24	474,429.93	39,634.64	339,018.62	54.40
Services & Supplies-W.O.	73,100	0.00	13,942.50	16,265.00	27,545.00	31,612.50	56.75
TOTAL DIST MAINT - PIPELINE	1,765,905	158,527.37	1,021,571.93	1,134,251.74	67,179.64	677,153.10	61.65
<u>WATER TREATMENT</u>							
Salaries	860,064	67,477.78	554,831.04	510,907.06	0.00	305,232.82	64.51
Benefits	299,139	30,954.82	271,226.08	239,684.45	0.00	27,912.94	90.67
Services & Supplies	854,532	44,324.03	520,830.34	414,354.87	175,015.57	158,685.59	81.43
Services & Supplies-W.O.	195,500	0.00	132,703.56	28,358.68	9,500.00	53,296.44	72.74
TOTAL WATER TREATMENT	2,209,234	142,756.63	1,479,591.02	1,193,305.06	184,515.57	545,127.79	75.33
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	280,357	21,833.47	174,563.59	163,304.01	0.00	105,793.77	62.26
Benefits	136,573	10,453.58	84,293.19	98,060.01	0.00	52,279.66	61.72
Services & Supplies	236,016	85,355.86	1,029,737.35	143,896.80	17,274.19	810,995.54	443.62
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	117,642.91	1,297,993.56	405,260.82	17,314.19	646,361.54	196.62
<u>GENERAL O&M</u>							
<u>RECREATION - OPERATIONS</u>							
Salaries	1,208,602	82,250.66	766,045.34	835,368.91	0.00	442,556.53	63.38
Benefits	393,657	37,605.29	321,741.23	341,897.46	0.00	71,915.97	81.73
Services & Supplies	253,678	19,907.22	158,519.60	166,707.46	3,556.89	91,601.01	63.89
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	139,763.17	1,246,446.63	1,343,973.83	3,556.89	1,129,764.98	52.53
<u>RECREATION - MAINTENANCE</u>							
Salaries	476,757	40,230.71	312,765.59	330,617.36	0.00	163,991.12	65.60
Benefits	129,332	12,546.46	101,683.93	102,827.76	0.00	27,647.99	78.62
Services & Supplies	424,990	37,823.23	282,062.47	401,253.58	5,534.64	137,392.89	67.67
Services & Supplies-W.O.	137,500	0.00	193,340.47	0.00	10,595.00	66,435.47	148.32
TOTAL RECREATION - MAINTENANCE	1,168,579	90,600.40	889,852.46	834,698.70	16,129.64	262,596.53	77.53
<u>RECREATION - PUBLIC REL</u>							
Salaries	208,152	9,719.86	42,333.43	44,832.39	0.00	165,818.15	20.34
Benefits	50,379	2,469.47	14,387.68	6,270.53	0.00	35,991.62	28.56
Services & Supplies	115,550	10,671.43	84,560.71	88,257.35	22,699.37	8,289.92	92.83
Services & Supplies-W.O.	0	0.00	0.00	3,998.97	0.00	0.00	0.00
TOTAL RECREATION - PUBLIC REL	374,081	22,860.76	141,281.82	143,359.24	22,699.37	210,099.69	43.84

CASITAS MUNICIPAL WATER DISTRICT
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 AS OF: FEBRUARY 28TH, 2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	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	376,540	14,710.69	101,737.64	119,155.34	0.00	274,802.08	27.02
Benefits	76,539	6,108.66	52,264.52	42,163.90	0.00	24,274.49	68.28
Services & Supplies	64,502	2,143.91	32,749.06	30,093.85	563.05	31,189.39	51.65
Services & Supplies-W.O.	<u>90,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>90,000.00</u>	<u>0.00</u>
TOTAL RECREATION - WATER PARK	607,580	22,963.26	186,751.22	191,413.09	563.05	420,265.96	30.83
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TOTAL EXPENDITURES	31,506,212	1,740,372.70	17,274,467.37	15,144,238.60	5,600,493.56	8,631,251.46	72.60
REVENUE OVER/(UNDER) EXPENDITURES	(8,157,555)	(33,683.63)	(1,196,510.35)	(365,228.99)	(5,600,493.56)	(8,631,251.46)	83.32



Consumption Report

Water Sales FY 2021-2022 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date	
													2021/ 2022	2020/ 2021
													Total	Total
AD Ag-Domestic	367	348	339	236	241	64	53	221	-	-	-	-	1,870	2,345
MAD Ag-Domestic Multi	16	16	11	11	8	3	2	8	-	-	-	-	76	82
AG Ag	265	257	233	142	159	38	41	127	-	-	-	-	1,261	1,481
C Commercial	130	119	101	68	52	32	27	43	-	-	-	-	572	539
DI Interdepartmental	24	12	6	4	4	2	5	13	-	-	-	-	70	85
F Fire	0	-	-	-	-	0	-	-	-	-	-	-	0	0
I Industrial	3	2	1	1	1	1	1	1	-	-	-	-	12	12
OT Other	29	32	27	23	14	7	4	10	-	-	-	-	147	153
R Residential	277	237	222	181	161	117	95	139	-	-	-	-	1,430	1,557
RM Residential Multi	34	33	30	25	24	21	18	22	-	-	-	-	207	215
RS - P Resale Pumped	80	97	132	89	87	51	5	4	-	-	-	-	546	534
RS - G Resale Gravity	462	537	550	315	296	155	92	65	-	-	-	-	2,472	1,929
TE Temporary	1	2	2	1	1	1	0	0	-	-	-	-	10	9
Total	1,689	1,692	1,655	1,098	1,050	492	343	654	-	-	-	-	8,673	8,940
CMWD	1,474	1,509	1,483	956	922	397	267	542	-	-	-	-		
OJAI	216	183	172	142	128	95	76	113	-	-	-	-		
Total 2020 / 2021	1,441	1,424	1,515	1,359	1,026	1,058	606	509	644	1,143	1,169	1,485	N/A	13,381