

Casitas Municipal Water District

FINANCE COMMITTEE
Cole/Hajas

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

And via teleconference

Join Zoom Meeting

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

Meeting ID: 978 4764 7252 Passcode: 490295

To attend via telephone please call Toll Free
(877) 853-5247 or (888)788-0099
Meeting ID: 078 4764 7252#
Passcode: 490295#

March 17, 2023

10:00 a.m.

Agenda

1. Roll call
2. Public comments
3. Board/Management comments
4. Discussion of California Water Code Section 71630 Parcel Standby Charge.
5. Casitas MWD 20-year Capital Replacement Program Development.
6. Review of Financial Statements for January 2023.
7. Review of Consumption Report for January 2023.

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

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

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Discussion of California Water Code Section 71630 Parcel Standby Charge**
Date: March 13, 2023

RECOMMENDATION:

The Finance Committee direct staff to forward this information to the Board of Directors for discussion.

BACKGROUND:

During the November 2022 Finance Committee Meeting, the Committee requested information regarding the ability of Casitas MWD to implement the Parcel Standby Charge identified in the California Water Code.

Staff contacted the District's General Counsel regarding this matter and has received preliminary information regarding this inquiry.

DISCUSSION:

The Casitas Municipal Water District was created in 1952 by a vote of the public within the District's boundaries under the State of California Municipal Water District Act of 1911 (Water Code Section 71000).

Under Section 71630, Casitas MWD may enact a Parcel Standby Charge:

71630. – Standby Charges

The district by ordinance may, pursuant to the notice, protest, and hearing procedures in Section 53753 of the Government Code, fix on or before the third Monday of August, in each fiscal year, a water standby assessment or availability charge in the district, in any portion thereof, or in any improvement district, to which water is made available by the district, whether the water is actually used or not.

Under Section 71631, the Parcel Standby Charge is limited to \$10 per acre or \$10 per parcel for parcels less than an acre:

71631.

The standby assessment or availability charge shall not exceed ten dollars (\$10) per acre per year for each acre of land on which the charge is levied or ten dollars (\$10) per year for a parcel less than one acre.

There are approximately 22,300 legal parcels within Casitas MWD's boundaries with about 3,300 exceeding one acre in size.

Per Casitas MWD's General Counsel, implementation of the Parcel Standby Charge would not require a 2/3rds vote of the public within the District's boundaries. It is, however, subject to California Government Code Section 53753 which requires notice, hearing, and protest procedures such as those found in California Proposition 218.

A more thorough analysis is needed in order to identify which parcels would be subject to the Parcel Standby Charge, the procedures and costs to implement, and the proceeds that could be expected from its implementation.

A discussion by the Casitas MWD Board of Directors is recommended as the next step in exploring this inquiry.

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Casitas MWD 20-Year Capital Replacement Plan**
Date: March 13, 2023

RECOMMENDATION:

The Finance Committee direct staff to forward this information to the Board of Directors for discussion.

BACKGROUND:

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

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

Facility needs of the Federally-Owned portions of the system were discussed at the September 2022 Finance Committee Meeting.

Facility Needs of the Casitas-Owned portions of the system were discussed at the November 2022 Finance Committee Meeting.

Staff presented estimated project costs at both the January and February 2023 Finance Committee Meetings as well as possible financing options.

DISCUSSION:

Staff met and discussed cost estimates for Capital Replacement of both the Federally-Owned and Casitas-Owned portions of the system for the next twenty years.

The attached matrix looks at the Capital Replacement costs that would be expected over the next ten years and would be expected to be paid through a combination of water rates, bonds, and possibly natural disaster recovery funding through the Federal Emergency Management Agency (FEMA).

The project that are marked 'Urgent' in the matrix would take priority and be expected to be completed within the first five years.

Staff added Oak View Reservoirs #1 and #2 to the matrix for this month.

Facility	Current Status	Needs	Urgent?	Ten-Year Capital Estimated Cost
Federally-Owned				
Robles Diversion	Ongoing Maintenance and Modification	Forebay Cleanout & Cutoff Wall Rehab		\$ 6,000,000.00
Robles Diversion Canal	Annual canal panel replacement	Panel replacements		\$ 546,000.00
Casitas Dam & Outlet Works	Pilot valve replacement in design	Outlet Works		\$ 175,000.00
Rincon Pump Station	Switchgear complete			0
Rincon Pipeline Vent Structure	Grading Maintenance	Grading Maintenance		\$ 250,000.00
Rincon Pipeline (from Pump Station to the Rincon Balancing Reservoirs)	Ongoing Leak Repair/Segment Replacement			0
Rincon Control Reservoir	Temporary repairs made to roof	Interior recoat/refurbishment	Yes	\$ 800,000.00
Rincon Balancing Reservoir #1		Interior recoat		\$ 1,500,000.00
Gravity Pipeline	USBR Completed scanning survey in 2020			0
Canada-Larga Gravity		Assessment		0
Avenue 1 Pump Station	Switchgear complete			0
Oak View/Mira Monte Pipeline	USBR to complete scan in two to five years	Kunkle Valve Insertion		\$ 150,000.00
Santa Ana Pipeline (to bridge crossing)		Valve Insertion		\$ 150,000.00
Oak View Reservoir #1		Interior Recoat		\$ 2,500,000.00
Avenue 2 Pump Station	Switchgear complete			0
Villanova Pipeline		Valve Insertion		\$ 150,000.00
Villanova Reservoir				0
Ojai Valley Pump Station	Switchgear complete	Pump Replacement		\$ 420,000.00
Ojai Valley Pipeline		Valve Insertion at Ojai Ave Bridge		\$ 150,000.00
East Ojai Reservoir		Interior Recoat	Yes	\$ 4,000,000.00
Upper Ojai Pump Station				0
Upper Ojai Pipeline				0
Upper Ojai Reservoir		Interior recoat		\$ 2,500,000.00
				0
Casitas-Owned				
Marion Walker Treatment Plant	Plant Approaching 30-Year Anniversary	Manifold Refurbishment/Surge Tank B Recoat		\$ 2,460,000.00
Treatment Plant Fat Pipe		Assessment		0
Upper Rincon Lateral	Aged/Leaks	Replace 1,800' of 6" Pipe	Yes	\$ 1,500,000.00
Rincon Balancing Reservoir #2		Interior recoat		\$ 1,500,000.00
Rincon Pipeline (Casitas 2M System)		Replacement of Various Spans (MNS Tech Memo)		\$ 9,300,000.00
Faria Beach Main		Lower section needs realignment		\$ 1,500,000.00
Fortress System	Pumping Plant and Piping Aged	Ongoing Pump Plant Refurb/Assess Pipeline		0
Camp Chafee System	Pressure Issues/Piping Aged	Pump Plant Install/Replace Piping	Yes	\$ 2,500,000.00
Gravity Pipeline (Casitas V1M System)		Needs Corrosion Assessment		0
Santa Ana Pipeline Extension				0
Oak View and Mira Monte System		Vaults and Appurtenances		0
Mira Monte Well	Aged	Drill New Well Onsite/Provide Treatment	Yes	\$ 1,100,000.00
Creek Road Pipeline				0
Oak View Reservoir #2		Interior Recoat		\$ 2,500,000.00
Garden System	Aged/Alignment Issues	Install Pump Station VFD/Abandon Tank	Yes	\$ 155,000.00
Fairview Pipeline				0
Fairview Pump Station	Switchgear complete			0
Fairview Reservoirs		Interior Recoat		\$ 3,000,000.00
Matilija Conduit	Water Quality/Leaks/Oversized in upper reaches	Abandon/Downsize Sections	Yes	\$ 2,150,000.00
4M Pump Station	Switchgear complete			0
4M Pipeline				0
4M Reservoirs		Interior Recoat		\$ 3,000,000.00
Upper Ojai 3M Pump Station	Switchgear complete			0
Upper Ojai 3M Reservoir				0
Grand Avenue Pump Station				0
The Ojai System	Reservoir Condition/Capacity	Integration with Casitas System/Pipeline Replacement	Yes	\$ 6,900,000.00
			Total	\$ 56,856,000.00
			Possible FEMA Funding	\$ 4,687,500.00
			Funding From Water Rates (\$2M/Year)	\$ 20,000,000.00
			Balance	\$ 32,168,500.00



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

% of the Year Completed: 58.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance FY2022
Water Sales	9,835,923	226,219	4,938,223	6,340,405
Water Standby	5,783,364	472,519	3,306,414	3,322,055
Water Delinquency & Penalties	101,295	33,939	493,334	651,932
Water Other	16,930	-	15,735	8,375
Recreation- Operations	4,185,489	271,890	1,928,239	1,939,477
Recreation- Water Park	801,350	907	346,770	-
Miscellaneous Operational	44,040	-	2,251	86,187
Subtotal Operating Revenue (d)	20,768,391	1,005,474	11,030,966	12,348,431
Miscellaneous Non-Operational	743,911	27,148	343,196	233,827
Grants/ Reimbursements	850,000	-	9,316	112,459
Taxes & Assessments	6,830,685	294,119	4,327,091	3,911,454
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,424,596	321,266	4,679,604	4,257,740
Total Revenue (d+e)	29,192,987	1,326,740	15,710,570	16,606,171

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	4,897,700	50.21%	50.21%
-	2,476,950	57.17%	57.17%
-	(392,039)	487.03%	487.03%
-	1,195	92.94%	92.94%
-	2,257,250	46.07%	46.07%
-	454,580	43.27%	43.27%
-	41,789	5.11%	5.11%
-	9,737,425	53.11%	53.11%
-	400,715	46.13%	46.13%
-	840,684	1.10%	1.10%
-	2,503,594	63.35%	63.35%
-	-	0.00%	0.00%
-	3,744,992	55.55%	55.55%
-	13,482,417	53.82%	53.82%

Expenses

Administration	1,190,106	119,550	983,241	898,637
Board of Directors	251,492	7,746	65,025	74,606
District Maintenance	677,303	36,019	321,354	352,004
Electrical Mechanical	3,196,280	196,859	1,913,757	1,238,022
Engineering	1,436,349	134,828	838,472	1,302,695
Fisheries	624,151	39,882	292,665	309,622
General O&M	604,746	47,798	365,668	-
Human Resources	546,993	31,838	431,141	410,618
Information Technology	428,239	33,004	228,378	215,812
Management	1,663,455	81,510	653,936	618,930
Pipeline	1,735,866	97,294	854,892	849,102
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	275,902	2,345,378	1,994,664
Retirees	352,760	27,772	195,532	252,139
Safety / Garage	273,169	21,956	178,109	161,541
Utilities Maintenance	888,866	73,707	566,988	579,109
Water Conservation - P/R	757,637	42,254	361,050	375,409
Water Quality- Lab	913,535	87,722	462,374	406,366
Water Treatment	2,094,999	163,220	1,345,697	1,204,131
Total Operating Expenses (f)	22,553,013	1,518,861	12,403,657	11,243,406
Net, Operating gain/(loss) (d-f)	(1,784,622)	(513,387)	(1,372,691)	1,105,026
Net, total gain/(loss) (d+e-f)	6,639,974	(192,121)	3,306,913	5,362,765

24,312	182,554	82.62%	84.66%
-	186,467	25.86%	25.86%
10,727	345,221	47.45%	49.03%
36,086	1,246,437	59.87%	61.00%
75,887	521,989	58.38%	63.66%
2,803	328,683	46.89%	47.34%
1,390	237,688	60.47%	60.70%
-	115,852	78.82%	78.82%
14,550	185,310	53.33%	56.73%
7,450	1,002,069	39.31%	39.76%
69,549	811,425	49.25%	53.26%
18,452	2,553,236	47.70%	48.07%
-	157,228	55.43%	55.43%
158	94,902	65.20%	65.26%
272	321,607	63.79%	63.82%
881	395,706	47.65%	47.77%
19,973	431,188	50.61%	52.80%
229,093	520,209	64.23%	75.17%
511,583	9,637,772	55.00%	57.27%

Debt Service

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,807,933	15,080	1,185,015	2,343,194
Mira Monte	-	0	0	28
USBR- Dam Safety Loan	77,228	77,228	77,228	-
State Water Project	1,135,687	116,500	909,580	820,633
Total Debt Service	4,020,848	208,808	2,171,824	3,163,855

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	1,622,918	42.20%	42.20%
-	(0)	0.00%	0.00%
-	(0)	100.00%	100.00%
-	226,107	80.09%	80.09%
-	1,849,024	54.01%	54.01%

Capital	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	43,500	-	12,000	9,399
Electrical Mechanical	273,200	3,813	97,423	23,185
Engineering	3,580,000	291,379	1,436,618	954,730
Engineering- CFD	6,350,000	139,473	2,090,811	1,996,735
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	208,500	-	972	13,943
Recreation - Operations / Maint. / PR / Water Pk	112,500	-	193,823	193,481
Recreation - Aquatic Play Structure	-	147,758	1,345,663	-
Retirees	-	-	-	-
Safety / Garage	252,708	14,098	68,072	49,940
Utilities Maintenance	196,075	-	101,540	71,864
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	124,572	14,695	48,940	25,762
Water Treatment	222,200	12,299	219,548	132,704
Total Capital	11,363,255	623,516	5,615,409	3,471,741
Camp Chaffee Temporary Pump Station (8/10)	105,000			
Grant App. Services 2022 Urban Drought Communities- Interconnect Project (10/12)	34,260			
Grant App. Services 2022 Urban Drought Communities- VRBO (10/12)	13,500			
Dam Intake Structure Anodes Replacement (10/26)	48,000			
Pipeline Yard Paving (2/23)	65,000			
Board Approved unbudgeted items	265,760			
Net assets, End of year	(9,009,889)	(1,024,445)	(4,480,321)	(1,272,831)
<small>(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)</small>				

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
40	31,460	27.59%	27.68%
183,782	(8,005)	35.66%	102.93%
3,577,628	(1,434,245)	40.13%	140.06%
3,159,135	1,100,055	32.93%	82.68%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	207,528	0.47%	0.47%
50,266	(131,589)	172.29%	216.97%
1,112,671	(2,458,334)	0.00%	0.00%
-	-	0.00%	0.00%
-	184,636	26.94%	26.94%
11,416	83,119	51.79%	57.61%
-	-	0.00%	0.00%
-	75,632	39.29%	39.29%
4,059	(1,408)	98.81%	100.63%
8,098,997	(2,351,151)	49.42%	120.69%

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	9,196,460
U.S Bank Investments	9,912,550	10,706,939
U.S Bank Money Market Account	986,964	20,808
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	3,404,946
Total Reserves	25,112,056	23,332,708

January Summary

- Revenue compared to budget is significantly lower due to decreases in consumption attributable to weather and conservation efforts.
- Majority of the capital expenses relating to CFD 2013-1 include the West and East Ojai Ave Pipeline replacement project.
- The Engineering capital expense line item include damages sustained from the January 2023 storm. Total as of the end of January was \$63k. The rest of Engineering capital expenses relate to

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	9,835,923	226,219.35	4,938,222.87	6,340,404.77	0.00	4,897,700.13	50.21
WATER SERVICES	16,930	0.00	15,735.00	8,375.00	0.00	1,195.00	92.94
WATER STANDBY	5,783,364	472,518.75	3,306,414.49	3,322,055.25	0.00	2,476,949.51	57.17
WATER DELINQUNCY	101,295	33,939.03	493,334.13	651,932.06	0.00	(392,039.13)	487.03
WATER REVENUE OTHER	461,888	15,000.30	239,152.38	52,878.88	0.00	222,735.62	51.78
CAPITAL FACILITIES	44,040	0.00	1,834.74	85,242.07	0.00	42,205.26	4.17
INTEREST	282,023	12,218.90	145,456.51	182,787.85	0.00	136,566.49	51.58
TAXES & ASSESSMENTS	2,640,736	32,978.96	1,646,462.65	1,524,166.44	0.00	994,273.35	62.35
OTHER GOVT. AGENCIES	867,481	6,339.83	18,373.30	120,884.01	0.00	849,107.70	2.12
MISCELLANEOUS REVENUES	146,641	231,954.42	240,543.73	143,064.70	0.00	(93,902.73)	164.04
TOTAL NON DEPARTMENTAL	20,180,321	1,031,169.54	11,045,529.80	12,431,791.03	0.00	9,134,791.20	54.73
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	265,111.40	1,833,386.36	1,836,855.78	0.00	2,206,666.64	45.38
RECREATION-CONCESSION	145,436	6,769.34	94,754.62	101,532.23	0.00	50,681.38	65.15
RECREATION OTHER	0	9.00	97.55	1,088.91	0.00	(97.55)	0.00
TOTAL RECREATION - OPERATIONS	4,185,489	271,889.74	1,928,238.53	1,939,476.92	0.00	2,257,250.47	46.07
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	9,348	847.25	5,288.17	0.00	0.00	4,059.83	56.57
RECREATION-WATER PARK	792,002	60.00	341,481.50	0.00	0.00	450,520.50	43.12
TOTAL RECREATION - WATER PARK	801,350	907.25	346,769.67	0.00	0.00	454,580.33	43.27
TOTAL REVENUES	25,167,160	1,303,966.53	13,320,538.00	14,371,267.95	0.00	0.00	52.93

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	352,760	27,772.16	195,531.82	252,139.22	0.00	157,228.36	55.43
TOTAL RETIREES	352,760	27,772.16	195,531.82	252,139.22	0.00	157,228.36	55.43
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	3,485.12	30,276.98	33,307.06	0.00	100,416.22	23.17
Benefits	80,658	4,090.92	29,992.88	40,349.50	0.00	50,665.50	37.19
Services & Supplies	40,140	169.66	4,755.52	949.73	0.00	35,384.48	11.85
TOTAL BOARD OF DIRECTORS	251,492	7,745.70	65,025.38	74,606.29	0.00	186,466.20	25.86
<u>MANAGEMENT</u>							
Salaries	701,029	54,560.61	404,632.28	366,085.63	0.00	296,396.22	57.72
Benefits	173,674	19,578.09	119,231.52	112,205.18	0.00	54,442.01	68.65
Services & Supplies	788,753	7,371.16	130,071.95	140,639.32	7,450.00	651,230.55	17.44
TOTAL MANAGEMENT	1,663,455	81,509.86	653,935.75	618,930.13	7,450.00	1,002,068.78	39.76
<u>HUMAN RESOURCES</u>							
Salaries	157,687	12,090.40	91,681.79	88,117.16	0.00	66,004.81	58.14
Benefits	35,836	4,101.82	29,133.67	26,998.02	0.00	6,701.92	81.30
Services & Supplies	353,470	15,645.62	310,325.24	295,502.50	0.00	43,144.76	87.79
TOTAL HUMAN RESOURCES	546,992	31,837.84	431,140.70	410,617.68	0.00	115,851.49	78.82
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	19,912.15	145,133.49	141,099.44	0.00	106,941.71	57.58
Benefits	85,151	9,454.51	61,430.25	56,480.85	0.00	23,720.91	72.14
Services & Supplies	91,013	3,637.77	21,814.57	18,231.23	14,550.37	54,647.56	39.96
TOTAL INFORMATION TECHNOLOGY	428,239	33,004.43	228,378.31	215,811.52	14,550.37	185,310.18	56.73
<u>WATER CONSERVATION</u>							
Salaries	452,684	29,192.01	220,380.44	232,543.48	0.00	232,303.56	48.68
Benefits	147,077	12,085.62	83,806.07	92,093.98	0.00	63,271.38	56.98
Services & Supplies	157,875	976.43	56,863.42	50,771.34	881.00	100,130.58	36.58
TOTAL WATER CONSERVATION	757,636	42,254.06	361,049.93	375,408.80	881.00	395,705.52	47.77
<u>FISHERIES</u>							
Salaries	435,261	29,270.42	199,436.44	205,365.39	0.00	235,824.36	45.82
Benefits	133,818	8,527.48	78,755.28	79,483.14	0.00	55,062.23	58.85
Services & Supplies	55,073	2,084.29	14,473.71	24,773.46	2,802.85	37,795.94	31.37
TOTAL FISHERIES	624,151	39,882.19	292,665.43	309,621.99	2,802.85	328,682.53	47.34
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	62,090.45	453,648.44	401,302.41	0.00	343,939.24	56.88
Benefits	271,406	27,811.42	191,966.06	150,722.51	0.00	79,440.27	70.73
Services & Supplies	720,990	106,907.05	414,854.18	337,656.26	24,311.60	281,823.72	60.91
Other Operating Expenses	(522,650)	0.00	0.00	0.00	0.00	(522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	196,808.92	1,060,468.68	889,681.18	24,311.60	182,553.23	85.60

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	0	0.00	0.00	4,614.26	0.00	0.00	0.00
Benefits	0	0.00	0.00	1,189.88	0.00	0.00	0.00
Services & Supplies	0	(30.89)	0.00	3,151.89	0.00	0.00	0.00
TOTAL WAREHOUSE	0	(30.89)	0.00	8,956.03	0.00	0.00	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	6,942.73	0.00	11,935.52	3.74
Benefits	4,792	99.31	764.98	2,315.04	0.00	4,027.16	15.96
Services & Supplies	47,612	5,916.06	47,008.21	43,514.60	157.52	446.27	99.06
Services & Supplies-W.O.	252,708	14,098.13	68,005.62	49,940.09	0.00	184,702.50	26.91
TOTAL GARAGE	317,511	20,113.50	116,242.02	102,712.46	157.52	201,111.45	36.66
<u>SAFETY</u>							
Salaries	124,584	10,207.83	78,984.57	63,838.25	0.00	45,598.98	63.40
Benefits	46,987	4,669.39	34,593.21	32,687.55	0.00	12,393.64	73.62
Services & Supplies	36,793	1,063.61	16,294.98	12,243.17	0.00	20,497.52	44.29
Services & Supplies-W.O.	0	0.00	66.82	0.00	0.00	(66.82)	0.00
TOTAL SAFETY	208,363	15,940.83	129,939.58	108,768.97	0.00	78,423.32	62.36
<u>ENGINEERING</u>							
Salaries	896,070	56,190.70	471,528.92	361,538.05	0.00	424,540.68	52.62
Benefits	264,775	24,493.66	164,573.39	152,757.23	0.00	100,201.22	62.16
Services & Supplies	275,505	54,143.46	202,370.11	788,399.77	75,887.42	(2,753.03)	101.00
Salaries - Work Orders	0	11,786.41	33,172.52	115,728.11	0.00	(33,172.52)	0.00
Benefits - Work Orders	0	1,169.09	3,792.15	16,055.32	0.00	(3,792.15)	0.00
Services & Supplies-W.O.	9,930,000	371,960.25	3,444,526.48	2,819,681.08	6,736,762.49	(251,288.97)	102.53
TOTAL ENGINEERING	11,366,349	519,743.57	4,319,963.57	4,254,159.56	6,812,649.91	233,735.23	97.94
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	27,848.85	213,677.57	209,499.37	0.00	159,403.71	57.27
Benefits	157,903	14,999.67	105,997.99	95,670.64	0.00	51,904.67	67.13
Services & Supplies	382,550	44,873.89	142,698.59	101,195.70	19,973.11	219,878.79	42.52
Salaries - Work Orders	0	2,193.67	2,193.67	0.00	0.00	(2,193.67)	0.00
Benefits - Work Orders	0	163.53	163.53	0.00	0.00	(163.53)	0.00
Services & Supplies-W.O.	124,572	14,832.15	49,076.74	25,761.77	0.00	75,494.92	39.40
TOTAL WATER QUALITY - LAB	1,038,106	104,911.76	513,808.09	432,127.48	19,973.11	504,324.89	51.42
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	41,853.06	272,846.56	309,739.62	0.00	151,773.84	64.26
Benefits	187,329	17,695.86	125,277.10	136,943.20	0.00	62,051.95	66.88
Services & Supplies	276,917	14,158.05	168,863.92	132,425.77	271.52	107,781.56	61.08
Salaries - Work Orders	0	4,604.49	4,604.49	0.00	0.00	(4,604.49)	0.00
Benefits - Work Orders	0	477.86	477.86	0.00	0.00	(477.86)	0.00
Services & Supplies-W.O.	196,075	154.44	101,694.57	71,864.08	11,415.69	82,964.74	57.69
TOTAL UTILITIES MAINTENANCE	1,084,941	78,943.76	673,764.50	650,972.67	11,687.21	399,489.74	63.18

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>ELECTRICAL MECHANICAL</u>							
Salaries	630,225	48,771.44	383,402.21	380,010.03	0.00	246,822.98	60.84
Benefits	227,798	19,943.00	147,153.05	162,482.98	0.00	80,644.87	64.60
Services & Supplies	2,338,258	128,144.61	1,383,201.80	695,528.95	36,086.24	918,969.96	60.70
Salaries - Work Orders	0	5,545.67	5,545.67	0.00	0.00	(5,545.67)	0.00
Benefits - Work Orders	0	424.45	424.45	0.00	0.00	(424.45)	0.00
Services & Supplies-W.O.	273,200	763.62	94,373.81	23,184.59	183,781.89	(4,955.70)	101.81
TOTAL ELECTRICAL MECHANICAL	3,469,481	203,592.79	2,014,100.99	1,261,206.55	219,868.13	1,235,511.99	64.39
<u>DIST MAINT - PIPELINE</u>							
Salaries	602,626	52,097.83	351,169.16	394,248.44	0.00	251,456.66	58.27
Benefits	234,080	23,299.43	150,745.69	171,484.86	0.00	83,334.44	64.40
Services & Supplies	899,160	21,896.49	352,976.93	283,368.76	69,549.40	476,633.17	46.99
Salaries - Work Orders	0	17,637.23	17,637.23	0.00	0.00	(17,637.23)	0.00
Benefits - Work Orders	0	1,714.33	1,714.33	0.00	0.00	(1,714.33)	0.00
Services & Supplies-W.O.	208,500	229.67	1,201.66	13,942.50	0.00	207,298.34	0.58
TOTAL DIST MAINT - PIPELINE	1,944,365	116,874.98	875,445.00	863,044.56	69,549.40	999,371.05	48.60
<u>WATER TREATMENT</u>							
Salaries	821,521	71,993.78	512,272.21	487,353.26	0.00	309,249.07	62.36
Benefits	310,778	30,155.10	221,102.03	240,271.26	0.00	89,676.02	71.14
Services & Supplies	962,701	61,071.24	612,322.76	476,506.31	229,092.74	121,285.00	87.40
Salaries - Work Orders	0	7,214.27	7,214.27	0.00	0.00	(7,214.27)	0.00
Benefits - Work Orders	0	697.03	697.03	0.00	0.00	(697.03)	0.00
Services & Supplies-W.O.	222,200	12,544.38	219,793.49	132,703.56	4,059.39	(1,652.88)	100.74
TOTAL WATER TREATMENT	2,317,200	183,675.80	1,573,401.79	1,336,834.39	233,152.13	510,645.91	77.96
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	16,835.51	141,588.51	152,730.12	0.00	141,392.29	50.03
Benefits	114,945	9,121.05	74,264.07	73,839.61	0.00	40,680.95	64.61
Services & Supplies	279,377	126,383.30	221,822.55	944,381.49	10,727.36	46,827.09	83.24
Salaries - Work Orders	0	3,306.63	3,306.63	0.00	0.00	(3,306.63)	0.00
Benefits - Work Orders	0	255.56	255.56	0.00	0.00	(255.56)	0.00
Services & Supplies-W.O.	43,500	214.18	12,214.18	9,399.43	40.00	31,245.82	28.17
TOTAL OPERATIONS - MAINTENANCE	720,803	156,116.23	453,451.50	1,180,350.65	10,767.36	256,583.96	64.40
<u>GENERAL O&M</u>							
Salaries	446,957	32,414.55	257,748.04	0.00	0.00	189,209.21	57.67
Benefits	145,410	14,679.13	105,123.28	0.00	0.00	40,286.24	72.29
Services & Supplies	12,379	704.19	2,796.85	0.00	1,389.76	8,192.39	33.82
Salaries - Work Orders	0	3,267.43	3,267.43	0.00	0.00	(3,267.43)	0.00
Benefits - Work Orders	0	503.58	503.58	0.00	0.00	(503.58)	0.00
TOTAL GENERAL O&M	604,746	51,568.88	369,439.18	0.00	1,389.76	233,916.83	61.32
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	99,391.32	717,070.27	683,794.68	0.00	599,641.73	54.46
Benefits	424,911	37,965.56	271,796.59	284,135.94	0.00	153,114.79	63.97
Services & Supplies	286,343	35,095.03	186,756.86	138,612.38	6,168.30	93,417.34	67.38
Other Operating Expenses	522,650	0.00	0.00	0.00	0.00	522,650.00	0.00

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	0	0.00	0.00	130.48	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	9.98	0.00	0.00	0.00
TOTAL RECREATION - OPERATIONS	2,550,616	172,451.91	1,175,623.72	1,106,683.46	6,168.30	1,368,823.86	46.33
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	42,846.63	320,304.05	272,534.88	0.00	269,644.95	54.29
Benefits	128,700	14,493.49	99,053.26	89,137.47	0.00	29,647.12	76.96
Services & Supplies	482,370	19,258.55	281,240.93	244,239.24	4,443.52	196,685.55	59.23
Services & Supplies-W.O.	112,500	0.00	189,608.32	193,340.47	50,266.08	(127,374.40)	213.22
TOTAL RECREATION - MAINTENANCE	1,313,519	76,598.67	890,206.56	799,252.06	54,709.60	368,603.22	71.94
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	32,613.57	0.00	133,186.64	3.30
Benefits	34,944	583.13	4,569.67	11,918.21	0.00	30,374.16	13.08
Services & Supplies	122,800	4,956.45	92,993.60	73,889.28	2,952.00	26,854.40	78.13
TOTAL RECREATION - PUBLIC REL	295,477	5,539.58	102,109.43	118,421.06	2,952.00	190,415.20	35.56
<u>RECREATION - WATER PARK</u>							
Salaries	676,364	12,848.04	233,738.96	87,026.95	0.00	442,624.64	34.56
Benefits	89,128	4,640.02	44,823.09	46,155.86	0.00	44,304.48	50.29
Services & Supplies	104,463	3,823.89	88,484.65	30,605.15	4,888.63	11,089.22	89.38
Services & Supplies-W.O.	0	0.00	4,214.44	0.00	0.00	(4,214.44)	0.00
TOTAL RECREATION - WATER PARK	869,954	21,311.95	371,261.14	163,787.96	4,888.63	493,803.90	43.24
TOTAL EXPENDITURES	33,993,489	2,188,168.48	16,866,953.07	15,534,094.67	7,497,908.88	9,628,626.84	71.68
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	(884,201.95)	(3,546,415.07)	(1,162,826.72)	(7,497,908.88)	(9,628,626.84)	125.13

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

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	9,709,438	714,878.43	5,280,685.94	4,893,259.90	0.00	4,428,752.34	54.39
BENEFITS	3,650,546	303,637.98	2,156,528.34	2,134,594.71	0.00	1,494,017.54	59.07
SERVICES & SUPPLIES	9,270,250	693,894.02	5,159,992.26	5,034,498.60	511,583.34	3,598,674.25	61.18
SALARIES-WORK ORDERS	0	55,555.80	76,941.91	115,858.59	0.00 (76,941.91)	0.00
BENEFITS-WORK ORDERS	0	5,405.43	8,028.49	16,065.30	0.00 (8,028.49)	0.00
SERVICES & SUPPLIES - W.O.	<u>11,363,255</u>	<u>414,796.82</u>	<u>4,184,776.13</u>	<u>3,339,817.57</u>	<u>6,986,325.54</u>	<u>192,153.11</u>	<u>98.31</u>
TOTAL EXPENDITURES	33,993,489	2,188,168.48	16,866,953.07	15,534,094.67	7,497,908.88	9,628,626.84	71.68



Consumption Report

Water Sales FY 2022-2023 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date	
													2022/ 2023	2021/ 2022
													Total	Total
AD Ag-Domestic	346	425	398	280	128	21	19	-	-	-	-	-	1,615	1,649
MAD Ag-Domestic Multi	15	15	16	12	7	1	3	-	-	-	-	-	69	68
AG Ag	218	260	237	183	91	8	8	-	-	-	-	-	1,004	1,134
C Commercial	125	120	106	72	46	28	26	-	-	-	-	-	522	530
DI Interdepartmental	22	7	6	3	1	1	1	-	-	-	-	-	42	57
F Fire	0	0	0	0	-	-	0	-	-	-	-	-	0	0
I Industrial	1	1	2	1	1	1	1	-	-	-	-	-	8	11
OT Other	28	32	25	20	15	8	6	-	-	-	-	-	135	136
R Residential	239	226	242	197	131	95	74	-	-	-	-	-	1,204	1,268
RM Residential Multi	33	33	32	26	22	19	15	-	-	-	-	-	181	185
RS - P Resale Pumped	46	57	119	97	67	41	34	-	-	-	-	-	461	542
RS - G Resale Gravity	64	164	174	141	128	132	93	-	-	-	-	-	898	2,407
TE Temporary	3	3	2	1	1	1	0	-	-	-	-	-	12	9
Total	1,141	1,342	1,359	1,034	638	356	281	-	-	-	-	-	6,151	7,996
CMWD	950	1,160	1,160	869	527	277	220	-	-	-	-	-	5,163	7,008
OJAI	191	183	199	165	110	79	60	-	-	-	-	-	988	988
Total 2021 / 2022	1,666	1,692	1,655	1,098	1,050	492	343	654	700	711	930	1,076	N/A	12,067