

Casitas Municipal Water District

FINANCE COMMITTEE
Bergen/Cole

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/82033095861?pwd=q03qZBfDGjOMj7oQq4jwh0PhjxsvFY.1>

Meeting ID: 820 3309 5861 Passcode: 383506

To attend via telephone please call Toll Free
(877) 853-5247 or (888)788-0099
Meeting ID: 820 3309 5861# Passcode: 383506#

June 13, 2025
1:30 p.m.

Special Meeting Agenda

1. Roll call.
2. Public comments.
3. Board/Management comments.
4. Review and Discussion of the Letter from Brian Schlaak (920 Loma Dr., Ojai).
5. Review of the Casitas MWD 10-Year Capital Facilities Plan.
6. Review of 2025 Water Rates Study.
7. Review of April 2025 Financial Statements.

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 accommodation 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: **Review and Discussion of Letter from Brian Schlaak (920 Loma Dr, Ojai)**
Date: June 6, 2025

RECOMMENDATION:

Finance Committee deny Mr. Schlaak's request for a review of Casitas MWD's 2.0 Acre minimum qualification for the District's Domestic-Agricultural Rate.

BACKGROUND:

On April 28, 2025, Casitas received a letter from customer Brian Schlaak regarding appealing the two-acre minimum for qualification for the District's Domestic-Agricultural water rate.

The letter was subsequently forwarded to the Casitas Board of Directors.

The Casitas Board President directed that this request be reviewed by the Finance Committee.

DISCUSSION:

As noted in his letter, the parcel size at 920 Loma Dr is exactly 2.0 acres and with planted acreage (less house and driveway) is approximately 1.77 Acres which does not meet the 2.0 acre minimum for the Domestic-Agricultural water rate.

Mr. Schlaak is asking the District consider an appeal process that would allow his operation to qualify for the Domestic-Agricultural rate for water service to this parcel, despite not meeting the 2.0 Acre minimum.

It's not clear what exactly is being proposed by the way of how this appeal process would work and what limitations would remain in place, if any.

ANALYSIS:

Casitas MWD's Rates and Regulations for Water Service (current version – August 14, 2024) states in Section 2.2 (Definitions); Paragraph 2.2.2:

Agricultural Irrigation Service or Use: The use of water for irrigation purposes on all parcels of non-Class 6 land consisting of not less than 2.0 acres devoted to commercial agricultural production (excluding homes, buildings, roads and other non-agricultural producing areas), in compliance with federal law, having a minimum one-inch meter.

In researching the background of this requirement, staff located similar language in Casitas MWD Resolution 211 (adopted in November 19, 1958):

Class 3 service shall cover water, regardless of quality, actually used for irrigation.

As used herein "irrigation" means use of water delivered through a meter of not less than 2" in size to irrigate not less than two acres for commercial agricultural purposes....

Thus Casitas has used this definition from the earliest time of setting rates for its customers.

Additionally, this is a break from the State of California's declaration in the California Government Code Section 51222 (2024):

For the purposes of this section, agricultural land shall be presumed to be in parcels large enough to sustain their agricultural use if the land is (1) at least 10 acres in size in the case of prime agricultural land, or (2) at least 40 acres in size in the case of land which is not prime agricultural land.

While the exact logic for the District's original determination for the 2.0-acre minimum was not explained in Casitas MWD Resolution 211, the policy has clearly benefitted many District customers over the years with planted acres of less than 10 acres but more than 2.0 acres.

Casitas offers these lower rates to Agricultural customers in order to provide an attractive alternative to other water sources and thus allows these customers to assist in covering the fixed costs of the District's operations.

Clearly there is a need for a limit for customers to qualify for this rate, otherwise a large pool of residential customers could qualify thus negating the ability for Casitas to offer this rate.

BUDGETARY IMPACT:

Currently, there are 87 Residential Class customers that have 2" meters.

If all of these accounts were converted to an Agricultural-Domestic rate:

Volumetric Rate Difference (Fiscal Year 2024 - Pumped Tier 3): \$ 1.97/Unit x 16,755 Units = \$33,007.15

Fixed Monthly Service Charge (2" meter): \$ 45.33/Month x 87 Meters x 12 Months= \$47,324.52

Total Impact: \$33,007.15 + \$47,324.52 = **\$80,331.87**

CONCLUSION:

Casitas has had the 2.0 Acre minimum in place since earliest days of its water operations and reflects a level that is 75% less than what the State of California recognizes as commercially viable acreage.

Additionally, Casitas' rates reflect a discount for Commercial Agricultural operations that often have a primary source of water supply (typically groundwater) and allows these customers to assist with the District's fixed costs.

This particular account has always been on a residential rate.

Assuming that other residential customers with 2" meters would want to switch to this lower rate, the cost impact would need to be shifted to other customers.

For these reasons, it is recommended that Casitas deny the customer's request.

April 27, 2025

To: Pete Kaiser, Casitas Municipal Water District Board of Directors Chair
CC: Mary Bergen, Vice President
Brian Brennen, Secretary
Neil Cole, Assistant Secretary
Richard Hajas, Director At Large
Attn: Rebekah Vieira

Subject: Proposal for an Appeal Process for Two-Acre Minimum Requirement

Casitas Municipal Water District Board of Directors:

I am writing today to ask you to consider implementing an appeal system to allow smaller commercial ranches like mine to apply for a waiver to the two acre minimum requirement for an agricultural water meter. I have 1.77 acres of my two acre parcel planted with two-hundred avocado trees. The only unplanted portion of our parcel is my family's house and the driveway leading to it. We are a commercial agricultural operation and have been selling our fruit to Mission Avocados for years now. All of my submitted paperwork bears this out.

With the recent rate hikes, my monthly water bill for the past twelve months averaged in the neighborhood of \$460/month, and this during a good rain year. My costs will be much higher in dryer years. I also understand that there is yet another rate increase coming in January of 2026. Quite frankly, we are not sustainable as a viable operation with those ongoing and continually rising water costs.

My family and I are not Los Angeles transplants with a hobby farm growing whatever happens to be cool in the moment. We are a long standing, viable and hardworking small family farm. We like farming and feel that operations like ours are part of what makes Ojai a special place to live.

It seems strange and illogical that because we cannot afford to buy a bigger piece of land, we are forced to pay exorbitant residential rates for our farm water. Rates which will quite frankly put us out of business. We have considered switching to a one inch residential meter, which is much more affordable. The fact that our farm is on a terraced, steep hill makes that option untenable.

I believe that a well-constructed appeal process would allow Casitas to verify the veracity of the appeal, to make exceptions when exceptions are justified, and to retain the ability to say no. This policy will also help to ensure the survival of small family farms like ours. We live, shop, work and farm in our community. That is a marked exception to the self-serving power and influence of the corporate farms that dominate our state. It would be an encouraging and much appreciated gesture if you were to acknowledge the challenges of being a small family farm by instituting this new policy.

I am happy to come and speak with any and all of you, if that would be helpful for your process.
Thank you for considering.

Brian Schlaak
Avocado People Ranch
920 Loma Dr

MEMORANDUM

TO: Finance Committee

From: Michael L. Flood, General Manager

RE: **Review of Casitas MWD 2025 Ten-Year Capital Replacement/Improvement Matrix**

Date: June 11, 2025

RECOMMENDATION:

The Finance Committee review and direct staff to forward the Matrix on to the Board of Directors for review and possible approval.

BACKGROUND:

The Casitas MWD Board of Directors approved a resolution regarding the District's Ten-Year Capital Replacement/Improvement Matrix on September 13, 2023.

The resulting matrix was included in the 2023 Casitas MWD Water Rate Study wherein a three-year water rate adjustment was approved by the Casitas Board on December 13, 2023.

A number of these projects have been completed in the intervening time and the updated matrix reflects this fact.

Staff met during the week of May 12, 2025 to further update the 10-Year Matrix.

The Committee reviewed the matrix at the May 23, 2025 meeting.

DISCUSSION:

The Casitas MWD 10-Year Capital Replacement Matrix includes approximately \$132.7M in projects.

The matrix looks at the estimated Capital Replacement/Improvement costs that would be expected over the ten-year period and is proposed to be paid through a combination of water rates, bonds, and possibly natural disaster recovery funding through the Federal Emergency Management Agency (FEMA).

The current version of the matrix is attached with the one change noted that was made since the May 23rd Committee Meeting.

RECOMMENDATION:

Staff recommends that the updated Matrix be included in the 2025 Water Rates Study and to also be forwarded to the Board of Directors for review and possible approval.

CASITAS MWD 2025 REVISED CAPITAL REPLACEMENT/IMPROVEMENT MATRIX
Bond-Funded Projects

		1	2	3	4	5	6	7	8	9	10	
	Fiscal Year	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	Total 10 Year (FY26-35)
1	4M Reservoir #1 Recoating	-	-	-	-	-	1,500,000	-	-	-	-	1,500,000
2	4M Reservoir #2 Recoating	-	-	-	-	-	-	-	1,500,000	-	-	1,500,000
3	Camp Chafee System - Pipeline/Pump Station	-	-	-	-	-	-	150,000	2,350,000	-	-	2,500,000
4	Casitas Dam Inlet & Outlet Work assessment	75,000	100,000	-	-	750,000	750,000	-	-	-	-	1,675,000
5	District Office Maintenance - Replace Admin Bldg. Roof	-	500,000	-	-	-	-	-	-	-	-	500,000
6	Fairview #1 Reservoir Recoating	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000
7	Fairview #2 Reservoir Recoating	-	-	-	-	-	-	1,500,000	-	-	-	1,500,000
8	Faria Beach Main Relocation	-	-	750,000	750,000	-	-	-	-	-	-	1,500,000
9	Fortress Pump Plant	-	-	-	-	250,000	-	-	-	-	-	250,000
10	Gardens System Improvements	150,000	-	-	-	-	-	-	-	-	-	150,000
11	Heidelberger Pump Plant Retaining Walls	-	100,000	-	-	-	-	-	-	-	-	100,000
12	MWTP Piping Improvement/Replacement	-	-	-	300,000	325,000	350,000	375,000	400,000	425,000	450,000	2,625,000
13	Mira Monte Well Replacement	-	-	100,000	500,000	500,000	-	-	-	-	-	1,100,000
14	Oak View Reservoir #1 Recoating	-	-	-	2,500,000	-	-	-	-	-	-	2,500,000
15	Oak View Reservoir #2 Recoating	-	-	-	-	-	2,500,000	-	-	-	-	2,500,000
16	Oak View Mainline Valve Insertion	-	225,000	-	-	-	-	-	-	-	-	225,000
17	Ojai Valley Mainline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000
18	Ojai Valley Pump Station	-	-	420,000	-	-	-	-	-	-	-	420,000
19	Rincon 2M Pipeline Replacement	-	-	-	100,000	200,000	-	4,500,000	4,500,000	-	-	9,300,000
20	Rincon Balancing Reservoir #1 Recoating	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000
21	Rincon Balancing Reservoir #2 Recoating	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000
22	Rincon Control Reservoir Replacement	-	-	800,000	-	-	-	-	-	-	-	800,000
23	Rincon Pipeline Vent Structure	-	250,000	-	-	-	-	-	-	-	-	250,000
24	Robles Diversion Cleanout & Cutoff Wall Rehab	-	2,000,000	-	-	2,000,000	-	-	2,000,000	-	-	6,000,000
25	Signal Booster Zone Hydraulic Improvements	-	-	200,000	3,000,000	1,500,000	-	-	-	-	-	4,700,000
26	Transmission & Distribution Pipeline Replacements	-	500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	12,500,000
27	Upper Ojai & 3M Reservoir Recoating	-	-	-	-	-	-	-	2,000,000	1,000,000	-	3,000,000
28	Upper Rincon Lateral Replacement	-	750,000	750,000	-	-	-	-	-	-	-	1,500,000
29	Villanova Mainline Valve Insertion	150,000	-	-	-	-	-	-	-	-	-	150,000
30	Villanova Reservoir Recoating	-	-	-	-	-	-	-	-	-	7,000,000	7,000,000
	Sub total Bonding	375,000	4,575,000	4,520,000	10,150,000	10,025,000	6,600,000	8,025,000	14,250,000	2,925,000	8,950,000	70,395,000

CASITAS MWD 2025 REVISED CAPITAL REPLACMENT/IMPROVEMENT MATRIX

Rates/Reserves-Funded Projects

31 Admin Data Servers	-	-	-	20,000	-	-	-	-	-	-	20,000
32 Anodes Replacement - Casitas Dam Inlet Structure	-	-	-	-	-	-	225,000	-	-	-	225,000
33 Ave#1/2 Pump #4 Rehabilitation	325,000	-	-	280,000	-	-	-	-	-	-	605,000
34 Backwash Surge Tank "B" Coating and Restoration	-	160,000	-	-	-	-	-	-	-	-	160,000
35 Casitas Dam Hollow Jet Valve Replacement/Modification	-	250,000	250,000	-	-	-	-	-	-	-	500,000
36 Casitas Dam Spillway Erosion Control	-	350,000	-	-	-	-	-	-	-	-	350,000
37 Chemical Dosing Equipment Replacement	40,000	25,000	35,000	35,000	-	-	-	-	-	-	135,000
38 Dam Intake Gate & Screen Rehab	30,000	30,000	-	-	-	-	-	-	-	-	60,000
39 Dam Spillway Drainage System / Stilling Basin Cleanout / Drainage Modifications	-	-	-	-	150,000	1,200,000	-	-	-	-	1,350,000
40 Distribution System Vault Rehabilitation	60,000	63,000	66,000	69,000	72,000	75,000	78,000	81,000	85,000	89,000	738,000
41 District Fleet Vehicle Replacement	268,069	556,425	520,406	276,689	507,079	365,809	552,534	370,534	383,309	355,809	4,156,663
42 District Office Maintenance - Replace Admin Bldg. Roof	-	-	-	-	-	-	-	-	-	-	-
43 Filter Media & Rehab Cleaning Filter	125,000	131,000	138,000	145,000	152,000	160,000	168,000	176,000	185,000	194,000	1,574,000
44 Fortress Reservoir Site Stability Improvements	19,000	250,000	-	-	-	-	-	-	-	-	269,000
45 Fortress Pump Plant Electrical & Instrumentation Upgrade	24,000	-	-	-	-	-	-	-	-	-	24,000
46 Lake Water Quality Department Vessel	50,500	87,000	-	-	-	-	-	-	-	-	137,500
47 Large Valve Replacement - Distribution System	-	164,000	171,000	179,000	187,000	195,000	204,000	213,000	222,000	232,000	1,767,000
48 Marion Walker Treatment Plant Facility Painting	-	-	-	-	200,000	170,000	-	-	-	-	370,000
49 Marion Walker Treatment Plant Drain Down Pumps & Piping Restoration	30,000	-	-	-	-	-	-	-	-	-	30,000
50 Meter & MXU Battery Replacements	306,100	329,058	353,737	380,267	408,787	439,446	472,405	507,835	545,923	586,867	4,330,423
51 Mira monte Distribution Vault Rehab	45,000	-	-	-	-	-	-	-	-	-	45,000
52 New Accounting System	255,000	-	-	-	-	-	-	-	-	-	255,000
53 Ojai System Well Replacement	-	-	-	-	-	-	-	-	1,000,000	1,000,000	2,000,000
54 Ojai Valley Pump Plant Improvements	-	350,000	-	-	-	-	-	-	-	-	350,000
55 Paving- Casitas Facilities	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
56 Paving- Public Right of Way	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000
57 Pipeline Shop Roof Replacement	36,000	-	-	-	-	-	-	-	-	-	36,000
58 Pump Plant Valve Replacement	10,000	10,500	11,000	11,600	12,200	12,800	13,500	14,200	14,900	15,700	126,400
59 Pump Plant Motor Awning Overhead Protection	42,400	58,000	60,000	62,000	64,000	66,000	68,000	70,500	-	-	490,900
60 Pump Plant Manifold Coating & Restoration	18,000	32,000	45,000	80,000	95,000	40,000	60,000	30,000	35,000	-	435,000
61 Pump Rebuild and Mechanical Seal Installs	56,000	59,000	62,000	65,000	68,000	71,000	75,000	79,000	83,000	87,000	705,000
62 Reclaim System Coating & Restoration	-	-	-	-	175,000	-	-	-	-	-	175,000
63 Reservoir Cleaning and Inspections	-	-	-	-	250,000	-	-	-	-	300,000	550,000
64 Reservoir Mixers	28,000	29,500	-	-	-	-	-	-	-	-	57,500
65 Reservoir Seismic Upgrades	-	-	350,000	-	350,000	-	350,000	-	350,000	-	1,400,000
66 Pump Plant Motor Rehab	23,000	56,000	58,000	61,000	64,000	67,000	70,000	73,000	76,000	79,000	627,000
67 Rincon Regulator vault improvements	25,000	-	-	-	-	-	-	-	-	-	25,000
68 Robles Canal Access Road Paving	-	-	830,000	830,000	830,000	-	-	-	-	-	2,490,000
69 Robles Diversion Canal Panel Replacement & Sealing	150,000	160,000	180,000	-	-	-	200,000	-	200,000	-	890,000
70 Robles Diversion Fish Passage Improvements	-	-	-	300,000	-	-	-	-	-	-	300,000
71 Robles Forebay Restoration - Staff Executed Cleanouts	-	-	350,000	-	-	350,000	-	-	350,000	-	1,050,000
72 San Antonio Booster Station Improvements (VFD's)	-	150,000	-	-	-	-	-	-	-	-	150,000
73 San Antonio Filter Upgrade	-	-	-	115,000	-	-	-	-	-	-	115,000
74 Sacda Server & Network upgrades	25,000	-	-	-	-	-	-	-	-	-	25,000
75 Turnout Piping Improvements	20,000	20,000	20,000	23,000	23,000	23,000	26,000	26,000	26,000	26,000	233,000
76 Upgrade Panel view on VFD at Rincon Pump Plant	-	21,000	-	-	-	-	-	-	-	-	21,000
77 Valve and Actuator Replacements (Marion Walker Treatment Plant)	25,000	25,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	315,000
Sub total CMWD (Reserves or Rates)	2,386,069	3,716,483	3,880,143	3,312,556	3,988,066	3,620,055	2,947,439	2,026,069	3,941,132	3,350,376	33,168,386
78 Ventura-Santa Barbara Counties Intertie	2,500,000	5,000,000	10,000,000	1,250,000	-	-	-	-	-	-	18,750,000
79 OWS Integration with Casitas Legacy System	-	3,000,000	5,000,000	2,000,000	-	-	-	-	-	-	10,000,000
Sub total FEMA, Grant, and Loans	2,500,000	8,000,000	15,000,000	3,250,000	-	-	-	-	-	-	28,750,000
Total Capital Improvements	5,261,069	16,291,483	23,400,143	16,712,556	14,013,066	10,220,055	10,972,439	16,276,069	6,866,132	12,300,376	132,313,386

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: Finance Committee
FROM: Michael Flood, General Manager
SUBJECT: 2025 Casitas MWD Water Rate Study Progress Update
DATE: June 11, 2025

RECOMMENDATIONS:

That the Committee:

- A. Consider recommendations for 2025 Water Rate Study.
- B. Provide direction regarding the current results of the study.

BACKGROUND:

Casitas MWD's current rate schedule was developed via a rate study conducted by Bartle Wells Associates in 2023 and resulted in a water rate adjustment for Calendar Years 2024, 2025, and 2026.

On October 18, 2024 the Finance Committee reviewed a proposal from Bartle Wells Associates for an updated Water Rate Study to be conducted in Fiscal year 2025 and asked that the proposal be forwarded to the Casitas MWD Board of Directors for further discussion.

On November 13, 2024 the Board authorized a contract with Bartle Wells Associates to conduct an update to the Cost of Service and Rate Design Study (Rate Study) to inform water rates for the next five years (a copy of the proposal is attached).

The scope of the Rate Study update includes updating the 10-year financial plan and developing a rate structure sufficient to generate revenues needed to cover the cost of service and maintain the District's financial reserves to policy levels.

On April 18, 2025, the Finance Committee provided direction regarding various estimates to be used in the study along with a five-year timeline.

Staff has been meeting with Bartle Wells Associates in order to provide information and feedback on the 2025 Rate Study update.

Michael DeGroot of Bartle Wells Associate provided a presentation with details during the May 23, 2025 Committee Meeting.

At the May 23, 2025 meeting the Finance Committee asked to review the proposal and have staff bring the item back to the next Finance Committee Meeting for further review.

DISCUSSION:

Based on recent water sales and the MOU with the City of Ventura, Casitas staff recommended the following be used for the study:

- Five-Year Rate Adjustment (Calendar Years 2026, 2027, 2028, 2029, and 2030)
- Average Annual Water Demands of 9,800 Acre-Feet
- 5% annual rate of inflation over the period for materials and supplies
- Inclusion of the staff-revised Capital Improvement/Replacement Matrix
- Review of the Adjudication Charge

The Matrix was updated and the other parameters were placed in Casitas' water rate model.

The resulting rates would include an overall increase of 11% per year for the five-year rate adjustment.

These rates will allow Casitas to fund its Operations and Capital Replacement/Improvement plan as well as begin to build back cash reserves.



Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, April 30th, 2025

% of the Year Completed: 83.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Water Sales	9,563,915	805,680	8,443,119	4,944,150
Water Standby	6,565,471	562,937	5,444,647	4,958,690
Water Delinquency & Penalties	112,974	7,724	93,061	107,750
Water Other	22,397	3,145	35,825	16,665
Recreation- Operations	4,677,717	545,665	3,877,188	2,986,308
Recreation- Water Park	1,579,649	915	1,165,402	1,007,606
Miscellaneous Operational	108,885	1,864	346,296	109,098
Subtotal Operating Revenue (d)	22,631,008	1,927,931	19,405,538	14,130,267
Miscellaneous Non-Operational	1,188,852	20,872	1,339,660	1,789,301
Grants/ Reimbursements	900,000	-	783,138	492,365
Taxes & Assessments	7,602,003	3,168,157	7,652,738	4,248,005
Subtotal Non-Operating Revenue (e)	9,690,855	3,189,029	9,775,536	6,529,671
Total Revenue (d+e)	32,321,863	5,116,960	29,181,074	20,659,939

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	1,120,796	88.28%	88.28%
-	1,120,824	82.93%	82.93%
-	19,913	82.37%	82.37%
-	(13,428)	159.95%	159.95%
-	800,529	82.89%	82.89%
-	414,247	73.78%	73.78%
-	(237,411)	318.04%	318.04%
-	3,225,470	85.75%	85.75%
-	(150,808)	112.69%	112.69%
-	116,862	87.02%	87.02%
-	(50,735)	100.67%	100.67%
-	(84,681)	100.87%	100.87%
-	3,140,789	90.28%	90.28%

Expenses

Administration	1,274,198	167,260	1,369,181	1,363,462
Board of Directors	158,312	17,665	82,307	87,020
District Maintenance	795,477	46,222	578,808	598,403
Electrical Mechanical	3,264,135	224,789	2,388,237	2,086,754
Engineering	1,449,136	159,997	1,104,856	1,121,531
Fisheries	744,625	72,827	543,680	538,818
General O&M	770,627	68,099	668,428	558,508
Human Resources	649,520	24,106	598,247	548,929
Information Technology	505,475	45,027	403,131	370,266
Management	1,181,335	87,377	933,943	892,258
Pipeline	1,992,164	149,045	1,459,135	1,191,622
Recreation - Operations / Maint. / PR / Water Pk	5,604,323	358,621	3,785,133	3,713,307
Retirees	363,707	34,386	316,122	294,486
Safety / Garage	268,019	22,433	211,066	217,825
Utilities Maintenance	952,183	76,681	866,032	837,937
Water Conservation - P/R	672,939	51,606	507,880	547,721
Water Quality- Lab	1,014,021	68,884	732,461	646,563
Water Treatment	2,481,244	182,053	1,845,206	2,568,913
Total Operating Expenses (f)	24,141,440	1,857,077	18,393,853	18,184,323
Net, Operating gain/(loss) (d-f)	(1,510,432)	70,853	1,011,685	(4,054,056)
Net, total gain/(loss) (d+e-f)	8,180,423	3,259,882	10,787,220	2,475,616

22,239	(117,222)	107.45%	109.20%
-	76,005	51.99%	51.99%
18,737	197,932	72.76%	75.12%
32,696	843,202	73.17%	74.17%
62,876	281,404	76.24%	80.58%
-	200,945	73.01%	73.01%
3,583	98,616	86.74%	87.20%
-	51,273	92.11%	92.11%
7,956	94,388	79.75%	81.33%
7,450	239,942	79.06%	79.69%
71,678	461,352	73.24%	76.84%
21,123	1,798,067	67.54%	67.92%
-	47,585	86.92%	86.92%
786	56,167	78.75%	79.04%
24,168	61,984	90.95%	93.49%
3,785	161,274	75.47%	76.03%
42,031	239,529	72.23%	76.38%
485,156	150,881	74.37%	93.92%
804,264	4,943,323	76.19%	79.52%

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,913,983	3,850	2,909,337	2,293,517
USBR- Dam Safety Loan	77,228	-	77,228	77,228
State Water Project	1,277,767	63,635	941,380	891,587
Aquatic Play Structure	326,376	-	326,376	207,356
Total Debt Service	4,595,354	67,485	4,254,321	3,469,688

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	4,646	99.84%	99.84%
-	(0)	100.00%	100.00%
-	336,387	73.67%	73.67%
-	1	100.00%	100.00%
-	341,033	92.58%	92.58%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	-	-	-	-
Electrical Mechanical	50,754	5,363	5,478	42,242
Engineering	2,420,000	46,525	3,227,772	1,248,697
Engineering- CFD	-	-	-	1,660,799
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	15,000	1,977	14,104	-
Management	-	-	-	-
Pipeline	82,500	-	17,644	15,160
Recreation - Operations / Maint. / PR / Water Pk	274,115	83,215	629,651	259,159
Retirees	-	-	-	-
Safety / Garage	169,484	-	63,312	113,230
Utilities Maintenance	96,500	3,010	121,678	55,869
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	689,800	7,117	89,836	94,928
Water Treatment	276,550	49,774	182,396	109,428
Total Capital	4,074,703	196,980	4,351,871	3,599,513

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	45,276	10.79%	10.79%
1,011,933	(1,819,704)	133.38%	175.19%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	896	94.03%	94.03%
-	-	0.00%	0.00%
26,238	38,618	21.39%	53.19%
130,776	(486,312)	229.70%	277.41%
-	-	0.00%	0.00%
-	106,172	37.36%	37.36%
7,162	(32,340)	126.09%	133.51%
-	-	0.00%	0.00%
-	599,964	13.02%	13.02%
62,257	31,898	65.95%	88.47%
1,238,365	(1,515,533)	106.80%	137.19%

Cannon Eng. Services Intertie Project (6/12)	599,810
MWPF Emergency Generator (8/14)	35,000
LCRA Vacuum Truck (9/11)	277,902
LCRA Paving (9/25)	21,440
Matilija Groundwater Supply Project (9/25)	65,920
Salary changes: Biologist & Park Mgr (11/13)	18,936
New Treatment Plant Position (Feb-June) (11/13)	40,390
Casitas and Ojai Water System Integration (12/11)	70,000
Campground Fox Cabin (2/26)	40,000
MWPF Emergency Generator Construction (3/12)	212,000
Water Adventure Event Room (4/23)	45,000

Board Approved unbudgeted items 1,426,397

Net assets, End of year
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items) (1,916,031) 2,995,418 2,181,029 (4,593,585)

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	3,909,034	7,290,307
U.S Bank Investments	9,684,844	10,021,603
U.S Bank Money Market Account	123,091	71,006
LAIF	496	516
County of Ventura Investment (COVI)	3,150	3,287
CFD-2013-1 Improvement Bond	133,776	-
Total Reserves	13,854,391	17,386,719

April Summary

-Received property tax deposits totaling \$3.2 million of which \$1.3million is for CFD 2013-1 assessment, \$1.3 million is related to 1% allocation, and \$600k relates to State Water Project.

- Human Resource and Admin Department monthly expense continue to trend high due annual fees paid at the beginning of the fiscal year and LCRA admin overhead not being booked.

-Capital expenses include \$1.1M Rincon Generator, \$1.1M Ventura- Santa Barbara County Intertie project, \$485k DBP reduction, \$278k LCRA Vacuum Truck, \$220k Robles Canal Panels, \$165k LCRA paving, and \$103k Water Adventure event room.

-Capital encumbered funds include \$399k for the Rincon Generator, \$236k for the Ventura- Santa Barbara County Intertie project, \$120k related to paving and valve can raising, \$166k MWTP Generator, \$57k LCRA cabins, and \$63k water treatment pumps and draining improvements.

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	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	9,563,915	805,679.82	8,443,119.23	4,944,150.33	0.00	1,120,795.77	88.28
WATER SERVICES	12,471	525.00	13,650.00	7,575.00	0.00	(1,179.00)	109.45
WATER STANDBY	6,565,471	562,936.92	5,444,647.17	4,958,690.31	0.00	1,120,823.83	82.93
WATER DELINQUENCY	112,974	7,724.32	93,060.74	107,750.11	0.00	19,913.26	82.37
WATER REVENUE OTHER	1,055,818	23,492.43	1,197,741.72	1,570,227.32	0.00	(141,923.72)	113.44
CAPITAL FACILITIES	108,885	1,864.40	344,854.68	108,884.86	0.00	(235,969.68)	316.71
INTEREST	142,960	0.00	165,533.83	228,377.03	0.00	(22,573.83)	115.79
TAXES & ASSESSMENTS	2,952,435	1,337,064.75	3,126,994.39	1,718,473.95	0.00	(174,559.39)	105.91
OTHER GOVT. AGENCIES	918,114	6,039.21	791,765.13	494,956.78	0.00	126,348.87	86.24
MISCELLANEOUS REVENUES	342,373	0.00	277,576.18	238,413.02	0.00	64,796.82	81.07
TOTAL NON DEPARTMENTAL	21,775,416	2,745,326.85	19,898,943.07	14,377,498.71	0.00	1,876,472.93	91.38
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,451,137	523,169.30	3,662,663.56	2,788,414.69	0.00	788,473.44	82.29
RECREATION-CONCESSION	226,580	22,653.89	209,912.07	197,867.19	0.00	16,667.93	92.64
RECREATION OTHER	0	(158.05)	4,612.39	26.15	0.00	(4,612.39)	0.00
TOTAL RECREATION - OPERATIONS	4,677,717	545,665.14	3,877,188.02	2,986,308.03	0.00	800,528.98	82.89
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	11,607	0.00	15,161.94	11,606.74	0.00	(3,554.94)	130.63
RECREATION-WATER PARK	1,568,042	915.00	1,150,240.00	995,999.00	0.00	417,802.00	73.36
TOTAL RECREATION - WATER PARK	1,579,649	915.00	1,165,401.94	1,007,605.74	0.00	414,247.06	73.78
TOTAL REVENUES	28,032,782	3,291,906.99	24,941,533.03	18,371,412.48	0.00	0.00	88.97

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREEES</u>							
Benefits	363,708	34,385.61	316,121.91	294,485.97	0.00	47,585.68	86.92
TOTAL RETIREEES	363,708	34,385.61	316,121.91	294,485.97	0.00	47,585.68	86.92
<u>BOARD OF DIRECTORS</u>							
Salaries	78,415	3,702.94	30,712.62	41,821.44	0.00	47,702.58	39.17
Benefits	56,229	4,427.79	39,947.15	42,852.52	0.00	16,281.57	71.04
Services & Supplies	23,668	9,534.59	11,647.27	2,346.27	0.00	12,020.73	49.21
TOTAL BOARD OF DIRECTORS	158,312	17,665.32	82,307.04	87,020.23	0.00	76,004.88	51.99
<u>MANAGEMENT</u>							
Salaries	740,068	47,442.57	540,773.49	566,140.16	0.00	199,294.51	73.07
Benefits	281,699	29,216.37	231,234.81	196,888.60	0.00	50,463.88	82.09
Services & Supplies	159,568	10,718.21	161,934.70	129,229.12	7,450.00	(9,816.70)	106.15
TOTAL MANAGEMENT	1,181,335	87,377.15	933,943.00	892,257.88	7,450.00	239,941.69	79.69
<u>HUMAN RESOURCES</u>							
Salaries	168,085	12,929.44	138,897.28	131,688.77	0.00	29,187.72	82.64
Benefits	79,116	8,377.26	73,956.68	60,075.59	0.00	5,159.76	93.48
Services & Supplies	402,319	2,799.14	385,392.58	357,164.30	0.00	16,926.01	95.79
TOTAL HUMAN RESOURCES	649,520	24,105.84	598,246.54	548,928.66	0.00	51,273.49	92.11
<u>INFORMATION TECHNOLOGY</u>							
Salaries	281,691	21,284.82	226,170.42	217,533.56	0.00	55,520.19	80.29
Benefits	143,567	14,278.31	126,637.57	108,701.46	0.00	16,929.87	88.21
Services & Supplies	80,216	9,464.14	50,322.95	44,031.18	7,956.00	21,937.05	72.65
Services & Supplies-W.O.	15,000	1,976.62	14,103.92	0.00	0.00	896.08	94.03
TOTAL INFORMATION TECHNOLOGY	520,474	47,003.89	417,234.86	370,266.20	7,956.00	95,283.19	81.69
<u>WATER CONSERVATION</u>							
Salaries	439,336	31,474.57	324,767.33	352,758.84	0.00	114,568.67	73.92
Benefits	142,146	14,952.89	120,513.51	106,442.82	0.00	21,632.52	84.78
Services & Supplies	91,457	5,179.00	62,599.37	88,518.84	3,785.25	25,072.38	72.59
TOTAL WATER CONSERVATION	672,939	51,606.46	507,880.21	547,720.50	3,785.25	161,273.57	76.03
<u>FISHERIES</u>							
Salaries	463,832	35,268.27	336,550.19	345,829.08	0.00	127,281.81	72.56
Benefits	205,634	20,730.89	173,624.35	152,263.48	0.00	32,009.56	84.43
Services & Supplies	75,160	16,828.01	33,505.91	40,725.16	0.00	41,654.09	44.58
TOTAL FISHERIES	744,626	72,827.17	543,680.45	538,817.72	0.00	200,945.46	73.01
<u>ADMINISTRATION SERVICES</u>							
Salaries	882,808	58,906.78	646,843.02	669,185.94	0.00	235,964.98	73.27
Benefits	383,820	35,857.47	312,599.76	285,963.93	0.00	71,220.48	81.44
Services & Supplies	628,812	72,431.25	485,965.67	485,539.79	22,239.10	120,607.50	80.82
Other Operating Expenses	(544,014)	0.00	0.00	0.00	0.00	(544,013.96)	0.00
Salaries - Work Orders	0	55.77	948.05	0.00	0.00	(948.05)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders	0	4.23	30.81	0.00	0.00 (	30.81)	0.00
Services & Supplies-W.O.	0	4.39	21.95	0.00	0.00 (	21.95)	0.00
TOTAL ADMINISTRATION SERVICES	1,351,427	167,259.89	1,446,409.26	1,440,689.66	22,239.10 (	117,221.81)	108.67
WAREHOUSE							
GARAGE							
Salaries	13,642	272.84	8,995.77	1,059.56	0.00	4,646.23	65.94
Benefits	4,928	127.49	1,540.92	162.34	0.00	3,387.55	31.27
Services & Supplies	51,696	5,791.54	34,860.38	51,879.52	786.00	16,049.62	68.95
Services & Supplies-W.O.	169,484	0.00	63,312.01	113,230.35	0.00	106,171.50	37.36
TOTAL GARAGE	239,750	6,191.87	108,709.08	166,331.77	786.00	130,254.90	45.67
SAFETY							
Salaries	132,920	11,015.60	107,078.52	108,214.33	0.00	25,841.48	80.56
Benefits	48,577	5,141.65	42,901.75	38,954.63	0.00	5,675.19	88.32
Services & Supplies	16,256	83.61	15,688.66	17,555.02	0.00	567.34	96.51
TOTAL SAFETY	197,753	16,240.86	165,668.93	164,723.98	0.00	32,084.01	83.78
ENGINEERING							
Salaries	967,040	54,463.88	627,581.22	688,584.24	0.00	339,458.78	64.90
Benefits	331,009	30,081.58	260,420.57	233,683.13	0.00	70,588.05	78.67
Services & Supplies	151,088	75,451.27	216,854.42	199,264.08	62,876.10 (	128,642.52)	185.14
Salaries - Work Orders	0	19,389.50	135,714.57	56,238.18	0.00 (	135,714.57)	0.00
Benefits - Work Orders	0	4,082.33	18,368.49	7,169.66	0.00 (	18,368.49)	0.00
Services & Supplies-W.O.	2,420,000	23,053.07	3,080,974.66	3,626,856.97	1,140,638.95 (	1,801,613.61)	174.45
TOTAL ENGINEERING	3,869,137	206,521.63	4,339,913.93	4,811,796.26	1,203,515.05 (	1,674,292.36)	143.27
WATER QUALITY - LAB							
Salaries	410,179	33,525.81	357,434.43	317,178.18	0.00	52,744.49	87.14
Benefits	195,375	19,378.42	170,236.22	148,204.05	0.00	25,138.30	87.13
Services & Supplies	408,468	15,979.44	204,707.49	181,181.19	42,031.01	161,729.09	60.41
Salaries - Work Orders	0	0.00	71.74	0.00	0.00 (	71.74)	0.00
Benefits - Work Orders	0	0.00	5.26	0.00	0.00 (	5.26)	0.00
Services & Supplies-W.O.	689,800	7,116.99	89,841.30	94,928.06	0.00	599,958.70	13.02
TOTAL WATER QUALITY - LAB	1,703,821	76,000.66	822,296.44	741,491.48	42,031.01	839,493.58	50.73
UTILITIES MAINTENANCE							
Salaries	468,223	41,285.87	437,189.16	410,255.25	0.00	31,033.62	93.37
Benefits	218,572	20,946.42	181,822.95	168,452.86	0.00	36,748.67	83.19
Services & Supplies	265,389	14,448.34	245,390.45	258,826.10	24,167.67 (	4,169.12)	101.57
Salaries - Work Orders	0	0.00	0.00	353.70	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	27.07	0.00	0.00	0.00
Services & Supplies-W.O.	96,500	3,010.17	121,678.04	55,891.37	7,162.40 (	32,340.44)	133.51
TOTAL UTILITIES MAINTENANCE	1,048,683	79,690.80	986,080.60	893,806.35	31,330.07	31,272.73	97.02
ELECTRICAL MECHANICAL							
Salaries	551,602	42,552.69	446,694.35	385,272.40	0.00	104,907.62	80.98
Benefits	172,636	17,174.76	143,753.07	138,965.03	0.00	28,882.64	83.27
Services & Supplies	2,539,898	165,061.59	1,797,789.82	1,562,516.26	32,695.55	709,412.63	72.07

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	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	1,522.31	0.00	0.00 (	1,522.31)	0.00
Benefits - Work Orders	0	0.00	115.93	0.00	0.00 (	115.93)	0.00
Services & Supplies-W.O.	50,754	5,362.50	5,469.38	42,242.26	0.00	45,284.62	10.78
TOTAL ELECTRICAL MECHANICAL	3,314,890	230,151.54	2,395,344.86	2,128,995.95	32,695.55	886,849.27	73.25
<u>DIST MAINT - PIPELINE</u>							
Salaries	677,728	49,197.68	551,647.71	434,529.69	0.00	126,080.40	81.40
Benefits	270,515	25,651.28	229,039.57	184,805.74	0.00	41,475.11	84.67
Services & Supplies	1,043,922	74,195.96	678,447.50	488,239.23	71,677.59	293,796.91	71.86
Salaries - Work Orders	0	0.00	0.00	75,585.53	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	7,109.34	0.00	0.00	0.00
Services & Supplies-W.O.	82,500	0.00	17,644.23	16,511.87	26,238.00	38,617.77	53.19
TOTAL DIST MAINT - PIPELINE	2,074,665	149,044.92	1,476,779.01	1,206,781.40	97,915.59	499,970.19	75.90
<u>WATER TREATMENT</u>							
Salaries	829,608	69,383.81	675,977.67	706,452.12	0.00	153,630.53	81.48
Benefits	301,757	37,375.80	305,217.66	307,626.76	0.00 (	3,460.21)	101.15
Services & Supplies	1,349,878	75,293.30	856,724.83	772,138.38	356,450.31	136,702.86	89.87
Salaries - Work Orders	0	0.00	0.00	1,674.21	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	125.73	0.00	0.00	0.00
Services & Supplies-W.O.	276,550	49,773.88	182,395.66	109,556.02	62,256.51	31,897.83	88.47
TOTAL WATER TREATMENT	2,757,794	231,826.79	2,020,315.82	1,897,573.22	418,706.82	318,771.01	88.44
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	331,609	23,780.66	255,645.82	227,447.86	0.00	75,963.23	77.09
Benefits	141,656	11,487.74	101,309.94	163,977.09	0.00	40,345.93	71.52
Services & Supplies	322,212	10,954.01	221,852.11	195,111.33	18,737.40	81,622.49	74.67
Salaries - Work Orders	0	0.00	0.00	10,336.41	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	793.51	0.00	0.00	0.00
Services & Supplies-W.O.	0	0.00	0.00	736.59	0.00	0.00	0.00
TOTAL OPERATIONS - MAINTENANCE	795,477	46,222.41	578,807.87	598,402.79	18,737.40	197,931.65	75.12
<u>GENERAL O&M</u>							
Salaries	482,583	37,889.95	391,303.81	375,991.06	0.00	91,279.19	81.09
Benefits	269,632	27,962.61	245,451.49	153,023.97	0.00	24,180.33	91.03
Services & Supplies	18,412	2,246.20	22,479.14	26,604.00	3,582.99 (	7,650.13)	141.55
Salaries - Work Orders	0	0.00	8,080.29	2,526.72	0.00 (	8,080.29)	0.00
Benefits - Work Orders	0	0.00	1,113.14	362.28	0.00 (	1,113.14)	0.00
TOTAL GENERAL O&M	770,627	68,098.76	668,427.87	558,508.03	3,582.99	98,615.96	87.20
<u>RECREATION - OPERATIONS</u>							
Salaries	1,193,297	108,565.65	1,165,237.87	1,189,938.20	0.00	28,059.13	97.65
Benefits	429,814	49,178.42	418,673.45	367,116.54	0.00	11,140.74	97.41
Services & Supplies	456,493	46,251.68	435,864.27	342,033.19	3,759.23	16,869.50	96.30
Other Operating Expenses	544,014	0.00	0.00	0.00	0.00	544,013.96	0.00
TOTAL RECREATION - OPERATIONS	2,623,618	203,995.75	2,019,775.59	1,899,087.93	3,759.23	600,083.33	77.13

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>RECREATION - MAINTENANCE</u>							
Salaries	651,556	42,959.88	426,842.31	478,611.42	0.00	224,713.28	65.51
Benefits	213,203	19,684.32	166,919.14	172,405.53	0.00	46,283.86	78.29
Services & Supplies	264,788	23,376.31	267,449.92	384,395.01	15,644.55 (	18,306.47)	106.91
Services & Supplies-W.O.	217,308	11,825.66	530,802.67	219,775.42	130,775.62 (	444,269.95)	304.44
TOTAL RECREATION - MAINTENANCE	1,346,855	97,846.17	1,392,014.04	1,255,187.38	146,420.17 (	191,579.28)	114.22
<u>RECREATION - PUBLIC REL</u>							
Salaries	458,940	12,431.27	27,884.07	3,256.00	0.00	431,055.74	6.08
Benefits	69,915	1,999.84	3,397.14	249.09	0.00	66,517.79	4.86
Services & Supplies	214,100	22,077.76	136,272.86	166,992.96	0.00	77,827.14	63.65
TOTAL RECREATION - PUBLIC REL	742,955	36,508.87	167,554.07	170,498.05	0.00	575,400.67	22.55
<u>RECREATION - WATER PARK</u>							
Salaries	706,997	15,328.73	464,224.35	385,342.66	0.00	242,772.85	65.66
Benefits	112,757	6,512.50	83,629.76	72,994.97	0.00	29,127.53	74.17
Services & Supplies	288,450	10,254.43	188,738.01	149,971.47	1,718.90	97,993.09	66.03
Services & Supplies-W.O.	56,807	71,389.30	98,848.42	39,383.38	0.00 (	42,041.42)	174.01
TOTAL RECREATION - WATER PARK	1,165,011	103,484.96	835,440.54	647,692.48	1,718.90	327,852.05	71.86
TOTAL EXPENDITURES	28,293,375	2,054,057.32	22,822,951.92	21,861,063.89	2,042,629.13	3,427,793.86	87.88
REVENUE OVER/(UNDER) EXPENDITURES	(260,593)	1,237,849.67	2,118,581.11 (	3,489,651.41)(	2,042,629.13)(	3,427,793.86)	29.15-

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2025

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
REVENUE SUMMARY							
Non Departmental							
WATER SALES	<u>1,277,767</u>	<u>565,606.92</u>	<u>1,300,663.97</u>	<u>643,737.05</u>	<u>0.00</u>	<u>(22,896.97)</u>	<u>101.79</u>
TOTAL Non Departmental	<u>1,277,767</u>	<u>565,606.92</u>	<u>1,300,663.97</u>	<u>643,737.05</u>	<u>0.00</u>	<u>(22,896.97)</u>	<u>101.79</u>
TOTAL REVENUES	1,277,767	565,606.92	1,300,663.97	643,737.05	0.00	0.00	101.79

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2025

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
PROPERTY TAX							
Services & Supplies	1,273,483	63,634.70	939,503.20	889,800.72	0.00	333,979.80	73.77
Other Operating Expenses	4,284	0.00	1,877.00	1,786.50	0.00	2,407.00	43.81
TOTAL PROPERTY TAX	1,277,767	63,634.70	941,380.20	891,587.22	0.00	336,386.80	73.67
TOTAL EXPENDITURES	1,277,767	63,634.70	941,380.20	891,587.22	0.00	336,386.80	73.67
REVENUE OVER/(UNDER) EXPENDITURES	0	501,972.22	359,283.77 (	247,850.17)	0.00 (	336,386.80)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2025

75 -CFD -2013-1
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	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	<u>3,011,314</u>	<u>1,259,445.69</u>	<u>2,938,876.58</u>	<u>1,644,789.24</u>	<u>0.00</u>	<u>72,437.42</u>	<u>97.59</u>
TOTAL Non Departmental	<u>3,011,314</u>	<u>1,259,445.69</u>	<u>2,938,876.58</u>	<u>1,644,789.24</u>	<u>0.00</u>	<u>72,437.42</u>	<u>97.59</u>
TOTAL REVENUES	3,011,314	1,259,445.69	2,938,876.58	1,644,789.24	0.00	0.00	97.59

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2025

75 -CFD -2013-1
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
Property Tax							
Services & Supplies	2,913,983	3,850.07	2,909,336.95	2,293,516.69	0.00	4,645.55	99.84
TOTAL Property Tax	2,913,983	3,850.07	2,909,336.95	2,293,516.69	0.00	4,645.55	99.84
TOTAL EXPENDITURES	2,913,983	3,850.07	2,909,336.95	2,293,516.69	0.00	4,645.55	99.84
REVENUE OVER/(UNDER) EXPENDITURES	97,332	1,255,595.62	29,539.63 (	648,727.45)	0.00 (	4,645.55)	30.35

Non-Budgeted Items Log Sheet - FY 2025

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
12-Jun-24	Cannon Eng. Services Intertie Project	\$ 599,810.00			Y
14-Aug-24	Design Services MWPFP Generator	\$ 35,000.00			N
11-Sep-24	LCRA Vacuum Truck	\$ 277,901.95		\$100,000 USBR Grant	Y
25-Sep-24	LCRA Paving	\$ 21,440.00		\$10,7200 USBR Grant	Y
25-Sep-24	Matilija Groundwater Supply Project	\$ 65,920.00		75% DWR Grant	Y
13-Nov-24	Salary changes: Biologist & Park Mgr	\$ 18,935.61			N
13-Nov-24	New Treatment Plant Position (Feb-June)	\$ 40,389.92			N
11-Dec-14	Casitas and Ojai Water System Integration	\$ 70,000.00		100% DWRSF Grant	Y
26-Feb-25	Campground Fox Cabin	\$ 40,000.00			N
12-Mar-25	MWPFP Emergency Generator Construction	\$ 212,000.00			N
23-Apr-25	Water Adventure Event Room	\$ 45,000.00			N
	Total	\$ 1,426,397.48	\$ -		