



CASTROVILLE COMMUNITY SERVICES DISTRICT

P.O. BOX 1065

OFFICE: 11499 GEIL STREET

CASTROVILLE, CA 95012

President – Cosme Padilla
Vice President – Ron Stefani
Director – Glenn Oania
Director – Greg MacMillan
Director – James R. Cochran

24-HOUR TELEPHONE: (831) 633-2560

General Manager – Eric Tynan
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

BOARD OF DIRECTORS BUDGET & PERSONNEL COMMITTEE MEETING THURSDAY, MAY 16, 2024 – 4:30 P.M. 11499 GEIL STREET

In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the Board meeting, please contact Lidia Santos, Board Secretary during regular business hours at (831) 633-2560. Notification received 48 hours before the meeting will enable the District to make reasonable accommodations.

COMMITTEE MEMBERS

Ron Stefani
Greg MacMillan

Agenda

CALL MEETING TO ORDER

ROLL CALL

PUBLIC COMMENTS – *(Anyone wishing to address the Committee on matters not appearing on the Agenda may do so at this time. Please limit your comment to three minutes. The public may comment on any other item(s) listed on the Agenda at the time the committee considers the item(s).*

1. Review of FY 2024/2025 Proposed Budget
2. Recommendations for FY 2024/2025 Budget
3. Consider Personnel-Staff Wage Increase for 2024/2025
4. Recommendations for Staff Wage Increase 2024/2025
5. Adjournment

Castroville Community Services District

DRAFT

Water

Five Year Capital Improvement and Operational Planning 2024

Fiscal Year Ending	Jun-24	Jun-25	Jun-26	Jun-27	Jun-28	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Water Revenue	\$ 1,362,000	\$ 1,362,000	\$ 1,368,810	\$ 1,375,654	\$ 1,382,532	
New connections	\$ 15,237	\$ 10,158	\$ 15,237	\$ 15,237	\$ 15,237	
Hydrant water sales	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
Backflow Revenue	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	
Misc. Revenue	\$ 21,300	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	
Non-Operating Revenues						
Deep Well-DWR IRWM Grant	\$ 30,000	\$ 30,000				
Tank & System Fill Grant			\$ 4,000,000			
Water Interest Earned	\$ 240,000	\$ 240,000	\$ 200,000	\$ 200,000	\$ 200,000	
Total Revenue	\$ 1,688,037	\$ 1,669,458	\$ 5,611,347	\$ 1,618,191	\$ 1,625,069	\$ 12,212,102
Application of Funds						
Operating Expenses						
General Operation Expenses	\$ 707,509	\$ 708,768	\$ 730,031	\$ 751,932	\$ 774,490	
Administration Expenses	\$ 521,382	\$ 559,112	\$ 575,885	\$ 593,162	\$ 610,957	
Total Application of Funds	\$ 1,228,891	\$ 1,267,880	\$ 1,305,916	\$ 1,345,094	\$ 1,385,447	\$ 6,533,228
Capital Improvement Projects						
New Trucks	\$ 45,000	\$ -			\$ 20,000	
Lateral Replacement	\$ 187,200	\$ 120,000	\$ 5,000	\$ 20,000	\$ 20,000	
Valve & Main Replacements	\$ 133,136	\$ 27,000	\$ 20,000	\$ 10,000	\$ 10,000	
Chlorine generators			\$ 15,000	\$ 21,000		
Well Motors & Pumping Equipment			\$ 95,000	\$ 5,000	\$ 7,000	
SCADA Upgrades			\$ 1,000			
Bobcat Loader- 50% water	\$ 20,000	\$ 21,000				
Meters	\$ 5,000	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	
New Furnace-District Office	\$ 5,000					
Hwy 1-CCSD Entry sSign Upgrade	\$ 2,500					
Tank #2 Recoating	\$ 14,850					
Deep Well-DWR IRWM Grant	\$ 30,000					
Well Site #4 Tank & System Fill	\$ -		\$ 4,000,000			
New Copier	\$ -	\$ 7,500				
New Well 6 - Construction		\$ 2,200,000				
Total CIP	\$ 442,686	\$ 2,395,500	\$ 4,141,000	\$ 61,000	\$ 62,000	\$ 7,102,186
Total Revenue Requirements	\$ 1,671,577	\$ 3,663,380	\$ 5,446,916	\$ 1,406,094	\$ 1,447,447	\$ 13,635,414
						NET
Surplus / (Deficit)	16,460	(1,993,922)	164,431	212,097	177,623	\$ (1,423,312)
						\$ -

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2024 through June 2025**

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	Amended 2023/2024	2024/2025
Income		
4010 · Metered Water Sales	\$ 1,362,000	\$ 1,362,000
4020 · Hydrant Water Sales	\$ 6,500	\$ 6,500
4030 · New Service Installation	\$ 15,237	\$ 10,158
4040 · Backflow Revenue	\$ 13,000	\$ 13,000
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 17,000	\$ 3,500
4053 · Reconnect Charges	500	500
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	3,500	3,500
Total Misc. Revenue	\$ 21,300	\$ 7,800
4060 · Interest Earned	\$ 240,000	\$ 240,000
4062 · Deep Well-DWR IRWM Grant	\$ 30,000	\$ 30,000
Total Income	\$ 1,688,037	\$ 1,669,458

Expense

WATER OPERATIONS EXPENSE

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	3,000
5120 · Operators Uniforms	2,000	2,000
5125 · Cellular Phones	1,000	1,000
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	8,500	8,500
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	9,800	9,800
Total General Operations Expense	\$ 27,100	\$ 27,100

Well Sites Expense

5155 · Utilities - P G & E	\$ 148,000	\$ 152,000
5165 · Pump Repair/Maintenance	4,000	4,000
5170 · Supplies for Pumps & Well Sites	8,000	9,000
5178 · Generators Repairs/Maintenance	2,000	2,000
5180 · Tank Repair/Maintenance	1,000	1,000
5185 · Building Repair/Maintenance	1,000	1,000
5190 · Chlorine/Softener Repair/Maintenance	4,000	4,000
5195 · Well Sites - Other Expense	5,000	5,000
Total Well Sites Expense	\$ 173,000	\$ 178,000

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2024 through June 2025**

	Amended 2023/2024	2024/2025
Valve Expense		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	3,000	3,000
Total Valve Expense	\$ 3,500	\$ 3,500
Meter Expense		
5260 · Meter - Supplies	\$ 10,000	\$ 10,000
5270 · Meter - Repair/Maintenance	7,000	5,000
Total Meter Expense	\$ 17,000	\$ 15,000
Hydrant Expense		
5310 · Hydrant - Supplies	\$ 2,500	\$ 2,500
5330 · Hydrant - Repair Maintenance	10,000	5,000
Total Hydrant Expense	\$ 12,500	\$ 7,500
Water Lines Expense		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	10,000	10,000
Total Water Lines Expense	\$ 14,000	\$ 14,000
5400 · Water Depreciation Expense	\$ 338,000	\$ 338,000
Automobile Expense		
5451 · Fuel	\$ 4,500	\$ 4,500
5452 · Repair/Maintenance	\$ 2,000	\$ 2,000
5453 · Other-Auto Expense	1,500	1,500
Total Automobile Expense	\$ 8,000	\$ 8,000
Payroll Expense Water Operation		
5520 · Operators Water Wages	\$ 114,409	\$ 117,668
Total Payroll Expense-Operations	\$ 114,409	\$ 117,668
TOTAL OPERATIONS EXPENSE	\$ 707,509	\$ 708,768
ADMINISTRATIVE EXPENSE		
Billing Expense		
5565 · Postage	\$ 10,300	\$ 10,300
5570 · Billing Supplies	1,000	8,000
5580 · Toilet Rebate	225	225
5590 · Other Billing Expense	6,200	6,200
Total Billing Expense	\$ 18,225	\$ 25,225

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2024 through June 2025**

	Amended 2023/2024	2024/2025
Utilities Expense		
5611 · Utilities - P G & E	\$ 1,900	\$ 1,900
5612 · Utilities - Telephones	2,700	2,700
5613 · Utilities - Disposal	400	400
5650 · Utilities - M 1W	282	282
Total Utilities Expense	\$ 5,282	\$ 5,282
Insurance Expense		
5621 · Insurance - Auto & General	\$ 26,810	\$ 27,614
Total Insurance Expense	\$ 26,810	\$ 27,614
Office Expense		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	2,000	2,000
5720 · Misc Office Expense	3,500	3,500
5725 · Community Outreach	2,000	2,000
5730 · Alarm Monitoring Service	800	800
5735 · Property Taxes	2,000	2,000
5740 · Computer Programs/Upgrades	13,000	13,000
5745 · Bank Fees	1,100	1,100
5750 · Seminars/Training/Staff	6,000	6,000
5752 · Seminar/Training/Directors	8,000	8,000
5760 · Membership Dues	11,500	12,000
5765 · Office Repairs/Maintenance	2,600	2,600
5770 · Building Maintenance	3,000	3,000
Total Office Expense	\$ 58,000	\$ 58,500
Payroll Expenses		
5810 · Wages Water- General Manager	\$ 79,365	\$ 82,540
5820 · Wages - Administrative	85,524	88,733
5865 · Insurance - Workers Comp	5,670	6,840
5875 · Employee Health Benefits	100,228	107,206
5880 · PERS Retirement Benefits-Employer Co	28,800	29,952
5880-A · Pension Exp PERS Retirement Benef	1	5,298
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	21,740	22,610
5895 · Retired Employee Benefits	50	50
5896 · Other Post Employment Benefits	19,871	19,871
Total Payroll Expenses	\$ 341,865	\$ 363,716

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2024 through June 2025**

	Amended 2023/2024	2024/2025
Consulting Expense		
5910 · Legal Fees	\$ 4,000	\$ 4,000
5920 · Engineering Fees	7,000	7,000
5930 · Director Fees	2,700	9,450
5940 · Accounting Fees	7,500	8,325
5960 · Other Consulting Fees	50,000	50,000
Total Consulting Expense	\$ 71,200	\$ 78,775
TOTAL ADMINISTRATIVE EXPENSE	\$ 521,382	\$ 559,112
TOTAL COMBINED EXPENSES	\$ 1,228,891	\$ 1,267,880
Net Income or Loss	\$ 459,146	\$ 401,578
*Less Capital Expenditures:	\$ 442,686	\$ 2,395,500
Meters	\$ 5,000	\$ 20,000
Valve Replacement	\$ 133,136	\$ 27,000
Lateral Replacement	\$ 187,200	\$ 120,000
Bobcat Loader 50% to Zone 1	\$ 20,000	\$ 21,000
Office Cannon Copier	\$	\$ 7,500
Emergency Deep Well #6	\$	\$ 2,200,000
Truck	\$ 45,000	\$ -
Tank 2 Recoating	\$ 14,850	\$ -
New Furnance-District Office	\$ 5,000	\$ -
Hwy 1-CCSD Entry Sign Upgrade	\$ 2,500	\$ -
Deep Well-DWR IRWM Grant	\$ 30,000	\$ -
Net Income or Loss	16,460	(1,993,922)

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District

ZONE 1 Sewer & Storm Drain

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Five Year Capital Improvement and Operational Planning 2024

Fiscal Year Ending	Jun-24	Jun-25	Jun-26	Jun-27	Jun-28	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees #75301	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	
Property Tax	\$ 900,000	\$ 1,012,500	\$ 1,027,688	\$ 1,043,103	\$ 1,058,749	
Grant- Washington Bypass Construction	\$ -	\$ -				
New Service and Connection Fees	\$ 6,336	\$ 6,336	\$ 6,338	\$ 6,338	\$ 6,338	
Interest Revenue	\$ 342,000	\$ 342,000	\$ 347,130	\$ 352,337	\$ 342,000	
Misc Revenue	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Revenue	\$ 1,314,336	\$ 1,426,836	\$ 1,447,156	\$ 1,467,778	\$ 1,473,087	\$ 7,129,193
Application of Funds						
Operating Expense						
General Operation Expenses	\$ 217,405	\$ 211,050	\$ 216,537	\$ 222,167	\$ 227,944	
Administration Expense	\$ 392,347	\$ 402,082	\$ 412,536	\$ 423,262	\$ 434,267	
NCRPD Transfer Out to Zone 1 Gov	\$ 110,000	\$ 29,000	\$ 110,000	\$ 110,000	\$ 110,000	
Strret Lights Transfer out Zone 1 Gov	\$ -	\$ -	\$ 13,500	\$ 13,500	\$ 13,500	
Total Application of Funds	\$ 719,752	\$ 642,132	\$ 739,073	\$ 755,429	\$ 772,211	\$ 3,628,597
Capital Improvement Projects						
Lift Station Pumps	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
New Vehicle	\$ 45,000	\$ 45,000				
Washington Bypass Line						
New Generator @ Via Linda	\$ 37,000					
Laterals & Sewer Mains	\$ 50,000	\$ 50,000	\$ 50,000	\$ 15,000	\$ 20,000	
Hwy 1-CCSD Entry Sign Upgrade	\$ 2,500					
Sewer Equipment	\$ 2,500					
Bobcat Loader 50%		\$ 21,000				
Total Capital Improvement Projects	\$ 147,000	\$ 126,000	\$ 60,000	\$ 25,000	\$ 30,000	\$ 388,000
Total Revenue Requirements	\$ 866,752	\$ 768,132	\$ 799,073	\$ 780,429	\$ 802,211	\$ 4,016,597
						NET
Surplus / (Deficit)	\$ 447,584	\$ 658,704	\$ 648,082	\$ 687,348	\$ 670,877	\$ 3,112,595
						\$0

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2024 through June 2025

DRAFT

	Amended 2023/2024	2024/2025
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Taxes-70%	900,000	1,012,500
4125 · Sewer Connection Fees	6,336	6,336
4130 · Misc Revenue	1,000	1,000
4135 · Zone 1 Interest Earned	342,000	342,000
Total Income	\$ 1,314,336	\$ 1,426,836
 Zone 1 OPERATION EXPENSE		
General Operation Expense		
7005 · Shop Supplies	\$ 1,200	\$ 1,200
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,000	2,000
7018 · Operators Certifications	500	500
7020 · Cellular Phones	800	800
Total General Operation Expense	\$ 6,000	\$ 6,000
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 6,000	\$ 6,200
7115 · Lift Station Repair/Maintenance	5,000	5,000
7120 · Supplies for Pump Station	1,200	1,200
7122 · Permit Fee for Generators	510	530
7125 · Building Repair & Maintenance	1,000	1,000
Total Lift Station Expense	\$ 13,710	\$ 13,930
 7200 · Sewer (Zone 1) Depreciaton Expense	 65,000	 65,000
 Automobile Expense		
7305 · Fuel for Trucks	\$ 3,000	\$ 3,000
7310 · Repair/Maintenance	2,000	2,000
7315 · Other Auto Expense	1,500	1,500
Total Automobile Expense	\$ 6,500	\$ 6,500
 Payroll Expense-Operation		
7405 · Operators Zone 1 Wages	\$ 89,095	\$ 91,520
Total Payroll Expense	\$ 89,095	\$ 91,520

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2024 through June 2025

	Amended	
	2023/2024	2024/2025
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 10,000	\$ 10,000
Total Sewer Line Expense	\$ 10,000	\$ 10,000
Storm drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	25,000	16,000
7492 · Storm Drain-Fuel for Trucks	1,100	1,100
Total Storm Drain Expense	\$ 27,100	\$ 18,100
TOTAL OPERATION EXPENSE	217,405	211,050

ZONE 1 ADMINSTRATIVE EXPENSE

Office Expense		
7505 · Office Supplies	\$ 2,200	\$ 2,200
7510 · Office Equipment	1,500	1,500
7515 · Misc. Office Expense	1,600	1,600
7520 · Computer Program/Upgrade	4,000	4,000
7525 · Office Repair/Maintenance	1,950	1,950
7530 · Alarm Monitoring Service	500	500
7535 · Property Taxes	600	600
7540 · Seminars/Training/Staff	4,000	4,000
7545 · Seminar/Training/Directors	6,000	6,000
7555 · Membership Dues	9,000	11,000
7560 · Building Maintenance	2,000	2,000
7586 · Bad Debt Write-Offs	500	500
Total Office Expense	\$ 33,850	\$ 35,850
Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 61,728	\$ 64,197
7620 · Wages Zone 1 Admin	66,448	69,014
7625 · Insurance -Workers Comp	4,410	5,320
7630 · Employee Health Benefits	77,955	83,382
7632 · FICA Expense	16,171	16,818
7635 · PERS Retirement Benefits Employer Contribut	22,380	23,275
7635-A · Pension Exp PERS Retirement Benefits UAL	1	4,121
7636 · Other Post Employment Benefits	15,455	15,455
7640 · Employee Life Insurance	480	480
Total Payroll Expense	\$ 265,028	\$ 282,062

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2024 through June 2025

	Amended	
	2023/2024	2024/2025
Utilities Expense		
7655 · Utilities - PG &E	\$ 1,700	\$ 1,700
7660 · Utilities-Telephones	2,300	2,300
7665 · Utilities - Disposal	320	350
7670 · Utilities - M1W	110	126
Total Utilities Expense	<u>\$ 4,430</u>	<u>\$ 4,476</u>
 Sewer Consulting Expense		
7705 · Sewer Legal Fees	\$ 5,000	\$ 5,000
7710 · Sewer Engineer Fees	6,000	6,000
7715 · Sewer Accounting Fees	5,700	6,475
7720 · Sewer Other Consulting Fees	23,000	15,000
7725 · Director Fees	2,100	7,350
Total Consulting Expense	<u>\$ 41,800</u>	<u>\$ 39,825</u>
 Insurance Expense		
7755 · Insurance - Auto & General	\$ 21,000	\$ 21,630
Total Insurance Expense	<u>\$ 21,000</u>	<u>\$ 21,630</u>
 Bond, Loan, & Certif. Expense		
7772 · Investment Advisory Services	\$ 50	\$ 50
7774 · CSA 14/CCSD Organizational Cost	3,589	3,589
7775 · Willdan Tax Code-Admin Fee	600	600
7776 · Unrealized/Gain-Loss of Investment	20,000	12,000
Total Bond, Loan & Certif. Expense	<u>\$ 24,239</u>	<u>\$ 16,239</u>
 Storm Drain Consulting Expense		
7805 · Storm Drain Legal Fees	\$ 500	\$ 500
7810 · Storm Drain Engineer Fees	1,000	1,000
7815 · Storm Drain Other Consulting Fee	500	500
Total Consulting Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
 TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 392,347</u></u>	<u><u>\$ 402,082</u></u>
 TOTAL COMBINED EXPENSES	<u><u>\$ 609,752</u></u>	<u><u>\$ 613,132</u></u>
 NET INCOME OR LOSS	<u><u>\$ 704,584</u></u>	<u><u>\$ 813,704</u></u>

**Castroville Community Services District
 Draft Castroville (Zone 1) Sewer Income and Expense Budget
 July 2024 through June 2025**

	Amended 2023/2024	2024/2025
*Less Capital Expenditures:	147,000	126,000
Lift Stations-2 Lift Pumps	\$ 10,000	\$ 10,000
New Laterals & Sewer Mains	\$ 50,000	\$ 50,000
Truck	\$ 45,000	\$ 45,000
Bobcat Loader 50% of Water	\$ -	\$ 21,000
Hwy 1-CCSD Entry Sign Upgrade	\$ 2,500	\$ -
Sewer Equipment-Hose	\$ 2,500	\$ -
Generator-Via Linda	\$ 37,000	\$ -
Transfer Out- Property Taxes to Zone 1 Gov NCRPD Extended Recreational Services	\$ 110,000	\$ 29,000
NCRPD Capital Projects balance forward from previous years 95K still in Zone 1 Gov Fund	\$ -	\$ -
Net Income or Loss	447,584	658,704

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**Castroville Community Services District
Draft Castroville (Zone 1) Governmental Activities
Income and Expense Budget
July 2024 through June 2025**

DRAFT

	Amended 2023/2024	2024/2025
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4050 · Misc. Revenue-Other	\$ 11,546	\$ -
4108 · CalTrans Grant-Overhead Sign	316,522	310,080
4135 · Zone 1 Interest Earned	2,500	2,500
Total Income	\$ 363,568	\$ 345,580
 ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Light Utility Cost	\$ 45,000	\$ 37,000
7830 · Castroville Sign Maintenance	2,000	2,000
7835 · Pedestrian Over Cross Maintenance	1,000	3,000
7902 · Government (Zone1) Depreciation Expense	757	757
Total Zone1 Other Oper & Maint Expense	\$ 48,757	\$ 42,757
 TOTAL OTHER OPERATION EXPENSE	48,757	42,757
 ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	110,000	124,000
NCRPD Capital Projects	-	-
Total Zone 1 Recreational Expense	\$ 110,000	\$ 124,000
 TOTAL RECREATIONAL EXPENSE	\$ 110,000	\$ 124,000
 TOTAL COMBINED EXPENSES	\$ 158,757	\$ 166,757
 NET INCOME OR LOSS	\$204,811	\$178,823
 Transfer In- Property Taxes to Zone 1 Gov		
NCRPD Extended Recreational Services	\$ 110,000	\$ 29,000
Previous years; 95K not used still in Zone 1 Gov Fund		
NCRPD Capital Projects-balance forward	\$ -	\$ 95,000
	\$ 110,000	\$ 124,000
 *Less Capital Expenditures:		
CalTrans Grant-Overhead Sign	\$ 316,522	\$ 310,080
Net Income or Loss	(\$1,711)	(\$7,257)

*Capital Expenditures will be booked as an asset

*Depreciation Expense to be reflected



NORTH COUNTY RECREATION & PARK DISTRICT

May 3, 2024

Dear Castroville Community Services District Board,

The North County Recreation and Park District (NCRPD) is seeking funding for the fiscal year 2024-2025, totaling **\$124,000**. NCRPD wishes to continue partnering with CCSD to offer community programs. NCRPD requests Extended Recreation Services funding for the 2024/2025 fiscal year amounting to \$114,000—a 3.6% increase from last year (in line with CPI of 3.9%). In addition, NCRPD is requesting \$10,000 for funding the maintenance of Caltran's Clean California Project: Pedestrian Overcrossing landscape features.

Our collaborative Extended Recreation Services program with CCSD delivers critical value to the Castroville community. Youth Programs such as, Junior Warriors, SF 49ers Flag Football, Track and Field, Surfing, Archery, Family Movie Nights, and Summer Day Camps provide essential outlets for our youth. In addition, our Easter Egg Hunt, Party in the Plaza, Halloween Fun Nite, and Snow Day foster community connection and celebration. While our senior center provides fresh meals and a welcoming gathering space to enhance the well-being of our senior citizens.

NCRPD and CCSD's role in the community extends to services not provided by the County. As part of the Caltran's Clean California Project: Pedestrian Overcrossing, NCRPD has agreed to take on the maintenance services of the new landscape features proposed for both ends of the HWY 183 pedestrian overcross. The maintenance entails watering and fertilizing the landscape features; pruning trees and shrubs for safety and appearance; replacing dead or unhealthy plants quickly; repairing or removing unsafe or unsightly landscaping features; weed abatement to a level the State approves; and keeping the landscaped area clean and free of debris. With CCSD's backing NCRPD can ensure that Castroville looks its best.

This funding will not only sustain our current programs but also empower NCRPD to explore new opportunities to serve Castroville alongside CCSD. We envision expanding our community offerings and ensuring our shared spaces remain a point of pride. Your support is pivotal to realizing this vision. Thank you for your continued support. We are confident that this investment will yield significant returns for the Castroville community.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Alex López", written over a horizontal line.

Alex López
General Manager

Castroville Community Services District

ZONE 2 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2024

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Fiscal Year Ending	Jun-24	Jun-25	Jun-26	Jun-27	Jun-28	
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees Moro Cojo Sewer & SD	\$70,285	\$70,254	\$70,254	\$70,254	\$70,254	
Zone 2 Interest Earned	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
User Fees NMCHS & Mobile #74701	\$93,314	\$93,314	\$93,314	\$93,314	\$93,314	
Property Taxes	\$100,000	\$149,000	\$153,470	\$158,074	\$162,816	
Total Revenue	\$265,099	\$314,068	\$318,538	\$323,142	\$327,884	\$1,548,731
Application of Funds						
Operating Expenses						
General Operation Expenses	\$72,275	\$73,349	\$75,256	\$77,213	\$79,220	
Administration Expenses	\$120,169	\$121,349	\$124,504	\$127,741	\$131,062	
Total Application of Funds	\$192,444	\$194,698	\$199,760	\$204,954	\$210,283	\$699,454
Capital Improvement Projects						
Lift Station Pumps-Impellers	\$15,000	\$15,000	\$5,000	\$10,000	\$5,000	
New Truck						
New Generator @ Moro Cojo				\$45,000		
Street Recoat			\$110,000			
New Generator @ Castroville Blvd	\$37,000					
Total Capital Improvement Projects	\$52,000	\$15,000	\$115,000	\$55,000	\$5,000	\$242,000
Total Revenue Requirements	\$244,444	\$209,698	\$314,760	\$259,954	\$215,283	\$1,244,139
						NET
Surplus / (Deficit)	\$20,655	\$104,370	\$3,778	\$63,188	\$112,602	\$304,593
						\$ -

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2024 through June 2025**

DRAFT

	Amended 2023/2024	2024/2025
Income		
ZONE 2 (MORO COJO) REVENUE		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 70,254	\$ 70,254
4210 · Zone 2 Interest Earned	1,500	1,500
4212 · Property Taxes-10%	\$ 100,000	\$ 149,000
4215 · Userfees NMCHS & Mobile Park	93,314	93,314
Total Income	\$ 265,068	\$ 314,068
 ZONE 2 OPERATION EXPENSE		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 450	\$ 450
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	250	250
Total General Operation Expense	\$ 2,050	\$ 2,050
 Lift Station Expense		
8055 · Utilities	\$ 11,500	\$ 11,850
8065 · Lift Station Repair/Maintenance	5,000	5,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
Total Lift Station Expense	\$ 18,000	\$ 18,350
8082 · Sewer (Zone 2) Depreciaton Expense	\$ 19,100	\$ 19,100
Automobile Expense		
8090 · Fuel for Trucks	\$ 1,200	\$ 1,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,200	\$ 4,200
 Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 25,425	\$ 26,149
Total Payroll Expenses-Operations	\$ 25,425	\$ 26,149
 Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	\$ 2,000	\$ 2,000
 Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	1,000	1,000
Total Storm Drain Expense	\$ 1,500	\$ 1,500

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2024 through June 2025**

**Amended
2023/2024 2024/2025**

TOTAL OPERATION EXPENSE	72,275	73,349
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ZONE 2 ADMINISTRATIVE EXPENSE

Office Expense

8178 · Seminar/Training/Directors	\$ 2,500	\$ 2,500
8179 · Membership Dues	3,500	3,500
8181 · Office Supplies	600	600
8182 · Office Equipment	500	500
8183 · Misc. Office Expense	500	500
8184 · Building Maintenance	1,000	1,000
8185 · Computer Program/Upgrade	2,000	2,000
8186 · Office Repair/Maintenance	700	700
8187 · Alarm Monitoring Service	200	200
8188 · Property Taxes	310	310
8189 · Seminars/Training/Staff	2,000	2,000
Total Office Expense	\$ 13,810	\$ 13,810

Payroll Expense Administration

8191 · Wages- Zone 2 GM	17,637	18,342
8195 · Wages-Zone 2 Admin	19,266	19,718
8200 · Insurance-Workers Comp	1,260	1,520
8205 · Employee Health Benefits	22,300	23,824
8210 · PERS Retirement Benefits Employer Contribution	6,394	6,650
8210-A · Pension Exp PERS Retirement Benefits UAL	1	1,178
8212 · Employee Life Insurance	140	140
8213 · Other Post Retirement Benefits	4,416	4,416
8214 · FICA Expense	5,460	5,678
Total Payroll Expense Administration	\$ 76,874	\$ 81,466

Utilities Expense

8221 · Utilities - PG &E	\$ 600	\$ 625
8222 · Utilities-Telephones	625	625
8223 · Utilities - Disposal	100	100
8224 · Utilities - M1W	40	40
Total Utilities Expense	\$ 1,365	\$ 1,390

Consulting Expense

8216 · Sewer Consulting Fees	14,000	9,000
8217 · Sewer Engineer Fees	4,000	4,000
8218 · Sewer Accounting Fees	2,027	1,850

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2024 through June 2025**

	Amended	
	2023/2024	2024/2025
8219 · Sewer Legal Fees	1,000	1,000
8226 · Director Fees	600	2,100
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 22,160</u>	<u>\$ 18,483</u>
 Insurance Expense		
8230 · Insurance-Auto & General	\$ 5,960	\$ 6,200
Total insurance Expense	<u>\$ 5,960</u>	<u>\$ 6,200</u>
 TOTAL ADMINISTRATIVE EXPENSE	 <u>\$ 120,169</u>	 <u>\$ 121,349</u>
 TOTAL COMBINED EXPENSES	 <u>\$ 192,444</u>	 <u>\$ 194,698</u>
 NET INCOME OR LOSS	 <u>\$ 72,624</u>	 <u>\$ 119,370</u>
 LESS CAPITAL EXPENDITURES:	 \$ 52,000	 \$ 15,000
 Impellers/Pumps	\$ 15,000	\$ 15,000
Generator-Castroville Blvd	\$ 37,000	\$ -
 Net income or Loss	 <u>\$ 20,624</u>	 <u>\$ 104,370</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**Castroville Community Services District
 Draft Zone 2 Governmental Activities
 Income and Expense Budget
 July 2024 through June 2025**

DRAFT

	Amended 2023/2024	2024/2025
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600	\$ 33,600
4210 · Zone 2 Interest Earned	12,000	12,000
Total Income	\$ 45,600	\$ 45,600

ZONE 2 OTHER OPER & MAINT EXPENSE		
8245 · Open Space Maint-Outside Service	\$ 4,000	\$ 5,000
8250 · Street Light Utility Cost	4,000	4,200
8255 · Road Repair	5,000	10,000
8260 · Street Signage	500	500
Total Zone 2 Other Operation & Maint Expense	\$ 13,500	\$ 19,700

NET INCOME OR LOSS	\$ 32,100	\$ 25,900
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Castroville Community Services District

DRAFT

ZONE 3 Sewer

Five Year Capital Improvement and Operational Planning 2024

Fiscal Year Ending	Jun-24	Jun-25	Jun-26	Jun-27	Jun-28	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Property Tax	\$ 175,000	\$ 299,000	\$ 303,000	\$ 310,000	\$ 300,000	
New Sewer Connection Fees	\$ 3,168	\$ 3,168	\$ 3,168	\$ 3,168	\$ 3,168	
Sanitation Fees Collected by M1W	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	
Interest Revenue	\$ 50,000	\$ 50,000	\$ 37,000	\$ 37,000	\$ 37,000	
Clean Water Planing Grant	\$ 118,456					
Clean Water Construction Grant						
Misc Revenue	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
Total Revenue	\$ 539,124	\$ 544,668	\$ 535,668	\$ 542,668	\$ 532,668	\$2,694,796
Application of Funds						
Operating Expense						
General Operation Expense	\$ 94,175	\$ 92,399	\$ 94,801	\$ 97,266	\$ 99,795	
Administration Expense	\$ 137,526	\$ 132,681	\$ 136,131	\$ 139,670	\$ 143,302	
Total Application of Funds	\$ 231,701	\$ 225,080	\$ 230,932	\$ 236,936	\$ 243,097	\$1,167,746
Capital Improvement Projects						
Lift Statons-Pumps	\$ 10,000	\$ 10,000				
Generator Station #2		\$ 45,000				
New Truck					\$ 45,000	
Sewer Main/ Manhole Rehabilitation		\$ 23,000		\$ 5,000	\$ 5,000	
Wastewater System Rehab-Grant Plan	\$ 118,456					
Lift Stations Relocation-easment	\$ 10,000					
Wastewater System Rehab-Grant						
Pipeline under Hwy 1 bridge						
Total Capital Improvement Projects	\$ 138,456	\$ 78,000	\$ -	\$ 5,000	\$ 50,000	\$271,456
Total Revenue Requirements	\$ 370,157	\$ 303,080	\$ 230,932	\$ 241,936	\$ 293,097	\$1,439,202
						NET
Surplus / (Deficit)	\$ 168,967	\$ 241,588	\$ 304,736	\$ 300,732	\$ 239,571	\$1,255,594
						\$0

**Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2024 through June 2025**

DRAFT

	Amended 2023/2024	2024/2025
Income		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes-20%	175,000	299,000
4306 · Sewer Connection Fees	3,168	3,168
4307 · Sanitation Fees	192,000	192,000
4308 · Interest Earned	50,000	50,000
4309 · Misc Revenue	500	500
4310 · Clean Water Small Communities Planning Grar	118,456	-
Total Income	\$ 539,124	\$ 544,668
 Zone 3 OPERATION EXPENSE		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	450	450
9018 · Operators Certifications	350	350
9020 · Cellular Phones	250	250
Total General Operation Expense	\$ 2,050	\$ 2,050
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 12,500	\$ 13,000
9115 · Lift Station Repair/Maintenance	6,000	8,000
9120 · Supplies for Pump Station	1,000	1,000
Total Lift Station Expense	\$ 19,500	\$ 22,000
 9200 · Sewer (Zone 3) Depreciaton Expense	 \$ 36,000	 \$ 31,000
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,200	\$ 4,200
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 25,425	\$ 26,149
Total Payroll Expense	\$ 25,425	\$ 26,149
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
Total Sewer Line Expense	\$ 7,000	\$ 7,000
TOTAL OPERATION EXPENSE	94,175	92,399

**Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2024 through June 2025**

	Amended 2023/2024	2024/2025
Zone 3 ADMINSTRATIVE EXPENSE		
Office Expense		
9505 · Office Supplies	\$ 600	\$ 600
9510 · Office Equipment	500	500
9515 · Misc. Office Expense	500	500
9520 · Computer Program/Upgrade	2,000	2,000
9525 · Office Repair/Maintenance	700	700
9530 · Alarm Monitoring Service	200	200
9535 · Property Taxes	200	200
9540 · Seminars/Training/Staff	2,000	2,000
9545 · Seminar/Training/Directors	2,500	2,500
9555 · Membership Dues	3,500	3,500
9560 · Building Maintenance	1,000	1,000
Total Office Expense	<u>\$ 13,700</u>	<u>\$ 13,700</u>
Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 17,637	\$ 18,342
9620 · Wages Zone 3 Admin	19,266	19,718
9625 · Insurance -Workers Comp	1,260	1,520
9630 · Employee Health Benefits	22,300	23,824
9632 · FICA Expense	5,460	5,678
9635 · PERS Retirement Benefits Employer Contribut	6,394	6,650
9636-A · Pension Exp PERS Retirement Benefits UAL	1	1,178
9636 · Other Post Employment Benefits	4,416	4,416
9640 · Employee Life Insurance	140	140
Total Payroll Expense	<u>\$ 76,874</u>	<u>\$ 81,466</u>
Utilities Expense		
9655 · Utilities - PG &E	\$ 600	\$ 600
9660 · Utilities-Telephones	625	625
9665 · Utilities - Disposal	100	100
9670 · Utilities - M1W	40	40
Total Utilities Expense	<u>\$ 1,365</u>	<u>\$ 1,365</u>
Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 11,000	\$ 11,000
9710 · Sewer Engineer Fees	5,000	5,000
9715 · Sewer Accounting Fees	2,027	1,850
9720 · Sewer Other Consulting Fees	21,000	10,000
9725 · Director Fees	600	2,100
Total Consulting Expense	<u>\$ 39,627</u>	<u>\$ 29,950</u>

**Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2024 through June 2025**

	Amended	
	2023/2024	2024/2025
Insurance Expense		
9755 · Insurance - Auto & General	\$ 5,960	\$ 6,200
Total Insurance Expense	\$ 5,960	\$ 6,200
TOTAL ADMINISTRATIVE EXPENSE	\$ 137,526	\$ 132,681
TOTAL COMBINED EXPENSES	\$ 231,701	\$ 225,080
NET INCOME OR LOSS	\$ 307,423	\$ 319,588
*Less Capital Expenditures:	138,456	78,000
Lift Stations-Pumps	\$ 10,000	\$ 10,000
Manholes	\$ -	\$ 23,000
Generator-Lift Station 2	\$ -	\$ 45,000
FINEPRO Easment APN: 413-012-014	\$ 10,000	\$ -
Clean Water Small Communities Planning Grant	\$ 118,456	\$ -
	\$ -	\$ -
NET INCOME OR LOSS	\$ 168,967	\$ 241,588

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**CASTROVILLE COMMUNITY SERVICES DISTRICT
INTERNAL REPORT**

Receipts, Disbursements, and Bank Balances as of March 29, 2024

Ending balance as of February 29, 2024 \$16,932,012.59

CHASE BANK, GENERAL FUND - Revenue and Expenses

Beginning Balance	704,899.35
Water Receipts	109,161.58
Water-Sewer Miscellaneous Receipts	501.32
Monterey One Water Fees	31,077.64
NSF Check/Credit Card Return	(52.00)
Misc. Over/Short	0.00
Bank Fees	(90.75)
Expenses (Checks Written)	<u>(126,236.20)</u>
Ending Balance for General Fund	719,260.94

CHASE BANK, CUSTOMER DEPOSIT FUND

Beginning Balance	66,239.57
New Deposits (opened accounts)	300.00
Deposits Returned or Applied to Accounts	<u>(240.00)</u>
Ending Balance for Customer Deposit Fund	66,299.57

LAIF FUND- Quarter to Date Yield 4.00% as of 12/31/23

Beginning Balance Water Reserve	1,896,422.85
Beginning Balance Water Capital Improvement	1,110,826.13
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Sewer (Zone1) Reserve	112,848.00
Beginning Balance Sewer (Zone1) Capital Improvement	2,740,540.44
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Governmental (Zone 1)	26,844.26
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Governmental (Zone 2)	54,198.00
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Sewer Moss Landing (Zone 3) Capital Imp	162,418.06
Quarterly Interest Earned: January, April, July, & October	0.00
Ending Balance LAIF	<u>6,104,097.74</u>

CAMP FUND-Yield 5.50%

Beginning Balance Sewer (Zone 1) Capital Improve Account	3,137,675.46
Monthly Interest Earned	<u>14,562.95</u>
Ending Balance Camp Federal Security Account	3,152,238.41
Beginning Balance Sewer (Zone 1) Reserves Account	258,123.78
Monthly Interest Earned	<u>1,198.03</u>
Ending Balance CAMP Federal Security Account	259,321.81
Beginning Balance Sewer Moss Landing (Zone 3) Capital Improv	978,901.74
Monthly Interest Earned	<u>4,543.40</u>
Ending Balance Camp Federal Security Account	983,445.14
Beginning Balance Governmental (Zone 1)	51,270.24
Monthly Interest Earned	<u>237.96</u>
Ending Balance Camp Federal Security Account	51,508.20

Beginning Balance Governmental (Zone 2)	267,177.30
Monthly Interest Earned	1,240.06
Ending Balance Camp Federal Security Account	<u>268,417.36</u>

Beginning Balance Water Capital Improvements	2,807,538.07
Monthly Interest Earned	13,030.68
Ending Balance Camp Federal Security Account	<u>2,820,568.75</u>

Total CAMP Consolidated Summary	<u>7,535,499.67</u>
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CaITRUST-INVESTMENT

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,556,089.34
Income Distribution	7,746.33
Unrealized Gain (Loss)	2,621.62
Ending Balance CaITRUST	<u>2,566,457.29</u>

New Balance as of March 29, 2024

	16,991,615.21
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Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2	
Ordinary Income/Expense							
Income							
Metered Water Sales	0.00	0.00	1,013,786.33	0.00	0.00	0.00	1,013,786.33
Temporary Hydrant Service	0.00	0.00	5,411.89	0.00	0.00	0.00	5,411.89
New Service Installation	0.00	0.00	5,079.43	0.00	0.00	0.00	5,079.43
Backflow Revenue	0.00	0.00	12,584.00	0.00	0.00	0.00	12,584.00
Misc. Revenue							
Reconnect Charges	0.00	0.00	270.00	0.00	0.00	0.00	270.00
NSF Charges	0.00	0.00	112.00	0.00	0.00	0.00	112.00
Trip Fee Charges	0.00	0.00	2,150.00	0.00	0.00	0.00	2,150.00
Misc. Revenue - Other	0.00	0.00	15,465.54	11,545.68	0.00	0.00	27,011.22
Total Misc. Revenue	0.00	0.00	17,997.54	11,545.68	0.00	0.00	29,543.22
Water Interest-Investment Earned	0.00	0.00	163,564.24	0.00	0.00	0.00	163,564.24
DWR IRWM Prop 1A Grant	0.00	0.00	7,952.50	0.00	0.00	0.00	7,952.50
Zone 1 (Castroville) Revenue							
User fees Storm Drain #75301	38,152.88	0.00	0.00	0.00	0.00	0.00	38,152.88
User fees Street Lights #75301	0.00	0.00	0.00	19,219.87	0.00	0.00	19,219.87
Caltrans Grant-Overhead Sign	0.00	0.00	0.00	6,442.00	0.00	0.00	6,442.00
Ad Valorem Property Tax	618,977.00	0.00	0.00	0.00	0.00	0.00	618,977.00
Interest Earned	245,743.96	0.00	0.00	3,165.83	0.00	0.00	248,909.79
Total Zone 1 (Castroville) Revenue	902,873.84	0.00	0.00	28,827.70	0.00	0.00	931,701.54
ZONE 2 (MORO COJO) REVENUE							
User fees Storm Drain & Sewer #73701	37,239.89	0.00	0.00	0.00	0.00	0.00	37,239.89
Open Space-Street-Street Lights #73701	0.00	0.00	0.00	0.00	18,000.00	0.00	18,000.00
Zone 2 Interest Earned	0.00	0.00	0.00	0.00	11,679.02	0.00	11,679.02
Property Taxes-Ad Valorem	88,425.00	0.00	0.00	0.00	0.00	0.00	88,425.00
Total ZONE 2 (MORO COJO) REVENUE	125,664.89	0.00	0.00	0.00	29,679.02	0.00	155,343.91
User fees NMCHS & Mobil Park 74701	46,539.90	0.00	0.00	0.00	0.00	0.00	46,539.90
Sewer (Moss Landing) REVENUE							
Property Taxes	0.00	176,850.73	0.00	0.00	0.00	0.00	176,850.73
M1W Sanitation Fees	0.00	99,094.93	0.00	0.00	0.00	0.00	99,094.93
Zone 3 Interest Earned	0.00	38,585.37	0.00	0.00	0.00	0.00	38,585.37
Total Sewer (Moss Landing) REVENUE	0.00	314,531.03	0.00	0.00	0.00	0.00	314,531.03
Total Income	1,075,078.63	314,531.03	1,226,375.93	40,373.38	29,679.02	2,686,037.99	

Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

Expense	Sewer Fund	Sewer Fund	Water Fund	Gov Fund	Gov Fund	Total
	Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Zone 2	
Water Operation Expense						
General Operations Expense						
Shop Supplies	0.00	0.00	647.97	0.00	0.00	647.97
Small Tools	0.00	0.00	549.36	0.00	0.00	549.36
Operators Uniforms	0.00	0.00	1,251.45	0.00	0.00	1,251.45
Cellular Phones	0.00	0.00	800.04	0.00	0.00	800.04
Operators Certifications	0.00	0.00	435.00	0.00	0.00	435.00
Water Testing Fees	0.00	0.00	4,032.00	0.00	0.00	4,032.00
Backflow Testing	0.00	0.00	22.58	0.00	0.00	22.58
Water System Fees	0.00	0.00	7,789.28	0.00	0.00	7,789.28
Total General Operations Expense	0.00	0.00	15,527.68	0.00	0.00	15,527.68
Well Sites Expense						
Utilities - P G & E	0.00	0.00	101,803.77	0.00	0.00	101,803.77
Pump Repair/Maintenance	0.00	0.00	641.12	0.00	0.00	641.12
Supplies for Pumps & Well Sit	0.00	0.00	6,329.87	0.00	0.00	6,329.87
Generators Repairs/Maintenance	0.00	0.00	1,132.71	0.00	0.00	1,132.71
Tank Repair/Maintenance	0.00	0.00	42.65	0.00	0.00	42.65
Chlorine/Softener Repair/Main	0.00	0.00	747.03	0.00	0.00	747.03
Well Sites - Other Expense	0.00	0.00	11.59	0.00	0.00	11.59
Total Well Sites Expense	0.00	0.00	110,708.74	0.00	0.00	110,708.74
Meter Expense						
Meter - Supplies	0.00	0.00	10,170.89	0.00	0.00	10,170.89
Meter - Repair/Maintenance	0.00	0.00	5,678.44	0.00	0.00	5,678.44
Total Meter Expense	0.00	0.00	15,849.33	0.00	0.00	15,849.33
Hydrant Expense						
Hydrant - Supplies	0.00	0.00	2,102.09	0.00	0.00	2,102.09
Hydrant - Repair Maintena	0.00	0.00	9,628.97	0.00	0.00	9,628.97
Total Hydrant Expense	0.00	0.00	11,731.06	0.00	0.00	11,731.06
Water Lines Expense						
Water Lines - Supplies	0.00	0.00	1,459.41	0.00	0.00	1,459.41
Water Lines - Repair/Main	0.00	0.00	81.70	0.00	0.00	81.70
Total Water Lines Expense	0.00	0.00	1,541.11	0.00	0.00	1,541.11
Depreciation Expense						
Automobile Expense	0.00	0.00	247,964.22	0.00	0.00	247,964.22
Fuel	0.00	0.00	1,989.96	0.00	0.00	1,989.96

Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund		Moss Landing		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Zone 3	Zone 1	Zone 1	Zone 1	Zone 2		
Auto - Repair/Maintenance	0.00	0.00	0.00	1,505.50	0.00	0.00	0.00	1,505.50	
Total Automobile Expense	0.00	0.00	0.00	3,495.46	0.00	0.00	0.00	3,495.46	
Payroll Expense Water Operation	0.00	0.00	0.00	83,962.27	0.00	0.00	0.00	83,962.27	
Operators Water Wages	0.00	0.00	0.00	83,962.27	0.00	0.00	0.00	83,962.27	
Total Payroll Expense Water Operation	0.00	0.00	0.00	490,779.87	0.00	0.00	0.00	490,779.87	
Total Water Operation Expense	0.00	0.00	0.00	15,121.59	0.00	0.00	0.00	15,121.59	
Water Administrative Expense	0.00	0.00	0.00	1,197.16	0.00	0.00	0.00	1,197.16	
Billing Expense	0.00	0.00	0.00	1,713.02	0.00	0.00	0.00	1,713.02	
Postage	0.00	0.00	0.00	293.88	0.00	0.00	0.00	293.88	
Toilet Rebate	0.00	0.00	0.00	99.92	0.00	0.00	0.00	99.92	
Other Billing Expense	0.00	0.00	0.00	3,303.98	0.00	0.00	0.00	3,303.98	
Total Billing Expense	0.00	0.00	0.00	19,710.87	0.00	0.00	0.00	19,710.87	
Utilities Expense	0.00	0.00	0.00	1,184.48	0.00	0.00	0.00	1,184.48	
Utilities - P G & E	0.00	0.00	0.00	695.65	0.00	0.00	0.00	695.65	
Utilities - Telephones	0.00	0.00	0.00	344.65	0.00	0.00	0.00	344.65	
Utilities - Disposal	0.00	0.00	0.00	339.75	0.00	0.00	0.00	339.75	
Utilities - M1Water	0.00	0.00	0.00	1,025.08	0.00	0.00	0.00	1,025.08	
Total Utilities Expense	0.00	0.00	0.00	11,000.94	0.00	0.00	0.00	11,000.94	
Insurance Expense	0.00	0.00	0.00	851.25	0.00	0.00	0.00	851.25	
Insurance - Auto & General	0.00	0.00	0.00	994.25	0.00	0.00	0.00	994.25	
Total Insurance Expense	0.00	0.00	0.00	503.60	0.00	0.00	0.00	503.60	
Office Expense	0.00	0.00	0.00	11,420.54	0.00	0.00	0.00	11,420.54	
Office Supplies	0.00	0.00	0.00	1,558.03	0.00	0.00	0.00	1,558.03	
Office Equipment	0.00	0.00	0.00	29,918.22	0.00	0.00	0.00	29,918.22	
Misc. Office Expense	0.00	0.00	0.00	58,066.04	0.00	0.00	0.00	58,066.04	
Alarm Monitoring Service	0.00	0.00	0.00	62,249.98	0.00	0.00	0.00	62,249.98	
Property Taxes	0.00	0.00	0.00		0.00	0.00	0.00		
Computer Programs/Upgrades	0.00	0.00	0.00		0.00	0.00	0.00		
Bank Fees	0.00	0.00	0.00		0.00	0.00	0.00		
Seminars/Training/Staff	0.00	0.00	0.00		0.00	0.00	0.00		
Seminar/Training/Directors	0.00	0.00	0.00		0.00	0.00	0.00		
Membership Dues	0.00	0.00	0.00		0.00	0.00	0.00		
Office Repairs/Maintenance	0.00	0.00	0.00		0.00	0.00	0.00		
Total Office Expense	0.00	0.00	0.00		0.00	0.00	0.00		
Payroll Expenses	0.00	0.00	0.00		0.00	0.00	0.00		
Wages - General Manager	0.00	0.00	0.00		0.00	0.00	0.00		
Wages - Administrative	0.00	0.00	0.00		0.00	0.00	0.00		

Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2	
Insurance - Workers Comp	0.00	0.00	5,812.69	0.00	0.00	0.00	5,812.69
Employee Health Benefits	0.00	0.00	76,336.47	0.00	0.00	0.00	76,336.47
PERS Retirement Benefits	0.00	0.00	21,014.63	0.00	0.00	0.00	21,014.63
Employee Life Insurance	0.00	0.00	434.79	0.00	0.00	0.00	434.79
FICA Expense	0.00	0.00	15,369.91	0.00	0.00	0.00	15,369.91
OPEB-Water Post Employment Medical Expense	0.00	0.00	19,870.65	0.00	0.00	0.00	19,870.65
Total Payroll Expenses	0.00	0.00	259,155.16	0.00	0.00	0.00	259,155.16
Consulting Expense							
Legal Fees	0.00	0.00	1,852.88	0.00	0.00	0.00	1,852.88
Director Fees	0.00	0.00	1,530.00	0.00	0.00	0.00	1,530.00
Accounting Fees	0.00	0.00	7,226.10	0.00	0.00	0.00	7,226.10
Other Consulting Fees	0.00	0.00	31,280.00	0.00	0.00	0.00	31,280.00
Total Consulting Expense	0.00	0.00	41,888.98	0.00	0.00	0.00	41,888.98
Total Water Administrative Expense	0.00	0.00	369,098.80	0.00	0.00	0.00	369,098.80
Zone 1 Operation Expense							
General Operation Exp							
Shop Supplies	583.07	0.00	0.00	0.00	0.00	0.00	583.07
Small Tools & Equipment	335.89	0.00	0.00	0.00	0.00	0.00	335.89
Operators Uniforms	973.30	0.00	0.00	0.00	0.00	0.00	973.30
Operators Certifications	226.68	0.00	0.00	0.00	0.00	0.00	226.68
Cellular Phones	622.25	0.00	0.00	0.00	0.00	0.00	622.25
Total General Operation Exp	2,741.19	0.00	0.00	0.00	0.00	0.00	2,741.19
Lift Station Expense							
Sewer Utilities PG & E	4,411.02	0.00	0.00	0.00	0.00	0.00	4,411.02
Lift Station Repair/Maintenance	3,375.94	0.00	0.00	0.00	0.00	0.00	3,375.94
Supplies for Pump Station	788.57	0.00	0.00	0.00	0.00	0.00	788.57
Permit Fee for Generators	518.00	0.00	0.00	0.00	0.00	0.00	518.00
Total Lift Station Expense	9,093.53	0.00	0.00	0.00	0.00	0.00	9,093.53
Sewer Depreciation Expense	38,691.00	0.00	0.00	0.00	0.00	0.00	38,691.00
Automobile Expense							
Fuel for Trucks	1,553.07	0.00	0.00	0.00	0.00	0.00	1,553.07
Auto- Repair/Maintenance	1,497.79	0.00	0.00	0.00	0.00	0.00	1,497.79
Other Auto Expense	335.31	0.00	0.00	0.00	0.00	0.00	335.31
Total Automobile Expense	3,386.17	0.00	0.00	0.00	0.00	0.00	3,386.17
Payroll Expense-Operation	64,115.72	0.00	0.00	0.00	0.00	0.00	64,115.72
Operators Zone 1 Wages	64,115.72	0.00	0.00	0.00	0.00	0.00	64,115.72
Total Payroll Expense-Operation	64,115.72	0.00	0.00	0.00	0.00	0.00	64,115.72

Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
Sewer Line Expense							
Sewer Line-Repair/Maintenance		713.55	0.00	0.00	0.00	0.00	713.55
Total Sewer Line Expense		713.55	0.00	0.00	0.00	0.00	713.55
Storm drain Expense							
Storm drain-Repair/Maintenance	19,704.31	0.00	0.00	0.00	0.00	0.00	19,704.31
Total Storm drain Expense	19,704.31	0.00	0.00	0.00	0.00	0.00	19,704.31
Storm drain Automobile Expense							
Storm drain Fuel for Trucks	444.79	0.00	0.00	0.00	0.00	0.00	444.79
Total Storm drain Automobile Expense	444.79	0.00	0.00	0.00	0.00	0.00	444.79
Total Zone 1 Operation Expense	138,890.26	0.00	0.00	0.00	0.00	0.00	138,890.26
Zone 1 Administrative Expense							
Office Expense							
Office Supplies	627.97	0.00	0.00	0.00	0.00	0.00	627.97
Office Equipment	537.67	0.00	0.00	0.00	0.00	0.00	537.67
Misc. Office Expense	105.68	0.00	0.00	0.00	0.00	0.00	105.68
Computer Program/Upgrade	2,235.46	0.00	0.00	0.00	0.00	0.00	2,235.46
Office Repair/Maintenance	1,242.50	0.00	0.00	0.00	0.00	0.00	1,242.50
Alarm Monitoring Service	264.25	0.00	0.00	0.00	0.00	0.00	264.25
Property Taxes	543.76	0.00	0.00	0.00	0.00	0.00	543.76
Seminars/Training/Staff	710.53	0.00	0.00	0.00	0.00	0.00	710.53
Seminar/Training/Directors	372.24	0.00	0.00	0.00	0.00	0.00	372.24
Membership Dues	9,905.03	0.00	0.00	0.00	0.00	0.00	9,905.03
Total Office Expense	16,545.09	0.00	0.00	0.00	0.00	0.00	16,545.09
Payroll Expense Admin							
Wages Zone 1 GM	45,017.92	0.00	0.00	0.00	0.00	0.00	45,017.92
Wages Zone 1 Admin	48,420.69	0.00	0.00	0.00	0.00	0.00	48,420.69
Insurance - Workers Comp	4,520.98	0.00	0.00	0.00	0.00	0.00	4,520.98
Employee Health Benefits	59,372.82	0.00	0.00	0.00	0.00	0.00	59,372.82
FICA Expense	11,833.25	0.00	0.00	0.00	0.00	0.00	11,833.25
PERS Retirement Benefits Employer Contributions Payroll Biweekly	16,344.73	0.00	0.00	0.00	0.00	0.00	16,344.73
OPEB-Sewer Post Employment Cost	15,454.95	0.00	0.00	0.00	0.00	0.00	15,454.95
Employee Life Insurance	338.13	0.00	0.00	0.00	0.00	0.00	338.13
Total Payroll Expense Admin	201,303.47	0.00	0.00	0.00	0.00	0.00	201,303.47
Utilities Expense							
Utilities - PG&E	973.54	0.00	0.00	0.00	0.00	0.00	973.54
Utilities - Telephones	1,332.33	0.00	0.00	0.00	0.00	0.00	1,332.33
Utilities - Disposal	228.57	0.00	0.00	0.00	0.00	0.00	228.57

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Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund Zone 1	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Utilities - M1Water	77.72	0.00	0.00	0.00	0.00	77.72
Total Utilities Expense	2,612.16	0.00	0.00	0.00	0.00	2,612.16
Sewer Consulting Expense						
Sewer Legal Fees	1,781.12	0.00	0.00	0.00	0.00	1,781.12
Sewer Accounting Fees	5,620.30	0.00	0.00	0.00	0.00	5,620.30
Sewer Other Consulting Fees	1,288.45	0.00	0.00	0.00	0.00	1,288.45
Director Fees	1,190.00	0.00	0.00	0.00	0.00	1,190.00
Total Sewer Consulting Expense	9,879.87	0.00	0.00	0.00	0.00	9,879.87
Insurance Expense						
Insurance- Auto & General	15,330.70	0.00	0.00	0.00	0.00	15,330.70
Total Insurance Expense	15,330.70	0.00	0.00	0.00	0.00	15,330.70
Bond, Loan & Certif. Expense						
Willdan CSA 14 Assessment Admin Fee	375.00	0.00	0.00	0.00	0.00	375.00
Unrealized Gain/Loss Investment	-20,694.57	0.00	0.00	0.00	0.00	-20,694.57
Total Bond, Loan & Certif. Expense	-20,319.57	0.00	0.00	0.00	0.00	-20,319.57
Total Zone 1 Administrative Expense	225,351.72	0.00	0.00	0.00	0.00	225,351.72
Zone 1 Other Operation & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	34,903.72	0.00	34,903.72
Castroville Overhead Sign	0.00	0.00	0.00	1,356.23	0.00	1,356.23
Gov Zone 1 Depreciation Expense	0.00	0.00	0.00	972.72	0.00	972.72
Total Zone 1 Other Operation & Maint Expense	0.00	0.00	0.00	37,232.67	0.00	37,232.67
Zone 1 Recreational Expense						
No. Co. Rec & Park District	0.00	0.00	0.00	82,500.00	0.00	82,500.00
Total Zone 1 Recreational Expense	0.00	0.00	0.00	82,500.00	0.00	82,500.00
Zone 2 Operation Expense						
General Operation Expense						
Shop Supplies	101.33	0.00	0.00	0.00	0.00	101.33
Small Tools & Equipment	85.21	0.00	0.00	0.00	0.00	85.21
Operators Uniforms	278.14	0.00	0.00	0.00	0.00	278.14
Operators Certifications	125.51	0.00	0.00	0.00	0.00	125.51
Cellular Phones	177.79	0.00	0.00	0.00	0.00	177.79
Total General Operation Expense	767.98	0.00	0.00	0.00	0.00	767.98
Lift Station Expense						
Utilities	7,325.37	0.00	0.00	0.00	0.00	7,325.37
Lift Station Repair/Maintenance	1,280.12	0.00	0.00	0.00	0.00	1,280.12
Supplies for Pump Station	141.10	0.00	0.00	0.00	0.00	141.10
Total Lift Station Expense	8,746.59	0.00	0.00	0.00	0.00	8,746.59

Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Moss Landing Zone 3	Zone 1	Castroville Zone 1	Castroville Zone 2	Gov Fund		
Sewer Depreciation Expense		12,870.72	0.00	0.00	0.00	0.00	0.00	0.00	12,870.72
Automobile Expense									
Fuel for Trucks		654.64	0.00	0.00	0.00	0.00	0.00	0.00	654.64
Auto-Repair/Maintenance		509.91	0.00	0.00	0.00	0.00	0.00	0.00	509.91
Other Auto Expense		154.07	0.00	0.00	0.00	0.00	0.00	0.00	154.07
Total Automobile Expense		1,318.62	0.00	0.00	0.00	0.00	0.00	0.00	1,318.62
Payroll Expense-Operations									
Operator Zone 2 Wages		18,478.86	0.00	0.00	0.00	0.00	0.00	0.00	18,478.86
Total Payroll Expense-Operations		18,478.86	0.00	0.00	0.00	0.00	0.00	0.00	18,478.86
Sewer Line Expense									
Sewer Line-Repair/Maintenance		11.70	0.00	0.00	0.00	0.00	0.00	0.00	11.70
Total Sewer Line Expense		11.70	0.00	0.00	0.00	0.00	0.00	0.00	11.70
Total Zone 2 Operation Expense		42,194.47	0.00	0.00	0.00	0.00	0.00	0.00	42,194.47
Zone 2 Administrative Expense									
Office Expense									
Seminar/Training/Directors		106.35	0.00	0.00	0.00	0.00	0.00	0.00	106.35
Membership Dues		3,252.60	0.00	0.00	0.00	0.00	0.00	0.00	3,252.60
Office Supplies		315.18	0.00	0.00	0.00	0.00	0.00	0.00	315.18
Office Equipment		13.15	0.00	0.00	0.00	0.00	0.00	0.00	13.15
Misc. Office Expense		30.19	0.00	0.00	0.00	0.00	0.00	0.00	30.19
Computer Program/Upgrade		638.70	0.00	0.00	0.00	0.00	0.00	0.00	638.70
Office Repair/Maintenance		355.13	0.00	0.00	0.00	0.00	0.00	0.00	355.13
Alarm Monitoring Services		75.50	0.00	0.00	0.00	0.00	0.00	0.00	75.50
Property Taxes		210.96	0.00	0.00	0.00	0.00	0.00	0.00	210.96
Seminars/Training/Staff		238.72	0.00	0.00	0.00	0.00	0.00	0.00	238.72
Total Office Expense		5,236.48	0.00	0.00	0.00	0.00	0.00	0.00	5,236.48
Payroll Expense Administration									
Wages- Zone 2 GM		12,868.32	0.00	0.00	0.00	0.00	0.00	0.00	12,868.32
Wages-Zone 2 Admin		13,834.48	0.00	0.00	0.00	0.00	0.00	0.00	13,834.48
Insurance Workers Comp		1,291.71	0.00	0.00	0.00	0.00	0.00	0.00	1,291.71
Employee Health Benefits		16,963.62	0.00	0.00	0.00	0.00	0.00	0.00	16,963.62
PERS Retirement Benefits		4,669.90	0.00	0.00	0.00	0.00	0.00	0.00	4,669.90
Employee Life Insurance		96.66	0.00	0.00	0.00	0.00	0.00	0.00	96.66
Other Post Retirement Benefits		4,415.70	0.00	0.00	0.00	0.00	0.00	0.00	4,415.70
FICA Expense		3,419.40	0.00	0.00	0.00	0.00	0.00	0.00	3,419.40
Total Payroll Expense Administration		57,559.79	0.00	0.00	0.00	0.00	0.00	0.00	57,559.79
Consulting Expense									

Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Castroville	Zone 1	Zone 2	
Consulting Fees	1,128.45	0.00	0.00	0.00	0.00	0.00	1,128.45
Sewer Accounting Fees	1,605.80	0.00	0.00	0.00	0.00	0.00	1,605.80
Sewer Legal Fees	456.63	0.00	0.00	0.00	0.00	0.00	456.63
Director Fees	340.00	0.00	0.00	0.00	0.00	0.00	340.00
Total Consulting Expense	3,530.88	0.00	0.00	0.00	0.00	0.00	3,530.88
Utilities Expense							
Utilities-PG&E	308.44	0.00	0.00	0.00	0.00	0.00	308.44
Utilities-Telephone	380.70	0.00	0.00	0.00	0.00	0.00	380.70
Utilities-Disposal	65.31	0.00	0.00	0.00	0.00	0.00	65.31
Utilities-M1 Water	22.20	0.00	0.00	0.00	0.00	0.00	22.20
Total Utilities Expense	776.65	0.00	0.00	0.00	0.00	0.00	776.65
Insurance Expense							
Insurance-Auto & General	4,380.17	0.00	0.00	0.00	0.00	0.00	4,380.17
Total Insurance Expense	4,380.17	0.00	0.00	0.00	0.00	0.00	4,380.17
Total Zone 2 Administrative Expense	71,483.97	0.00	0.00	0.00	0.00	0.00	71,483.97
Zone 2 Other Oper & Maint Expense	0.00	0.00	0.00	0.00	0.00	2,902.87	2,902.87
Street Light Utility Cost	0.00	0.00	0.00	0.00	0.00	2,902.87	2,902.87
Total Zone 2 Other Oper & Maint Expense	0.00	0.00	0.00	0.00	0.00	2,902.87	2,902.87
Sewer Zone 3 Operation & Maint Expense							
General Operation Expense							
Shop Supplies	0.00	74.80	0.00	0.00	0.00	0.00	74.80
Small Tools & Equipment	0.00	69.15	0.00	0.00	0.00	0.00	69.15
Operators Uniforms	0.00	277.92	0.00	0.00	0.00	0.00	277.92
Operators Certifications	0.00	199.14	0.00	0.00	0.00	0.00	199.14
Cellular Phones	0.00	177.79	0.00	0.00	0.00	0.00	177.79
Total General Operation Expense	0.00	798.80	0.00	0.00	0.00	0.00	798.80
Lift Station Expense							
Sewer Utilities PG&E	0.00	9,376.48	0.00	0.00	0.00	0.00	9,376.48
Lift Station Repair/Maintenance	0.00	4,560.93	0.00	0.00	0.00	0.00	4,560.93
Supplies for Pump Station	0.00	141.10	0.00	0.00	0.00	0.00	141.10
Total Lift Station Expense	0.00	14,078.51	0.00	0.00	0.00	0.00	14,078.51
Sewer (Moss Landing) Zone 3 Depreciation Expense	0.00	23,066.31	0.00	0.00	0.00	0.00	23,066.31
Automobile Expense							
Fuel for Trucks	0.00	654.54	0.00	0.00	0.00	0.00	654.54
Repair/Maintenance	0.00	509.89	0.00	0.00	0.00	0.00	509.89
Other Auto Expense	0.00	154.06	0.00	0.00	0.00	0.00	154.06
Total Automobile Expense	0.00	1,318.49	0.00	0.00	0.00	0.00	1,318.49

Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Zone 2		
Payroll Expense-Operations									
Operators-Moss Landing Wages Zone 3			18,732.96	0.00	0.00	0.00	0.00	0.00	18,732.96
Total Payroll Expense-Operations			18,732.96	0.00	0.00	0.00	0.00	0.00	18,732.96
Sewer Line Expense									
Sewer Line-Repair Maintenance	0.00		11.70	0.00	0.00	0.00	0.00	0.00	11.70
Total Sewer Line Expense	0.00		11.70	0.00	0.00	0.00	0.00	0.00	11.70
Total Sewer Zone 3 Operation & Maint Expense	0.00		58,006.77	0.00	0.00	0.00	0.00	0.00	58,006.77
Zone 3 Administrative Expense									
Office Expense									
Office Supplies	0.00		174.66	0.00	0.00	0.00	0.00	0.00	174.66
Office Equipment	0.00		153.60	0.00	0.00	0.00	0.00	0.00	153.60
Misc. Office Expense	0.00		30.20	0.00	0.00	0.00	0.00	0.00	30.20
computer Programs/Upgrade	0.00		638.69	0.00	0.00	0.00	0.00	0.00	638.69
Office Repair/Maintenance	0.00		354.79	0.00	0.00	0.00	0.00	0.00	354.79
alarm Monitoring Service	0.00		75.50	0.00	0.00	0.00	0.00	0.00	75.50
Property Taxes	0.00		175.93	0.00	0.00	0.00	0.00	0.00	175.93
Seminars/Training/Staff	0.00		238.72	0.00	0.00	0.00	0.00	0.00	238.72
Seminars/Training/Directors	0.00		106.36	0.00	0.00	0.00	0.00	0.00	106.36
Membership Dues	0.00		3,332.58	0.00	0.00	0.00	0.00	0.00	3,332.58
Total Office Expense	0.00		5,281.03	0.00	0.00	0.00	0.00	0.00	5,281.03
Payroll Expense Administration									
Wages Zone 3 GM	0.00		12,868.32	0.00	0.00	0.00	0.00	0.00	12,868.32
Wages Zone 3 Admin	0.00		13,834.48	0.00	0.00	0.00	0.00	0.00	13,834.48
Insurance-Workers Comp	0.00		1,291.72	0.00	0.00	0.00	0.00	0.00	1,291.72
Employee Health Benefits	0.00		16,963.64	0.00	0.00	0.00	0.00	0.00	16,963.64
FICA Expense	0.00		3,419.40	0.00	0.00	0.00	0.00	0.00	3,419.40
PERS Retirement Benefits Employer Contributions Biweekly Payroll	0.00		4,669.71	0.00	0.00	0.00	0.00	0.00	4,669.71
Other Post Employment Benefits	0.00		4,415.70	0.00	0.00	0.00	0.00	0.00	4,415.70
Employee Life Insurance	0.00		96.57	0.00	0.00	0.00	0.00	0.00	96.57
Total Payroll Expense Administration	0.00		57,559.54	0.00	0.00	0.00	0.00	0.00	57,559.54
Utilities Expense									
Utilities-PG&E	0.00		308.45	0.00	0.00	0.00	0.00	0.00	308.45
Utilities-Telephone	0.00		380.54	0.00	0.00	0.00	0.00	0.00	380.54
Utilities-Disposal	0.00		65.28	0.00	0.00	0.00	0.00	0.00	65.28
Utilities-M1Water	0.00		22.16	0.00	0.00	0.00	0.00	0.00	22.16
Total Utilities Expense	0.00		776.43	0.00	0.00	0.00	0.00	0.00	776.43
Sewer Consulting Expense									

Castroville Community Services District
Profit & Loss by Class
July 1, 2023 through March 29, 2024

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Moss Landing	Zone 3	Castroville	Zone 1	Zone 2	Zone 2	
Sewer Legal Fees	0.00	0.00	11,100.87	0.00	0.00	0.00	0.00	0.00	11,100.87
Sewer Accounting Fees	0.00	0.00	1,605.80	0.00	0.00	0.00	0.00	0.00	1,605.80
Sewer Other Consulting Fees	0.00	0.00	2,258.20	0.00	0.00	0.00	0.00	0.00	2,258.20
Director Fees	0.00	0.00	340.00	0.00	0.00	0.00	0.00	0.00	340.00
Total Sewer Consulting Expense	0.00	0.00	15,304.87	0.00	0.00	0.00	0.00	0.00	15,304.87
Insurance Expense									
Insurance-Auto & General	0.00	0.00	4,380.18	0.00	0.00	0.00	0.00	0.00	4,380.18
Total Insurance Expense	0.00	0.00	4,380.18	0.00	0.00	0.00	0.00	0.00	4,380.18
Total Zone 3 Administrative Expense	0.00	0.00	83,302.05	0.00	0.00	0.00	0.00	0.00	83,302.05
Total Expense	477,920.42	0.00	141,308.82	859,878.67	119,732.67	2,902.87	1,601,743.45	0.00	1,601,743.45
Net Ordinary Income	597,158.21		173,222.21	366,497.26	-79,359.29	26,776.15	1,084,294.54		1,084,294.54
Other Income/Expense									
Other Expense									
Clearing Account	110,000.00	0.00	0.00	0.00	-110,000.00	0.00	0.00	0.00	0.00
Total Other Expense	110,000.00	0.00	0.00	0.00	-110,000.00	0.00	0.00	0.00	0.00
Net Other Income	-110,000.00								0.00
Net Income	487,158.21	0.00	173,222.21	366,497.26	30,640.71	26,776.15	1,084,294.54	0.00	1,084,294.54

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Metered Water Sales	1,013,786.33	1,014,177.42	-391.09	99.96%
Temporary Hydrant Service	5,411.89	4,840.08	571.81	111.81%
New Service Installation	5,079.43	11,345.83	-6,266.40	44.77%
Backflow Revenue	12,584.00	9,680.08	2,903.92	130.0%
Misc. Revenue				
Reconnect Charges	270.00	372.34	-102.34	72.51%
NSF Charges	112.00	223.39	-111.39	50.14%
Trip Fee Charges	2,150.00	2,606.21	-456.21	82.5%
Misc. Revenue - Other	27,011.22	21,256.09	5,755.13	127.08%
Total Misc. Revenue	29,543.22	24,458.03	5,085.19	120.79%
Water Interest-Investment Earned	163,564.24	178,709.68	-15,145.44	91.53%
DWR IRWM Prop 1A Grant	7,952.50	22,338.71	-14,386.21	35.6%
Zone 1 (Castroville) Revenue				
User fees Storm Drain #75301	38,152.88	48,400.57	-10,247.69	78.83%
User fees Street Lights #75301	19,219.87	24,572.58	-5,352.71	78.22%
Caltrans Grant-Overhead Sign	6,442.00	235,689.74	-229,247.74	2.73%
Ad Valorem Property Tax	618,977.00	670,161.29	-51,184.29	92.36%
Sewer Connection Fees	0.00	4,717.94	-4,717.94	0.0%
Misc. Revenue	0.00	744.59	-744.59	0.0%
Interest Earned	248,909.79	256,522.82	-7,613.03	97.03%
Total Zone 1 (Castroville) Revenue	931,701.54	1,240,809.53	-309,107.99	75.09%
ZONE 2 (MORO COJO) REVENUE				
User fees Storm Drain & Sewer #73701	37,239.89	52,312.79	-15,072.90	71.19%
Open Space-Street-Street Lights #73701	18,000.00	25,019.35	-7,019.35	71.94%
Zone 2 Interest Earned	11,679.02	10,052.42	1,626.60	116.18%
Property Taxes-Ad Valorem	88,425.00	74,462.34	13,962.66	118.75%
Total ZONE 2 (MORO COJO) REVENUE	155,343.91	161,846.90	-6,502.99	95.98%
User fees NMCHS & Mobil Park 74701	46,539.90	69,483.84	-22,943.94	66.98%
Sewer (Moss Landing) REVENUE				
Property Taxes	176,850.73	130,309.11	46,541.62	135.72%
Sewer Connection Fees Zone 3	0.00	2,358.97	-2,358.97	0.0%
M1W Sanitation Fees	99,094.93	142,967.74	-43,872.81	69.31%
Zone 3 Interest Earned	38,585.37	37,231.21	1,354.16	103.64%
Misc. Revenue-Sewer Zone 3	0.00	372.34	-372.34	0.0%
Clean Water Small Communities Planning Grant	0.00	88,205.11	-88,205.11	0.0%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Total Sewer (Moss Landing) REVENUE	314,531.03	401,444.48	-86,913.45	78.35%
Total Income	2,686,037.99	3,139,134.58	-453,096.59	85.57%
Expense				
Water Operation Expense				
General Operations Expense				
Shop Supplies	647.97	744.59	-96.62	87.02%
Small Tools	549.36	2,233.87	-1,684.51	24.59%
Operators Uniforms	1,251.45	1,489.28	-237.83	84.03%
Cellular Phones	800.04	744.59	55.45	107.45%
Operators Certifications	435.00	595.73	-160.73	73.02%
Water Testing Fees	4,032.00	6,329.27	-2,297.27	63.7%
Backflow Testing	22.58	744.59	-722.01	3.03%
Water System Fees	7,789.28	7,297.34	491.94	106.74%
Total General Operations Expense	15,527.68	20,179.26	-4,651.58	76.95%
Well Sites Expense				
Utilities - P G & E	101,803.77	110,204.27	-8,400.50	92.38%
Pump Repair/Maintenance	641.12	2,978.46	-2,337.34	21.53%
Supplies for Pumps & Well Sites	6,329.87	5,957.02	372.85	106.26%
Generators Repairs/Maintenance	1,132.71	1,489.28	-356.57	76.06%
Tank Repair/Maintenance	42.65	744.59	-701.94	5.73%
Building Repair/Maintenance	0.00	744.59	-744.59	0.0%
Chlorine/Softener Repair/Main	747.03	2,978.46	-2,231.43	25.08%
Well Sites - Other Expense	11.59	3,723.15	-3,711.56	0.31%
Total Well Sites Expense	110,708.74	128,819.82	-18,111.08	85.94%
Valve Expense				
Valve - Supplies	0.00	372.34	-372.34	0.0%
Valve - Repair/Maintenance	0.00	2,233.87	-2,233.87	0.0%
Total Valve Expense	0.00	2,606.21	-2,606.21	0.0%
Meter Expense				
Meter - Supplies	10,170.89	7,446.21	2,724.68	136.59%
Meter - Repair/Maintenance	5,678.44	5,212.34	466.10	108.94%
Total Meter Expense	15,849.33	12,658.55	3,190.78	125.21%
Hydrant Expense				
Hydrant - Supplies	2,102.09	1,861.53	240.56	112.92%
Hydrant - Repair Maintenance	9,628.97	7,446.21	2,182.76	129.31%
Total Hydrant Expense	11,731.06	9,307.74	2,423.32	126.04%
Water Lines Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Water Lines - Supplies	1,459.41	2,978.46	-1,519.05	49.0%
Water Lines - Repair/Main	81.70	7,446.21	-7,364.51	1.1%
Total Water Lines Expense	1,541.11	10,424.67	-8,883.56	14.78%
Depreciation Expense				
Depreciation Expense - Other	247,964.22	251,682.83	-3,718.61	98.52%
Total Depreciation Expense	247,964.22	251,682.83	-3,718.61	98.52%
Automobile Expense				
Fuel	1,989.96	3,350.81	-1,360.85	59.39%
Auto - Repair/Maintenance	1,505.50	1,489.28	16.22	101.09%
Other Auto Expense	0.00	1,116.94	-1,116.94	0.0%
Total Automobile Expense	3,495.46	5,957.03	-2,461.57	58.68%
Payroll Expense Water Operations				
Operators Water Wages	83,962.27	85,191.62	-1,229.35	98.56%
Total Payroll Expense Water Operation	83,962.27	85,191.62	-1,229.35	98.56%
Water Operation Expense - Other	0.00	0.00	0.00	0.0%
Total Water Operation Expense	490,779.87	526,827.73	-36,047.86	93.16%
Water Administrative Expense				
Billing Expense				
Postage	10,178.75	7,669.59	2,509.16	132.72%
Billing Supplies	0.00	744.59	-744.59	0.0%
Toilet Rebate	150.00	167.54	-17.54	89.53%
Other Billing Expense	4,792.84	4,616.70	176.14	103.82%
Total Billing Expense	15,121.59	13,198.42	1,923.17	114.57%
Utilities Expense				
Utilities - P G & E	1,197.16	1,414.76	-217.60	84.62%
Utilities - Telephones	1,713.02	2,010.48	-297.46	85.21%
Utilities - Disposal	293.88	297.82	-3.94	98.68%
Utilities - M1Water	99.92	209.98	-110.06	47.59%
Total Utilities Expense	3,303.98	3,933.04	-629.06	84.01%
Insurance Expense				
Insurance - Auto & General	19,710.87	19,963.30	-252.43	98.74%
Total Insurance Expense	19,710.87	19,963.30	-252.43	98.74%
Office Expense				
Office Supplies	1,184.48	1,861.53	-677.05	63.63%
Office Equipment	695.65	1,489.28	-793.63	46.71%
Misc. Office Expense	344.65	2,606.21	-2,261.56	13.22%
Community Outreach	0.00	1,489.28	-1,489.28	0.0%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Alarm Monitoring Service	339.75	595.73	-255.98	57.03%
Property Taxes	1,025.08	1,489.28	-464.20	68.83%
Computer Programs/Upgrades	11,000.94	9,680.08	1,320.86	113.65%
Bank Fees	851.25	819.12	32.13	103.92%
Seminars/Training/Staff	994.25	4,467.74	-3,473.49	22.25%
Seminar/Training/Directors	503.60	5,957.02	-5,453.42	8.45%
Membership Dues	11,420.54	8,563.14	2,857.40	133.37%
Office Repairs/Maintenance	1,558.03	1,936.05	-378.02	80.48%
Building Maintenance	0.00	2,233.87	-2,233.87	0.0%
Total Office Expense	29,918.22	43,188.33	-13,270.11	69.27%
Payroll Expenses				
Wages - General Manager	58,066.04	59,097.06	-1,031.02	98.26%
Wages - Administrative	62,249.98	63,683.19	-1,433.21	97.75%
Insurance - Workers Comp	5,812.69	4,222.02	1,590.67	137.68%
Employee Health Benefits	76,336.47	74,632.11	1,704.36	102.28%
PERS Retirement Benefits Employer Contributions Bi-Weekly Payroll	21,014.63	21,445.16	-430.53	97.99%
Pension Expense UAL Employer	0.00	0.71	-0.71	0.0%
Employee Life Insurance	434.79	458.66	-23.87	94.8%
FICA Expense	15,369.91	16,188.15	-818.24	94.95%
Retired Employee Benefits	0.00	37.26	-37.26	0.0%
OPEB-Water Post Employment Medical Expense	19,870.65	14,796.45	5,074.20	134.29%
Total Payroll Expenses	259,155.16	254,560.77	4,594.39	101.81%
Consulting Expense				
Legal Fees	1,852.88	2,978.46	-1,125.58	62.21%
Engineering Fees	0.00	5,212.34	-5,212.34	0.0%
Director Fees	1,530.00	2,010.48	-480.48	76.1%
Accounting Fees	7,226.10	5,584.68	1,641.42	129.39%
Other Consulting Fees	31,280.00	37,231.21	-5,951.21	84.02%
Total Consulting Expense	41,888.98	53,017.17	-11,128.19	79.01%
Total Water Administrative Expense	369,098.80	387,861.03	-18,762.23	95.16%
Zone 1 Operation Expense				
General Operation Expense				
Shop Supplies	583.07	893.55	-310.48	65.25%
Small Tools & Equipment	335.89	1,116.94	-781.05	30.07%
Operators Uniforms	973.30	1,489.28	-515.98	65.35%
Operators Certifications	226.68	372.34	-145.66	60.88%
Cellular Phones	622.25	595.73	26.52	104.45%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Total General Operation Expen	2,741.19	4,467.84	-1,726.65	61.35%
Lift Station Expense				
Sewer Utilities PG & E	4,411.02	4,467.74	-56.72	98.73%
Lift Station Repair/Maintenance	3,375.94	3,723.15	-347.21	90.67%
Supplies for Pump Station	788.57	893.55	-104.98	88.25%
Permit Fee for Generators	518.00	379.76	138.24	136.4%
Building Repair/Maintenance	0.00	744.59	-744.59	0.0%
Total Lift Station Expense	9,093.53	10,208.79	-1,115.26	89.08%
Sewer Depreciation Expense	38,691.00	48,400.57	-9,709.57	79.94%
Automobile Expense				
Fuel for Trucks	1,553.07	2,233.87	-680.80	69.52%
Auto- Repair/Maintenance	1,497.79	1,489.28	8.51	100.57%
Other Auto Expense	335.31	1,116.94	-781.63	30.02%
Total Automobile Expense	3,386.17	4,840.09	-1,453.92	69.96%
Payroll Expense-Operation				
Operators Zone 1 Wages	64,115.72	66,342.21	-2,226.49	96.64%
Total Payroll Expense-Operation	64,115.72	66,342.21	-2,226.49	96.64%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	713.55	7,446.21	-6,732.66	9.58%
Total Sewer Line Expense	713.55	7,446.21	-6,732.66	9.58%
Storm drain Expense				
Storm drain-Supplies	0.00	744.59	-744.59	0.0%
Storm drain-Repair/Maintenance	19,704.31	18,750.00	954.31	105.09%
Total Storm drain Expense	19,704.31	19,494.59	209.72	101.08%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	444.79	819.12	-374.33	54.3%
Total Storm drain Automobile Expense	444.79	819.12	-374.33	54.3%
Total Zone 1 Operation Expense	138,890.26	162,019.42	-23,129.16	85.72%
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	627.97	1,638.14	-1,010.17	38.33%
Office Equipment	537.67	1,116.94	-579.27	48.14%
Misc. Office Expense	105.68	1,191.37	-1,085.69	8.87%
Computer Program/Upgrade	2,235.46	2,978.46	-743.00	75.05%
Office Repair/Maintenance	1,242.50	1,452.02	-209.52	85.57%
Alarm Monitoring Service	264.25	372.34	-108.09	70.97%
Property Taxes	543.76	446.77	96.99	121.71%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Seminars/Training/Staff	710.53	2,978.46	-2,267.93	23.86%
Seminar/Training/Directors	372.24	4,467.74	-4,095.50	8.33%
Membership Dues	9,905.03	6,701.61	3,203.42	147.8%
Building Maintenance	0.00	1,489.28	-1,489.28	0.0%
Bad Debt Write Offs-Sewer Fund	0.00	372.34	-372.34	0.0%
Total Office Expense	16,545.09	25,205.47	-8,660.38	65.64%
Payroll Expense Admin				
Wages Zone 1 GM	45,017.92	45,964.13	-946.21	97.94%
Wages Zone 1 Admin	48,420.69	49,478.72	-1,058.03	97.86%
Insurance - Workers Comp	4,520.98	3,283.79	1,237.19	137.68%
Employee Health Benefits	59,372.82	58,047.14	1,325.68	102.28%
FICA Expense	11,833.25	12,041.28	-208.03	98.27%
PERS Retirement Benefits Employer Contributions Payroll Biweekly	16,344.73	16,664.68	-319.95	98.08%
Pension Expense UALEmployer	0.00	0.71	-0.71	0.0%
OPEB-Sewer Post Employment Cost	15,454.95	11,508.19	3,946.76	134.3%
Employee Life Insurance	338.13	357.42	-19.29	94.6%
Total Payroll Expense Admin	201,303.47	197,346.06	3,957.41	102.01%
Utilities Expense				
Utilities - PG&E	973.54	1,265.89	-292.35	76.91%
Utilities - Telephones	1,332.33	1,712.66	-380.33	77.79%
Utilities - Disposal	228.57	238.31	-9.74	95.91%
Utilities - M1Water	77.72	81.94	-4.22	94.85%
Total Utilities Expense	2,612.16	3,298.80	-686.64	79.19%
Sewer Consulting Expense				
Sewer Legal Fees	1,781.12	3,723.15	-1,942.03	47.84%
Sewer Engineer Fees	0.00	4,467.74	-4,467.74	0.0%
Sewer Accounting Fees	5,620.30	4,244.35	1,375.95	132.42%
Sewer Other Consulting Fees	1,288.45	17,126.28	-15,837.83	7.52%
Director Fees	1,190.00	1,563.71	-373.71	76.1%
Total Sewer Consulting Expense	9,879.87	31,125.23	-21,245.36	31.74%
Insurance Expense				
Insurance- Auto & General	15,330.70	15,637.10	-306.40	98.04%
Total Insurance Expense	15,330.70	15,637.10	-306.40	98.04%
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	37.26	-37.26	0.0%
CSA 14-CCSD Amortization Expense	0.00	2,672.42	-2,672.42	0.0%
Willdan CSA 14 Assessment Admin Fee	375.00	446.77	-71.77	83.94%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Unrealized Gain/Loss Investment	-20,694.57	14,892.50	-35,587.07	-138.96%
Total Bond, Loan & Certif. Expense	-20,319.57	18,048.95	-38,368.52	-112.58%
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	372.34	-372.34	0.0%
Stormdrain Engineer Fees	0.00	744.59	-744.59	0.0%
Storm drain Other Consulting F	0.00	372.34	-372.34	0.0%
Total Storm drain Consulting Expense	0.00	1,489.27	-1,489.27	0.0%
Total Zone 1 Administrative Expense	225,351.72	292,150.88	-66,799.16	77.14%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	34,903.72	33,508.06	1,395.66	104.17%
Castroville Overhead Sign	1,356.23	1,489.28	-133.05	91.07%
Pedestrian Over Cross Maintenance	0.00	744.59	-744.59	0.0%
Gov Zone 1 Depreciation Expense	972.72	563.65	409.07	172.58%
Total Zone 1 Other Operation & Maint Expense	37,232.67	36,305.58	927.09	102.55%
Zone 1 Recreational Expense	82,500.00	81,908.63	591.37	100.72%
No. Co. Rec & Park District	82,500.00	81,908.63	591.37	100.72%
Total Zone 1 Recreational Expense				
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	101.33	372.34	-271.01	27.21%
Small Tools & Equipment	85.21	372.34	-287.13	22.89%
Operators Uniforms	278.14	335.08	-56.94	83.01%
Operators Certifications	125.51	260.65	-135.14	48.15%
Cellular Phones	177.79	186.13	-8.34	95.52%
Total General Operation Expense	767.98	1,526.54	-758.56	50.31%
Lift Station Expense				
Utilities	7,325.37	8,563.14	-1,237.77	85.55%
Lift Station Repair/Maintenance	1,280.12	3,723.15	-2,443.03	34.38%
Supplies for Pump Station	141.10	744.59	-603.49	18.95%
Building Repair/Maintenance	0.00	372.34	-372.34	0.0%
Total Lift Station Expense	8,746.59	13,403.22	-4,656.63	65.26%
Sewer Depreciation Expense	12,870.72	14,222.34	-1,351.62	90.5%
Automobile Expense				
Fuel for Trucks	654.64	893.55	-238.91	73.26%
Auto-Repair/Maintenance	509.91	1,861.53	-1,351.62	27.39%
Other Auto Expense	154.07	372.34	-218.27	41.38%
Total Automobile Expense	1,318.62	3,127.42	-1,808.80	42.16%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Payroll Expense-Operations				
Operator Zone 2 Wages	18,478.86	18,932.06	-453.20	97.61%
Total Payroll Expense-Operations	18,478.86	18,932.06	-453.20	97.61%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	11.70	1,489.28	-1,477.58	0.79%
Total Sewer Line Expense	11.70	1,489.28	-1,477.58	0.79%
Storm Drain Expense				
Storm drain-Supplies	0.00	372.34	-372.34	0.0%
Storm drain-Repair/Maintenance	0.00	744.59	-744.59	0.0%
Total Storm Drain Expense	0.00	1,116.93	-1,116.93	0.0%
Total Zone 2 Operation Expense	42,194.47	53,817.79	-11,623.32	78.4%
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	106.35	1,861.53	-1,755.18	5.71%
Membership Dues	3,252.60	2,606.21	646.39	124.8%
Office Supplies	315.18	446.77	-131.59	70.55%
Office Equipment	13.15	372.34	-359.19	3.53%
Misc. Office Expense	30.19	372.34	-342.15	8.11%
Building Maintenance	0.00	744.59	-744.59	0.0%
Computer Program/Upgrade	638.70	1,489.28	-850.58	42.89%
Office Repair/Maintenance	355.13	521.21	-166.08	68.14%
Alarm Monitoring Services	75.50	148.95	-73.45	50.69%
Property Taxes	210.96	230.80	-19.84	91.4%
Seminars/Training/Staff	238.72	1,489.28	-1,250.56	16.03%
Total Office Expense	5,236.48	10,283.30	-5,046.82	50.92%
Payroll Expense Administration				
Wages- Zone 2 GM	12,868.32	13,132.93	-264.61	97.99%
Wages-Zone 2 Admin	13,834.48	14,345.92	-511.44	96.44%
Insurance Workers Comp	1,291.71	938.23	353.48	137.68%
Employee Health Benefits	16,963.62	16,605.08	358.54	102.16%
PERS Retirement Benefits Employer Contribution Biweekly Payroll	4,669.90	4,761.09	-91.19	98.09%
Pension Expense JAL Employer	0.00	0.71	-0.71	0.0%
Employee Life Insurance	96.66	104.28	-7.62	92.69%
Other Post Retirement Benefits	4,415.70	3,288.26	1,127.44	134.29%
FICA Expense	3,419.40	4,065.65	-646.25	84.11%
Total Payroll Expense Administration	57,559.79	57,242.15	317.64	100.56%

Castroville Community Services District
Profit & Loss Budget vs. Actual
 July 1, 2023 through March 29, 2024

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 04/15/24
 Accrual Basis

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Consulting Expense	1,128.45	10,424.76	-9,296.31	10.83%
Consulting Fees	0.00	2,978.46	-2,978.46	0.0%
Sewer Engineer Fees	1,605.80	1,509.38	96.42	106.39%
Sewer Accounting Fees	456.63	744.59	-287.96	61.33%
Sewer Legal Fees	340.00	446.77	-106.77	76.1%
Director Fees	0.00	396.91	-396.91	0.0%
Moro Cojo Annexation Amortization Expense	3,530.88	16,500.87	-12,969.99	21.4%
Total Consulting Expense	308.44	446.77	-138.33	69.04%
Utilities Expense	380.70	465.36	-84.66	81.81%
Utilities-PG&E	65.31	74.43	-9.12	87.75%
Utilities-Telephone	22.20	29.76	-7.56	74.6%
Utilities-Disposal	776.65	1,016.32	-239.67	76.42%
Utilities-M1Water	4,380.17	4,437.99	-57.82	98.7%
Total Utilities Expense	4,380.17	4,437.99	-57.82	98.7%
Insurance Expense	71,483.97	89,480.63	-17,996.66	79.89%
Insurance-Auto & General	0.00	2,978.46	-2,978.46	0.0%
Total Zone 2 Administrative Expense	2,902.87	2,978.46	-75.59	97.46%
Zone 2 Other Oper & Maint Expense	0.00	3,723.15	-3,723.15	0.0%
Open Space Main-Outside Services	0.00	372.34	-372.34	0.0%
Street Light Utility Cost	2,902.87	10,052.41	-7,149.54	28.88%
Road Repair	74.80	372.34	-297.54	20.09%
Street Signage	69.15	372.34	-303.19	18.57%
Total Zone 2 Other Oper & Maint Expense	277.92	335.08	-57.16	82.94%
General Operation Expense	199.14	260.65	-61.51	76.4%
Shop Supplies	177.79	186.13	-8.34	95.52%
Small Tools & Equipment	798.80	1,526.54	-727.74	52.33%
Operators Uniforms	9,376.48	9,307.83	68.65	100.74%
Operators Certifications	4,560.93	4,467.74	93.19	102.09%
Cellular Phones	141.10	744.59	-603.49	18.95%
Total General Operation Expense	9,376.48	9,307.83	68.65	100.74%
Lift Station Expense	4,560.93	4,467.74	93.19	102.09%
Sewer Utilities PG&E	141.10	744.59	-603.49	18.95%
Lift Station Repair/Maintenance				
Supplies for Pump Station				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Lift Station Expense - Other	0.00	0.00	0.00	0.0%
Total Lift Station Expense	14,078.51	14,520.16	-441.65	96.96%
Sewer (Moss Landing) Zone 3 Depreciation Expense	23,066.31	26,806.45	-3,740.14	86.05%
Automobile Expense				
Fuel for Trucks	654.54	893.55	-239.01	73.25%
Repair/Maintenance	509.89	1,861.53	-1,351.64	27.39%
Other Auto Expense	154.06	372.34	-218.28	41.38%
Total Automobile Expense	1,318.49	3,127.42	-1,808.93	42.16%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	18,732.96	18,932.06	-199.10	98.95%
Total Payroll Expense-Operations	18,732.96	18,932.06	-199.10	98.95%
Sewer Line Expense				
Sewer Line-Repair Maintenance	11.70	5,212.34	-5,200.64	0.22%
Total Sewer Line Expense	11.70	5,212.34	-5,200.64	0.22%
Sewer Zone 3 Operation & Maint Expense - Other	0.00	0.00	0.00	0.0%
Total Sewer Zone 3 Operation & Maint Expense	58,006.77	70,124.97	-12,118.20	82.72%
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	174.66	446.77	-272.11	39.09%
Office Equipment	153.60	372.34	-218.74	41.25%
Misc. Office Expense	30.20	372.34	-342.14	8.11%
computer Programs/Upgrade	638.69	1,489.28	-850.59	42.89%
Office Repair/Maintenance	354.79	521.21	-166.42	68.07%
alarm Monitoring Service	75.50	148.95	-73.45	50.69%
Property Taxes	175.93	148.95	26.98	118.11%
Seminars/Training/Staff	238.72	1,489.28	-1,250.56	16.03%
Seminars/Training/Directors	106.36	1,861.53	-1,755.17	5.71%
Membership Dues	3,332.58	2,606.21	726.37	127.87%
Building Maintenance	0.00	744.59	-744.59	0.0%
Total Office Expense	5,281.03	10,201.45	-4,920.42	51.77%
Payroll Expense Administration				
Wages Zone 3 GM	12,868.32	13,132.93	-264.61	97.99%
Wages Zone 3 Admin	13,834.48	14,345.92	-511.44	96.44%
Insurance-Workers Comp	1,291.72	938.23	353.49	137.68%
Employee Health Benefits	16,963.64	16,605.08	358.56	102.16%
FICA Expense	3,419.40	4,065.65	-646.25	84.11%
PERS Retirement Benefits Employer Contributions Biweekly Payroll	4,669.71	4,761.09	-91.38	98.08%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2023 through March 29, 2024

	Jul 1, '23 - Mar 29, 24	Budget	\$ Over Budget	% of Budget
Pension Expense UAL Employer	0.00	0.71	-0.71	0.0%
Other Post Employment Benefits	4,415.70	3,288.26	1,127.44	134.29%
Employee Life Insurance	96.57	104.28	-7.71	92.61%
Total Payroll Expense Administration	57,559.54	57,242.15	317.39	100.55%
Utilities Expense				
Utilities-PG&E	308.45	446.77	-138.32	69.04%
Utilities-Telephone	380.54	465.36	-84.82	81.77%
Utilities-Disposal	65.28	74.43	-9.15	87.71%
Utilities-M1Water	22.16	29.76	-7.60	74.46%
Total Utilities Expense	776.43	1,016.32	-239.89	76.4%
Sewer Consulting Expense				
Sewer Legal Fees	11,100.87	8,190.89	2,909.98	135.53%
Sewer Engineer Fees	0.00	3,723.15	-3,723.15	0.0%
Sewer Accounting Fees	1,605.80	1,509.38	96.42	106.39%
Sewer Other Consulting Fees	2,258.20	15,637.10	-13,378.90	14.44%
Director Fees	340.00	446.77	-106.77	76.1%
Total Sewer Consulting Expense	15,304.87	29,507.29	-14,202.42	51.87%
Insurance Expense				
Insurance-Auto & General	4,380.18	4,437.99	-57.81	98.7%
Total Insurance Expense	4,380.18	4,437.99	-57.81	98.7%
Total Zone 3 Administrative Expense	83,302.05	102,405.20	-19,103.15	81.35%
Total Expense	1,601,743.45	1,812,954.27	-211,210.82	88.35%
Net Ordinary Income	1,084,294.54	1,326,180.31	-241,885.77	81.76%
Other Income/Expense				
Other Expense	0.00	0.00	0.00	0.0%
Clearing Account	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	1,084,294.54	1,326,180.31	-241,885.77	81.76%

Castroville Community Services District
Balance Sheet by Class
As of March 29, 2024

	Sewer Fund Zone 1	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
ASSETS						
Current Assets						
Checking/Savings						
Chase General Fund-Checking	27,824.98	145,159.15	250,339.82	208,990.47	86,946.52	719,260.94
Chase Customer Deposit Fund-Water & Sewer	0.00	0.00	66,299.57	0.00	0.00	66,299.57
LAIF - Water Reserve Fund	0.00	0.00	1,896,422.85	0.00	0.00	1,896,422.85
LAIF - Water Capital Imprv Fund	0.00	0.00	1,110,826.13	0.00	0.00	1,110,826.13
CAMP-Sewer- 1 Capital Impr Fund	3,152,238.41	0.00	0.00	0.00	0.00	3,152,238.41
CAMP-Sewer- 1 Reserve Fund	259,321.81	0.00	0.00	0.00	0.00	259,321.81
CAMP-Sewer Moss Landing Capital Improvements	0.00	983,445.14	0.00	0.00	0.00	983,445.14
CAMP-Zone 1 Governmental	0.00	0.00	0.00	51,508.20	0.00	51,508.20
CAMP-Zone 2 Governmental	0.00	0.00	0.00	0.00	268,417.36	268,417.36
CAMP-Water Capital Improvements	0.00	0.00	2,820,568.75	0.00	0.00	2,820,568.75
LAIF-Sewer- 1 Reserve Fund	112,848.00	0.00	0.00	0.00	0.00	112,848.00
LAIF-Sewer-1 & 2 Capital Impr Fund	2,740,540.44	0.00	0.00	0.00	0.00	2,740,540.44
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	26,844.26	0.00	26,844.26
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00	54,198.00	54,198.00
LAIF-Zone 3 ML Sewer	0.00	162,418.06	0.00	0.00	0.00	162,418.06
Total Checking/Savings	6,292,773.64	1,291,022.35	6,144,457.12	287,342.93	409,561.88	14,425,157.92
Accounts Receivable						
1160 - A/R - Other	0.00	0.00	4,940.55	6,442.00	0.00	11,382.55
Total Accounts Receivable	0.00	0.00	4,940.55	6,442.00	0.00	11,382.55
Other Current Assets						
Petty Cash	0.00	0.00	800.00	0.00	0.00	800.00
Sewer Fund Investments	2,566,457.29	0.00	0.00	0.00	0.00	2,566,457.29
A/R - Metered Sales	0.00	0.00	56,554.72	0.00	0.00	56,554.72
Water-Allowance for Doubtful Account	0.00	0.00	-1,062.62	0.00	0.00	-1,062.62
Prepaid Ins-Sewer Zone 2	2,796.66	0.00	0.00	0.00	0.00	2,796.66
Prepaid Ins-Sewer Zone 1	9,788.06	0.00	0.00	0.00	0.00	9,788.06
Prepaid Insurance-Sewer Zone 3	0.00	2,796.67	0.00	0.00	0.00	2,796.67
Prepaid Ins-Water	0.00	0.00	12,538.93	0.00	0.00	12,538.93
Inventory	2,586.28	0.00	34,878.53	0.00	0.00	37,464.81
Total Other Current Assets	2,581,628.29	2,796.67	103,709.56	0.00	0.00	2,688,134.52
Total Current Assets	8,874,401.93	1,293,819.02	6,253,107.23	293,784.93	409,561.88	17,124,674.99

Castroville Community Services District Balance Sheet by Class

As of March 29, 2024

	Sewer Fund		Moss Landing		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Zone 3	Zone 1	Zone 1	Zone 1	Zone 2		
Fixed Assets									
Water Projects/Construction In Progress	0.00	0.00	0.00	274,149.97	0.00	0.00	0.00	0.00	274,149.97
SCADA System	0.00	0.00	0.00	34,681.35	0.00	0.00	0.00	0.00	34,681.35
Building & Improvements	0.00	0.00	0.00	464,830.28	0.00	0.00	0.00	0.00	464,830.28
Land-Sewer	47,158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,158.00
Land	0.00	0.00	0.00	258,452.40	0.00	0.00	0.00	0.00	258,452.40
Projects, Wells & Pipes	0.00	0.00	0.00	9,704,900.36	0.00	0.00	0.00	0.00	9,704,900.36
Meters	0.00	0.00	0.00	388,696.55	0.00	0.00	0.00	0.00	388,696.55
Hydrants	0.00	0.00	0.00	38,317.63	0.00	0.00	0.00	0.00	38,317.63
Trucks/Autos	0.00	0.00	0.00	147,450.78	0.00	0.00	0.00	0.00	147,450.78
Vac-trailer	0.00	0.00	0.00	31,853.25	0.00	0.00	0.00	0.00	31,853.25
Shop Equipment	0.00	0.00	0.00	61,899.08	0.00	0.00	0.00	0.00	61,899.08
Office Equipment	0.00	0.00	0.00	224,969.93	0.00	0.00	0.00	0.00	224,969.93
Pumping Equipment	0.00	0.00	0.00	189,473.58	0.00	0.00	0.00	0.00	189,473.58
Telemetry System	0.00	0.00	0.00	181,825.27	0.00	0.00	0.00	0.00	181,825.27
Accumulated Depreciation Water	0.00	0.00	0.00	-8,192,057.22	0.00	0.00	0.00	0.00	-8,192,057.22
Sewer Projects in Progress	298,596.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	298,596.00
Sewer 2001 Pickup Truck w/ Cra	91,526.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,526.92
1982 Sewer Vac Trailer	7,515.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,515.05
Sewer Cleaner Trucks	380,163.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380,163.79
Sewer Equipment	92,132.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,132.06
Generator Via Linda Place	13,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,280.00
SCADA-Zone 2 Sewer	3,464.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,464.34
SCADA-Zone 1 Sewer	6,167.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,167.83
Generator Castroville Blvd	35,582.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,582.08
Lift Station Sea Garden-Davis	178,795.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,795.04
Generator Moro Cojo	21,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Sewer Building & Imp Zone 1 & 2	308,944.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	308,944.43
Castroville Sewer Lines	560,469.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	560,469.28
Castroville Blvd Sewer Lines	73,193.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,193.37
Moro Cojo Sewer Lines	68,931.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,931.60
Lift Station Via Linda	49,029.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,029.88
Lift Station Del Monte Ave	61,643.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,643.87
Lift Station Castroville Blvd	113,284.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,284.79
Lift Station Campo & Los Arbor	92,170.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,170.80
Accumulated Depr. Zone 2-Sewer	-262,431.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-262,431.72
Accumulated Depreciation Zone 1 Sewer	-917,046.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-917,046.00

Castroville Community Services District Balance Sheet by Class

As of March 29, 2024

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
Zone 1 Storm Drain Improv Projects		149,328.35	0.00	0.00	0.00	0.00	149,328.35
Sewer Equipment-Zone 3		0.00	74,258.88	0.00	0.00	0.00	74,258.88
Sewer Lines Moss Landing Zone 3		0.00	422,753.65	0.00	0.00	0.00	422,753.65
Lift Station #1 Struve Road		0.00	12,675.06	0.00	0.00	0.00	12,675.06
Lift Station #2 Hyw 1		0.00	28,737.56	0.00	0.00	0.00	28,737.56
Sewer Building & Imp Zone 3		0.00	6,913.00	0.00	0.00	0.00	6,913.00
Lift Station #3 by Phil's		0.00	13,551.13	0.00	0.00	0.00	13,551.13
Lift Station #4 Portrero Road		0.00	20,857.68	0.00	0.00	0.00	20,857.68
SCADA Zone 3 Moss Landing		0.00	60,716.23	0.00	0.00	0.00	60,716.23
Accumulated Depreciation Zone 3 Moss Landing		0.00	-280,339.31	0.00	0.00	0.00	-280,339.31
Moss Landing Wastewater System Rehabilitation Project		0.00	534,358.30	0.00	0.00	0.00	534,358.30
Land-Sewer Zone 3		0.00	10,000.00	0.00	0.00	0.00	10,000.00
Castroville Overhead Sign-Artichoke Center of the World		0.00	0.00	0.00	19,459.34	0.00	19,459.34
Castroville Landmark Sign		0.00	0.00	0.00	144,413.53	0.00	144,413.53
Accumulated Depreciation-Government Zone 1 Castroville		0.00	0.00	0.00	-5,512.68	0.00	-5,512.68
Total Fixed Assets		1,472,899.76	904,482.18	3,809,443.21	158,360.19	0.00	6,345,185.34
Other Assets							
Deferred Outflows-Sewer 1		239,074.71	0.00	0.00	0.00	0.00	239,074.71
Deferred Outflows-ML Sewer 3		0.00	68,310.35	0.00	0.00	0.00	68,310.35
Deferred Outflows-Water		0.00	0.00	307,385.46	0.00	0.00	307,385.46
Deferred Outflows-Sewer 2		68,310.85	0.00	0.00	0.00	0.00	68,310.85
Water-Deferred Outflows Contribution OPEB		0.00	0.00	54,220.00	0.00	0.00	54,220.00
Sewer 1-Deferred Outflows-Contributions OPEB		42,171.00	0.00	0.00	0.00	0.00	42,171.00
ML Sewer 3-Deferred Outflows-Contributions OPEB		0.00	12,049.00	0.00	0.00	0.00	12,049.00
Sewer 2-Deferred Outflows-Contributions OPEB		12,050.00	0.00	0.00	0.00	0.00	12,050.00
1982 Bond Costs		0.00	0.00	14,775.96	0.00	0.00	14,775.96
1982 Bond Costs Amortized		0.00	0.00	-14,775.96	0.00	0.00	-14,775.96
Bond Refinance Legal Fees-Muni		0.00	0.00	15,000.00	0.00	0.00	15,000.00
Amortization-Bond Ref Legal Fe		0.00	0.00	-15,000.00	0.00	0.00	-15,000.00
Well 2B Finance Legal Fees		0.00	0.00	14,524.38	0.00	0.00	14,524.38
Amortization-Well 2B Legal Fee		0.00	0.00	-14,524.38	0.00	0.00	-14,524.38
CSA 14/CCSD Organization Cost		107,669.19	0.00	0.00	0.00	0.00	107,669.19
CSA 14/CCSD Amortization		-60,914.00	0.00	0.00	0.00	0.00	-60,914.00
Moro Cojo Annexation Project		16,000.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization		-8,528.00	0.00	0.00	0.00	0.00	-8,528.00
Total Other Assets		415,833.75	80,359.35	361,605.46	0.00	0.00	857,798.56
TOTAL ASSETS		10,763,135.44	2,278,660.55	10,424,155.90	452,145.12	409,561.88	24,327,658.89
LIABILITIES & EQUITY							

Castroville Community Services District Balance Sheet by Class

As of March 29, 2024

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 2	Zone 3	Castroville	Zone 1	Castroville	Zone 2	
Liabilities							
Current Liabilities							
Accounts Payable	0.00	0.00	0.00	0.00	3,105.69	368.18	3,473.87
Total Accounts Payable	0.00	0.00	0.00	0.00	3,105.69	368.18	3,473.87
Other Current Liabilities							
Accrued Vacation							
Accrued Payroll	31,798.57	7,066.34	31,798.59	0.00	0.00	0.00	70,663.50
Customer Security Deposits	2,014.57	447.67	2,014.56	0.00	0.00	0.00	4,476.80
Hydrant Service Deposits	0.00	0.00	59,062.19	0.00	0.00	0.00	59,062.19
Water- Installation Deposits	0.00	0.00	3,700.00	0.00	0.00	0.00	3,700.00
Deferred Inflows-Sewer 1	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
Deferred Inflows-Water	95,851.88	0.00	0.00	0.00	0.00	0.00	95,851.88
Deferred Inflows-ML Sewer 3	0.00	0.00	123,239.48	0.00	0.00	0.00	123,239.48
Deferred Inflows-Sewer 2	0.00	27,387.90	0.00	0.00	0.00	0.00	27,387.90
OPEB Deferred Inflows Sewer 1	27,389.70	0.00	0.00	0.00	0.00	0.00	27,389.70
OPEB Deferred Inflows Sewer 2	6,046.00	0.00	0.00	0.00	0.00	0.00	6,046.00
OPEB Deferred Inflows Sewer 3	1,727.00	0.00	0.00	0.00	0.00	0.00	1,727.00
OPEB Deferred Inflows Water	0.00	1,728.00	0.00	0.00	0.00	0.00	1,728.00
OPEB Deferred Inflows Water	0.00	0.00	7,773.00	0.00	0.00	0.00	7,773.00
Total Other Current Liabilities	164,827.72	36,629.91	229,587.82	0.00	0.00	0.00	431,045.45
Total Current Liabilities	164,827.72	36,629.91	229,587.82	0.00	3,105.69	368.18	434,519.32
Long Term Liabilities							
Pension Liability-Sewer 1	54,541.68	0.00	0.00	0.00	0.00	0.00	54,541.68
Pension Liability-Water	0.00	0.00	70,123.87	0.00	0.00	0.00	70,123.87
Pension Liability-ML Sewer 3	0.00	15,580.19	0.00	0.00	0.00	0.00	15,580.19
Pension Liability -Sewer 2	15,583.19	0.00	0.00	0.00	0.00	0.00	15,583.19
Net OPEB Liability-Water	0.00	0.00	133,364.00	0.00	0.00	0.00	133,364.00
Net OPEB Liability-Sewer	103,727.00	0.00	0.00	0.00	0.00	0.00	103,727.00
Net OPEB Liability ML Sewer 3	0.00	29,638.00	0.00	0.00	0.00	0.00	29,638.00
Net OPEB Liability-Sewer 2	29,638.00	0.00	0.00	0.00	0.00	0.00	29,638.00
Total Long Term Liabilities	203,489.87	45,218.19	203,487.87	0.00	0.00	0.00	452,195.93
Total Liabilities	368,317.59	81,848.10	433,075.69	0.00	3,105.69	368.18	886,715.25
Equity							
Water Fund Balance	0.00	0.00	2,570,086.77	0.00	0.00	0.00	2,570,086.77
Zone 2 Gov-Moro Cojo Fund Balance	0.00	0.00	0.00	0.00	0.00	98,712.31	98,712.31
Zone 1 Gov-Castroville Fund Balance	0.00	0.00	0.00	595,122.44	0.00	0.00	595,122.44
Sewer Zone 1 & 2 Fund Balance	5,355,114.75	0.00	0.00	0.00	0.00	0.00	5,355,114.75
Capital Additions Zone 3 Sewer Moss Landing	0.00	77,238.02	0.00	0.00	0.00	0.00	77,238.02

Castroville Community Services District
Balance Sheet by Class
As of March 29, 2024

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
Sewer Moss Landing Zone 3 Fund Balance		162,849.47	0.00	0.00	0.00	0.00	162,849.47
Invested in Capital Assets-Water	0.00	0.00	3,534,772.00	0.00	0.00	0.00	3,534,772.00
Invested in Capital Assets-Sewer	767,562.00	0.00	0.00	0.00	0.00	0.00	767,562.00
3900 - Retained Earnings	3,784,982.89	1,783,502.75	3,519,724.18	-176,723.72	283,705.24	9,195,191.34	9,195,191.34
Net Income	487,158.21	173,222.21	366,497.26	30,640.71	26,776.15	1,084,294.54	1,084,294.54
Total Equity	10,394,817.85	2,196,812.45	9,991,080.21	449,039.43	409,193.70	23,440,943.64	23,440,943.64
TOTAL LIABILITIES & EQUITY	10,763,135.44	2,278,660.55	10,424,155.90	452,145.12	409,561.88	24,327,658.89	24,327,658.89

Castroville Community Services District

Transaction Detail by Account
July 1, 2023 through March 29, 2024

Date	Num	Name	Memo	Debit	Credit
Water Projects/Construction In Progress					
09/06/2023	83840	MNS Engineers, Inc.	Emergency Deep ...	4,038.75	
10/17/2023	2023-87	Pueblo Water Resources, Inc.	Deep Auquifer Sup...	860.00	
11/01/2023	84243	MNS Engineers, Inc.	Emergency Deep ...	1,985.00	
11/01/2023	84365	MNS Engineers, Inc.	Emergency Deep ...	735.00	
01/24/2024	84737	MNS Engineers, Inc.	Emergency Deep ...	2,038.75	
02/20/2024	85081	MNS Engineers, Inc.	Emergency Deep ...	850.00	
02/20/2024	85367	MNS Engineers, Inc.	Emergency Deep ...	345.00	
03/19/2024	85651	MNS Engineers, Inc.	Emergency Deep ...	910.00	
Total Water Projects/Construction In Progress				11,762.50	0.00
Building & Improvements					
01/05/2024	24438	Associated Services, Inc	New Furnace for Fr...	4,930.00	
02/01/2024	1434	Signs By Van	1/2 of Cost to Upgr...	2,500.00	
Total Building & Improvements				7,430.00	0.00
Projects, Wells & Pipes					
11/17/2023	1022	Quality Painting & Sandblasting	Well #2 Recoating ...	14,850.00	
12/08/2023	11-12	Monterey Peninsula Engineering*	Water Valves Repl...	82,303.84	
Total Projects, Wells & Pipes				97,153.84	0.00
Meters					
03/05/2024	0002572-IN	HydroPro Solutions West, Inc.	4" Meter for Ocean...	3,399.92	
Total Meters				3,399.92	0.00
Hydrants					
09/20/2023	23.08-27 B	Monterey Peninsula Engineering*	New Hydrant Flush...	1,026.00	
Total Hydrants				1,026.00	0.00
Accumulated Depreciation Water					
07/31/2023	July EOM		Monthly Accumulat...		27,551.58
08/31/2023	Aug JE		Monthly Accumulat...		27,551.58
09/29/2023	Sept JE		Monthly Accumulat...		27,551.58
10/31/2023	EOM JE		Accumulated Depr...		27,551.58
11/30/2023	Nov EOM JE		Monthly Accumulat...		27,551.58
12/29/2023	DEC EOM ...		Monthly Accumulat...		27,551.58
01/31/2024	Jan EOM JE		Monthly Accumulat...		27,551.58
02/29/2024	Feb EOM JE		Accumulated Depr...		27,551.58
03/29/2024	Marc EOM ...		Monthly Accumulat...		27,551.58
Total Accumulated Depreciation Water				0.00	247,964.22
Sewer Projects in Progress					
09/06/2023	83839	MNS Engineers, Inc.	Washington Sewer...	9,433.75	
11/01/2023	84242	MNS Engineers, Inc.	Washington Sewer...	5,454.39	
11/01/2023	84241	MNS Engineers, Inc.	Design for Washin...	300.00	
11/01/2023	84364	MNS Engineers, Inc.	Washington Sewer...	12,058.44	
01/24/2024	84736	MNS Engineers, Inc.	Washington Sewer...	3,007.21	
02/20/2024	85080	MNS Engineers, Inc.	Washington Sewer...	720.00	
02/20/2024	85366	MNS Engineers, Inc.	Washington Sewer...	5,547.50	
03/19/2024	85650R1	MNS Engineers, Inc.	Washington Sewer...	7,431.71	
Total Sewer Projects in Progress				43,953.00	0.00
Sewer Equipment					
09/06/2023	0052140-IN	WECO Industries, LLC	Sewer Hose 600'X...	2,452.08	
Total Sewer Equipment				2,452.08	0.00
Generator Via Linda Place					
09/13/2023	88178	Conte's Generator Service	Deposit for 25KW ...	3,680.00	

Castroville Community Services District

Transaction Detail by Account
July 1, 2023 through March 29, 2024

Date	Num	Name	Memo	Debit	Credit
Total Generator Via Linda Place				3,680.00	0.00
Generator Castroville Blvd					
09/13/2023	88178	Conte's Generator Service	Deposit for 25KW ...	3,680.00	
Total Generator Castroville Blvd				3,680.00	0.00
Sewer Building & Imp Zone 1 & 2					
02/01/2024	1434	Signs By Van	1/2 of Cost to Upgr...	2,500.00	
Total Sewer Building & Imp Zone 1 & 2				2,500.00	0.00
Lift Station Campo & Los Arbo					
08/02/2023	24973B147...	Shape Inc.	Moro Cojo- New P...	12,857.81	
Total Lift Station Campo & Los Arbo				12,857.81	0.00
Accumulated Depr. Zone 2-Sewer					
07/31/2023	July EOM		Monthly Accumulat...		1,590.08
08/31/2023	Aug JE		Monthly Accumulat...		1,590.08
09/29/2023	Sept JE		Monthly Accumulat...		1,590.08
10/31/2023	EOM JE		Accumulated Depr...		1,590.08
11/30/2023	Nov EOM JE		Monthly Accumulat...		1,590.08
12/29/2023	DEC EOM ...		Monthly Accumulat...		1,590.08
01/31/2024	Jan EOM JE		Monthly Accumulat...		1,590.08
02/29/2024	Feb EOM JE		Accumulated Depr...		150.08
03/29/2024	Marc EOM ...		Monthly Accumulat...		1,590.08
Total Accumulated Depr. Zone 2-Sewer				0.00	12,870.72
Accumulated Depreciation Zone 1 Sewer					
07/31/2023	July EOM		Monthly Accumulat...		4,299.00
08/31/2023	Aug JE		Monthly Accumulat...		4,299.00
09/29/2023	Sept JE		Monthly Accumulat...		4,299.00
10/31/2023	EOM JE		Accumulated Depr...		4,299.00
11/30/2023	Nov EOM JE		Monthly Accumulat...		4,299.00
12/29/2023	DEC EOM ...		Monthly Accumulat...		4,299.00
01/31/2024	Jan EOM JE		Monthly Accumulat...		4,299.00
02/29/2024	Feb EOM JE		Accumulated Depr...		4,299.00
03/29/2024	Marc EOM ...		Monthly Accumulat...		4,299.00
Total Accumulated Depreciation Zone 1 Sewer				0.00	38,691.00
Lift Station #3 by Phil's					
11/15/2023	27275B168...	Shape Inc.	Spare Impeller for ...	2,027.69	
Total Lift Station #3 by Phil's				2,027.69	0.00
Lift Station #4 Portrero Road					
11/15/2023	27108B167...	Shape Inc.	Impeller for Lift Sta...	2,123.11	
01/24/2024	90118	Valley Fabrication, Inc.	(2) 5/8" Plate Cove...	3,945.15	
Total Lift Station #4 Portrero Road				6,068.26	0.00
Accumulated Depreciation Zone 3 Moss Landing					
07/31/2023	July EOM		Monthly Accumulat...		2,562.92
08/31/2023	Aug JE		Monthly Accumulat...		2,562.92
09/29/2023	Sept JE		Monthly Accumulat...		2,562.92
10/31/2023	EOM JE		Accumulated Depr...		2,562.92
11/30/2023	Nov EOM JE		Monthly Accumulat...		2,562.92
12/29/2023	DEC EOM ...		Monthly Accumulat...		2,562.92
01/31/2024	Jan EOM JE		Monthly Accumulat...		2,562.92
02/29/2024	Feb EOM JE		Accumulated Depr...		2,562.92
03/29/2024	Marc EOM ...		Monthly Accumulat...		2,562.95
Total Accumulated Depreciation Zone 3 Moss Landing				0.00	23,066.31

Castroville Community Services District

Transaction Detail by Account
July 1, 2023 through March 29, 2024

Date	Num	Name	Memo	Debit	Credit
Moss Landing Wastewater System Rehabilitaton Project					
11/01/2023	84244	MNS Engineers, Inc.	Moss Landing Was...	6,773.04	
11/01/2023	83841	MNS Engineers, Inc.	Moss Landing Wat...	456.25	
11/01/2023	84366	MNS Engineers, Inc.	Moss Landing Was...	4,268.78	
01/24/2024	84738	MNS Engineers, Inc.	moss Landing Was...	8,169.99	
02/20/2024	85082	MNS Engineers, Inc.	Moss Landing Was...	587.50	
02/20/2024	85368	MNS Engineers, Inc.	Moss Landing Was...	6,666.55	
03/19/2024	85652	MNS Engineers, Inc.	Moss Landing Was...	1,625.63	
Total Moss Landing Wastewater System Rehabilitaton Project				28,547.74	0.00
Land-Sewer Zone 3					
01/17/2024	FWMN-521...	Chicago Title Company	APN/Parcel 413-01...	10,000.00	
Total Land-Sewer Zone 3				10,000.00	0.00
Castroville Landmark Sign					
09/06/2023	83984	MNS Engineers, Inc.	CM/I for Castroville...	920.00	
11/01/2023	84222	MNS Engineers, Inc.	CM/I for Castroville...	805.00	
11/01/2023	84459	MNS Engineers, Inc.	Caltrans-Castroille ...	275.00	
01/24/2024	84832	MNS Engineers, Inc.	CM/I for Castroville...	445.00	
02/22/2024	186994	Penhall Company	05-1P540 Castrovil...	5,522.00	
Total Castroville Landmark Sign				7,967.00	0.00
Accumulated Depreciation-Government Zone 1 Castroville					
07/31/2023	July EOM		Monthly Accumulat...		108.08
08/31/2023	Aug JE		Monthly Accumulat...		108.08
09/29/2023	Sept JE		Monthly Accumulat...		108.08
10/31/2023	EOM JE		Accumulated Depr...		108.08
11/30/2023	Nov EOM JE		Monthly Accumulat...		108.08
12/29/2023	DEC EOM ...		Monthly Accumulat...		108.08
01/31/2024	Jan EOM JE		Monthly Accumulat...		108.08
02/29/2024	Feb EOM JE		Accumulated Depr...		108.08
03/29/2024	Marc EOM ...		Monthly Accumulat...		108.08
Total Accumulated Depreciation-Government Zone 1 Castroville				0.00	972.72
TOTAL				244,505.84	323,564.97

Chart 2. 12-month percent change in CPI for All Urban Consumers (CPI-U), not seasonally adjusted, Mar. 2023 - Mar. 2024

Percent change

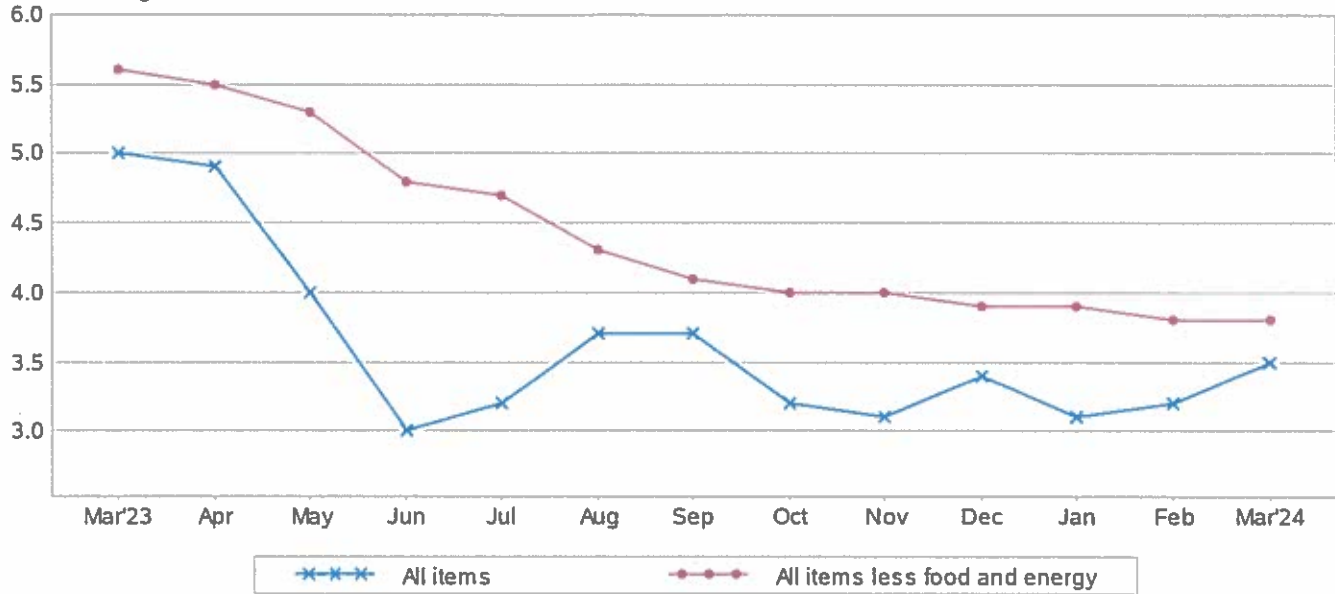


Table A. Percent changes in CPI for All Urban Consumers (CPI-U): U.S. city average

	Seasonally adjusted changes from preceding month							Un-adjusted 12-mos ended Mar. 2024
	Sep 2023	Oct. 2023	Nov 2023	Dec. 2023	Jan. 2024	Feb 2024	Mar. 2024	
All items	0.4	0.1	0.2	0.2	0.3	0.4	0.4	3.5
Food	0.2	0.3	0.2	0.2	0.4	0.0	0.1	2.2
Food at home	0.1	0.3	0.0	0.1	0.4	0.0	0.0	1.2
Food away from home ¹	0.4	0.4	0.4	0.3	0.5	0.1	0.3	4.2
Energy	1.2	-2.1	-1.6	-0.2	-0.9	2.3	1.1	2.1
Energy commodities	1.8	-4.3	-3.8	-0.7	-3.2	3.6	1.5	0.9
Gasoline (all types)	1.6	-4.3	-4.0	-0.6	-3.3	3.8	1.7	1.3
Fuel oil	6.4	-6.4	-1.1	-3.3	-4.5	1.1	-1.3	-3.7
Energy services	0.3	0.4	1.0	0.3	1.4	0.8	0.7	3.1
Electricity	0.8	0.4	1.0	0.6	1.2	0.3	0.9	5.0
Utility (piped) gas service	-1.4	0.3	1.2	-0.6	2.0	2.3	0.0	-3.2
All items less food and energy	0.3	0.2	0.3	0.3	0.4	0.4	0.4	3.8
Commodities less food and energy commodities	-0.2	0.0	-0.2	-0.1	-0.3	0.1	-0.2	-0.7
New vehicles	0.2	-0.1	0.0	0.2	0.0	-0.1	-0.2	-0.1
Used cars and trucks	-1.8	-0.4	1.4	0.6	-3.4	0.5	-1.1	-2.2
Apparel	-0.3	0.0	-0.6	0.0	-0.7	0.8	0.7	0.4
Medical care commodities ¹	-0.3	0.4	0.5	-0.1	-0.6	0.1	0.2	2.5
Services less energy services	0.5	0.3	0.5	0.4	0.7	0.5	0.5	5.4
Shelter	0.6	0.3	0.4	0.4	0.6	0.4	0.4	5.7
Transportation services	0.7	0.9	1.0	0.1	1.0	1.4	1.5	10.7
Medical care services	0.2	0.2	0.5	0.5	0.7	-0.1	0.6	2.1

¹ Not seasonally adjusted.



**CASTROVILLE COMMUNITY
SERVICES DISTRICT**

From the desk of
Eric Tynan – General Manager
Phone (831) 633-2560
FAX (831) 633-3103

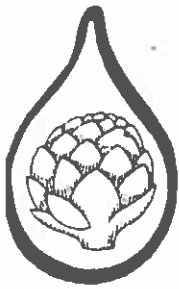
TO: CCSD Board of Directors

DATE: May 14, 2024

RE: Employee Performance Evaluation and Proposed Hourly Pay

Below I have listed option 1 for staff. Please note On-Call Pay is an estimate based on each operator rotating every two weeks. On-Call pay is 6 hours overtime weekly (as long as criteria is met) and does not include call-out/overtime pay. Thank you for your suggestions and support in this important matter. As General Manager, my recommendations are as follows:

STAFF & POSITION	CURRENT HOURLY WAGE	PROPOSED HOURLY WAGE	HOURLY DIFFERENCE	YEARLY DIFFERENCE	YEARLY ON-CALL PAY Estimate	%
Operator II	\$31.00	\$32.00	\$1.00	\$2,080.00	\$5,184.00	3.2%
Operator II	\$33.00	\$34.00	\$1.00	\$2,080.00	\$5,202.00	3%
Lead Operator II	\$48.47	\$49.92	\$1.45	\$3,016.00	\$7,637.76	3%
Customer Service Representative	\$31.87	\$32.87	\$1.00	\$2,080.00		3.1%
Office Manager	\$59.29	\$61.07	\$1.78	\$3,702.40		3%
Daily hourly pay	\$203.63	\$209.86	\$6.23	\$12,958.40		3%
Total Yearly On-Call Pay					\$17,723.76	



**CASTROVILLE COMMUNITY
SERVICES DISTRICT**
From the desk of
Eric Tynan – General Manager
Phone (831) 633-2560
FAX (831) 633-3103

TO: CCSD Board of Directors

DATE: May 14, 2024

RE: Employee Performance Evaluation and Proposed Hourly Pay

Below I have listed option 2 for staff. Please note On-Call Pay is an estimate based on each operator rotating every two weeks. On-Call pay is 6 hours overtime weekly (as long as criteria is met) and does not include call-out/overtime pay. Thank you for your suggestions and support in this important matter. As General Manager, my recommendations are as follows:

STAFF & POSITION	CURRENT HOURLY WAGE	PROPOSED HOURLY WAGE	HOURLY DIFFERENCE	YEARLY DIFFERENCE	YEARLY ON-CALL PAY Estimate	%
Operator II	\$31.00	\$32.24	\$1.24	\$2,579.20	\$5,222.88	4%
Operator II	\$33.00	\$34.32	\$1.32	\$2,745.60	\$5,250.96	4%
Lead Operator II	\$48.47	\$50.41	\$1.94	\$4,035.20	\$7,712.73	4%
Customer Service Representative	\$31.87	\$33.14	\$1.27	\$2,641.60		4%
Office Manager	\$59.29	\$61.66	\$2.37	\$4,929.60		4%
Daily hourly pay	\$203.63	\$211.77	\$8.14	\$16,931.20		4%
Total Yearly On-Call Pay					\$18,186.57	



CASTROVILLE COMMUNITY SERVICES DISTRICT

Wage Step Program-Board Approved October 2018



OFFICE MANAGER/BOOKKEEPER/SECRETARY

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 50.14	\$ 51.64	\$ 53.19	\$ 54.79	\$ 56.43	\$ 58.13	\$ 59.87
Bi-Weekly	\$ 4,011.20	\$ 4,131.20	\$ 4,255.20	\$ 4,383.20	\$ 4,514.40	\$ 4,650.40	\$ 4,789.60
Monthly	\$ 8,690.93	\$ 8,950.93	\$ 9,219.60	\$ 9,496.93	\$ 9,781.20	\$ 10,075.87	\$ 10,377.47
Yearly	\$ 104,291.20	\$ 107,411.20	\$ 110,635.20	\$ 113,963.20	\$ 117,374.40	\$ 120,910.40	\$ 124,529.60

CUSTOMER SERVICE - ACCOUNTS RECEIVABLE

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 26.89	\$ 27.70	\$ 28.53	\$ 29.38	\$ 30.26	\$ 31.17	\$ 32.11
Bi-Weekly	\$ 2,151.20	\$ 2,216.00	\$ 2,282.40	\$ 2,350.40	\$ 2,420.80	\$ 2,493.60	\$ 2,568.80
Monthly	\$ 4,660.93	\$ 4,801.33	\$ 4,945.20	\$ 5,092.53	\$ 5,245.07	\$ 5,402.80	\$ 5,565.73
Yearly	\$ 55,931.20	\$ 57,616.00	\$ 59,342.40	\$ 61,110.40	\$ 62,940.80	\$ 64,833.60	\$ 66,788.80

LEAD OPERATOR-Treatment 2 & Distribution 2 + Backflow Certificaton + Class B

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 40.59	\$ 41.81	\$ 43.06	\$ 44.35	\$ 45.68	\$ 47.05	\$ 48.47
Bi-Weekly	\$ 3,247.20	\$ 3,344.80	\$ 3,444.80	\$ 3,548.00	\$ 3,654.40	\$ 3,764.00	\$ 3,877.60
Monthly	\$ 7,035.60	\$ 7,247.07	\$ 7,464.48	\$ 7,687.33	\$ 7,917.87	\$ 8,155.33	\$ 8,401.47
Yearly	\$ 84,427.20	\$ 86,964.80	\$ 89,564.80	\$ 92,248.00	\$ 95,014.40	\$ 97,864.00	\$ 100,817.80

OPERATOR 2 - Treatment 2 & Distribution 2 = Backflow Certification + Class B

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 29.00	\$ 30.00	\$ 31.00	\$ 32.00	\$ 33.00	\$ 34.00	\$ 35.00
Bi-Weekly	\$ 2,320.00	\$ 2,400.00	\$ 2,480.00	\$ 2,560.00	\$ 2,640.00	\$ 2,720.00	\$ 2,800.00
Monthly	\$ 5,026.67	\$ 5,200.00	\$ 5,373.33	\$ 5,546.67	\$ 5,720.00	\$ 5,893.33	\$ 6,066.67
Yearly	\$ 60,320.00	\$ 62,400.00	\$ 64,480.00	\$ 66,560.00	\$ 68,640.00	\$ 70,720.00	\$ 72,800.00

OPERATOR 1 - Treatment 1 & Distribution 1 = Backflow Certification + Class B

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 22.00	\$ 23.00	\$ 24.00	\$ 25.00	\$ 26.00	\$ 27.00	\$ 28.00
Bi-Weekly	\$ 1,760.00	\$ 1,840.00	\$ 1,920.00	\$ 2,000.00	\$ 2,080.00	\$ 2,160.00	\$ 2,240.00
Monthly	\$ 3,813.33	\$ 3,986.67	\$ 4,160.00	\$ 4,333.33	\$ 4,506.67	\$ 4,680.00	\$ 4,853.33
Yearly	\$ 45,760.00	\$ 47,840.00	\$ 49,920.00	\$ 52,000.00	\$ 54,080.00	\$ 56,160.00	\$ 58,240.00



California Public Employees' Retirement System
 P.O. Box 942715, Sacramento, CA 94229-2715

888 CalPERS (or 888-225-7377)
 TTY: (877) 249-7442 Fax (800) 959-6545
 www.calpers.ca.gov

California Public Employees' Retirement System

Lidia Santos
 Castroville Community Services District
 CASTROVILLE COMMUNITY SERVICES DISTRICT
 CASTROVILLE, CA 95012

Business Unit: 1800
 CalPERS ID: 1338233419
 Statement Date: 04/15/2024

Health Premium Statement - PERS

Receivable ID	Description	Billing Month	Amount
100000017517833	Total Active Only Premium: \$18,136.92	05/2024	
	PA Billing Active Premium		\$18,136.92
	Admin Fee for Active: (0.32% of Total Active Premium)		\$58.04
	Subtotal		\$18,194.96
100000017487184	Previous Payment Due	04/2024	\$18,194.96
	Payment Applied		(\$18,194.96)
	Subtotal		\$0.00

Total Payment Due 05/10/2024: **\$18,194.96**

APPROVED
 ACCOUNT #

5875	8187.73
7630	6368.24
8205	1819.50
9630	1819.49



CalPERS 2024 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2024

Region 1*

Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, Yuba

Basic Monthly Premiums (B)

Plan	Subscriber	Plan Code	Party Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Code	Party Rate
Anthem Blue Cross Del Norte EPO	\$1,314.27	504	1	1	\$2,628.54	504	2	2	\$3,417.10	504	3	3
Anthem Blue Cross Select HMO	1,138.86	506	1	1	2,277.72	506	2	2	2,981.04	506	3	3
Anthem Blue Cross Traditional HMO	1,339.70	509	1	1	2,679.40	509	2	2	3,483.22	509	3	3
Blue Shield Access+ HMO	1,078.84	525	1	1	2,153.68	525	2	2	2,799.78	525	3	3
Blue Shield Access+ EPO	1,078.84	524	1	1	2,153.68	524	2	2	2,799.78	524	3	3
Blue Shield Trio HMO	948.84	451	1	1	1,893.68	451	2	2	2,481.78	451	3	3
Kaiser Permanente	1,021.41	533	1	1	2,042.82	533	2	2	2,655.87	533	3	3
Peace Officers Research Assoc of CA	931.00	592	1	1	2,117.00	592	2	2	2,651.00	592	3	3
PERS Gold	914.82	613	1	1	1,829.64	613	2	2	2,378.53	613	3	3
PERS Platinum	1,314.27	601	1	1	2,628.54	601	2	2	3,417.10	601	3	3
UnitedHealthcare SignatureValue Alliance	1,091.13	576	1	1	2,182.26	576	2	2	2,836.94	576	3	3
UnitedHealthcare SignatureValue Harmony	937.39	495	1	1	1,874.78	495	2	2	2,437.21	495	3	3
Western Health Advantage HMO	807.23	591	1	1	1,614.46	591	2	2	2,098.80	591	3	3

Supplement/Managed Medicare Monthly Premiums (M)

Plan	Subscriber	Plan Code	Party Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Code	Party Rate
Anthem Select Medicare Preferred PPO	\$405.83	455	1	4	\$811.66	455	2	5	\$1,217.49	455	3	6
Anthem Select Medicare Preferred PPO with Dental/Vision ¹	405.83	459	1	4	811.66	459	2	5	1,217.49	459	3	6
Anthem Medicare Preferred PPO	405.83	515	1	4	811.66	515	2	5	1,217.49	515	3	6
Anthem Medicare Preferred PPO with Dental/Vision ¹	405.83	512	1	4	811.66	512	2	5	1,217.49	512	3	6
Blue Shield Medicare PPO	392.68	011	1	4	785.36	011	2	5	1,178.04	011	3	6
Blue Shield Medicare PPO with Dental/Vision ²	392.68	016	1	4	785.36	016	2	5	1,178.04	016	3	6
Kaiser Permanente Senior Advantage	324.79	536	1	4	649.58	536	2	5	974.37	536	3	6
Kaiser Permanente Senior Advantage with Dental ³	324.79	542	1	4	649.58	542	2	5	974.37	542	3	6
Kaiser Permanente Senior Advantage Summit	386.55	630	1	4	773.10	630	2	5	1,159.85	630	3	6
Kaiser Permanente Senior Advantage Summit with Dental ³	386.55	636	1	4	773.10	636	2	5	1,159.85	636	3	6
Peace Officers Research Assoc of CA Medicare Supplement	465.00	595	1	4	1,030.00	595	2	5	1,395.00	595	3	6
PERS Gold Medicare Supplement	406.60	616	1	4	813.20	616	2	5	1,219.80	616	3	6
PERS Platinum Medicare Supplement	448.15	605	1	4	896.30	605	2	5	1,344.45	605	3	6
UnitedHealthcare Group Medicare Advantage PPO	341.72	579	1	4	683.44	579	2	5	1,025.18	579	3	6
UnitedHealthcare Group Medicare Advantage Edge PPO	366.01	476	1	4	732.02	476	2	5	1,098.03	476	3	6
UnitedHealthcare Group Medicare Advantage PPO with Dental/Vision ⁴	341.72	585	1	4	683.44	585	2	5	1,025.18	585	3	6
Western Health Advantage MyCare Select HMO	268.62	035	1	4	537.24	035	2	5	805.86	035	3	6

*For health plan availability by county, please refer to the [2024 Health Benefit Summary](#) or [myCalPERS](#).

¹Dental and Vision coverage is an additional \$36.00 per member per month premium. You will be billed directly for this amount.

²Dental and Vision coverage is an additional \$39.14 per member per month premium. You will be billed directly for this amount.

³Dental benefit is an additional \$15.66 per member per month premium. You will be billed directly for this amount.

⁴Dental and Vision coverage is an additional \$27.04 per member per month premium. You will be billed directly for this amount.

CalPERS 2024 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2024

Region 1*

Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Shikyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, Yuba

Combination Monthly Premiums

Plan	Subscriber in M, & 1 Dependent in B	Plan Code	Party Code	Party Rate	Subscriber in M, & 2+ Dependents in B	Plan Code	Party Code	Party Rate	Subscriber in M, & 1+ Dependent in B	Plan Code	Party Code	Party Rate
Anthem Blue Cross Del Norte EPO and Medicare Supplement	\$1,762.42	021	4	7	\$2,550.98	021	5	8	\$1,684.86	021	6	9
Anthem Blue Cross Select HMO and Medicare Preferred	1,544.69	457	4	7	2,228.01	457	5	8	1,494.98	457	6	9
Anthem Blue Cross Select HMO and Medicare Preferred with Dental/Vision ¹	1,544.69	460	4	7	2,228.01	460	5	8	1,494.98	460	6	9
Anthem Blue Cross Traditional HMO and Medicare Preferred	1,745.53	518	4	7	2,549.35	518	5	8	1,615.48	518	6	9
Anthem Blue Cross Traditional HMO and Medicare Preferred with Dental/Vision ¹	1,745.53	521	4	7	2,549.35	521	5	8	1,615.48	521	6	9
Blue Shield Access+ HMO and Medicare	1,469.52	049	4	7	2,115.62	049	5	8	1,431.46	049	6	9
Blue Shield Access+ HMO and Medicare with Dental/Vision ²	1,469.52	089	4	7	2,115.62	089	5	8	1,431.46	089	6	9
Blue Shield Access+ EPO and Medicare	1,469.52	092	4	7	2,115.62	092	5	8	1,431.46	092	6	9
Blue Shield Access+ EPO and Medicare with Dental/Vision ³	1,469.52	093	4	7	2,115.62	093	5	8	1,431.46	093	6	9
Blue Shield Trio HMO and Medicare	1,339.52	094	4	7	1,907.62	094	5	8	1,353.46	094	6	9
Blue Shield Trio HMO and Medicare with Dental/Vision ⁴	1,339.52	097	4	7	1,907.62	097	5	8	1,353.46	097	6	9
Kaiser Permanente and Senior Advantage	1,348.20	539	4	7	1,959.05	539	5	8	1,262.43	539	6	9
Kaiser Permanente and Senior Advantage with Dental ⁵	1,348.20	545	4	7	1,959.05	545	5	8	1,262.43	545	6	9
Kaiser Permanente and Senior Advantage Summit	1,407.96	633	4	7	2,020.81	633	5	8	1,385.95	633	6	9
Kaiser Permanente and Senior Advantage Summit with Dental ⁶	1,407.96	639	4	7	2,020.81	639	5	8	1,385.95	639	6	9
Peace Officers Research Assoc of CA and Medicare Supplement	1,651.00	598	4	7	2,185.00	598	5	8	1,564.00	598	6	9
PERS Gold and Medicare Supplement	1,321.42	619	4	7	1,870.31	619	5	8	1,362.09	619	6	9
PERS Platinum and Medicare Supplement	1,762.42	609	4	7	2,550.98	609	5	8	1,684.86	609	6	9
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO	1,432.85	582	4	7	2,087.53	582	5	8	1,338.12	582	6	9
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage Edge PPO	1,457.14	627	4	7	2,111.82	627	5	8	1,388.70	627	6	9
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO with Dental/Vision ⁷	1,432.85	588	4	7	2,087.53	588	5	8	1,338.12	588	6	9
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage PPO	1,279.11	497	4	7	1,841.54	497	5	8	1,245.87	497	6	9
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage Edge PPO	1,303.40	496	4	7	1,865.83	496	5	8	1,294.45	496	6	9
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage PPO with Dental/Vision ⁸	1,279.11	498	4	7	1,841.54	498	5	8	1,245.87	498	6	9
Western Health Advantage HMO and MyCare Select HMO	1,075.65	036	4	7	1,560.19	036	5	8	1,021.58	036	6	9

CalPERS 2024 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2024

Region 1*

Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, Yuba

Combination Monthly Premiums (Continued)

Plan	Subscriber in B, & 1 Dependent in M	Plan Code	Party Code	Party Rate	Subscriber in B, & 2+ Dependents in M	Plan Code	Party Code	Party Rate	Subscriber in B, & 1+ Dependent in B	Plan Code	Party Code	Party Rate
Anthem Blue Cross Del Norte EPO and Medicare Supplement	\$1,762.42	021	7	10	\$2,210.57	021	8	11	\$2,550.98	021	9	12
Anthem Blue Cross Select HMO and Medicare Preferred	1,544.69	457	7	10	1,950.52	457	8	11	2,228.01	457	9	12
Anthem Blue Cross Select HMO and Medicare Preferred with Dental/Vision ¹	1,544.69	460	7	10	1,950.52	460	8	11	2,228.01	460	9	12
Anthem Blue Cross Traditional HMO and Medicare Preferred	1,745.53	518	7	10	2,151.36	518	8	11	2,549.35	518	9	12
Anthem Blue Cross Traditional HMO and Medicare Preferred with Dental/Vision ¹	1,745.53	521	7	10	2,151.36	521	8	11	2,549.35	521	9	12
Blue Shield Access+ HMO and Medicare	1,469.52	049	7	10	1,862.20	049	8	11	2,115.82	049	9	12
Blue Shield Access+ HMO and Medicare with Dental/Vision ²	1,469.52	089	7	10	1,862.20	089	8	11	2,115.82	089	9	12
Blue Shield Access+ EPO and Medicare	1,469.52	092	7	10	1,862.20	092	8	11	2,115.82	092	9	12
Blue Shield Access+ EPO and Medicare with Dental/Vision ³	1,469.52	093	7	10	1,862.20	093	8	11	2,115.82	093	9	12
Blue Shield Trio HMO and Medicare	1,339.52	094	7	10	1,732.20	094	8	11	1,907.82	094	9	12
Blue Shield Trio HMO and Medicare with Dental/Vision ⁴	1,339.52	097	7	10	1,732.20	097	8	11	1,907.82	097	9	12
Kaiser Permanente and Senior Advantage	1,346.20	539	7	10	1,670.99	539	8	11	1,959.05	539	9	12
Kaiser Permanente and Senior Advantage with Dental ⁵	1,346.20	545	7	10	1,670.99	545	8	11	1,959.05	545	9	12
Kaiser Permanente and Senior Advantage Summit	1,407.96	633	7	10	1,794.51	633	8	11	2,020.81	633	9	12
Kaiser Permanente and Senior Advantage Summit with Dental ⁶	1,407.96	639	7	10	1,794.51	639	8	11	2,020.81	639	9	12
Peace Officers Research Assoc of CA and Medicare Supplement	1,396.00	598	7	10	1,961.00	598	8	11	2,185.00	598	9	12
PERS Gold and Medicare Supplement	1,321.42	619	7	10	1,728.02	619	8	11	1,870.31	619	9	12
PERS Platinum and Medicare Supplement	1,762.42	609	7	10	2,210.57	609	8	11	2,550.98	609	9	12
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO	1,432.85	582	7	10	1,774.57	582	8	11	2,087.53	582	9	12
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage Edge PPO	1,457.14	627	7	10	1,823.15	627	8	11	2,111.82	627	9	12
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO with Dental/Vision ⁴	1,432.85	588	7	10	1,774.57	588	8	11	2,087.53	588	9	12
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage PPO	1,279.11	497	7	10	1,620.83	497	8	11	1,841.54	497	9	12
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage Edge PPO	1,303.40	496	7	10	1,669.41	496	8	11	1,865.83	496	9	12
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage PPO with Dental/Vision ⁴	1,279.11	498	7	10	1,620.83	498	8	11	1,841.54	498	9	12
Western Health Advantage HMO and MyCare Select HMO	1,075.65	036	7	10	1,344.47	036	8	11	1,560.19	036	9	12

¹Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.
²Dental and Vision coverage is an additional \$39.14 per member per month premium. You will be billed directly for this amount.
³Dental and Vision coverage is an additional \$39.14 per member per month premium. You will be billed directly for this amount.
⁴Dental and Vision coverage is an additional \$39.14 per member per month premium. You will be billed directly for this amount.
⁵Dental benefit is an additional \$15.66 per member per month premium. You will be billed directly for this amount.
⁶Dental and Vision coverage is an additional \$27.04 per member per month premium. You will be billed directly for this amount.