



# CASTROVILLE COMMUNITY SERVICES DISTRICT

P.O. BOX 1065  
OFFICE: 11499 GEIL STREET  
CASTROVILLE, CA 95012  
FAX (831) 633-3103

President – Adriana Melgoza  
Vice President – James Cochran  
Director – Glenn Oania  
Director – Ron Stefani  
Director – Cosme Padilla

24-HOUR TELEPHONE: (831) 633-2560

General Manager – Eric Tynan  
Board Secretary – Lidia Santos

Website: [CastrovilleCSD.org](http://CastrovilleCSD.org)

## BOARD OF DIRECTORS BUDGET & PERSONNEL COMMITTEE MEETING MONDAY, MAY 13, 2019 – 8:30 A.M. DISTRICT BOARD ROOM – 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

Adriana Melgoza  
Ron Stefani

### Agenda

*This meeting has been noticed according to the Brown Act rules. The Committee will receive information on, discuss and consider making recommendations to the Castroville CSD Board on the items contained in this agenda.*

### CALL MEETING TO ORDER

### ROLL CALL

### PLEDGE OF ALLEGIANCE

**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 item(s) is considered by the committee.)*

1. Review of FY 2019/2020 Proposed Budget
2. Recommendations for FY 2019/2020 Budget
3. Personnel-Staff Wage Increase for 2019/2020
4. Recommendations for Staff Wage Increase 2019/2020
5. Adjournment

**Castroville Community Services District  
Draft Water Income and Expense Budget  
July 2019 through June 2020**

	2018/2019	2019/2020
<b>Income</b>		
4010 · Metered Water Sales	\$ 1,140,000	\$ 1,195,000
4020 · Hydrant Water Sales	\$ 11,000	\$ 8,000
4030 · New Service Installation	\$ 15,237	\$ 15,237
4040 · Backflow Revenue	\$ 12,700	\$ 12,700
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 5,000	\$ 3,500
4053 · Reconnect Charges	480	480
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	6,000	6,000
Total Misc. Revenue	<u>\$ 11,780</u>	<u>\$ 10,280</u>
4060 · Interest Earned	\$ 70,000	\$ 70,000
<b>Total Income</b>	<u><u>\$ 1,260,717</u></u>	<u><u>\$ 1,311,217</u></u>

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**Expense**

**WATER OPERATIONS EXPENSE**

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	3,000
5120 · Operators Uniforms	2,750	2,835
5125 · Cellular Phones	975	975
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	10,000	6,000
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	7,000	7,000
Total General Operations Expense	<u>\$ 26,525</u>	<u>\$ 22,610</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 92,000	\$ 92,000
5165 · Pump Repair/Maintenance	3,500	4,000
5170 · Supplies for Pumps & Well Sites	22,000	15,000
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	2,000
5195 · Well Sites - Other Expense	13,000	20,000
Total Well Sites Expense	<u>\$ 138,500</u>	<u>\$ 137,000</u>

**Castroville Community Services District  
Draft Water Income and Expense Budget  
July 2019 through June 2020**

	<b>2018/2019</b>	<b>2019/2020</b>
<b>Valve Expense</b>		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	1,000	1,000
<b>Total Valve Expense</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Meter Expense</b>		
5260 · Meter - Supplies	\$ 1,000	\$ 1,000
5270 · Meter - Repair/Maintenance	8,000	6,000
<b>Total Meter Expense</b>	<b>\$ 9,000</b>	<b>\$ 7,000</b>
<b>Hydrant Expense</b>		
5310 · Hydrant - Supplies	\$ 1,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,000	1,000
<b>Total Hydrant Expense</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Water Lines Expense</b>		
5355 · Water Lines - Supplies	\$ 6,000	\$ 6,000
5365 · Water Lines - Repair/Maintenance	20,000	20,000
<b>Total Water Lines Expense</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
5400 · Water Depreciation Expense	\$ 312,000	\$ 312,000
<b>Automobile Expense</b>		
5451 · Fuel	\$ 2,300	\$ 2,300
5452 · Repair/Maintenance	\$ 4,000	\$ 2,000
5453 · Other-Auto Expense	1,500	1,500
<b>Total Automobile Expense</b>	<b>\$ 7,800</b>	<b>\$ 5,800</b>
<b>Payroll Expense Water Operation</b>		
5520 · Operators Water Wages	\$ 86,563	\$ 92,600
<b>Total Payroll Expense-Operations</b>	<b>\$ 86,563</b>	<b>\$ 92,600</b>
<b>TOTAL OPERATIONS EXPENSE</b>	<b>\$ 609,888</b>	<b>\$ 606,510</b>
<b>ADMINISTRATIVE EXPENSE</b>		
<b>Billing Expense</b>		
5565 · Postage	\$ 10,000	\$ 10,000
5570 · Billing Supplies	1,500	8,000
5580 · Toilet Rebate	225	225
5585 · Bad Debt Write Off's	500	500
5590 · Other Billing Expense	6,100	6,100
<b>Total Billing Expense</b>	<b>\$ 18,325</b>	<b>\$ 24,825</b>

**Castroville Community Services District  
Draft Water Income and Expense Budget  
July 2019 through June 2020**

	2018/2019	2019/2020
<b>Utilities Expense</b>		
5611 · Utilities - P G & E	\$ 1,650	\$ 1,650
5612 · Utilities - Telephones	2,050	2,410
5613 · Utilities - Disposal	175	180
5650 · Utilities - M R W P C A	90	135
<b>Total Utilities Expense</b>	<b>\$ 3,965</b>	<b>\$ 4,375</b>
 <b>Insurance Expense</b>		
5621 · Insurance - Auto & General	\$ 11,600	\$ 11,600
<b>Total Insurance Expense</b>	<b>\$ 11,600</b>	<b>\$ 11,600</b>
 <b>Office Expense</b>		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	2,000	2,000
5720 · Misc Office Expense	2,500	2,500
5730 · Alarm Monitoring Service	800	800
5735 · Property Taxes	600	600
5740 · Computer Programs/Upgrades	5,600	5,600
5745 · Bank Fees	500	500
5750 · Seminars/Training/Staff	3,000	3,000
5752 · Seminar/Training/Directors	3,000	3,000
5760 · Membership Dues	10,500	10,500
5765 · Office Repairs/Maintenance	2,000	2,000
5770 · Building Maintenance	3,000	3,000
<b>Total Office Expense</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>
 <b>Payroll Expenses</b>		
5810 · Wages Water- General Manager	\$ 67,157	\$ 69,172
5820 · Wages - Administrative	72,104	74,718
5865 · Insurance - Workers Comp	5,000	7,300
5875 · Employee Health Benefits	70,000	76,500
5880 · PERS Retirement Benefits	31,600	36,978
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	18,000	18,600
5895 · Retired Employee Benefits	1,650	1,660
5896 · Other Post Employment Benefits	8,550	8,550
<b>Total Payroll Expenses</b>	<b>\$ 274,677</b>	<b>\$ 294,094</b>
 <b>Consulting Expense</b>		
5910 · Legal Fees	\$ 14,000	\$ 14,000
5920 · Engineering Fees	15,000	15,000
5930 · Director Fees	2,700	2,700

**Castroville Community Services District  
Draft Water Income and Expense Budget  
July 2019 through June 2020**

	<b>2018/2019</b>	<b>2019/2020</b>
5940 · Accounting Fees	8,123	8,500
5960 · Other Consulting Fees	27,000	27,000
<b>Total Consulting Expense</b>	<b>\$ 66,823</b>	<b>\$ 67,200</b>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 411,390</b>	<b>\$ 438,094</b>
<b>TOTAL COMBINED EXPENSES</b>	<b>\$ 1,021,278</b>	<b>\$ 1,044,604</b>
<b>Net Income or Loss</b>	<b>\$ 239,439</b>	<b>\$ 266,613</b>
<b>*Less Capital Expenditures:</b>		
	<b>\$ 98,000</b>	<b>\$ 44,000</b>
Lateral Replacement \$15K		
Meter Registers \$5K		
Main Valves \$15K <i>400K</i>		
SCADA \$9K		
<b>Net Income or Loss</b>	<b>141,439</b>	<b>222,613</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District**  
**Draft Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2019 through June 2020**

	2018/2019	2019/2020
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Tax	450,000	460,000
4125 · Sewer Connection Fees	22,176	6,338
1170 · USDA Income from M L Zone 3	26,000	27,000
4130 · Misc Revenue	5,300	2,000
4135 · Zone 1 Interest Earned	130,000	130,000
<b>Total Income</b>	<b>\$ 698,476</b>	<b>\$ 690,338</b>
 <b>Zone 1 OPERATION EXPENSE</b>		
<b>General Operation Expense</b>		
7005 · Shop Supplies	\$ 1,000	\$ 1,000
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,150	2,215
7018 · Operators Certifications	500	500
7020 · Cellular Phones	760	760
<b>Total General Operation Expense</b>	<b>\$ 5,910</b>	<b>\$ 5,975</b>
 <b>Lift Station Expense</b>		
7105 · Sewer Utilities PG & E	\$ 4,600	\$ 4,600
7115 · Lift Station Repair/Maintenance	3,500	3,500
7120 · Supplies for Pump Station	1,000	1,000
7122 · Permit Fee for Generators	400	500
7125 · Building Repair & Maintenance	1,000	1,000
<b>Total Lift Station Expense</b>	<b>\$ 10,500</b>	<b>\$ 10,600</b>
 7200 · Sewer (Zone 1) Depreciaton Expense	 62,456	 62,456
 <b>Automobile Expense</b>		
7305 · Fuel for Trucks	\$ 2,200	\$ 2,200
7310 · Repair/Maintenance	4,000	2,000
7315 · Other Auto Expense	1,500	1,500
<b>Total Automobile Expense</b>	<b>\$ 7,700</b>	<b>\$ 5,700</b>
 <b>Payroll Expense-Operation</b>		
7405 · Operators Zone 1 Wages	\$ 67,327	\$ 71,986
<b>Total Payroll Expense</b>	<b>\$ 67,327</b>	<b>\$ 71,986</b>

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**Castroville Community Services District**  
**Draft Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2019 through June 2020**

	<b>2018/2019</b>	<b>2019/2020</b>
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 27,000	\$ 27,000
Total Sewer Line Expense	<u>\$ 27,000</u>	<u>\$ 27,000</u>
 Storm drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	8,000	8,000
7492 · Storm Drain-Fuel for Trucks	900	900
Total Storm Drain Expense	<u>\$ 9,900</u>	<u>\$ 9,900</u>
 <b>TOTAL OPERATION EXPENSE</b>	 <u><b>190,793</b></u>	 <u><b>193,617</b></u>
 <b>ZONE 1 ADMINSTRATIVE EXPENSE</b>		
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	2,000	2,000
7525 · Office Repair/Maintenance	1,300	1,300
7530 · Alarm Monitoring Service	500	500
7535 · Property Taxes	350	350
7540 · Seminars/Training/Staff	2,500	2,500
7545 · Seminar/Training/Directors	2,500	2,500
7555 · Membership Dues	6,000	6,000
7560 · Building Maintenance	2,000	2,000
7586 · Bad Debt Write-Offs	500	500
Total Office Expense	<u>\$ 22,950</u>	<u>\$ 22,950</u>
 Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 52,232	\$ 53,800
7620 · Wages Zone 1 Admin	56,081	57,774
7625 · Insurance -Workers Comp	3,850	5,671
7630 · Employee Health Benefits	54,500	59,500
7632 · FICA Expense	14,000	14,600
7635 · PERS Retirement Benefits	24,500	28,762
7636 · Other Post Employment Benefits	6,650	6,650
7640 · Employee Life Insurance	480	480
Total Payroll Expense	<u>\$ 212,293</u>	<u>\$ 227,237</u>

**Castroville Community Services District**  
**Draft Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2019 through June 2020**

	2018/2019	2019/2020
<b>Utilities Expense</b>		
7655 · Utilities - PG &E	\$ 1,500	\$ 1,500
7660 · Utilities-Telephones	1,600	1,700
7665 · Utilities - Disposal	140	140
7670 · Utilities - MRWPCA	55	60
<b>Total Utilities Expense</b>	<u>\$ 3,295</u>	<u>\$ 3,400</u>
<b>Sewer Consulting Expense</b>		
7705 · Sewer Legal Fees	\$ 2,000	\$ 1,000
7710 · Sewer Engineer Fees	3,000	10,000
7715 · Sewer Accounting Fees	6,350	6,600
7720 · Sewer Other Consulting Fees	2,000	2,000
7725 · Director Fees	2,100	2,100
<b>Total Consulting Expense</b>	<u>\$ 15,450</u>	<u>\$ 21,700</u>
<b>Insurance Expense</b>		
7755 · Insurance - Auto & General	\$ 9,150	\$ 9,150
<b>Total Insurance Expense</b>	<u>\$ 9,150</u>	<u>\$ 9,150</u>
<b>Bond, Loan, &amp; Certif. Expense</b>		
7772 · Investment Advisory Services	\$ 50	\$ 50
7774 · CSA 14/CCSD Organizational Cost	\$ 3,589	\$ 3,589
7775 · Willdan Tax Code-Admin Fee	\$ 1,600	\$ 1,600
7776 · Unrealized/Gain-Loss of Investment	5,000	5,000
<b>Total Bond, Loan &amp; Certif. Expense</b>	<u>\$ 10,239</u>	<u>\$ 10,239</u>
<b>Storm Drain Consulting Expense</b>		
7805 · Storm Drain Legal Fees	\$ 800	\$ 500
7810 · Storm Drain Engineer Fees	2,000	1,000
7815 · Storm Drain Other Consulting Fee	500	500
<b>Total Consulting Expense</b>	<u>\$ 3,300</u>	<u>\$ 2,000</u>
 <b>TOTAL ADMINISTRATIVE EXPENSE</b>	 <u><u>\$ 276,677</u></u>	 <u><u>\$ 296,676</u></u>
 <b>TOTAL COMBINED EXPENSES</b>	 <u><u>\$ 467,470</u></u>	 <u><u>\$ 490,293</u></u>
 <b>NET INCOME OR LOSS</b>	 <u><u>\$ 231,006</u></u>	 <u><u>\$ 200,045</u></u>



**Castroville Community Services District**  
**Draft Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2019 through June 2020**

	2018/2019	2019/2020
<b>*Less Capital Expenditures</b>	<u>70,000</u>	<u>17,000</u>
Lift Stations \$10K		
SCADA \$7K		
<b>Transfer Out- Property Taxes to Zone 1 Gov for Recreational Services</b>	<b>\$ 118,000</b>	<b>\$ 100,000</b>
<b>Net Income or Loss</b>	<u><b>43,006</b></u>	<u><b>83,045</b></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District  
 Castroville (Zone 1) Governmental Activities  
 Draft Income and Expense Budget  
 July 2019 through June 2020**

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**2019/2020**

**Income**

**ZONE 1 (CASTROVILLE) REVENUE**

4107 · User fees - Street Lights #75301	\$	33,000
4135 · Zone 1 Interest Earned		2,000
<b>Total Income</b>	<b>\$</b>	<b>35,000</b>

**ZONE 1 OTHER OPER & MAINT EXPENSE**

7825 · Street Light Utility Cost	\$	44,000
7830 · Castroville Sign Maintenance		4,000
7835 · Pedestrian Over Cross Maintenance		1,000
<b>Total Zone1 Other Oper &amp; Maint Expense</b>	<b>\$</b>	<b>49,000</b>

**TOTAL OTHER OPERATION EXPENSE**

**49,000**

**ZONE 1 RECREATIONAL EXPENSE**

7850 · No. Co. Rec & Park District	\$	100,000
<b>Total Zone 1 Recreational Expense</b>	<b>\$</b>	<b>100,000</b>

**TOTAL RECREATIONAL EXPENSE**

**\$ 100,000**

**TOTAL COMBINED EXPENSES**

**\$ 149,000**

**NET INCOME OR LOSS**

**(\$114,000)**

**Transfer In- Property Taxes to Zone 1 Gov  
 for Recreational Services**

**\$ 100,000**

**Net Income or Loss**

**(\$14,000)**

**Castroville Community Services District  
Draft Sewer Zone 2 Income and Expense Budget  
July 2019 through June 2020**

	2018/2019	2019/2020
<b>Income</b>		
<b>ZONE 2 (MORO COJO) REVENUE</b>		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 65,256	\$ 67,703
4210 · Zone 2 Interest Earned	4,500	4,500
4215 · Userfees NMCHS & Mobile Park	85,726	89,170
<b>Total Income</b>	<b>\$ 155,482</b>	<b>\$ 161,373</b>
 <b>ZONE 2 OPERATION EXPENSE</b>		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 700	\$ 725
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	220	220
<b>Total General Operation Expense</b>	<b>\$ 2,270</b>	<b>\$ 2,295</b>
Lift Station Expense		
8055 · Utilities	\$ 9,700	\$ 9,700
8065 · Lift Station Repair/Maintenance	2,000	2,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
<b>Total Lift Station Expense</b>	<b>\$ 13,200</b>	<b>\$ 13,200</b>
8082 · Sewer (Zone 2) Depreciaton Expense		
<b>Automobile Expense</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>
8090 · Fuel for Trucks	\$ 1,200	\$ 1,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	500	500
<b>Total Automobile Expense</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>
Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 19,236	\$ 20,568
<b>Total Payroll Expenses-Operations</b>	<b>\$ 19,236</b>	<b>\$ 20,568</b>
Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
<b>Total Sewer Line Expense</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	2,000	1,000
<b>Total Storm Drain Expense</b>	<b>\$ 2,500</b>	<b>\$ 1,500</b>

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**Castroville Community Services District  
Draft Sewer Zone 2 Income and Expense Budget  
July 2019 through June 2020**

	2018/2019	2019/2020
<b>TOTAL OPERATION EXPENSE</b>	<b>58,906</b>	<b>59,263</b>
<b>ZONE 2 ADMINISTRATIVE EXPENSE</b>		
Office Expense		
8178 · Seminar/Training/Directors	\$ 500	\$ 500
8179 · Membership Dues	1,600	1,800
8181 · Office Supplies	\$ 600	\$ 600
8182 · Office Equipment	\$ 500	\$ 500
8183 · Misc. Office Expense	\$ 1,200	\$ 1,200
8184 · Building Maintenance	\$ 300	\$ 300
8185 · Computer Program/Upgrade	\$ 600	\$ 600
8186 · Office Repair/Maintenance	\$ 300	\$ 300
8187 · Alarm Monitoring Service	\$ 200	\$ 200
8188 · Property Taxes	\$ 100	\$ 100
8189 · Seminars/Training/Staff	\$ 500	\$ 500
Total Office Expense	\$ 6,400	\$ 6,600
Payroll Expense Administration		
8191 · Wages- Zone 2 GM	14,924	15,372
8195 · Wages-Zone 2 Admin	16,023	16,604
8200 · Insurance-Workers Comp	1,200	1,620
8205 · Employee Health Benefits	15,515	17,000
8210 · PERS Retirement Benefits	7,100	8,218
8212 · Employee Life Insurance	137	137
8213 · Other Post Retirement Benefits	1,900	1,900
8214 · FICA Expense	4,000	4,200
Total Payroll Expense Administration	\$ 60,799	\$ 65,051
Utilities Expense		
8221 · Utilities - PG &E	\$ 500	\$ 500
8222 · Utilities-Telephones	475	510
8223 · Utilities - Disposal	70	70
8224 · Utilities - MRWPCA	25	30
Total Utilities Expense	\$ 1,070	\$ 1,110
Consulting Expense		
8216 · Sewer Consulting Fees	1,200	1,600
8217 · Sewer Engineer Fees	1,000	1,000
8218 · Sewer Accounting Fees	1,800	1,900

**Castroville Community Services District  
Draft Sewer Zone 2 Income and Expense Budget  
July 2019 through June 2020**

	<b>2018/2019</b>	<b>2019/2020</b>
8219 · Sewer Legal Fees	1,000	1,500
8226 · Director Fees	600	600
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 6,133</u>	<u>\$ 7,133</u>
 Insurance Expense		
8230 · Insurance-Auto & General	\$ 2,600	\$ 2,600
Total insurance Expense	<u>\$ 2,600</u>	<u>\$ 2,600</u>
 <b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><u>\$ 77,002</u></u>	<u><u>\$ 82,494</u></u>
 <b>TOTAL COMBINED EXPENSES</b>	<u><u>\$ 135,908</u></u>	<u><u>\$ 141,757</u></u>
 <b>NET INCOME OR LOSS</b>	<u><u>\$ 19,574</u></u>	<u><u>\$ 19,616</u></u>
 <b>LESS CAPITAL EXPENDITURES</b>	<u><u>\$ 12,000</u></u>	<u><u>\$ 17,000</u></u>
Impellers/Pump \$12K		
SCADA \$5K		
 <b>Net income or Loss</b>	<u><u>\$ 7,574</u></u>	<u><u>\$ 2,616</u></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 2019 through June 2020**

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	2018/2019	2019/2020
<b>Income</b>		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 34,030	\$ 34,030
4210 · Zone 2 Interest Earned	2,000	2,000
<b>Total Income</b>	<u>\$ 36,030</u>	<u>\$ 36,030</u>
<b>ZONE 2 OTHER OPER &amp; MAINT EXPENSE</b>		
8245 · Open Space Maint-Outside Service	\$ 2,400	\$ 3,000
8250 · Street Light Utility Cost	5,400	5,000
8255 · Road Repair	500	1,500
8260 · Street Signage	1,500	500
<b>Total Zone 2 Other Operation &amp; Maint Expense</b>	<u>\$ 9,800</u>	<u>\$ 10,000</u>
<b>NET INCOME OR LOSS</b>	<u>\$ 26,230</u>	<u>\$ 26,030</u>

**Castroville Community Services District**  
**Draft Moss Landing (Zone 3) Sewer Income and Expense Budget**  
**July 2019 through June 2020**

	2018/2019	2019/2020
<b>Income</b>		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes	87,700	90,000
4306 · Sewer Connection Fees	7,000	7,000
4307 · Sanitation Fees	185,000	190,000
4308 · Interest Earned	12,000	12,000
4309 · Misc Revenue	1,000	500
<b>Total Income</b>	<b>\$ 292,700</b>	<b>\$ 299,500</b>
 <b>Zone 3 OPERATION EXPENSE</b>		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	700	725
9018 · Operators Certifications	350	350
9020 · Cellular Phones	220	220
<b>Total General Operation Expense</b>	<b>\$ 2,270</b>	<b>\$ 2,295</b>
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 11,200	\$ 11,200
9115 · Lift Station Repair/Maintenance	4,000	4,000
9120 · Supplies for Pump Station	500	500
<b>Total Lift Station Expense</b>	<b>\$ 15,700</b>	<b>\$ 15,700</b>
 9200 · Sewer (Zone 3) Depreciaton Expense	 28,000	 29,000
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
<b>Total Automobile Expense</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 19,236	\$ 20,568
<b>Total Payroll Expense</b>	<b>\$ 19,236</b>	<b>\$ 20,568</b>
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
<b>Total Sewer Line Expense</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
 <b>TOTAL OPERATION EXPENSE</b>	 <b>76,406</b>	 <b>78,763</b>

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**Castroville Community Services District**  
**Moss Landing (Zone 3) Sewer Income and Expense Budget**  
**July 2016 through June 2017**  
**Draft**

	2018/2019	2019/2020
<b>Zone 3 ADMINSTRATIVE EXPENSE</b>		
Office Expense		
9505 · Office Supplies	\$ 600	\$ 600
9510 · Office Equipment	500	500
9515 · Misc. Office Expense	1,200	1,200
9520 · Computer Program/Upgrade	600	600
9525 · Office Repair/Maintenance	300	300
9530 · Alarm Monitoring Service	200	200
9535 · Property Taxes	50	50
9540 · Seminars/Training/Staff	500	500
9545 · Seminar/Training/Directors	500	500
9555 · Membership Dues	1,600	1,800
9560 · Building Maintenance	300	300
<b>Total Office Expense</b>	<b>\$ 6,350</b>	<b>\$ 6,550</b>
Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 14,924	\$ 15,372
9620 · Wages Zone 3 Admin	16,023	16,604
9625 · Insurance -Workers Comp	1,200	1,620
9630 · Employee Health Benefits	15,515	17,000
9632 · FICA Expense	4,000	4,200
9635 · PERS Retirement Benefits	7,100	8,218
9636 · Other Post Employment Benefits	1,900	1,900
9640 · Employee Life Insurance	137	137
<b>Total Payroll Expense</b>	<b>\$ 60,799</b>	<b>\$ 65,051</b>
Utilities Expense		
9655 · Utilities - PG &E	\$ 500	\$ 500
9660 · Utilities-Telephones	475	510
9665 · Utilities - Disposal	70	70
9670 · Utilities - MRWPCA	25	30
<b>Total Utilities Expense</b>	<b>\$ 1,070</b>	<b>\$ 1,110</b>
Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 3,000	\$ 3,000
9710 · Sewer Engineer Fees	7,000	7,000
9715 · Sewer Accounting Fees	1,800	1,900
9720 · Sewer Other Consulting Fees	5,000	5,000
9725 · Director Fees	600	600
<b>Total Consulting Expense</b>	<b>\$ 17,400</b>	<b>\$ 17,500</b>



**Castroville Community Services District  
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget  
July 2019 through June 2020**

	2018/2019	2019/2020
Insurance Expense		
9755 · Insurance - Auto & General	\$ 2,600	\$ 2,600
Total Insurance Expense	<u>\$ 2,600</u>	<u>\$ 2,600</u>
Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	26,000	27,000
Total Loan-Bond Expense	<u>\$ 26,000</u>	<u>\$ 27,000</u>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><u>\$ 114,219</u></u>	<u><u>\$ 119,811</u></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><u>\$ 190,625</u></u>	<u><u>\$ 198,574</u></u>
<b>NET INCOME OR LOSS</b>	<u><u>\$ 102,075</u></u>	<u><u>\$ 100,926</u></u>
<b>*Less Capital Expenditures</b>	<u><u>60,000</u></u>	<u><u>157,000</u></u>
Lift Stations-Pumps 10k		
Sewer Main/Manhole Rehab \$100k		
New Motor Control Center Covers \$40k		
SCADA \$9K		
<b>NET INCOME OR LOSS</b>	<u><u>\$ 42,075</u></u>	<u><u>\$ (56,074)</u></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District**  
**Profit & Loss by Class**  
July 2018 through March 2019

Ordinary Income/Expense	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	
<b>Income</b>							
Metered Water Sales	0.00	0.00	873,310.99	0.00	0.00	0.00	873,310.99
Temporary Hydrant Service	0.00	0.00	8,545.50	0.00	0.00	0.00	8,545.50
New Service Installation	0.00	0.00	12,803.51	0.00	0.00	0.00	12,803.51
Backflow Revenue	0.00	0.00	12,577.68	0.00	0.00	0.00	12,577.68
Misc. Revenue							
Reconnect Charges	0.00	0.00	390.00	0.00	0.00	0.00	390.00
NSF Charges	0.00	0.00	144.00	0.00	0.00	0.00	144.00
Trip Fee Charges	0.00	0.00	5,650.00	0.00	0.00	0.00	5,650.00
Credit Card Fees	0.00	0.00	366.00	0.00	0.00	0.00	366.00
Misc. Revenue - Other	0.00	0.00	5,050.48	0.00	0.00	0.00	5,050.48
<b>Total Misc. Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>11,600.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,600.48</b>
Water Interest-Investment Earned	0.00	0.00	39,051.37	0.00	0.00	0.00	39,051.37
<b>Zone 1 (Castroville) Revenue</b>	<b>37,457.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,457.42</b>
Userfees Storm Drain #75301	0.00	0.00	0.00	18,869.53	0.00	0.00	18,869.53
Userfees Street Lights #75301	236,689.33	0.00	0.00	0.00	0.00	0.00	236,689.33
Ad Valorem Property Tax	22,176.00	0.00	0.00	0.00	0.00	0.00	22,176.00
Sewer Connection Fees	5,332.00	0.00	0.00	0.00	0.00	0.00	5,332.00
Misc. Revenue	94,109.57	0.00	0.00	802.06	0.00	0.00	94,911.63
Interest Earned	395,774.32	0.00	0.00	19,671.59	0.00	0.00	415,445.91
<b>Total Zone 1 (Castroville) Revenue</b>	<b>31,298.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,298.83</b>
<b>ZONE 2 (MORO COJO) REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>2,432.32</b>	<b>18,000.00</b>
Userfees Storm Drain & Sewer #73701	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Open Space-Street-Street Lights #73701	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Zone 2 Interest Earned	31,298.83	0.00	0.00	0.00	0.00	20,432.32	51,731.15
<b>Total ZONE 2 (MORO COJO) REVENUE</b>	<b>49,805.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,805.57</b>
Userfees NMCHS & Mobil Park 74701	0.00	87,547.00	0.00	0.00	0.00	0.00	87,547.00
Sewer (Moss Landing) REVENUE	0.00	95,521.73	0.00	0.00	0.00	0.00	95,521.73
Property Taxes	0.00	7,002.77	0.00	0.00	0.00	0.00	7,002.77
MRWPCA Sanitation Fees	0.00	190,071.50	0.00	0.00	0.00	0.00	190,071.50
Interest Earned	0.00	190,071.50	0.00	0.00	0.00	0.00	190,071.50
<b>Total Sewer (Moss Landing) REVENUE</b>	<b>476,878.72</b>	<b>190,071.50</b>	<b>957,889.53</b>	<b>19,671.59</b>	<b>20,432.32</b>	<b>1,664,943.86</b>	<b>1,664,943.86</b>
<b>Total Income</b>							
<b>Expense</b>							
Water Operation Expense							
General Operations Expense	0.00	0.00	25.77	0.00	0.00	0.00	25.77
Shop Supplies	0.00	0.00	437.61	0.00	0.00	0.00	437.61
Small Tools	0.00	0.00	1,903.47	0.00	0.00	0.00	1,903.47
Operators Uniforms							

**Castroville Community Services District**  
**Profit & Loss by Class**  
 July 2018 through March 2019

10:01 AM  
 05/02/19  
 Accrual Basis

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 2	Castroville Zone 1	Moro Cojo Zone 2	
Cellular Phones	0.00	0.00	540.53	0.00	0.00	0.00	540.53
Operators Certifications	0.00	0.00	636.75	0.00	0.00	0.00	636.75
Water Testing Fees	0.00	0.00	9,527.45	0.00	0.00	0.00	9,527.45
Backflow Testing	0.00	0.00	1,310.36	0.00	0.00	0.00	1,310.36
Water System Fees	0.00	0.00	6,346.00	0.00	0.00	0.00	6,346.00
<b>Total General Operations Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>20,727.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,727.94</b>
<b>Well Sites Expense</b>							
Utilities - P G & E	0.00	0.00	69,397.43	0.00	0.00	0.00	69,397.43
Pump Repair/Maintenance	0.00	0.00	2,314.52	0.00	0.00	0.00	2,314.52
Supplies for Pumps & Well Sit	0.00	0.00	9,652.98	0.00	0.00	0.00	9,652.98
Generators Repairs/Maintenanc	0.00	0.00	513.64	0.00	0.00	0.00	513.64
Building Repair/Maintenance	0.00	0.00	107.10	0.00	0.00	0.00	107.10
Chlorine/Softner Repair/Main	0.00	0.00	4,065.40	0.00	0.00	0.00	4,065.40
Well Sites - Other Expense	0.00	0.00	2,229.62	0.00	0.00	0.00	2,229.62
<b>Total Well Sites Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>88,280.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>88,280.69</b>
<b>Valve Expense</b>							
Valve - Supplies	0.00	0.00	108.56	0.00	0.00	0.00	108.56
Valve - Repair/Maintenanc	0.00	0.00	5.00	0.00	0.00	0.00	5.00
<b>Total Valve Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>113.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113.56</b>
<b>Meter Expense</b>							
Meter - Supplies	0.00	0.00	507.19	0.00	0.00	0.00	507.19
Meter - Repair/Maintenanc	0.00	0.00	4,643.43	0.00	0.00	0.00	4,643.43
<b>Total Meter Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>5,150.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,150.62</b>
<b>Hydrant Expense</b>							
Hydrant - Supplies	0.00	0.00	298.85	0.00	0.00	0.00	298.85
Hydrant - Repair Maintena	0.00	0.00	766.15	0.00	0.00	0.00	766.15
<b>Total Hydrant Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>1,065.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,065.00</b>
<b>Water Lines Expense</b>							
Water Lines - Supplies	0.00	0.00	4,999.28	0.00	0.00	0.00	4,999.28
Water Lines - Repair/Main	0.00	0.00	5,808.49	0.00	0.00	0.00	5,808.49
<b>Total Water Lines Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>10,807.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,807.77</b>
Depreciation Expense	0.00	0.00	230,551.47	0.00	0.00	0.00	230,551.47
Automobile Expense	0.00	0.00	1,469.16	0.00	0.00	0.00	1,469.16
Fuel	0.00	0.00	1,543.27	0.00	0.00	0.00	1,543.27
Auto - Repair/Maintenance	0.00	0.00	93.84	0.00	0.00	0.00	93.84
Other Auto Expense	0.00	0.00	3,106.27	0.00	0.00	0.00	3,106.27
<b>Total Automobile Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>3,106.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,106.27</b>
<b>Payroll Expense Water Operati</b>							
Operators Sick Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Vacation Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Castroville Community Services District  
**Profit & Loss by Class**  
 July 2018 through March 2019

10:01 AM  
 05/02/19  
 Accrual Basis

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 2	Castroville Zone 1	Moro Cojo Zone 2	
Operators Water Wages	0.00	0.00	67,102.41	0.00	0.00	0.00	67,102.41
Operators-Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expense Water Operati - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Payroll Expense Water Operati</b>	<b>0.00</b>	<b>0.00</b>	<b>67,102.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,102.41</b>
<b>Total Water Operation Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>426,905.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>426,905.73</b>
Water Administrative Expense							
Billing Expense							
Postage	0.00	0.00	8,702.70	0.00	0.00	0.00	8,702.70
Billing Supplies	0.00	0.00	381.54	0.00	0.00	0.00	381.54
Toilet Rebate	0.00	0.00	75.00	0.00	0.00	0.00	75.00
Other Billing Expense	0.00	0.00	4,611.18	0.00	0.00	0.00	4,611.18
<b>Total Billing Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>13,770.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,770.42</b>
Utilities Expense							
Utilities - P G & E	0.00	0.00	974.72	0.00	0.00	0.00	974.72
Utilities - Telephones	0.00	0.00	1,479.18	0.00	0.00	0.00	1,479.18
Utilities - Disposal	0.00	0.00	126.99	0.00	0.00	0.00	126.99
Utilities - M1Water	0.00	0.00	44.48	0.00	0.00	0.00	44.48
<b>Total Utilities Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>2,625.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,625.37</b>
Insurance Expense							
Insurance - Auto & General	0.00	0.00	8,211.20	0.00	0.00	0.00	8,211.20
<b>Total Insurance Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>8,211.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,211.20</b>
Office Expense							
Office Supplies	0.00	0.00	1,148.39	0.00	0.00	0.00	1,148.39
Office Equipment	0.00	0.00	556.81	0.00	0.00	0.00	556.81
Misc Office Expense	0.00	0.00	557.69	0.00	0.00	0.00	557.69
Alarm Monitoring Service	0.00	0.00	330.30	0.00	0.00	0.00	330.30
Property Taxes	0.00	0.00	430.56	0.00	0.00	0.00	430.56
Computer Programs/Upgrades	0.00	0.00	5,362.74	0.00	0.00	0.00	5,362.74
Bank Fees	0.00	0.00	176.00	0.00	0.00	0.00	176.00
Credit Card Fees	0.00	0.00	464.04	0.00	0.00	0.00	464.04
Seminars/Training/Staff	0.00	0.00	2,076.54	0.00	0.00	0.00	2,076.54
Seminar/Training/Directors	0.00	0.00	1,390.30	0.00	0.00	0.00	1,390.30
Membership Dues	0.00	0.00	7,458.40	0.00	0.00	0.00	7,458.40
Office Repairs/Maintenance	0.00	0.00	594.90	0.00	0.00	0.00	594.90
Building Maintenance	0.00	0.00	355.05	0.00	0.00	0.00	355.05
<b>Total Office Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>20,901.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,901.72</b>
Payroll Expenses							
Wages - General Manager	0.00	0.00	51,563.36	0.00	0.00	0.00	51,563.36
Wages - Administrative	0.00	0.00	55,940.20	0.00	0.00	0.00	55,940.20
Employee Sick Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Castroville Community Services District**  
**Profit & Loss by Class**  
July 2018 through March 2019

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Gov Fund		TOTAL
	Castroville Zone 1	Castroville Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	Castroville Zone 1		
Administration Vacation Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Workers Comp	0.00	0.00	0.00	5,203.13	0.00	0.00	0.00	0.00	0.00	0.00	5,203.13
Administration Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Health Benefits	0.00	0.00	0.00	51,530.20	0.00	0.00	0.00	0.00	0.00	0.00	51,530.20
PERS Retirement Benefits	0.00	0.00	0.00	27,240.91	0.00	0.00	0.00	0.00	0.00	0.00	27,240.91
Employee Life Insurance	0.00	0.00	0.00	449.82	0.00	0.00	0.00	0.00	0.00	0.00	449.82
FICA Expense	0.00	0.00	0.00	12,841.18	0.00	0.00	0.00	0.00	0.00	0.00	12,841.18
Retired Employee Benefits	0.00	0.00	0.00	1,213.28	0.00	0.00	0.00	0.00	0.00	0.00	1,213.28
OPEB-Water Post Employment Medical Expense	0.00	0.00	0.00	8,550.00	0.00	0.00	0.00	0.00	0.00	0.00	8,550.00
<b>Total Payroll Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>214,532.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>214,532.08</b>
Consulting Expense	0.00	0.00	0.00	5,609.15	0.00	0.00	0.00	0.00	0.00	0.00	5,609.15
Legal Fees	0.00	0.00	0.00	5,815.00	0.00	0.00	0.00	0.00	0.00	0.00	5,815.00
Engineering Fees	0.00	0.00	0.00	1,710.00	0.00	0.00	0.00	0.00	0.00	0.00	1,710.00
Director Fees	0.00	0.00	0.00	8,221.50	0.00	0.00	0.00	0.00	0.00	0.00	8,221.50
Accounting Fees	0.00	0.00	0.00	30,298.79	0.00	0.00	0.00	0.00	0.00	0.00	30,298.79
Other Consulting Fees	0.00	0.00	0.00	51,654.44	0.00	0.00	0.00	0.00	0.00	0.00	51,654.44
<b>Total Consulting Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311,695.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311,695.23</b>
<b>Total Water Administrative Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Zone 1 Operation Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
General Operation Expen	630.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	630.81
Shop Supplies	364.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364.32
Small Tools & Equipment	1,480.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,480.51
Operators Uniforms	97.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.58
Operators Certifications	420.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.40
Cellular Phones	2,993.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,993.62
<b>Total General Operation Expen</b>	<b>2,993.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,993.62</b>
Lift Station Expense	2,695.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,695.01
Sewer Utilities PG & E	989.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	989.58
Lift Station Repair/Maintenan	454.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	454.00
Permit Fee for Generators	83.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.30
Building Repair/Maintenance	4,221.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,221.89
<b>Total Lift Station Expense</b>	<b>46,327.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,327.50</b>
Sewer Depreciation Expense	816.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	816.20
Automobile Expense	1,633.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,633.91
Fuel for Trucks	1,369.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,369.70
Auto- Repair/Maintenanc	3,819.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,819.81
Other Auto Expense	50,103.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,103.67
<b>Total Automobile Expense</b>	<b>50,103.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,103.67</b>
Payroll Expense-Operation											
Operators Zone 1 Wages											

Castroville Community Services District  
Profit & Loss by Class  
July 2018 through March 2019

	Sewer Fund Castroville Zone 1	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
Total Payroll Expense-Operation	50,103.67	0.00	0.00	0.00	0.00	50,103.67
Sewer Line Expense						
Sewer Line-Repair/Maintenance	23,934.06	0.00	0.00	0.00	0.00	23,934.06
Total Sewer Line Expense	23,934.06	0.00	0.00	0.00	0.00	23,934.06
Stormdrain Expense						
Stormdrain-Repair/Maintenance	3,499.84	0.00	0.00	0.00	0.00	3,499.84
Stormdrain Expense	3,499.84	0.00	0.00	0.00	0.00	3,499.84
Total Stormdrain Expense	326.50	0.00	0.00	0.00	0.00	326.50
Stormdrain Automobile Expense	326.50	0.00	0.00	0.00	0.00	326.50
Stormdrain Fuel for Trucks						
Total Stormdrain Automobile Expense	326.50	0.00	0.00	0.00	0.00	326.50
Total Zone 1 Operation Expense	135,226.89	0.00	0.00	0.00	0.00	135,226.89
Zone 1 Administrative Expense						
Office Expense						
Office Supplies	624.41	0.00	0.00	0.00	0.00	624.41
Office Equipment	287.82	0.00	0.00	0.00	0.00	287.82
Misc. Office Expense	183.98	0.00	0.00	0.00	0.00	183.98
Computer Program/Upgrade	1,354.66	0.00	0.00	0.00	0.00	1,354.66
Office Repair/Maintenance	462.59	0.00	0.00	0.00	0.00	462.59
Alarm Monitoring Service	256.90	0.00	0.00	0.00	0.00	256.90
Property Taxes	157.24	0.00	0.00	0.00	0.00	157.24
Seminars/Training/Staff	1,343.91	0.00	0.00	0.00	0.00	1,343.91
Semianr/Training/Directors	1,081.35	0.00	0.00	0.00	0.00	1,081.35
Membership Dues	5,091.76	0.00	0.00	0.00	0.00	5,091.76
Building Maintenance	78.90	0.00	0.00	0.00	0.00	78.90
Total Office Expense	10,923.52	0.00	0.00	0.00	0.00	10,923.52
Payroll Expense Admin						
Wages Zone 1 GM	40,120.32	0.00	0.00	0.00	0.00	40,120.32
Wages Zone 1 Admin	43,237.06	0.00	0.00	0.00	0.00	43,237.06
Insurance - Workers Comp	4,046.88	0.00	0.00	0.00	0.00	4,046.88
Employee Health Benefits	40,079.03	0.00	0.00	0.00	0.00	40,079.03
FICA Expense	9,740.72	0.00	0.00	0.00	0.00	9,740.72
PERS Retirement Benefits	21,187.39	0.00	0.00	0.00	0.00	21,187.39
OPEB-Sewer Post Employment Cost	6,650.00	0.00	0.00	0.00	0.00	6,650.00
Employee Life Insurance	349.83	0.00	0.00	0.00	0.00	349.83
Total Payroll Expense Admin	165,411.23	0.00	0.00	0.00	0.00	165,411.23
Utilities Expense						
Utilities - PG&E	814.35	0.00	0.00	0.00	0.00	814.35
Utilities - Telephones	1,150.48	0.00	0.00	0.00	0.00	1,150.48
Utilities - Disposal	98.82	0.00	0.00	0.00	0.00	98.82
Utilities - M1Water	34.60	0.00	0.00	0.00	0.00	34.60

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**Castroville Community Services District**  
**Profit & Loss by Class**  
July 2018 through March 2019

	Sewer Fund Castroville Zone 1 Castroville Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
Total Utilities Expense	2,098.25	0.00	0.00	0.00	0.00	2,098.25
Sewer Consulting Expense						
Sewer Legal Fees	520.45	0.00	0.00	0.00	0.00	520.45
Sewer Engineer Fees	1,665.00	0.00	0.00	0.00	0.00	1,665.00
Sewer Accounting Fees	6,394.50	0.00	0.00	0.00	0.00	6,394.50
Sewer Other Consulting Fees	535.50	0.00	0.00	0.00	0.00	535.50
Director Fees	1,365.00	0.00	0.00	0.00	0.00	1,365.00
Total Sewer Consulting Expense	10,480.45	0.00	0.00	0.00	0.00	10,480.45
Insurance Expense						
Insurance- Auto & General	6,386.01	0.00	0.00	0.00	0.00	6,386.01
Total Insurance Expense	6,386.01	0.00	0.00	0.00	0.00	6,386.01
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	-23,922.91	0.00	0.00	0.00	0.00	-23,922.91
Total Bond, Loan & Certif. Expense	-23,547.91	0.00	0.00	0.00	0.00	-23,547.91
Total Zone 1 Administrative Expense	171,751.55	0.00	0.00	0.00	0.00	171,751.55
Zone 1 Other Operation & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	28,729.68	0.00	28,729.68
Castroville Sign Maintenance	0.00	0.00	0.00	1,035.00	0.00	1,035.00
Total Zone 1 Other Operation & Maint Expense	0.00	0.00	0.00	29,764.68	0.00	29,764.68
Zone 1 Recreational Expense						
No. Co. Rec & Park District	0.00	0.00	0.00	100,000.00	0.00	100,000.00
Total Zone 1 Recreational Expense	0.00	0.00	0.00	100,000.00	0.00	100,000.00
Zone 2 Operation Expense						
General Operation Expense						
Shop Supplies	1.67	0.00	0.00	0.00	0.00	1.67
Small Tools & Equipment	12.49	0.00	0.00	0.00	0.00	12.49
Operators Uniforms	429.71	0.00	0.00	0.00	0.00	429.71
Operators Certifications	68.83	0.00	0.00	0.00	0.00	68.83
Cellular Phones	113.41	0.00	0.00	0.00	0.00	113.41
Total General Operation Expense	626.11	0.00	0.00	0.00	0.00	626.11
Lift Station Expense						
Utilities	5,036.87	0.00	0.00	0.00	0.00	5,036.87
Lift Station Repair/Maintenance	943.27	0.00	0.00	0.00	0.00	943.27
Total Lift Station Expense	5,980.14	0.00	0.00	0.00	0.00	5,980.14
Sewer Depreciation Expense	11,292.75	0.00	0.00	0.00	0.00	11,292.75
Automobile Expense						
Fuel for Trucks	326.50	0.00	0.00	0.00	0.00	326.50
Auto-Repair/Maintenance	727.40	0.00	0.00	0.00	0.00	727.40

**Castroville Community Services District**  
**Profit & Loss by Class**  
 July 2018 through March 2019

10:01 AM  
 05/02/19  
 Accrual Basis

	Sewer Fund Castroville Zone 1 Castroville Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
Other Auto Expense	205.57	0.00	0.00	0.00	0.00	205.57
Total Automobile Expense	1,259.47	0.00	0.00	0.00	0.00	1,259.47
Payroll Expense-Operations	14,333.42	0.00	0.00	0.00	0.00	14,333.42
Operator Zone 2 Wages	14,333.42	0.00	0.00	0.00	0.00	14,333.42
Total Payroll Expense-Operations	538.58	0.00	0.00	0.00	0.00	538.58
Sewer Line Expense	538.58	0.00	0.00	0.00	0.00	538.58
Sewer Line-Repair/Maintenance	346.88	0.00	0.00	0.00	0.00	346.88
Total Sewer Line Expense	346.88	0.00	0.00	0.00	0.00	346.88
Storm Drain Expense	346.88	0.00	0.00	0.00	0.00	346.88
Storm drain-Repair/Maintenance	34,377.35	0.00	0.00	0.00	0.00	34,377.35
Total Storm Drain Expense	34,377.35	0.00	0.00	0.00	0.00	34,377.35
Total Zone 2 Operation Expense						
Zone 2 Administrative Expense						
Office Expense						
Seminar/Training/Directors	308.96	0.00	0.00	0.00	0.00	308.96
Membership Dues	1,544.32	0.00	0.00	0.00	0.00	1,544.32
Office Supplies	174.59	0.00	0.00	0.00	0.00	174.59
Office Equipment	82.24	0.00	0.00	0.00	0.00	82.24
Misc. Office Expense	52.56	0.00	0.00	0.00	0.00	52.56
Building Maintenance	299.95	0.00	0.00	0.00	0.00	299.95
Computer Program/Upgrade	387.09	0.00	0.00	0.00	0.00	387.09
Office Repair/Maintenance	132.19	0.00	0.00	0.00	0.00	132.19
Alarm Monitoring Services	73.40	0.00	0.00	0.00	0.00	73.40
Property Taxes	77.75	0.00	0.00	0.00	0.00	77.75
Seminars/Training/Staff	402.18	0.00	0.00	0.00	0.00	402.18
Total Office Expense	3,535.23	0.00	0.00	0.00	0.00	3,535.23
Payroll Expense Administration						
Wages- Zone 2 GM	11,462.89	0.00	0.00	0.00	0.00	11,462.89
Wages-Zone 2 Admin	12,369.58	0.00	0.00	0.00	0.00	12,369.58
Insurance Workers Comp	1,156.25	0.00	0.00	0.00	0.00	1,156.25
Employee Helath Benefits	11,451.12	0.00	0.00	0.00	0.00	11,451.12
PERS Retirement Benefits	6,053.54	0.00	0.00	0.00	0.00	6,053.54
Employee Life Insurance	99.99	0.00	0.00	0.00	0.00	99.99
Ohter Post Retirement Benefits	1,900.00	0.00	0.00	0.00	0.00	1,900.00
FICA Expense	2,872.74	0.00	0.00	0.00	0.00	2,872.74
Total Payroll Expense Administration	47,366.11	0.00	0.00	0.00	0.00	47,366.11
Consulting Expense						
Consulting Fees	1,445.50	0.00	0.00	0.00	0.00	1,445.50
Sewer Accounting Fees	1,827.00	0.00	0.00	0.00	0.00	1,827.00
Sewer Legal Fees	844.70	0.00	0.00	0.00	0.00	844.70



Castroville Community Services District  
**Profit & Loss by Class**  
 July 2018 through March 2019

10:01 AM  
 05/02/19  
 Accrual Basis

	Sewer Fund Castroville Zone 1 Castroville Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
Director Fees	390.00	0.00	0.00	0.00	0.00	390.00
Total Consulting Expense	4,507.20	0.00	0.00	0.00	0.00	4,507.20
Utilities Expense						
Utilities-PG&E	271.62	0.00	0.00	0.00	0.00	271.62
Utilities-Telephone	328.72	0.00	0.00	0.00	0.00	328.72
Utilities-Disposal	28.26	0.00	0.00	0.00	0.00	28.26
Utilities-M1Water	9.88	0.00	0.00	0.00	0.00	9.88
Total Utilities Expense	638.48	0.00	0.00	0.00	0.00	638.48
Insurance Expense						
Insurance-Auto & General	1,824.48	0.00	0.00	0.00	0.00	1,824.48
Total Insurance Expense	1,824.48	0.00	0.00	0.00	0.00	1,824.48
Total Zone 2 Administrative Expense	57,871.50	0.00	0.00	0.00	0.00	57,871.50
Zone 2 Other Oper & Maint Expense						
Open Space Main-Outside Services	0.00	0.00	0.00	0.00	1,372.83	1,372.83
Street Light Utility Cost	0.00	0.00	0.00	0.00	2,603.34	2,603.34
Total Zone 2 Other Oper & Maint Expense	0.00	0.00	0.00	0.00	3,976.17	3,976.17
Sewer Zone 3 Operation & Maint Expense						
General Operation Expense						
Shop Supplies	0.00	1.66	0.00	0.00	0.00	1.66
Small Tools & Equipment	0.00	12.51	0.00	0.00	0.00	12.51
Operators Uniforms	0.00	422.82	0.00	0.00	0.00	422.82
Operators Certifications	0.00	68.84	0.00	0.00	0.00	68.84
Cellular Phones	0.00	120.10	0.00	0.00	0.00	120.10
Total General Operation Expense	0.00	625.93	0.00	0.00	0.00	625.93
Lift Station Expense						
Sewer Utilities PG&E	0.00	7,441.59	0.00	0.00	0.00	7,441.59
Lift Station Repair/Maintenance	0.00	1,370.03	0.00	0.00	0.00	1,370.03
Total Lift Station Expense	0.00	8,811.62	0.00	0.00	0.00	8,811.62
Sewer (Moss Landing) Zone 3 Depreciatlon Expense						
Automobile Expense	0.00	21,079.53	0.00	0.00	0.00	21,079.53
Fuel for Trucks	0.00	326.45	0.00	0.00	0.00	326.45
Repair/Maintenance	0.00	723.36	0.00	0.00	0.00	723.36
Other Auto Expense	0.00	205.56	0.00	0.00	0.00	205.56
Total Automobile Expense	0.00	1,255.37	0.00	0.00	0.00	1,255.37
Payroll Expense-Operations						
Operators-Moss Landing Wages Zone 3	0.00	15,522.84	0.00	0.00	0.00	15,522.84
Total Payroll Expense-Operations	0.00	15,522.84	0.00	0.00	0.00	15,522.84
Total Sewer Zone 3 Operation & Maint Expense	0.00	47,295.29	0.00	0.00	0.00	47,295.29
Zone 3 Administrative Expense						

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**Castroville Community Services District**  
**Profit & Loss by Class**  
July 2018 through March 2019

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	
<b>Office Expense</b>							
Office Supplies	0.00	238.72	0.00	0.00	0.00	0.00	238.72
Office Equipment	0.00	82.25	0.00	0.00	0.00	0.00	82.25
Misc. Office Expense	0.00	52.58	0.00	0.00	0.00	0.00	52.58
computer Programs/Upgrade	0.00	387.01	0.00	0.00	0.00	0.00	387.01
Office Repair/Maintenance	0.00	132.17	0.00	0.00	0.00	0.00	132.17
alarm Monitoring Service	0.00	73.40	0.00	0.00	0.00	0.00	73.40
Property Taxes	0.00	16.57	0.00	0.00	0.00	0.00	16.57
Seminars/Training/Staff	0.00	402.18	0.00	0.00	0.00	0.00	402.18
Seminars/Training/Directors	0.00	308.94	0.00	0.00	0.00	0.00	308.94
Membership Dues	0.00	1,624.30	0.00	0.00	0.00	0.00	1,624.30
Building Maintenance	0.00	102.70	0.00	0.00	0.00	0.00	102.70
<b>Total Office Expense</b>	<b>0.00</b>	<b>3,420.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,420.82</b>
<b>Payroll Expense Administration</b>							
Wages Zone 3 GM	0.00	11,462.89	0.00	0.00	0.00	0.00	11,462.89
Wages Zone 3 Admin	0.00	12,369.58	0.00	0.00	0.00	0.00	12,369.58
Insurance-Workers Comp	0.00	1,156.25	0.00	0.00	0.00	0.00	1,156.25
Employee Health Benefits	0.00	11,451.09	0.00	0.00	0.00	0.00	11,451.09
FICA Expense	0.00	2,896.13	0.00	0.00	0.00	0.00	2,896.13
PERS Retirement Benefits	0.00	6,053.50	0.00	0.00	0.00	0.00	6,053.50
Other Post Employment Benefits	0.00	1,900.00	0.00	0.00	0.00	0.00	1,900.00
Employee Life Insurance	0.00	99.90	0.00	0.00	0.00	0.00	99.90
<b>Total Payroll Expense Administration</b>	<b>0.00</b>	<b>47,389.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,389.34</b>
<b>Utilities Expense</b>							
Utilities-PG&E	0.00	271.58	0.00	0.00	0.00	0.00	271.58
Utilities-Telephone	0.00	328.61	0.00	0.00	0.00	0.00	328.61
Utilities-Disposal	0.00	28.17	0.00	0.00	0.00	0.00	28.17
Utilities-M1Water	0.00	9.84	0.00	0.00	0.00	0.00	9.84
<b>Total Utilities Expense</b>	<b>0.00</b>	<b>638.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>638.20</b>
<b>Sewer Consulting Expense</b>							
Sewer Legal Fees	0.00	1,511.70	0.00	0.00	0.00	0.00	1,511.70
Sewer Engineer Fees	0.00	1,202.50	0.00	0.00	0.00	0.00	1,202.50
Sewer Accounting Fees	0.00	1,827.00	0.00	0.00	0.00	0.00	1,827.00
Sewer Other Consulting Fees	0.00	2,200.23	0.00	0.00	0.00	0.00	2,200.23
Director Fees	0.00	390.00	0.00	0.00	0.00	0.00	390.00
<b>Total Sewer Consulting Expense</b>	<b>0.00</b>	<b>7,131.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,131.43</b>
<b>Insurance Expense</b>							
Insurance-Auto & General	0.00	1,824.48	0.00	0.00	0.00	0.00	1,824.48
<b>Total Insurance Expense</b>	<b>0.00</b>	<b>1,824.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,824.48</b>
<b>Total Zone 3 Administrative Expense</b>	<b>0.00</b>	<b>60,404.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,404.27</b>

Castroville Community Services District  
Profit & Loss by Class  
July 2018 through March 2019

	Sewer Fund	Sewer Fund	Water Fund	Gov Fund	Gov Fund	Gov Fund	TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	
Total Expense	399,227.29	107,699.56	738,600.96	129,764.68	1,379,268.66	3,976.17	1,379,268.66
Net Ordinary Income	77,651.43	82,371.94	219,288.57	-110,093.09	285,675.00	16,456.15	285,675.00
Other Income/Expense							
Other Expense							
Clearing Account	118,000.00	0.00	0.00	-118,000.00	0.00	0.00	0.00
Total Other Expense	118,000.00	0.00	0.00	-118,000.00	0.00	0.00	0.00
Net Other Income	-118,000.00	0.00	0.00	118,000.00	0.00	0.00	0.00
	-40,348.57	82,371.94	219,288.57	7,906.91	285,675.00	16,456.15	285,675.00

# Castroville Community Services District Profit & Loss Budget vs. Actual July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Metered Water Sales	873,310.99	855,000.00	18,310.99	102.14%
Temporary Hydrant Service	8,545.50	8,250.03	295.47	103.58%
New Service Installation	12,803.51	11,427.75	1,375.76	112.04%
Backflow Revenue	12,577.68	9,524.97	3,052.71	132.05%
Misc. Revenue				
Reconnect Charges	390.00	360.00	30.00	108.33%
NSF Charges	144.00	225.00	-81.00	64.0%
Trip Fee Charges	5,650.00	4,500.00	1,150.00	125.56%
Credit Card Fees	366.00	273.78	92.22	133.68%
Misc. Revenue - Other	5,050.48	3,750.03	1,300.45	134.68%
<b>Total Misc. Revenue</b>	<b>11,600.48</b>	<b>9,108.81</b>	<b>2,491.67</b>	<b>127.36%</b>
Water Interest-Investment Earned	39,051.37	52,499.97	-13,448.60	74.38%
<b>Zone 1 (Castroville) Revenue</b>				
User fees Storm Drain #75301	37,457.42	48,750.03	-11,292.61	76.84%
User fees Street Lights #75301	18,869.53	24,750.00	-5,880.47	76.24%
Ad Valorem Property Tax	236,699.33	337,500.00	-100,800.67	70.13%
Sewer Connection Fees	22,176.00	16,632.00	5,544.00	133.33%
Misc. Revenue	5,332.00	3,975.03	1,356.97	134.14%
Interest Earned	94,911.63	99,000.00	-4,088.37	95.87%
<b>Total Zone 1 (Castroville) Revenue</b>	<b>415,445.91</b>	<b>530,607.06</b>	<b>-115,161.15</b>	<b>78.3%</b>
<b>ZONE 2 (MORO COJO) REVENUE</b>				
User fees Storm Drain & Sewer #73701	31,298.83	48,942.00	-17,643.17	63.95%
Open Space-Street-Street Lights #73701	18,000.00	25,522.47	-7,522.47	70.53%
Zone 2 Interest Earned	2,432.32	4,875.03	-2,442.71	49.89%
<b>Total ZONE 2 (MORO COJO) REVENUE</b>	<b>51,731.15</b>	<b>79,339.50</b>	<b>-27,608.35</b>	<b>65.2%</b>
<b>User fees NMCHS &amp; Mobil Park 74701</b>	<b>49,805.57</b>	<b>64,294.47</b>	<b>-14,488.90</b>	<b>77.47%</b>
<b>Sewer (Moss Landing) REVENUE</b>				
Property Taxes	87,547.00	65,774.97	21,772.03	133.1%
Sewer Connection Fees Zone 3	0.00	5,249.97	-5,249.97	0.0%
MRWPCA Sanitation Fees	95,521.73	138,750.03	-43,228.30	68.84%
Interest Earned	7,002.77	9,000.00	-1,997.23	77.81%
Misc. Revenue-Sewer Zone 3	0.00	749.97	-749.97	0.0%
<b>Total Sewer (Moss Landing) REVENUE</b>	<b>190,071.50</b>	<b>219,524.94</b>	<b>-29,453.44</b>	<b>86.58%</b>
<b>Total Income</b>	<b>1,664,943.66</b>	<b>1,839,577.50</b>	<b>-174,633.84</b>	<b>90.51%</b>
<b>Expense</b>				
<b>Water Operation Expense</b>				
General Operations Expense	25.77	749.97	-724.20	3.44%
Shop Supplies	437.61	2,250.00	-1,812.39	19.45%
Small Tools				

# Castroville Community Services District Profit & Loss Budget vs. Actual July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Operators Uniforms	1,903.47	2,062.53	-159.06	92.29%
Cellular Phones	540.53	731.25	-190.72	73.92%
Operators Certifications	636.75	600.03	36.72	106.12%
Water Testing Fees	9,527.45	7,499.97	2,027.48	127.03%
Backflow Testing	1,310.36	749.97	560.39	174.72%
Water System Fees	6,346.00	5,249.97	1,096.03	120.88%
<b>Total General Operations Expense</b>	<b>20,727.94</b>	<b>19,893.69</b>	<b>834.25</b>	<b>104.19%</b>
Well Sites Expense				
Utilities - P G & E	69,397.43	69,000.03	397.40	100.58%
Pump Repair/Maintenance	2,314.52	2,625.03	-310.51	88.17%
Supplies for Pumps & Well Sites	9,652.98	16,499.97	-6,846.99	58.5%
Generators Repairs/Maintenance	513.64	1,500.03	-986.39	34.24%
Tank Repair/Maintenance	0.00	749.97	-749.97	0.0%
Building Repair/Maintenance	107.10	749.97	-642.87	14.28%
Chlorine/Softener Repair/Main	4,065.40	2,999.97	1,065.43	135.52%
Well Sites - Other Expense	2,229.62	9,749.97	-7,520.35	22.87%
<b>Total Well Sites Expense</b>	<b>88,280.69</b>	<b>103,874.94</b>	<b>-15,594.25</b>	<b>84.99%</b>
Valve Expense				
Valve - Supplies	108.56	375.03	-266.47	28.95%
Valve - Repair/Maintenance	5.00	749.97	-744.97	0.67%
<b>Total Valve Expense</b>	<b>113.56</b>	<b>1,125.00</b>	<b>-1,011.44</b>	<b>10.09%</b>
Meter Expense				
Meter - Supplies	507.19	749.97	-242.78	67.63%
Meter - Repair/Maintenance	4,643.43	6,000.03	-1,356.60	77.39%
<b>Total Meter Expense</b>	<b>5,150.62</b>	<b>6,750.00</b>	<b>-1,599.38</b>	<b>76.31%</b>
Hydrant Expense				
Hydrant - Supplies	298.85	749.97	-451.12	39.85%
Hydrant - Repair Maintenance	766.15	749.97	16.18	102.16%
<b>Total Hydrant Expense</b>	<b>1,065.00</b>	<b>1,499.94</b>	<b>-434.94</b>	<b>71.0%</b>
Water Lines Expense				
Water Lines - Supplies	4,999.28	4,500.00	499.28	111.1%
Water Lines - Repair/Main	5,808.49	15,000.03	-9,191.54	38.72%
<b>Total Water Lines Expense</b>	<b>10,807.77</b>	<b>19,500.03</b>	<b>-8,692.26</b>	<b>55.42%</b>
Depreciation Expense	230,551.47	234,000.00	-3,448.53	98.53%
Automobile Expense				
Fuel	1,469.16	1,725.03	-255.87	85.17%
Auto - Repair/Maintenance	1,543.27	2,999.97	-1,456.70	51.44%
Other Auto Expense	93.84	1,125.00	-1,031.16	8.34%
<b>Total Automobile Expense</b>	<b>3,106.27</b>	<b>5,850.00</b>	<b>-2,743.73</b>	<b>53.1%</b>
Payroll Expense Water Operation				

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Operators Water Wages	67,102.41	64,922.22	2,180.19	103.36%
Total Payroll Expense Water Operation	67,102.41	64,922.22	2,180.19	103.36%
Total Water Operation Expense	426,905.73	457,415.82	-30,510.09	93.33%
Water Administrative Expense				
Billing Expense				
Postage	8,702.70	7,499.97	1,202.73	116.04%
Billing Supplies	381.54	1,125.00	-743.46	33.92%
Toilet Rebate	75.00	168.75	-93.75	44.44%
Bad Debt Write Off's	0.00	375.03	-375.03	0.0%
Other Billing Expense	4,611.18	4,574.97	36.21	100.79%
Total Billing Expense	13,770.42	13,743.72	26.70	100.19%
Utilities Expense				
Utilities - P G & E	974.72	1,237.50	-262.78	78.77%
Utilities - Telephones	1,478.18	1,537.47	-58.29	96.21%
Utilities - Disposal	126.99	131.22	-4.23	96.78%
Utilities - M1Water	44.48	48.78	-4.30	91.19%
Total Utilities Expense	2,625.37	2,954.97	-329.60	88.85%
Insurance Expense				
Insurance - Auto & General	8,211.20	8,700.03	-488.83	94.38%
Total Insurance Expense	8,211.20	8,700.03	-488.83	94.38%
Office Expense				
Office Supplies	1,148.39	1,874.97	-726.58	61.25%
Office Equipment	556.81	1,500.03	-943.22	37.12%
Misc Office Expense	557.69	1,874.97	-1,317.28	29.74%
Alarm Monitoring Service	330.30	600.03	-269.73	55.05%
Property Taxes	430.56	450.00	-19.44	95.68%
Computer Programs/Upgrades	5,362.74	4,200.03	1,162.71	127.68%
Bank Fees	176.00	375.03	-199.03	46.93%
Credit Card Fees	464.04	348.75	115.29	133.06%
Seminars/Training/Staff	2,076.54	2,250.00	-173.46	92.29%
Seminar/Training/Directors	1,390.30	2,250.00	-859.70	61.79%
Journals/Subscriptions	0.00	0.00	0.00	0.0%
Membership Dues	7,458.40	7,875.00	-416.60	94.71%
Office Repairs/Maintenance	594.90	1,500.03	-905.13	39.66%
Building Maintenance	355.05	2,250.00	-1,894.95	15.78%
Total Office Expense	20,901.72	27,348.84	-6,447.12	76.43%
Payroll Expenses				
Wages - General Manager	51,563.36	50,367.78	1,195.58	102.37%
Wages - Administrative	55,940.20	54,078.03	1,862.17	103.44%
Insurance - Workers Comp	5,203.13	3,750.03	1,453.10	138.75%
Employee Health Benefits	51,530.20	52,499.97	-969.77	98.15%

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
PERS Retirement Benefits	27,240.91	23,699.97	3,540.94	114.94%
Employee Life Insurance	449.82	461.97	-12.15	97.37%
FICA Expense	12,841.18	13,500.00	-658.82	95.12%
Retired Employee Benefits	1,213.28	1,237.50	-24.22	98.04%
OPEB-Water Post Employment Medical Expense	8,550.00	6,412.50	2,137.50	133.33%
<b>Total Payroll Expenses</b>	<b>214,532.08</b>	<b>206,007.75</b>	<b>8,524.33</b>	<b>104.14%</b>
Consulting Expense				
Legal Fees	5,609.15	10,500.03	-4,890.88	53.42%
Engineering Fees	5,815.00	11,250.00	-5,435.00	51.69%
Director Fees	1,710.00	2,025.00	-315.00	84.44%
Accounting Fees	8,221.50	6,092.28	2,129.22	134.95%
Other Consulting Fees	30,298.79	20,250.00	10,048.79	149.62%
<b>Total Consulting Expense</b>	<b>51,654.44</b>	<b>50,117.31</b>	<b>1,537.13</b>	<b>103.07%</b>
<b>Total Water Administrative Expense</b>	<b>311,695.23</b>	<b>308,872.62</b>	<b>2,822.61</b>	<b>100.91%</b>
<b>Zone 1 Operation Expense</b>				
General Operation Expense				
Shop Supplies	630.81	749.97	-119.16	84.11%
Small Tools & Equipment	364.32	1,125.00	-760.68	32.38%
Operators Uniforms	1,480.51	1,612.53	-132.02	91.81%
Operators Certifications	97.58	375.03	-277.45	26.02%
Cellular Phones	420.40	569.97	-149.57	73.76%
<b>Total General Operation Expense</b>	<b>2,993.62</b>	<b>4,432.50</b>	<b>-1,438.88</b>	<b>67.54%</b>
Lift Station Expense				
Sewer Utilities PG & E	2,695.01	3,449.97	-754.96	78.12%
Lift Station Repair/Maintenance	989.58	2,625.03	-1,635.45	37.7%
Supplies for Pump Station	0.00	749.97	-749.97	0.0%
Permit Fee for Generators	454.00	298.97	154.03	151.35%
Building Repair/Maintenance	83.30	749.97	-666.67	11.11%
<b>Total Lift Station Expense</b>	<b>4,221.89</b>	<b>7,874.91</b>	<b>-3,653.02</b>	<b>53.61%</b>
Sewer Depreciation Expense	46,327.50	46,842.03	-514.53	98.9%
Automobile Expense				
Fuel for Trucks	816.20	1,849.97	-833.77	49.47%
Auto- Repair/Maintenance	1,633.91	2,999.97	-1,366.06	54.46%
Other Auto Expense	1,369.70	1,125.00	244.70	121.75%
<b>Total Automobile Expense</b>	<b>3,819.81</b>	<b>5,774.94</b>	<b>-1,955.13</b>	<b>66.15%</b>
Payroll Expense-Operation				
Operators Zone 1 Wages	50,103.67	50,495.22	-391.55	99.23%
<b>Total Payroll Expense-Operation</b>	<b>50,103.67</b>	<b>50,495.22</b>	<b>-391.55</b>	<b>99.23%</b>
Sewer Line Expense				
Sewer Line-Repair/Maintenance	23,934.06	20,250.00	3,684.06	118.19%

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
<b>Total Sewer Line Expense</b>	23,934.06	20,250.00	3,684.06	118.19%
Storm drain Expense				
Storm drain-Supplies	0.00	749.97	-749.97	0.0%
Storm drain-Repair/Maintenance	3,499.84	6,000.03	-2,500.19	58.33%
<b>Total Storm drain Expense</b>	3,499.84	6,750.00	-3,250.16	51.85%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	326.50	675.00	-348.50	48.37%
<b>Total Storm drain Automobile Expense</b>	326.50	675.00	-348.50	48.37%
<b>Total Zone 1 Operation Expense</b>	135,226.89	143,094.60	-7,867.71	94.5%
<b>Zone 1 Administrative Expense</b>				
Office Expense				
Office Supplies	624.41	1,649.97	-1,025.56	37.84%
Office Equipment	287.82	1,125.00	-837.18	25.58%
Misc. Office Expense	183.98	1,199.97	-1,015.99	15.33%
Computer Program/Upgrade	1,354.66	1,500.03	-145.37	90.31%
Office Repair/Maintenance	462.59	974.97	-512.38	47.45%
Alarm Monitoring Service	256.90	375.03	-118.13	68.5%
Property Taxes	157.24	262.53	-105.29	59.89%
Seminars/Training/Staff	1,343.91	1,874.97	-531.06	71.68%
Seminar/Training/Directors	1,081.35	1,874.97	-793.62	57.67%
Journals/Subscriptions	0.00	37.53	-37.53	0.0%
Membership Dues	5,091.76	4,500.00	591.76	113.15%
Building Maintenance	78.90	1,500.03	-1,421.13	5.26%
Bad Debt Write Offs-Sewer Fund	0.00	375.03	-375.03	0.0%
<b>Total Office Expense</b>	10,923.52	17,250.03	-6,326.51	63.33%
<b>Payroll Expense Admin</b>				
Wages Zone 1 GM	40,120.32	39,174.03	946.29	102.42%
Wages Zone 1 Admin	43,237.06	42,060.78	1,176.28	102.8%
Insurance - Workers Comp	4,046.88	2,887.47	1,159.41	140.15%
Employee Health Benefits	40,079.03	40,875.03	-796.00	98.05%
FICA Expense	9,740.72	10,500.03	-759.31	92.77%
PERS Retirement Benefits	21,187.39	18,375.03	2,812.36	115.31%
OPEB-Sewer Post Employment Cost	6,650.00	4,987.53	1,662.47	133.33%
Employee Life Insurance	349.83	360.00	-10.17	97.18%
<b>Total Payroll Expense Admin</b>	165,411.23	159,219.90	6,191.33	103.89%
<b>Utilities Expense</b>				
Utilities - PG&E	814.35	1,125.00	-310.65	72.39%
Utilities - Telephones	1,150.48	1,199.97	-49.49	95.88%
Utilities - Disposal	98.82	105.03	-6.21	94.09%
Utilities - M1Water	34.60	41.22	-6.62	83.94%
<b>Total Utilities Expense</b>	2,098.25	2,471.22	-372.97	84.91%



Castroville Community Services District  
Profit & Loss Budget vs. Actual  
July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Sewer Consulting Expense				
Sewer Legal Fees	520.45	1,500.03	-979.58	34.7%
Sewer Engineer Fees	1,665.00	2,250.00	-585.00	74.0%
Sewer Accounting Fees	6,394.50	4,762.53	1,631.97	134.27%
Sewer Other Consulting Fees	535.50	1,500.03	-964.53	35.7%
Director Fees	1,365.00	1,575.00	-210.00	86.67%
Total Sewer Consulting Expense	10,480.45	11,587.59	-1,107.14	90.45%
Insurance Expense				
Insurance- Auto & General	6,386.01	6,862.50	-476.49	93.06%
Total Insurance Expense	6,386.01	6,862.50	-476.49	93.06%
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	37.53	-37.53	0.0%
CSA 14-CCSD Amortization Expense	0.00	2,691.72	-2,691.72	0.0%
Willdan CSA 14 Assessment Admin Fee	375.00	1,199.97	-824.97	31.25%
Unrealized Gain/Loss Investment	-23,922.91	3,750.03	-27,672.94	-637.94%
Total Bond, Loan & Certif. Expense	-23,547.91	7,679.25	-31,227.16	-306.64%
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	600.03	-600.03	0.0%
Stormdrain Engineer Fees	0.00	1,500.03	-1,500.03	0.0%
Storm drain Other Consulting Fees	0.00	375.03	-375.03	0.0%
Total Storm drain Consulting Expense	0.00	2,475.09	-2,475.09	0.0%
Total Zone 1 Administrative Expense	171,751.55	207,545.58	-35,794.03	82.75%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	28,729.68	31,875.03	-3,145.35	90.13%
Castroville Sign Maintenance	1,035.00	2,250.00	-1,215.00	46.0%
Pedestrian Over Cross Maintenance	0.00	749.97	-749.97	0.0%
Total Zone 1 Other Operation & Maint Expense	29,764.68	34,875.00	-5,110.32	85.35%
Zone 1 Recreational Expense				
No. Co. Rec & Park District	100,000.00	88,499.97	11,500.03	112.99%
Total Zone 1 Recreational Expense	100,000.00	88,499.97	11,500.03	112.99%
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	1.67	375.03	-373.36	0.45%
Small Tools & Equipment	12.49	375.03	-362.54	3.33%
Operators Uniforms	429.71	524.97	-95.26	81.85%
Operators Certifications	68.83	262.53	-193.70	26.22%
Cellular Phones	113.41	164.97	-51.56	68.75%
Total General Operation Expense	626.11	1,702.53	-1,076.42	36.78%
Lift Station Expense				
Utilities	5,036.87	7,274.97	-2,238.10	69.24%

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# Castroville Community Services District Profit & Loss Budget vs. Actual July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Lift Station Repair/Maintenance	943.27	1,500.03	-556.76	62.88%
Supplies for Pump Station	0.00	749.97	-749.97	0.0%
Building Repair/Maintenance	0.00	375.03	-375.03	0.0%
<b>Total Lift Station Expense</b>	<b>5,980.14</b>	<b>9,900.00</b>	<b>-3,919.86</b>	<b>60.41%</b>
Sewer Depreciation Expense	11,292.75	11,625.03	-332.28	97.14%
Automobile Expense				
Fuel for Trucks	326.50	900.00	-573.50	36.28%
Auto-Repair/Maintenance	727.40	1,874.97	-1,147.57	38.8%
Other Auto Expense	205.57	375.03	-169.46	54.81%
<b>Total Automobile Expense</b>	<b>1,259.47</b>	<b>3,150.00</b>	<b>-1,890.53</b>	<b>39.98%</b>
Payroll Expense-Operations				
Operator Zone 2 Wages	14,333.42	14,427.00	-93.58	99.35%
<b>Total Payroll Expense-Operations</b>	<b>14,333.42</b>	<b>14,427.00</b>	<b>-93.58</b>	<b>99.35%</b>
Sewer Line Expense				
Sewer Line-Repair/Maintenance	538.58	1,500.03	-961.45	35.91%
<b>Total Sewer Line Expense</b>	<b>538.58</b>	<b>1,500.03</b>	<b>-961.45</b>	<b>35.91%</b>
Storm Drain Expense				
Storm drain-Supplies	0.00	375.03	-375.03	0.0%
Storm drain-Repair/Maintenance	346.88	1,500.03	-1,153.15	23.13%
<b>Total Storm Drain Expense</b>	<b>346.88</b>	<b>1,875.06</b>	<b>-1,528.18</b>	<b>18.5%</b>
<b>Total Zone 2 Operation Expense</b>	<b>34,377.35</b>	<b>44,179.65</b>	<b>-9,802.30</b>	<b>77.81%</b>
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	308.96	375.03	-66.07	82.38%
Membership Dues	1,544.32	1,199.97	344.35	128.7%
Office Supplies	174.59	450.00	-275.41	38.8%
Office Equipment	82.24	375.03	-292.79	21.93%
Misc. Office Expense	52.56	900.00	-847.44	5.84%
Building Maintenance	299.95	225.00	74.95	133.31%
Computer Program/Upgrade	387.09	450.00	-62.91	86.02%
Office Repair/Maintenance	132.19	225.00	-92.81	58.75%
Alarm Monitoring Services	73.40	150.03	-76.63	48.92%
Property Taxes	77.75	74.97	2.78	103.71%
Seminars/Training/Staff	402.18	375.03	27.15	107.24%
<b>Total Office Expense</b>	<b>3,535.23</b>	<b>4,800.06</b>	<b>-1,264.83</b>	<b>73.65%</b>
Payroll Expense Administration				
Wages- Zone 2 GM	11,462.89	11,193.03	269.86	102.41%
Wages-Zone 2 Admin	12,369.58	12,017.25	352.33	102.93%
Insurance Workers Comp	1,156.25	900.00	256.25	128.47%
Employee Health Benefits	11,451.12	11,636.28	-185.16	98.41%

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
PERS Retirement Benefits	6,053.54	5,325.03	728.51	113.68%
Employee Life Insurance	99.99	102.78	-2.79	97.29%
Other Post Retirement Benefits	1,900.00	1,424.97	475.03	133.34%
FICA Expense	2,872.74	2,999.97	-127.23	95.76%
<b>Total Payroll Expense Administration</b>	<b>47,366.11</b>	<b>45,599.31</b>	<b>1,766.80</b>	<b>103.88%</b>
Consulting Expense				
Consulting Fees	1,445.50	900.00	545.50	160.61%
Sewer Engineer Fees	0.00	749.97	-749.97	0.0%
Sewer Accounting Fees	1,827.00	1,350.00	477.00	135.33%
Sewer Legal Fees	844.70	749.97	94.73	112.63%
Director Fees	390.00	450.00	-60.00	86.67%
Moro Cojo Annexation Amortization Expense	0.00	399.78	-399.78	0.0%
<b>Total Consulting Expense</b>	<b>4,507.20</b>	<b>4,599.72</b>	<b>-92.52</b>	<b>97.99%</b>
Utilities Expense				
Utilities-PG&E	271.62	375.03	-103.41	72.43%
Utilities-Telephone	328.72	356.22	-27.50	92.28%
Utilities-Disposal	28.26	52.47	-24.21	53.86%
Utilities-M1Water	9.88	18.72	-8.84	52.78%
<b>Total Utilities Expense</b>	<b>638.48</b>	<b>802.44</b>	<b>-163.96</b>	<b>79.57%</b>
Insurance Expense				
Insurance-Auto & General	1,824.48	1,950.03	-125.55	93.56%
<b>Total Insurance Expense</b>	<b>1,824.48</b>	<b>1,950.03</b>	<b>-125.55</b>	<b>93.56%</b>
<b>Total Zone 2 Administrative Expense</b>	<b>57,871.50</b>	<b>57,751.56</b>	<b>119.94</b>	<b>100.21%</b>
<b>Zone 2 Other Oper &amp; Maint Expense</b>				
Open Space Main-Outside Services	1,372.83	1,800.00	-427.17	76.27%
Street Light Utility Cost	2,603.34	4,050.00	-1,446.66	64.28%
Road Repair	0.00	375.03	-375.03	0.0%
Street Signage	0.00	1,125.00	-1,125.00	0.0%
<b>Total Zone 2 Other Oper &amp; Maint Expense</b>	<b>3,976.17</b>	<b>7,350.03</b>	<b>-3,373.86</b>	<b>54.1%</b>
<b>Sewer Zone 3 Operation &amp; Maint Expense</b>				
General Operation Expense				
Shop Supplies	1.66	375.03	-373.37	0.44%
Small Tools & Equipment	12.51	375.03	-362.52	3.34%
Operators Uniforms	422.82	524.97	-102.15	80.54%
Operators Certifications	68.84	262.53	-193.69	26.22%
Cellular Phones	120.10	164.97	-44.87	72.8%
<b>Total General Operation Expense</b>	<b>625.93</b>	<b>1,702.53</b>	<b>-1,076.60</b>	<b>36.77%</b>
Lift Station Expense				
Sewer Utilities PG&E	7,441.59	8,399.97	-958.38	88.59%
Lift Station Repair/Maintenance	1,370.03	2,999.97	-1,629.94	45.67%

Castroville Community Services District  
Profit & Loss Budget vs. Actual  
July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Supplies for Pump Station	0.00	375.03	-375.03	0.0%
Total Lift Station Expense	8,811.62	11,774.97	-2,963.35	74.83%
Sewer (Moss Landing) Zone 3 Depreciation Expense	21,079.53	20,999.97	79.56	100.38%
Automobile Expense				
Fuel for Trucks	326.45	900.00	-573.55	36.27%
Repair/Maintenance	723.36	1,874.97	-1,151.61	38.58%
Other Auto Expense	205.56	375.03	-169.47	54.81%
Total Automobile Expense	1,255.37	3,150.00	-1,894.63	39.85%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	15,522.84	14,427.00	1,095.84	107.6%
Total Payroll Expense-Operations	15,522.84	14,427.00	1,095.84	107.6%
Sewer Line Expense				
Sewer Line-Repair Maintenance	0.00	5,249.97	-5,249.97	0.0%
Total Sewer Line Expense	0.00	5,249.97	-5,249.97	0.0%
Total Sewer Zone 3 Operation & Maint Expense	47,295.29	57,304.44	-10,009.15	82.53%
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	238.72	450.00	-211.28	53.05%
Office Equipment	82.25	375.03	-292.78	21.93%
Misc. Office Expense	52.58	900.00	-847.42	5.84%
computer Programs/Upgrade	387.01	450.00	-62.99	86.0%
Office Repair/Maintenance	132.17	225.00	-92.83	58.74%
alarm Monitoring Service	73.40	150.03	-76.63	48.92%
Property Taxes	16.57	37.53	-20.96	44.15%
Seminars/Training/Staff	402.18	375.03	27.15	107.24%
Seminars/Training/Directors	308.94	375.03	-66.09	82.38%
Membership Dues	1,624.30	1,199.97	424.33	135.36%
Building Maintenance	102.70	225.00	-122.30	45.64%
Total Office Expense	3,420.82	4,762.62	-1,341.80	71.83%
Payroll Expense Administration				
Wages Zone 3 GM	11,462.89	11,193.03	269.86	102.41%
Wages Zone 3 Admin	12,369.58	12,017.25	352.33	102.93%
Insurance-Workers Comp	1,156.25	900.00	256.25	128.47%
Employee Health Benefits	11,451.09	11,636.25	-185.16	98.41%
FICA Expense	2,896.13	2,999.97	-103.84	96.54%
PERS Retirement Benefits	6,053.50	5,325.03	728.47	113.68%
Other Post Employment Benefits	1,900.00	1,424.97	475.03	133.34%
Employee Life Insurance	99.90	102.78	-2.88	97.2%
Total Payroll Expense Administration	47,389.34	45,599.28	1,790.06	103.93%
Utilities Expense				

Castroville Community Services District  
Profit & Loss Budget vs. Actual  
July 2018 through March 2019

	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Utilities-PG&E	271.58	375.03	-103.45	72.42%
Utilities-Telephone	328.61	356.22	-27.61	92.25%
Utilities-Disposal	28.17	52.47	-24.30	53.69%
Utilities-M1Water	9.84	18.72	-8.88	52.56%
<b>Total Utilities Expense</b>	<b>638.20</b>	<b>802.44</b>	<b>-164.24</b>	<b>79.53%</b>
Sewer Consulting Expense				
Sewer Legal Fees	1,511.70	2,250.00	-738.30	67.19%
Sewer Engineer Fees	1,202.50	5,249.97	-4,047.47	22.91%
Sewer Accounting Fees	1,827.00	1,350.00	477.00	135.33%
Sewer Other Consulting Fees	2,200.23	3,750.03	-1,549.80	58.67%
Director Fees	390.00	450.00	-60.00	86.67%
<b>Total Sewer Consulting Expense</b>	<b>7,131.43</b>	<b>13,050.00</b>	<b>-5,918.57</b>	<b>54.65%</b>
Insurance Expense				
Insurance-Auto & General	1,824.48	1,950.03	-125.55	93.56%
Total Insurance Expense	1,824.48	1,950.03	-125.55	93.56%
<b>Total Zone 3 Administrative Expense</b>	<b>60,404.27</b>	<b>66,164.37</b>	<b>-5,760.10</b>	<b>91.29%</b>
<b>Total Expense</b>	<b>1,379,268.66</b>	<b>1,473,053.64</b>	<b>-93,784.98</b>	<b>93.63%</b>
<b>Net Ordinary Income</b>	<b>285,675.00</b>	<b>366,523.86</b>	<b>-80,848.86</b>	<b>77.94%</b>

**Castroville Community Services District**  
**Balance Sheet by Class**  
As of March 29, 2019

	Sewer Fund Castroville Zone 1 Castroville Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
<b>ASSETS</b>						
<b>Current Assets</b>						
Checking/Savings						
General Fund - Checking	2,006.59	69,017.45	179,830.85	21,874.76	21,384.18	294,113.83
Customer Deposit Fund Water	0.00	0.00	62,942.10	0.00	0.00	62,942.10
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	1,772,631.31	0.00	0.00	1,772,631.31
CAMP-Sewer-1 Capital Imprv Fund	117,701.93	0.00	0.00	0.00	0.00	117,701.93
CAMP-Sewer- 1 Reserve Fund	232,854.68	0.00	0.00	0.00	0.00	232,854.68
LAIF-Sewer- 1 Reserve Fund	112,848.00	0.00	0.00	0.00	0.00	112,848.00
LAIF-Sewer-1 Capital Imprv Fund	4,144,688.91	0.00	0.00	0.00	0.00	4,144,688.91
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	96,229.80	0.00	96,229.80
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00	219,900.30	219,900.30
LAIF-Zone 3 MI Sewer	0.00	671,776.65	0.00	0.00	0.00	671,776.65
Total Checking/Savings	4,610,100.11	740,794.10	3,911,827.11	118,104.56	241,284.48	9,622,110.36
Accounts Receivable						
1160 - A/R - Other	178.75	0.00	746.01	0.00	0.00	924.76
Total Accounts Receivable	178.75	0.00	746.01	0.00	0.00	924.76
Other Current Assets						
Petty Cash	0.00	0.00	800.00	0.00	0.00	800.00
Sewer Fund Investments	2,399,464.89	0.00	0.00	0.00	0.00	2,399,464.89
A/R - Metered Sales	0.00	0.00	46,511.38	0.00	0.00	46,511.38
Zone 1 Fund Receivable-USDA	117,000.00	0.00	0.00	0.00	0.00	117,000.00
Water-Allowance for Doubtful Account	0.00	0.00	-904.48	0.00	0.00	-904.48
PrepaidIns-Sewer Zone 2	852.78	0.00	0.00	0.00	0.00	852.78
Prepaid Ins-Sewer Zone 1	2,985.00	0.00	0.00	0.00	0.00	2,985.00
Prepaid Insurance-Sewer Zone 3	0.00	852.78	0.00	0.00	0.00	852.78
Prepaid Ins-Water	0.00	0.00	3,838.02	0.00	0.00	3,838.02
Inventory	2,692.72	0.00	26,875.93	0.00	0.00	29,568.65
Total Other Current Assets	2,522,995.39	852.78	77,120.85	0.00	0.00	2,600,969.02
Total Current Assets	7,133,274.25	741,646.88	3,989,693.97	118,104.56	241,284.48	12,224,004.14
<b>Fixed Assets</b>						
SCADA System	0.00	0.00	11,222.11	0.00	0.00	11,222.11
Building & Improvements	0.00	0.00	403,327.00	0.00	0.00	403,327.00
Land-Sewer	47,158.00	0.00	0.00	0.00	0.00	47,158.00
Land	0.00	0.00	158,452.40	0.00	0.00	158,452.40
Projects, Wells & Pipes	0.00	0.00	9,066,652.69	0.00	0.00	9,066,652.69
Meters	0.00	0.00	363,062.35	0.00	0.00	363,062.35
Hydrants	0.00	0.00	37,291.63	0.00	0.00	37,291.63
Trucks/Autos	0.00	0.00	147,450.78	0.00	0.00	147,450.78

# Castroville Community Services District Balance Sheet by Class

As of March 29, 2019

10:28 AM  
05/02/19  
Accrual Basis

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Gov Fund		TOTAL
	Castroville Zone 1	Castroville Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 2	Castroville Zone 1	Moro Cojo Zone 2			
Vac-trailer	0.00	0.00	0.00	31,853.25	0.00	0.00	0.00	0.00	0.00	31,853.25	
Shop Equipment	0.00	0.00	0.00	44,946.13	0.00	0.00	0.00	0.00	0.00	44,946.13	
Office Equipment	0.00	0.00	0.00	183,626.56	0.00	0.00	0.00	0.00	0.00	183,626.56	
Pumping Equipment	0.00	0.00	0.00	130,082.37	0.00	0.00	0.00	0.00	0.00	130,082.37	
Telemetry System	0.00	0.00	0.00	181,825.27	0.00	0.00	0.00	0.00	0.00	181,825.27	
Accumulated Depreciation Water	0.00	0.00	0.00	-6,576,080.47	0.00	0.00	0.00	0.00	0.00	-6,576,080.47	
Sewer 2001 Pickup Truck w/ Cra	86,526.92	0.00	0.00	5,000.00	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	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	0.00	380,163.79	
Sewer Equipment	84,807.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,807.68	
Generator Via Linda Place	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00	
Generator Castroville Blvd	31,902.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,902.08	
Lift Station Sea Garden-Davis	178,795.04	0.00	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	0.00	21,000.00	
Sewer Building & Improvements	268,861.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268,861.50	
Castroville Sewer Lines	510,544.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510,544.19	
Castroville Blvd Sewer Lines	73,193.37	0.00	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	0.00	68,931.60	
Lift Station Via Linda	47,684.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,684.09	
Lift Station Del Monte Ave	60,599.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,599.44	
Lift Station Castroville Blvd	87,420.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,420.70	
Lift Station Campo & Los Arbo	77,410.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,410.13	
Accumulated Depreciation Zone 1 Sewer	-615,237.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-615,237.50	
Accumulated Depr. Zone 2-Sewer	-171,561.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-171,561.75	
Zone 1 Storm Drain Improv Projects	149,328.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,328.35	
Sewer Equipment-Zone 3	0.00	0.00	74,258.88	0.00	0.00	0.00	0.00	0.00	0.00	74,258.88	
Sewer Lines Moss Landing Zone 3	0.00	0.00	306,642.00	0.00	0.00	0.00	0.00	0.00	0.00	306,642.00	
Lift Station #1 Struve Road	0.00	0.00	7,857.25	0.00	0.00	0.00	0.00	0.00	0.00	7,857.25	
Lift Station #2 Hyw 1	0.00	0.00	8,086.95	0.00	0.00	0.00	0.00	0.00	0.00	8,086.95	
Lift Station #3 by Phil's	0.00	0.00	4,483.44	0.00	0.00	0.00	0.00	0.00	0.00	4,483.44	
Lift Station #4 Portrero Road	0.00	0.00	4,794.72	0.00	0.00	0.00	0.00	0.00	0.00	4,794.72	
SCADA Zone 3 Moss Landing	0.00	0.00	52,290.00	0.00	0.00	0.00	0.00	0.00	0.00	52,290.00	
Accumulated Depreciation Zone 3 Moss Landing	0.00	0.00	-117,532.53	0.00	0.00	0.00	0.00	0.00	0.00	-117,532.53	
Total Fixed Assets	1,404,642.68	0.00	340,880.71	4,188,712.07	0.00	0.00	0.00	0.00	0.00	5,934,235.46	
Other Assets											
Deferred Outflows-Sewer 1	80,605.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,605.95	
Deferred Outflows-ML Sewer 3	0.00	0.00	23,032.70	0.00	0.00	0.00	0.00	0.00	0.00	23,032.70	
Deferred Outflows-Water	0.00	0.00	0.00	103,640.15	0.00	0.00	0.00	0.00	0.00	103,640.15	
Deferred Outflows-Sewer 2	23,033.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,033.20	
Water-Deferred Outflows Contribution OPEB	0.00	0.00	0.00	8,550.00	0.00	0.00	0.00	0.00	0.00	8,550.00	

# Castroville Community Services District Balance Sheet by Class

As of March 29, 2019

	Sewer Fund		Water Fund		Gov Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	Moro Cojo Zone 2		
Sewer 1-Deferred Outflows-Contributions OPEB	6,650.00	0.00	0.00	0.00	0.00	0.00	0.00	6,650.00	
ML Sewer 3-Deferred Outflows-Contributions OPEB	0.00	1,900.00	0.00	0.00	0.00	0.00	0.00	1,900.00	
Sewer 2-Deferred Outflows-Contributions OPEB	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	1,900.00	
1982 Bond Costs	0.00	0.00	14,775.96	0.00	0.00	0.00	0.00	14,775.96	
1982 Bond Costs Amortized	0.00	0.00	-14,775.96	0.00	0.00	0.00	0.00	-14,775.96	
Bond Refinance Legal Fees-Muni	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	15,000.00	
Amortization-Bond Ref Legal Fe	0.00	0.00	-15,000.00	0.00	0.00	0.00	0.00	-15,000.00	
Weil 2B Finance Legal Fees	0.00	0.00	14,524.38	0.00	0.00	0.00	0.00	14,524.38	
Amortization-Well 2B Legal Fee	0.00	0.00	-14,524.38	0.00	0.00	0.00	0.00	-14,524.38	
CSA 14/CCSD Organization Cost	107,669.19	0.00	0.00	0.00	0.00	0.00	0.00	107,669.19	
CSA 14/CCSD Amortization	-42,969.00	0.00	0.00	0.00	0.00	0.00	0.00	-42,969.00	
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00	
Moro Cojo Annex Amortization	-5,863.00	0.00	0.00	0.00	0.00	0.00	0.00	-5,863.00	
Total Other Assets	187,026.34	24,932.70	112,190.15	0.00	0.00	0.00	0.00	324,149.19	
<b>TOTAL ASSETS</b>	<b>8,724,943.27</b>	<b>1,107,460.29</b>	<b>8,290,596.19</b>	<b>118,104.56</b>	<b>241,284.48</b>	<b>18,482,388.79</b>			

## LIABILITIES & EQUITY

<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	0.00
Deferred Inflows-Sewer 2	10,552.00
Deferred Inflows-ML Sewer 3	0.00
Deferred Inflows-Water	0.00
Accrued Vacation	37,414.13
Accrued Payroll	5,779.18
Customer Security Deposits	0.00
Hydrant Service Deposits	0.00
Deferred Inflows-Sewer 1	36,930.45
Total Other Current Liabilities	90,675.76
<b>Total Current Liabilities</b>	<b>90,675.76</b>
<b>Long Term Liabilities</b>	
Pension Liability -Sewer 2	59,505.50
Pension Liability-Sewer 1	208,281.20
Pension Liability-Water	0.00
Pension Liability-ML Sewer 3	0.00
Net OPEB Liability-Water	0.00
Net OPEB Liability-Sewer	71,817.00
Net OPEB Liability ML Sewer 3	0.00
Net OPEB Liability-Sewer 2	20,520.00
USDA Bond-Loan Payable	0.00
Total Long Term Liabilities	263,634.69
<b>Total Liabilities</b>	<b>263,634.69</b>
Equity	117,000.00
<b>Total Equity</b>	<b>117,000.00</b>



**Castroville Community Services District  
Balance Sheet by Class**

As of March 29, 2019

	Sewer Fund Castroville Zone 1 Castroville Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
Total Long Term Liabilities	360,123.70	197,025.50	360,124.80	0.00	0.00	917,274.00
Total Liabilities	450,799.46	217,106.20	513,003.03	0.00	0.00	1,180,908.69
Equity						
Water Fund Balance	0.00	0.00	2,570,086.77	0.00	0.00	2,570,086.77
Zone 2 Gov-Moro Cojo Fund Balance	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	595,121.44	0.00	595,121.44
Sewer Zone 1 & 2 Fund Balance	5,355,114.75	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	77,238.02
Sewer Moss Landing Zone 3 Fund Balance	0.00	162,849.47	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	3,534,772.00
Invested in Capital Assets-Sewer	767,562.00	0.00	0.00	0.00	0.00	767,562.00
3900 - Retained Earnings	2,191,815.63	567,894.66	1,453,445.82	-484,923.79	126,116.02	3,854,348.34
Net Income	-40,348.57	82,371.94	219,288.57	7,906.91	16,456.15	285,675.00
Total Equity	8,274,143.81	890,354.09	7,777,593.16	118,104.56	241,284.48	17,301,480.10
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>8,724,943.27</b>	<b>1,107,460.29</b>	<b>8,290,596.19</b>	<b>118,104.56</b>	<b>241,284.48</b>	<b>18,482,388.79</b>



# 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	\$ 4,131.54	\$ 4,255.48	\$ 4,383.15	\$ 4,514.64	\$ 4,650.08	\$ 4,789.58
Monthly	\$ 8,690.93	\$ 8,951.66	\$ 9,220.21	\$ 9,496.81	\$ 9,781.72	\$ 10,075.17	\$ 10,377.42
Yearly	\$ 104,291.20	\$ 107,419.94	\$ 110,642.53	\$ 113,961.81	\$ 117,380.66	\$ 120,902.08	\$ 124,529.15

## 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	\$ 3,344.62	\$ 3,444.95	\$ 3,548.30	\$ 3,654.75	\$ 3,764.39	\$ 3,877.33
Monthly	\$ 7,035.60	\$ 7,246.67	\$ 7,464.07	\$ 7,687.99	\$ 7,918.63	\$ 8,156.19	\$ 8,400.87
Yearly	\$ 84,427.20	\$ 86,960.02	\$ 89,568.82	\$ 92,255.88	\$ 95,023.56	\$ 97,874.26	\$ 100,810.49

## 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

## Laborer- No Certification

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 16.00	\$ 17.00	\$ 18.00	\$ 19.00	\$ 20.00	\$ 21.00	\$ 22.00
Bi-Weekly	\$ 1,280.00	\$ 1,360.00	\$ 1,440.00	\$ 1,520.00	\$ 1,600.00	\$ 1,680.00	\$ 1,760.00
Monthly	\$ 2,773.33	\$ 2,946.67	\$ 3,120.00	\$ 3,293.33	\$ 3,466.67	\$ 3,640.00	\$ 3,813.33
Yearly	\$ 33,280.00	\$ 35,360.00	\$ 37,440.00	\$ 39,520.00	\$ 41,600.00	\$ 43,680.00	\$ 45,760.00

## CUSTOMER SERVICE - ACCOUNTS RECEIVABLE

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
<b>Hourly</b>	\$ 26.89	\$ 27.70	\$ 28.53	\$ 29.38	\$ 30.26	\$ 31.17	\$ 32.11
<b>Bi-Weekly</b>	\$ 2,151.20	\$ 2,215.74	\$ 2,282.21	\$ 2,350.67	\$ 2,421.19	\$ 2,493.83	\$ 2,568.65
<b>Monthly</b>	\$ 4,660.93	\$ 4,800.76	\$ 4,944.78	\$ 5,093.12	\$ 5,245.92	\$ 5,403.30	\$ 5,565.39
<b>Yearly</b>	\$ 55,931.20	\$ 57,609.14	\$ 59,337.41	\$ 61,117.53	\$ 62,951.06	\$ 64,839.59	\$ 66,784.78