



**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% |

| Capital | Current Budget (a) | Current Period Balance | Year to Date Balance (b) | Prior Year to Date Balance |
|--|-----------------------|---------------------------|-----------------------------|-------------------------------|
| 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 |
| MWPFPP 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 |
| MWPFPP 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 (1,916,031) 2,995,418 2,181,029 (4,593,585)
 (Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)

| | 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 DELINQUNCY | 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 |

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>EXPENDITURE SUMMARY</u> | | | | | | | |
| <u>RETIREES</u> | | | | | | | |
| Benefits | 363,708 | 34,385.61 | 316,121.91 | 294,485.97 | 0.00 | 47,585.68 | 86.92 |
| TOTAL RETIREES | 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 |
| <u>WAREHOUSE</u> | | | | | | | |
| <u>GARAGE</u> | | | | | | | |
| 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 |
| <u>SAFETY</u> | | | | | | | |
| 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 |
| <u>ENGINEERING</u> | | | | | | | |
| 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 |
| <u>WATER QUALITY - LAB</u> | | | | | | | |
| 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 |
| <u>UTILITIES MAINTENANCE</u> | | | | | | | |
| 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 |
| <u>ELECTRICAL MECHANICAL</u> | | | | | | | |
| 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 |
|-------------------------|-------------------|-------------------|-------------------------|----------------------------|---------------------------|------------------|-----------------|
| <u>REVENUE SUMMARY</u> | | | | | | | |
| <u>Non Departmental</u> | | | | | | | |
| WATER SALES | <u>1,277,767</u> | <u>565,606.92</u> | <u>1,300,663.97</u> | <u>643,737.05</u> | 0.00 (<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> | 0.00 (<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> | | | | | | | |
| <u>PROPERTY TAX</u> | | | | | | | |
| Services & Supplies | 1,273,483 | 63,634.70 | 939,503.20 | 889,800.72 | 0.00 | 333,979.80 | 73.77 |
| Other Operating Expenses | <u>4,284</u> | <u>0.00</u> | <u>1,877.00</u> | <u>1,786.50</u> | <u>0.00</u> | <u>2,407.00</u> | <u>43.81</u> |
| TOTAL PROPERTY TAX | <u>1,277,767</u> | <u>63,634.70</u> | <u>941,380.20</u> | <u>891,587.22</u> | <u>0.00</u> | <u>336,386.80</u> | <u>73.67</u> |
| 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 | 3,011,314 | 1,259,445.69 | 2,938,876.58 | 1,644,789.24 | 0.00 | 72,437.42 | 97.59 |
| 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> | | | | | | | |
| <u>Property Tax</u> | | | | | | | |
| 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 |

