



# CASTROVILLE COMMUNITY SERVICES DISTRICT

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

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

24-HOUR TELEPHONE: (831) 633-2560  
General Manager – James Derbin  
Board Secretary – Lidia Santos

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

## AGENDA REGULAR MEETING OF THE BOARD OF DIRECTORS TUESDAY, APRIL 21, 2026 – 4:30 P.M. DISTRICT BOARD ROOM – 11499 GEIL STREET MISSION AND VISION

### Mission Statement

To provide quality services to the community at the highest standard and in the most cost-effective manner.

### Vision Statement

Dedicated to inclusive community involvement and providing excellent customer service while being recognized as a leading resource for enhancing the community of Castroville.

***In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the Board meeting, please contact Lidia Santos, Secretary to the Board during regular business hours at (831) 633-2560. Please allow three business days for your request to be processed. Requests must be received at least seventy-two (72) hours before the scheduled meeting to enable the District to arrange reasonable accommodation.***

### CALL MEETING TO ORDER / PLEDGE OF ALLEGIANCE

### ADDITIONS OR CORRECTIONS TO AGENDA

*The Board may add items of business not appearing on the posted Agenda if: (1) the Board, by a majority vote, determines that emergency situation exists as defined in Government Code Section 54956.5; or (2) the Board, by a two-thirds vote of the members present at the meeting or, if less than two-thirds of the members present, a unanimous vote of those members present, determines that there is a need to take immediate action on the item and that the need for action came to the attention of the agency subsequent to the posting of the Agenda.*

### PUBLIC COMMENT

*This designated time is for members of the public to provide comments on any District related matter. Under the provisions of the Brown Act, the Board is prohibited from taking action on items not listed on the agenda. At the discretion of the Board President, comments on a particular agenda item may be deferred until that item is heard. Please limit your comments to three minutes per speaker within the jurisdiction of items not on the agenda. The public will have the opportunity to ask questions or make statements as the Board addresses each agenda item.*

### CONSENT CALENDAR

*The Consent Agenda consists of routine items for which Board approval can be taken with a single motion and vote. A Board Member may request that any item be placed on the Regular Agenda for separate consideration.*

1. Consider and approve the draft minutes of the Regular Board Meeting, March 17, 2026 – **motion item**

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**CORRESPONDENCE**

*For informational purposes only. No action is to be taken.*

1. Letter of support for SB 1153 (Caballero) to Chair Josh Baker, Senate Natural Resources and Water Committee regarding clarification on water system capacity in wildfire events.

**INFORMATIONAL ITEMS**

*For informational purposes only. No action is to be taken.*

1. *A Publication of the California Special Districts Association Volume 21, Issue 2 – Legal Brief: A Supreme Court CPRA Decision with Practical Consequences for Public Agencies*

**PRESENTATIONS**

*For informational purposes only. No action is to be taken.*

1. Merritt Street Improvements Project update – Jackson Ho, Caltrans Project Manager

**NEW BUSINESS**

*If item is listed as a motion item, action is to be taken. If item is not listed as a motion item, it is for informational purposes only. No action is to be taken.*

1. Consider and approve authorizing the General Manager to execute a Professional Services Agreement with Robert D. Niehaus, Inc. for a Water/Sewer Rate Study for a not-to-exceed \$49,940 – **motion item**
2. Consider and approve authorizing the General Manager to execute contract change Order #1 with J. Johnson and Company Inc. for the Merritt Water Service Replacement Project in the amount of \$25,080 – **motion item**
3. Consider and approve authorizing the General Manager to register Operator II Varela to attend the California Rural Water Association Education and Exhibitor Expo in South Lake Tahoe, April 27-30, 2026 – **motion item**
4. Consider and approve authorizing the General Manager to attend the CSDA General Manager Leadership Summit in Newport Beach, June 28-30, 2026 – **motion item**
5. Select Annual Budget & Personnel Committee (two directors) – **motion item**

**UNFINISHED BUSINESS**

*If item is listed as a motion item, action is to be taken. If item is not listed as a motion item, it is for informational purposes only. No action is to be taken.*

1. Update on Street Lighting for Castroville Zone1 and Moro Cojo Zone 2 – James Derbin, General Manager

**BOARD OF DIRECTORS COMMUNICATION**

*For informational purposes only on subjects not covered by the agenda. No action is to be taken. Directors' reports on meetings with other agencies, organizations, and individuals on behalf of the District and on official District Matters.*

1. Update on Monterey One Water board meeting – Ron Stefani, Director
2. Update on the Salinas Valley Basin Groundwater Sustainability Agency – Ron Stefani, Director
3. Update on other meetings/educational classes attended by Castroville CSD Directors

**STAFF REPORTS**

*For informational purposes only on subjects not covered by the agenda. No action is to be taken. When needed, this time is reserved for the General Manager and Staff to communicate activity, educational classes, and/or Committee reports.*

1. **General Manager's Report** – Compliance Update, Current Projects Update, Seminars Update, Staff Update, Suggestive Projects Discussions

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2. **Operations Report**
  - a) Water – Pumpage & Usage Update, Water Testing Update, Current Installation
  - b) Status Update, Current Contractor Work Update, Maintenance/Repair Update, Customer Service Update, Safety Issues
  - c) Sewer & Storm Drain – Jetting, Current Installation Status Update, Current Contractor Work Update, Maintenance/Repair Update, Customer Service Update, Safety Issues
3. **Customer/Billing Reports** – A/R Update, Water Sales, Water Usage
4. **Financial Reports** –Quarterly Financial Statements, \* Treasures Report-L.A.I.F., Internal Report and Administration Update

**CHECK REGISTER** – Receive, approve, and file the Check Register for the month of March 2026 – **motion item**

**ITEMS FOR NEXT MONTHS AGENDA, Tuesday, May 20, 2026, at 4:30 p.m.**

**ADJOURNMENT – motion item**

**MEETING INFORMATION**

The public is invited to comment on any item on the agenda during the discussion of that item.

**Availability of agenda materials:** Materials related to any item on this Agenda submitted to the District Board of Director or Committee Members after distribution of the agenda packet are available for public inspection at the District's office, 11499 Geil Street, Castroville, CA 95012, during normal business hours. All documents supporting this agenda are available on the District website [www.castrovillecsd.org](http://www.castrovillecsd.org), subject to the staff's availability to post the documents before the meeting.

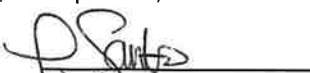
**Reasonable Accommodation:** Any person with a disability who requires accommodation to view the agenda or to participate in the public comment portion of the Board meeting should direct such requests to Lidia Santos, Secretary to the Board, at (831)-633-2560. Please allow three business days for your request to be processed. Requests must be received at least seventy-two (72) hours before the scheduled meeting.

**Disruptive Conduct:** If any meeting of the District is willfully disrupted by a person or by a group of persons so as to render the orderly conduct of the meeting impossible, a meeting may be recessed or the person or persons willfully disrupting the meeting may be ordered to leave the meeting. Disruptive conduct includes addressing the Board or Committee without first being recognized, not addressing the subject before the Board or Committee, repetitively addressing the same subject, failing to relinquish the podium when requested to do so, or otherwise preventing the Board or Committee from conducting its meeting in an orderly manner. Your cooperation is appreciated.

**Certification of Posting**

I certify that on April 17, 2026, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of the Castroville Community Services District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2).

Executed at Castroville, California, on April 17, 2026.

  
\_\_\_\_\_  
Lidia Santos, Board Secretary

THE OFFICIAL MINUTES OF THE REGULAR BOARD MEETING OF  
**CASTROVILLE COMMUNITY SERVICES DISTRICT**

March 17, 2026

President Ron Stefani called the meeting to order at 4:30 p.m.

**ROLL CALL:**

**Directors Present:** Vice President Greg MacMillan, Director Glenn Oania, Director James Cochran, Director Cosme Padilla, and President Ron Stefani

**Absent:**

**General Manager:** James Derbin

**Secretary to the Board:** Lidia Santos

**Staff Present:**

**Guest:** Bill Lipe (Resource Conservation District of Monterey County)

**PLEDGE OF ALLEGIANCE**

President Ron Stefani led the pledge of allegiance.

**ADDITIONS OR CORRECTIONS TO THE AGENDA**

**PUBLIC COMMENTS**

1. Bill Lipe stated that Castroville holds a special place in his heart and he is committed to liberating Castroville from its water woes and obtaining clean sustainable water.

**CONSENT CALENDAR**

1. The motion was made by James Cochran and seconded by Greg MacMillan to approve the draft minutes of February 17, 2026, Regularly Scheduled Board Meeting. The motion carried by the following roll call votes:

AYES:	4	Directors:	MacMillan, Oania, Cochran, and Stefani
NOES:	0	Directors:	
ABSENT/NOT			
PARTICIPATING:	1	Directors:	Padilla

*Consent Calendar accepted as presented*

**CORRESPONDENCE:**

1. Letter of support for SB 1001 by Senator Bob Archuleta, which would authorize the California Governor's Office of Emergency Services (CalOES) to establish a standardized identification card program for essential utility workers who may need access to emergency areas to maintain or restore critical infrastructure.

*Correspondence Calendar accepted as presented*

**INFORMATIONAL ITEMS:**

*The Monterey Herald – Local News: Founding the next generation of water leaders in Salinas Valley*  
*Informational items accepted as presented*

**PRESENTATIONS:**

1. None

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**NEW BUSINESS:**

1. California Special Districts Association Board of Directors (CSDA) call for nominations seat C – At this time, the Board and General Manager declined to call for nominations for the CSDA Board of Directors 2027-2029 term for seat C, therefore there was no action taken.
2. Consider voting for the election of one Special District Alternate Member to Local Agency Formation Commission of Monterey County (LAFCO): David Kong (Greenfield Public Recreation District and Greenfield Cemetery District) or Bill Lipe (Resource Conservation District of Monterey County) –Bill Lipe was present at this meeting and had also submitted an email requesting the Castroville CSD Board Members support to vote for him as the Special District Alternate Member to LAFCO. After some discussion, a motion is made by James Cochran and seconded by Greg MacMillan to vote for Bill Lipe for the seat of Special District Alternate to LAFCO. The motion carried by the following roll call votes:

AYES: 5 Directors: MacMillan, Oania, Cochran, Padilla, and Stefani  
NOES: 0 Directors:  
ABSENT/NOT  
PARTICIPATING: 0 Directors:

3. Consider and approve Well 6 extended pump testing with Pueblo Water Resources Inc. not to exceed \$14,995 and Pacific Coast Well Drilling Inc. not to exceed \$74,331.57: total combined cost \$89,326.57 – General Manager James Derbin informed the Board that our consulting Hydrogeologist, Pueblo Water Resources suggested the District continue with well development and water quality testing for an additional 30 day period. Pacific Coast Well Drilling Inc. was the lowest bidder. Staff report with proposals can be viewed on pages 27-37 of the board packet. A motion was made by Greg MacMillan and seconded by Cosme Padilla to approve the Well 6 extended pump testing with Pueblo Water Resources Inc. not to exceed \$14,995 and Pacific Coast Well Drilling Inc. not to exceed \$74,331.57. The motion carried by the following roll call votes:

AYES: 5 Directors: MacMillan, Oania, Cochran, Padilla, and Stefani  
NOES: 0 Directors:  
ABSENT/NOT  
PARTICIPATING: 0 Directors:

4. Consider and approve amending the annual 2025/2026 Operating Budgets for Castroville Zone 1-Water, Sewer and Governmental; Moro Cojo Zone 2-Sewer and Governmental; and Moss Landing Zone 3-Sewer – General Manager James Derbin and Office Manager Lidia Santos reviewed with the Board the 2025/2026 Operating Budgets for all Enterprise and Governmental funds that are being amended. The amended 2025/2026 Operating Budgets can be viewed on pages 38-53 of the board packet. After some discussion, a motion is made by James Cochran and seconded by Greg MacMillan to approve the amended annual 2025/2026 Operating Budgets for Castroville Zone 1-Water, Sewer and Governmental, Moro Cojo Zone 2-Sewer and Governmental and Moss Landing Zone 3-Sewer. The motion carried by the following roll call votes:

AYES: 5 Directors: MacMillan, Oania, Cochran, Padilla, and Stefani  
NOES: 0 Directors:  
ABSENT/NOT  
PARTICIPATING: 0 Directors:

**UNFINISHED BUSINESS:**

1. Update on water and sewer rate study – General Manager James Derbin informed the Board that the water and sewer rate study request for proposals (RFPs) to be submitted is due by April 10, 2026. At the next regularly scheduled board meeting, staff will bring recommendations on which consultant to select. 05

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2. Update on Street Lighting for Castroville Zone1 and Moro Cojo Zone 2 – General Manager James Derbin stated that he continues to work with PG & E representatives on correcting billing/ownership issues. In addition, the staff continues to have monthly standing meetings with the PG & E street light team. Varnie Electric has completed lighting improvements around the Japanese Schoolhouse and surrounding ballfield buildings for NCRPD. He is also looking at LED conversions for some of the street lighting.
3. Update on Well #6 Project – General Manager James Derbin stated that the construction of Well #6 is complete and further development and water quality sampling is being recommended. With Board approval Pueblo Water Resources will manage the additional pumping and Pacific Coast Well Drilling will provide the pumping equipment for the extended pump test period.

**BOARD OF DIRECTORS COMMUNICATION:** When needed, this time is reserved for the Board of Directors to communicate activity, educational classes, and/or Committee reports.

1. Update on Monterey One Water meeting (M1W) – President Ron Stefani stated M1W Board provided direction to staff on the proposed wastewater rate structures between fiscal years 2026/27 and 2030/31. At the next meeting the Board plans to direct staff to finalize the Wastewater Rate Study with revenue adjustments for a period of five years with maximum increases of 8% in FY 2027, 8% in FY 2028, 8% in FY 2029, 9% in FY 2030, and 9% FY 2031. In addition, the Board will Consider approval of a Second Amendment to the Outfall Capacity Negotiation, Cooperation & Funding Agreement between Monterey One Water & California-American Water Company. The Board will consider authorizing the Executive Officer to Submit a Coastal Development Permit Amendment Application for Modifications to the Monterey One Water Outfall to the California Coastal Commission Related to the Monterey Peninsula Water Supply Project.
2. Update on Salinas Valley Basin Groundwater Sustainability Agency (SVBGSA) meeting – President Ron Stefani announced SVBGSA must solve the saltwater intrusion; it must solve the lower ground water levels and to do so requires more water to be produced. General Manager James Derbin already mentioned earlier, under Informational Items, that applications are open now for the Water Leadership Institute, a free, multilingual educational program focused on water policy and management put on by the SVBGSA, in partnership with other agencies. It looks to find the next generation of water leaders in the Salinas Valley.
3. Update on meetings or educational classes attended by the Directors – There were no meetings or educational classes attended by the Directors.

## GENERAL OPERATIONS

1. General Manager's Report – Compliance update, current projects update, meetings/seminars update, staff update, suggestive projects discussions
2. Operations Report
  - a) Water – Pumpage & Usage Update, Water Testing Update, Current Installation
  - b) Water -Status Update, Current Contractor Work Update, Maintenance/Repair Update, Customer Service Update, Safety Issue
  - c) Sewer & Storm Drain – Jetting, Current Installation Status Update, Current Contractor Work Update, Maintenance/Repair Update, Customer Service Update, Safety Issues
3. Customer /Billing Reports – Water Sales, Water Usage, A/R Update, Customer Service Update
4. Financial Reports – Treasures L.A.I.F. Report, Internal Report, Administration Update

*General Operations Reports were accepted as presented*

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**CHECK LIST** – February 2026. A motion was made by Cosme Padilla and seconded by Glenn Oania to pay all bills presented. The motion carried by the following roll call votes:

AYES:	5	Directors:	MacMillan, Oania, Cochran, Padilla, and Stefani
NOES:	0	Directors:	
ABSENT/NOT PARTICIPATING:	0	Directors:	

There being no further business, a motion was made by Glenn Oania and seconded by Greg MacMillan to adjourn to the next scheduled Board meeting; the motion carried by the following roll call votes:

AYES:	5	Directors:	MacMillan, Oania, Cochran, Padilla, and Stefani
NOES:	0	Directors:	
ABSENT/NOT PARTICIPATING:	0	Directors:	

The meeting was adjourned at 5:43 p.m.

Respectfully submitted by,

Approved by,

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Lidia Santos  
Secretary to the Board

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Ron Stefani  
President



April 3, 2026

The Honorable Josh Becker  
 Chair, Senate Natural Resources and Water Committee  
 1021 O Street, Suite 3220  
 Sacramento, CA 95814

**RE: SB 1153 (Caballero) – Support**

Dear Chair Becker:

On behalf of the Association of California Water Agencies (ACWA) and the undersigned organizations, we are writing to express our support for SB 1153, which would require urban retail water suppliers serving high-risk areas to include wildfire response procedures within their emergency response plans to bolster wildfire planning efforts. The bill would also clarify the role of public water systems in wildfire response, including the limitations of water systems.

Over the last decade, California has faced some of the largest and most destructive wildfires in history, placing extraordinary demands on public water systems and customers. Despite these demands, public water systems are investing and taking actions to prepare for future wildfire events through emergency preparedness and planning actions, which vary based on the needs of the system and area of the state. Emergency preparedness and planning actions include infrastructure investments; drills and tabletop exercises with local government, fire departments, and other stakeholders to test communications and response systems ahead of wildfires; and emergency communication plans to notify customers about service impacts, water quality, advisories, and safety guidance during wildfire emergencies.

SB 1153 would build upon existing emergency planning requirements and strengthen wildfire preparedness by requiring all urban retail water suppliers serving a high or very high fire hazard severity zone to incorporate a specific planning element regarding wildfire preparedness and response into their disaster preparedness and emergency response plans. The bill would require these plans to include mitigation actions, procedures, and equipment that can obviate or significantly lessen the impacts of wildfires on water infrastructure and the supply of drinking water. This bill would allow water suppliers, the experts on their systems, to develop preparedness strategies that reflect local conditions and operational needs. Water suppliers would have until January 1, 2028, to develop and incorporate wildfire response procedures within their plans, which would result in water agencies in high-risk areas developing their plans at the same time, therefore creating more opportunities for coordination and collaboration.

In January of this year, the University of California, Los Angeles (UCLA) Luskin Center for Innovation published a report which synthesizes insights from a workshop of 42 experts representing water agencies, fire services, regulators, researchers, and technical assistance providers. The report stated that, "Participants reached a strong consensus that water systems have a limited and inherently constrained role in wildfire suppression. Hydrants, storage, and pipe networks are neither required nor engineered to deliver the sustained flows and pressures required to stop fastmoving, multi-block fires. Yet public perception, misinformation, and fragmented communication have created unrealistic expectations and, at times, misplaced blame. Workshop discussions emphasized the need for clearer communication with policymakers and the public; improved coordination among water systems, fire agencies, and emergency response entities; and careful evaluation of trade-offs in proposed infrastructure or operational interventions."

As wildfires become more frequent and destructive across California, misunderstandings of public water systems have led to unrealistic public expectations and have resulted in the public perception that water systems may have underperformed during a wildfire event. Following major wildfire events, public water systems have increasingly faced claims and lawsuits for wildfire damages. The financial burden of litigation is ultimately borne by customers, impacting water rates and affordability.

In alignment with UCLA's findings, SB 1153 would include legislative findings and declarations which illustrate that while public water systems are designed to aid in firefighting, they are not intentionally designed or constructed for wildfire defense or suppression and that doing so would be physically impracticable, financially infeasible, and may compromise the quality and affordability of water. The bill would also establish that the inability of a public water system to maintain water supply or water pressure during a wildfire shall not be considered a substantial cause of the damages resulting from a wildfire and that the spread of wildfire is not an inherent risk presented by the deliberate design, construction, or maintenance of a public water system. The bill would further clarify that the bill's provisions shall not be construed to limit or affect liability regarding acts of negligence.

This bill would correct misconceptions about the capabilities of water systems during wildfire events, reducing exposure to costly litigation and providing greater financial certainty so public water systems can continue investing in water reliability and resilience projects.

SB 1153 improves wildfire preparedness while recognizing operational realities. California must acknowledge the limited role of our public water systems, support their efforts to adapt to climate

change, and prepare for future long-term investments in disaster response. For these reasons, ACWA and the undersigned organizations support SB 1153 and respectfully request your “AYE” vote when the bill is heard in the Senate Natural Resources and Water Committee. If you have any questions about our position, please contact Kylie Wright at [KylieW@acwa.com](mailto:KylieW@acwa.com).

Sincerely,

Kylie Wright  
Policy Advocate  
Association of California Water Agencies

Pat Kaspari  
General Manager  
McKinleyville Community Services District

Jennifer Capitolo  
Executive Director  
California Water Association

Kristine McCaffrey, P.E.  
General Manager  
Calleguas Municipal Water District

Andrea Abergel  
Director of Water  
California Municipal Utilities Association

Ernesto A. Avila  
President  
Contra Costa Water District

Kristopher Anderson  
Policy Advocate  
California Chamber of Commerce

Norman Huff  
General Manager  
Camrosa Water District

Lisa Yamashita-Lopez  
President, Board of Directors  
California Association of Mutual Water Companies

Kyle Swanson  
CEO/General Manager  
Padre Dam Municipal Water District

Jessica Self  
General Manager  
Union Public Utility District

Paul E. Shoenberger, P.E.  
General Manager  
Mesa Water District

Albert C. Lau, P.E.  
General Manager  
Santa Fe Irrigation District

Jeremy Wolf  
Legislative Program Manager  
Las Virgenes Municipal Water District

Dennis P. Cafferty  
General Manager  
El Toro Water District

Tony Williams, P.E.  
General Manager  
North Marin Water District

Paul Kelley  
General Manager  
Hidden Valley Lake Community Services District

Craig Gott  
President  
Suburban Water Systems

Justin Skarb  
Vice President, Government and Community  
Affairs  
California Water Service

Lindsay Leahy  
General Manager  
Valley Center Municipal Water District

Paul Cook  
General Manager  
Irvine Ranch Water District

Justin Hopkins  
General Manager  
Stockton East Water District

James Lee  
General Manager  
Crescenta Valley Water District

Matthew Litchfield  
General Manager, P.E.  
Three Valleys Municipal Water District

David J. Coxey  
General Manager  
Bella Vista Water District

Dianna Mann  
General Manager  
Clearlake Oaks County Water District

Jennifer A. Spindler  
General Manager  
Crestline-Lake Arrowhead Water Agency

Craig D. Miller, P.E.  
General Manager  
Western Municipal Water District

Adam Larsen  
General Manager  
San Juan Water District

John Freeman  
Director, District Two  
San Benito County Water District

Brett Hodgkiss  
General Manager  
Vista Irrigation District

Joe Matthews  
General Manager  
La Habra Heights County Water District

Sherry Shaw  
General Manager  
Walnut Valley Water District

Deanna Jackson  
Executive Director  
Tri-County Water Authority

Jose Martinez  
General Manager  
Otay Water District

John Bosler  
General Manager/CEO  
Cucamonga Valley Water District

Tom Coleman  
General Manager  
Rowland Water District

Dennis D. LaMoreaux  
General Manager  
Palmdale Water District

John Thiel  
General Manager  
West Valley Water District

Michael Minkler  
General Manager  
Calaveras County Water District

Tanya Moniz-Witten  
President  
San Jose Water Company

James Peifer  
Executive Director  
Regional Water Authority

Keith Van Der Maaten  
General Manager  
Laguna Beach County Water District

Jed Smith  
President, Board of Directors  
Marin Water

Nicholas Schneider  
General Manager  
Georgetown Divide Public Utility District

Kevin Phillips  
District Manager  
Paradise Irrigation District

Jose Martinez  
President, Board of Directors  
San Gabriel Valley Water Association

Mary Rogren  
General Manager  
Coastside County Water District

Joshua Golka  
Head of State Government Relations  
Valley Water

James Derbin  
General Manager  
Castroville Community Services District

Tom Majich  
General Manager  
Kinneloa Irrigation District

Dan York  
General Manager  
Sacramento Suburban Water District

Dan Denham  
General Manager  
San Diego County Water Authority

Rebecca Guo  
General Manager  
El Dorado Water Agency

Kat Wuelfing  
General Manager  
Mid-Peninsula Water District

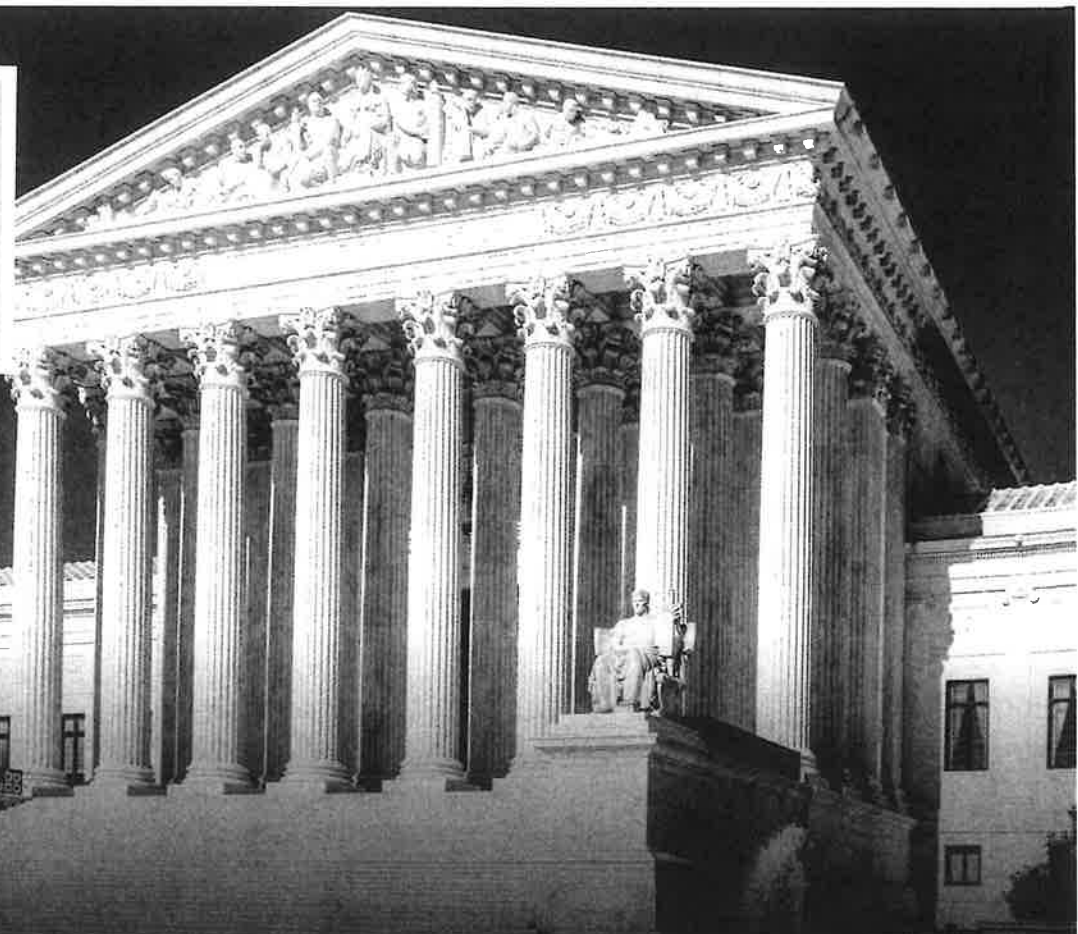
Kimberly A. Thorner  
General Manager  
Olivenhain Municipal Water District

Jason Martin  
General Manager  
Rancho California Water District

Nina Jazmadarian  
General Manager  
Foothill Municipal Water District

Anthony L. Firenze, PE  
Director of Strategic Affairs  
Placer County Water Agency

# Legal Brief



## A Supreme Court CPRA Decision with Practical Consequences for Public Agencies

By Christine Wood, Partner, BBK Law

A dispute that began with routine California Public Records Act (“CPRA”) requests more than five years ago has now resulted in a Supreme Court decision with meaningful implications.

*City of Gilroy v. Superior Court (2026) 19 Cal.5th 38* arose from requests by the Law Foundation of Silicon Valley (“Law Foundation”) for police body-worn camera footage. In resolving the dispute, the Court focused on two specific CPRA issues. First, whether the CPRA imposes an obligation to retain records beyond an agency’s adopted retention schedule. Second, whether courts may issue declaratory relief against an agency even when no additional nonexempt records can be produced.

### How the Dispute Developed

In 2018, Law Foundation submitted multiple CPRA requests to the City of Gilroy (“City”). Several of the requests sought records related to police enforcement activity at homeless encampments. The City produced some records and withheld others, asserting exemptions. Notably, this 2018 request was submitted to the City before

the Legislature amended the CPRA and the Penal Code to provide increased access to certain law enforcement records.

In May 2019, Law Foundation submitted a new request for police body-worn camera recordings. The City produced some records but again denied access to the footage. After Law Foundation indicated that it intended to challenge the denial, the City voluntarily placed the footage on a litigation hold and preserved the footage beyond the City’s standard one-year destruction policy.<sup>1</sup> Then, the City responded to Law Foundation by releasing only videos that did not relate to citations or arrests. The City further advised Law Foundation that no other nonexempt records existed and that footage recorded before early 2018 had been destroyed in accordance with the City’s retention schedule.<sup>2</sup>

### Litigation and Trial Court Findings

In late 2020, Law Foundation filed a writ petition alleging that the City violated the CPRA in its handling of both the 2018 and 2019 requests. The petition alleged that the City

failed to conduct an adequate search, delayed responding, improperly withheld records, and destroyed responsive records while requests were pending.<sup>3</sup>

The Trial Court found that the City violated the CPRA only regarding the 2018 requests; there were no violations related to the City's handling of the 2019 request. Specifically, the Court concluded that the City conducted an inadequate search and improperly asserted a blanket investigatory exemption without reviewing the footage. Both parties appealed.

The Court of Appeal reversed the Trial Court's decision, holding that declaratory relief was not available to the Law Foundation because all the responsive, nonexempt records had already been disclosed. The Court of Appeal also rejected Law Foundation's argument that the City had violated the CPRA when it destroyed the pre-2018 records, finding that the CPRA does not impose a records retention requirement.

The dispute ultimately proceeded to the Supreme Court, where the Court addressed two key legal questions.

## What the Supreme Court Decided

First, the Court confirmed that the CPRA does not, in itself, require agencies to retain records beyond their adopted retention schedules. The CPRA governs disclosure, not retention. Agencies are not required to preserve records solely because they could be responsive to a future or pending CPRA request, so long as destruction occurs pursuant to a lawful retention policy.

It is important to note that this decision directly impacts cities and counties, but special districts are subject to a different statutory framework when it comes to the retention of public records. Government Code section 60201 (d)(5) requires special districts to retain a copy of any record that is denied in response to a CPRA request for a minimum of two years. This statutory requirement does not apply to cities nor counties.

Notably, Law Foundation's argument applied to a completed CPRA request stating that the retention period commenced from the time an agency asserted an exemption to withhold records. Although the Court did not expressly address whether the CPRA imposes a retention obligation to a pending request, Government Code section 7922.500 does not "permit an agency to delay or obstruct the inspection or copying of public records." Hence, it would be reasonable to conclude that an agency

is not permitted to destroy records that are the subject of a pending CPRA request.

Second, the Court held that declaratory relief may be available in certain CPRA cases even when everyone agrees that there are no additional responsive, nonexempt records to be disclosed. Declaratory relief does not compel the production of records; rather, it allows a court to clarify legal duties and guide future conduct.

The City argued that allowing declaratory relief for procedural CPRA violations, even when agencies had complied with its disclosure obligations, would encourage litigation primarily for the purpose of recovering attorneys' fees. Instead of barring declaratory relief, the Court explained that such relief may be appropriate when an agency is reasonably likely to repeat the improper conduct in response to future requests and remanded the matter to the Court of Appeal for further consideration of that issue.

## Practical Implications for Public Agencies

The decision provides clarity on record retention: the CPRA does not require cities to retain records for closed requests beyond their adopted retention schedules.

Additionally, the ruling signals that CPRA litigation may commence even when no further production is possible. Allegations related to search adequacy, response timing, and exemption practices may still expose agencies to litigation through claims for declaratory relief.

## Why This Matters

This decision reinforces the importance of defensible CPRA practices. Well documented searches, timely responses, careful exemption determinations, and consistent procedures remain essential. While retention schedules continue to control how long records must be kept, procedural compliance with the CPRA can still carry legal consequences even after records are produced or lawfully destroyed.

Public agencies should review their CPRA practices in consultation with legal counsel to assess how this decision may affect local procedures and litigation exposure, consistent with established compliance principles.

### Endnotes

- 1 Id. 826-828
- 2 Id. 828-830; Gov. Code § 34090.6
- 3 Id. 830-832; Gov. Code § 7922.535



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## SCAN FOR CURRENT PROJECTS



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**CASTROVILLE COMMUNITY  
SERVICES DISTRICT**

**To: Castroville Community Services District Board of Directors**

**From: James Derbin, General Manager**

**Agenda Date: April 21, 2026**

**Date: April 15, 2026**

**RE: Authorize the General Manger to Execute a Professional Services Agreement with Robert D. Niehaus, Inc. for a Water/Sewer Rate Study**

---

**RECOMMENDATION:**

Authorize the General Manger to Execute a Professional Services Agreement with Robert D. Niehaus, Inc. (RDN) for a Water/Sewer rate study for a not-to-exceed amount of \$49,940.

**SUMMARY:**

The most recent water rate study conducted for Castroville Community Services District was completed by Harris and Associates in 2015. At that time the Board chose to do a five-year rate increase under the Proposition 218 process. The United States, and particularly California, have seen construction costs double since 2020 due to increase in labor, material costs and tariffs.

CCSD recently completed the construction of Well 6 and needs to complete the site civil improvements to allow the use of this new potable resource. Initially the plan was to construct an additional water storage tank, piping, generator, electrical improvements and treatment plant at an estimated cost of \$10,000,000. Staff is currently looking into a more scaled down project due to lack of available grant funding at this time. It is estimated that the scaled back project will still cost an estimated 3-4 million dollars. Additionally, CCSD is committed to paying \$2.8 million dollar contribution for a new pipeline to accept in basin groundwater from the future California American Water desalination facility. Currently district water financial reserves are not adequate to fund these projects without obtaining financing or grant funding.

CCSD has not increased water rates since 2020 it is important for the Board to consider updating water rates and connection fees in order to catch up with widespread inflation.

In addition, the District's wastewater collection system in Castroville and Moss Landing are both in need of significant investment over the next several years. These wastewater systems are largely supported through property tax revenues and connection fees. This study is necessary to ensure the tax revenue is sufficient to support the operations and maintenance of these systems as well as the near and long term capital investment needs of the ratepayers. The district currently estimates a need for \$10,000,000 to fund the replacement of the Moss Landing Collections system and to fund the Washington Bypass collection system project in Castroville.

Staff recently solicited Requests For Proposals (RFP) for a Water/Sewer Rate Study and was pleased to receive 5 proposals from experienced firms. Staff conducted a qualifications based evaluation in order to make a recommendation to provide these professional services. Staff found RDN to be a good fit for the CCSD based on the completeness of their concise proposal and their successful experience with similar Districts of our size.

See Attachment A and B for copies of the Technical and Cost Proposals from RDN, Inc.

**FISCAL IMPACT:** This study will be funded from the water and sewer cost centers. This study was not budgeted for FY 25/26 and will be partially funded between this FY and 26/27 depending on invoice timing.

# Robert D. Niehaus, Inc.

**Castroville Community Services District**

**Proposal for**

**Water/Wastewater Rate Study**

**April 10, 2026**

**Submitted By:**

**Robert D. Niehaus, Inc.  
140 East Carrillo Street  
Santa Barbara, CA 93101**

**Authorized Representative: Jack Lyon  
Title: Director of Business Development  
Email: Jack@rdniehaus.com  
Phone: 805.618.1356**

**Submitted To:**

**Attn: James Derbin  
General Manager  
11499 Geil Street  
Castroville, CA 95012**

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April 10, 2026

James Derbin  
General Manager  
Castroville Community Services District  
11499 Geil Street  
Castroville, CA 95012

Jack Lyon, Director of Business Development  
(805) 618-1356 | jack@rdniehaus.com  
Robert D. Niehaus, Inc.  
140 E Carrillo Street  
Santa Barbara, CA 93101

**Subject: Proposal for Water/Wastewater Rate Study**

Dear Mr. Derbin and the Castroville Community Services District,

Robert D. Niehaus, Inc. (RDN) is pleased to submit this proposal to the Castroville Community Services District (District) to conduct a Water/Wastewater Rate Study (Study). We understand the District is seeking an experienced team with a strong track record developing cost of service studies and rate recommendations in California that comply with Proposition 218. RDN is highly motivated and qualified to assist the District in this effort.

RDN is an employee-owned economic and financial consultancy specializing in rate- and fee-setting services for California utilities. Founded in 1983, RDN has over 40 years of experience and has completed more than 1,000 successful projects. Through this experience, our team has developed a deep understanding of the economic, financial, political, and regulatory challenges involved in designing and adopting utility rates in California.

Our team is particularly adept and experienced working with smaller utilities similar to the District. RDN has worked with over 40 utilities across California with fewer than 3,000 connections and is a preferred partner of the California Rural Water Association (CRWA). This includes over 20 utilities in northern California, where we have taken the lead in data collection synthesis to alleviate the burden from utility staff.

Dr. Robert Niehaus will serve as Project Director and brings more than 45 years of experience. He will provide overall accountability for the Study and ensure the project is completed on time, within budget, and to the District's satisfaction. Anthony Elowsky will serve as Project Manager with 10 years of consulting experience and more than 50 rate studies managed. Ichiko Kido will serve as QA/QC Consultant and brings more than 20 years of experience in utility financial analysis. In addition, RDN will draw upon a bench of 20 highly skilled California-based consultants to support analyses and deliverable preparation as needed.

Please coordinate with Jack Lyon if you would like to discuss our proposal, which is valid for a 90-day period. Jack is authorized to negotiate and execute contracts. We have reviewed the District's RFP and Professional Services Agreement and confirm that the terms are acceptable without exception. RDN meets or exceeds District insurance requirements. We appreciate your consideration and would be honored to assist the District on this important project.

Sincerely,



Robert D. Niehaus, Ph.D.  
Managing Director, Principal Economist



Jack Lyon  
Director of Business Development

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# PROJECT APPROACH

## Task Summary

- 1) Project Management:** Guide project administration. We will request District data prior to project kickoff to support an informed kickoff meeting. At the kickoff meeting, we will solidify the project timeline and priorities. Bi-weekly progress meetings will be held as appropriate.
- 2) Financial Plan:** Review District data to develop 10-year financial plans, carefully considering current and projected water demands and supply availability, future wastewater connections, operations and maintenance expense, capital needs, debt, and reserves.
- 3) Cost of Service:** Follow the American Water Works Association (AWWA) Manual M1, Water Environment Federation M27, and Proposition 218 and 26 to allocate costs equitably to District customers (and carefully consider recent California case law: Dreher v. District of Los Angeles Department of Water and Power; Patz v. District of San Diego; and Coziahr v. Otay Water District for tiered rates).
- 4) Connection Fees:** Assess the adequacy of current fees in ensuring equity between current and future customers. Develop recommendations that balance capacity needed for growth as well as asset investments made by current customers. We will provide recommendations that align with California's Mitigation Fee Act (California Government Code §§ 66000–66025).
- 5) Rate Design:** Offer up to three rate options for each utility for District leadership to evaluate, highlighting the pros and cons of each option relative to District policy objectives and risk while ensuring sufficient revenues.
- 6) Reports & Models:** Draft comprehensive, detailed reports clearly demonstrating the nexus between District costs and proposed rates and fees, serving as the District's Administrative Record. Easy to use Excel model built for annual financial planning and executive review.
- 7) Public Meetings:** Attend two remote and three in-person meetings to explain the study inputs, methodologies, and results.

## Task 1. Project Management

### Task 1.1. Data Collection & Review

Our data request will include audits, budgets, general plans, capital improvement plans, customer billing records, debt service schedule, reserve policies, among other information. For data validation and quality assurance, RDN may request additional data throughout the study to reconcile any inconsistencies.

### Task 1.2. Kickoff Meeting

We propose a kickoff meeting to discuss project objectives, approach, work plan, schedule, and priorities. During this meeting, District staff will provide insights into the key policy objectives that are most important to the District. RDN and District staff will also review the available data and identify any additional data requirements.

### Task 1.3. Project Management

RDN incorporates best practices from the Project Management Institute's Project Management Body of Knowledge to establish processes that guide management procedures. We take pride in high-quality work that is on schedule, within budget, and error-free. Our project manager, Anthony Elowsky, will prepare a Project Management Plan (PMP) to define project goals, scope, deliverables, budget, schedule, and administrative procedures.

#### Task 1.4. Bi-Weekly Progress Meetings

We understand that this Study must be conducted expeditiously. Our project team will meet with District staff biweekly, or as often as necessary, to ensure full Study transparency, timeliness, and success.

## Task 2. Financial Plan

#### Task 2.1. Demand Projections/Revenue Analysis

RDN will conduct demand and growth projections to ensure the District's revenue forecast and cash flow analysis are accurate for each utility. We will also identify any changes to other revenues such as miscellaneous charges, property taxes, and investment income and ensure that other revenues are allocated to the appropriate utility.

#### Task 2.2. Operation and Maintenance Expenses

Using the District's budgetary documents, we will project operating and maintenance (O&M) expenses and develop reasonable inflationary factors for relevant itemized expenses using reliable published sources or the District's historical data. We also incorporate any known changes to personnel, level of service, or projected growth. We will pay particular attention to possible changes in future wholesale water source costs. Each expense item will be categorized as either fixed or variable and direct or indirect to ensure that costs are allocated to the correct rate structure components when designing rates.

#### Task 2.3. Capital Improvement Funding

RDN will review the District's capital improvement plans and explore financing options based on the timing of proposed revenue adjustments and scheduled repairs and replacements. We will incorporate long-term replacement needs detailed in the District's Master Planning documents as well as review past and future depreciation. Funding sources to achieve capital improvement goals may include cash reserves, grant funding, debt proceeds, or PAYGO (pay as you go), each with different rate impacts.

#### Task 2.4. Debt Service Funding

RDN will ensure that the District's financial plan includes consideration of all current and future planned debt issuances. This analysis will allow the District to be confident that future revenue levels will comply with existing bond covenants. If capital funding requires additional debt, RDN will assist the District to plan debt issuance schedules to reduce overall impacts on customers.

#### Task 2.5. Reserve Funding

We will review the District's reserve policies and develop an implementation plan that maintains recommended balances consistent with the District's financial goals, risk tolerance, and capital improvement projects.

#### Task 2.6. Revenue Requirements

The cash flow analysis will project revenues, expenses, debt obligations, and future funding needs to determine necessary revenue adjustments for the study period. The total cost will be offset by other sources of revenue such as property taxes, investment earnings, rental income, and other water service charges. RDN will assess if revenue adjustments are needed to reconcile cumulative revenue deficiency or surplus by the end of the study period. Revenue adjustments will also meet debt covenants by maintaining the required debt service coverage ratio. The objective is to minimize customer impacts while achieving a healthy cash flow mechanism for the next five years.

## Task 3. Cost of Service Analysis

### Task 3.1. Review of Customer Classes

RDN will evaluate the District’s customer classifications and recommend any necessary adjustments. Properly assigning costs to customer classes based on their specific service requirements is essential for designing rates that comply with both Proposition 218 and Proposition 26. We will explore various cost allocation methods to determine the approach that best aligns with the District’s objectives, ensuring compliance with regulatory requirements.

### Task 3.2. Cost Functionalization

A utility system is composed of various facilities that serve a particular function. With input from District staff, each expense identified in the financial plan will be carefully allocated to the industry standardized functions of each system in our models. These functions can be customized based on the District’s organizational structures and account for fixed and variable costs.

### Task 3.3. Cost Allocation to Cost Causative Components

RDN will employ the base-extra capacity method from the AWWA M1. The water utility cost causative components include delivery capacity components such as base and peaking delivery. For wastewater utilities, cost causative components include flow, strength (BOD and TSS), and customer-related services. Both utilities also have non-peaking components such as meter services and customer billing services.

### Task 3.4. Cost Allocation to Customer Classes

As a final step of the cost of service analysis, the costs of each component are allocated back to each customer class commensurate with their service requirements. This analysis ensures the District adheres to the principle of cost proportionality, which is particularly relevant under Proposition 218.

## Task 4. Connection Fees

There are three methods generally used for calculating Connection Fees in California:

- 1) **Buy-In Method** – system has sufficient capacity to serve new development.
- 2) **Incremental Cost Method** – system requires additional capacity to serve new development.
- 3) **Combined Method** – system has some capacity but requires additional capacity during planning horizon.

RDN will carefully review the District’s CIPs, master plan, and other relevant data to ensure we use the method that best meets the District’s current and future financial goals. All three methods use the same basic formula for calculating Capacity Fees is:

$$\text{Connection Charge} = \frac{\text{System Value (Task 4.1)}}{\text{System Capacity (Task 4.2)}} \times \text{New Customer Capacity Demands (Task 4.3)}$$

The following subtasks describe the computation methods of each component in this formula.

### Task 4.1. Calculate System Value

Based on District asset records, RDN will determine the value of the capacity-related infrastructure that must be recovered from new customers. Valuation methods may include original cost, replacement cost, replacement cost less depreciation (RCLD), present value cost of future infrastructure, or a combination of methods. RDN will work with District staff to select the most appropriate valuation approach, though we typically recommend RCLD. Adjustments will be made for debt, grants, donated assets, and other deductions to avoid double-charging new development through Capacity Fees and again through Rates. Future capacity costs will be estimated based on the percentage of CIP costs devoted to future system capacity.

#### Task 4.2. Evaluate System Capacity

RDN will work with District staff to accurately measure existing system capacity to determine the share of capacity available to future customers. The District’s capital improvement plan will be reviewed to allocate each project between existing and future capacity needs.

#### Task 4.3. Assess New Customer Demand

The final step in the Capacity Fee calculation is to establish the level of future customer demand. System demand is defined on an Equivalent Dwelling Unit (EDU)-basis. An alternative method is to calculate single-family residential customers’ Capacity Fees by multiplying the unit cost of the Capacity Fee by average flow. Future EDU values will be based on sound and defensible methodologies, which may include linear regressions, Monte Carlo simulations, and/or deterministic models. ADU capacity demand will be evaluated relative to the full EDU values of residential properties. RDN will recommend the solution that is best able to meet the District’s objectives.

### Task 5. Rate Design

#### Task 5.1. Evaluate the Current Rate Structures & Identify Rate Alternatives

We will perform a comprehensive review of the District’s current rate structures to assess their tradeoffs. This will include an evaluation of links between cost parameters with a particular focus on compliance with Proposition 218. Our review will also identify whether the existing rates optimize fixed and variable rate recovery to enhance stability while ensuring affordability. Based on the financial planning and cost of service analyses, we will evaluate rate adjustment alternatives designed to recover the revenue requirements identified in the financial plan. We will provide up to three draft rate options that adequately address the District’s financial needs, allowing the District to select the option that best aligns with its objectives.

#### Task 5.2. Develop Recommended Rates

We will recommend rate alternatives that best align with the District’s objectives and are supported by the cost-of-service analysis.

##### Recommendations

We will ensure that all recommended rates comply with Proposition 218 and will work with District legal counsel as appropriate. To align with recent California case law, including *Dreher v. District of Los Angeles Department of Water and Power (2025)*, *Coziahr v. Otay Water District (2024)*, and *Patz v. District of San Diego (2025)*, RDN may recommend that customer classes have the same tiers and tier widths, unless there is a cost-based reason to justify different rates. RDN will also explore the impacts of drought or loss of water supply on rate revenues. The proposed rates may include a drought or passthrough provision which would come into effect in cases of revenue loss.

### Task 6. Reports & Models

#### Task 6.1. Rate Models

All models will be developed in Microsoft Excel format designed to allow District staff to conduct sensitivity scenarios by testing various assumptions through an interactive dashboard. Factors that may easily be adjusted in the rate models include staff levels and salaries, operating expense levels, CIP spending, capital equipment funding, impacts of rate increases, and pass-through charges. The models will be introduced to District staff early in the study process. We will add worksheets gradually as we perform key analyses through the study and ask for the District’s review. By the time the study is complete, District staff will be fully familiarized with the models and be able to use the models to make data-driven decisions. Any changes to the underlying models will appear instantly in a dashboard for quick executive evaluation.

### Task 6.2. Rate Study Reports

The preliminary rate study report will contain an overview, study objectives, assumptions, regulatory requirements, and methodologies. The report will discuss short- and long-term financial planning, capital planning, cost of services, rate-setting analysis, bill impacts, and comparison surveys. Key outputs of data, analysis, and rationale will be visualized in the reports. The tables and charts will be an effective tool to communicate conclusions to the District Council, customers, and other stakeholders.

We will incorporate District feedback into the final report and clearly demonstrate the nexus between costs and recommended rates in simple terms to fulfill Proposition 218 reporting requirements.

### Task 6.3. Rate Comparison Survey

We will prepare a rate comparison survey of comparable local agencies to benchmark the District's current and proposed rates. Comparisons will be made for users at high, average, and low consumption levels. We will request District input on cities/agencies to include in the survey and summarize the results for public outreach, presentations, and the report.

## **Task 7. Public Meetings – Proposition 218 Support**

### Task 7.1. Proposition 218 Notice

We will work with District staff and legal counsel to prepare a Proposition 218 Notice in English and Spanish within the 45-day noticing period. The notice will outline the proposed rate changes, the reasons for the changes, and the right for customers to challenge the rates. It is our understanding that RDN will print and mail the notices to customers.

### Task 7.2. Five Public Meetings

RDN will attend two remote public meetings the District's Board of Directors to present the interim status of study recommendations and obtain their input. Generally, meetings with the Board occur during the financial planning and rate design tasks to ensure that proposals are aligned with District goals. RDN will present the draft report and final report and study results at two in-person public meetings. A third in-person meeting will be held for the Proposition 218 Hearing.

At each of the District meetings, RDN will elicit input from the District based on the study recommendations. Depending on District or community interest, the number of meetings can be adjusted. Input from the District will be included in the next draft of the report and presentation.

## EXPERIENCE

### Company Overview

RDN is an employee-owned economic and financial consulting firm with 24 consultants, headquartered in Santa Barbara, delivering solutions to California utilities and Federal agencies since 1983. Our utility rate practice group specializes in financial planning, cost-of-service analysis, and rate and connection fee design for California water and wastewater utilities.

### **RDN BY THE NUMBERS**

- \$8M Annual Revenue | 24 Consultants
- 1,000+ Projects Accomplished Worldwide
- 100+ Years of Project Team Experience
- 50 States Served | 16 Countries Served
- 42 Years Consulting for Utility Systems

### Project Team Experience & Qualifications

Our proposed project team has decades of experience conducting California rate and fee studies. Dr. Robert Niehaus, proposed Project Director, has successfully assisted over 1,000 government projects and over 100 water and wastewater agencies in California with financial planning and rate-setting consulting for over 45 years. Anthony Elowsky, proposed Project Manager, has managed over 50 California rate and fee studies over 10 years of consulting. Ichiko Kido, proposed QA/QC Consultant, has assisted over 100 agencies with more than 20 years of industry experience.

Our team has a deep understanding of the economic, financial, political, and regulatory challenges for adopting rate and fee studies in California under Proposition 218. We are adept at facilitating policy discussions to understand project goals and objectives and presenting at public meetings with elected officials and customers throughout the rate-setting process. This includes rate workshops, customer outreach, and Proposition 218 hearings. We also excel at distilling complex technical concepts and data into easy-to-understand presentations, reports, and models. We think big picture while paying close attention to details. Finally, we are an outcome-based team: your utility rate success is our success.

## RELATED EXPERIENCE

Presented below is a partial list of water, recycled water, and wastewater financial planning, cost of service rate studies, or capacity fee studies that our proposed project manager, Anthony Elowsky, recently served in the role of Project Manager or Lead Analyst for RDN. Various rate structures include uniform, increasing block (tiered), water budget, drought, On the following pages are references and contact information for three recent RDN clients.

#	Agency	Project
1	City of Alhambra	Water Rate Study
2	City of California City	Water and Wastewater Rate Study; Capacity Fee Study
3	City of Corona	Water Budget, Recycled Water, Wastewater, Electric Rate Study
4	City of Greenfield	Water and Wastewater Rate Study
5	City of Huntington Beach	Wastewater Rate Study
6	City of Loyalton	Wastewater Rate Study
7	City of Lynwood	Water and Wastewater Rate Study
8	City of San Fernando	Water and Wastewater Rate Study
9	City of Santa Ana	Water, Recycled, and Wastewater Rate Study
10	Costa Mesa Sanitary District	Wastewater Rate Study
11	Greenfield CWD	Water Rate Study
12	Hi-Desert MWC	Water Rate Study
13	Hilton Creek CSD	Wastewater Rate Study
14	Juniper Riviera CWD	Water Rate Study
15	Jurupa CSD	Water and Wastewater Rate Study
16	Lake Arrowhead CSD	Water and Wastewater Rate Study
17	Lone Pine CSD	Wastewater Rate Study
18	Lost Hills Utility District	Wastewater Rate Study
19	Mammoth Community Water District	Water and Wastewater Rate Study
20	Meiners Oaks Water District	Water Rate Study
21	Mid Peninsula Water District	Water Capacity Fee Study
22	Montecito Sanitary District	Wastewater Rate and Fee Study
23	Moulton Niguel Water District	Water, Wastewater, Recycled Water Cost of Service Peer Review
24	Napa County (LBRID/NBRID)	Water and Wastewater Rate Studies
25	Orosi Public Utility District	Wastewater Rate Study
26	Palmdale Water District	Water Budget Rate Study
27	Patterson Tract CSD	Water Rate Study
28	Quartz Hill Water District	Water Rate Study
29	Rand CWD	Water Rate Study
30	Redway CSD	Water and Wastewater Rate Study
31	Rosamond CSD	Water and Wastewater Rate Study
32	Santa Clarita Valley Water Agency	Ratepayer's Advocate for Water, Recycled Water, Wholesale Rate Study
33	Serrano Water District	Water Budget Rate Feasibility Study
34	Sheep Creek WC	Water Rate Study
35	South Coast Water District	Water, Recycled, and Wastewater Rate Study; Water Budget Feasibility Study
36	Thunderbird CWD	Water Rate Study
37	Ventura River Water District	Water Budget Rate Study
38	Victor Valley Wastewater Reclamation Authority	Wastewater Financial Plan
39	West Valley CWD	Water Rate Study
40	West Valley Water District	Development Impact Fee Study

## REFERENCES

With over 90 percent of our work resulting from repeat business, RDN prides itself on continuing relationships that we have developed over four decades of consulting. We invite you to contact our references to verify our quality of service on similar engagements.

### City of Greenfield

#### **Water/Wastewater Rate Study (May 2022 – July 2023) Sewer Rate and Fee Study (June 2025 – December 2025)**

The City of Greenfield retained RDN to conduct water and wastewater rate studies 2022. RDN supported the Proposition 218 hearing in June 2023 with successful rate adoption. The City again retained RDN to evaluate a series of potential private and public debt options in addition to or instead of grant funding. In October 2025, the City Council moved to adopt the rate study recommendations and move forward with the Proposition 218 Hearing in December 2025.

Paul Wood  
City Manager  
831-674-5591  
pwood@ci.greenfield.ca.us  
Greenfield, CA 93927

### Mammoth Community Water District

#### **Water, Wastewater, and Recycled Water Connection Fee Study (August 2024 – January 2025) Water, Wastewater, and Recycled Water Rate Study (March 2025 – March 2026)**

Mammoth Community Water District retained RDN to develop water, recycled water (new), and wastewater connection fees and rates. We reviewed the District's current methodology and fees and determined that the District should introduce a comprehensive change to their rate and fee structures to improve customer equity by making the basis directly related to the total plumbing fixtures allowed in each permit, rather than hypothetical meter capacities. The Studies were on schedule and under budget with successful fee implementation in January 2025 and rate implementation in March 2026.

Jeffrey Beatty  
Finance Manager  
760-934-2596  
jbeatty@mcwd.dst.ca.us  
Mammoth Lakes, CA 93546

### Mid-Peninsula Water District

#### **Capacity Fee Study (June 2020 – February 2021) Capacity Fee Study (September 2025 – Ongoing)**

The Mid-Peninsula Water District retained RDN to produce Capacity Fees with the primary goal of increasing equity between the District's existing and future customers. We evaluated the current charge structure and provided the District with updated system values and demand projections. Additionally, we reevaluated the customer classification system to ensure that new customers were paying a fair share for system facilities, comparing max demand and average demand across meter sizes.

Kat Wuelfing  
General Manager  
650-591-8941  
kwuelfing@midpeninsulawater.org  
Belmont, CA 94002

## QUALIFICATIONS

We propose a project team of four as presented below. Our deep bench of 20 California consultants will be leveraged as needed. Requested project team qualifications and information are highlighted below, abbreviated to accommodate a 10-page RFP proposal limit, with approximate percentage of the total time for each team member below (100% total). Full resumes are available upon request. We propose no subconsultants.



<p><b>Robert Niehaus</b> Project Director (5%)</p>	<p><b>Anthony Elowsky</b> Project Manager (47%)</p>	<p><b>Ichiko Kido</b> QA/QC Consultant (8%)</p>	<p><b>Zachary Van Dinther</b> Consultant (40%)</p>
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### Robert Niehaus, Project Director

**Key Tasks:** Oversee project methodology, assumptions, deliverables; responsible for overall project staffing, budget, and schedule.

**Summary of Qualifications:** Robert has more than 45 years of consulting experience and has served as Project Director for more than 100 cost of service rate and capacity fee studies in California, and more than 1,000 economic and financial projects across all 50 states and 16 countries. He holds a Ph.D. in Economics from the University of Maryland.

### Anthony Elowsky, Project Manager

**Key Tasks:** Serve as primary contact for District staff; manage project schedule and budget; lead data collection, project tasks, and analysis; review project deliverables; and ensure timely, on-budget, successful execution of the scope of work.

**Summary of Qualifications:** Anthony has 10 years of consulting experience, eight with RDN, managing over 50 California water, recycled water, and wastewater rate and fee studies. His expertise lies in water and wastewater financial planning, cost of service analysis, and rate and fee design. Anthony is well-versed in Proposition 218 requirements. He has also conducted comparative water rate analyses and compiled and analyzed data on water rates and financial information for more than 100 purveyors throughout California. He promotes best practices in the AWWA's *Manual M1 Principles of Water Rates, Fees and Charges* and the WEF *Manual of Practice Number 27*. Anthony received his M.A. from California State University, Fullerton.

### Ichiko Kido, QA/QC Consultant

**Key Tasks:** Quality assurance and quality control; technical guidance; model and report review.

**Summary of Qualifications:** Ichiko has more than 20 years of public-sector consulting experience and specializes in financial planning and rate design for California utilities. Ichiko is passionate about fine-tuning customized Excel financial models to best meet each client's needs. She has reviewed water and wastewater rates and financial plans for more than 200 utilities in California. Ichiko received her MBA from the Martin V. Smith School of Business & Economics, California State University, Channel Islands.

**Zachary Van Dintner, Consultant**

**Key Tasks:** Conduct financial, economic, and rate analysis; collect and analyze data; draft reports; work with the Project Manager to complete project tasks.

**Summary of Qualifications:** Zachary has more than six years of economic and financial rate consulting experience, working with over 25 water, recycled water, and wastewater utilities. He is an expert in Excel and adept at econometric customer-demand projections and visualizing proposed bill impacts, leveraging coding skills. Zachary received his B.A. in Environmental Economics from Michigan State University, where he researched with Dr. Jan Beecher for the Institute of Public Utilities.

**SCHEDULE**

RDN will complete the scope of services within the timeframe scheduled below. The proposed schedule assumes a notice to proceed by the end of April 2026, that RDN will receive data requested in a timely manner, and that RDN will be able to schedule necessary meetings. We have an exceptional track record of delivering rate and fee studies on schedule and invite you to connect with our references to validate our schedule control.

TASKS	2026									
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1. Project Management	●									
2. Financial Plan		●	●							
3. Cost of Service Analysis			●	●						
4. Connection Fees						●				
5. Rate Design					●	●				
6. Reports & Models						●	●			
7. Public Meetings - Proposition 218 Support						●	●	●	●	●

- *Web Meetings*
- *In-Person Meetings*
- *Proposition 218 Notice*

**RATE SCHEDULE**

RDN’s rate schedule is presented below with our full cost proposal submitted in a separate document.

Labor Category	Rate
Project Director	\$360
Project Manager	\$260
QA/QC Consultant	\$260
Consultant	\$220

# Robert D. Niehaus, Inc.

## Castroville Community Services District Cost Proposal for Water/Wastewater Rate Study April 10, 2026

**Submitted By:**

**Robert D. Niehaus, Inc.  
140 East Carrillo Street  
Santa Barbara, CA 93101**

**Authorized Representative: Jack Lyon  
Title: Director of Business Development  
Email: Jack@rdniehaus.com  
Phone: 805.618.1356**

**Submitted To:**

**Attn: James Derbin  
General Manager  
11499 Geil Street  
Castroville, CA 95012**

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April 10, 2026

James Derbin  
General Manager  
Castroville Community Services District  
11499 Geil Street  
Castroville, CA 95012

Jack Lyon, Director of Business Development  
(805) 618-1356 | jack@rdniehaus.com  
Robert D. Niehaus, Inc.  
140 E Carrillo Street  
Santa Barbara, CA 93101


**Subject: Cost Proposal for Water/Wastewater Rate Study**

Dear Mr. Derbin and the Castroville Community Services District,

Robert D. Niehaus, Inc. (RDN) is pleased to submit this cost proposal to the Castroville Community Services District (District) to conduct a Water/Wastewater Rate Study (Study). Enclosed is our cost proposal and our hourly rate compensation schedule.

We are excited for the opportunity to work with the District on this important project. To discuss our technical or cost proposal, which is valid for a 90-day period, please coordinate with Jack Lyon, Director of Business Development, at 805.618.1356 or jack@rdniehaus.com.

Respectfully submitted,

  
Robert D. Niehaus, Ph.D.  
Managing Director, Principal Economist

  
Jack Lyon  
Director of Business Development

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# COST PROPOSAL

We propose completing this engagement on a firm-fixed-price basis with the hours and fees shown below, totaling \$49,940, which includes the printing and mailing of Proposition 218 Notices in English and Spanish (Total Expenses). We are amenable to a time and materials basis if preferred by the District. The table shows our anticipated hours, rates, and total fees. This proposal is valid for 90 days.

Castroville Community Services District								
Hours								
Tasks	In-Person Web		PD	PM	QA/QC	C	Total	Total Fees & Expenses
	Meetings	Meetings						
1. Project Management		1	2	6	0	4	12	\$3,160
2. Long-Term Financial Plan		2	2	8	2	16	28	\$6,840
3. Cost of Service Analysis		2	1	4	2	4	11	\$2,800
4. Connection Fees		1	2	10	2	8	22	\$5,600
5. Rate Design		2	1	12	2	12	27	\$6,640
6. Reports & Models		2	2	16	4	24	46	\$11,200
7. Public Meetings - Proposition 218 Assistance	3	1	0	30	2	4	36	\$9,200
<b>Total Estimated Meetings / Hours</b>	<b>3</b>	<b>11</b>	<b>10</b>	<b>86</b>	<b>14</b>	<b>72</b>	<b>182</b>	
<b>Hourly Billing Rates</b>			<b>\$360</b>	<b>\$260</b>	<b>\$260</b>	<b>\$220</b>		
<b>Total Professional Fees</b>			<b>\$3,600</b>	<b>\$22,360</b>	<b>\$3,640</b>	<b>\$15,840</b>		
							<b>Total Fees</b>	<b>\$45,440</b>
							<b>Total Expenses</b>	<b>\$4,500</b>
							<b>Total Fees &amp; Expenses</b>	<b>\$49,940</b>

PD - Project Director, Robert Niehaus  
 PM - Project Manager, Anthony Elowsky  
 QA/QC - QA/QC Consultant, Ichiko Kido  
 C - Consultant, Zachary Van Dinther



CASTROVILLE COMMUNITY  
SERVICES DISTRICT

**To:** Castroville Community Services District Board of Directors

**From:** James Derbin, General Manager

**Agenda:** April 21, 2026

**Date:** April 15, 2026

**Agenda Title:** Authorize the General Manager to Execute Contract Change Order #1 with J. Johnson and Company Inc. for the Merritt Water Service Replacement Project

---

**RECOMMENDATION:**

Authorize the General Manager to execute Contract Change Order #1, in the amount of \$25,080 with J. Johnson and Company for installation of two new water main gate valves for the Merritt Street Water Services Replacement Project.

**SUMMARY:**

In May of 2025, the CCSD Board approved a contract with the lowest bidder, J. Johnson and Company Inc. to abandon, relocate and replace water services impacted and within the project boundary of the Caltrans Merritt Street Beautification Project. The majority of the project has progressed quite smoothly and the work is since ~ 80% complete

This additional work was completed at the request of the District to allow the addition of one gate valve and the replacement of another gate valve that was leaking. This work was completed in conjunction with the contracted water service line replacements and allowed the District to save significant costs related to traffic control and excavation and has reduced the number of business and residents impacted by our work.

The original contract amount was \$315,085. With the addition of this change order the total contract amount will now be \$340,165. This represents an 8% increase in the total contract amount. See table below:

Original Contract	\$315,085
CCO #1	\$25,080
Total Increase	8%
New Total Contract Amount	\$340,165

See Attachment A for a copy of the CCO #1 Billing Invoice No. 25-1435-04.



Castroville Community Services District  
 PO Box 1065  
 Castroville, Ca. 95012

March 19, 2026

Attn: James Durbin District Manager

Subject: Billing Invoice 25-1435-04 Valve Replacement  
 Project: Merritt St Beautification Project (Caltrans)

Mr. Durbin,

We have completed the items listed below for the sums shown as each. This includes all tools, labor, equipment, and materials required to complete the work, as per Caltrans, and CCS District Specifications.

11574 Merritt St			
1) Traffic Control (Caltrans ROW)	2 Days	\$ 1,750.00	\$ 3,500.00
2) Excavate Valve for Replacement	LS	\$ 4,840.00	\$ 4,840.00
3) Provide 6" MJ Gate Valve and Hymax Couplings	LS	\$ 2,930.00	\$ 2,930.00
4) Install Valve, Backfill and Patch Pave	LS	\$ 4,020.00	<u>\$ 4,020.00</u>
		Total	\$15,290.00
Valve at Gas Station			
1) Traffic Control	2 Days	\$ 1,750.00	\$ 3,500.00
2) Excavate for Valve Replacement (Particaly Excavated Now)	LS	\$ 2,840.00	\$ 2,840.00
3) Provide 6" MJ Gate Valve and Hymax Couplings	LS	\$ 2,930.00	\$ 2,930.00
4) Install Valve, Backfill and Patch Pave	LS	\$ 4,020.00	<u>\$ 4,020.00</u>
		Total	\$13,290.00
		Total	\$28,580.00
		One Shut Down	<u>\$- 3,500.00</u>
		Total Due	\$25,080.00



CASTROVILLE COMMUNITY  
SERVICES DISTRICT

**To:** Castroville Community Services District Board of Directors

**From:** James Derbin, General Manager

**Agenda:** April 21, 2026

**Date:** April 15, 2026

**Agenda Title:** Authorize the General Manager to Register Jonathan Varela to Attend the 2026 California Rural Water Association Education and Exhibitor Expo in South Lake Tahoe

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**RECCOMENDATION:**

Authorize the General Manager to Register Jonathan Varela to Attend the 2026 California Rural Water Association Education & Exhibitor Expo in South Lake Tahoe April 27-30.


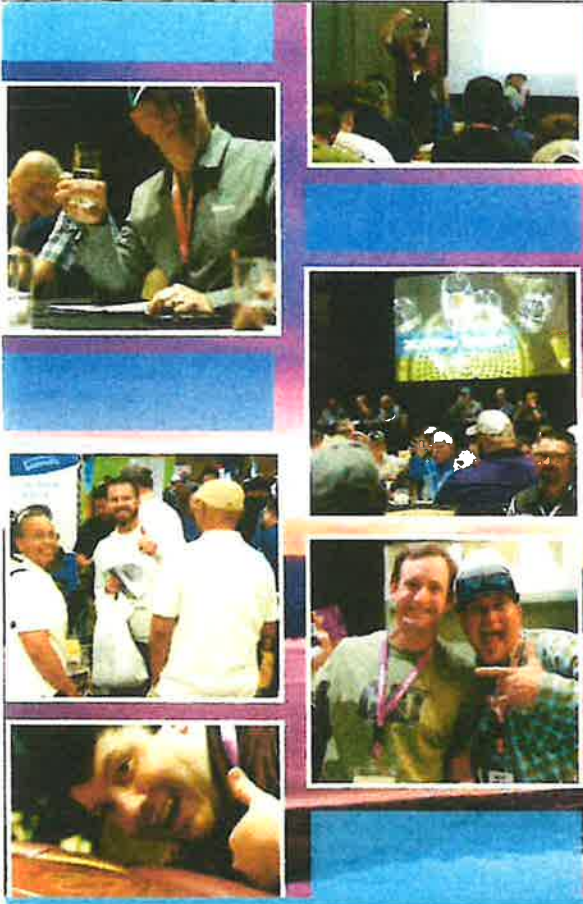
**SUMMARY:**


The California Rural Water Association (CRWA), annual Education & Exhibitor Expo, is an important opportunity for staff to learn and train with other water system operations staff. See attached Expo information in Attachment A.

The cost for Mr. Varela to attend the Expo is as follows:


Registration	\$725
Hotel (3 nights)	\$280
Meals (estimate)	~\$300
<b>Total estimated cost</b>	<b>\$1,305</b>

Staff feels it is important to routinely attend conferences and workshops to enhance their knowledge, network with other executive professionals. In addition, the professional certifications staff maintain requires continuing educatable units to be earned in order to qualify for recertification.



 **2026**  
cal rural water expo

*We'll see you there!*

 **California**  
Rural Water Association

So. Lake Tahoe | April 27th - 30th

# 2026 EXPO TRAINING SCHEDULE

TUESDAY | April 28, 2026

	Water 1	Water 2	Wastewater	Regulatory	Management
8 - 9 AM			<b>Mandatory Opening Session/Breakfast (W1)</b>		
9 AM - 12 PM	<b>Water Math</b> Chris Rizzo (CRWA) 3 SWRCB Contact Hours 9 AM - 12 PM   (W2)	<b>Water Distribution Systems</b> Michael Urwin (Hydra-Stop) 1.5 SWRCB Contact Hours  <b>Do's &amp; Don'ts of Water Tank Maintenance</b> Mark Moore (BLD) 1.5 SWRCB Contact Hours	<b>Basic Wastewater Math</b> Michael Busse (CRWA) 3 Completion Hours 9 AM - 12 PM   (WW1)	<b>Water Rates Do's &amp; Don'ts How to Comply with Water Our Voters have Done!</b> James Ciampa & Reid Miller (Lagerlof, LLC) 2 SWRCB Contact Hours 9 - 11 AM   (R1)	<b>Protecting Systems and Stakeholders: Employee Theft, Wildfire, and Employment Practices</b> Matthew Olphin & Brent Gates (Glatfelter Public Practice) 2 SWRCB Contact Hours 9 - 11 AM   (M1)
11 AM - 12 PM	<b>PFAS Update</b> Hank Naughton (Napoli Law) 1 SWRCB Contact Hour 11 AM - 12 PM   (W3)	3 SWRCB Contact Hours 9 AM - 12 PM   (W8)		<b>Countdown to Lead and Copper Rule Improvements (LCRI) Compliance (120 Water)</b> 1 SWRCB Contact Hour 11 AM - 12 PM   (R2)	<b>AMI for Small Utilities</b> Keith Jones (USG Solutions) 1 SWRCB Contact Hour 11 AM - 12 PM   (M2)
12 - 1 PM			<b>Lunch</b>		
1 - 3 PM	<b>SB552</b> Julia Martinez (CRWA) 3 SWRCB Contact Hours 1 - 4 PM (W4)	<b>Developing Groundwater Resources for Conjunctive Use and Resiliency</b> Julia Asbenson (MC Engineering & ESRI) 2 SWRCB Contact Hours 1 - 3 PM   (W9)	<b>Smoke Testing</b> Pat Conway (CRWA) 4 Completion Hours 1 - 5 PM (WW3)	<b>Leak Detection &amp; Water Loss Accountability</b> Michael Sims (CRWA) 3 SWRCB Contact Hours 1 - 4 PM (R3)	<b>Ten Most Common Pitfalls of the Utility Manager</b> Keith Jones (USG Solutions) 4 SWRCB Contact Hours 1 - 5 PM (M3)
2 - 5 PM		<b>RAS</b> Bill Pedler (RAS) 3 SWRCB Contact Hours 2 - 5 PM   (W10)			
5 - 5:30 PM 6:30 PM			<b>Annual Business Meeting Awards Banquet</b>		

WEDNESDAY | April 29, 2026

	Water 1	Water 2	Wastewater	Regulatory	Management
8 - 9 AM			<b>Breakfast</b>		
9 AM - 12 PM	<b>Choosing a Lab Using a Lab</b> Mark Ellis (Enthalpy) & Michael Sims (CRWA) 3 SWRCB Contact Hours (W5)	<b>Geology Rules: Case Studies In Geo-Sciences of Ground Water Assessment and Supply</b> Chuck Houser (SCS Engineers) 3 SWRCB Contact Hours (W11)	<b>Activated Sludge - Package Plants and Oxidation Ditches</b> Joh Rowe (CRWA) 3 Completion Hours (WW4)	<b>Design and Treatment Solutions for Water Systems in California</b> John Schwartz (USABB) 3 SWRCB Contact Hours (R4)	<b>Project Funding 101</b> Julia Martinez (CRWA) 3 SWRCB Contact Hours (M4)
12 - 1 PM 1 - 5 PM			<b>Lunch with Exhibitors Exhibit Hall and Brewfest</b>		

THURSDAY | April 30, 2026

	Water 1	Water 2	Wastewater	Regulatory	Management
8 - 9 AM			<b>Breakfast</b>		
9 AM - 12 PM	<b>Advanced Math</b> Chris Rizzo (CRWA) 3 SWRCB Contact Hours (W6)	<b>Saving Money, Pumping, Groundwater (Hose Solutions)</b> 2 SWRCB Contact Hours 9 - 11 AM (W12)	<b>Confined Space Entry</b> Pat Conway (CRWA) 3 Completion Hours (WW5)	<b>Operator Ethics: The Foundation of Proper Decision Making</b> John Schwartz (USABB) 1 SWRCB Contact Hour 9 - 10 AM   (R5)	<b>Cross Connection Control Program (CRWA)</b> 3 SWRCB Contact Hours (M5)
12 - 1 PM			<b>Lunch</b>		
1 - 4 PM	<b>Water Sources</b> Deb Skelton (CRWA) 3 SWRCB Contact Hours (W7)	<b>AI Won't Take Your Job</b> Chris Sosnowski (Waterly) 3 SWRCB Contact Hours (W13)	<b>Wastewater Permitting &amp; Reporting</b> Mike Busse (CRWA) 3 Completion Hours (WW6)	<b>New Regulatory Updates</b> Belinda Carroll (CRWA) 3 SWRCB Contact Hour (R6)	<b>Ethics: Standard Operating Procedures (SOP's)</b> 3 SWRCB Contact Hours (M6)

**Please note:** This is a preliminary schedule and is subject to change. Please check our website for the most current lineup of courses.

**Questions? Please contact us:** California Rural Water Association  
 800.833.0322 • www.calruralwater.org • candicej@calruralwater.org



**CRWA 2026 EDUCATION & EXHIBITOR EXPO**  
 April 27 - 30, 2026 • South Lake Tahoe



**Registration fee includes:**

Daily breakfast and lunch on all 3 days, Annual Awards Banquet, and Exhibitor Showcase Reception.

Meals will be provided to you only on the days you are registered.

**Registration Fees - Includes Annual Awards Banquet!** *(Must check box below to attend banquet.)*

Individual registration:

- Member: \$610 per person       Non-member: \$725 per person  
 1 day only: \$550 Member/\$650 Non-member - Select Day:    Tues.    Wed.    Thurs.

- Each additional guest(s) for meals: \$252 for the week OR Daily \$112  
 Exhibit Hall and Industry Networking Reception with Wine and Beer Only: \$150

**Have a large group? If you have three or more attendees from your system, please call us to discuss a group rate.**

Fees

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Annual Awards Banquet** *(This event is included in the registration fee.)*

**You must check the box in order to receive banquet ticket(s).**

- YES!** I would like to attend the Annual Awards Banquet, Tuesday, April 28 (Included in Registration Fee)

- \$100 - Banquet Guest – Guest Name: \_\_\_\_\_

Fees

**FREE**

\_\_\_\_\_

**Workshops** *(Please indicate which workshops you will be attending.)*

<b>Tuesday</b>			<b>Wednesday</b>		<b>Thursday</b>		
<input type="checkbox"/> <b>W1</b> <small>MANDATORY</small>	<input type="checkbox"/> <b>W9</b>	<input type="checkbox"/> <b>R3</b>	<input type="checkbox"/> <b>W5</b>	<input type="checkbox"/> <b>R4</b>	<input type="checkbox"/> <b>W6</b>	<input type="checkbox"/> <b>WW5</b>	<input type="checkbox"/> <b>M5</b>
<input type="checkbox"/> <b>W2</b>	<input type="checkbox"/> <b>W10</b>	<input type="checkbox"/> <b>M1</b>	<input type="checkbox"/> <b>W11</b>	<input type="checkbox"/> <b>M4</b>	<input type="checkbox"/> <b>W7</b>	<input type="checkbox"/> <b>WW6</b>	<input type="checkbox"/> <b>M6</b>
<input type="checkbox"/> <b>W3</b>	<input type="checkbox"/> <b>WW1</b>	<input type="checkbox"/> <b>M2</b>	<input type="checkbox"/> <b>WW4</b>		<input type="checkbox"/> <b>W12</b>	<input type="checkbox"/> <b>R5</b>	
<input type="checkbox"/> <b>W4</b>	<input type="checkbox"/> <b>WW3</b>	<input type="checkbox"/> <b>M3</b>			<input type="checkbox"/> <b>W13</b>	<input type="checkbox"/> <b>R6</b>	
<input type="checkbox"/> <b>W8</b>	<input type="checkbox"/> <b>R1</b>						
	<input type="checkbox"/> <b>R2</b>						



**TOTAL AMOUNT: \$**

ATTENDEE INFORMATION		
Name:		
System:		
System Mailing Address:		
City:	State:	Zip:
Phone:	Fax:	
Email:		
The email address(es) above will receive all confirmation materials for the attendee(s) on this form.		
PAYMENT INFORMATION: PAYMENT MUST BE RECEIVED BEFORE REGISTRATION CAN BE PROCESSED.		
<input type="checkbox"/> Check (payable to CRWA) #:	<input type="checkbox"/> MasterCard/Visa/American Express/Other Credit Card	TOTAL - \$
Credit card number:	Expiration date:	Card code:
Name on card:	Authorized signature:	
ACCOMMODATIONS		
<input type="checkbox"/> Vegetarian	<input type="checkbox"/> Other:	

**To send your registration please:**

Mail to - Attention: Candice Jackson, CRWA, 1234 North Market Boulevard, Sacramento CA 95834 • Fax - 916.553.4904 or Email - candicej@calruralwater.org



CASTROVILLE COMMUNITY  
SERVICES DISTRICT

**To:** Castroville Community Services District Board of Directors  
**From:** James Derbin, General Manager  
**Agenda:** April 21, 2026  
**Date:** April 15, 2026  
**Agenda Title:** Authorize the General Manager to Attend the 2026 CSDA General Manager Leadership Summit in Newport Beach

---

**RECCOMENDATION:**

Authorize the General Manager to attend the annual CSDA General Manager Leadership Summit in Newport Beach June 27-30.

**SUMMARY:**

The California Special Districts Association (CSDA), annual General Manager Leadership Summit, is an important opportunity to network and train with other Special District executives. See attached GM Summit information in Attachment A.

The cost for the General Manager to attend the GM Summit is as follows:

Registration (Regular rate \$890 funded through a scholarship)	FREE
Hotel (3 nights)	~\$790
Meals (estimate)	~\$200
<b>Total estimated cost</b>	<b>~\$990</b>

Staff feels it is important to routinely attend conferences and workshops to enhance their knowledge, network with other executive professionals.



All New Content  
Including Keynotes  
& Breakout Session  
Options!

# CSDA's 2026 GENERAL MANAGER LEADERSHIP SUMMIT



*A leadership conference for general managers  
and other management staff of special districts*

June 28 – 30, 2026

Hyatt Regency | Newport Beach



# at a glance SCHEDULE



Pre-conference workshops held on Sunday, June 28 are not included with full registration. They require separate registration and are offered at an additional cost. Detailed information on pre-conference workshops can be found on page 5.

## SUNDAY, JUNE 28, 2026

- 9:00 am–3:30 pm Pre-Conference Workshop I: So, You Want to Be A General Manager? *(separate registration and payment required)*
- 9:00 am–3:30 pm Pre-Conference Workshop II: Crisis-Ready Leadership - Leading with Clarity, Credibility, and Calm When Everything Is On Fire (Literally or Figuratively) *(separate registration and payment required)*
- 9:20 am Tee times start Pre-Conference Activity - Pre-Conference Golf *(separate registration required)*
- 10:00 am–12:00 pm Pre-Conference Activity - Courtside Connections: A Pre-Summit Pickleball Social *(separate registration and payment required)*
- 3:30–5:00 pm Speed Networking *(separate registration required)*

## SUMMIT OFFICIALLY BEGINS SUNDAY AFTERNOON

- 5:00 – 6:30 pm Wine and Welcome Reception

## MONDAY, JUNE 29, 2026

- 7:30–8:30 am First-Time Attendee Breakfast
- 8:00 am Conference Registration Opens
- 8:00–8:30 am Continental Breakfast with the Exhibitors
- 8:30–10:00 am **OPENING KEYNOTE: *Employalty: How to Ignite Commitment and Keep Top Talent in the New Age of Work***
- 10:00–10:30 am Break and Networking with the Exhibitors
- 10:30–11:45 am **BREAKOUT OPTIONS:** Harmonious Workplace: Leading through Discord; AI for General Managers: From Insight to Impact; From Ambiguity to Action: Framing Decisions as a GM; SB 707 and the Brown Act: What General Managers Need to Know Now
- 11:45 am–1:00 pm Networking Lunch with the Exhibitors
- 1:00–2:15 pm **BREAKOUT OPTIONS:** Unlocking Your Agency's Potential: Attracting Talent and Building the Leadership Pipeline; Burnout-Proof Leadership; Building Financial Sustainability in Special Districts; Building Resilient Operations Through Emergency Preparedness
- 2:15–2:45 pm Break and Networking with the Exhibitors
- 2:45–3:45 pm **BREAKOUT OPTIONS:** Protect Public Trust by Protecting Your Systems; Building High-Performing Teams Through Trust, Clarity, and Collaboration; Getting and Maintaining Support of Governing Bodies for Negotiations; Public Contracting Made Simple
- 4:00–5:00 pm **BREAKOUT OPTIONS:** Districts in Search of Money – Getting Capital Projects Funded; Your Website May be Compliant, But Are Your Documents?; Leading Through Generational Change: Building Your Next-Level Workforce; Listen Like a Leader: Techniques That Lower Defense and Build Trust
- 5:15–6:45 pm **EVENING RECEPTION:** The California CLASSic

## TUESDAY, JUNE 30, 2026

- 8:30–9:00 am Continental Breakfast with the Exhibitors
- 9:00–10:30 am **GENERAL SESSION KEYNOTE: *ON FIRE: Ignite a Radically Inspired Life***
- 10:30–11:00 am Break and Networking with the Exhibitors
- 11:00 am–12:15 pm **BREAKOUT OPTIONS:** Beyond Boundaries: Building Coalitions that Drive Real Change; Resolving Conflict Under Pressure: Practical De-Escalation for Special Districts; Succession Planning Success: Lessons from a Special District
- 12:30–2:30 pm **CLOSING LUNCH:** State of Play in the Capitol
- 2:30 pm Event Adjourns

# LOCATION



Newport Beach  
California



## HYATT REGENCY NEWPORT BEACH

1107 Jamboree Rd  
Newport Beach, CA 92660

### HOTEL ROOM RESERVATIONS

Room reservations in the CSDA room block start at the rate of \$229 per room per night, plus tax and fees per day. The room reservation cut-off is June 5, 2026; however, space is limited and may sell out before this date.



### IDEAL SETTING

When you're not in a session at the General Manager Leadership Summit, Newport Beach is the perfect place to reset. Enjoy ocean breezes, waterfront dining, and easy walks along the harbor or beach—classic Southern California energy that's ideal for unwinding, networking, and heading back to your district refreshed.

## REGISTRATION FEES

### EARLY BIRD PRICE (on or before May 29, 2026):

Member	\$890
Non-member	\$1,780
Guest of a CSDA Member*	\$330
Guest of a Non-member	\$660

### REGULAR PRICE (after May 29, 2026):

Member	\$990
Non-member	\$1,980
Guest of a CSDA Member*	\$430
Guest of a Non-member	\$860

### ADDITIONAL COST WORKSHOPS\*\*

#### Pre-conference workshop - two options!

So, You Want to Be a GM?	\$130 Member/Non-member
Crisis-Ready Leadership	\$325 Member/\$650 Non-member

**Not sure if you are a member?** Contact the CSDA office at 877-924-2732 to find out if your agency or company is already a member. To learn more about the many benefits of CSDA membership contact Member Services at [membership@csda.net](mailto:membership@csda.net) or 877-924-2732.

\* Guest Fee (cannot be from a district or a company that does business with districts); Includes Welcome Reception on Sunday, Continental Breakfast on Monday and Tuesday, and California CLASSic on Monday.

\*\*Separate registration and payment required. Space is limited and on a first-come, first-served basis.



**Need help paying for this conference?** The Special District Leadership Foundation has scholarships available for Members or Non-members. The Education Allowance fund is available to special district staff to cover registration fees for this conference and other CSDA workshops and conferences. There is also a Special District Emerging Leaders Scholarship and the New General Manager Scholarship to cover registrations for the General Manager Leadership Summit. <https://www.sdlf.org/scholarships/sdlf-scholarships>

# 2026 General Manager Leadership Summit

# SIGN-UP

Attendee  
Registration Form

## Newport Beach, CA

### Three Ways to Register

1. **ONLINE** by visiting the General Manager Leadership Summit at [gmsummit.csdanet.net](http://gmsummit.csdanet.net).
2. **FAX:** 916-520-2465, All faxed registration forms must include credit card payment.
3. **MAIL:** CSDA, 1112 I Street, Suite 200, Sacramento, CA 95814. Please include registration form and payment. Check should be made payable to: California Special Districts Association.

Name		Title	
Phone			
Address			
City		State	Zip
FAX		Email	
Member Status: <input type="checkbox"/> CSDA Member <input type="checkbox"/> Non-member			
Is this your first year attending the General Manager Leadership Summit? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>SUMMIT REGISTRATION FEES</b>			
<b>EARLY BIRD PRICE (ON OR BEFORE MAY 29)</b>		<b>REGULAR PRICE (AFTER MAY 29)</b>	
<input type="checkbox"/> CSDA Member	\$890	<input type="checkbox"/> CSDA Member	\$990
<input type="checkbox"/> Non-member	\$1,780	<input type="checkbox"/> Non-member	\$1,980
<input type="checkbox"/> Guest of a CSDA Member*	\$330	<input type="checkbox"/> Guest of a CSDA Member*	\$430
<input type="checkbox"/> Guest of a Non-member*	\$660	<input type="checkbox"/> Guest of a Non-member*	\$860
			Subtotal
<b>PRE-CONFERENCE REGISTRATION FEES</b>			
<b>MEMBER</b>		<b>NON-MEMBER</b>	
<input type="checkbox"/> So, You Want to Be a GM? Workshop	\$130	<input type="checkbox"/> So, You Want to Be a GM? Workshop	\$130
<input type="checkbox"/> Crisis-Ready Leadership Workshop	\$325	<input type="checkbox"/> Crisis-Ready Leadership Workshop	\$650
<input type="checkbox"/> Golf (District Attendees Only)	\$0	<input type="checkbox"/> Golf (District Attendees Only)	\$0
<input type="checkbox"/> Pickleball	\$25	<input type="checkbox"/> Pickleball	\$25
<input type="checkbox"/> Speed Networking (Free to District Attendees)	\$0	<input type="checkbox"/> Speed Networking (Free to District Attendees)	\$0
			Total \$
<b>PAYMENT</b>			
<input type="checkbox"/> Check <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> Discover <input type="checkbox"/> American Express			
Acct. Name		Sect. Number	
Expiration Date	CVC	Zip	Authorized Signature
<b>SPECIAL NEEDS - INCLUDING DIETARY</b>			
<input type="checkbox"/> Vegetarian <input type="checkbox"/> Other Special Needs			
Emergency Contact Name and Phone Number			
<p>*Guests cannot be from a special district or someone who does business with a special district.</p> <p><b>Cancellations/Substitution Policy:</b> Cancellations must be in writing and received by CSDA no later than May 29, 2026. All cancellations received by this date will be refunded less a \$100 processing fee. There will be no refunds for cancellations made after May 29, 2026. Substitutions to another attendee are possible but only for the General Manager Leadership Summit (not transferable to another conference) and must be done in writing no later than June 17, 2026. Please submit any cancellation notice or substitution request to <a href="mailto:meganh@csda.net">meganh@csda.net</a> or fax to 916-520-2465.</p> <p>Consent to Use Photographic Images: Registration and attendance at, or participation in, CSDA meetings and other activities constitutes an agreement by the registrant to for CSDA's use and distribution (both now and in the future) of the registrant or attendee's image or voice in photographs, videotapes, electronic reproductions, and audiotapes of such events and activities.</p> <p>Our Anti-Discrimination and Harassment Policy can be found under "CSDA Transparency" at <a href="http://www.csdanet.net/about-csda/who-we-are">www.csdanet.net/about-csda/who-we-are</a>.</p>			

“The General Manager Leadership Summit is a must attend for every manager and aspiring manager working in a Special District. The topics are timely, the training highly beneficial, and the networking invaluable. Don't miss it!”

— JOSHUA BONNER, COACHELLA VALLEY PUBLIC CEMETERY DISTRICT





# **CASTROVILLE COMMUNITY SERVICES DISTRICT**

## **GENERAL MANAGER'S REPORT**

### **APRIL 21, 2026**

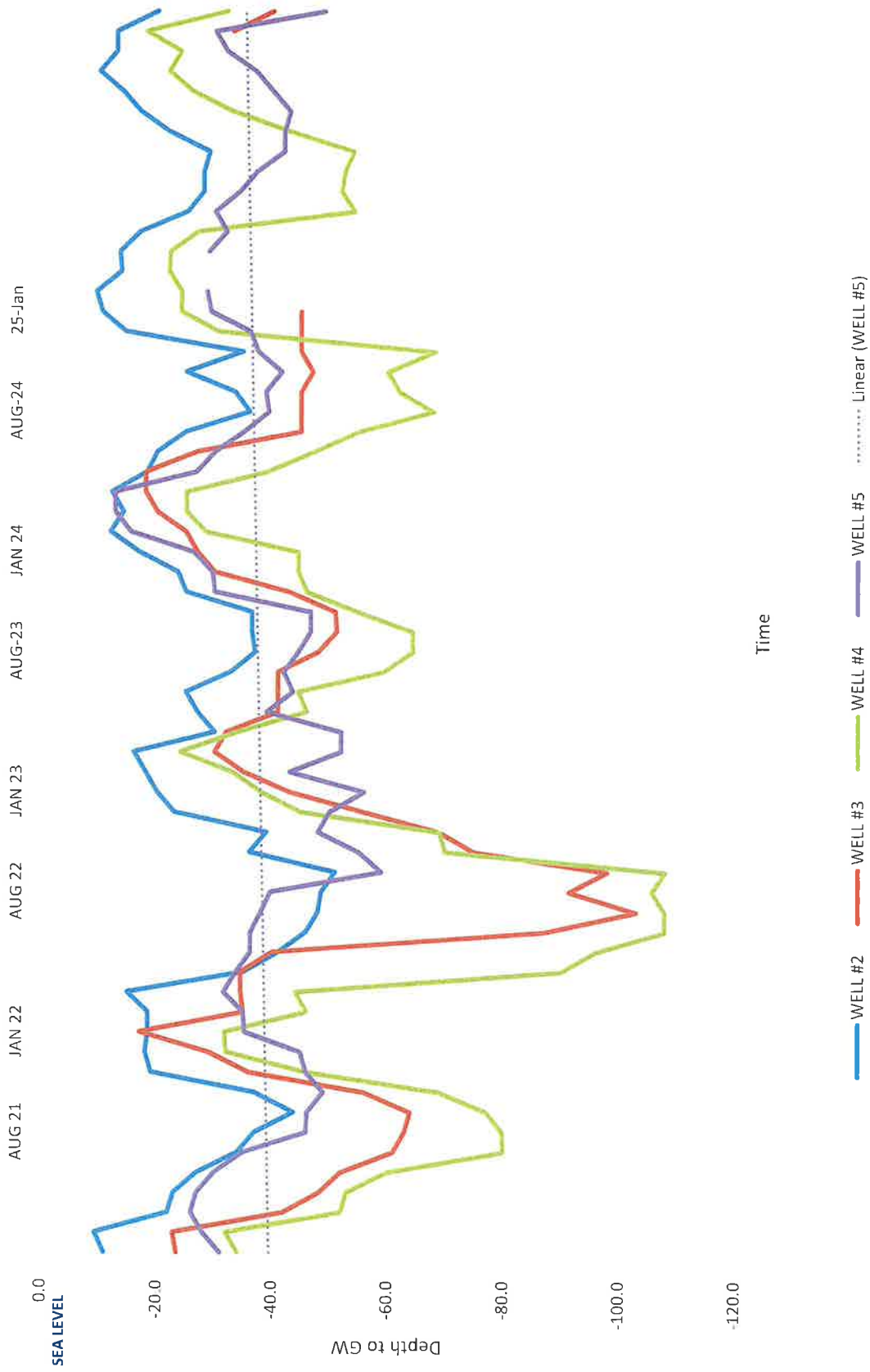
#### **Project Updates**

- Well #6 –Well construction is complete. Additional well development and water quality sampling is scheduled to start at the end of April
- Cal Am Desal Pipeline – Staff met with design engineers on what the CCSD contribution will include, operational strategy and timing. (No change)
- Washington By-Pass – New Right of Way/Easement documents have been delivered to the property owners of the “Lands of Vegetable Ranch” parcel. Met with CEO of Ocean Mist and explained the project and pricing. Owners will get back with us once they have time to review. Other property owner is gathering second appraisal for easement.
- Moss Landing WW Improvements – Staff exploring potential grant funding prospects. The SWRCB’s ability to fund ‘secondary priority’ projects is still unknown and with a high likelihood that the SWRCB will not be able to fund secondary priority projects in 2025-26. (No Change)
- Streetlights – PGE has completed a streetlight audit. Staff has a standing monthly meeting with the PGE street light team.
  - Staff is working with PGE on creating a project to upgrade (4) remaining High Pressure Sodium Vapor streetlights located at 11180 Sanchez, Rico/Crane, Blackie/Del Monte and 11398 Speegle
  - Pedestrian Bridge CFLs were upgraded to LEDs last week

#### **Caltrans**

- Merritt/HWY 183- Contractor continues to work cooperatively with Caltrans and Granite Construction. Staff conducting area business outreach on backflow installations and customer service line replacements as this project progresses.
- Staff is working with Varni Electric on upgrading the lighting on the new Castroville Sign. Light fixtures are ordered and should ship in two weeks.

# CASTROVILLE WELL LEVELS 2021-2026





## **CASTROVILLE COMMUNITY SERVICES DISTRICT**

### **OPERATIONS REPORT March 2026**

#### **After Hours Calls**

**March 18<sup>th</sup> - Caltran's Backflow Leak**

**March 27<sup>th</sup> March PG&E Power Outage – Station 1**

#### **CCSD Maintenance/Repair Activities**

- 10520 Tembladera St. – Fire Line Installation Inspection
- 10340 Seymor St. – Water Service replaced
- 11440 Comm Pkwy. – New Water Service Installation Inspection
- 11313 Speegle St – Water Service Repair
- 10850 Tembladera – Sewer Lateral Installation Inspection
- 11409 Del Monte Av. – Sewer Lateral Repair Inspection

#### **Jay Johnson – Merritt Street Water Service Replacement Project**

10900, 11500, 11560, 11574, 11616, 11656, 11098, 11100, 11150 & 11198 Merritt Street

#### **West Valley**

3/4/26 - Poole St./Merritt St. – Emergency Water Main Replacement, pulled new 4" HDPE through existing casing crossing Merritt Street. Still waiting on final invoice.

#### **Valves Exercised**

Tembladera St. & Sanchez St. – 3  
Merritt St. - 15

#### **Collections Jetted**

Moss Landing – 410'  
Moro Cojo – 785'  
Castroville – 6,735'

- a) 7 Day Disconnect Notice - 21
- b) Final Read – 10
- c) Turn on Service – 2
- d) Padlock, no tenant – 1
- e) Reg – 1

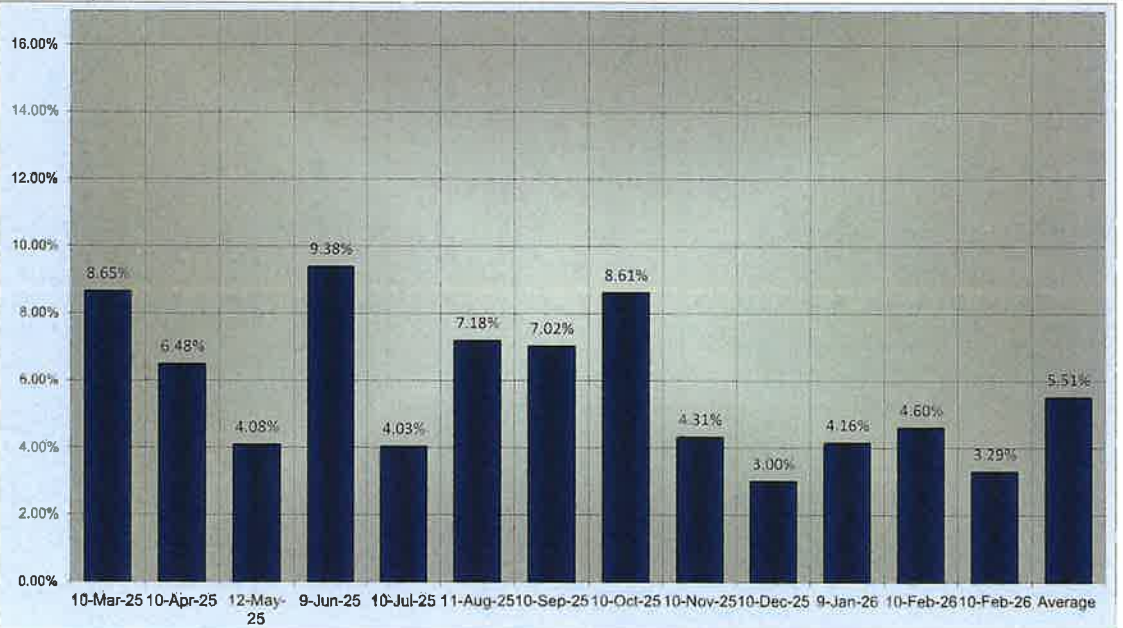
**Total Work Orders - 35**



**Percent Water Loss**  
Monthly & Yearly



Month	Site 2 + Well 5 Gal.		Site 4 Well Gal.	Totals Water Pumped	Totals Water Sold	miscellaneous	Unaccounted Water %
	10-Mar-25	6137800		8142000	14279800		12968121
10-Apr-25	8081600		9712000	17793600	16542940	Hydrant meters 58K-Jetting &Flushing 15k- Leaks,Hydrant 28k. FD 2k Softner 2K	6.48%
12-May-25	8340200		12753000	21093200	20060619	Hydrant meters 98K-Jetting &Flushing 9k- Leaks,Hydrant 60k. FD 2k Softner 2K	4.08%
9-Jun-25	8617500		12671000	21288500	19142592	Hydrant meters 120K-Jetting &Flushing 22k- Leaks,Hydrant 0k. FD 2k Softner 2K	9.38%
10-Jul-25	9475300		13735000	23210300	22090048	Hydrant meters 152K-Jetting &Flushing 20k- Leaks,Hydrant 0k. FD 2k Softner 2K	4.03%
11-Aug-25	5822000	5453598	14551000	24647600	22729894	Hydrant meters 121K-Jetting &Flushing 9k- Leaks,Hydrant 14k. FD 2k Softner 2K	7.18%
10-Sep-25	6398000	5793971	12242000	24033771	22032534	Hydrant meters 289K-Jetting &Flushing 9k- Leaks,Hydrant 2k. FD 2k Softner 2K	7.02%
10-Oct-25	5182334	5888000	13680000	24350134	22032534	Hydrant meters 114K-Jetting &Flushing 13k- Leaks,Hydrant 90k. FD 2k Softner 2K	8.61%
10-Nov-25	9333900		11992000	21025700	20044326	Hydrant meters 52K-Jetting &Flushing 13k- Leaks,Hydrant 5k. FD 2k Softner 2K	4.31%
10-Dec-25	8494800		8954000	17293800	16669561	Hydrant meters 74K-Jetting &Flushing 17k- Leaks,Hydrant 10k. FD 2k Softner 2K	3.00%
9-Jan-26	8426100		7801000	15877100	15153350	Hydrant meters 38K-Jetting &Flushing 17k- Leaks,Hydrant 5k. FD 2k Softner 2K	4.16%
10-Feb-26	8856900		8252000	17108900	16251429	Hydrant meters 46K-Jetting &Flushing 15k- Leaks,Hydrant 10k. FD 2k Softner 2K	4.60%
10-Feb-26	7459900		7412000	14871900	14234851	Hydrant meters 73K-Jetting &Flushing 10k- Leaks,Hydrant 60k. FD 2k Softner 2K	3.29%
Average							5.51%



# CASTROVILLE COMMUNITY SERVICES DISTRICT Accounts Receivable - Summary

From: 3/1/2026 Through: 3/31/2026

Limited to :

**Balance**  
\$81,806.39

Adjustment	Amount	Consumption
WATER Charge	(\$110.24)	0.00
<b>Total Adjustment</b>	<b>(\$110.24)</b>	

\$81,696.15

Charge	Minimum	Overage	Consumption	Bills	Total
FIRELINE Charge	\$6,274.03	\$51.98	2,385.00 Cubic Ft	73	\$6,326.01
SURCHARGE Charge	\$11,924.13	\$0.00	0.00	150	\$11,924.13
WATER Charge	\$42,929.26	\$41,382.46	1,898,275.00 Cubic Ft	1,444	\$84,311.72
WATER CMPND Charge	\$0.00	\$52.21	2,395.00 Cubic Ft	1	\$52.21
<b>Total Charge</b>	<b>\$61,127.42</b>	<b>\$41,486.65</b>			<b>\$102,614.07</b>

\$88,022.16  
\$99,946.29  
\$184,258.01  
\$184,310.22

Delinquency	Amount
FIRELINE Penalty	\$0.00
SURCHARGE Penalty	\$0.00
WATER Penalty	\$0.00
<b>Total Delinquency</b>	<b>\$0.00</b>

\$184,310.22  
\$184,310.22  
\$184,310.22

Deposit Applied	Amount
WATER Charge	(\$242.50)
WATER Open Credit	(\$117.50)
<b>Total Deposit Applied</b>	<b>(\$360.00)</b>

\$184,067.72  
\$183,950.22

NSF Fee	Amount
WATER NSF Fee	\$40.00
<b>Total NSF Fee</b>	<b>\$40.00</b>

\$183,990.22

Open Applied	Amount
WATER Payment Open Credit	\$2,920.96
<b>Total Open Applied</b>	<b>\$2,920.96</b>

\$186,911.18

Open Payment	Amount

54

FIRELINE Charge(Payment Open Credit) (\$11.65)  
 SURCHARGE Charge(Payment Open Credit) (\$69.81)  
 WATER Charge(Payment Open Credit) (\$2,809.50)  
 WATER Service Order Fee(Payment Open Credit) (\$30.00)  
**Total Open Payment** (\$2,920.96)

\$186,899.53  
 \$186,829.72  
 \$184,020.22  
 \$183,990.22

**Payment**

	Amount
FIRELINE Charge	(\$8,131.40)
FIRELINE Open Credit	(\$26.21)
SURCHARGE Charge	(\$13,850.02)
WATER Charge	(\$95,105.06)
WATER CMPND Charge	(\$78.22)
WATER NSF Fee	(\$20.00)
WATER Open Credit	(\$2,878.04)
WATER Service Order Fee	(\$254.36)
<b>Total Payment</b>	<u>(\$120,343.31)</u>

\$175,858.82  
 \$175,832.61  
 \$161,982.59  
 \$66,877.53  
 \$66,799.31  
 \$66,779.31  
 \$63,901.27  
 \$63,646.91

**Payment Reversal**

	Amount
SURCHARGE Charge	\$20.81
WATER Charge	\$67.28
<b>Total Payment Reversal</b>	<u>\$88.09</u>

\$63,667.72  
 \$63,735.00

**Refund**

	Amount
WATER Open Credit	\$155.10
<b>Total Refund</b>	<u>\$155.10</u>

\$63,890.10

**Service Order Fee**

	Amount
WATER Service Order Fee	\$210.00
<b>Total Service Order Fee</b>	<u>\$210.00</u>

\$64,100.10

**Transfer**

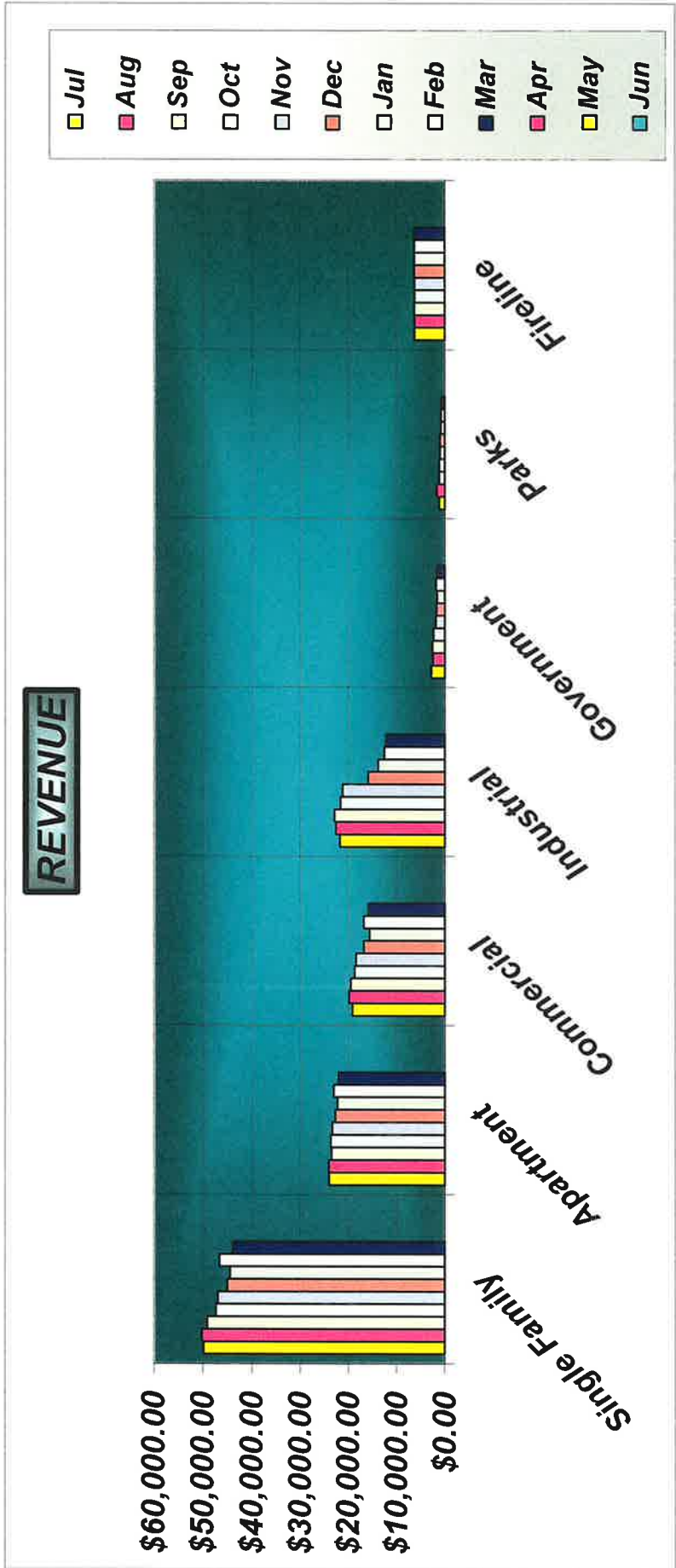
	Amount
WATER Transfer	\$110.24
<b>Total Transfer</b>	<u>\$110.24</u>

\$64,210.34

**Closing Balance:** \$64,210.34

Annual Water Revenue By Classification 2025-2026

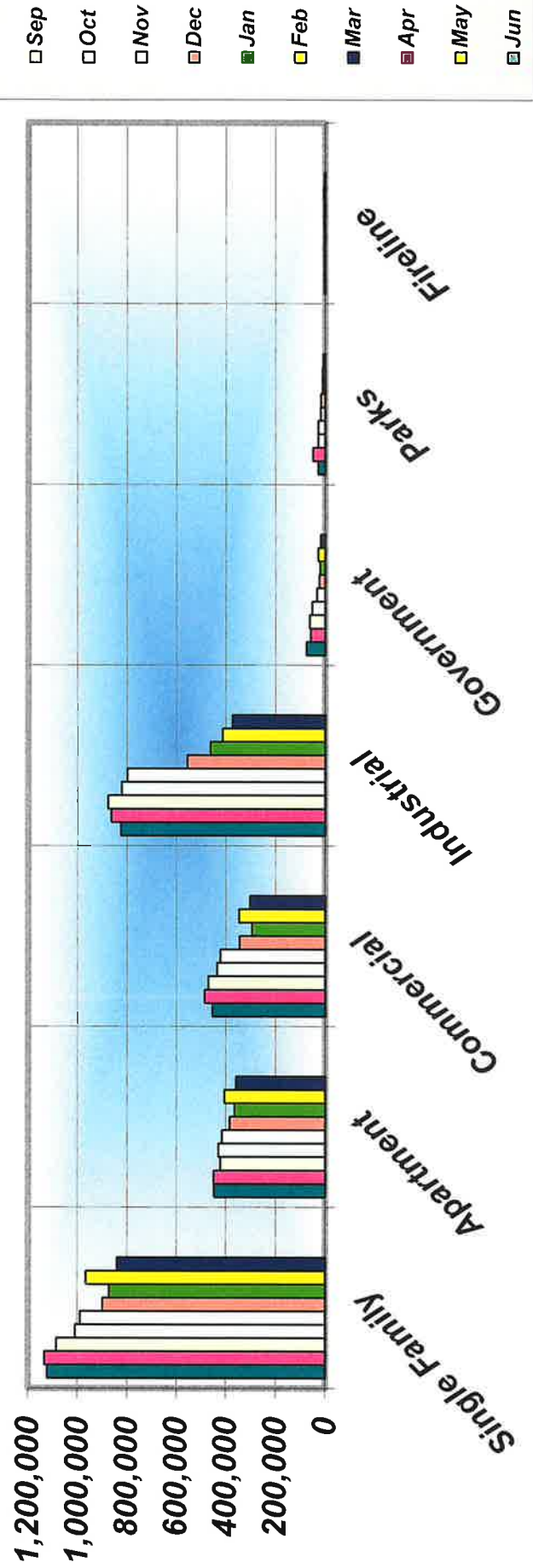
	Single Family	Apartment	Commercial	Industrial	Government	Parks	Fireline	Totals
Jul	\$49,846.33	\$24,019.99	\$19,167.57	\$21,760.00	\$2,814.64	\$1,145.19	\$6,315.91	\$125,069.63
Aug	\$50,137.46	\$24,085.89	\$19,848.14	\$22,597.31	\$2,421.52	\$1,624.53	\$6,309.84	\$127,024.69
Sep	\$49,096.57	\$23,507.72	\$19,529.20	\$22,894.76	\$2,518.83	\$1,145.46	\$6,322.67	\$125,015.21
Oct	\$47,366.31	\$23,678.04	\$18,775.81	\$21,687.20	\$2,314.43	\$1,157.87	\$6,312.27	\$121,291.93
Nov	\$46,982.98	\$23,360.10	\$18,462.25	\$21,185.60	\$1,906.13	\$948.82	\$6,313.64	\$119,159.52
Dec	\$45,052.33	\$22,696.90	\$16,804.29	\$15,884.59	\$1,682.14	\$931.75	\$6,342.70	\$109,394.70
Jan	\$44,494.46	\$22,275.99	\$15,645.70	\$13,830.04	\$1,613.99	\$774.77	\$6,324.38	\$104,959.33
Feb	\$46,605.90	\$23,114.59	\$16,795.87	\$12,562.36	\$1,776.03	\$767.79	\$6,368.22	\$107,990.76
Mar	\$43,896.04	\$22,143.59	\$15,848.30	\$12,133.79	\$1,568.95	\$697.39	\$6,326.01	\$102,614.07
Apr								
May								
Jun								
<b>Totals</b>	<b>\$423,478.38</b>	<b>\$208,882.81</b>	<b>\$160,877.13</b>	<b>\$164,535.65</b>	<b>\$18,616.66</b>	<b>\$9,193.57</b>	<b>\$56,935.64</b>	<b>\$1,042,519.84</b>



Annual Water Usage By Classification 2025-2026

	Single Family	Apartment	Commercial	Industrial	Government	Parks	Fireline	Totals
Jul	1,123,078	446,948	454,155	825,392	74,768	26,952	1,922	2,953,215
Aug	1,133,500	448,762	485,375	863,800	56,736	48,940	1,643	3,038,756
Sep	1,085,279	421,663	470,744	877,445	61,199	26,964	2,232	2,945,526
Oct	1,009,143	429,705	436,185	822,052	51,824	27,533	1,755	2,778,197
Nov	990,297	415,757	421,770	799,043	33,095	17,944	1,818	2,679,724
Dec	899,606	384,667	345,269	555,878	22,819	17,161	3,151	2,228,551
Jan	872,640	365,420	294,194	461,632	19,693	9,960	2,310	2,025,849
Feb	966,118	404,873	346,956	413,617	27,126	9,640	4,321	2,172,651
Mar	840,716	359,859	302,371	373,687	17,627	6,410	2,385	1,903,055
Apr								
May								
Jun								
<b>Totals</b>	<b>8,920,377</b>	<b>3,677,654</b>	<b>3,557,019</b>	<b>5,992,546</b>	<b>364,887</b>	<b>191,504</b>	<b>21,537</b>	<b>22,725,524</b>

**CUBIC USAGE**



# Castroville Community Services District Profit & Loss by Class July 1, 2025 through February 27, 2026

Ordinary Income/Expense Income	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1 Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Gov Fund Zone 2	
Metered Water Sales	0.00	0.00	939,905.76	0.00	0.00	0.00	939,905.76
Temporary Hydrant Service	0.00	0.00	5,810.60	0.00	0.00	0.00	5,810.60
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	872.86	0.00	0.00	0.00	872.86
Misc. Revenue	0.00	0.00	3,203.56	0.00	0.00	0.00	3,203.56
Reconnect Charges	0.00	0.00	90.00	0.00	0.00	0.00	90.00
NSF Charges	0.00	0.00	120.00	0.00	0.00	0.00	120.00
Trip Fee Charges	0.00	0.00	1,860.00	0.00	0.00	0.00	1,860.00
Water Interest-Investment Earned	0.00	0.00	141,111.44	0.00	0.00	0.00	141,111.44
DWR IRWM Prop 1A Grant	0.00	0.00	84,983.56	0.00	0.00	0.00	84,983.56
Gain/Loss on Sale of Assets	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
Donated Asset-Water Fund	0.00	0.00	2,650.00	0.00	0.00	0.00	2,650.00
Zone 1 (Castroville) Revenue							
User fees Storm Drain #75301	37,423.03	0.00	0.00	0.00	0.00	0.00	37,423.03
User fees Street Lights #75301	0.00	0.00	0.00	18,852.20	0.00	0.00	18,852.20
Caltrans Grant-Overhead Sign	0.00	0.00	0.00	151,533.88	0.00	0.00	151,533.88
Ad Valorem Property Taxes-70%	699,571.06	0.00	0.00	0.00	0.00	0.00	699,571.06
Sewer Connection Fees	3,168.00	0.00	0.00	0.00	0.00	0.00	3,168.00
Donated Asset-Sewer Fund	201,324.91	0.00	0.00	0.00	0.00	0.00	201,324.91
Misc. Revenue	625.20	0.00	0.00	0.00	0.00	0.00	625.20
Interest Earned	245,890.35	0.00	0.00	2,145.44	0.00	0.00	248,035.79
<b>Total Zone 1 (Castroville) Revenue</b>	<b>1,188,002.55</b>	<b>0.00</b>	<b>0.00</b>	<b>172,531.52</b>	<b>0.00</b>	<b>0.00</b>	<b>1,360,534.07</b>
Zone 2 (MORO COJO) REVENUE							
User fees Storm Drain & Sewer #73701	38,186.91	0.00	0.00	0.00	0.00	0.00	38,186.91
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	6,615.45	0.00	0.00	0.00	9,221.06	0.00	15,836.51
Ad Valorem Property Taxes-10%	99,938.72	0.00	0.00	0.00	0.00	0.00	99,938.72
<b>Total Zone 2 (MORO COJO) REVENUE</b>	<b>144,741.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,221.06</b>	<b>0.00</b>	<b>171,962.14</b>
User fees NMCHS & Mobil Park 74701	46,328.33	0.00	0.00	0.00	0.00	0.00	46,328.33
Sewer (Moss Landing) REVENUE							
Ad Valorem Property Taxes-20%	0.00	199,877.45	0.00	0.00	0.00	0.00	199,877.45
M1W Sanitation Fees	0.00	118,509.83	0.00	0.00	0.00	0.00	118,509.83
Zone 3 Interest Earned	0.00	46,836.13	0.00	0.00	0.00	0.00	46,836.13
<b>Total Sewer (Moss Landing) REVENUE</b>	<b>0.00</b>	<b>365,223.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>365,223.41</b>
<b>Total Income</b>	<b>1,379,071.96</b>	<b>365,223.41</b>	<b>1,188,687.21</b>	<b>172,531.52</b>	<b>27,221.06</b>	<b>27,221.06</b>	<b>3,132,735.16</b>

# Castroville Community Services District Profit & Loss by Class July 1, 2025 through February 27, 2026

Expense	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1 Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Gov Fund Zone 2	
Water Operation Expense							
General Operations Expense							
Shop Supplies	0.00	0.00	275.94	0.00	0.00	0.00	275.94
Small Tools	0.00	0.00	1,995.17	0.00	0.00	0.00	1,995.17
Operators Uniforms	0.00	0.00	1,758.12	0.00	0.00	0.00	1,758.12
Cellular Phones	0.00	0.00	995.40	0.00	0.00	0.00	995.40
Operators Certifications	0.00	0.00	120.00	0.00	0.00	0.00	120.00
Water Testing Fees	0.00	0.00	8,566.65	0.00	0.00	0.00	8,566.65
Water System Fees	0.00	0.00	11,221.20	0.00	0.00	0.00	11,221.20
Total General Operations Expense	0.00	0.00	24,932.48	0.00	0.00	0.00	24,932.48
Well Sites Expense							
Utilities - P G & E	0.00	0.00	115,408.19	0.00	0.00	0.00	115,408.19
Pump Repair/Maintenance	0.00	0.00	51.98	0.00	0.00	0.00	51.98
Supplies for Pumps & Well Sites	0.00	0.00	9,623.84	0.00	0.00	0.00	9,623.84
Generators Repairs/Maintenance	0.00	0.00	1,222.61	0.00	0.00	0.00	1,222.61
Building Repair/Maintenance	0.00	0.00	156.08	0.00	0.00	0.00	156.08
Chlorine/Softener Repair/Main	0.00	0.00	2,976.07	0.00	0.00	0.00	2,976.07
Well Sites - Other Expense	0.00	0.00	1,007.56	0.00	0.00	0.00	1,007.56
Total Well Sites Expense	0.00	0.00	130,446.33	0.00	0.00	0.00	130,446.33
Valve Expense							
Valve - Supplies	0.00	0.00	129.88	0.00	0.00	0.00	129.88
Total Valve Expense	0.00	0.00	129.88	0.00	0.00	0.00	129.88
Meter Expense							
Meter - Supplies	0.00	0.00	4,184.11	0.00	0.00	0.00	4,184.11
Meter - Repair/Maintenance	0.00	0.00	21.87	0.00	0.00	0.00	21.87
Total Meter Expense	0.00	0.00	4,205.98	0.00	0.00	0.00	4,205.98
Water Lines Expense							
Water Lines - Supplies	0.00	0.00	20,368.18	0.00	0.00	0.00	20,368.18
Water Lines - Repair/Main	0.00	0.00	4,710.89	0.00	0.00	0.00	4,710.89
Total Water Lines Expense	0.00	0.00	25,079.07	0.00	0.00	0.00	25,079.07
Depreciation Expense	0.00	0.00	193,529.28	0.00	0.00	0.00	193,529.28
Automobile Expense							
Fuel	0.00	0.00	3,439.17	0.00	0.00	0.00	3,439.17
Auto - Repair/Maintenance	0.00	0.00	449.47	0.00	0.00	0.00	449.47
Other Auto Expense	0.00	0.00	2,892.71	0.00	0.00	0.00	2,892.71
Total Automobile Expense	0.00	0.00	6,781.35	0.00	0.00	0.00	6,781.35

**Castroville Community Services District**  
**Profit & Loss by Class**  
July 1, 2025 through February 27, 2026

	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
<b>Payroll Expense Water Operation</b>						
Operators Sick Wages	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
Operators Water Wages	0.00	0.00	99,556.89	0.00	0.00	99,556.89
Operators-Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expense Water Operation - Other	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Payroll Expense Water Operation</b>	<b>0.00</b>	<b>0.00</b>	<b>99,556.89</b>	<b>0.00</b>	<b>0.00</b>	<b>99,556.89</b>
<b>Total Water Operation Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>484,661.26</b>	<b>0.00</b>	<b>0.00</b>	<b>484,661.26</b>
<b>Water Administrative Expense</b>						
Billing Expense						
Postage	0.00	0.00	8,731.20	0.00	0.00	8,731.20
Toilet Rebate	0.00	0.00	300.00	0.00	0.00	300.00
Other Billing Expense	0.00	0.00	5,033.94	0.00	0.00	5,033.94
<b>Total Billing Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>14,065.14</b>	<b>0.00</b>	<b>0.00</b>	<b>14,065.14</b>
<b>Utilities Expense</b>						
Utilities - P G & E	0.00	0.00	1,119.17	0.00	0.00	1,119.17
Utilities - Telephones	0.00	0.00	1,611.73	0.00	0.00	1,611.73
Utilities - Disposal	0.00	0.00	512.80	0.00	0.00	512.80
Utilities - M1Water	0.00	0.00	122.76	0.00	0.00	122.76
<b>Total Utilities Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>3,366.46</b>	<b>0.00</b>	<b>0.00</b>	<b>3,366.46</b>
<b>Insurance Expense</b>						
Insurance - Auto & General	0.00	0.00	15,252.56	0.00	0.00	15,252.56
<b>Total Insurance Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>15,252.56</b>	<b>0.00</b>	<b>0.00</b>	<b>15,252.56</b>
<b>Office Expense</b>						
Office Supplies	0.00	0.00	895.71	0.00	0.00	895.71
Office Equipment	0.00	0.00	1,882.69	0.00	0.00	1,882.69
Misc. Office Expense	0.00	0.00	461.46	0.00	0.00	461.46
Alarm Monitoring Service	0.00	0.00	422.55	0.00	0.00	422.55
Property Taxes	0.00	0.00	620.26	0.00	0.00	620.26
Computer Programs/Upgrades	0.00	0.00	18,142.74	0.00	0.00	18,142.74
Bank Fees	0.00	0.00	822.13	0.00	0.00	822.13
Seminars/Training/Staff	0.00	0.00	1,458.05	0.00	0.00	1,458.05
Seminar/Training/Directors	0.00	0.00	400.50	0.00	0.00	400.50
Membership Dues	0.00	0.00	11,560.81	0.00	0.00	11,560.81
Office Repairs/Maintenance	0.00	0.00	1,676.53	0.00	0.00	1,676.53
Building Maintenance	0.00	0.00	81.57	0.00	0.00	81.57
<b>Total Office Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>38,425.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,425.00</b>

**Castroville Community Services District**  
**Profit & Loss by Class**  
July 1, 2025 through February 27, 2026

	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	
<b>Payroll Expenses</b>								
Wages - General Manager	0.00	0.00	0.00	60,834.67	0.00	0.00	0.00	60,834.67
Wages - Administrative	0.00	0.00	0.00	61,976.90	0.00	0.00	0.00	61,976.90
Employee Sick Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration Vacation Wages	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	7,738.48	0.00	0.00	0.00	7,738.48
Administration Holiday Wages	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	95,635.73	0.00	0.00	0.00	95,635.73
PERS Retirement Benefits Employer Contributions Bi-Weekly Payroll	0.00	0.00	0.00	22,715.01	0.00	0.00	0.00	22,715.01
Pension Expense UAL Employer	0.00	0.00	0.00	11,299.50	0.00	0.00	0.00	11,299.50
Employee Life Insurance	0.00	0.00	0.00	456.64	0.00	0.00	0.00	456.64
FICA Expense	0.00	0.00	0.00	16,388.53	0.00	0.00	0.00	16,388.53
Retired Employee Health Benefits	0.00	0.00	0.00	7,435.82	0.00	0.00	0.00	7,435.82
OPEB-Water Post Employment Medical Expense	0.00	0.00	0.00	8,000.10	0.00	0.00	0.00	8,000.10
<b>Total Payroll Expenses</b>	0.00	0.00	0.00	292,481.38	0.00	0.00	0.00	292,481.38
<b>Consulting Expense</b>								
Legal Fees	0.00	0.00	0.00	334.80	0.00	0.00	0.00	334.80
Engineering Fees	0.00	0.00	0.00	2,248.54	0.00	0.00	0.00	2,248.54
Director Fees	0.00	0.00	0.00	1,620.00	0.00	0.00	0.00	1,620.00
Accounting Fees	0.00	0.00	0.00	9,875.62	0.00	0.00	0.00	9,875.62
Other Consulting Fees	0.00	0.00	0.00	25,019.72	0.00	0.00	0.00	25,019.72
<b>Total Consulting Expense</b>	0.00	0.00	0.00	39,098.68	0.00	0.00	0.00	39,098.68
<b>Total Water Administrative Expense</b>	0.00	0.00	0.00	402,689.22	0.00	0.00	0.00	402,689.22
<b>Zone 1 Operation Expense</b>								
General Operation Expense								
Shop Supplies	294.57		0.00	0.00	0.00	0.00	0.00	294.57
Small Tools & Equipment	1,394.60		0.00	0.00	0.00	0.00	0.00	1,394.60
Operators Uniforms	1,404.33		0.00	0.00	0.00	0.00	0.00	1,404.33
Operators Certifications	248.00		0.00	0.00	0.00	0.00	0.00	248.00
Cellular Phones	774.21		0.00	0.00	0.00	0.00	0.00	774.21
<b>Total General Operation Expense</b>	4,115.71		0.00	0.00	0.00	0.00	0.00	4,115.71
<b>Lift Station Expense</b>								
Sewer Utilities PG & E	3,156.55		0.00	0.00	0.00	0.00	0.00	3,156.55
Lift Station Repair/Maintenance	53.02		0.00	0.00	0.00	0.00	0.00	53.02
Permit Fee for Generators	547.00		0.00	0.00	0.00	0.00	0.00	547.00
Building Repair/Maintenance	29.92		0.00	0.00	0.00	0.00	0.00	29.92
<b>Total Lift Station Expense</b>	3,786.49		0.00	0.00	0.00	0.00	0.00	3,786.49
<b>Sewer Depreciation Expense</b>	36,146.72		0.00	0.00	0.00	0.00	0.00	36,146.72

**Castroville Community Services District**  
**Profit & Loss by Class**  
July 1, 2025 through February 27, 2026

	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
Automobile Expense						
Fuel for Trucks	2,196.21	0.00	0.00	0.00	0.00	2,196.21
Auto- Repair/Maintenance	403.07	0.00	0.00	0.00	0.00	403.07
Other Auto Expense	3,153.50	0.00	0.00	0.00	0.00	3,153.50
Total Automobile Expense	5,752.78	0.00	0.00	0.00	0.00	5,752.78
Payroll Expense-Operation						
Operators Zone 1 Wages	75,660.32	0.00	0.00	0.00	0.00	75,660.32
Total Payroll Expense-Operation	75,660.32	0.00	0.00	0.00	0.00	75,660.32
Sewer Line Expense						
Sewer Line-Repair/Maintenance	99.73	0.00	0.00	0.00	0.00	99.73
Total Sewer Line Expense	99.73	0.00	0.00	0.00	0.00	99.73
Storm drain Expense						
Storm drain-Repair/Maintenance	217.74	0.00	0.00	0.00	0.00	217.74
Total Storm drain Expense	217.74	0.00	0.00	0.00	0.00	217.74
Storm drain Automobile Expense						
Storm drain Fuel for Trucks	795.17	0.00	0.00	0.00	0.00	795.17
Total Storm drain Automobile Expense	795.17	0.00	0.00	0.00	0.00	795.17
Total Zone 1 Operation Expense	126,574.66	0.00	0.00	0.00	0.00	126,574.66
Zone 1 Administrative Expense						
Office Expense						
Office Supplies	486.49	0.00	0.00	0.00	0.00	486.49
Office Equipment	1,331.09	0.00	0.00	0.00	0.00	1,331.09
Misc. Office Expense	155.22	0.00	0.00	0.00	0.00	155.22
Computer Program/Upgrade	6,877.71	0.00	0.00	0.00	0.00	6,877.71
Office Repair/Maintenance	1,234.96	0.00	0.00	0.00	0.00	1,234.96
Alarm Monitoring Service	328.65	0.00	0.00	0.00	0.00	328.65
Property Taxes	635.18	0.00	0.00	0.00	0.00	635.18
Seminars/Training/Staff	1,053.38	0.00	0.00	0.00	0.00	1,053.38
Seminar/Training/Directors	311.50	0.00	0.00	0.00	0.00	311.50
Membership Dues	8,991.74	0.00	0.00	0.00	0.00	8,991.74
Building Maintenance	12.17	0.00	0.00	0.00	0.00	12.17
Total Office Expense	21,418.09	0.00	0.00	0.00	0.00	21,418.09
Payroll Expense Admin						
Wages Zone 1 GM	46,874.11	0.00	0.00	0.00	0.00	46,874.11
Wages Zone 1 Admin	48,093.56	0.00	0.00	0.00	0.00	48,093.56
Insurance - Workers Comp	6,018.82	0.00	0.00	0.00	0.00	6,018.82
Employee Health Benefits	74,383.37	0.00	0.00	0.00	0.00	74,383.37

Castroville Community Services District  
Profit & Loss by Class  
July 1, 2025 through February 27, 2026

	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
FICA Expense	12,557.65	0.00	0.00	0.00	0.00	12,557.65
PERS Retirement Benefits Employer Contributions Payroll Biweekly	17,667.22	0.00	0.00	0.00	0.00	17,667.22
Pension Expense UA/Employer	8,788.50	0.00	0.00	0.00	0.00	8,788.50
OPEB-Sewer Post Employment Cost	6,222.30	0.00	0.00	0.00	0.00	6,222.30
Employee Life Insurance	355.12	0.00	0.00	0.00	0.00	355.12
Retired Employee Health Benefits	5,783.42	0.00	0.00	0.00	0.00	5,783.42
Total Payroll Expense Admin	226,744.07	0.00	0.00	0.00	0.00	226,744.07
Utilities Expense						
Utilities - PG&E	914.74	0.00	0.00	0.00	0.00	914.74
Utilities - Telephones	1,253.58	0.00	0.00	0.00	0.00	1,253.58
Utilities - Disposal	398.86	0.00	0.00	0.00	0.00	398.86
Utilities - M1/Water	95.48	0.00	0.00	0.00	0.00	95.48
Total Utilities Expense	2,662.66	0.00	0.00	0.00	0.00	2,662.66
Sewer Consulting Expense						
Sewer Legal Fees	2,672.40	0.00	0.00	0.00	0.00	2,672.40
Sewer Engineer Fees	2,935.56	0.00	0.00	0.00	0.00	2,935.56
Sewer Accounting Fees	7,681.04	0.00	0.00	0.00	0.00	7,681.04
Sewer Other Consulting Fees	287.00	0.00	0.00	0.00	0.00	287.00
Director Fees	1,260.00	0.00	0.00	0.00	0.00	1,260.00
Total Sewer Consulting Expense	14,836.00	0.00	0.00	0.00	0.00	14,836.00
Insurance Expense						
Insurance- Auto & General	12,008.95	0.00	0.00	0.00	0.00	12,008.95
Total Insurance Expense	12,008.95	0.00	0.00	0.00	0.00	12,008.95
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	-14,092.44	0.00	0.00	0.00	0.00	-14,092.44
Total Bond, Loan & Certif. Expense	-13,717.44	0.00	0.00	0.00	0.00	-13,717.44
Total Zone 1 Administrative Expense	263,952.33	0.00	0.00	0.00	0.00	263,952.33
Zone 1 Other Operation & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	20,666.66	0.00	20,666.66
Gov Zone 1 Depreciation Expense	0.00	0.00	0.00	864.72	0.00	864.72
Total Zone 1 Other Operation & Maint Expense	0.00	0.00	0.00	21,531.38	0.00	21,531.38
Zone 1 Recreational Expense						
No. Co. Rec & Park District	0.00	0.00	0.00	95,535.00	0.00	95,535.00
Total Zone 1 Recreational Expense	0.00	0.00	0.00	95,535.00	0.00	95,535.00
Zone 2 Operation Expense						
General Operation Expense						

**Castroville Community Services District**  
**Profit & Loss by Class**  
July 1, 2025 through February 27, 2026

	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
Shop Supplies	30.90	0.00	0.00	0.00	0.00	30.90
Small Tools & Equipment	283.99	0.00	0.00	0.00	0.00	283.99
Operators Uniforms	401.32	0.00	0.00	0.00	0.00	401.32
Operators Certifications	219.50	0.00	0.00	0.00	0.00	219.50
Cellular Phones	215.19	0.00	0.00	0.00	0.00	215.19
<b>Total General Operation Expense</b>	<b>1,150.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,150.90</b>
Lift Station Expense						
Utilities	9,255.46	0.00	0.00	0.00	0.00	9,255.46
Lift Station Repair/Maintenance	1,080.00	0.00	0.00	0.00	0.00	1,080.00
Supplies for Pump Station	134.50	0.00	0.00	0.00	0.00	134.50
<b>Total Lift Station Expense</b>	<b>10,469.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,469.96</b>
Sewer Depreciation Expense	14,547.28	0.00	0.00	0.00	0.00	14,547.28
Automobile Expense						
Fuel for Trucks	922.45	0.00	0.00	0.00	0.00	922.45
Auto-Repair/Maintenance	113.03	0.00	0.00	0.00	0.00	113.03
Other Auto Expense	732.14	0.00	0.00	0.00	0.00	732.14
<b>Total Automobile Expense</b>	<b>1,767.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,767.62</b>
Payroll Expense-Operations	22,200.85	0.00	0.00	0.00	0.00	22,200.85
Operator Zone 2 Wages	22,200.85	0.00	0.00	0.00	0.00	22,200.85
<b>Total Payroll Expense-Operations</b>	<b>22,200.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,200.85</b>
Sewer Line Expense						
Sewer Line-Repair/Maintenance	6.51	0.00	0.00	0.00	0.00	6.51
<b>Total Sewer Line Expense</b>	<b>6.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.51</b>
<b>Total Zone 2 Operation Expense</b>	<b>50,143.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,143.12</b>
Zone 2 Administrative Expense						
Office Expense						
Seminar/Training/Directors	89.00	0.00	0.00	0.00	0.00	89.00
Membership Dues	2,569.07	0.00	0.00	0.00	0.00	2,569.07
Office Supplies	147.06	0.00	0.00	0.00	0.00	147.06
Office Equipment	380.30	0.00	0.00	0.00	0.00	380.30
Misc. Office Expense	41.21	0.00	0.00	0.00	0.00	41.21
Building Maintenance	3.48	0.00	0.00	0.00	0.00	3.48
Computer Program/Upgrade	1,965.07	0.00	0.00	0.00	0.00	1,965.07
Office Repair/Maintenance	352.94	0.00	0.00	0.00	0.00	352.94
Alarm Monitoring Services	93.90	0.00	0.00	0.00	0.00	93.90
Property Taxes	186.62	0.00	0.00	0.00	0.00	186.62
Seminars/Training/Staff	400.81	0.00	0.00	0.00	0.00	400.81

**Castroville Community Services District**  
**Profit & Loss by Class**  
 July 1, 2025 through February 27, 2026

11:36 AM  
 03/23/26  
 Accrual Basis

	Sewer Fund Zone 1	Sewer Fund Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Total Office Expense		6,229.46	0.00	0.00	0.00	0.00	6,229.46
Payroll Expense Administration							
Wages- Zone 2 GM		13,462.95	0.00	0.00	0.00	0.00	13,462.95
Wages-Zone 2 Admin		13,758.80	0.00	0.00	0.00	0.00	13,758.80
Insurance Workers Comp		1,719.66	0.00	0.00	0.00	0.00	1,719.66
Employee Health Benefits		21,252.39	0.00	0.00	0.00	0.00	21,252.39
PERS Retirement Benefits		5,047.81	0.00	0.00	0.00	0.00	5,047.81
Pension Expense UAL Employer		2,511.00	0.00	0.00	0.00	0.00	2,511.00
Retired Employee Health Benefits		1,652.47	0.00	0.00	0.00	0.00	1,652.47
Employee Life Insurance		101.44	0.00	0.00	0.00	0.00	101.44
Other Post Retirement Benefits		1,777.80	0.00	0.00	0.00	0.00	1,777.80
FICA Expense		3,684.11	0.00	0.00	0.00	0.00	3,684.11
Total Payroll Expense Administration		64,968.43	0.00	0.00	0.00	0.00	64,968.43
Consulting Expense							
Consulting Fees		832.00	0.00	0.00	0.00	0.00	832.00
Sewer Accounting Fees		2,194.58	0.00	0.00	0.00	0.00	2,194.58
Sewer Legal Fees		74.40	0.00	0.00	0.00	0.00	74.40
Director Fees		360.00	0.00	0.00	0.00	0.00	360.00
Total Consulting Expense		3,460.98	0.00	0.00	0.00	0.00	3,460.98
Utilities Expense							
Utilities-PG&E		292.99	0.00	0.00	0.00	0.00	292.99
Utilities-Telephone		358.21	0.00	0.00	0.00	0.00	358.21
Utilities-Disposal		113.94	0.00	0.00	0.00	0.00	113.94
Utilities-M1Water		27.28	0.00	0.00	0.00	0.00	27.28
Total Utilities Expense		792.42	0.00	0.00	0.00	0.00	792.42
Insurance Expense							
Insurance-Auto & General		3,431.15	0.00	0.00	0.00	0.00	3,431.15
Total Insurance Expense		3,431.15	0.00	0.00	0.00	0.00	3,431.15
Total Zone 2 Administrative Expense		78,882.44	0.00	0.00	0.00	0.00	78,882.44
Zone 2 Other Oper & Maint Expense							
Street Light Utility Cost		0.00	0.00	0.00	0.00	1,929.84	1,929.84
Total Zone 2 Other Oper & Maint Expense		0.00	0.00	0.00	0.00	1,929.84	1,929.84
Sewer Zone 3 Operation & Maint Expense							
General Operation Expense							
Shop Supplies		0.00	8.28	0.00	0.00	0.00	8.28
Small Tools & Equipment		0.00	289.58	0.00	0.00	0.00	289.58
Operators Uniforms		0.00	413.36	0.00	0.00	0.00	413.36

**Castroville Community Services District**  
**Profit & Loss by Class**  
July 1, 2025 through February 27, 2026

	Sewer Fund Zone 1 Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Operators Certifications	0.00	191.00	0.00	0.00	0.00	191.00
Cellular Phones	0.00	221.16	0.00	0.00	0.00	221.16
<b>Total General Operation Expense</b>	<b>0.00</b>	<b>1,123.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,123.38</b>
Lift Station Expense						
Sewer Utilities PG&E	0.00	9,851.69	0.00	0.00	0.00	9,851.69
Lift Station Repair/Maintenance	0.00	1,599.92	0.00	0.00	0.00	1,599.92
<b>Total Lift Station Expense</b>	<b>0.00</b>	<b>11,451.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,451.61</b>
Sewer (Moss Landing) Zone 3 Depreciation Expense	0.00	18,238.50	0.00	0.00	0.00	18,238.50
Automobile Expense						
Fuel for Trucks	0.00	922.39	0.00	0.00	0.00	922.39
Repair/Maintenance	0.00	88.23	0.00	0.00	0.00	88.23
Other Auto Expense	0.00	732.09	0.00	0.00	0.00	732.09
<b>Total Automobile Expense</b>	<b>0.00</b>	<b>1,742.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,742.71</b>
Payroll Expense-Operations						
Operators-Moss Landing Wages Zone 3	0.00	22,697.68	0.00	0.00	0.00	22,697.68
<b>Total Payroll Expense-Operations</b>	<b>0.00</b>	<b>22,697.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,697.68</b>
<b>Total Sewer Zone 3 Operation &amp; Maint Expense</b>	<b>0.00</b>	<b>55,253.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55,253.88</b>
Zone 3 Administrative Expense						
Office Expense						
Office Supplies	0.00	142.12	0.00	0.00	0.00	142.12
Office Equipment	0.00	380.32	0.00	0.00	0.00	380.32
Misc. Office Expense	0.00	51.78	0.00	0.00	0.00	51.78
computer Programs/Upgrade	0.00	1,964.94	0.00	0.00	0.00	1,964.94
Office Repair/Maintenance	0.00	352.62	0.00	0.00	0.00	352.62
alarm Monitoring Service	0.00	93.90	0.00	0.00	0.00	93.90
Property Taxes	0.00	149.78	0.00	0.00	0.00	149.78
Seminars/Training/Staff	0.00	400.78	0.00	0.00	0.00	400.78
Seminars/Training/Directors	0.00	89.00	0.00	0.00	0.00	89.00
Membership Dues	0.00	2,649.06	0.00	0.00	0.00	2,649.06
Building Maintenance	0.00	3.48	0.00	0.00	0.00	3.48
<b>Total Office Expense</b>	<b>0.00</b>	<b>6,277.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,277.78</b>
Payroll Expense Administration						
Wages Zone 3 GM	0.00	13,462.95	0.00	0.00	0.00	13,462.95
Wages Zone 3 Admin	0.00	13,758.80	0.00	0.00	0.00	13,758.80
Insurance-Workers Comp	0.00	1,719.65	0.00	0.00	0.00	1,719.65
Employee Health Benefits	0.00	21,252.41	0.00	0.00	0.00	21,252.41
FICA Expense	0.00	3,684.11	0.00	0.00	0.00	3,684.11

**Castroville Community Services District**  
**Profit & Loss by Class**  
July 1, 2025 through February 27, 2026

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 1	
PERS Retirement Benefits Employer Contributions Biweekly Payroll							
Pension Expense UAL Employer	0.00	5,047.74	0.00	0.00	0.00	0.00	5,047.74
Other Post Employment Benefits	0.00	2,511.00	0.00	0.00	0.00	0.00	2,511.00
Employee Life Insurance	0.00	1,777.80	0.00	0.00	0.00	0.00	1,777.80
Retired Employee Health Benefits	0.00	101.52	0.00	0.00	0.00	0.00	101.52
Total Payroll Expense Administration	0.00	1,652.38	0.00	0.00	0.00	0.00	1,652.38
Utilities Expense	0.00	64,968.36	0.00	0.00	0.00	0.00	64,968.36
Utilities-PG&E	0.00	292.96	0.00	0.00	0.00	0.00	292.96
Utilities-Telephone	0.00	358.09	0.00	0.00	0.00	0.00	358.09
Utilities-Disposal	0.00	113.99	0.00	0.00	0.00	0.00	113.99
Utilities-M1Water	0.00	27.28	0.00	0.00	0.00	0.00	27.28
Total Utilities Expense	0.00	792.32	0.00	0.00	0.00	0.00	792.32
Sewer Consulting Expense							
Sewer Legal Fees	0.00	74.40	0.00	0.00	0.00	0.00	74.40
Sewer Engineer Fees	0.00	430.31	0.00	0.00	0.00	0.00	430.31
Sewer Accounting Fees	0.00	2,194.59	0.00	0.00	0.00	0.00	2,194.59
Sewer Other Consulting Fees	0.00	82.00	0.00	0.00	0.00	0.00	82.00
Director Fees	0.00	360.00	0.00	0.00	0.00	0.00	360.00
Total Sewer Consulting Expense	0.00	3,141.30	0.00	0.00	0.00	0.00	3,141.30
Insurance Expense							
Insurance-Auto & General	0.00	3,431.14	0.00	0.00	0.00	0.00	3,431.14
Total Insurance Expense	0.00	3,431.14	0.00	0.00	0.00	0.00	3,431.14
Total Zone 3 Administrative Expense	0.00	78,610.90	0.00	0.00	0.00	0.00	78,610.90
Total Expense	519,552.55	133,864.78	887,350.48	117,066.38	1,929.84	1,659,764.03	
Net Ordinary Income	859,519.41	231,358.63	301,336.73	55,465.14	25,291.22	1,472,971.13	
Other Income/Expense							
Other Expense							
Clearing Account	267,500.00	0.00	0.00	0.00	-267,500.00	0.00	0.00
Total Other Expense	267,500.00	0.00	0.00	0.00	-267,500.00	0.00	0.00
Net Other Income	-267,500.00	0.00	0.00	0.00	267,500.00	0.00	0.00
Net Income	592,019.41	231,358.63	301,336.73	322,965.14	25,291.22	1,472,971.13	

## Castroville Community Services District Profit & Loss Budget vs. Actual July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Metered Water Sales	939,905.76	903,946.43	35,959.33	103.98%
Temporary Hydrant Service	5,810.60	3,318.48	2,492.12	175.1%
New Service Installation	5,079.43	6,741.77	-1,662.34	75.34%
Backflow Revenue	872.86	0.00	872.86	100.0%
Misc. Revenue - Other	3,203.56	2,322.94	880.62	137.91%
<b>Total Misc. Revenue</b>	<b>3,203.56</b>	<b>2,322.94</b>	<b>880.62</b>	<b>137.91%</b>
Reconnect Charges	90.00	79.64	10.36	113.01%
NSF Charges	120.00	92.94	27.06	129.12%
Trip Fee Charges	1,860.00	1,659.20	200.80	112.1%
Water Interest-Investment Earned	141,111.44	159,285.71	-18,174.27	88.59%
DWR IRWM Prop 1A Grant	84,983.56	0.00	84,983.56	100.0%
Gain/Loss on Sale of Assets	3,000.00	0.00	3,000.00	100.0%
Donated Asset-Water Fund	2,650.00	0.00	2,650.00	100.0%
<b>Zone 1 (Castroville) Revenue</b>				
User fees Storm Drain #75301	37,423.03	43,139.91	-5,716.88	86.75%
User fees Street Lights #75301	18,852.20	21,901.79	-3,049.59	86.08%
Caltrans Grant-Overhead Sign	151,533.88	0.00	151,533.88	100.0%
Ad Valorem Property Taxes-70%	699,571.06	796,428.57	-96,857.51	87.84%
Sewer Connection Fees	3,168.00	4,205.14	-1,037.14	75.34%
Donated Asset-Sewer Fund	201,324.91	0.00	201,324.91	100.0%
Misc. Revenue	625.20	663.66	-38.46	94.21%
Interest Earned	248,035.79	228,641.34	19,394.45	108.48%
<b>Total Zone 1 (Castroville) Revenue</b>	<b>1,360,534.07</b>	<b>1,094,980.41</b>	<b>265,553.66</b>	<b>124.25%</b>
<b>ZONE 2 (MORO COJO) REVENUE</b>				
User fees Storm Drain & Sewer #73701	38,186.91	46,626.91	-8,440.00	81.9%
Open Space-Street-Street Lights #73701	18,000.00	22,300.00	-4,300.00	80.72%
Zone 2 Interest Earned	15,836.51	8,959.82	6,876.69	176.75%
Ad Valorem Property Taxes-10%	99,938.72	114,154.74	-14,216.02	87.55%
<b>Total ZONE 2 (MORO COJO) REVENUE</b>	<b>171,962.14</b>	<b>192,041.47</b>	<b>-20,079.33</b>	<b>89.54%</b>
<b>User fees NMCHS &amp; Mobil Park 74701</b>	<b>46,328.33</b>	<b>61,931.64</b>	<b>-15,603.31</b>	<b>74.81%</b>
<b>Sewer (Moss Landing) REVENUE</b>				
Ad Valorem Property Taxes-20%	199,877.45	228,973.21	-29,095.76	87.29%
Sewer Connection Fees Zone 3	0.00	2,102.57	-2,102.57	0.0%
M1W Sanitation Fees	118,509.83	127,428.57	-8,918.74	93.0%
Zone 3 Interest Earned	46,836.13	33,184.55	13,651.58	141.14%
Misc. Revenue-Sewer Zone 3	0.00	331.87	-331.87	0.0%
<b>Total Sewer (Moss Landing) REVENUE</b>	<b>365,223.41</b>	<b>392,020.77</b>	<b>-26,797.36</b>	<b>93.16%</b>
<b>Total Income</b>	<b>3,132,735.16</b>	<b>2,818,421.40</b>	<b>314,313.76</b>	<b>111.15%</b>

## Castroville Community Services District Profit & Loss Budget vs. Actual July 1, 2025 through February 27, 2026

Expense	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
<b>Water Operation Expense</b>				
General Operations Expense				
Shop Supplies	275.94	663.66	-387.72	41.58%
Small Tools	1,995.17	1,991.07	4.10	100.21%
Operators Uniforms	1,758.12	2,040.85	-282.73	86.15%
Cellular Phones	995.40	1,128.30	-132.90	88.22%
Operators Certifications	120.00	663.66	-543.66	18.08%
Water Testing Fees	8,566.65	8,959.82	-393.17	95.61%
Water System Fees	11,221.20	8,495.26	2,725.94	132.09%
<b>Total General Operations Expense</b>	<b>24,932.48</b>	<b>23,942.62</b>	<b>989.86</b>	<b>104.13%</b>
<b>Well Sites Expense</b>				
Utilities - P G & E	115,408.19	112,827.41	2,580.78	102.29%
Pump Repair/Maintenance	51.98	3,318.48	-3,266.50	1.57%
Supplies for Pumps & Well Sites	9,623.84	6,636.88	2,986.96	145.01%
Generators Repairs/Maintenance	1,222.61	7,964.29	-6,741.68	15.35%
Tank Repair/Maintenance	0.00	663.66	-663.66	0.0%
Building Repair/Maintenance	156.08	2,256.52	-2,100.44	6.92%
Chlorine/Softener Repair/Main	2,976.07	3,982.14	-1,006.07	74.74%
Well Sites - Other Expense	1,007.56	4,977.68	-3,970.12	20.24%
<b>Total Well Sites Expense</b>	<b>130,446.33</b>	<b>142,627.06</b>	<b>-12,180.73</b>	<b>91.46%</b>
<b>Valve Expense</b>				
Valve - Supplies	129.88	331.87	-201.99	39.14%
Valve - Repair/Maintenance	0.00	4,645.81	-4,645.81	0.0%
<b>Total Valve Expense</b>	<b>129.88</b>	<b>4,977.68</b>	<b>-4,847.80</b>	<b>2.61%</b>
<b>Meter Expense</b>				
Meter - Supplies	4,184.11	3,982.14	201.97	105.07%
Meter - Repair/Maintenance	21.87	3,318.48	-3,296.61	0.66%
<b>Total Meter Expense</b>	<b>4,205.98</b>	<b>7,300.62</b>	<b>-3,094.64</b>	<b>57.61%</b>
<b>Hydrant Expense</b>				
Hydrant - Supplies	0.00	1,659.20	-1,659.20	0.0%
Hydrant - Repair Maintena	0.00	3,318.48	-3,318.48	0.0%
<b>Total Hydrant Expense</b>	<b>0.00</b>	<b>4,977.68</b>	<b>-4,977.68</b>	<b>0.0%</b>
<b>Water Lines Expense</b>				
Water Lines - Supplies	20,368.18	2,654.74	17,713.44	767.24%
Water Lines - Repair/Main	4,710.89	16,592.24	-11,881.35	28.39%
<b>Total Water Lines Expense</b>	<b>25,079.07</b>	<b>19,246.98</b>	<b>5,832.09</b>	<b>130.3%</b>
<b>Depreciation Expense</b>				
Depreciation Expense - Other	193,529.28	199,107.14	-5,577.86	97.2%
<b>Total Depreciation Expense</b>	<b>193,529.28</b>	<b>199,107.14</b>	<b>-5,577.86</b>	<b>97.2%</b>

## Castroville Community Services District Profit & Loss Budget vs. Actual July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
Automobile Expense				
Fuel	3,439.17	5,309.55	-1,870.38	64.77%
Auto - Repair/Maintenance	449.47	1,891.52	-1,442.05	23.76%
Other Auto Expense	2,892.71	995.54	1,897.17	290.57%
<b>Total Automobile Expense</b>	<b>6,781.35</b>	<b>8,196.61</b>	<b>-1,415.26</b>	<b>82.73%</b>
Payroll Expense Water Operation				
Operators Water Wages	99,556.89	105,042.32	-5,485.43	94.78%
<b>Total Payroll Expense Water Operation</b>	<b>99,556.89</b>	<b>105,042.32</b>	<b>-5,485.43</b>	<b>94.78%</b>
<b>Total Water Operation Expense</b>	<b>484,661.26</b>	<b>515,418.71</b>	<b>-30,757.45</b>	<b>94.03%</b>
Water Administrative Expense				
Billing Expense				
Postage	8,731.20	7,532.86	1,198.34	115.91%
Billing Supplies	0.00	1,327.41	-1,327.41	0.00%
Toilet Rebate	300.00	149.33	150.67	200.9%
Other Billing Expense	5,033.94	4,380.36	653.58	114.92%
<b>Total Billing Expense</b>	<b>14,065.14</b>	<b>13,389.96</b>	<b>675.18</b>	<b>105.04%</b>
Utilities Expense				
Utilities - P G & E	1,119.17	1,659.20	-540.03	67.45%
Utilities - Telephones	1,611.73	1,460.09	151.64	110.39%
Utilities - Disposal	512.80	394.87	117.93	129.87%
Utilities - M1Water	122.76	129.42	-6.66	94.85%
Utilities Expense - Other	0.00	0.00	0.00	0.00%
<b>Total Utilities Expense</b>	<b>3,366.46</b>	<b>3,643.58</b>	<b>-277.12</b>	<b>92.39%</b>
Insurance Expense				
Insurance - Auto & General	15,252.56	15,264.91	-12.35	99.92%
<b>Total Insurance Expense</b>	<b>15,252.56</b>	<b>15,264.91</b>	<b>-12.35</b>	<b>99.92%</b>
Office Expense				
Office Supplies	895.71	1,659.20	-763.49	53.98%
Office Equipment	1,882.69	1,327.41	555.28	141.83%
Misc. Office Expense	461.46	2,322.94	-1,861.48	19.87%
Community Outreach	0.00	1,327.41	-1,327.41	0.00%
Alarm Monitoring Service	422.55	530.98	-108.43	79.58%
Property Taxes	620.26	663.66	-43.40	93.46%
Computer Programs/Upgrades	18,142.74	9,291.69	8,851.05	195.26%
Bank Fees	822.13	796.43	25.70	103.23%
Seminars/Training/Staff	1,458.05	4,977.68	-3,519.63	29.29%
Seminar/Training/Directors	400.50	5,309.55	-4,909.05	7.54%
Journals/Subscriptions	0.00	0.00	0.00	0.00%
Membership Dues	11,560.81	8,627.95	2,932.86	133.99%
Office Repairs/Maintenance	1,676.53	1,725.62	-49.09	97.16%

## Castroville Community Services District Profit & Loss Budget vs. Actual July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
Building Maintenance	81.57	1,991.07	-1,909.50	4.1%
Total Office Expense	38,425.00	40,551.59	-2,126.59	94.76%
Payroll Expenses				
Wages - General Manager	60,834.67	62,718.75	-1,884.08	97.0%
Wages - Administrative	61,976.90	62,307.95	-331.05	99.47%
Insurance - Workers Comp	7,738.48	4,927.90	2,810.58	157.03%
Employee Health Benefits	95,635.73	83,576.58	12,059.15	114.43%
PERS Retirement Benefits	22,715.01	23,466.77	-751.76	96.8%
Employer Contributions Bi-Weekly Payroll	11,299.50	7,750.60	3,548.90	145.79%
Pension Expense UAL Employer	456.64	483.83	-27.19	94.38%
Employee Life Insurance	16,388.53	16,959.31	-570.78	96.63%
FICA Expense	7,435.82	7,386.88	48.94	100.66%
Retired Employee Health Benefits	8,000.10	5,801.35	2,198.75	137.9%
OPEB-Water Post Employment Medical Expense	292,481.38	275,379.92	17,101.46	106.21%
Total Payroll Expenses	334.80	7,964.29	-7,629.49	4.2%
Consulting Expense	2,248.54	4,645.81	-2,397.27	48.4%
Legal Fees	1,620.00	1,791.96	-171.96	90.4%
Engineering Fees	9,875.62	6,361.47	3,514.15	155.24%
Director Fees	25,019.72	23,229.19	1,790.53	107.71%
Accounting Fees	39,098.68	43,992.72	-4,894.04	88.88%
Other Consulting Fees	402,689.22	392,222.68	10,466.54	102.67%
Total Consulting Expense				
Total Water Administrative Expense				
Zone 1 Operation Expense				
General Operation Expn				
Shop Supplies	294.57	796.43	-501.86	36.99%
Small Tools & Equipment	1,394.60	995.54	399.06	140.09%
Operators Uniforms	1,404.33	1,808.53	-404.20	77.65%
Operators Certifications	248.00	331.87	-83.87	74.73%
Cellular Phones	774.21	836.25	-62.04	92.58%
Total General Operation Expn	4,115.71	4,768.62	-652.91	86.31%
Lift Station Expense				
Sewer Utilities PG & E	3,156.55	4,247.59	-1,091.04	74.31%
Lift Station Repair/Maintenance	53.02	3,318.48	-3,265.46	1.6%
Supplies for Pump Station	0.00	796.43	-796.43	0.0%
Permit Fee for Generators	547.00	358.39	188.61	152.63%
Building Repair/Maintenance	29.92	663.66	-633.74	4.51%
Total Lift Station Expense	3,786.49	9,384.55	-5,598.06	40.35%
Sewer Depreciation Expense	36,146.72	36,502.95	-356.23	99.02%
Automobile Expense				
Fuel for Trucks	2,196.21	2,986.61	-790.40	73.54%

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Castroville Community Services District  
Profit & Loss Budget vs. Actual  
July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
Auto- Repair/Maintenance	403.07	1,891.52	-1,488.45	21.31%
Other Auto Expense	3,153.50	995.54	2,157.96	316.76%
<b>Total Automobile Expense</b>	<b>5,752.78</b>	<b>5,873.67</b>	<b>-120.89</b>	<b>97.94%</b>
Payroll Expense-Operation	75,660.32	81,699.63	-6,039.31	92.61%
Operators Zone 1 Wages	75,660.32	81,699.63	-6,039.31	92.61%
<b>Total Payroll Expense-Operation</b>	<b>99.73</b>	<b>8,296.16</b>	<b>-8,196.43</b>	<b>1.2%</b>
Sewer Line Expense	99.73	8,296.16	-8,196.43	1.2%
Sewer Line-Repair/Maintenance	0.00	663.66	-663.66	0.0%
Storm drain-Supplies	217.74	13,273.84	-13,056.10	1.64%
Storm drain-Repair/Maintenance	217.74	13,937.50	-13,719.76	1.56%
<b>Total Storm drain Expense</b>	<b>795.17</b>	<b>1,194.64</b>	<b>-399.47</b>	<b>66.56%</b>
Storm drain Automobile Expense	795.17	1,194.64	-399.47	66.56%
Storm drain Fuel for Trucks	795.17	1,194.64	-399.47	66.56%
<b>Total Storm drain Automobile Expense</b>	<b>126,574.66</b>	<b>161,657.72</b>	<b>-35,083.06</b>	<b>78.3%</b>
<b>Total Zone 1 Operation Expense</b>				
Zone 1 Administrative Expense	486.49	1,460.09	-973.60	33.32%
Office Expense	1,331.09	995.54	335.55	133.71%
Office Supplies	155.22	1,061.88	-906.66	14.62%
Office Equipment	6,877.71	2,654.74	4,222.97	259.07%
Misc. Office Expense	1,234.96	1,327.41	-92.45	93.04%
Computer Program/Upgrade	328.65	331.87	-3.22	99.03%
Office Repair/Maintenance	635.18	398.21	236.97	159.51%
Alarm Monitoring Service	1,053.38	3,650.27	-2,596.89	28.86%
Property Taxes	311.50	3,982.14	-3,670.64	7.82%
Seminars/Training/Staff	8,991.74	7,300.62	1,691.12	123.16%
Seminar/Training/Directors	12.17	1,327.41	-1,315.24	0.92%
Memberships Dues	0.00	331.87	-331.87	0.0%
Building Maintenance	21,418.09	24,822.05	-3,403.96	86.29%
Bad Debt Write Offs-Sewer Fund	46,874.11	48,781.25	-1,907.14	96.09%
<b>Total Office Expense</b>	<b>48,093.56</b>	<b>48,462.04</b>	<b>-368.48</b>	<b>99.24%</b>
Payroll Expense Admin	6,018.82	3,832.81	2,186.01	157.03%
Wages Zone 1 GM	74,383.37	65,003.86	9,379.51	114.43%
Wages Zone 1 Admin	12,567.65	13,190.85	-633.20	95.2%
Insurance - Workers Comp	17,667.22	18,251.51	-584.29	96.8%
Employee Health Benefits	8,788.50	6,028.33	2,760.17	145.79%
FICA Expense				
PERS Retirement Benefits Employer Contributions				
Payroll Biweekly				
Pension Expense UALEmployer				

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
OPEB-Sewer Post Employment Cost	6,222.30	4,512.41	1,709.89	137.89%
Employee Life Insurance	355.12	376.31	-21.19	94.37%
Retired Employee Health Benefits	5,783.42	5,744.88	38.54	100.67%
<b>Total Payroll Expense Admin</b>	<b>226,744.07</b>	<b>214,184.25</b>	<b>12,559.82</b>	<b>105.86%</b>
Utilities Expense				
Utilities - PG&E	914.74	1,327.41	-412.67	68.91%
Utilities - Telephones	1,253.58	1,141.52	112.06	109.82%
Utilities - Disposal	398.86	308.62	90.24	129.24%
Utilities - M1Water	95.48	100.91	-5.43	94.62%
<b>Total Utilities Expense</b>	<b>2,662.66</b>	<b>2,878.46</b>	<b>-215.80</b>	<b>92.5%</b>
Sewer Consulting Expense				
Sewer Legal Fees	2,672.40	16,592.24	-13,919.84	16.11%
Sewer Engineer Fees	2,935.56	3,982.14	-1,046.58	73.72%
Sewer Accounting Fees	7,681.04	4,947.81	2,733.23	155.24%
Sewer Other Consulting Fees	287.00	13,273.84	-12,986.84	2.16%
Director Fees	1,260.00	1,393.75	-133.75	90.4%
<b>Total Sewer Consulting Expense</b>	<b>14,836.00</b>	<b>40,189.78</b>	<b>-25,353.78</b>	<b>36.92%</b>
Insurance Expense				
Insurance- Auto & General	12,008.95	11,861.45	147.50	101.24%
<b>Total Insurance Expense</b>	<b>12,008.95</b>	<b>11,861.45</b>	<b>147.50</b>	<b>101.24%</b>
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	33.21	-33.21	0.0%
CSA 14-CCSD Amortization Expense	0.00	2,381.96	-2,381.96	0.0%
Willdan CSA 14 Assessment Admin Fee	375.00	464.56	-89.56	80.72%
Unrealized Gain/Loss Investment	-14,092.44	9,955.36	-24,047.80	-141.56%
<b>Total Bond, Loan &amp; Certif. Expense</b>	<b>-13,717.44</b>	<b>12,835.09</b>	<b>-26,552.53</b>	<b>-106.88%</b>
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	331.87	-331.87	0.0%
Stormdrain Engineer Fees	0.00	663.66	-663.66	0.0%
Storm drain Other Consulting Fees	0.00	331.87	-331.87	0.0%
<b>Total Storm drain Consulting Expense</b>	<b>0.00</b>	<b>1,327.40</b>	<b>-1,327.40</b>	<b>0.0%</b>
<b>Total Zone 1 Administrative Expense</b>	<b>263,952.33</b>	<b>308,098.48</b>	<b>-44,146.15</b>	<b>85.67%</b>
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	20,666.66	24,556.52	-3,889.86	84.16%
Street Lighting Upgrades	0.00	19,910.71	-19,910.71	0.0%
Castroville Overhead Sign	0.00	1,327.41	-1,327.41	0.0%
Pedestrian Over Cross Maintenance	0.00	3,318.48	-3,318.48	0.0%
Gov Zone 1 Depreciation Expense	864.72	4,842.29	-3,977.57	17.86%
<b>Total Zone 1 Other Operation &amp; Maint Expense</b>	<b>21,531.38</b>	<b>53,955.41</b>	<b>-32,424.03</b>	<b>39.91%</b>
Zone 1 Recreational Expense				

## Castroville Community Services District Profit & Loss Budget vs. Actual July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
No. Co. Rec & Park District	95,535.00	150,657.76	-55,122.76	63.41%
<b>Total Zone 1 Recreational Expense</b>	<b>95,535.00</b>	<b>150,657.76</b>	<b>-55,122.76</b>	<b>63.41%</b>
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	30.90	331.87	-300.97	9.31%
Small Tools & Equipment	283.99	331.87	-47.88	85.57%
Operators Uniforms	401.32	497.77	-96.45	80.62%
Operators Certifications	219.50	232.32	-12.82	94.48%
Cellular Phones	215.19	238.93	-23.74	90.06%
<b>Total General Operation Expense</b>	<b>1,150.90</b>	<b>1,632.76</b>	<b>-481.86</b>	<b>70.49%</b>
Lift Station Expense				
Utilities	9,255.46	9,158.93	96.53	101.05%
Lift Station Repair/Maintenance	1,080.00	3,318.48	-2,238.48	32.55%
Supplies for Pump Station	134.50	663.66	-529.16	20.27%
Building Repair/Maintenance	0.00	331.87	-331.87	0.0%
<b>Total Lift Station Expense</b>	<b>10,469.96</b>	<b>13,472.94</b>	<b>-3,002.98</b>	<b>77.71%</b>
Sewer Depreciation Expense	14,547.28	13,475.57	1,071.71	107.95%
Automobile Expense				
Fuel for Trucks	922.45	1,194.64	-272.19	77.22%
Auto-Repair/Maintenance	113.03	1,659.20	-1,546.17	6.81%
Other Auto Expense	732.14	331.87	400.27	220.61%
<b>Total Automobile Expense</b>	<b>1,767.62</b>	<b>3,185.71</b>	<b>-1,418.09</b>	<b>55.49%</b>
Payroll Expense-Operations				
Operator Zone 2 Wages	22,200.85	23,342.68	-1,141.83	95.11%
<b>Total Payroll Expense-Operations</b>	<b>22,200.85</b>	<b>23,342.68</b>	<b>-1,141.83</b>	<b>95.11%</b>
Sewer Line Expense				
Sewer Line-Repair/Maintenance	6.51	1,327.41	-1,320.90	0.49%
<b>Total Sewer Line Expense</b>	<b>6.51</b>	<b>1,327.41</b>	<b>-1,320.90</b>	<b>0.49%</b>
Storm Drain Expense				
Storm drain-Supplies	0.00	331.87	-331.87	0.0%
Storm drain-Repair/Maintenance	0.00	663.66	-663.66	0.0%
<b>Total Storm Drain Expense</b>	<b>0.00</b>	<b>995.53</b>	<b>-995.53</b>	<b>0.0%</b>
<b>Total Zone 2 Operation Expense</b>	<b>50,143.12</b>	<b>57,432.60</b>	<b>-7,289.48</b>	<b>87.31%</b>
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	89.00	1,659.20	-1,570.20	5.36%
Membership Dues	2,569.07	2,322.94	246.13	110.6%
Office Supplies	147.06	398.21	-251.15	36.93%
Office Equipment	380.30	331.87	48.43	114.59%
Misc. Office Expense	41.21	331.87	-290.66	12.42%

## Castroville Community Services District Profit & Loss Budget vs. Actual July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
Building Maintenance	3.48	663.66	-660.18	0.52%
Computer Program/Upgrade	1,965.07	1,327.41	637.66	148.04%
Office Repair/Maintenance	352.94	464.56	-111.62	75.97%
Alarm Monitoring Services	93.90	132.76	-38.86	70.73%
Property Taxes	186.62	205.72	-19.10	90.72%
Seminars/Training/Staff	400.81	1,327.41	-926.60	30.2%
<b>Total Office Expense</b>	<b>6,229.46</b>	<b>9,165.61</b>	<b>-2,936.15</b>	<b>67.97%</b>
Payroll Expense Administration				
Wages- Zone 2 GM	13,462.95	13,937.50	-474.55	96.6%
Wages-Zone 2 Admin	13,758.80	13,846.55	-87.75	99.37%
Insurance Workers Comp	1,719.66	1,095.09	624.57	157.03%
Employee Health Benefits	21,252.39	18,572.71	2,679.68	114.43%
PERS Retirement Benefits Employer Contribution Biweekly Payroll	5,047.81	5,215.25	-167.44	96.79%
Pension Expense UAL Employer	2,511.00	1,722.28	788.72	145.8%
Retired Employee Health Benefits	1,652.47	1,641.28	11.19	100.68%
Employee Life Insurance	101.44	107.52	-6.08	94.35%
Other Post Retirement Benefits	1,777.80	1,289.58	488.22	137.86%
FICA Expense	3,684.11	3,769.10	-84.99	97.75%
<b>Total Payroll Expense Administration</b>	<b>64,968.43</b>	<b>61,196.86</b>	<b>3,771.57</b>	<b>106.16%</b>
Consulting Expense				
Consulting Fees	832.00	4,645.81	-3,813.81	17.91%
Sewer Engineer Fees	0.00	2,654.74	-2,654.74	0.0%
Sewer Accounting Fees	2,194.58	1,526.51	668.07	143.77%
Sewer Legal Fees	74.40	1,991.07	-1,916.67	3.74%
Director Fees	360.00	398.21	-38.21	90.41%
Moro Cojo Annexation Amortization Expense	0.00	353.77	-353.77	0.0%
<b>Total Consulting Expense</b>	<b>3,460.98</b>	<b>11,570.11</b>	<b>-8,109.13</b>	<b>29.91%</b>
Utilities Expense				
Utilities-PG&E	292.99	414.78	-121.79	70.64%
Utilities-Telephone	358.21	331.87	26.34	107.94%
Utilities-Disposal	113.94	89.60	24.34	127.17%
Utilities-M1Water	27.28	29.23	-1.95	93.33%
<b>Total Utilities Expense</b>	<b>792.42</b>	<b>865.48</b>	<b>-73.06</b>	<b>91.56%</b>
Insurance Expense				
Insurance-Auto & General	3,431.15	3,451.16	-20.01	99.42%
<b>Total Insurance Expense</b>	<b>3,431.15</b>	<b>3,451.16</b>	<b>-20.01</b>	<b>99.42%</b>
<b>Total Zone 2 Administrative Expense</b>	<b>78,882.44</b>	<b>86,249.22</b>	<b>-7,366.78</b>	<b>91.46%</b>
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	0.00	3,318.48	-3,318.48	0.0%
Street Light Utility Cost	1,929.84	2,920.26	-990.42	66.09%

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## Castroville Community Services District Profit & Loss Budget vs. Actual July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
Road Repair	0.00	3,318.48	-3,318.48	0.00%
Street Signage	0.00	331.87	-331.87	0.00%
<b>Total Zone 2 Other Oper &amp; Maint Expense</b>	<b>1,929.84</b>	<b>9,889.09</b>	<b>-7,959.25</b>	<b>19.52%</b>
<b>Sewer Zone 3 Operation &amp; Maint Expense</b>				
General Operation Expense				
Shop Supplies	8.28	331.87	-323.59	2.5%
Small Tools & Equipment	289.58	331.87	-42.29	87.26%
Operators Uniforms	413.36	497.77	-84.41	83.04%
Operators Certifications	191.00	232.32	-41.32	82.21%
Cellular Phones	221.16	238.93	-17.77	92.56%
<b>Total General Operation Expense</b>	<b>1,123.38</b>	<b>1,632.76</b>	<b>-509.38</b>	<b>68.8%</b>
Lift Station Expense				
Sewer Utilities PG&E	9,851.69	10,154.46	-302.77	97.02%
Lift Station Repair/Maintenance	1,599.92	6,636.88	-5,036.96	24.11%
Supplies for Pump Station	0.00	3,318.48	-3,318.48	0.00%
<b>Total Lift Station Expense</b>	<b>11,451.61</b>	<b>20,109.82</b>	<b>-8,658.21</b>	<b>56.95%</b>
<b>Sewer (Moss Landing) Zone 3 Depreciation Expense</b>	<b>18,238.50</b>	<b>20,574.38</b>	<b>-2,335.88</b>	<b>88.65%</b>
Automobile Expense				
Fuel for Trucks	922.39	1,194.64	-272.25	77.21%
Repair/Maintenance	88.23	1,659.20	-1,570.97	5.32%
Other Auto Expense	732.09	331.87	400.22	220.6%
<b>Total Automobile Expense</b>	<b>1,742.71</b>	<b>3,185.71</b>	<b>-1,443.00</b>	<b>54.7%</b>
<b>Payroll Expense-Operations</b>	<b>22,697.68</b>	<b>23,342.68</b>	<b>-645.00</b>	<b>97.24%</b>
Operators-Moss Landing Wages Zone 3				
<b>Total Payroll Expense-Operations</b>	<b>22,697.68</b>	<b>23,342.68</b>	<b>-645.00</b>	<b>97.24%</b>
Sewer Line Expense				
Sewer Line-Repair Maintenance	0.00	4,645.81	-4,645.81	0.00%
<b>Total Sewer Line Expense</b>	<b>0.00</b>	<b>4,645.81</b>	<b>-4,645.81</b>	<b>0.00%</b>
<b>Total Sewer Zone 3 Operation &amp; Maint Expense</b>	<b>55,253.88</b>	<b>73,491.16</b>	<b>-18,237.28</b>	<b>75.18%</b>
<b>Zone 3 Administrative Expense</b>				
Office Expense				
Office Supplies	142.12	398.21	-256.09	35.69%
Office Equipment	380.32	331.87	48.45	114.6%
Misc. Office Expense	51.78	331.87	-280.09	15.6%
computer Programs/Upgrade	1,964.94	1,327.41	637.53	148.03%
Office Repair/Maintenance	352.62	464.56	-111.94	75.9%
alarm Monitoring Service	93.90	132.76	-38.86	70.73%
Property Taxes	149.78	132.76	17.02	112.82%
Seminars/Training/Staff	400.78	1,327.41	-926.63	30.19%
Seminars/Training/Directors	89.00	1,659.20	-1,570.20	5.36%

## Castroville Community Services District Profit & Loss Budget vs. Actual July 1, 2025 through February 27, 2026

	Jul 1, '25 - Feb 27, 26	Budget	\$ Over Budget	% of Budget
Memberships Dues	2,649.06	2,322.94	326.12	114.04%
Building Maintenance	3.48	663.66	-660.18	0.52%
<b>Total Office Expense</b>	<b>6,277.78</b>	<b>9,092.65</b>	<b>-2,814.87</b>	<b>69.04%</b>
Payroll Expense Administration				
Wages Zone 3 GM	13,462.95	13,937.50	-474.55	96.6%
Wages Zone 3 Admin	13,758.80	13,846.55	-87.75	99.37%
Insurance-Workers Comp	1,719.65	1,095.09	624.56	157.03%
Employee Health Benefits	21,252.41	18,572.71	2,679.70	114.43%
FICA Expense	3,684.11	3,769.10	-84.99	97.75%
PERS Retirement Benefits Employer Contributions Biweekly Payroll	5,047.74	5,215.25	-167.51	96.79%
Pension Expense UAL Employer	2,511.00	1,722.28	788.72	145.8%
Other Post Employment Benefits	1,777.80	1,289.58	488.22	137.86%
Employee Life Insurance	101.52	107.52	-6.00	94.42%
Retired Employee Health Benefits	1,652.38	1,641.28	11.10	100.68%
<b>Total Payroll Expense Administration</b>	<b>64,968.36</b>	<b>61,196.86</b>	<b>3,771.50</b>	<b>106.16%</b>
Utilities Expense				
Utilities-PG&E	292.96	398.21	-105.25	73.57%
Utilities-Telephone	358.09	331.87	26.22	107.9%
Utilities-Disposal	113.99	89.60	24.39	127.22%
Utilities-M1Water	27.28	29.23	-1.95	93.33%
<b>Total Utilities Expense</b>	<b>792.32</b>	<b>848.91</b>	<b>-56.59</b>	<b>93.33%</b>
Sewer Consulting Expense				
Sewer Legal Fees	74.40	1,991.07	-1,916.67	3.74%
Sewer Engineer Fees	430.31	3,318.48	-2,888.17	12.97%
Sewer Accounting Fees	2,194.59	1,526.51	668.08	143.77%
Sewer Other Consulting Fees	82.00	4,645.81	-4,563.81	1.77%
Director Fees	360.00	398.21	-38.21	90.41%
<b>Total Sewer Consulting Expense</b>	<b>3,141.30</b>	<b>11,880.08</b>	<b>-8,738.78</b>	<b>26.44%</b>
Insurance Expense				
Insurance-Auto & General	3,431.14	3,451.16	-20.02	99.42%
<b>Total Insurance Expense</b>	<b>3,431.14</b>	<b>3,451.16</b>	<b>-20.02</b>	<b>99.42%</b>
<b>Total Zone 3 Administrative Expense</b>	<b>78,610.90</b>	<b>86,469.66</b>	<b>-7,858.76</b>	<b>90.91%</b>
<b>Total Expense</b>	<b>1,659,764.03</b>	<b>1,895,542.49</b>	<b>-235,778.46</b>	<b>87.56%</b>
<b>Net Ordinary Income</b>	<b>1,472,971.13</b>	<b>922,878.91</b>	<b>550,092.22</b>	<b>159.61%</b>

# Castroville Community Services District Balance Sheet by Class

As of February 27, 2026

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
<b>ASSETS</b>							
<b>Current Assets</b>							
<b>Checking/Savings</b>							
Chase General Fund-Checking	70,866.77	187,355.53	152,226.24	261,663.94	137,495.22		809,607.70
Chase Customer Deposit Fund-Water & Sewer	0.00	0.00	70,701.97	0.00	0.00		70,701.97
LAIF - Water Reserve Fund	0.00	0.00	1,506,422.85	0.00	0.00		1,506,422.85
LAIF - Water Capital Imprv Fund	0.00	0.00	71,209.98	0.00	0.00		71,209.98
CAMP-Sewer- 1 Capital Impr Fund	3,809,797.13	0.00	0.00	0.00	0.00		3,809,797.13
CAMP-Sewer- 1 Reserve Fund	283,429.22	0.00	0.00	0.00	0.00		283,429.22
CAMP-Sewer Moss Landing Capital Improvements	0.00	1,183,664.19	0.00	0.00	0.00		1,183,664.19
CAMP-Zone 1 Governmental	0.00	0.00	0.00	56,296.57	0.00		56,296.57
CAMP-Zone 2 Governmental	0.00	0.00	0.00	0.00	293,370.28		293,370.28
CAMP-Water Capital Improvements	0.00	0.00	3,262,315.84	0.00	0.00		3,262,315.84
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	3,850,086.24	0.00	0.00	0.00	0.00		3,850,086.24
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	29,319.06	0.00		29,319.06
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00	59,197.54		59,197.54
LAIF-Zone 3 ML Sewer	0.00	897,220.33	0.00	0.00	0.00		897,220.33
<b>Total Checking/Savings</b>	<b>8,127,027.36</b>	<b>2,268,240.05</b>	<b>5,062,876.88</b>	<b>347,279.57</b>	<b>490,063.04</b>		<b>16,295,486.90</b>
<b>Accounts Receivable</b>							
1160 - A/R - Other	0.00	0.00	85,611.56	0.00	0.00		85,611.56
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>85,611.56</b>	<b>0.00</b>	<b>0.00</b>		<b>85,611.56</b>
<b>Other Current Assets</b>							
Petty Cash	0.00	0.00	800.00	0.00	0.00		800.00
Sewer Fund Investments	2,829,148.40	0.00	0.00	0.00	0.00		2,829,148.40
A/R - Metered Sales	0.00	0.00	81,984.12	0.00	0.00		81,984.12
Water-Allowance for Doubtful Account	0.00	0.00	-970.69	0.00	0.00		-970.69
Prepaid Ins-Sewer Zone 2	2,093.06	0.00	0.00	0.00	0.00		2,093.06
Prepaid Ins-Sewer Zone 1	7,325.35	0.00	0.00	0.00	0.00		7,325.35
Prepaid Insurance-Sewer Zone 3	0.00	2,543.06	0.00	0.00	0.00		2,543.06
Prepaid Ins-Water	0.00	0.00	9,110.11	0.00	0.00		9,110.11
Inventory	2,646.31	0.00	35,802.33	0.00	0.00		38,448.64
<b>Total Other Current Assets</b>	<b>2,841,213.12</b>	<b>2,543.06</b>	<b>126,725.87</b>	<b>0.00</b>	<b>0.00</b>		<b>2,970,482.05</b>
<b>Total Current Assets</b>	<b>10,968,240.48</b>	<b>2,270,783.11</b>	<b>5,275,214.31</b>	<b>347,279.57</b>	<b>490,063.04</b>		<b>19,351,580.51</b>
<b>Fixed Assets</b>							
Water Projects/Construction In Progress	0.00	0.00	1,777,642.60	0.00	0.00		1,777,642.60
SCADA System	0.00	0.00	34,681.35	0.00	0.00		34,681.35
Building & Improvements	0.00	0.00	499,239.45	0.00	0.00		499,239.45

# Castroville Community Services District Balance Sheet by Class

As of February 27, 2026

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2	
Land-Sewer	47,158.00	0.00	0.00	0.00	0.00	0.00	47,158.00
Land	0.00	0.00	258,452.40	0.00	0.00	0.00	258,452.40
Projects, Wells & Pipes	0.00	0.00	10,406,549.76	0.00	0.00	0.00	10,406,549.76
Meters	0.00	0.00	396,806.36	0.00	0.00	0.00	396,806.36
Hydrants	0.00	0.00	91,318.79	0.00	0.00	0.00	91,318.79
Trucks/Autos	0.00	0.00	209,794.21	0.00	0.00	0.00	209,794.21
Vac-trailer	0.00	0.00	31,853.25	0.00	0.00	0.00	31,853.25
Shop Equipment	0.00	0.00	63,386.03	0.00	0.00	0.00	63,386.03
Office Equipment	0.00	0.00	239,144.55	0.00	0.00	0.00	239,144.55
Pumping Equipment	0.00	0.00	204,668.89	0.00	0.00	0.00	204,668.89
Telemetry System	0.00	0.00	181,825.27	0.00	0.00	0.00	181,825.27
Accumulated Depreciation Water	0.00	0.00	-8,708,706.28	0.00	0.00	0.00	-8,708,706.28
Sewer Projects in Progress	359,100.62	0.00	0.00	0.00	0.00	0.00	359,100.62
Sewer Trucks/Autos	117,747.75	0.00	0.00	0.00	0.00	0.00	117,747.75
1982 Sewer Vac Trailer	7,515.05	0.00	0.00	0.00	0.00	0.00	7,515.05
Sewer Cleaner Trucks	439,415.59	0.00	0.00	0.00	0.00	0.00	439,415.59
Sewer Equipment	93,350.04	0.00	0.00	0.00	0.00	0.00	93,350.04
Generator Via Linda Place	48,168.24	0.00	0.00	0.00	0.00	0.00	48,168.24
SCADA-Zone 2 Sewer	3,464.34	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	6,167.83
Generator Castroville Blvd	70,784.04	0.00	0.00	0.00	0.00	0.00	70,784.04
Lift Station Sea Garden-Davis	181,095.73	0.00	0.00	0.00	0.00	0.00	181,095.73
Generator Moro Cojo	21,000.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Sewer Building & Imp Zone 1 & 2	343,353.58	0.00	0.00	0.00	0.00	0.00	343,353.58
Castroville Sewer Lines	783,111.94	0.00	0.00	0.00	0.00	0.00	783,111.94
Castroville Blvd Sewer Lines	73,193.37	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	68,931.60
Lift Station Via Linda	49,029.88	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	61,643.87
Lift Station Castroville Blvd	113,284.79	0.00	0.00	0.00	0.00	0.00	113,284.79
Lift Station Campo & Los Arbo	93,881.87	0.00	0.00	0.00	0.00	0.00	93,881.87
Accumulated Depr. Zone 2-Sewer	-306,228.28	0.00	0.00	0.00	0.00	0.00	-306,228.28
Accumulated Depreciation Zone 1 Sewer	-1,018,837.72	0.00	0.00	0.00	0.00	0.00	-1,018,837.72
Zone 1 Storm Drain Improv Projects	149,328.35	0.00	0.00	0.00	0.00	0.00	149,328.35
Sewer Equipment-Zone 3	0.00	86,608.04	0.00	0.00	0.00	0.00	86,608.04
Sewer Lines Moss Landing Zone 3	0.00	422,753.65	0.00	0.00	0.00	0.00	422,753.65
Lift Station #1 Struve Road	0.00	23,620.75	0.00	0.00	0.00	0.00	23,620.75
Lift Station #2 Hwy 1	0.00	28,737.56	0.00	0.00	0.00	0.00	28,737.56
Sewer Building & Imp Zone 3	0.00	13,204.29	0.00	0.00	0.00	0.00	13,204.29

# Castroville Community Services District Balance Sheet by Class

As of February 27, 2026

12:05 PM  
03/23/26  
Accrual Basis

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
Lift Station #3 by Phil's	0.00	13,551.13	0.00	0.00	0.00	0.00	13,551.13
Lift Station #4 Portrero Road	0.00	22,923.06	0.00	0.00	0.00	0.00	22,923.06
SCADA Zone 3 Moss Landing	0.00	60,716.23	0.00	0.00	0.00	0.00	60,716.23
Accumulated Depreciation Zone 3 Moss Landing	0.00	-337,973.50	0.00	0.00	0.00	0.00	-337,973.50
Moss Landing Wastewater System Rehabilitation Project	0.00	539,070.00	0.00	0.00	0.00	0.00	539,070.00
Land-Sewer Zone 3	0.00	11,390.75	0.00	0.00	0.00	0.00	11,390.75
Castroville Overhead Sign-Artichoke Center of the World	0.00	0.00	0.00	19,459.34	0.00	0.00	19,459.34
Castroville Landmark Sign in Progress	0.00	0.00	0.00	610,583.54	0.00	0.00	610,583.54
Accumulated Depreciation-Government Zone 1 Castroville	0.00	0.00	0.00	-7,998.48	0.00	0.00	-7,998.48
<b>Total Fixed Assets</b>	<b>1,805,660.48</b>	<b>884,601.96</b>	<b>5,686,656.63</b>	<b>622,044.40</b>	<b>0.00</b>	<b>0.00</b>	<b>8,998,963.47</b>
<b>Other Assets</b>							
Deferred Outflows-Sewer 1	104,199.80	0.00	0.00	0.00	0.00	0.00	104,199.80
Deferred Outflows-ML Sewer 3	0.00	29,774.66	0.00	0.00	0.00	0.00	29,774.66
Deferred Outflows-Water	0.00	0.00	133,974.86	0.00	0.00	0.00	133,974.86
Deferred Outflows-Sewer 2	29,775.16	0.00	0.00	0.00	0.00	0.00	29,775.16
Water-Deferred Outflows Contribution OPEB	0.00	0.00	33,639.00	0.00	0.00	0.00	33,639.00
Sewer 1-Deferred Outflows-Contributions OPEB	26,163.00	0.00	0.00	0.00	0.00	0.00	26,163.00
ML Sewer 3-Deferred Outflows-Contributions OPEB	0.00	7,475.00	0.00	0.00	0.00	0.00	7,475.00
Sewer 2-Deferred Outflows-Contributions OPEB	7,476.00	0.00	0.00	0.00	0.00	0.00	7,476.00
1982 Bond Costs	0.00	0.00	14,775.96	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	-14,775.96
Bond Refinance Legal Fees-Muni	0.00	0.00	15,000.00	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	-15,000.00
Well 2B Finance Legal Fees	0.00	0.00	14,524.38	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	-14,524.38
CSA 14/CCSD Organization Cost	107,669.19	0.00	0.00	0.00	0.00	0.00	107,669.19
CSA 14/CCSD Amortization	-68,092.00	0.00	0.00	0.00	0.00	0.00	-68,092.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization	-9,594.00	0.00	0.00	0.00	0.00	0.00	-9,594.00
<b>Total Other Assets</b>	<b>213,597.15</b>	<b>37,249.66</b>	<b>167,613.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>418,460.67</b>
<b>TOTAL ASSETS</b>	<b>12,987,498.11</b>	<b>3,192,634.73</b>	<b>11,129,484.80</b>	<b>969,323.97</b>	<b>490,063.04</b>	<b>28,769,004.65</b>	
<b>LIABILITIES &amp; EQUITY</b>							
<b>Liabilities</b>							
<b>Current Liabilities</b>							
<b>Other Current Liabilities</b>							
Accrued Vacation	7,561.26	1,680.28	7,561.28	0.00	0.00	0.00	16,802.82
Accrued Payroll	3,618.86	804.20	3,618.86	0.00	0.00	0.00	8,041.92
Compensated Absences LT	25,178.62	5,595.25	25,178.62	0.00	0.00	0.00	55,952.49

# Castroville Community Services District Balance Sheet by Class

As of February 27, 2026

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2	
Customer Security Deposits	0.00	0.00	59,864.59	0.00	0.00	0.00	59,864.59
Hydrant Service Deposits	0.00	0.00	5,300.00	0.00	0.00	0.00	5,300.00
Water- Installation Deposits	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
Deferred Inflows-Sewer 1	51,070.86	0.00	0.00	0.00	0.00	0.00	51,070.86
Deferred Inflows-Water	0.00	0.00	65,663.88	0.00	0.00	0.00	65,663.88
Deferred Inflows-ML Sewer 3	0.00	14,593.32	0.00	0.00	0.00	0.00	14,593.32
Deferred Inflows-Sewer 2	14,595.12	0.00	0.00	0.00	0.00	0.00	14,595.12
OPEB Deferred Inflows Sewer 1	53,980.00	0.00	0.00	0.00	0.00	0.00	53,980.00
OPEB Deferred Inflows Sewer 2	15,423.00	0.00	0.00	0.00	0.00	0.00	15,423.00
OPEB Deferred Inflows Sewer 3	0.00	15,424.00	0.00	0.00	0.00	0.00	15,424.00
OPEB Deferred Inflows Water	0.00	0.00	69,403.00	0.00	0.00	0.00	69,403.00
<b>Total Other Current Liabilities</b>	<b>171,427.72</b>	<b>38,097.05</b>	<b>240,590.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450,115.00</b>
<b>Total Current Liabilities</b>	<b>171,427.72</b>	<b>38,097.05</b>	<b>240,590.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450,115.00</b>
<b>Long Term Liabilities</b>							
Pension Liability-Sewer 1	84,031.32	0.00	0.00	0.00	0.00	0.00	84,031.32
Pension Liability-Water	0.00	0.00	108,039.12	0.00	0.00	0.00	108,039.12
Pension Liability-ML Sewer 3	0.00	24,005.81	0.00	0.00	0.00	0.00	24,005.81
Pension Liability -Sewer 2	24,008.81	0.00	0.00	0.00	0.00	0.00	24,008.81
Net OPEB Liability-Water	0.00	0.00	31,696.00	0.00	0.00	0.00	31,696.00
Net OPEB Liability-Sewer	24,652.00	0.00	0.00	0.00	0.00	0.00	24,652.00
Net OPEB Liability ML Sewer 3	0.00	7,045.00	0.00	0.00	0.00	0.00	7,045.00
Net OPEB Liability-Sewer 2	7,045.00	0.00	0.00	0.00	0.00	0.00	7,045.00
<b>Total Long Term Liabilities</b>	<b>139,737.13</b>	<b>31,050.81</b>	<b>139,735.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>310,523.06</b>
<b>Total Liabilities</b>	<b>311,164.85</b>	<b>69,147.86</b>	<b>380,325.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>760,638.06</b>
<b>Equity</b>							
Water Fund Balance	0.00	0.00	2,567,705.39	0.00	0.00	0.00	2,567,705.39
Zone 2 Gov-Moro Cojo Fund Balance	0.00	0.00	0.00	0.00	98,712.31	0.00	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	5,352,733.37	0.00	0.00	0.00	0.00	0.00	5,352,733.37
Capital Additions Zone 3 Sewer Moss Landing	0.00	77,238.02	0.00	0.00	0.00	0.00	77,238.02
Sewer Moss Landing Zone 3 Fund Balance	0.00	162,320.27	0.00	0.00	0.00	0.00	162,320.27
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	5,964,018.48	2,652,569.95	4,345,345.33	51,236.39	366,059.51	13,379,229.66	13,379,229.66
Net Income	592,019.41	231,358.63	301,336.73	322,965.14	25,291.22	1,472,971.13	1,472,971.13
<b>Total Equity</b>	<b>12,676,333.26</b>	<b>3,123,486.87</b>	<b>10,749,159.45</b>	<b>969,323.97</b>	<b>490,063.04</b>	<b>28,008,366.59</b>	<b>28,008,366.59</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,987,498.11</b>	<b>3,192,634.73</b>	<b>11,129,484.80</b>	<b>969,323.97</b>	<b>490,063.04</b>	<b>28,769,004.65</b>	<b>28,769,004.65</b>

# Castroville Community Services District

Transaction Detail by Account  
July 1, 2025 through February 27, 2026

Date	Num	Name	Memo	Debit	Credit
<b>Water Projects/Construction In Progress</b>					
08/20/2025	2025-77	Pueblo Water Resources, Inc.	Well 6 Project	18,650.00	
08/25/2025	91020	MNS Engineers, Inc.	Emergency Deep ...	747.50	
09/17/2025	91337	MNS Engineers, Inc.	Emergency Deep ...	351.54	
09/17/2025	2025-87	Pueblo Water Resources, Inc.	Well 6 Project	26,005.00	
10/01/2025	M25-082	Maggiora Bros. Drilling, Inc.	Well #6 Project	591,189.75	
10/01/2025	M25-100	Maggiora Bros. Drilling, Inc.	Well No. 6 Project	634,234.25	
10/15/2025	91447	MNS Engineers, Inc.	Emergency Deep ...	659.14	
10/27/2025	2025-103	Pueblo Water Resources, Inc.	Well #6 Project	25,910.00	
11/24/2025	2025-112	Pueblo Water Resources, Inc.	Well #6 Project	23,832.50	
12/09/2025	91840	MNS Engineers, Inc.	Deep Aquifer Supp...	966.74	
12/09/2025	M25-121	Maggiora Bros. Drilling, Inc.	Well No. 6 Project	114,213.75	
12/19/2025	34215	Pacific Surveys, LLC	Well #6 Project	5,125.05	
12/22/2025	92193	MNS Engineers, Inc.	Emergency Deep ...	747.02	
01/07/2026	M25-146	Maggiora Bros. Drilling, Inc.	Well No. 6	12,753.75	
01/21/2026	2025-126	Pueblo Water Resources, Inc.	Well #6 Project	6,255.00	
02/02/2026	92574	MNS Engineers, Inc.	Emergency Deep ...	351.54	
<b>Total Water Projects/Construction In Progress</b>				<b>1,461,992.53</b>	<b>0.00</b>
<b>Building &amp; Improvements</b>					
10/15/2025	10-15-25	Pacific Gas & Electric	(1) Tankless, On-...	2,650.00	
10/27/2025	31572	Signature Glass & Windows	District Building Wi...	8,679.60	
01/21/2026	8713	Ross Roofing	Upgrade Small Gar...	8,397.00	
<b>Total Building &amp; Improvements</b>				<b>19,726.60</b>	<b>0.00</b>
<b>Projects, Wells &amp; Pipes</b>					
08/05/2025	225036*01	Don Chapin Company, Inc.	New Water Service...	11,456.55	
09/15/2025	6033416 8/...	Visa-James	Site #2 FP Valve P...	1,061.81	
10/27/2025	25-1435-01	J Johnson & Company, Inc.	Merritt Street Wate...	59,246.00	
12/09/2025	25-1435-02	J Johnson & Company, Inc.	Merrit St Water Ser...	71,956.50	
02/02/2026	239950	West Valley Construction	2-1 inch Water Ser...	17,906.59	
02/02/2026	239949	West Valley Construction	1-1 Inch Water Ser...	20,184.53	
<b>Total Projects, Wells &amp; Pipes</b>				<b>181,811.98</b>	<b>0.00</b>
<b>Meters</b>					
12/09/2025	IN0004407	HydroPro Solutions West, Inc.	Meter Installed at 1...	1,692.52	
<b>Total Meters</b>				<b>1,692.52</b>	<b>0.00</b>
<b>Trucks/Autos</b>					
08/11/2025	60303416 ...	Visa-James	Chevy 2012 New B...	2,135.84	
08/25/2025	110011	Towne Ford	2025 Ford Truck F-...	9,976.25	
08/25/2025	110217	Towne Ford	2025 Ford Truck F-...	44,023.75	
08/25/2025	110011	Towne Ford	Ford Truck \$47,02...	3,000.00	
10/15/2025	3416 9/29/25	Visa-James	Tool Box for New F...	1,676.87	
12/09/2025	3416 11/26...	Visa-James	Roof Top Emergen...	1,530.72	
<b>Total Trucks/Autos</b>				<b>62,343.43</b>	<b>0.00</b>
<b>Office Equipment</b>					
08/11/2025	60303416 ...	Visa-James	2 Computer Stations	1,217.98	
12/01/2025	6128673456	Verizon Wireless	Ipad for GM	1,116.53	
<b>Total Office Equipment</b>				<b>2,334.51</b>	<b>0.00</b>
<b>Accumulated Depreciation Water</b>					
07/31/2025	July 25 JE	New Customer Deposits	Monthly Accumulat...		24,191.13
08/29/2025	Aug JE 25	New Customer Deposits	Monthly Depreciat...		24,191.13
09/30/2025	Sept JE 25	New Customer Deposits	Monthly Accumulat...		24,191.17
10/31/2025	Oct JE 25	New Customer Deposits	Monthly Accumulat...		24,191.17
11/28/2025	Nov JE 25	New Customer Deposits	Monthly Accumulat...		24,191.17
12/31/2025	Dec JE 2025		Monthly Accumulat...		24,191.17
01/30/2026	Jan JE 2026		Monthly Accumulat...		24,191.17

# Castroville Community Services District

Transaction Detail by Account  
July 1, 2025 through February 27, 2026

Date	Num	Name	Memo	Debit	Credit
02/27/2026	Feb JE 2026		Monthly Accumulat...		24,191.17
<b>Total Accumulated Depreciation Water</b>				<b>0.00</b>	<b>193,529.28</b>
<b>Sewer Projects in Progress</b>					
09/18/2025	91019	MNS Engineers, Inc.	Washington Sewer...	1,743.40	
10/01/2025	91336	MNS Engineers, Inc.	Washington Sewer...	1,045.36	
10/15/2025	91458	MNS Engineers, Inc.	Washington Sewer...	1,449.00	
12/09/2025	91847	MNS Engineers, Inc.	Washington Sewr ...	310.50	
12/22/2025	92204	MNS Engineers, Inc.	Washington Bypas...	310.50	
02/02/2026	92582	MNS Engineers, Inc.	Washington Sewer...	517.50	
02/18/2026	2719.01	Matteoni, O'Laughlin & Hechtman	Sewer Washington...	1,860.00	
<b>Total Sewer Projects in Progress</b>				<b>7,236.26</b>	<b>0.00</b>
<b>Sewer Trucks/Autos</b>					
08/25/2025	110011	Towne Ford	2025 Ford Truck F...	12,349.17	
08/25/2025	110011	Towne Ford	2025 Ford Truck F...	12,349.17	
10/15/2025	3416 9/29/25	Visa-James	Tool Box for New F...	1,522.49	
<b>Total Sewer Trucks/Autos</b>				<b>26,220.83</b>	<b>0.00</b>
<b>Sewer Equipment</b>					
08/11/2025	60303416 ...	Visa-James	2 Computer Stations	1,217.98	
<b>Total Sewer Equipment</b>				<b>1,217.98</b>	<b>0.00</b>
<b>Sewer Building &amp; Imp Zone 1 &amp; 2</b>					
10/15/2025	10-15-25	Pacific Gas & Electric	(1) Tankless, On-D...	2,650.00	
10/27/2025	31572	Signature Glass & Windows	District Building Wi...	6,750.80	
10/27/2025	31572	Signature Glass & Windows	District Building Wi...	1,928.80	
01/21/2026	8713	Ross Roofing	Sewer Zone 1 Upgr...	6,531.00	
01/21/2026	8713	Ross Roofing	Sewer Zone 2 Upgr...	1,866.00	
<b>Total Sewer Building &amp; Imp Zone 1 &amp; 2</b>				<b>19,726.60</b>	<b>0.00</b>
<b>Castroville Sewer Lines</b>					
01/20/2026	1-15-27	The Marine Mammal Center	320 linear ft of 6 in...	198,674.91	
<b>Total Castroville Sewer Lines</b>				<b>198,674.91</b>	<b>0.00</b>
<b>Accumulated Depr. Zone 2-Sewer</b>					
07/31/2025	July 25 JE	New Customer Deposits	Monthly Accumulat...		1,818.38
08/29/2025	Aug JE 25	New Customer Deposits	Monthly Depreciati...		1,818.38
09/30/2025	Sept JE 25	New Customer Deposits	Monthly Accumulat...		1,818.42
10/31/2025	Oct JE 25	New Customer Deposits	Monthly Accumulat...		1,818.42
11/28/2025	Nov JE 25	New Customer Deposits	Monthly Accumulat...		1,818.42
12/31/2025	Dec JE 2025		Monthly Accumulat...		1,818.42
01/30/2026	Jan JE 2026		Monthly Accumulat...		1,818.42
02/27/2026	Feb JE 2026		Monthly Accumulat...		1,818.42
<b>Total Accumulated Depr. Zone 2-Sewer</b>				<b>0.00</b>	<b>14,547.28</b>
<b>Accumulated Depreciation Zone 1 Sewer</b>					
07/31/2025	July 25 JE	New Customer Deposits	Monthly Accumulat...		4,518.37
08/29/2025	Aug JE 25	New Customer Deposits	Monthly Depreciati...		4,518.37
09/30/2025	Sept JE 25	New Customer Deposits	Monthly Accumulat...		4,518.33
10/31/2025	Oct JE 25	New Customer Deposits	Monthly Accumulat...		4,518.33
11/28/2025	Nov JE 25	New Customer Deposits	Monthly Accumulat...		4,518.33
12/31/2025	Dec JE 2025		Monthly Accumulat...		4,518.33
01/30/2026	Jan JE 2026		Monthly Accumulat...		4,518.33
02/27/2026	Feb JE 2026		Monthly Accumulat...		4,518.33
<b>Total Accumulated Depreciation Zone 1 Sewer</b>				<b>0.00</b>	<b>36,146.72</b>
<b>Sewer Equipment-Zone 3</b>					

# Castroville Community Services District

## Transaction Detail by Account

July 1, 2025 through February 27, 2026

Date	Num	Name	Memo	Debit	Credit
08/25/2025	110011	Towne Ford	2025 Ford Truck F...	12,349.16	
<b>Total Sewer Equipment-Zone 3</b>				<b>12,349.16</b>	<b>0.00</b>
<b>Sewer Building &amp; Imp Zone 3</b>					
10/27/2025	31572	Signature Glass & Windows	District Building Wi...	1,928.80	
01/21/2026	8713	Ross Roofing	Sewer Zone 3 Upgr...	1,866.00	
<b>Total Sewer Building &amp; Imp Zone 3</b>				<b>3,794.80</b>	<b>0.00</b>
<b>Accumulated Depreciation Zone 3 Moss Landing</b>					
08/29/2025	Aug JE 25	New Customer Deposits	Monthly Depreciati...		2,605.50
09/30/2025	Sept JE 25	New Customer Deposits	Monthly Accumulat...		2,605.50
10/31/2025	Oct JE 25	New Customer Deposits	Monthly Accumulat...		2,605.50
11/28/2025	Nov JE 25	New Customer Deposits	Monthly Accumulat...		2,605.50
12/31/2025	Dec JE 2025		Monthly Accumulat...		2,605.50
01/30/2026	Jan JE 2026		Monthly Accumulat...		2,605.50
02/27/2026	Feb JE 2026		Monthly Accumulat...		2,605.50
<b>Total Accumulated Depreciation Zone 3 Moss Landing</b>				<b>0.00</b>	<b>18,238.50</b>
<b>Moss Landing Wastewater System Rehabilitaton Project</b>					
08/01/2025	60-520533	California Department of Fish and ...	Fees Returned-Not...		20,803.75
<b>Total Moss Landing Wastewater System Rehabilitaton Project</b>				<b>0.00</b>	<b>20,803.75</b>
<b>Castroville Landmark Sign in Progress</b>					
08/11/2025	1853	Signs By Van	Landmark Sign in ...	55,589.00	
08/20/2025	15387	Pacific Crest Engineering, Inc.	Castroville Landma...	1,441.25	
09/18/2025	90936	MNS Engineers, Inc.	CM for 2025 Castr...	14,946.55	
09/18/2025	15417	Pacific Crest Engineering, Inc.	Castroville Landma...	3,365.06	
10/15/2025	24-000-152...	J Johnson & Company, Inc.	Landmark Sign Pro...	79,192.02	
12/22/2025	91842	MNS Engineers, Inc.	Castroville Overhe...	877.50	
12/22/2025	92195	MNS Engineers, Inc.	Castroville Overhe...	168.75	
02/02/2026	92575	MNS Engineers, Inc.	Castroville Overhe...	33.75	
<b>Total Castroville Landmark Sign in Progress</b>				<b>155,613.88</b>	<b>0.00</b>
<b>Accumulated Depreciation-Government Zone 1 Castroville</b>					
07/31/2025	July 25 JE	New Customer Deposits	Monthly Accumulat...		108.12
08/29/2025	Aug JE 25	New Customer Deposits	Monthly Depreciati...		108.12
09/30/2025	Sept JE 25	New Customer Deposits	Monthly Accumulat...		108.08
10/31/2025	Oct JE 25	New Customer Deposits	Monthly Accumulat...		108.08
11/28/2025	Nov JE 25	New Customer Deposits	Monthly Accumulat...		108.08
12/31/2025	Dec JE 2025		Monthly Accumulat...		108.08
01/30/2026	Jan JE 2026		Monthly Accumulat...		108.08
02/27/2026	Feb JE 2026		Monthly Accumulat...		108.08
<b>Total Accumulated Depreciation-Government Zone 1 Castroville</b>				<b>0.00</b>	<b>864.72</b>
<b>TOTAL</b>				<b>2,154,735.99</b>	<b>284,130.25</b>

**CASTROVILLE COMMUNITY SERVICES DISTRICT  
INTERNAL REPORT**

Receipts, Disbursements, and Bank Balances as of March 31, 2026

Ending balance as of February 27, 2026 \$19,124,510.71

**CHASE BANK, GENERAL FUND - Revenue and Expenses**

Beginning Balance	809,607.70
Water Receipts	120,521.04
Water-Sewer Miscellaneous Receipts	625.29
Incoming Wire from LAIF 3/30/2026	100,000.00
Incoming Wire from CAMP 3/31/2026	100,000.00
Void Check #3918	682.00
Bank Fees & NSF Cecks	(189.34)
Expenses (Checks Written)	<u>(218,325.95)</u>
Ending Balance for General Fund	<b>912,920.74</b>

**CHASE BANK, CUSTOMER DEPOSIT FUND**

Beginning Balance	70,577.38
New Deposits (opened accounts)	360.00
Deposits Returned or Applied to Accounts	<u>(360.00)</u>
Ending Balance for Customer Deposit Fund	<b>70,577.38</b>

**LAIF FUND- PMIA Average Monthly Effective Yields 3.87%**

Beginning Balance Water Reserve	1,506,422.85
Beginning Balance Water Capital Improvement	71,209.98
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Sewer (Zone1) Reserve	112,848.00
Beginning Balance Sewer (Zone 1-70% & 2-10%) Capital Improvement	3,850,086.24
Quarterly Interest Earned: January, April, July, & October	0.00
Wire Transfer to Chase General Fund 3/30/2026	<u>(100,000.00)</u>
Beginning Balance Governmental (Zone 1)	29,319.06
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Governmental (Zone 2)	59,197.54
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Sewer Moss Landing (Zone 3) Capital Imp	897,220.33
Quarterly Interest Earned: January, April, July, & October	<u>0.00</u>
Ending Balance LAIF	<b>6,426,304.00</b>

**CAMP FUND-Current Yield 3.80%**

Beginning Balance Sewer (Zone 1) Capital Improve Account	3,809,797.13
Monthly Interest Earned	<u>12,280.02</u>
Ending Balance Camp Federal Security Account	<b>3,822,077.15</b>

Beginning Balance Sewer (Zone 1) Reserves Account	283,429.22
Monthly Interest Earned	<u>913.57</u>
Ending Balance CAMP Federal Security Account	<b>284,342.79</b>

Beginning Balance Sewer Moss Landing (Zone 3) Capital Improve Account	1,183,664.19
Monthly Interest Earned	<u>3,815.27</u>
Ending Balance Camp Federal Security Account	<b>1,187,479.46</b>

Beginning Balance Governmental (Zone 1)	56,296.57
Monthly Interest Earned	181.46
Ending Balance Camp Federal Security Account	<u>56,478.03</u>

Beginning Balance Governmental (Zone 2)	293,370.28
Monthly Interest Earned	945.61
Ending Balance Camp Federal Security Account	<u>294,315.89</u>

Beginning Balance Water Capital Improvements	3,262,315.84
Wire Transfer to Chase General Fund	(100,000.00)
Monthly Interest Earned	10,504.92
Ending Balance Camp Federal Security Account	<u>3,172,820.76</u>

Total CAMP Consolidated Summary	<u>8,817,514.08</u>
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**CalTRUST-INVESTMENT**

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,829,148.40
Income Distribution	9,619.74
Unrealized Gain (Loss)	(25,590.28)
Ending Balance CalTRUST	<u>2,813,177.86</u>

New Balance as of March 31, 2026	<u>19,040,494.06</u>
----------------------------------	----------------------

California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

April 07, 2026

[LAIF Home](#)  
[PMIA Average](#)  
[Monthly Yields](#)

CASTROVILLE COMMUNITY SERVICES DISTRICT

OFFICE MANAGER/SECRETARY TO THE BOARD  
 P.O. BOX 1065  
 11499 GEIL STREET  
 CASTROVILLE, CA 95012

[Tran Type Definitions](#)

Account Number: XXXXXXXXXX

March 2026 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
3/30/2026	3/26/2026	RW	1795955	N/A	LIDIA SANTOS	-100,000.00

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	6,526,304.00
Total Withdrawal:	-100,000.00	Ending Balance:	6,426,304.00



# PMIA/LAIF Performance Report as of 04/15/26



### Quarterly Performance Quarter Ended 03/31/26

LAIF Apportionment Rate <sup>(2)</sup> :	3.98
LAIF Earnings Ratio <sup>(2)</sup> :	0.00010906180047888
LAIF Administrative Cost <sup>(1)*</sup> :	TBD
LAIF Fair Value Factor <sup>(1)</sup> :	0.999980831
PMIA Daily <sup>(1)</sup> :	3.82
PMIA Quarter to Date <sup>(1)</sup> :	3.92
PMIA Average Life <sup>(1)</sup> :	261

### PMIA Average Monthly Effective Yields<sup>(1)</sup>

<b>March</b>	<b>3.826</b>
February	3.871
January	3.931
December	4.025
November	4.096
October	4.150

### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 3/31/26 \$165.3 billion

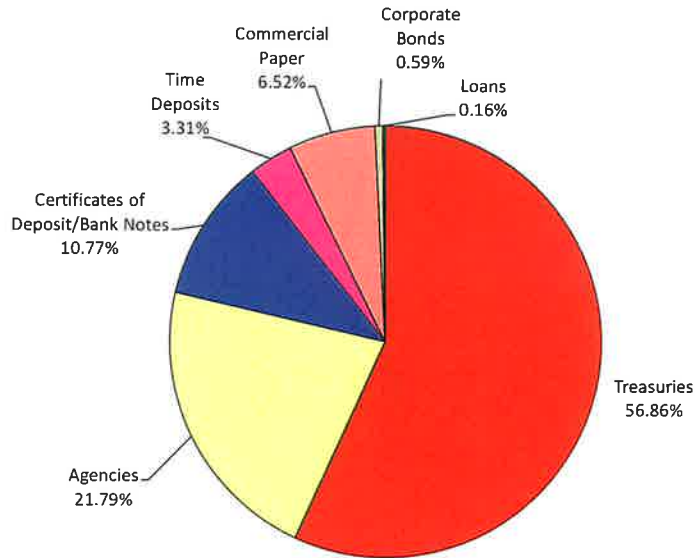


Chart does not include \$829,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1).

\*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

Source:

<sup>(1)</sup> State of California, Office of the Treasurer

<sup>(2)</sup> State of California, Office of the Controller



CALIFORNIA STATE TREASURER  
FIONA MA, CPA



**PMIA Daily Effective Yield**

Date	Daily	Quarter to Date	Average Maturity
04/15/26	3.81	3.81	259
04/14/26	3.81	3.81	260
04/13/26	3.81	3.81	261
04/12/26	3.81	3.81	264
04/11/26	3.81	3.81	264
04/10/26	3.81	3.81	264
04/09/26	3.82	3.81	267
04/08/26	3.81	3.81	263
04/07/26	3.81	3.81	263
04/06/26	3.81	3.81	265
04/05/26	3.81	3.81	267
04/04/26	3.81	3.81	267
04/03/26	3.81	3.81	267
04/02/26	3.81	3.81	267
04/01/26	3.81	3.81	269
03/31/26	3.82	3.92	261
03/30/26	3.82	3.88	261
03/29/26	3.82	3.88	262
03/28/26	3.82	3.88	262
03/27/26	3.82	3.88	262
03/26/26	3.82	3.88	261
03/25/26	3.82	3.88	258
03/24/26	3.82	3.88	259
03/23/26	3.82	3.88	257
03/22/26	3.82	3.88	259
03/21/26	3.82	3.88	259
03/20/26	3.82	3.88	259
03/19/26	3.82	3.89	260
03/18/26	3.82	3.89	260
03/17/26	3.82	3.89	263
03/16/26	3.82	3.89	260
03/15/26	3.83	3.89	263
03/14/26	3.83	3.89	263
03/13/26	3.83	3.89	263
03/12/26	3.83	3.89	255
03/11/26	3.83	3.89	254
03/10/26	3.83	3.89	262



CALIFORNIA STATE TREASURER  
FIONA MA, CPA



**PMIA Daily Effective Yield**

Date	Daily	Quarter to Date	Average Maturity
03/09/26	3.83	3.89	254
03/08/26	3.83	3.89	256
03/07/26	3.83	3.90	256
03/06/26	3.83	3.90	256
03/05/26	3.84	3.90	258
03/04/26	3.84	3.90	258
03/03/26	3.84	3.90	259
03/02/26	3.84	3.90	259
03/01/26	3.85	3.90	258

\*Daily yield does not reflect capital gains or losses



**Account Statement**  
For the Month Ending **March 31, 2026**

**Consolidated Summary Statement**

**CASTROVILLE COMMUNITY SERVICES DISTRICT**

Portfolio Summary			
	Cash Dividends and Income	Closing Market Value	Current Yield
CAMP Pool	28,640.85	8,817,514.08	3.80 %
<b>Total</b>	<b>\$28,640.85</b>	<b>\$8,817,514.08</b>	

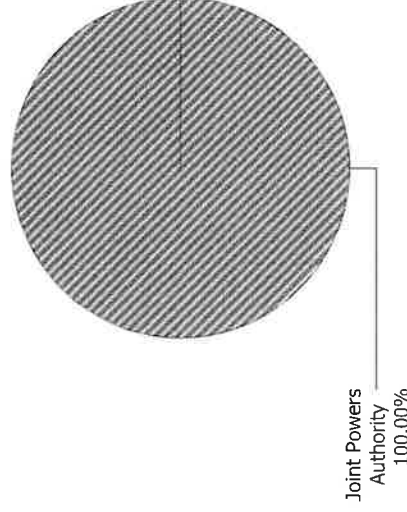
  

Investment Allocation			
Investment Type	Closing Market Value	Percent	
Joint Powers Authority	8,817,514.08	100.00	
<b>Total</b>	<b>\$8,817,514.08</b>	<b>100.000%</b>	

**Maturity Distribution (Fixed Income Holdings)**

Portfolio Holdings	Closing Market Value	Percent
Under 30 days	8,817,514.08	100.00
31 to 60 days	0.00	0.00
61 to 90 days	0.00	0.00
91 to 180 days	0.00	0.00
181 days to 1 year	0.00	0.00
1 to 2 years	0.00	0.00
2 to 3 years	0.00	0.00
3 to 4 years	0.00	0.00
4 to 5 years	0.00	0.00
Over 5 years	0.00	0.00
<b>Total</b>	<b>\$8,817,514.08</b>	<b>100.00%</b>

**Weighted Average Days to Maturity 1**





**Account Statement**  
For the Month Ending March 31, 2026

**Consolidated Summary Statement**

**CASTROVILLE COMMUNITY SERVICES DISTRICT**

Account Number	Account Name	Opening Market Value	Purchases / Deposits	Redemptions / Sales / Maturities	Unsettled Trades	Change in Value	Closing Market Value	Cash Dividends and Income
	SEWER CAPITAL IMPROVEMENTS	3,809,797.13	12,280.02	0.00	0.00	0.00	3,822,077.15	12,280.02
	SEWER RESERVES	283,429.22	913.57	0.00	0.00	0.00	284,342.79	913.57
	Sewer Moss Landing Capital Improvements	1,183,664.19	3,815.27	0.00	0.00	0.00	1,187,479.46	3,815.27
	Zone 1 Governmental	56,296.57	181.46	0.00	0.00	0.00	56,478.03	181.46
	Zone 2 Governmental	293,370.28	945.61	0.00	0.00	0.00	294,315.89	945.61
	Water Capital Improvements	3,262,315.84	10,504.92	(100,000.00)	0.00	0.00	3,172,820.76	10,504.92
<b>Total</b>		<b>\$8,888,873.23</b>	<b>\$28,640.85</b>	<b>(\$100,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,817,514.08</b>	<b>\$28,640.85</b>



CalTRUST  
 PO Box 2709  
 Granite Bay, CA 95746  
 www.caltrust.org  
 Email: admin@caltrust.org  
 Fax: 402-963-9094  
 Phone: 833-CALTRUST (225-8787)

## Investment Account Summary

03/01/2026 through 03/31/2026

### SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Mar 31 (\$)	Value on Mar 31 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
<b>CASTROVILLE COMMUNITY SERVICES DISTRICT</b>						
CalTRUST Medium Term Fund	[REDACTED]	285,312.156	9.86	2,813,177.86	2,870,042.93	(56,865.07)
<b>Portfolios Total value as of 03/31/2026</b>				<b>2,813,177.86</b>		

### DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
<b>CalTRUST Medium Term Fund</b>		<b>CASTROVILLE COMMUNITY SERVICES DISTRICT</b>						
Beginning Balance	03/01/2026			284,336.523	9.95	2,829,148.40		
Accrual Income Div Reinvestment	03/31/2026	9,619.74	975.633	285,312.156	9.86	2,813,177.86	0.00	0.00
Change in Value						(25,590.28)		
Closing Balance as of	Mar 31			285,312.156	9.86	2,813,177.86		

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Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.

# Castroville Community Services District

## List of Checks for March 2026

Date	Number	Name	Memo	Amount
<b>General Fund Checking</b>				
03/05/2026	3964	Air Duct Cleaning Solutions	Clean District Office Building Air Ducts	\$ 1,650.00
03/05/2026	3965	Castroville Auto Parts	Parts & Supplies	\$ 61.51
03/05/2026	3966	Core & Main LP	Parts & Supplies	\$ 1,971.71
03/05/2026	3967	David Amezquita	Monthly Cell Phone Expense	\$ 60.00
03/05/2026	3968	Foster & Foster Inc	Actuarial Valuation & GASB 75	\$ 1,710.00
03/05/2026	3969	ICONIX Waterworks (US) Inc	Parts & Supplies	\$ 1,012.78
03/05/2026	3970	Ivan F Velazquez Sanchez	Monthly Cell Phone Expense	\$ 60.00
03/05/2026	3971	J. Eric Tynan	Retiree Monthly Health Benefits	\$ 2,173.64
03/05/2026	3972	James Derbin	Monthly Cell Phone Expense	\$ 60.00
03/05/2026	3973	Lidia Santos	Monthly Cell Phone Expense	\$ 60.00
03/05/2026	3974	Linde Gas & Equipment Inc	Carbon Dioxide for Well Sites	\$ 1,093.09
03/05/2026	3975	Maggiara Bros Drilling Inc	Final 5% Retention Well #6	\$ 71,178.50
03/05/2026	3976	MNS Engineers Inc	Deep Aquifer Supply-Tank Project	\$ 483.37
			Misc. Support-CEQA Document Forms	
		continued	Well #6 Project	\$ 1,815.94
03/05/2026	3977	Monterey Bay Analytical Services	Monthly Water Testing Fees	\$ 380.00
03/05/2026	3978	Monterey Bay Water Works	Water Training Cours-Operator x3	\$ 150.00
03/05/2026	3979	County of Monterey	Annual Alarm Permit Fee	\$ 31.00
03/05/2026	3980	Noland Hamerly Etienne Hoss	Legal Fees	\$ 108.00
03/05/2026	3981	Optimum Business Services	Supplies for Postage Base	\$ 329.72
03/05/2026	3982	Pacific Gas & Electric	Street Lighting Zone 1 & 2	\$ 3,676.58
		continued	Well Sites & Office	\$ 5,753.85
03/05/2026	3983	Valley Pacific Petroleum Services	Fuel for Vehicles	\$ 587.27
03/05/2026	3984	VESTIS	Operators Uniforms Bath Serv & Mats	\$ 443.83
03/05/2026	3985	Elan Financial Services	Derbin-HVAC AC Furnace Filters	\$ 91.00
		continued	Truck Wash	\$ 8.99
03/05/2026	3986	Elan Financial Services	Santos-QuickBooks Monthly User Fee	\$ 255.00
		continued	Monthly Lead Oper Cell & Modem	\$ 174.07
03/05/2026	3987	Elan Financial Services	Galvez- Site 2-4 Tank Valves	\$ 256.24
		continued	Part for Lift Station 1, Moss Landing	\$ 410.79
		Water Awareness Committee of		
03/05/2026	3988	Monterey County	700 Water Booklets for Kids	\$ 272.45
03/05/2026	3989	WM Corporate Services	Monthly Fee for Waste Disposal	\$ 188.49
03/05/2026	3990	Pacific Gas & Electric	Well Sites	\$ 9,000.00
	3991-			
03/05/2026	3997	District Employees'	Bi-Weekly Net Payroll	\$ 18,331.54
03/05/2026	3998	Variable Annuity Life Insurance Co	Bi-Weekly Deferred Comp	\$ 2,855.00
03/05/2026	3999	Jonathan Varela	Monthly Cell Phone Expense	\$ 60.00
03/05/2026	1	Electronic Federal Tax Payment	Bi-Weekly Payroll Taxes	\$ 6,902.74
03/05/2026	2	EDD	Bi-Weekly Payroll Taxes	\$ 1,365.42
03/05/2026	3	PERS -Employees' Contribution	Bi-Weekly Retirement Benefits	\$ 2,050.24
03/05/2026	4	PERS-Employer Contribution	Bi-Weekly Retirement Benefits	\$ 2,999.94
03/05/2026	5	CalPERS-Health	Employees Health Benefits	\$ 27,576.06
03/19/2026	4000	ACWA JPIA	Employees Dental, Vision & EAP	\$ 1,309.60
		continued	COBRA-Tynan	
03/19/2026	4001	California Water Service Company	Water Meters for Zone 2 Lift Stations	\$ 73.88
03/19/2026	4002	Castroville Hardware	Parts & Supplies	\$ 566.50
03/19/2026	4003	Evan Skip Bloom	Staff CPR/AED/First Aid Training	\$ 630.00
03/19/2026	4004	GreatAmerican Financial	Monthly Lease of Meter & Bill Sorter	\$ 489.26
03/19/2026	4005	HydroPro Solutions West Inc	Meter for 11440 Commercial Pkwy.	\$ 1,617.23
03/19/2026	4006	ICONIX Waterworks (US) Inc	Parts & Supplies	\$ 246.05

Date	Number	Name	Memo	Amount
03/19/2026	4007	Noland Hamerly Etienne Hoss	Legal Fees	\$ 108.00
03/19/2026	4008	Pacific Gas & Electric	Steel Garage	\$ 24.71
		continued	Lift Stations Zone 1 & 2	\$ 1,759.19
		continued	Moss Landing Lift Stations Zone 3	\$ 2,061.21
03/16/2026	4009	Postmaster	Annual Presorted #101 Permit Fee	\$ 370.00
03/16/2026	4010	Principal Life Insurance Company	Employees Monthly Life Insurance	\$ 126.84
03/16/2026	4011	Streamline	Monthly CCSD Website	\$ 366.80
03/16/2026	4012	The Maynard Group	Monthly Telephone System	\$ 246.78
03/16/2026	4013	US Postal Service (CMRS-FP)	Qrtly Postage for Postage Meter	\$ 3,000.00
03/16/2026	4014	USA Bluebook	Parts & Supplies	\$ 1,170.58
03/16/2026	4015	Valley Pacific Petroleum Services	Fuel for Trucks	\$ 631.76
03/16/2026	4016	Verizon	Monthly Vehicle GPS Tracking	\$ 244.62
03/16/2026	4017	VESTIS	Operators Uniforms Bath Serv & Mats	\$ 430.08
03/16/2026	4018	Zaira Alvarado Rodriguez	Over Payment on Closed Account	\$ 37.60
	4019-			
03/16/2026	4025	District Employees'	Bi-Weekly Net Payroll	\$ 18,446.44
03/16/2026	4026	Variable Annuity Life Insurance Co	Bi-Weekly Deferred Comp	\$ 2,855.00
03/16/2026	4027	Cosme Padilla	Board Meeting 3-17-2026	\$ 91.05
03/16/2026	4028	Glenn Oania	Board Meeting 3-17-2026	\$ 91.05
03/16/2026	4029	Gregory K MacMillan	Board Meeting 3-17-2026	\$ 91.05
03/16/2026	4030	James Cochran	Board Meeting 3-17-2026	\$ 91.05
03/16/2026	4031	Ronald J. Stefani	Board Meeting 3-17-2026	\$ 91.05
03/16/2026	1	Electronic Federal Tax Payment	Bi-Weekly Payroll Taxes	\$ 6,954.98
03/16/2026	2	EDD	Bi-Weekly Payroll Taxes	\$ 1,404.65
03/16/2026	3	PERS -Employees' Contribution	Bi-Weekly Retirement Benefits	\$ 2,050.24
03/16/2026	4	PERS-Employer Contribution	Bi-Weekly Retirement Benefits	\$ 2,999.94

**Total General Fund-Checking**

**\$ 218,325.95**

**Customer Deposit Fund**

03/31/2026	238	Claudio Manzano Morales	Deposit Refund	\$ 27.40
03/31/2026	239	Oscar Vasquez	Deposit Refund	\$ 5.48
03/31/2026	240	Miguel Polanco	Deposit Refund	\$ 37.24
03/31/2026	241	Francisco Portillo	Deposit Refund	\$ 14.36
03/31/2026	242	Gerardo Jiminez	Deposit Refund	\$ 27.26
03/31/2026	243	Alfonso Jr Maldonado	Deposit Refund	\$ 5.76
03/31/2026	244	Castroville CSD	March Closures	\$ 242.50

**Total Customer Deposit Fund**

**\$ 360.00**

# Calendar for Year 2026 (United States)

January						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2 3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
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February						
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March						
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April						
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May						
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31						
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June						
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July						
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August						
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September						
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October						
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November						
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December						
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## Holidays:

- Jan 1 New Year's Day
- Jan 19 Martin Luther King Jr. Day
- Feb 16 President's Day
- May 25 Memorial Day
- Jun 19 Juneteenth
- Jul 3 'Independence Day' day off
- Jul 4 Independence Day
- Sep 7 Labor Day
- Oct 12 Columbus Day
- Nov 11 Veterans Day
- Nov 26 Thanksgiving Day
- Dec 25 Christmas Day