



CASTROVILLE COMMUNITY SERVICES DISTRICT

P.O. BOX 1065
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CASTROVILLE, CA 95012
FAX (831) 633-3103

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

24-HOUR TELEPHONE: (831) 633-2560

General Manager – Eric Tynan
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

BOARD OF DIRECTORS BUDGET & PERSONNEL COMMITTEE MEETING TUESDAY, MAY 11, 2021 – 11:00 A.M. 11499 GEIL STREET

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

COMMITTEE MEMBERS

Adriana Melgoza
Ron Stefani

Agenda

On March 12, 2020, Governor Newsom issued Executive Order N-25-20, which enhances State and Local Governments' ability to respond to COVID-19 Pandemic based on Guidance for Gatherings issued by the California Department of Public Health. The Executive Order specifically allows local legislative bodies to hold meetings via teleconference and to make meetings accessible electronically, in order to protect public health. In light of this, the meeting of the Castroville CSD Board will be held via GoToMeeting conference. There will be NO physical location of the meeting. The public is strongly encouraged to use the GoToMeeting app for best reception. Due to the current circumstances, there may be limited opportunity to provide verbal comments during the meeting. Persons who wish to address the Board for public comment or on an item on the agenda are encouraged to submit comments in writing to Castroville CSD at Lidia@castrovillecsd.org by 5:00 p.m. on Monday, May 10, 2021; such comments will be distributed to the Castroville CSD Board before the meeting. Members of the public participating by GoToMeeting are instructed to be on mute during the proceedings and to speak only when public comment is allowed, after requesting and receiving recognition from the Chair. Prior to the meeting, participants should download the GoToMeeting app at: <https://global.gotomeeting.com/install/555534493>. If you're joining through your smart phone download the GoToMeeting app from your app store. Please join the Castroville CSD Board meeting from your computer, tablet or smartphone. <https://www.gotomeeting.com/join/555534493>. You can also dial in using your phone. United States: +1 (312) 757-3121. Access Code: 555-534-493.

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

CALL MEETING TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

**BUDGET & PERSONNEL COMMITTEE MEETING
TUESDAY, MAY 11, 2021**

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

1. Review of FY 2021/2022 Proposed Budget
2. Recommendations for FY 2021/2022 Budget
3. Personnel-Staff Wage Increase for 2021/2022
4. Recommendations for Staff Wage Increase 2021/2022
5. Adjournment

**CASTROVILLE COMMUNITY SERVICES DISTRICT
INTERNAL REPORT**

Receipts, Disbursements, and Bank Balances as of March 31, 2021

Ending balance as of February 28, 2021 \$13,290,404.95

CHASE BANK, GENERAL FUND - Revenue and Expenses

Beginning Balance	250,615.70
Water Receipts	128,530.78
Miscellaneous Over/Short	2.00
Water-Sewer Miscellaneous Receipts	102,773.61
Monterey One Water Sanitation Fees	31,147.89
Bank Fees	(50.00)
NSF Check	(25.98)
Customer Fund Deposit	60.00
Expenses (Checks Written)	<u>(106,193.80)</u>
Ending Balance for General Fund	406,860.20

CHASE BANK, CUSTOMER DEPOSIT FUND

Beginning Balance	68,253.86
New Deposits (opened accounts)	480.00
Deposits Returned or Applied to Accounts	<u>(585.85)</u>
Ending Balance for Customer Deposit Fund	68,148.01

LAIF FUND

Beginning Balance	10,070,623.00
Quarterly Interest Earned	<u>0.00</u>
Ending Balance LAIF	10,070,623.00

CAMP FUND

Beginning Balance Sewer (Zone 1) Capital Improve Account	120,583.27
Monthly Interest Earned	<u>8.56</u>
Ending Balance Camp Federal Security Account	120,591.83
Beginning Balance Sewer (Zone 1) Reserves Account	238,554.96
Monthly Interest Earned	<u>16.94</u>
Ending Balance CAMP Federal Security Account	238,571.90

Cal TRUST-INVESTMENT

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,541,774.16
Income Distribution	1,193.91
Unrealized GAIN (Loss)	<u>(2,474.95)</u>
Ending Balance CalTRUST	2,540,493.12

New Balance as of March 31, 2021

13,445,288.06

Castroville Community Services District

Water

Five Year Capital Improvement and Operational Planning 2021

Fiscal Year Ending	Jun-22	Jun-23	Jun-24	Jun-25	Jun-26	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Water Revenue	\$ 1,354,000	\$ 1,360,770	\$ 1,367,574	\$ 1,374,412	\$ 1,381,284	
New connections	\$ 15,237	\$ 15,237	\$ 15,237	\$ 15,237	\$ 15,237	
Other Revenues	\$ 27,280	\$ 27,280	\$ 27,280	\$ 27,280	\$ 27,280	
Deep Well-DWR IRWM Grant	\$ 395,000	\$ 1,400,000	\$ 1,400,000			
Non-Operating Revenues						
Water Interest Earned	\$ 25,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	
Total Revenue	\$ 1,816,517	\$ 2,833,287	\$ 2,845,091	\$ 1,456,929	\$ 1,468,801	\$ 10,420,624
Application of Funds						
Operating Expenses						
General Operation Expenses	\$ 630,200	\$ 649,106	\$ 668,579	\$ 688,637	\$ 709,296	
Administration Expenses	\$ 435,381	\$ 448,442	\$ 461,896	\$ 475,753	\$ 490,025	
Total Application of Funds	\$ 1,065,581	\$ 1,097,548	\$ 1,130,475	\$ 1,164,389	\$ 1,199,321	\$ 5,657,314
Capital Improvement Projects						
Water Equipment	\$ 5,000		\$ 55,000			
New Trucks		\$ 20,000			\$ 20,000	
Valve & Main Replacements		\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	
Chlorine generators	\$ 1,000	\$ 21,000	\$ 21,000			
Pumping Equipment	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Lateral Replacement(plastic/copper)	\$ 12,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
SCADA Upgrades	\$ 1,000	\$ 1,000	\$ 1,000			
Meter Registers	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
New Well 6 -Design, Land & Constr	\$ 490,000	\$ 1,400,000	\$ 1,400,000			
Total CIP	\$ 519,000	\$ 1,490,000	\$ 1,525,000	\$ 38,000	\$ 58,000	\$ 3,630,000
Total Revenue Requirements	\$ 1,584,581	\$ 2,587,548	\$ 2,655,475	\$ 1,202,389	\$ 1,257,321	\$ 9,287,314
NET						
Surplus / (Deficit)	231,936	245,739	189,616	254,540	211,480	\$ 1,133,310
						\$ -

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2021 through June 2022**

	Amended 2020/2021	2021/2022
Income		
4010 · Metered Water Sales	\$ 1,346,000	\$ 1,354,000
4020 · Hydrant Water Sales	\$ 9,500	\$ 5,000
4030 · New Service Installation	\$ 111,784	\$ 15,237
4040 · Backflow Revenue	\$ 13,000	\$ 13,000
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 6,500	\$ 3,500
4053 · Reconnect Charges	480	480
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	3,000	5,000
Total Misc. Revenue	\$ 10,280	\$ 9,280
4060 · Interest Earned	\$ 30,000	\$ 25,000
4062 · Deep Well-DWR IRWM Grant	\$ 395,000	\$ 395,000
Total Income	\$ 1,915,564	\$ 1,816,517

Expense

WATER OPERATIONS EXPENSE

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	3,000
5120 · Operators Uniforms	3,400	2,000
5125 · Cellular Phones	1,000	1,000
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	10,000	12,000
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	7,400	7,400
Total General Operations Expense	\$ 27,600	\$ 28,200

Well Sites Expense

5155 · Utilities - P G & E	\$ 107,000	\$ 110,000
5165 · Pump Repair/Maintenance	4,000	4,000
5170 · Supplies for Pumps & Well Sites	8,000	8,000
5178 · Generators Repairs/Maintenance	2,000	2,000
5180 · Tank Repair/Maintenance	1,000	1,000
5185 · Building Repair/Maintenance	1,000	1,000
5190 · Chlorine/Softener Repair/Maintenanc	4,000	4,000
5195 · Well Sites - Other Expense	88,000	5,000
Total Well Sites Expense	\$ 215,000	\$ 135,000

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2021 through June 2022**

	Amended	
	2020/2021	2021/2022
Valve Expense		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	1,000	1,000
Total Valve Expense	\$ 1,500	\$ 1,500
Meter Expense		
5260 · Meter - Supplies	\$ 6,000	\$ 3,000
5270 · Meter - Repair/Maintenance	31,000	20,000
Total Meter Expense	\$ 37,000	\$ 23,000
Hydrant Expense		
5310 · Hydrant - Supplies	\$ 4,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,000	1,000
Total Hydrant Expense	\$ 5,000	\$ 2,000
Water Lines Expense		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	12,000	12,000
Total Water Lines Expense	\$ 16,000	\$ 16,000
5400 · Water Depreciation Expense	\$ 312,000	\$ 315,000
Automobile Expense		
5451 · Fuel	\$ 3,000	\$ 3,000
5452 · Repair/Maintenance	\$ 2,000	\$ 2,000
5453 · Other-Auto Expense	1,500	1,500
Total Automobile Expense	\$ 6,500	\$ 6,500
Payroll Expense Water Operation		
5520 · Operators Water Wages	\$ 99,332	\$ 103,000
Total Payroll Expense-Operations	\$ 99,332	\$ 103,000
TOTAL OPERATIONS EXPENSE	\$ 719,932	\$ 630,200
ADMINISTRATIVE EXPENSE		
Billing Expense		
5565 · Postage	\$ 10,000	\$ 9,500
5570 · Billing Supplies	9,000	9,000
5580 · Toilet Rebate	225	225
5585 · Bad Debt Write Off's	500	500
5590 · Other Billing Expense	6,100	6,000
Total Billing Expense	\$ 25,825	\$ 25,225

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2021 through June 2022**

	Amended	
	2020/2021	2021/2022
Utilities Expense		
5611 · Utilities - P G & E	\$ 1,650	\$ 1,650
5612 · Utilities - Telephones	2,800	2,500
5613 · Utilities - Disposal	380	380
5650 · Utilities - M 1W	135	
Total Utilities Expense	\$ 4,965	\$ 4,530
Insurance Expense		
5621 · Insurance - Auto & General	\$ 12,200	\$ 12,800
Total Insurance Expense	\$ 12,200	\$ 12,800
Office Expense		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	2,000	2,000
5720 · Misc Office Expense	3,500	3,500
5730 · Alarm Monitoring Service	800	800
5735 · Property Taxes	600	600
5740 · Computer Programs/Upgrades	11,000	11,000
5745 · Bank Fees	1,500	1,500
5750 · Seminars/Training/Staff	2,000	3,000
5752 · Seminar/Training/Directors	1,000	3,000
5760 · Membership Dues	10,500	10,500
5765 · Office Repairs/Maintenance	2,000	2,350
5770 · Building Maintenance	3,000	3,000
Total Office Expense	\$ 40,400	\$ 43,750
Payroll Expenses		
5810 · Wages Water- General Manager	\$ 71,246	\$ 73,382
5820 · Wages - Administrative	76,491	78,975
5865 · Insurance - Workers Comp	8,268	7,650
5875 · Employee Health Benefits	75,650	78,770
5880 · PERS Retirement Benefits-Employer	22,500	22,500
5880-A · Pension Exp PERS Retirement Bel	690	1,383
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	19,445	19,445
5895 · Retired Employee Benefits	570	50
5896 · Other Post Employment Benefits	8,550	8,550
Total Payroll Expenses	\$ 284,026	\$ 291,321

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2021 through June 2022**

	Amended 2020/2021	2021/2022
Consulting Expense		
5910 · Legal Fees	\$ 18,000	\$ 10,000
5920 · Engineering Fees	20,000	10,000
5930 · Director Fees	2,700	2,700
5940 · Accounting Fees	9,300	8,055
5960 · Other Consulting Fees	27,000	27,000
Total Consulting Expense	\$ 77,000	\$ 57,755
TOTAL ADMINISTRATIVE EXPENSE	\$ 444,416	\$ 435,381
TOTAL COMBINED EXPENSES	\$ 1,164,348	\$ 1,065,581
Net Income or Loss	\$ 751,216	\$ 750,936
 *Less Capital Expenditures:	 \$ 671,000	 \$ 519,000
Lateral Replacement \$12,000		
SCADA Upgrades \$1,000		
Chlorinator/Generator Parts \$1,000		
Pumping \$5,000		
Land for Deep Well #6-11380 Commercial Pkwy \$95,000		
Meters \$5,000		
Water Equipment \$5,000		
Grant for Deep Well #6 \$395,000 less:		
Hydrogeologic & Construction Management		
Services-Well #6 \$131,450		
 Net Income or Loss	 80,216	 231,936

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District

ZONE 1 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2021

Fiscal Year Ending	Jun-22	Jun-23	Jun-24	Jun-25	Jun-26	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees #75301	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	
Property Tax	\$ 520,000	\$ 527,800	\$ 535,717	\$ 543,753	\$ 551,909	
Grant for Washington Bypass	\$ 600,000	\$ 1,400,000				
New Service and Connection Fees	\$ 6,338	\$ 828,764	\$ 6,338	\$ 6,338	\$ 6,338	
Interest Revenue	\$ 40,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 60,000	
USDA Loan from Moss Landing	\$ 30,000	\$ 32,000				
Misc Revenue	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Revenue	\$ 1,262,338	\$ 2,899,564	\$ 658,055	\$ 671,091	\$ 684,247	\$ 6,175,295
Application of Funds						
Operating Expense						
General Operation Expenses	\$ 190,650	\$ 195,607	\$ 200,693	\$ 205,911	\$ 211,264	
Administration Expense	\$ 302,988	\$ 310,866	\$ 318,948	\$ 327,241	\$ 335,749	
NCRPD Transfer Out to Zone 1 Gov	\$ 153,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Application of Funds	\$ 647,138	\$ 606,473	\$ 619,641	\$ 633,152	\$ 647,013	\$ 3,153,416
Capital Improvement Projects						
Lift Station Pumps	\$ 8,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	
New Vehicle		\$ 10,000				
Washington Bypass Line	\$ 600,000	\$ 1,600,000				
Total Capital Improvement Projects	\$ 608,000	\$ 1,630,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2,268,000
Total Revenue Requirements	\$ 1,255,138	\$ 2,236,473	\$ 629,641	\$ 643,152	\$ 657,013	\$ 5,421,416
						NET
Surplus / (Deficit)	\$ 7,200	\$ 663,091	\$ 28,414	\$ 27,939	\$ 27,234	\$ 753,878
						\$0

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2021 through June 2022

	Amended 2020/2021	2021/2022
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Tax	480,000	520,000
4125 · Sewer Connection Fees	84,024	6,338
1170 · USDA Income from M L Zone 3	28,000	30,000
4130 · Misc Revenue	1,000	1,000
4132 · Grant for Washington Bybass Line	-	600,000
4135 · Zone 1 Interest Earned	55,000	40,000
Total Income	\$ 713,024	\$ 1,262,338
 Zone 1 OPERATION EXPENSE		
General Operation Expense		
7005 · Shop Supplies	\$ 1,200	\$ 1,200
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,550	2,550
7018 · Operators Certifications	500	500
7020 · Cellular Phones	760	800
Total General Operation Expense	\$ 6,510	\$ 6,550
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 5,000	\$ 5,300
7115 · Lift Station Repair/Maintenance	3,500	3,500
7120 · Supplies for Pump Station	1,200	1,200
7122 · Permit Fee for Generators	500	500
7125 · Building Repair & Maintenance	1,000	1,000
Total Lift Station Expense	\$ 11,200	\$ 11,500
 7200 · Sewer (Zone 1) Depreciaton Expense	 65,150	 66,000
 Automobile Expense		
7305 · Fuel for Trucks	\$ 2,200	\$ 2,200
7310 · Repair/Maintenance	2,000	2,000
7315 · Other Auto Expense	1,500	1,500
Total Automobile Expense	\$ 5,700	\$ 5,700
 Payroll Expense-Operation		
7405 · Operators Zone 1 Wages	\$ 77,258	\$ 80,000
Total Payroll Expense	\$ 77,258	\$ 80,000

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2021 through June 2022

	Amended		2021/2022
	2020/2021		
Sewer Line Expense			
7465 · Sewer Line-Repair/Maintenance	\$ 5,000	\$	5,000
Total Sewer Line Expense	<u>\$ 5,000</u>	<u>\$</u>	<u>5,000</u>
 Storm drain Expense			
7475 · Storm Drain-Supplies	\$ 1,000	\$	1,000
7485 · Storm Drain-Repair/Maintenance	12,000		14,000
7492 · Storm Drain-Fuel for Trucks	900		900
Total Storm Drain Expense	<u>\$ 13,900</u>	<u>\$</u>	<u>15,900</u>
 TOTAL OPERATION EXPENSE	 <u>184,718</u>		<u>190,650</u>
 ZONE 1 ADMINSTRATIVE EXPENSE			
Office Expense			
7505 · Office Supplies	\$ 2,200	\$	2,200
7510 · Office Equipment	1,500		1,500
7515 · Misc. Office Expense	1,600		1,600
7520 · Computer Program/Upgrade	2,500		3,000
7525 · Office Repair/Maintenance	1,300		1,850
7530 · Alarm Monitoring Service	500		500
7535 · Property Taxes	350		350
7540 · Seminars/Training/Staff	1,000		2,000
7545 · Seminar/Training/Directors	1,000		2,000
7555 · Membership Dues	6,000		6,000
7560 · Building Maintenance	2,000		2,000
7586 · Bad Debt Write-Offs	500		500
Total Office Expense	<u>\$ 20,450</u>	<u>\$</u>	<u>23,500</u>
 Payroll Expense Admin			
7605 · Wages Zone 1 GM	\$ 55,414	\$	57,076
7620 · Wages Zone 1 Admin	59,492		61,425
7625 · Insurance -Workers Comp	6,430		5,950
7630 · Employee Health Benefits	58,810		61,266
7632 · FICA Expense	15,124		15,124
7635 · PERS Retirement Benefits Employer Contribut	17,500		18,437
7635-A · Pension Exp PERS Retirement Benefits UAL	537		1,076
7636 · Other Post Employment Benefits	6,650		6,650
7640 · Employee Life Insurance	480		480
Total Payroll Expense	<u>\$ 220,437</u>	<u>\$</u>	<u>227,484</u>

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2021 through June 2022

	Amended	
	2020/20201	2021/2022
Utilities Expense		
7655 · Utilities - PG &E	\$ 1,500	\$ 1,500
7660 · Utilities-Telephones	1,800	2,000
7665 · Utilities - Disposal	300	300
7670 · Utilities - M1W	75	100
Total Utilities Expense	\$ 3,675	\$ 3,900
Sewer Consulting Expense		
7705 · Sewer Legal Fees	\$ 1,000	\$ 1,000
7710 · Sewer Engineer Fees	10,000	8,000
7715 · Sewer Accounting Fees	7,300	6,265
7720 · Sewer Other Consulting Fees	3,000	7,000
7725 · Director Fees	2,100	2,100
Total Consulting Expense	\$ 23,400	\$ 24,365
Insurance Expense		
7755 · Insurance - Auto & General	\$ 9,500	\$ 9,500
Total Insurance Expense	\$ 9,500	\$ 9,500
Bond, Loan, & Certif. Expense		
7772 · Investment Advisory Services	\$ 50	\$ 50
7774 · CSA 14/CCSD Organizational Cost	\$ 3,589	\$ 3,589
7775 · Willdan Tax Code-Admin Fee	\$ 1,600	\$ 1,600
7776 · Unrealized/Gain-Loss of Investment	5,000	7,000
Total Bond, Loan & Certif. Expense	\$ 10,239	\$ 12,239
Storm Drain Consulting Expense		
7805 · Storm Drain Legal Fees	\$ 500	\$ 500
7810 · Storm Drain Engineer Fees	1,000	1,000
7815 · Storm Drain Other Consulting Fee	500	500
Total Consulting Expense	\$ 2,000	\$ 2,000
TOTAL ADMINISTRATIVE EXPENSE	\$ 289,701	\$ 302,988
TOTAL COMBINED EXPENSES	\$ 474,419	\$ 493,638
NET INCOME OR LOSS	\$ 238,605	\$ 768,700

**Castroville Community Services District
 Draft Castroville (Zone 1) Sewer Income and Expense Budget
 July 2021 through June 2022**

	Amended 2020/2021	2021/2022
*Less Capital Expenditures	808,000	608,000
Lift Stations \$8,000		
Washington Bypass \$600,000		
Transfer Out- Property Taxes to Zone 1 Gov		
NCRPD Extended Recreational Services	\$ 100,000	\$ 100,000
NCRPD Capital Projects	\$ 40,000	\$ 40,000
Street Light Expense	\$ 13,500	\$ 13,500
Net Income or Loss	(722,895)	7,200

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

ZONE 1 GOVERNMENTAL

Five Year Capital Improvement and Operational Planning 2021

Fiscal Year Ending	Jun-22	Jun-23	Jun-24	Jun-25	Jun-26	
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
User Fees-Street Lights #75301	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	
Interest Revenue	\$ 500	\$ 500	\$ 1,000	\$ 2,000	\$ 2,000	
Reserves						
Transfer in-Property Taxes for Recreational & Street Lights (13,500)	\$ 153,500	\$ 113,500	\$ 153,500	\$ 113,500	\$ 113,500	
Total Revenue	\$ 187,000	\$ 147,000	\$ 187,500	\$ 148,500	\$ 148,500	\$ 818,500
Operation & Maintenance						
Street light Utilities	\$ 46,500	\$ 46,500	\$ 46,500	\$ 46,500	\$ 46,500	
Castroville Sign Maintenance & Depr	\$ 2,560	\$ 2,560	\$ 2,560	\$ 2,560	\$ 2,560	
Pedestrian Over cross Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Expense	\$ 50,060	\$ 50,060	\$ 50,060	\$ 50,060	\$ 50,060	\$ 250,300
Recreation Expense						
NCRPD	\$ 140,000	\$ 100,000	\$ 140,000	\$ 100,000	\$ 100,000	\$ 580,000
Total Application of Funds	\$ 190,060	\$ 150,060	\$ 190,060	\$ 150,060	\$ 150,060	\$ 830,300
Capital Improvement Projects						
Total Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirements	\$ 190,060	\$ 150,060	\$ 190,060	\$ 150,060	\$ 150,060	\$ 830,300
						NET
Surplus / (Deficit)	\$ (3,060)	\$ (3,060)	\$ (2,560)	\$ (1,560)	\$ (1,560)	\$ (11,800)
						\$ -

Castroville Community Services District
Draft Castroville (Zone 1) Governmental Activities
Income and Expense Budget
July 2021 through June 2022

	Amended 2020/2021	2021/2022
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4135 · Zone 1 Interest Earned	500	500
Total Income	\$ 33,500	\$ 33,500
ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Light Utility Cost	\$ 46,500	\$ 46,500
7830 · Castroville Sign Maintenance	1,000	1,000
7835 · Pedestrian Over Cross Maintenance	1,000	1,000
7902 · Government (Zone1) Depreciation Expense	1,560	1,560
Total Zone1 Other Oper & Maint Expense	\$ 50,060	\$ 50,060
TOTAL OTHER OPERATION EXPENSE	50,060	50,060
ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	100,000	100,000
NCRPD Capital Projects	40,000	40,000
Total Zone 1 Recreational Expense	\$ 140,000	\$ 140,000
TOTAL RECREATIONAL EXPENSE	\$ 140,000	\$ 140,000
TOTAL COMBINED EXPENSES	\$ 190,060	\$ 190,060
NET INCOME OR LOSS	(\$156,560)	(\$156,560)
Transfer In- Property Taxes to Zone 1 Gov		
Street Light Expense	\$ 13,500	\$ 13,500
NCRPD Extended Recreational Services	\$ 100,000	\$ 100,000
NCRPD Capital Projects	\$ 40,000	\$ 40,000
	\$ 153,500	\$ 153,500
*Less Capital Expenditures:	\$ -	\$ -
Net Income or Loss	(\$3,060)	(\$3,060)

*Capital Expenditures will be booked as an asset

*Depreciation Expense to be reflected

Castroville Community Services District

ZONE 2 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2021

Fiscal Year Ending	Jun-22	Jun-23	Jun-24	Jun-25	Jun-26	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees Moro Cojo #73701	\$70,254	\$70,254	\$70,254	\$70,254	\$70,254	
User Fees NMCHS & Mobile #74701	\$93,034	\$93,034	\$93,034	\$93,034	\$93,034	
Non-Operating Revenues						
Interest Revenue	\$1,800	\$1,800	\$2,000	\$2,200	\$2,400	
Total Revenue	\$165,088	\$165,088	\$165,288	\$165,488	\$165,688	\$826,640
Application of Funds						
Operating Expenses						
General Operation Expenses	\$63,550	\$65,202	\$66,898	\$68,637	\$70,421	
Administration Expenses	\$84,685	\$86,887	\$89,146	\$91,464	\$93,842	
Total Application of Funds	\$148,235	\$152,089	\$156,043	\$160,101	\$164,263	\$699,454
Capital Improvement Projects						
Lift Station Pumps-Impellers	\$12,000	\$20,000	\$5,000	\$10,000	\$5,000	
New Truck						
New Generator @ Moro Cojo						
Sewer Lines Repair & Relocation						
New Generator @ Castroville Blvd		\$36,000				
Total Capital Improvement Projects	\$12,000	\$56,000	\$5,000	\$10,000	\$5,000	\$88,000
Total Revenue Requirements	\$160,235	\$208,089	\$161,043	\$170,101	\$169,263	\$868,731
						NET
Surplus / (Deficit)	\$4,853	-\$43,001	\$4,245	-\$4,613	-\$3,575	(\$42,091)
						\$.

Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2021 through June 2022

	Amended	
	2020/2021	2021/2022
Income		
ZONE 2 (MORO COJO) REVENUE		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 70,254	\$ 70,254
4210 · Zone 2 Interest Earned	1,800	1,800
4215 · Userfees NMCHS & Mobile Park	93,531	93,034
Total Income	\$ 165,585	\$ 165,088
 ZONE 2 OPERATION EXPENSE		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 800	\$ 450
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	220	250
Total General Operation Expense	<u>\$ 2,370</u>	<u>\$ 2,050</u>
Lift Station Expense		
8055 · Utilities	\$ 9,700	\$ 9,700
8065 · Lift Station Repair/Maintenance	2,000	2,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
Total Lift Station Expense	<u>\$ 13,200</u>	<u>\$ 13,200</u>
8082 · Sewer (Zone 2) Depreciaton Expense		
Automobile Expense	\$ 17,500	\$ 17,600
8090 · Fuel for Trucks	\$ 1,200	\$ 1,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	500	500
Total Automobile Expense	<u>\$ 4,200</u>	<u>\$ 4,200</u>
Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 22,074	\$ 23,000
Total Payroll Expenses-Operations	<u>\$ 22,074</u>	<u>\$ 23,000</u>
Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	1,000	1,000
Total Storm Drain Expense	<u>\$ 1,500</u>	<u>\$ 1,500</u>

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2021 through June 2022**

**Amended
2020/2021 2021/2022**

TOTAL OPERATION EXPENSE

62,844 63,550

ZONE 2 ADMINISTRATIVE EXPENSE

Office Expense

8178 · Seminar/Training/Directors	\$ 500	\$ 1,000	
8179 · Membership Dues	1,800	1,800	
8181 · Office Supplies	\$ 600	\$ 600	
8182 · Office Equipment	\$ 500	\$ 500	
8183 · Misc. Office Expense	\$ 500	\$ 500	
8184 · Building Maintenance	\$ 1,000	\$ 1,000	
8185 · Computer Program/Upgrade	\$ 600	\$ 1,300	
8186 · Office Repair/Maintenance	\$ 400	\$ 700	
8187 · Alarm Monitoring Service	\$ 200	\$ 200	
8188 · Property Taxes	\$ 100	\$ 100	
8189 · Seminars/Training/Staff	\$ 500	\$ 1,000	
Total Office Expense	\$ 6,700	\$ 8,700	

Payroll Expense Administration

8191 · Wages- Zone 2 GM	15,833	16,307	
8195 · Wages-Zone 2 Admin	16,998	17,550	
8200 · Insurance-Workers Comp	1,838	1,700	
8205 · Employee Health Benefits	16,802	17,504	
8210 · PERS Retirement Benefits Employer Contribution	5,058	5,268	
8210-A · Pension Exp PERS Retirement Benefits UAL	154	307	
8212 · Employee Life Insurance	137	140	
8213 · Other Post Retirement Benefits	1,900	1,900	
8214 · FICA Expense	4,321	4,321	
Total Payroll Expense Administration	\$ 63,041	\$ 64,997	

Utilities Expense

8221 · Utilities - PG &E	\$ 500	\$ 500	
8222 · Utilities-Telephones	550	550	
8223 · Utilities - Disposal	85	85	
8224 · Utilities - M1W	30	30	
Total Utilities Expense	\$ 1,165	\$ 1,165	

Consulting Expense

8216 · Sewer Consulting Fees	1,600	1,600	
8217 · Sewer Engineer Fees	1,000	1,000	
8218 · Sewer Accounting Fees	2,100	1,790	

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2021 through June 2022**

	Amended	
	2020/2021	2021/2022
8219 · Sewer Legal Fees	1,500	1,500
8226 · Director Fees	600	600
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 7,333</u>	<u>\$ 7,023</u>
Insurance Expense		
8230 · Insurance-Auto & General	\$ 2,702	\$ 2,800
Total insurance Expense	<u>\$ 2,702</u>	<u>\$ 2,800</u>
TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 80,941</u></u>	<u><u>\$ 84,685</u></u>
TOTAL COMBINED EXPENSES	<u><u>\$ 143,785</u></u>	<u><u>\$ 148,235</u></u>
NET INCOME OR LOSS	<u><u>\$ 21,800</u></u>	<u><u>\$ 16,853</u></u>
LESS CAPITAL EXPENDITURES	\$ 10,000	\$ 12,000
Impellers/Pump \$12,000		
Net income or Loss	<u><u>\$ 11,800</u></u>	<u><u>\$ 4,853</u></u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**Castroville Community Services District
 Draft Zone 2 Governmental Activities
 Income and Expense Budget
 July 2021 through June 2022**

	2020/2021	2021/2022
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 34,030	\$ 33,600
4210 · Zone 2 Interest Earned	2,000	2,000
Total Income	\$ 36,030	\$ 35,600
ZONE 2 OTHER OPER & MAINT EXPENSE		
8245 · Open Space Maint-Outside Service	\$ 3,000	\$ 3,000
8250 · Street Light Utility Cost	5,800	5,800
8255 · Road Repair	1,500	5,000
8260 · Street Signage	500	500
Total Zone 2 Other Operation & Maint Expense	\$ 10,800	\$ 14,300
NET INCOME OR LOSS	\$ 25,230	\$ 21,300

Castroville Community Services District

ZONE 3 Sewer

Five Year Capital Improvement and Operational Planning 2021

Fiscal Year Ending	Jun-22	Jun-23	Jun-24	Jun-25	Jun-26	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Sanitation Fees Collected by M1W	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	
Property Tax	\$ 92,800	\$ 92,800	\$ 92,800	\$ 92,800	\$ 92,800	
New Sewer Connection Fees	\$ 7,000	\$ 3,168	\$ 3,168	\$ 3,168	\$ 3,168	
Interest Revenue	\$ 4,500	\$ 4,500	\$ 6,000	\$ 6,000	\$ 6,000	
Clean Water Planing Grant	\$ 440,000		\$ 1,800,000			
Misc Revenue	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
Total Revenue	\$ 736,800	\$ 292,968	\$ 2,094,468	\$ 294,468	\$ 294,468	\$3,713,172
Application of Funds						
Operating Expense						
General Operation Expense	\$ 83,850	\$ 86,030	\$ 88,267	\$ 90,562	\$ 92,916	
Administration Expense	\$ 93,699	\$ 96,135	\$ 98,635	\$ 101,199	\$ 103,830	
USDA Loan to Sewer Zone 1	\$ 30,000	\$ 32,000				
Total Application of Funds	\$ 207,549	\$ 214,165	\$ 186,902	\$ 191,761	\$ 196,747	\$997,124
Capital Improvement Projects						
Lift Station Pumps	\$ 18,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	
Generator Station #1		\$ 30,000				
New Truck		\$ 5,000				
Sewer Main/ Manhole Rehabilitation	\$ 5,000	\$ 10,000	\$ 200,000	\$ 5,000	\$ 5,000	
Preliminary Engineering Fees	\$ 462,722					
Enviommental Permitting			\$ 100,000			
Construction Engineering Management			\$ 400,000			
Lift Stations Relocation			\$ 420,000			
New Motor Control Centers		\$ 10,000	\$ 200,000	\$ 10,000		
Pipeline under Hwy 1 bridge		\$ 50,000	\$ 250,000			
Total Capital Improvement Projects	\$ 485,722	\$ 125,000	\$ 1,590,000	\$ 25,000	\$ 15,000	\$2,240,722
Total Revenue Requirements	\$ 693,271	\$ 339,165	\$ 1,776,902	\$ 216,761	\$ 211,747	\$3,237,846
						NET
Surplus / (Deficit)	\$ 43,529	\$ (46,197)	\$ 317,566	\$ 77,707	\$ 82,721	\$475,326
						\$0

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2021 through June 2022

	Amended 2020/2021	2021/2022
Income		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes	92,800	92,800
4306 · Sewer Connection Fees	7,000	7,000
4307 · Sanitation Fees	192,000	192,000
4308 · Interest Earned	4,500	4,500
4309 · Misc Revenue	500	500
4310 · Clean Water Small Communities Planning Grant	500,000	440,000
Total Income	\$ 796,800	\$ 736,800
 Zone 3 OPERATION EXPENSE		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	725	450
9018 · Operators Certifications	350	350
9020 · Cellular Phones	220	250
Total General Operation Expense	\$ 2,295	\$ 2,050
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 11,200	\$ 11,200
9115 · Lift Station Repair/Maintenance	4,000	4,000
9120 · Supplies for Pump Station	500	500
Total Lift Station Expense	\$ 15,700	\$ 15,700
 9200 · Sewer (Zone 3) Depreciaton Expense	 31,900	 31,900
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,200	\$ 4,200
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 22,074	\$ 23,000
Total Payroll Expense	\$ 22,074	\$ 23,000
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
Total Sewer Line Expense	\$ 7,000	\$ 7,000
 TOTAL OPERATION EXPENSE	 83,169	 83,850

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2021 through June 2022

	Amended		2021/2022
	2020/2021		
Zone 3 ADMINISTRATIVE EXPENSE			
Office Expense			
9505 · Office Supplies	\$ 600	\$	600
9510 · Office Equipment	500		500
9515 · Misc. Office Expense	1,200		1,200
9520 · Computer Program/Upgrade	600		1,300
9525 · Office Repair/Maintenance	400		700
9530 · Alarm Monitoring Service	200		200
9535 · Property Taxes	50		50
9540 · Seminars/Training/Staff	500		1,000
9545 · Seminar/Training/Directors	500		1,000
9555 · Membership Dues	1,800		1,800
9560 · Building Maintenance	1,000		1,000
Total Office Expense	\$ 7,350	\$	9,350
Payroll Expense Admin			
9605 · Wages Zone 3 GM	\$ 15,833	\$	16,307
9620 · Wages Zone 3 Admin	16,998		17,550
9625 · Insurance -Workers Comp	1,838		1,700
9630 · Employee Health Benefits	16,802		17,504
9632 · FICA Expense	4,321		4,321
9635 · PERS Retirement Benefits Employer Contribut	5,058		5,268
9636-A · Pension Exp PERS Retirement Benefits UAL	154		307
9636 · Other Post Employment Benefits	1,900		1,900
9640 · Employee Life Insurance	137		137
Total Payroll Expense	\$ 63,041	\$	64,994
Utilities Expense			
9655 · Utilities - PG &E	\$ 500	\$	500
9660 · Utilities-Telephones	550		550
9665 · Utilities - Disposal	85		85
9670 · Utilities - M1W	30		30
Total Utilities Expense	\$ 1,165	\$	1,165
Sewer Consulting Expense			
9705 · Sewer Legal Fees	\$ 3,000	\$	3,000
9710 · Sewer Engineer Fees	5,000		5,000
9715 · Sewer Accounting Fees	1,900		1,790
9720 · Sewer Other Consulting Fees	5,000		5,000
9725 · Director Fees	600		600
Total Consulting Expense	\$ 15,500	\$	15,390

**Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2021 through June 2022**

	Amended 2020/2021	2021/2022
Insurance Expense		
9755 · Insurance - Auto & General	\$ 2,600	\$ 2,800
Total Insurance Expense	<u>\$ 2,600</u>	<u>\$ 2,800</u>
 Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	28,000	30,000
Total Loan-Bond Expense	<u>\$ 28,000</u>	<u>\$ 30,000</u>
 TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 117,656</u></u>	<u><u>\$ 123,699</u></u>
 TOTAL COMBINED EXPENSES	<u><u>\$ 200,825</u></u>	<u><u>\$ 207,549</u></u>
 NET INCOME OR LOSS	<u><u>\$ 595,975</u></u>	<u><u>\$ 529,251</u></u>
 *Less Capital Expenditures	<u><u>480,722</u></u>	<u><u>485,722</u></u>
Lift Stations-Pumps \$18,000		
Sewer Main/Manhole Rehab \$5,000		
Wastewater System Rehabilitation System \$462,722		
 NET INCOME OR LOSS	<u><u>\$ 115,253</u></u>	<u><u>\$ 43,529</u></u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Metered Water Sales	1,014,807.47	1,009,500.03	5,307.44	100.53%
Temporary Hydrant Service	8,036.70	7,125.03	911.67	112.8%
New Service Installation	96,125.62	83,837.97	12,287.65	114.66%
Backflow Revenue	12,963.20	9,749.97	3,213.23	132.96%
Misc. Revenue				
Reconnect Charges	0.00	360.00	-360.00	0.0%
NSF Charges	96.00	225.00	-129.00	42.67%
Trip Fee Charges	0.00	2,250.00	-2,250.00	0.0%
Misc. Revenue - Other	5,449.98	4,875.03	574.95	111.79%
Total Misc. Revenue	5,545.98	7,710.03	-2,164.05	71.93%
Water Interest-Investment Earned	15,456.80	22,500.00	-7,043.20	68.7%
DWR IRWM Prop 1A Grant	0.00	296,250.03	-296,250.03	0.0%
Zone 1 (Castroville) Revenue	40,733.70	48,750.03	-8,016.33	83.56%
User fees Storm Drain #75301	20,519.98	24,750.00	-4,230.02	82.91%
User fees Street Lights #75301	284,184.94	360,000.00	-75,815.06	78.94%
Ad Valorem Property Tax	57,024.00	63,018.00	-5,994.00	90.49%
Sewer Connection Fees	520.00	749.97	-229.97	69.34%
Misc. Revenue	32,975.79	41,625.00	-8,649.21	79.22%
Interest Earned	435,958.41	538,893.00	-102,934.59	80.9%
Total Zone 1 (Castroville) Revenue	36,751.43	52,690.50	-15,939.07	69.75%
ZONE 2 (MORO COJO) REVENUE	18,000.00	25,522.47	-7,522.47	70.53%
User fees Storm Drain & Sewer #73701	948.04	2,850.03	-1,901.99	33.26%
Open Space-Street-Street Lights #73701	55,699.47	81,063.00	-25,363.53	68.71%
Zone 2 Interest Earned	54,676.27	70,148.25	-15,471.98	77.94%
Total ZONE 2 (MORO COJO) REVENUE	92,800.00	69,599.97	23,200.03	133.33%
User fees NMCHS & Mobil Park 74701	0.00	5,249.97	-5,249.97	0.0%
Sewer (Moss Landing) REVENUE	95,610.43	144,000.00	-48,389.57	66.4%
Property Taxes	2,544.86	3,375.00	-830.14	75.4%
Sewer Connection Fees Zone 3	0.00	375.03	-375.03	0.0%
M1W Sanitation Fees	0.00	375.03	-375.03	0.0%
Interest Earned	0.00	375,000.03	-375,000.03	0.0%
Misc. Revenue-Sewer Zone 3	0.00	375,000.03	-375,000.03	0.0%
Clean Water Small Communities Planning Grant	190,955.29	597,600.00	-406,644.71	31.95%
Total Sewer (Moss Landing) REVENUE	1,890,225.21	2,724,377.31	-834,152.10	69.38%
Total Income				
Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Water Operation Expense				
General Operations Expense				
Shop Supplies	172.09	749.97	-577.88	22.95%
Small Tools	759.51	2,250.00	-1,490.49	33.76%
Operators Uniforms	1,944.61	2,549.97	-605.36	76.26%
Cellular Phones	666.47	749.97	-83.50	88.87%
Operators Certifications	555.00	600.03	-45.03	92.5%
Water Testing Fees	7,805.00	7,499.97	305.03	104.07%
Backflow Testing	117.00	749.97	-632.97	15.6%
Water System Fees	7,322.80	5,550.03	1,772.77	131.94%
Total General Operations Expense	19,342.48	20,699.91	-1,357.43	93.44%
Well Sites Expense				
Utilities - P G & E	77,073.84	80,250.03	-3,176.19	96.04%
Pump Repair/Maintenance	214.35	2,999.97	-2,785.62	7.15%
Supplies for Pumps & Well Sites	2,991.04	6,000.03	-3,008.99	49.85%
Generators Repairs/Maintenance	1,301.25	1,500.03	-198.78	86.75%
Tank Repair/Maintenance	553.63	749.97	-196.34	73.82%
Building Repair/Maintenance	0.00	749.97	-749.97	0.0%
Chlorine/Softener Repair/Main	1,332.01	2,999.97	-1,667.96	44.4%
Well Sites - Other Expense	2,625.88	65,999.97	-63,374.09	3.98%
Total Well Sites Expense	86,092.00	161,249.94	-75,157.94	53.39%
Valve Expense				
Valve - Supplies	0.00	375.03	-375.03	0.0%
Valve - Repair/Maintenance	0.00	749.97	-749.97	0.0%
Total Valve Expense	0.00	1,125.00	-1,125.00	0.0%
Meter Expense				
Meter - Supplies	6,784.75	4,500.00	2,284.75	150.77%
Meter - Repair/Maintenance	24,340.60	23,249.97	1,090.63	104.69%
Total Meter Expense	31,125.35	27,749.97	3,375.38	112.16%
Hydrant Expense				
Hydrant - Supplies	3,679.31	2,999.97	679.34	122.65%
Hydrant - Repair Maintenance	0.00	749.97	-749.97	0.0%
Total Hydrant Expense	3,679.31	3,749.94	-70.63	98.12%
Water Lines Expense				
Water Lines - Supplies	421.81	2,999.97	-2,578.16	14.06%
Water Lines - Repair/Main	9,430.14	9,000.00	430.14	104.78%
Total Water Lines Expense	9,851.95	11,999.97	-2,148.02	82.1%
Depreciation Expense	228,995.28	234,000.00	-5,004.72	97.86%



Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Automobile Expense				
Fuel	1,332.66	2,250.00	-917.34	59.23%
Auto - Repair/Maintenance	45.00	1,500.03	-1,455.03	3.0%
Other Auto Expense	0.00	1,125.00	-1,125.00	0.0%
Total Automobile Expense	1,377.66	4,875.03	-3,497.37	28.26%
Payroll Expense Water Operate				
Operators Water Wages	73,654.16	74,499.03	-844.87	98.87%
Total Payroll Expense Water Operate	73,654.16	74,499.03	-844.87	98.87%
Total Water Operation Expense	454,118.19	539,948.79	-85,830.60	84.1%
Water Administrative Expense				
Billing Expense				
Postage	8,978.75	7,499.97	1,478.78	119.72%
Billing Supplies	0.00	6,750.00	-6,750.00	0.0%
Toilet Rebate	0.00	168.75	-168.75	0.0%
Write Off's-Adjustments	0.00	375.03	-375.03	0.0%
Other Billing Expense	4,344.62	4,574.97	-230.35	94.97%
Total Billing Expense	13,323.37	19,368.72	-6,045.35	68.79%
Utilities Expense				
Utilities - P G & E	984.16	1,237.50	-253.34	79.53%
Utilities - Telephones	1,740.95	2,099.97	-359.02	82.9%
Utilities - Disposal	231.17	285.03	-53.86	81.1%
Utilities - M1Water	53.66	101.25	-47.59	53.0%
Total Utilities Expense	3,009.94	3,723.75	-713.81	80.83%
Insurance Expense				
Insurance - Auto & General	9,083.54	9,150.03	-66.49	99.27%
Total Insurance Expense	9,083.54	9,150.03	-66.49	99.27%
Office Expense				
Office Supplies	1,445.40	1,874.97	-429.57	77.09%
Office Equipment	437.07	1,500.03	-1,062.96	29.14%
Misc. Office Expense	2,438.90	2,625.03	-186.13	92.91%
Alarm Monitoring Service	301.05	600.03	-298.98	50.17%
Property Taxes	368.17	450.00	-81.83	81.82%
Computer Programs/Upgrades	7,397.28	8,250.03	-852.75	89.66%
Bank Fees	1,157.70	1,125.00	32.70	102.91%
Seminars/Training/Staff	300.00	1,500.03	-1,200.03	20.0%
Seminar/Training/Directors	0.00	749.97	-749.97	0.0%
Membership Dues	7,847.49	7,875.00	-27.51	99.65%
Office Repairs/Maintenance	1,142.34	1,500.03	-357.69	76.15%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Building Maintenance	136.78	2,250.00	-2,113.22	6.08%
Total Office Expense	22,972.18	30,300.12	-7,327.94	75.82%
Payroll Expenses				
Wages - General Manager	53,546.62	53,434.53	112.09	100.21%
Wages - Administrative	61,004.48	57,368.25	3,636.23	106.34%
Insurance - Workers Comp	8,065.01	6,201.00	1,864.01	130.06%
Employee Health Benefits	55,979.55	56,737.53	-757.98	98.66%
PERS Retirement Benefits Employer Contributions Bi-Weekly Pay	17,408.00	16,875.00	533.00	103.16%
Pension Expense UAL Employer	666.90	517.50	149.40	128.87%
Employee Life Insurance	449.83	461.97	-12.14	97.37%
FICA Expense	13,862.39	14,583.78	-721.39	95.05%
Retired Employee Benefits	-46.23	427.50	-473.73	-10.81%
OPEB-Water Post Employment Medical Expense	8,550.00	6,412.50	2,137.50	133.33%
Total Payroll Expenses	219,486.55	213,019.56	6,466.99	103.04%
Consulting Expense				
Legal Fees	5,581.88	13,500.00	-7,918.12	41.35%
Engineering Fees	3,052.50	15,000.03	-11,947.53	20.35%
Director Fees	1,845.00	2,025.00	-180.00	91.11%
Accounting Fees	8,901.00	6,975.00	1,926.00	127.61%
Other Consulting Fees	3,278.00	20,250.00	-16,972.00	16.19%
Total Consulting Expense	22,658.38	57,750.03	-35,091.65	39.24%
Total Water Administrative Expense	290,533.96	333,312.21	-42,778.25	87.17%
Zone 1 Operation Expense				
General Operation Expense				
Shop Supplies	493.63	900.00	-406.37	54.85%
Small Tools & Equipment	379.67	1,125.00	-745.33	33.75%
Operators Uniforms	1,512.46	1,912.50	-400.04	79.08%
Operators Certifications	301.32	375.03	-73.71	80.35%
Cellular Phones	518.37	569.97	-51.60	90.95%
Total General Operation Expense	3,205.45	4,882.50	-1,677.05	65.65%
Lift Station Expense				
Sewer Utilities PG & E	3,390.82	3,750.03	-359.21	90.42%
Lift Station Repair/Maintenance	1,714.68	2,625.03	-910.35	65.32%
Supplies for Pump Station	1,001.42	900.00	101.42	111.27%
Permit Fee for Generators	474.00	375.03	98.97	126.39%
Building Repair/Maintenance	0.00	749.97	-749.97	0.0%
Total Lift Station Expense	6,580.92	8,400.06	-1,819.14	78.34%
Sewer Depreciation Expense	49,259.25	48,862.53	396.72	100.81%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Automobile Expense				
Fuel for Trucks	740.36	1,649.97	-909.61	44.87%
Auto- Repair/Maintenance	75.09	1,500.03	-1,424.94	5.01%
Other Auto Expense	25.84	1,125.00	-1,099.16	2.3%
Total Automobile Expense	841.29	4,275.00	-3,433.71	19.68%
Payroll Expense-Operation				
Operators Zone 1 Wages	56,583.53	57,943.53	-1,360.00	97.65%
Total Payroll Expense-Operation	56,583.53	57,943.53	-1,360.00	97.65%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	746.79	3,750.03	-3,003.24	19.91%
Total Sewer Line Expense	746.79	3,750.03	-3,003.24	19.91%
Storm drain Expense				
Storm drain-Supplies	0.00	749.97	-749.97	0.0%
Storm drain-Repair/Maintenance	8,358.05	9,000.00	-641.95	92.87%
Total Storm drain Expense	8,358.05	9,749.97	-1,391.92	85.72%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	296.14	675.00	-378.86	43.87%
Total Storm drain Automobile Expense	296.14	675.00	-378.86	43.87%
Total Zone 1 Operation Expense	125,871.42	138,538.62	-12,667.20	90.86%
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	943.61	1,649.97	-706.36	57.19%
Office Equipment	331.47	1,125.00	-793.53	29.46%
Misc. Office Expense	840.37	1,199.97	-359.60	70.03%
Computer Program/Upgrade	2,051.19	1,874.97	176.22	109.4%
Office Repair/Maintenance	912.92	974.97	-62.05	93.64%
Alarm Monitoring Service	234.15	375.03	-140.88	62.44%
Property Taxes	219.47	262.53	-43.06	83.6%
Seminars/Training/Staff	0.00	749.97	-749.97	0.0%
Seminar/Training/Directors	0.00	749.97	-749.97	0.0%
Membership Dues	5,586.38	4,500.00	1,086.38	124.14%
Building Maintenance	106.38	1,500.03	-1,393.65	7.09%
Bad Debt Write Offs-Sewer Fund	0.00	375.03	-375.03	0.0%
Total Office Expense	11,225.94	15,337.44	-4,111.50	73.19%
Payroll Expense Admin				
Wages Zone 1 GM	42,539.70	41,560.47	979.23	102.36%
Wages Zone 1 Admin	45,696.57	44,619.03	1,077.54	102.42%
Insurance - Workers Comp	6,272.78	4,822.47	1,450.31	130.07%



Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Employee Health Benefits	43,539.69	44,107.47	-567.78	98.71%
FICA Expense	10,640.77	11,342.97	-702.20	93.81%
PERS Retirement Benefits Employer Contributions	13,539.83	13,124.97	414.86	103.16%
Pension Expense UAL Employer	518.70	402.75	115.95	128.79%
OPEB-Sewer Post Employment Cost	6,650.00	4,987.53	1,662.47	133.33%
Employee Life Insurance	349.83	360.00	-10.17	97.18%
Total Payroll Expense Admin	169,747.87	165,327.66	4,420.21	102.67%
Utilities Expense				
Utilities - PG&E	800.96	1,125.00	-324.04	71.2%
Utilities - Telephones	1,368.08	1,350.00	18.08	101.34%
Utilities - Disposal	179.82	225.00	-45.18	79.92%
Utilities - M1Water	41.73	56.25	-14.52	74.19%
Total Utilities Expense	2,390.59	2,756.25	-365.66	86.73%
Sewer Consulting Expense				
Sewer Legal Fees	1,095.87	749.97	345.90	146.12%
Sewer Engineer Fees	462.50	7,499.97	-7,037.47	6.17%
Sewer Accounting Fees	6,923.00	5,474.97	1,448.03	126.45%
Sewer Other Consulting Fees	994.00	2,250.00	-1,256.00	44.18%
Director Fees	1,435.00	1,575.00	-140.00	91.11%
Total Sewer Consulting Expense	10,910.37	17,549.91	-6,639.54	62.17%
Insurance Expense				
Insurance- Auto & General	7,064.98	7,125.03	-60.05	99.16%
Total Insurance Expense	7,064.98	7,125.03	-60.05	99.16%
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	37.53	-37.53	0.0%
CSA 14-CCSD Amortization Expense	0.00	2,691.72	-2,691.72	0.0%
Willdan CSA 14 Assessment Admin Fee	375.00	1,199.97	-824.97	31.25%
Unrealized Gain/Loss Investment	9,895.09	3,750.03	6,145.06	263.87%
Total Bond, Loan & Certif. Expense	10,270.09	7,679.25	2,590.84	133.74%
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	37.53	-37.53	0.0%
Stormdrain Engineer Fees	0.00	749.97	-749.97	0.0%
Storm drain Other Consulting F	0.00	37.53	-37.53	0.0%
Total Storm drain Consulting Expense	0.00	825.03	-825.03	0.0%
Total Zone 1 Administrative Expense	211,609.84	216,600.57	-4,990.73	97.7%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	33,405.00	34,875.00	-1,470.00	95.79%
Castroville Sign Maintenance	0.00	749.97	-749.97	0.0%

Castroville Community Services District
Profit & Loss Budget vs. Actual
 July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Pedestrian Over Cross Maintenance	0.00	749.97	-749.97	0.0%
Gov Zone 1 Depreciation Expense	1,169.37	1,170.00	-0.63	99.95%
Total Zone 1 Other Operation & Maint Expense	34,574.37	37,544.94	-2,970.57	92.09%
Zone 1 Recreational Expense	75,000.00	105,000.03	-30,000.03	71.43%
No. Co. Rec & Park District	75,000.00	105,000.03	-30,000.03	71.43%
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	25.04	375.03	-349.99	6.68%
Small Tools & Equipment	24.77	375.03	-350.26	6.61%
Operators Uniforms	422.15	600.03	-177.88	70.36%
Operators Certifications	283.82	262.53	21.29	108.11%
Cellular Phones	148.11	164.97	-16.86	89.78%
Total General Operation Expense	903.89	1,777.59	-873.70	50.85%
Lift Station Expense				
Utilities	6,068.82	7,274.97	-1,206.15	83.42%
Lift Station Repair/Maintenance	906.08	1,500.03	-593.95	60.4%
Supplies for Pump Station	0.00	749.97	-749.97	0.0%
Building Repair/Maintenance	0.00	375.03	-375.03	0.0%
Total Lift Station Expense	6,974.90	9,900.00	-2,925.10	70.45%
Sewer Depreciation Expense	13,140.72	13,124.97	15.75	100.12%
Automobile Expense				
Fuel for Trucks	296.14	900.00	-603.86	32.9%
Auto-Repair/Maintenance	50.09	1,874.97	-1,824.88	2.67%
Other Auto Expense	0.00	375.03	-375.03	0.0%
Total Automobile Expense	346.23	3,150.00	-2,803.77	10.99%
Payroll Expense-Operations				
Operator Zone 2 Wages	16,201.88	16,555.50	-353.62	97.86%
Total Payroll Expense-Operations	16,201.88	16,555.50	-353.62	97.86%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	0.00	1,500.03	-1,500.03	0.0%
Total Sewer Line Expense	0.00	1,500.03	-1,500.03	0.0%
Storm Drain Expense				
Storm drain-Supplies	0.00	375.03	-375.03	0.0%
Storm drain-Repair/Maintenance	0.00	749.97	-749.97	0.0%
Total Storm Drain Expense	0.00	1,125.00	-1,125.00	0.0%
Total Zone 2 Operation Expense	37,567.62	47,133.09	-9,565.47	79.71%
Zone 2 Administrative Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Office Expense				
Seminar/Training/Directors	0.00	375.03	-375.03	0.0%
Membership Dues	1,596.11	1,350.00	246.11	118.23%
Office Supplies	269.60	450.00	-180.40	59.91%
Office Equipment	94.70	375.03	-280.33	25.25%
Misc. Office Expense	105.75	375.03	-269.28	28.2%
Building Maintenance	30.40	749.97	-719.57	4.05%
Computer Program/Upgrade	586.09	450.00	136.09	130.24%
Office Repair/Maintenance	260.77	299.97	-39.20	86.93%
Alarm Monitoring Services	66.90	150.03	-83.13	44.59%
Property Taxes	98.39	74.97	23.42	131.24%
Seminars/Training/Staff	0.00	375.03	-375.03	0.0%
Total Office Expense	3,108.71	5,025.06	-1,916.35	61.86%
Payroll Expense Administration				
Wages- Zone 2 GM	12,153.22	11,874.78	278.44	102.35%
Wages- Zone 2 Admin	13,056.16	12,748.50	307.66	102.41%
Insurance Workers Comp	1,792.22	1,378.53	413.69	130.01%
Employee Health Benefits	12,439.91	12,601.53	-161.62	98.72%
PERS Retirement Benefits Employer Contribution Biweekly Payrol	3,868.58	3,793.50	75.08	101.98%
Pension Expense UAL Employer	148.20	115.47	32.73	128.35%
Employee Life Insurance	99.98	102.78	-2.80	97.28%
Other Post Retirement Benefits	1,900.00	1,424.97	475.03	133.34%
FICA Expense	3,071.15	3,240.72	-169.57	94.77%
Total Payroll Expense Administration	48,529.42	47,280.78	1,248.64	102.64%
Consulting Expense				
Consulting Fees	1,034.00	1,199.97	-165.97	86.17%
Sewer Engineer Fees	0.00	749.97	-749.97	0.0%
Sewer Accounting Fees	1,978.00	1,575.00	403.00	125.59%
Sewer Legal Fees	70.75	1,125.00	-1,054.25	6.29%
Director Fees	410.00	450.00	-40.00	91.11%
Moro Cojo Annexation Amortization Expense	0.00	399.78	-399.78	0.0%
Total Consulting Expense	3,492.75	5,499.72	-2,006.97	63.51%
Utilities Expense				
Utilities-PG&E	264.19	375.03	-110.84	70.45%
Utilities-Telephone	390.86	412.47	-21.61	94.76%
Utilities-Disposal	51.36	63.72	-12.36	80.6%
Utilities-M1Water	11.92	22.50	-10.58	52.98%
Total Utilities Expense	718.33	873.72	-155.39	82.22%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Insurance Expense				
Insurance-Auto & General	2,018.56	2,026.53	-7.97	99.61%
Total Insurance Expense	2,018.56	2,026.53	-7.97	99.61%
Total Zone 2 Administrative Expense	57,867.77	60,705.81	-2,838.04	95.33%
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	1,199.59	2,250.00	-1,050.41	53.32%
Street Light Utility Cost	4,067.61	4,349.97	-282.36	93.51%
Road Repair	0.00	1,125.00	-1,125.00	0.0%
Street Signage	0.00	375.03	-375.03	0.0%
Total Zone 2 Other Oper & Main Expense	5,267.20	8,100.00	-2,832.80	65.03%
Sewer Zone 3 Operation & Maint Expense				
General Operation Expense				
Shop Supplies	15.72	375.03	-359.31	4.19%
Small Tools & Equipment	24.77	375.03	-350.26	6.61%
Operators Uniforms	432.30	543.78	-111.48	79.5%
Operators Certifications	273.86	262.53	11.33	104.32%
Cellular Phones	148.11	164.97	-16.86	89.78%
Total General Operation Expense	894.76	1,721.34	-826.58	51.98%
Lift Station Expense				
Sewer Utilities PG&E	7,163.22	8,399.97	-1,236.75	85.28%
Lift Station Repair/Maintenance	899.63	2,999.97	-2,100.34	29.99%
Supplies for Pump Station	241.67	375.03	-133.36	64.44%
Total Lift Station Expense	8,304.52	11,774.97	-3,470.45	70.53%
Sewer (Moss Landing) Zone 3 Depreciation Expense	23,899.50	23,924.97	-25.47	99.89%
Automobile Expense				
Fuel for Trucks	296.15	900.00	-603.85	32.91%
Repair/Maintenance	50.07	1,874.97	-1,824.90	2.67%
Other Auto Expense	2.90	375.03	-372.13	0.77%
Total Automobile Expense	349.12	3,150.00	-2,800.88	11.08%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	16,830.98	16,555.50	275.48	101.66%
Total Payroll Expense-Operations	16,830.98	16,555.50	275.48	101.66%
Sewer Line Expense				
Sewer Line-Repair Maintenance	631.91	5,249.97	-4,618.06	12.04%
Total Sewer Line Expense	631.91	5,249.97	-4,618.06	12.04%
Total Sewer Zone 3 Operation & Maint Expense	50,910.79	62,376.75	-11,465.96	81.62%
Zone 3 Administrative Expense				
Office Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Office Supplies	269.57	450.00	-180.43	59.9%
Office Equipment	94.70	375.03	-280.33	25.25%
Misc. Office Expense	575.97	900.00	-324.03	64.0%
Computer Programs/Upgrade	585.97	450.00	135.97	130.22%
Office Repair/Maintenance	261.01	299.97	-38.96	87.01%
alarm Monitoring Service	66.90	150.03	-83.13	44.59%
Property Taxes	31.93	37.53	-5.60	85.08%
Seminars/Training/Staff	0.00	375.03	-375.03	0.0%
Seminars/Training/Directors	0.00	375.03	-375.03	0.0%
Membership Dues	1,676.10	1,350.00	326.10	124.16%
Building Maintenance	30.39	749.97	-719.58	4.05%
Total Office Expense	3,592.54	5,512.59	-1,920.05	65.17%
Payroll Expense Administration				
Wages Zone 3 GM	12,153.22	11,874.78	278.44	102.35%
Wages Zone 3 Admin	13,056.16	12,748.50	307.66	102.41%
Insurance-Workers Comp	1,792.23	1,378.53	413.70	130.01%
Employee Health Benefits	12,439.81	12,601.53	-161.72	98.72%
FICA Expense	3,097.51	3,240.72	-143.21	95.58%
PERS Retirement Benefits Employer Contributions Biweekly Payr	3,868.45	3,793.50	74.95	101.98%
Pension Expense UAL Employer	148.20	115.47	32.73	128.35%
Other Post Employment Benefits	1,900.00	1,424.97	475.03	133.34%
Employee Life Insurance	99.90	102.78	-2.88	97.2%
Total Payroll Expense Administration	48,555.48	47,280.78	1,274.70	102.7%
Utilities Expense				
Utilities-PG&E	264.18	375.03	-110.85	70.44%
Utilities-Telephone	390.86	412.47	-21.61	94.76%
Utilities-Disposal	51.34	63.72	-12.38	80.57%
Utilities-M1Water	11.89	22.50	-10.61	52.84%
Total Utilities Expense	718.27	873.72	-155.45	82.21%
Sewer Consulting Expense				
Sewer Legal Fees	252.00	2,250.00	-1,998.00	11.2%
Sewer Engineer Fees	0.00	3,750.03	-3,750.03	0.0%
Sewer Accounting Fees	1,978.00	1,424.97	553.03	138.81%
Sewer Other Consulting Fees	284.00	3,750.03	-3,466.03	7.57%
Director Fees	410.00	450.00	-40.00	91.11%
Total Sewer Consulting Expense	2,924.00	11,625.03	-8,701.03	25.15%
Insurance Expense				
Insurance-Auto & General	2,018.56	1,950.03	68.53	103.51%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2020 through March 2021

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Total Insurance Expense	2,018.56	1,950.03	68.53	103.51%
Total Zone 3 Administrative Expense	57,808.85	67,242.15	-9,433.30	85.97%
Total Expense	1,401,130.01	1,616,502.96	-215,372.95	86.68%
Net Ordinary Income	489,095.20	1,107,874.35	-618,779.15	44.15%

Castroville Community Services District

Balance Sheet by Class

As of March 31, 2021

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Gov Fund Zone 2	
ASSETS							
Current Assets							
Checking/Savings							
Chase General Fund-Checking	38,003.98	84,065.12	314,290.37		-53,150.25	23,650.98	406,860.20
Chase Customer Deposit Fund-Water	0.00	0.00	68,148.01		0.00	0.00	68,148.01
LAIF - Water Reserve Fund	0.00	0.00	1,896,422.85		0.00	0.00	1,896,422.85
LAIF - Water Capital Improv Fund	0.00	0.00	2,566,094.49		0.00	0.00	2,566,094.49
CAMP-Sewer-1 Capital Improv Fund	120,591.83	0.00	0.00		0.00	0.00	120,591.83
CAMP-Sewer- 1 Reserve Fund	238,571.90	0.00	0.00		0.00	0.00	238,571.90
LAIF-Sewer- 1 Reserve Fund	112,848.00	0.00	0.00		0.00	0.00	112,848.00
LAIF-Sewer-1 Capital Impr Fund	4,370,223.65	0.00	0.00		0.00	0.00	4,370,223.65
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00		72,973.35	0.00	72,973.35
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00		0.00	278,685.99	278,685.99
LAIF-Zone 3 MI Sewer	0.00	773,374.67	0.00		0.00	0.00	773,374.67
Total Checking/Savings	4,880,239.36	857,439.79	4,844,955.72		19,823.10	302,336.97	10,904,794.94
Accounts Receivable							
1160 - A/R - Other	0.00	0.00	235.88		0.00	0.00	235.88
Total Accounts Receivable	0.00	0.00	235.88		0.00	0.00	235.88
Other Current Assets							
Petty Cash	0.00	0.00	800.00		0.00	0.00	800.00
Sewer Fund Investments	2,540,493.12	0.00	0.00		0.00	0.00	2,540,493.12
A/R - Metered Sales	0.00	0.00	40,367.76		0.00	0.00	40,367.76
Zone 1 Fund Receivable-USDA	90,000.00	0.00	0.00		0.00	0.00	90,000.00
Water-Allowance for Doubtful Account	0.00	0.00	-962.44		0.00	0.00	-962.44
Prepaid Ins-Sewer Zone 2	1,165.74	0.00	0.00		0.00	0.00	1,165.74
Prepaid Ins-Sewer Zone 1	4,080.21	0.00	0.00		0.00	0.00	4,080.21
Prepaid Insurance-Sewer Zone 3	0.00	1,165.74	0.00		0.00	0.00	1,165.74
Prepaid Ins-Water	0.00	0.00	5,245.95		0.00	0.00	5,245.95
Inventory	2,588.72	0.00	28,415.41		0.00	0.00	31,004.13
Total Other Current Assets	2,638,327.79	1,165.74	73,866.68		0.00	0.00	2,713,360.21
Total Current Assets	7,518,567.15	858,605.53	4,919,058.28		19,823.10	302,336.97	13,618,391.03
Fixed Assets							
Water Projects/Construction In Progress	0.00	0.00	25,748.45		0.00	0.00	25,748.45
SCADA System	0.00	0.00	25,526.12		0.00	0.00	25,526.12
Building & Improvements	0.00	0.00	426,285.00		0.00	0.00	426,285.00
Land	0.00	0.00	163,452.40		0.00	0.00	163,452.40
Land-Sewer	47,158.00	0.00	0.00		0.00	0.00	47,158.00

Castroville Community Services District

Balance Sheet by Class

As of March 31, 2021

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Moss Landing	Zone 3	Castroville	Zone 1	Castroville	Zone 1	
Projects, Wells & Pipes	0.00	0.00	0.00	0.00	9,169,230.49	0.00	0.00	0.00	9,169,230.49
Meters	0.00	0.00	0.00	0.00	372,596.62	0.00	0.00	0.00	372,596.62
Hydrants	0.00	0.00	0.00	0.00	37,291.63	0.00	0.00	0.00	37,291.63
Trucks/Autos	0.00	0.00	0.00	0.00	147,450.78	0.00	0.00	0.00	147,450.78
Vac-trailer	0.00	0.00	0.00	0.00	31,853.25	0.00	0.00	0.00	31,853.25
Shop Equipment	0.00	0.00	0.00	0.00	51,371.28	0.00	0.00	0.00	51,371.28
Office Equipment	0.00	0.00	0.00	0.00	216,795.31	0.00	0.00	0.00	216,795.31
Pumping Equipment	0.00	0.00	0.00	0.00	155,581.18	0.00	0.00	0.00	155,581.18
Telemetry System	0.00	0.00	0.00	0.00	181,825.27	0.00	0.00	0.00	181,825.27
Accumulated Depreciation Water	0.00	0.00	0.00	0.00	-7,189,174.28	0.00	0.00	0.00	-7,189,174.28
Sewer Construction in Progress	57,166.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,166.25
Sewer 2001 Pickup Truck w/ Cra	91,526.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,526.92
1982 Sewer Vac Trailer	7,515.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,515.05
Sewer Cleaner Trucks	380,163.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380,163.79
Sewer Equipment	84,807.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,807.68
Generator Via Linda Place	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00
SCADA-Zone 1 Sewer	6,167.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,167.83
SCADA-Zone 2 Sewer	3,464.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,464.34
Generator Castroville Blvd	31,902.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,902.08
Lift Station Sea Garden-Davis	178,795.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,795.04
Generator Moro Cojo	21,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Sewer Building & Imp Zone 1 & 2	291,791.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	291,791.50
Castroville Sewer Lines	510,544.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510,544.19
Castroville Blvd Sewer Lines	73,193.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,193.37
Moro Cojo Sewer Lines	68,931.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,931.60
Lift Station Via Linda	47,684.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,684.09
Lift Station Del Monte Ave	60,599.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,599.44
Lift Station Castroville Blvd	98,944.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,944.53
Lift Station Campo & Los Arbo	79,312.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,312.99
Accumulated Depreciation Zone 1 Sewer	-748,953.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-748,953.25
Accumulated Depr. Zone 2-Sewer	-207,044.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-207,044.72
Zone 1 Storm Drain Improv Projects	149,328.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,328.35
Sewer Equipment-Zone 3	0.00	0.00	74,258.88	0.00	0.00	0.00	0.00	0.00	74,258.88
Sewer Lines Moss Landing Zone 3	0.00	0.00	422,753.65	0.00	0.00	0.00	0.00	0.00	422,753.65
Lift Station #1 Struve Road	0.00	0.00	9,159.18	0.00	0.00	0.00	0.00	0.00	9,159.18
Lift Station #2 Hwy 1	0.00	0.00	9,388.87	0.00	0.00	0.00	0.00	0.00	9,388.87
Sewer Building & Imp Zone 3	0.00	0.00	5,129.00	0.00	0.00	0.00	0.00	0.00	5,129.00

Castroville Community Services District

Balance Sheet by Class

As of March 31, 2021

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Zone 2	
Lift Station #3 by Phil's	0.00	11,523.44	0.00	0.00	0.00	0.00	11,523.44
Lift Station #4 Portrero Road	0.00	14,789.42	0.00	0.00	0.00	0.00	14,789.42
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	-181,182.50	0.00	0.00	0.00	0.00	-181,182.50
Castroville Overhead Sign-Artichoke Center of the World	0.00	0.00	0.00	19,459.34	0.00	0.00	19,459.34
Accumulated Depreciation-Government Zone 1 Castroville	0.00	0.00	0.00	-1,818.37	0.00	0.00	-1,818.37
Total Fixed Assets	1,343,599.07	426,536.17	3,815,833.50	17,640.97	0.00	0.00	5,603,609.71
Other Assets							
Deferred Outflows-Sewer 1	310,386.95	0.00	0.00	0.00	0.00	0.00	310,386.95
Deferred Outflows-ML Sewer 3	0.00	88,685.70	0.00	0.00	0.00	0.00	88,685.70
Deferred Outflows-Water	0.00	0.00	399,073.15	0.00	0.00	0.00	399,073.15
Deferred Outflows-Sewer 2	88,686.20	0.00	0.00	0.00	0.00	0.00	88,686.20
Water-Deferred Outflows Contribution OPEB	0.00	0.00	10,651.00	0.00	0.00	0.00	10,651.00
Sewer 1-Deferred Outflows-Contributions OPEB	8,283.00	0.00	0.00	0.00	0.00	0.00	8,283.00
ML Sewer 3-Deferred Outflows-Contributions OPEB	0.00	2,367.00	0.00	0.00	0.00	0.00	2,367.00
Sewer 2-Deferred Outflows-Contributions OPEB	2,367.00	0.00	0.00	0.00	0.00	0.00	2,367.00
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	-50,147.00	0.00	0.00	0.00	0.00	0.00	-50,147.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization	-6,929.00	0.00	0.00	0.00	0.00	0.00	-6,929.00
Total Other Assets	476,316.34	91,052.70	409,724.15	0.00	0.00	0.00	977,093.19
LIABILITIES & EQUITY	9,338,482.56	1,376,194.40	9,144,615.93	37,464.07	302,336.97	20,199,093.93	
Liabilities							
Current Liabilities							
Other Current Liabilities							
OPEB Deferred Inflows Water	0.00	0.00	10,382.00	0.00	0.00	0.00	10,382.00
OPEB Deferred Inflows Sewer 3	0.00	2,307.00	0.00	0.00	0.00	0.00	2,307.00
OPEB Deferred Inflows Sewer 2	2,307.00	0.00	0.00	0.00	0.00	0.00	2,307.00
OPEB Deferred Inflows Sewer 1	8,076.00	0.00	0.00	0.00	0.00	0.00	8,076.00
Deferred Inflows-Sewer 2	7,469.00	0.00	0.00	0.00	0.00	0.00	7,469.00

Castroville Community Services District Balance Sheet by Class

As of March 31, 2021

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Zone 2	
Deferred Inflows-ML Sewer 3	0.00	7,467.20	0.00	0.00	0.00	0.00	7,467.20
Deferred Inflows-Water	0.00	0.00	33,598.35	0.00	0.00	0.00	33,598.35
Accrued Vacation	34,464.91	7,658.87	34,464.90	0.00	0.00	0.00	76,588.68
Accrued Payroll	8,172.92	1,746.19	8,330.49	0.00	0.00	0.00	18,249.60
Customer Security Deposits	0.00	0.00	58,370.63	0.00	0.00	0.00	58,370.63
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	3,000.00	0.00	0.00	0.00	3,000.00
Deferred Inflows-Sewer 1	26,131.45	0.00	0.00	0.00	0.00	0.00	26,131.45
Total Other Current Liabilities	86,621.28	19,179.26	153,446.37	0.00	0.00	0.00	259,246.91
Total Current Liabilities	86,621.28	19,179.26	153,446.37	0.00	0.00	0.00	259,246.91
Long Term Liabilities							
Pension Liability -Sewer 2	65,725.00	0.00	0.00	0.00	0.00	0.00	65,725.00
Pension Liability-Sewer 1	230,040.00	0.00	0.00	0.00	0.00	0.00	230,040.00
Pension Liability-Water	0.00	0.00	295,764.00	0.00	0.00	0.00	295,764.00
Pension Liability-ML Sewer 3	0.00	65,723.00	0.00	0.00	0.00	0.00	65,723.00
Net OPEB Liability-Water	0.00	0.00	75,046.00	0.00	0.00	0.00	75,046.00
Net OPEB Liability-Sewer	58,369.00	0.00	0.00	0.00	0.00	0.00	58,369.00
Net OPEB Liability ML Sewer 3	0.00	16,677.00	0.00	0.00	0.00	0.00	16,677.00
Net OPEB Liability-Sewer 2	16,677.00	0.00	0.00	0.00	0.00	0.00	16,677.00
USDA Bond-Loan Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Bond-Current Portion Due	0.00	62,000.00	0.00	0.00	0.00	0.00	62,000.00
Total Long Term Liabilities	370,811.00	172,400.00	370,810.00	0.00	0.00	0.00	914,021.00
Total Liabilities	457,432.28	191,579.26	524,256.37	0.00	0.00	0.00	1,173,267.91
Equity							
Water Fund Balance	0.00	0.00	2,570,086.77	0.00	0.00	0.00	2,570,086.77
Zone 2 Gov-Moro Cojo Fund Balance	0.00	0.00	0.00	0.00	98,712.31	0.00	98,712.31
Zone 1 Gov-Castroville Fund Balance	0.00	0.00	0.00	595,121.44	0.00	0.00	595,121.44
Sewer Zone 1 & 2 Fund Balance	5,355,114.75	0.00	0.00	0.00	0.00	0.00	5,355,114.75
Capital Additions Zone 3 Sewer Moss Landing	0.00	77,238.02	0.00	0.00	0.00	0.00	77,238.02
Sewer Moss Landing Zone 3 Fund Balance	0.00	162,849.47	0.00	0.00	0.00	0.00	162,849.47
Invested in Capital Assets-Water	0.00	0.00	3,534,772.00	0.00	0.00	0.00	3,534,772.00
Invested in Capital Assets-Sewer	767,562.00	0.00	0.00	0.00	0.00	0.00	767,562.00
3900 - Retained Earnings	2,684,691.48	862,292.00	2,107,217.17	-468,870.41	189,943.82	5,375,274.06	5,375,274.06
Net Income	73,682.05	82,235.65	408,283.62	-88,786.96	13,680.84	489,095.20	489,095.20
Total Equity	8,881,050.28	1,184,615.14	8,620,359.56	37,464.07	302,336.97	19,025,826.02	20,199,093.93
TOTAL LIABILITIES & EQUITY	9,338,482.56	1,376,194.40	9,144,615.93	37,464.07	302,336.97	20,199,093.93	20,199,093.93



CASTROVILLE COMMUNITY SERVICES DISTRICT

Wage Step Program-Board Approved October 2018



OFFICE MANAGER/BOOKKEEPER/SECRETARY

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

CUSTOMER SERVICE - ACCOUNTS RECEIVABLE

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

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

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

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

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

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

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

Laborer- No Certification

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