



CASTROVILLE COMMUNITY SERVICES DISTRICT

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

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

24-HOUR TELEPHONE: (831) 633-2560

General Manager – Eric Tynan
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

BOARD OF DIRECTORS BUDGET & PERSONNEL COMMITTEE MEETING THURSDAY, MAY 14, 2020 – 10:00 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

Cosme Padilla
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 April 21, 2020 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 11 20, 2020; 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/792624741>. 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/792624741>. You can also dial in using your phone. United States: +1 (224) 501-3412. Access Code: 792-624-741.

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

THURSDAY, MAY 14, 2020

Page 2

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 2020/2021 Proposed Budget
2. Recommendations for FY 2020/2021 Budget
3. Personnel-Staff Wage Increase for 2020/2021
4. Recommendations for Staff Wage Increase 2020/2021
5. Adjournment

**CASTROVILLE COMMUNITY SERVICES DISTRICT
INTERNAL REPORT**

Receipts, Disbursements, and Bank Balances as of March 31, 2020

Ending balance as of February 28, 2020 \$12,258,798.46

MECHANICS BANK, GENERAL FUND - Revenue and Expenses

Beginning Balance	180,002.56
Water Receipts	112,513.87
Water-Sewer Miscellaneous Receipts	1,287.46
Interest Earned	3.15
NSF Check & Bank Fees	0.00
Expenses (Checks Written)	(171,892.17)
Misc. Over-Short	0.34
Ending Balance for General Fund	121,915.21

MECHANICS BANK, CUSTOMER DEPOSIT FUND

Beginning Balance	62,588.99
New Deposits (opened accounts)	300.00
Interest Earned	1.11
Deposits Returned or Applied to Accounts	(120.00)
Ending Balance for Customer Deposit Fund	62,770.10

LAIF FUND

Beginning Balance	9,165,011.60
Ending Balance for LAIF	9,165,011.60

CAMP FUND

Beginning Balance Sewer (Zone 1) Capital Improv Account	120,053.90
Monthly Interest Earned	152.27
Ending Balance Camp Federal Security Account	120,206.17
Beginning Balance Sewer (Zone 1) Reserves Account	237,507.68
Monthly Interest Earned	301.24
Ending Balance CAMP Federal Security Account	237,808.92

Cal TRUST-INVESTMENT

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,493,633.73
Income Distribution	3,981.17
Unrealized GAIN (Loss)	0.00
Ending Balance Cal TRUST	2,497,614.90

New Balance as of March 31, 2020	12,205,326.90
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Castroville Community Services District						
SUMMARY of All SERVICES						
Fiscal Year Ending	Jun-20	Jun-21	Jun-22	Jun-23	Jun-24	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Revenue						
Water	\$ 1,377,372	\$ 1,805,517	\$ 1,412,740	\$ 1,414,532	\$ 1,416,378	\$ 7,426,539
ZONE 1 Sewer & Storm Drain	\$ 693,504	\$ 650,338	\$ 1,333,272	\$ 659,187	\$ 663,103	\$ 3,999,405
ZONE 1 Governmental	\$ 175,000	\$ 168,500	\$ 134,788	\$ 134,788	\$ 134,788	\$ 747,864
ZONE 2 Sewer & Storm Drain	\$ 161,373	\$ 166,785	\$ 166,875	\$ 166,968	\$ 167,063	\$ 829,064
ZONE 2 Governmental	\$ 37,530	\$ 36,030	\$ 36,030	\$ 36,030	\$ 36,030	\$ 181,650
ZONE 3 Sewer Moss Landing	\$ 302,300	\$ 301,300	\$ 306,381	\$ 312,856	\$ 315,396	\$ 1,538,233
Total Revenue	\$ 2,747,079	\$ 3,128,470	\$ 3,390,086	\$ 2,724,361	\$ 2,732,758	\$ 14,722,755
Application of Funds						
Operating & Admin Expense						
Water Operating & Admin Exp	\$ 1,094,574	\$ 1,050,830	\$ 1,072,718	\$ 1,104,898	\$ 1,124,247	\$ 5,447,267
Zone 1 Sewer & Storm Drain	\$ 638,365	\$ 604,126	\$ 582,862	\$ 595,417	\$ 608,298	\$ 3,029,068
ZONE 1 Governmental	\$ 166,000	\$ 168,500	\$ 147,000	\$ 147,000	\$ 147,000	\$ 775,500
Zone 2 Sewer & Storm Drain	\$ 142,778	\$ 142,638	\$ 146,347	\$ 150,152	\$ 154,056	\$ 735,971
Zone 2 Governmental	\$ 10,500	\$ 10,800	\$ 59,300	\$ 10,800	\$ 10,800	\$ 102,200
Zone 3 Sewer Moss Landing	\$ 198,574	\$ 206,480	\$ 211,120	\$ 217,882	\$ 224,767	\$ 1,058,823
Total Application of Funds	\$ 2,250,791	\$ 2,183,374	\$ 2,219,347	\$ 2,226,149	\$ 2,269,168	\$ 11,148,829
Capital Improvement Projects						
Water	\$ 176,405	\$ 132,000	\$ 2,886,000	\$ 52,000	\$ 49,000	\$ 3,295,405
Zone 1 Sewer & Storm Drain	\$ 33,753	\$ 810,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 893,753
Zone 1 Governmental	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Zone 2 Sewer & Storm Drain	\$ 21,830	\$ 40,000.00	\$ 12,000.00	\$ 45,000.00	\$ 10,000.00	\$ 128,830
ZONE 2 Governmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ZONE 3 Sewer ML	\$ 131,000	\$ 93,000	\$ 146,000	\$ 21,000	\$ 15,000	\$ 406,000
Total CIP	\$ 382,988	\$ 1,075,000	\$ 3,054,000	\$ 138,000	\$ 94,000	\$ 4,743,988
Total Revenue Requirements	\$ 2,633,779	\$ 3,258,374	\$ 5,273,347	\$ 2,364,149	\$ 2,363,168	\$ 15,892,817
Surplus / (Deficit)	\$ 113,300	\$ (129,904)	\$ (1,883,261)	\$ 360,212	\$ 369,590	\$ (1,170,063)
Balance as of March 31, 2020						
Less Funding from:						
General Fund Checking	\$ 121,915					
CAMP	\$ 358,015					
LAIF Account	\$ 9,165,012					
CalTrust	\$ 2,497,615					
Total	\$ 12,142,557					\$ 12,142,557
Additional Funding Sources:						
IRWMP- NEW WATER SOURCE	\$ 2,800,000					
SWRCB- MOSS LANDING (ZONE 3)	\$ 2,800,000					
SWRCB-CASTROVILLE (ZONE 1)	\$ 2,800,000					
Total Grants Applied for	\$ 8,400,000					
Grant Consultant fees as of 11/29/2019	\$ 65,000					

Castroville Community Services District

WATER-CASTROVILLE

Five Year Capital Improvement and Operational Planning 2020

Fiscal Year Ending	Jun-20	Jun-21	Jun-22	Jun-23	Jun-24	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Metered Water Sales	\$ 1,239,000	\$ 1,330,000	\$ 1,330,000	\$ 1,330,000	\$ 1,330,000	
New Connections	\$ 21,392	\$ 15,237	\$ 12,000	\$ 12,000	\$ 12,000	
Hydrant & Backflow Sales	\$ 21,700	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	
Misc. Revenue	\$ 10,280	\$ 7,280	\$ 11,000	\$ 11,000	\$ 11,000	
Non-Operating Revenues						
Water Interest Earned	\$ 85,000	\$ 40,000	\$ 41,200	\$ 42,436	\$ 43,709	
DWR IRWM Grant		\$ 395,000				
Total Revenue	\$ 1,377,372	\$ 1,805,517	\$ 1,412,740	\$ 1,414,532	\$ 1,416,378	\$ 7,426,539
Application of Funds						
Operating Expenses						
General Operation Expenses	\$ 600,475	\$ 607,932	\$ 626,170	\$ 644,955	\$ 664,304	
Administration Expenses	\$ 494,099	\$ 442,898	\$ 446,546	\$ 459,943	\$ 459,943	
Total Application of Funds	\$ 1,094,574	\$ 1,050,830	\$ 1,072,716	\$ 1,104,898	\$ 1,124,247	\$ 5,447,265
Capital Improvement Projects						
Well # 5 Media Replacement			\$ 55,000			
Well #3 Rehabilitation	\$ 31,000					
New Vehical/Truck				\$ 15,000	\$ 15,000	
Valve & Main Replacements	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Chlorine & Parts	\$ 6,300	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Connect to Cal Am Desal or Well #6			\$ 2,800,000			
Pumping Equipment & Radiator	\$ 12,000	\$ 5,000		\$ 5,000	\$ 3,000	
Lateral Replacement(plastic/copper)	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
SCADA	\$ 9,000	\$ 1,000		\$ 1,000		
VFD	\$ 9,700					
Billing Software & Server	\$ 22,470					
Office Building Upgrades	\$ 13,400					
Design Resevior 4 Mod Project	\$ 29,300					
Generator-Office	\$ 8,235					
Well #6 land purchase	\$ 5,000	\$ 95,000				
Total CIP	\$ 176,405	\$ 132,000	\$ 2,886,000	\$ 52,000	\$ 49,000	\$ 3,295,405
Total Revenue Requirements	\$ 1,270,979	\$ 1,182,830	\$ 3,958,716	\$ 1,156,898	\$ 1,173,247	\$ 8,742,670
						NET
Surplus / (Deficit)	\$ 106,393	\$ 622,687	\$ (2,545,976)	\$ 257,634	\$ 243,131	\$ (1,316,130)
Balance as of March 31, 2020						
Less Funding from:						
General Fund Checking	\$ 57,479					\$ 57,479.0
LAIF	\$ 3,962,624					
Total	\$ 4,020,103					\$ 4,020,103
Additional Funding Sources:						
New Debt	\$ 1,700,000					
Grants (Applying for)	\$ 2,800,000					

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2020 through June 2021**

	Amended 2019/2020	2020/2021
Income		
4010 · Metered Water Sales	\$ 1,239,000	\$ 1,330,000
4020 · Hydrant Water Sales	\$ 9,000	\$ 5,000
4030 · New Service Installation	\$ 21,392	\$ 15,237
4040 · Backflow Revenue	\$ 12,700	\$ 13,000
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 3,500	\$ 3,500
4053 · Reconnect Charges	480	480
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	6,000	3,000
Total Misc. Revenue	<u>\$ 10,280</u>	<u>\$ 7,280</u>
4060 · Interest Earned	\$ 85,000	\$ 40,000
4062 · DWR IRWM Grant	\$ -	\$ 395,000
Total Income	<u><u>\$ 1,377,372</u></u>	<u><u>\$ 1,805,517</u></u>

Expense

WATER OPERATIONS EXPENSE

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	3,000
5120 · Operators Uniforms	3,100	3,400
5125 · Cellular Phones	975	1,000
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	8,000	10,000
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	7,000	7,400
Total General Operations Expense	<u>\$ 24,875</u>	<u>\$ 27,600</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 102,000	\$ 104,000
5165 · Pump Repair/Maintenance	4,000	4,000
5170 · Supplies for Pumps & Well Sites	15,000	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/Maintenance	3,000	4,000
5195 · Well Sites - Other Expense	5,000	5,000
Total Well Sites Expense	<u>\$ 133,000</u>	<u>\$ 129,000</u>

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2020 through June 2021**

	Amended 2019/2020	2020/2021
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	\$ 3,000	\$ 3,000
5270 · Meter - Repair/Maintenance	13,000	15,000
Total Meter Expense	\$ 16,000	\$ 18,000
Hydrant Expense		
5310 · Hydrant - Supplies	\$ 1,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,000	1,000
Total Hydrant Expense	\$ 2,000	\$ 2,000
Water Lines Expense		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	8,000	8,000
Total Water Lines Expense	\$ 12,000	\$ 12,000
5400 · Water Depreciation Expense	\$ 312,000	\$ 312,000
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	\$ 92,600	\$ 99,332
Total Payroll Expense-Operations	\$ 92,600	\$ 99,332
TOTAL OPERATIONS EXPENSE	\$ 600,475	\$ 607,932
ADMINISTRATIVE EXPENSE		
Billing Expense		
5565 · Postage	\$ 10,000	\$ 10,000
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	6,100
Total Billing Expense	\$ 25,825	\$ 25,825

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**Castroville Community Services District
Draft Water Income and Expense Budget
July 2020 through June 2021**

	Amended 2019/2020	2020/2021
Utilities Expense		
5611 · Utilities - P G & E	\$ 1,650	\$ 1,650
5612 · Utilities - Telephones	2,410	2,800
5613 · Utilities - Disposal	240	380
5650 · Utilities - M 1W	135	135
Total Utilities Expense	\$ 4,435	\$ 4,965
 Insurance Expense		
5621 · Insurance - Auto & General	\$ 11,600	\$ 11,600
Total Insurance Expense	\$ 11,600	\$ 11,600
 Office Expense		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	2,000	2,000
5720 · Misc Office Expense	2,500	2,500
5730 · Alarm Monitoring Service	800	800
5735 · Property Taxes	600	600
5740 · Computer Programs/Upgrades	5,600	6,000
5745 · Bank Fees	500	500
5750 · Seminars/Training/Staff	6,000	6,000
5752 · Seminar/Training/Directors	6,000	6,000
5760 · Membership Dues	10,500	10,500
5765 · Office Repairs/Maintenance	2,000	2,000
5770 · Building Maintenance	3,000	3,000
Total Office Expense	\$ 42,000	\$ 42,400
 Payroll Expenses		
5810 · Wages Water- General Manager	\$ 69,172	\$ 71,246
5820 · Wages - Administrative	74,718	76,491
5865 · Insurance - Workers Comp	7,300	8,268
5875 · Employee Health Benefits	73,000	73,732
5880 · PERS Retirement Benefits-Employer Contribut	20,800	21,500
5880-A · Pension Exp PERS Retirement Benefits UAL	59,623	690
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	18,600	19,445
5895 · Retired Employee Benefits	1,660	570
5896 · Other Post Employment Benefits	8,550	8,550
Total Payroll Expenses	\$ 334,039	\$ 281,108
 Consulting Expense		
5910 · Legal Fees	\$ 18,000	\$ 18,000

**Castroville Community Services District
Draft Water Income and Expense Budget
July 2020 through June 2021**

	Amended	
	2019/2020	2020/2021
5920 · Engineering Fees	20,000	20,000
5930 · Director Fees	2,700	2,700
5940 · Accounting Fees	8,500	9,300
5960 · Other Consulting Fees	27,000	27,000
Total Consulting Expense	<u>\$ 76,200</u>	<u>\$ 77,000</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 494,099</u>	<u>\$ 442,898</u>
TOTAL COMBINED EXPENSES	<u>\$ 1,094,574</u>	<u>\$ 1,050,830</u>
Net Income or Loss	<u>\$ 282,798</u>	<u>\$ 754,687</u>
*Less Capital Expenditures:	<u>\$ 271,405</u>	<u>\$ 132,000</u>
Lateral Replacement \$20,000		
Main Valves \$10,000		
SCADA Upgrades \$1,000		
Land-11380 Commercial Pkwy \$95,000		
Chlorinator/Generator Parts \$1,000		
Pumping \$5,000		
Net Income or Loss	<u>11,393</u>	<u>622,687</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District

SEWER & STORM DRAIN ZONE 1 CASTROVILLE

Five Year Capital Improvement and Operational Planning 2020

Fiscal Year Ending	Jun-20	Jun-21	Jun-22	Jun-23	Jun-24	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	\$ 460,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	
Connection Fees	\$ 9,504	\$ 6,338	\$ 687,952	\$ 10,000	\$ 10,000	
Interest Revenue	\$ 130,000	\$ 70,000	\$ 71,820	\$ 73,687	\$ 75,603	
USDA Loan from Moss Landing	\$ 27,000	\$ 28,000	\$ 28,000	\$ 30,000	\$ 32,000	
Misc Revenue	\$ 2,000	\$ 1,000	\$ 500	\$ 500	\$ 500	
Total Revenue	\$ 693,504	\$ 650,338	\$ 1,333,272	\$ 659,187	\$ 663,103	\$3,999,405
Application of Funds						
Operating Expense						
General Operation Expenses	\$ 174,311	\$ 180,518	\$ 185,211	\$ 190,027	\$ 194,968	
Administration Expense	\$ 324,054	\$ 290,108	\$ 297,651	\$ 305,390	\$ 313,330	
Transfer Out to Zone 1 Gov	\$ 140,000	\$ 133,500	\$ 100,000	\$ 100,000	\$ 100,000	
Total Application of Funds	\$ 638,365	\$ 604,126	\$ 582,862	\$ 595,417	\$ 608,298	\$3,029,068
Capital Improvement Projects						
Lift Station Pumps	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Washington Bypass Line		\$ 800,000				
New Vehicals				\$ 10,000	\$ 10,000	
SCADA	\$ 7,000					
Building Upgrades	\$ 10,348					
Generator/Office	\$ 6,405					
Total Capital Improvement Projects	\$ 33,753	\$ 810,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 893,753
Total Revenue Requirements	\$ 672,118	\$ 1,414,128	\$ 592,862	\$ 615,417	\$ 628,298	\$ 3,922,821
						NET
Surplus / (Deficit)	\$ 21,386	\$ (763,788)	\$ 740,410	\$ 43,771	\$ 34,806	\$ 76,584
Balance as of March 31, 2020						
Less Funding from:						
General Fund Checking	\$ 50,000					
CAMP	\$ 358,015					
CalTrust	\$ 2,497,615					
LAIF	\$ 4,120,663					
Total	\$ 7,026,293					\$7,026,293
Additional Funding Sources						
New Debt	\$ 1,700,000					
Grants (Applied for)	\$ 2,000,000					

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2020 through June 2021

	Amended 2019/2020	2020/2021
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Tax	460,000	480,000
4125 · Sewer Connection Fees	9,504	6,338
1170 · USDA Income from M L Zone 3	27,000	28,000
4130 · Misc Revenue	2,000	1,000
4135 · Zone 1 Interest Earned	130,000	70,000
Total Income	\$ 693,504	\$ 650,338
 Zone 1 OPERATION EXPENSE		
General Operation Expense		
7005 · Shop Supplies	\$ 1,000	\$ 1,200
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,215	2,550
7018 · Operators Certifications	500	500
7020 · Cellular Phones	760	760
Total General Operation Expense	\$ 5,975	\$ 6,510
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 4,600	\$ 5,000
7115 · Lift Station Repair/Maintenance	3,500	3,500
7120 · Supplies for Pump Station	1,000	1,000
7122 · Permit Fee for Generators	500	500
7125 · Building Repair & Maintenance	1,000	1,000
Total Lift Station Expense	\$ 10,600	\$ 11,000
 7200 · Sewer (Zone 1) Depreciaton Expense	 65,150	 65,150
 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	\$ 71,986	\$ 77,258
Total Payroll Expense	\$ 71,986	\$ 77,258

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Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2020 through June 2021

	Amended		2020/2021
	2019/2020		
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	8,000		8,000
7492 · Storm Drain-Fuel for Trucks	900		900
Total Storm Drain Expense	<u>\$ 9,900</u>	<u>\$</u>	<u>9,900</u>
 TOTAL OPERATION EXPENSE	 <u>174,311</u>		 <u>180,518</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	2,000		2,000
7525 · Office Repair/Maintenance	1,300		1,300
7530 · Alarm Monitoring Service	500		500
7535 · Property Taxes	350		350
7540 · Seminars/Training/Staff	3,000		3,000
7545 · Seminar/Training/Directors	3,000		3,000
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>\$ 23,950</u>	<u>\$</u>	<u>23,950</u>

Payroll Expense Admin

7605 · Wages Zone 1 GM	\$ 53,800	\$	55,414 - 1614
7620 · Wages Zone 1 Admin	57,774		59,492 - 1720
7625 · Insurance -Workers Comp	5,671		6,430
7630 · Employee Health Benefits	57,000		57,347
7632 · FICA Expense	14,600		15,124
7635 · PERS Retirement Benefits Employer Contribut	11,233		16,220
7635-A · Pension Exp PERS Retirement Benefits UAL	46,372		537
7636 · Other Post Employment Benefits	6,650		6,650
7640 · Employee Life Insurance	480		480
Total Payroll Expense	<u>\$ 253,580</u>	<u>\$</u>	<u>217,694</u>

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2020 through June 2021

	Amended	
	2019/2020	2020/20201
Utilities Expense		
7655 · Utilities - PG &E	\$ 1,500	\$ 1,500
7660 · Utilities-Telephones	1,700	1,800
7665 · Utilities - Disposal	175	300
7670 · Utilities - M1W	60	75
Total Utilities Expense	\$ 3,435	\$ 3,675
 Sewer Consulting Expense		
7705 · Sewer Legal Fees	\$ 1,000	\$ 1,000
7710 · Sewer Engineer Fees	10,000	10,000
7715 · Sewer Accounting Fees	6,600	7,300
7720 · Sewer Other Consulting Fees	2,000	3,000
7725 · Director Fees	2,100	2,100
Total Consulting Expense	\$ 21,700	\$ 23,400
 Insurance Expense		
7755 · Insurance - Auto & General	\$ 9,150	\$ 9,150
Total Insurance Expense	\$ 9,150	\$ 9,150
 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	5,000
Total Bond, Loan & Certif. Expense	\$ 10,239	\$ 10,239
 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	\$ 324,054	\$ 290,108
 TOTAL COMBINED EXPENSES	\$ 498,365	\$ 470,626 - 27,739
 NET INCOME OR LOSS	\$ 195,139	\$ 179,712

**Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2020 through June 2021**

	Amended 2019/2020	2020/2021
*Less Capital Expenditures	33,753	810,000
Lift Stations \$10,000		
Washington Bypass \$800,000		
Transfer Out- Property Taxes to Zone 1 Gov		
NCRPD Extended Recreational Services	\$ 100,000	\$ 100,000
NCRPD Capital Projects	\$ 20,000	\$ 20,000
Street Light Expense	\$ -	\$ 13,500
Net Income or Loss	41,386	(763,788)

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

GOVERNMENTAL ZONE 1

Five Year Capital Improvement and Operational Planning 2020

Fiscal Year Ending	Jun-20	Jun-21	Jun-22	Jun-23	Jun-24	
	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	\$ 2,000	\$ 2,000	\$ 1,788	\$ 1,788	\$ 1,788	
Transfer in- Sewer Property Taxes	\$ 140,000	\$ 133,500	\$ 100,000	\$ 100,000	\$ 100,000	
Total Revenue	\$ 175,000	\$ 168,500	\$ 134,788	\$ 134,788	\$ 134,788	\$ 747,864
Operation & Maintenance						
Street light Utilities	\$ 44,000	\$ 46,500	\$ 44,000	\$ 44,000	\$ 44,000	
Castroville Sign Maintenance	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	
Pedestrian Over cross Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Expense	\$ 46,000	\$ 48,500	\$ 47,000	\$ 47,000	\$ 47,000	\$ 235,500
Recreation Expense						
NCRPD	\$ 120,000	\$ 120,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 540,000
Total Application of Funds	\$ 166,000	\$ 168,500	\$ 147,000	\$ 147,000	\$ 147,000	\$ 775,500
Capital Improvement Projects						
Castroville Overhead Sign	\$ 20,000.00					
						\$ -
Total Capital Improvement Projects	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total Revenue Requirements	\$ 186,000	\$ 168,500	\$ 147,000	\$ 147,000	\$ 147,000	\$ 795,500
						NET
Surplus / (Deficit)	\$ (11,000)	\$ -	\$ (12,212)	\$ (12,212)	\$ (12,212)	\$ (47,636)
Balance of March 31, 2020						
Less: Funding from savings						
General Fund Checking	\$ 18,889.00					
LAIF Account	\$ 88,154.00					
Total	\$ 107,043.00					\$ 107,043
Additional Funding Sources:						
New Debt						
Grants (Applied for)						

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

	Amended 2019/2020	2020/2021
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4135 · Zone 1 Interest Earned	2,000	2,000
Total Income	\$ 35,000	\$ 35,000
ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Light Utility Cost	\$ 44,000	\$ 46,500
7830 · Castroville Sign Maintenance	1,000	1,000
7835 · Pedestrian Over Cross Maintenance	1,000	1,000
Total Zone1 Other Oper & Maint Expense	\$ 46,000	\$ 48,500
TOTAL OTHER OPERATION EXPENSE	46,000	48,500
ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	100,000	100,000
NCRPD Capital Projects <i>← Carry over from last year?</i>	20,000	20,000
Total Zone 1 Recreational Expense	\$ 120,000	\$ 120,000
TOTAL RECREATIONAL EXPENSE	\$ 120,000	\$ 120,000
TOTAL COMBINED EXPENSES	\$ 166,000	\$ 168,500
NET INCOME OR LOSS	(\$131,000)	(\$133,500)
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	\$ 20,000	\$ 20,000
	\$ 120,000	\$ 133,500
*Less Capital Expenditures:	\$ 20,000	\$ -
Net Income or Loss	(\$11,000)	\$0

*Capital Expenditures will be booked as an asset

*Depreciation Expense to be reflected

Castroville Community Services District

SEWER & STORM DRAIN ZONE 2 MORO COJO & NMCHS-MONTE DEL LAGO

Five Year Capital Improvement and Operational Planning 2020

Fiscal Year Ending	Jun-20	Jun-21	Jun-22	Jun-23	Jun-24	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees Moro Cojo #73701	\$ 67,703	\$ 70,254	\$ 70,254	\$ 70,254	\$ 70,254	
User Fees NMCHS & Mobile #74701	\$ 89,170	\$ 93,531	\$ 93,531	\$ 93,531	\$ 93,531	
Non-Operating Revenues						
Interest Revenue	\$ 4,500	\$ 3,000	\$ 3,090	\$ 3,183	\$ 3,278	
Total Revenue	\$ 161,373	\$ 166,785	\$ 166,875	\$ 166,968	\$ 167,063	\$ 829,064
Application of Funds						
Operating Expenses						
General Operation Expenses	\$ 59,963	\$ 61,544	\$ 63,144	\$ 64,786	\$ 66,470	
Administration Expenses	\$ 82,815	\$ 81,094	\$ 83,202	\$ 85,366	\$ 87,585	
Total Application of Funds	\$ 142,778	\$ 142,638	\$ 146,347	\$ 150,152	\$ 154,056	\$ 735,970
Capital Improvement Projects						
Lift Station Pumps	\$ 12,000	\$ 5,000	\$ 12,000	\$ 5,000	\$ 5,000	
Generator-Castroville Blvd		\$ 35,000				
Generator-Moro Cojo				\$ 35,000		
SCADA	\$ 5,000					
New Vehical/truck				\$ 5,000	\$ 5,000	
Building Upgrades	\$ 3,000					
Generator-Office	\$ 1,830					
Total Capital Improvement Projects	\$ 21,830	\$ 40,000	\$ 12,000	\$ 45,000	\$ 10,000	\$ 128,830
Total Revenue Requirements	\$ 164,608	\$ 182,638	\$ 158,347	\$ 195,152	\$ 164,056	\$ 864,800
						NET
Surplus / (Deficit)	\$ (3,235)	\$ (15,853)	\$ 8,528	\$ (28,184)	\$ 3,008	\$ (35,736)
Less: Funding from:						
General Fund Checking	\$ -					
LAIF Account	\$ -					
Total	\$ -					\$ -
Additional Funding Sources:						
New Debt						
Grants						

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2020 through June 2021**

	Amended 2019/2020	2020/2021	
Income			
ZONE 2 (MORO COJO) REVENUE			
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 67,703	\$ 70,254	
4210 · Zone 2 Interest Earned	4,500	3,000	<i>2,000</i>
4215 · Userfees NMCHS & Mobile Park	89,170	93,531	
Total Income	\$ 161,373	\$ 166,785	
 ZONE 2 OPERATION EXPENSE			
General Operation Expense			
8030 · Shop Supplies	\$ 500	\$ 500	
8035 · Small Tools	\$ 500	\$ 500	
8037 · Operators Uniforms	\$ 725	\$ 800	
8038 · Operators Certification	\$ 350	\$ 350	
8039 · Operators Cellular Phones	220	220	
Total General Operation Expense	\$ 2,295	\$ 2,370	
 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	\$ 13,200	\$ 13,200	
 8082 · Sewer (Zone 2) Depreciaton Expense			
Automobile Expense	\$ 16,200	\$ 16,200	
8090 · Fuel for Trucks	\$ 1,200	\$ 1,200	
8095 · Auto-Repair/Maintenance	2,500	2,500	
8100 · Other Auto Expense	500	500	
Total Automobile Expense	\$ 4,200	\$ 4,200	
 Payroll Expense-Operations			
8110 · Operator Zone 2 Wages	\$ 20,568	\$ 22,074	
Total Payroll Expenses-Operations	\$ 20,568	\$ 22,074	
 Sewer Line Expense			
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000	
Total Sewer Line Expense	\$ 2,000	\$ 2,000	
 Storm Drain Expense			
8145 · Storm drain-Supplies	\$ 500	\$ 500	
8155 · Storm drain-Repair/Maintenance	1,000	1,000	
Total Storm Drain Expense	\$ 1,500	\$ 1,500	

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2020 through June 2021**

**Amended
2019/2020 2020/2021**

TOTAL OPERATION EXPENSE	59,963	61,544
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ZONE 2 ADMINISTRATIVE EXPENSE

Office Expense

8178 · Seminar/Training/Directors	\$ 1,000	\$ 1,000
8179 · Membership Dues	1,800	1,800
8181 · Office Supplies	\$ 600	\$ 600
8182 · Office Equipment	\$ 500	\$ 500
8183 · Misc. Office Expense	\$ 1,200	\$ 500
8184 · Building Maintenance	\$ 300	\$ 1,000
8185 · Computer Program/Upgrade	\$ 600	\$ 600
8186 · Office Repair/Maintenance	\$ 300	\$ 400
8187 · Alarm Monitoring Service	\$ 200	\$ 200
8188 · Property Taxes	\$ 100	\$ 100
8189 · Seminars/Training/Staff	\$ 1,000	\$ 1,000
Total Office Expense	\$ 7,600	\$ 7,700

Payroll Expense Administration

8191 · Wages- Zone 2 GM	15,372	15,833 - 461
8195 · Wages-Zone 2 Admin	16,604	16,998 - 394
8200 · Insurance-Workers Comp	1,620	1,838
8205 · Employee Health Benefits	16,300	16,385
8210 · PERS Retirement Benefits Employer Contribution	4,530	4,730
8210-A · Pension Exp PERS Retirement Benefits UAL	3,709	154
8212 · Employee Life Insurance	137	137
8213 · Other Post Retirement Benefits	1,900	1,900
8214 · FICA Expense	4,200	4,321
Total Payroll Expense Administration	\$ 64,372	\$ 62,296

Utilities Expense

8221 · Utilities - PG &E	\$ 500	\$ 500
8222 · Utilities-Telephones	510	550
8223 · Utilities - Disposal	70	85
8224 · Utilities - M1W	30	30
Total Utilities Expense	\$ 1,110	\$ 1,165

Consulting Expense

8216 · Sewer Consulting Fees	1,600	1,600
8217 · Sewer Engineer Fees	1,000	1,000
8218 · Sewer Accounting Fees	1,900	2,100

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2020 through June 2021**

	Amended	
	2019/2020	2020/2021
8219 · Sewer Legal Fees	1,500	1,500
8226 · Director Fees	600	600
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 7,133</u>	<u>\$ 7,333</u>
Insurance Expense		
8230 · Insurance-Auto & General	\$ 2,600	\$ 2,600
Total insurance Expense	<u>\$ 2,600</u>	<u>\$ 2,600</u>
TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 82,815</u></u>	<u><u>\$ 81,094</u></u>
TOTAL COMBINED EXPENSES	<u><u>\$ 142,778</u></u>	<u><u>\$ 142,638</u></u>
NET INCOME OR LOSS	<u><u>\$ 18,595</u></u>	<u><u>\$ 24,147</u></u>
LESS CAPITAL EXPENDITURES	<u><u>\$ 21,830</u></u>	<u><u>\$ 40,000</u></u>
Impellers/Pump \$5,000		
Generator/Castroville Blvd \$35,000		
Net income or Loss	<u><u>\$ (3,235)</u></u>	<u><u>\$ (15,853)</u></u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District

GOVERNMENTAL Zone 2

Five Year Capital Improvement and Operational Planning 2020

Fiscal Year Ending	Jun-20	Jun-21	Jun-22	Jun-23	Jun-24	
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
User Fees-Street, Open Sp & Street Lights #73701	\$ 34,030	\$ 34,030	\$ 34,030	\$ 34,030	\$ 34,030	
Interest Revenue	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Total Revenue	\$ 37,530	\$ 36,030	\$ 36,030	\$ 36,030	\$ 36,030	\$ 181,650
Application of Funds						
Other Operation & Maintenance						
Open Space Maintenance	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Street Light Utility	\$ 5,500	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	
Road Repair	\$ 1,500	\$ 1,500	\$ 50,000	\$ 1,500	\$ 1,500	
Street Signage	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
Total Application of Funds	\$ 10,500	\$ 10,800	\$ 59,300	\$ 10,800	\$ 10,800	\$ 102,200
Capital Improvement Projects						
Total Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirements	\$ 10,500	\$ 10,800	\$ 59,300	\$ 10,800	\$ 10,800	\$ 102,200
Surplus / (Deficit)	\$ 27,030	\$ 25,230	\$ (23,270)	\$ 25,230	\$ 25,230	\$ 79,450
NET						
Balance as of March 31, 2020						
Less Funding from:						
General Fund Checking	\$ 18,390.00					
LAIF Account	\$ 255,418					
Total	\$ 273,808					\$ 273,808
Additional Funding Sources:						
New Debt						
Grants						

**Castroville Community Services District
 Draft Zone 2 Governmental Activities
 Income and Expense Budget
 July 2020 through June 2021**

	Amended	
	2019/2020	2020/2021
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 34,030	\$ 34,030
4210 · Zone 2 Interest Earned	3,500	2,000
Total Income	<u>\$ 37,530</u>	<u>\$ 36,030</u>
ZONE 2 OTHER OPER & MAINT EXPENSE		
8245 · Open Space Maint-Outside Service	\$ 3,000	\$ 3,000
8250 · Street Light Utility Cost	5,500	5,800
8255 · Road Repair	1,500	1,500
8260 · Street Signage	500	500
Total Zone 2 Other Operation & Maint Expense	<u>\$ 10,500</u>	<u>\$ 10,800</u>
NET INCOME OR LOSS	<u>\$ 27,030</u>	<u>\$ 25,230</u>

Castroville Community Services District

SEWER ZONE 3 MOSS LANDING

Five Year Capital Improvement and Operational Planning 2020

Fiscal Year Ending	Jun-20	Jun-21	Jun-22	Jun-23	Jun-24	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Sanitation Fees M1W	\$ 190,000	\$ 192,000	\$ 195,000	\$ 200,000	\$ 200,000	
Property Taxes	\$ 92,800	\$ 92,800	\$ 95,213	\$ 97,688	\$ 100,228	
New Sewer Connection Fees	\$ 7,000	\$ 7,000	\$ 3,168	\$ 3,168	\$ 3,168	
Interest Revenue	\$ 12,000	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000	
Misc Revenue	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	
Total Revenue	\$302,300	\$301,300	\$306,381	\$312,856	\$315,396	\$1,538,233
Application of Funds						
Operating Expense						
General Operation Expense	\$ 78,763	\$ 80,269	\$ 82,356	\$ 84,497	\$ 86,694	
Administration Expense	\$ 92,811	\$ 98,211	\$ 100,764	\$ 103,384	\$ 106,072	
USDA Loan to Sewer Zone 1	\$ 27,000	\$ 28,000	\$ 28,000	\$ 30,000	\$ 32,000	
Total Application of Funds	\$ 198,574	\$ 206,480	\$ 211,120	\$ 217,882	\$ 224,767	\$ 1,058,823
Capital Improvement Projects						
SCADA	\$ 7,000					\$ -
Lift Station Pumps	\$ 10,000	\$ 5,000	\$ 10,000	\$ 6,000	\$ 10,000	
New Truck						
Sewer Main/ Manhole Rehabilitation	\$ 114,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Generator Station #1		\$ 30,000				
New Motor Control Centers	\$ 7,000	\$ 3,000	\$ 10,000	\$ 10,000		
Pipeline under Hwy 1 bridge		\$ 50,000	\$ 121,000			
Total Capital Improvement Projects	\$ 131,000	\$ 93,000	\$ 146,000	\$ 21,000	\$ 15,000	\$ 406,000
Total Revenue Requirements	\$ 329,574	\$ 299,480	\$ 357,120	\$ 238,882	\$ 239,767	\$ 1,464,823
						NET
Surplus / (Deficit)	\$ (27,274)	\$ 1,820	\$ (50,740)	\$ 73,975	\$ 75,630	\$ 73,411
Balance of March 31, 2020						
Less Funding from:						
General Fund Checking	\$28,558					
LAIF Account	\$686,752					
Total	\$715,310					\$715,310
Additional Funding Sources:						
New Debt						
Grants (Applying for)	\$2,700,000					

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2020 through June 2021

	Amended		2020/2021
	2019/2020		
Income			
Zone 3 (Moss Landing) REVENUE			
4305 · Property Taxes	92,800		92,800
4306 · Sewer Connection Fees	7,000		7,000
4307 · Sanitation Fees	190,000		192,000
4308 · Interest Earned	12,000		9,000
4309 · Misc Revenue	500		500
Total Income	\$ 302,300	\$	301,300
 Zone 3 OPERATION EXPENSE			
General Operation Expense			
9005 · Shop Supplies	\$ 500	\$	500
9010 · Small Tools	500		500
9015 · Operators Uniforms	725		725
9018 · Operators Certifications	350		350
9020 · Cellular Phones	220		220
Total General Operation Expense	\$ 2,295	\$	2,295
 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	 29,000		 29,000
 Automobile Expense			
9305 · Fuel for Trucks	\$ 1,200	\$	1,200
9310 · Repair/Maintenance	2,500		2,500
9315 · Other Auto Expense	500		500
Total Automobile Expense	\$ 4,200	\$	4,200
 Payroll Expense-Operation			
9405 · Operators Zone 3 Wages	\$ 20,568	\$	22,074
Total Payroll Expense	\$ 20,568	\$	22,074
 Sewer Line Expense			
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$	7,000
Total Sewer Line Expense	\$ 7,000	\$	7,000
 TOTAL OPERATION EXPENSE	 78,763		 80,269

**Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2020 through June 2021**

	Amended 2019/2020	2020/2021
Zone 3 ADMINISTRATIVE EXPENSE		
Office Expense		
9505 · Office Supplies	\$ 600	\$ 600
9510 · Office Equipment	500	500
9515 · Misc. Office Expense	1,200	500
9520 · Computer Program/Upgrade	600	600
9525 · Office Repair/Maintenance	300	400
9530 · Alarm Monitoring Service	200	200
9535 · Property Taxes	50	50
9540 · Seminars/Training/Staff	1,000	1,000
9545 · Seminar/Training/Directors	1,000	1,000
9555 · Membership Dues	1,800	1,800
9560 · Building Maintenance	300	1,000
Total Office Expense	\$ 7,550	\$ 7,650
Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 15,372	\$ 15,833
9620 · Wages Zone 3 Admin	16,604	16,998
9625 · Insurance -Workers Comp	1,620	1,838
9630 · Employee Health Benefits	16,300	16,385
9632 · FICA Expense	4,200	4,321
9635 · PERS Retirement Benefits Employer Contribut	4,530	4,730
9636-A · Pension Exp PERS Retirement Benefits UAL	3,709	154
9636 · Other Post Employment Benefits	1,900	1,900
9640 · Employee Life Insurance	137	137
Total Payroll Expense	\$ 64,372	\$ 62,296
Utilities Expense		
9655 · Utilities - PG &E	\$ 500	\$ 500
9660 · Utilities-Telephones	510	550
9665 · Utilities - Disposal	70	85
9670 · Utilities - M1W	30	30
Total Utilities Expense	\$ 1,110	\$ 1,165
Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 3,000	\$ 3,000
9710 · Sewer Engineer Fees	10,000	14,000
9715 · Sewer Accounting Fees	1,900	1,900
9720 · Sewer Other Consulting Fees	5,000	5,000
9725 · Director Fees	600	600
Total Consulting Expense	\$ 20,500	\$ 24,500

**Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2020 through June 2021**

	Amended 2019/2020	2020/2021
Insurance Expense		
9755 · Insurance - Auto & General	\$ 2,600	\$ 2,600
Total Insurance Expense	<u>\$ 2,600</u>	<u>\$ 2,600</u>
Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	27,000	28,000
Total Loan-Bond Expense	<u>\$ 27,000</u>	<u>\$ 28,000</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 123,132</u>	<u>\$ 126,211</u>
TOTAL COMBINED EXPENSES	<u>\$ 201,895</u>	<u>\$ 206,480</u>
NET INCOME OR LOSS	<u>\$ 100,405</u>	<u>\$ 94,820</u>
*Less Capital Expenditures	<u>149,830</u>	<u>93,000</u>
Lift Stations-Pumps \$5,000		
Sewer Main/Manhole Rehab \$5,000		
Motor Control Center Covers ,3,000		
Generator/Station 1 \$30,000		
Sewer Force Main \$50,000		
NET INCOME OR LOSS	<u>\$ (49,425)</u>	<u>\$ 1,820</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Metered Water Sales	949,273.38	929,250.00	20,023.38	102.16%
Temporary Hydrant Service	6,983.89	6,750.00	233.89	103.47%
New Service Installation	21,391.98	16,044.03	5,347.95	133.33%
Backflow Revenue	13,058.75	9,524.97	3,533.78	137.1%
Misc. Revenue				
Reconnect Charges	120.00	360.00	-240.00	33.33%
NSF Charges	76.00	225.00	-149.00	33.78%
Trip Fee Charges	5,010.00	4,500.00	510.00	111.33%
Misc. Revenue - Other	3,974.33	2,625.03	1,349.30	151.4%
Total Misc. Revenue	9,180.33	7,710.03	1,470.30	119.07%
Water Interest-Investment Earned	48,299.57	63,749.97	-15,450.40	75.76%
Zone 1 (Castroville) Revenue				
User fees Storm Drain #75301	39,954.19	48,750.03	-8,795.84	81.96%
User fees Street Lights #75301	20,127.30	24,750.00	-4,622.70	81.32%
Ad Valorem Property Tax	250,722.16	344,999.97	-94,277.81	72.67%
Sewer Connection Fees	9,504.00	7,128.00	2,376.00	133.33%
Misc. Revenue	162.50	1,500.03	-1,337.53	10.83%
Interest Earned	91,142.16	99,000.00	-7,857.84	92.06%
Total Zone 1 (Castroville) Revenue	411,612.31	526,128.03	-114,515.72	78.23%
Zone 2 (MORO COJO) REVENUE				
User fees Storm Drain & Sewer #73701	35,547.81	50,777.28	-15,229.47	70.01%
Open Space-Street-Street Lights #73701	18,000.00	25,522.47	-7,522.47	70.53%
Zone 2 Interest Earned	2,933.76	6,000.03	-3,066.27	48.9%
Total Zone 2 (MORO COJO) REVENUE	56,481.57	82,299.78	-25,818.21	68.63%
User fees NMCHS & Mobil Park 74701	51,812.33	66,877.47	-15,065.14	77.47%
Sewer (Moss Landing) REVENUE				
Property Taxes	92,732.86	69,599.97	23,132.89	133.24%
Sewer Connection Fees Zone 3	3,168.00	5,249.97	-2,081.97	60.34%
MRWPCA Sanitation Fees	86,679.40	142,499.97	-55,820.57	60.83%
Interest Earned	7,755.36	9,000.00	-1,244.64	86.17%
Misc. Revenue-Sewer Zone 3	0.00	375.03	-375.03	0.0%
Total Sewer (Moss Landing) REVENUE	190,335.62	226,724.94	-36,389.32	83.95%
Total Income	1,758,429.73	1,935,059.22	-176,629.49	90.87%
Expense				
Water Operation Expense				
General Operations Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Shop Supplies	119.19	749.97	-630.78	15.89%
Small Tools	686.51	2,250.00	-1,563.49	30.51%
Operators Uniforms	2,294.58	2,324.97	-30.39	98.69%
Cellular Phones	625.73	731.25	-105.52	85.57%
Operators Certifications	414.00	600.03	-186.03	69.0%
Water Testing Fees	4,844.96	6,000.03	-1,155.07	80.75%
Backflow Testing	307.46	749.97	-442.51	41.0%
Water System Fees	7,099.80	5,249.97	1,849.83	135.24%
Total General Operations Expense	16,392.23	18,656.19	-2,263.96	87.87%
Well Sites Expense				
Utilities - P G & E	76,984.54	76,500.00	484.54	100.63%
Pump Repair/Maintenance	4,395.67	2,999.97	1,395.70	146.52%
Supplies for Pumps & Well Sites	5,032.81	11,250.00	-6,217.19	44.74%
Generators Repairs/Maintenance	1,127.58	1,500.03	-372.45	75.17%
Tank Repair/Maintance	0.00	749.97	-749.97	0.0%
Building Repair/Maintenance	318.68	749.97	-431.29	42.49%
Chlorine/Softener Repair/Main	2,812.86	2,250.00	562.86	125.02%
Well Sites - Other Expense	2,995.38	3,750.03	-754.65	79.88%
Total Well Sites Expense	93,667.52	99,749.97	-6,082.45	93.9%
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	1,797.41	2,250.00	-452.59	79.89%
Meter - Repair/Maintenance	15,694.63	9,749.97	5,944.66	160.97%
Total Meter Expense	17,492.04	11,999.97	5,492.07	145.77%
Hydrant Expense				
Hydrant - Supplies	0.00	749.97	-749.97	0.0%
Hydrant - Repair Maintenance	12.91	749.97	-737.06	1.72%
Total Hydrant Expense	12.91	1,499.94	-1,487.03	0.86%
Water Lines Expense				
Water Lines - Supplies	345.92	2,999.97	-2,654.05	11.53%
Water Lines - Repair/Main	6,702.64	6,000.03	702.61	111.71%
Total Water Lines Expense	7,048.56	9,000.00	-1,951.44	78.32%
Depreciation Expense	232,008.03	234,000.00	-1,991.97	99.15%
Automobile Expense				
Fuel	1,673.98	2,250.00	-576.02	74.4%

Castroville Community Services District
Profit & Loss Budget vs. Actual

July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Auto - Repair/Maintenance	752.33	1,500.03	-747.70	50.15%
Other Auto Expense	0.00	1,125.00	-1,125.00	0.0%
Total Automobile Expense	2,426.31	4,875.03	-2,448.72	49.77%
Payroll Expense Water Operation	70,226.24	69,450.03	776.21	101.12%
Operators Water Wages	70,226.24	69,450.03	776.21	101.12%
Total Payroll Expense Water Operation	439,273.84	450,356.13	-11,082.29	97.54%
Water Administrative Expense				
Billing Expense				
Postage	6,867.80	7,499.97	-632.17	91.57%
Billing Supplies	8,734.29	6,750.00	1,984.29	129.4%
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	4,752.15	4,574.97	177.18	103.87%
Total Billing Expense	20,354.24	19,368.72	985.52	105.09%
Utilities Expense				
Utilities - P G & E	941.22	1,237.50	-296.28	76.06%
Utilities - Telephones	1,607.98	1,807.47	-199.49	88.96%
Utilities - Disposal	200.20	180.00	20.20	111.22%
Utilities - M1Water	47.72	101.25	-53.53	47.13%
Total Utilities Expense	2,797.12	3,326.22	-529.10	84.09%
Insurance Expense				
Insurance - Auto & General	8,510.33	8,700.03	-189.70	97.82%
Total Insurance Expense	8,510.33	8,700.03	-189.70	97.82%
Office Expense				
Office Supplies	1,187.51	1,874.97	-687.46	63.34%
Office Equipment	419.79	1,500.03	-1,080.24	27.99%
Misc Office Expense	760.01	1,874.97	-1,114.96	40.54%
Alarm Monitoring Service	557.10	600.03	-42.93	92.85%
Property Taxes	443.92	450.00	-6.08	98.65%
Computer Programs/Upgrades	4,598.55	4,200.03	398.52	109.49%
Bank Fees	209.00	375.03	-166.03	55.73%
Seminars/Training/Staff	3,316.84	4,500.00	-1,183.16	73.71%
Seminar/Training/Directors	3,434.49	4,500.00	-1,065.51	76.32%
Membership Dues	8,178.80	7,875.00	303.80	103.86%
Office Repairs/Maintenance	1,168.59	1,500.03	-331.44	77.9%
Building Maintenance	5,009.17	2,250.00	2,759.17	222.63%
Total Office Expense	29,283.77	31,500.09	-2,216.32	92.96%

Castroville Community Services District

Profit & Loss Budget vs. Actual

July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Payroll Expenses				
Wages - General Manager	54,570.47	51,878.97	2,691.50	105.19%
Wages - Administrative	57,816.50	56,038.50	1,778.00	103.17%
Insurance - Workers Comp	7,362.45	5,474.97	1,887.48	134.48%
Employee Health Benefits	54,759.92	54,749.97	9.95	100.02%
PERS Retirement Benefits	16,010.35	15,599.97	410.38	102.63%
Pension Expense	59,622.80	44,717.22	14,905.58	133.33%
Employee Life Insurance	449.82	461.97	-12.15	97.37%
FICA Expense	13,497.80	13,950.00	-452.20	96.76%
Retired Employee Benefits	821.68	1,244.97	-423.29	66.0%
OPEB-Water Post Employment Medical Expense	8,550.00	6,412.50	2,137.50	133.33%
Total Payroll Expenses	273,461.79	250,529.04	22,932.75	109.15%
Consulting Expense				
Legal Fees	12,902.64	13,500.00	-597.36	95.58%
Engineering Fees	11,452.50	15,000.03	-3,547.53	76.35%
Director Fees	1,845.00	2,025.00	-180.00	91.11%
Accounting Fees	8,187.75	6,374.97	1,812.78	128.44%
Other Consulting Fees	9,718.20	20,250.00	-10,531.80	47.99%
Total Consulting Expense	44,106.09	57,150.00	-13,043.91	77.18%
Total Water Administrative Expense	378,513.34	370,574.10	7,939.24	102.14%
Zone 1 Operation Expense				
General Operation Expense				
Shop Supplies	774.52	749.97	24.55	103.27%
Small Tools & Equipment	354.20	1,125.00	-770.80	31.48%
Operators Uniforms	1,784.65	1,661.22	123.43	107.43%
Operators Certifications	29.67	375.03	-345.36	7.91%
Cellular Phones	486.68	569.97	-83.29	85.39%
Total General Operation Expense	3,429.72	4,481.19	-1,051.47	76.54%
Lift Station Expense				
Sewer Utilities PG & E	2,999.24	3,449.97	-450.73	86.94%
Lift Station Repair/Maintenance	854.17	2,625.03	-1,770.86	32.54%
Supplies for Pump Station	601.82	749.97	-148.15	80.25%
Permit Fee for Generators	474.00	375.03	98.97	126.39%
Building Repair/Maintenance	3,675.82	749.97	2,925.85	490.13%
Total Lift Station Expense	8,605.05	7,949.97	655.08	108.24%
Sewer Depreciation Expense	48,858.03	48,862.53	-4.50	99.99%
Automobile Expense				
Fuel for Trucks	929.99	1,649.97	-719.98	56.36%



Castroville Community Services District

Profit & Loss Budget vs. Actual

July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Auto- Repair/Maintenance	1,092.85	1,500.03	-407.18	72.86%
Other Auto Expense	15.19	1,125.00	-1,109.81	1.35%
Total Automobile Expense	2,038.03	4,275.00	-2,236.97	47.67%
Payroll Expense-Operation	54,423.02	53,989.47	433.55	100.8%
Operators Zone 1 Wages	54,423.02	53,989.47	433.55	100.8%
Total Payroll Expense-Operation	84.76	3,750.03	-3,665.27	2.26%
Sewer Line Expense	84.76	3,750.03	-3,665.27	2.26%
Sewer Line-Repair/Maintenance	84.76	3,750.03	-3,665.27	2.26%
Total Sewer Line Expense	460.89	749.97	-289.08	61.45%
Storm drain-Supplies	4,490.50	6,000.03	-1,509.53	74.84%
Storm drain-Repair/Maintenance	4,951.39	6,750.00	-1,798.61	73.35%
Total Storm drain Expense	371.98	675.00	-303.02	55.11%
Storm drain Automobile Expense	371.98	675.00	-303.02	55.11%
Storm drain Fuel for Trucks	371.98	675.00	-303.02	55.11%
Total Storm drain Automobile Expense	122,761.98	130,733.19	-7,971.21	93.9%
Total Zone 1 Operation Expense				
Zone 1 Administrative Expense				
Office Expense	447.76	1,649.97	-1,202.21	27.14%
Office Supplies	207.40	1,125.00	-917.60	18.44%
Office Equipment	127.89	1,199.97	-1,072.08	10.66%
Misc. Office Expense	1,538.06	1,500.03	38.03	102.54%
Computer Program/Upgrade	908.91	974.97	-66.06	93.22%
Office Repair/Maintenance	433.30	375.03	58.27	115.54%
Alarm Monitoring Service	163.02	262.53	-99.51	62.1%
Property Taxes	1,498.09	2,250.00	-751.91	66.58%
Seminars/Training/Staff	1,845.98	2,250.00	-404.02	82.04%
Seminar/Training/Directors	5,654.40	4,500.00	1,154.40	125.65%
Membership Dues	0.00	1,500.03	-1,500.03	0.0%
Building Maintenance	0.00	375.03	-375.03	0.0%
Bad Debt Write Offs-Sewer Fund	12,824.81	17,962.56	-5,137.75	71.4%
Total Office Expense	41,335.26	40,349.97	985.29	102.44%
Payroll Expense Admin	44,409.84	43,330.50	1,079.34	102.49%
Wages Zone 1 GM	5,726.34	4,253.22	1,473.12	134.64%
Wages Zone 1 Admin	42,591.06	42,750.00	-158.94	99.63%
Insurance - Workers Comp	10,303.63	10,950.03	-646.40	94.1%
Employee Health Benefits				
FICA Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
PERS Retirement Benefits	12,452.49	8,424.72	4,027.77	147.81%
Pension Expense-GASB 68	46,371.60	34,778.97	11,592.63	133.33%
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	210,190.05	190,184.94	20,005.11	110.52%
Utilities Expense				
Utilities - PG&E	778.55	1,125.00	-346.45	69.2%
Utilities - Telephones	1,250.64	1,275.03	-24.39	98.09%
Utilities - Disposal	155.74	131.22	24.52	118.69%
Utilities - M1Water	37.08	45.00	-7.92	82.4%
Total Utilities Expense	2,222.01	2,576.25	-354.24	86.25%
Sewer Consulting Expense				
Sewer Legal Fees	263.37	749.97	-486.60	35.12%
Sewer Engineer Fees	1,387.50	7,499.97	-6,112.47	18.5%
Sewer Accounting Fees	6,368.25	4,950.00	1,418.25	128.65%
Sewer Other Consulting Fees	1,024.10	1,500.03	-475.93	68.27%
Director Fees	1,435.00	1,575.00	-140.00	91.11%
Total Sewer Consulting Expense	10,478.22	16,274.97	-5,796.75	64.38%
Insurance Expense				
Insurance- Auto & General	6,619.07	6,862.50	-243.43	96.45%
Total Insurance Expense	6,619.07	6,862.50	-243.43	96.45%
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	450.00	1,199.97	-749.97	37.5%
Unrealized Gain/Loss Investment	-26,831.06	3,750.03	-30,581.09	-715.49%
Total Bond, Loan & Certif. Expense	-26,381.06	7,679.25	-34,060.31	-343.54%
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	375.03	-375.03	0.0%
Stormdrain Engineer Fees	0.00	749.97	-749.97	0.0%
Storm drain Other Consulting Fees	0.00	375.03	-375.03	0.0%
Total Storm drain Consulting Expense	0.00	1,500.03	-1,500.03	0.0%
Total Zone 1 Administrative Expense	215,953.10	243,040.50	-27,087.40	88.86%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	31,990.31	33,000.03	-1,009.72	96.94%
Castroville Sign Maintenance	0.00	749.97	-749.97	0.0%
Pedestrian Over Cross Maintenance	0.00	749.97	-749.97	0.0%
Total Zone 1 Other Operation & Maint Expense	31,990.31	34,499.97	-2,509.66	92.73%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Zone 1 Recreational Expense				
No. Co. Rec & Park District	100,000.00	90,000.00	10,000.00	111.11%
Total Zone 1 Recreational Expense	100,000.00	90,000.00	10,000.00	111.11%
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	12.26	375.03	-362.77	3.27%
Small Tools & Equipment	183.04	375.03	-191.99	48.81%
Operators Uniforms	509.92	543.78	-33.86	93.77%
Operators Certifications	29.67	262.53	-232.86	11.3%
Cellular Phones	139.04	164.97	-25.93	84.28%
Total General Operation Expense	873.93	1,721.34	-847.41	50.77%
Lift Station Expense				
Utilities	6,009.70	7,274.97	-1,265.27	82.61%
Lift Station Repair/Maintenance	269.08	1,500.03	-1,230.95	17.94%
Supplies for Pump Station	435.93	749.97	-314.04	58.13%
Building Repair/Maintenance	142.52	375.03	-232.51	38.0%
Total Lift Station Expense	6,857.23	9,900.00	-3,042.77	69.27%
Sewer Depreciation Expense	12,084.75	12,150.00	-65.25	99.46%
Automobile Expense				
Fuel for Trucks	371.98	900.00	-528.02	41.33%
Auto-Repair/Maintenance	431.17	1,874.97	-1,443.80	23.0%
Other Auto Expense	0.00	375.03	-375.03	0.0%
Total Automobile Expense	803.15	3,150.00	-2,346.85	25.5%
Payroll Expense-Operations				
Operator Zone 2 Wages	15,978.30	15,426.00	552.30	103.58%
Total Payroll Expense-Operations	15,978.30	15,426.00	552.30	103.58%
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	207.73	375.03	-167.30	55.39%
Storm drain-Repair/Maintenance	0.00	749.97	-749.97	0.0%
Total Storm Drain Expense	207.73	1,125.00	-917.27	18.47%
Total Zone 2 Operation Expense	36,805.09	44,972.37	-8,167.28	81.84%
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	527.42	749.97	-222.55	70.33%
Membership Dues	1,642.40	1,350.00	292.40	121.66%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Office Supplies	127.94	450.00	-322.06	28.43%
Office Equipment	59.26	375.03	-315.77	15.8%
Misc. Office Expense	54.19	900.00	-845.81	6.02%
Building Maintenance	1,050.23	225.00	825.23	466.77%
Computer Program/Upgrade	439.49	450.00	-10.51	97.66%
Office Repair/Maintenance	259.67	225.00	34.67	115.41%
Alarm Monitoring Services	123.80	150.03	-26.23	82.52%
Property Taxes	80.90	74.97	5.93	107.91%
Seminars/Training/Staff	526.04	749.97	-223.93	70.14%
Total Office Expense	4,891.34	5,699.97	-808.63	85.81%
Payroll Expense Administration				
Wages- Zone 2 GM	11,806.78	11,529.00	277.78	102.41%
Wages-Zone 2 Admin	12,766.29	12,453.03	313.26	102.52%
Insurance Workers Comp	1,636.10	1,215.00	421.10	134.66%
Employee Health Benefits	12,168.86	12,224.97	-56.11	99.54%
PERS Retirement Benefits	3,557.87	3,397.50	160.37	104.72%
Pension Expense	13,252.30	2,781.72	10,470.58	476.41%
Employee Life Insurance	99.99	102.78	-2.79	97.29%
Other Post Retirement Benefits	1,900.00	1,424.97	475.03	133.34%
FICA Expense	3,049.41	3,150.00	-100.59	96.81%
Total Payroll Expense Administration	60,237.60	48,278.97	11,958.63	124.77%
Consulting Expense				
Consulting Fees	1,119.10	1,199.97	-80.87	93.26%
Sewer Engineer Fees	0.00	749.97	-749.97	0.0%
Sewer Accounting Fees	1,819.50	1,424.97	394.53	127.69%
Sewer Legal Fees	75.25	1,125.00	-1,049.75	6.69%
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	3,423.85	5,349.69	-1,925.84	64.0%
Utilities Expense				
Utilities-PG&E	251.43	375.03	-123.60	67.04%
Utilities-Telephone	357.29	382.50	-25.21	93.41%
Utilities-Disposal	44.48	52.47	-7.99	84.77%
Utilities-M1Water	10.60	22.50	-11.90	47.11%
Total Utilities Expense	663.80	832.50	-168.70	79.74%
Insurance Expense				
Insurance-Auto & General	1,891.05	1,950.03	-58.98	96.98%
Total Insurance Expense	1,891.05	1,950.03	-58.98	96.98%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Total Zone 2 Administrative Expense	71,107.64	62,111.16	8,996.48	114.48%
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	950.75	2,250.00	-1,299.25	42.26%
Street Light Utility Cost	3,993.89	4,124.97	-131.08	96.82%
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	4,944.64	7,875.00	-2,930.36	62.79%
Sewer Zone 3 Operation & Maint Expense				
General Operation Expense				
Shop Supplies	12.26	375.03	-362.77	3.27%
Small Tools & Equipment	100.58	375.03	-274.45	26.82%
Operators Uniforms	516.53	543.78	-27.25	94.99%
Operators Certifications	29.66	262.53	-232.87	11.3%
Cellular Phones	139.06	164.97	-25.91	84.29%
Total General Operation Expense	798.09	1,721.34	-923.25	46.36%
Lift Station Expense				
Sewer Utilities PG&E	6,994.23	8,399.97	-1,405.74	83.27%
Lift Station Repair/Maintenance	164.88	2,999.97	-2,835.09	5.5%
Supplies for Pump Station	121.79	375.03	-253.24	32.48%
Total Lift Station Expense	7,280.90	11,774.97	-4,494.07	61.83%
Sewer (Moss Landing) Zone 3 Depreciation Expense	21,776.15	21,750.03	26.12	100.12%
Automobile Expense				
Fuel for Trucks	372.01	900.00	-527.99	41.33%
Repair/Maintenance	431.18	1,874.97	-1,443.79	23.0%
Other Auto Expense	0.00	375.03	-375.03	0.0%
Total Automobile Expense	803.19	3,150.00	-2,346.81	25.5%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	15,887.94	15,426.00	461.94	103.0%
Total Payroll Expense-Operations	15,887.94	15,426.00	461.94	103.0%
Sewer Line Expense				
Sewer Line-Repair Maintenance	84.75	5,249.97	-5,165.22	1.61%
Total Sewer Line Expense	84.75	5,249.97	-5,165.22	1.61%
Total Sewer Zone 3 Operation & Maint Expense	46,631.02	59,072.31	-12,441.29	78.94%
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	127.90	450.00	-322.10	28.42%
Office Equipment	59.25	375.03	-315.78	15.8%
Misc. Office Expense	316.67	900.00	-583.33	35.19%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
computer Programs/Upgrade	439.40	450.00	-10.60	97.64%
Office Repair/Maintenance	253.05	225.00	28.05	112.47%
alarm Monitoring Service	123.80	150.03	-26.23	82.52%
Property Taxes	16.90	37.53	-20.63	45.03%
Seminars/Training/Staff	526.05	749.97	-223.92	70.14%
Seminars/Training/Directors	527.42	749.97	-222.55	70.33%
Membership Dues	1,772.40	1,350.00	422.40	131.29%
Building Maintenance	1,050.24	225.00	825.24	466.77%
Total Office Expense	5,213.08	5,662.53	-449.45	92.06%
Payroll Expense Administration				
Wages Zone 3 GM	11,806.78	11,529.00	277.78	102.41%
Wages Zone 3 Admin	12,766.29	12,453.03	313.26	102.52%
Insurance-Workers Comp	1,636.09	1,215.00	421.09	134.66%
Employee Health Benefits	12,168.72	12,224.97	-56.25	99.54%
FICA Expense	2,990.23	3,150.00	-159.77	94.93%
PERS Retirement Benefits	3,557.93	3,397.50	160.43	104.72%
Pension Expense	13,251.30	2,781.72	10,469.58	476.37%
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	60,177.24	48,278.97	11,898.27	124.65%
Utilities Expense				
Utilities-PG&E	251.45	375.03	-123.58	67.05%
Utilities-Telephone	357.28	382.50	-25.22	93.41%
Utilities-Disposal	44.47	52.47	-8.00	84.75%
Utilities-M1Water	10.60	22.50	-11.90	47.11%
Total Utilities Expense	663.80	832.50	-168.70	79.74%
Sewer Consulting Expense				
Sewer Legal Fees	75.24	2,250.00	-2,174.76	3.34%
Sewer Engineer Fees	5,457.50	7,499.97	-2,042.47	72.77%
Sewer Accounting Fees	1,862.60	1,424.97	437.63	130.71%
Sewer Other Consulting Fees	3,113.60	3,750.03	-636.43	83.03%
Director Fees	410.00	450.00	-40.00	91.11%
Total Sewer Consulting Expense	10,918.94	15,374.97	-4,456.03	71.02%
Insurance Expense				
Insurance-Auto & General	1,891.05	1,950.03	-58.98	96.98%
Total Insurance Expense	1,891.05	1,950.03	-58.98	96.98%
Total Zone 3 Administrative Expense	78,864.11	72,099.00	6,765.11	109.38%
Total Expense	1,526,845.07	1,565,333.73	-38,488.66	97.54%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2019 through March 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	231,584.66	369,725.49	-138,140.83	62.64%
Other Income/Expense				
Other Expense	0.00	118,000.00	-118,000.00	0.0%
Clearing Account	0.00	118,000.00	-118,000.00	0.0%
Total Other Expense	0.00	-118,000.00	118,000.00	0.0%
Net Other Income	231,584.66	251,725.49	-20,140.83	92.0%
Net Income				

Castroville Community Services District

Balance Sheet by Class

As of March 31, 2020

	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
ASSETS							
Current Assets							
Checking/Savings							
General Fund - Checking	-1,401.08		28,557.74	57,479.28	18,888.86	18,390.41	121,915.21
Customer Deposit Fund Water	0.00	0.00	0.00	62,770.10	0.00	0.00	62,770.10
LAI F - Water Reserve Fund	0.00	0.00	0.00	1,896,422.85	0.00	0.00	1,896,422.85
LAI F - Water Capital Imprv Fund	0.00	0.00	0.00	2,066,200.74	0.00	0.00	2,066,200.74
CAMP-Sewer-1 Capital Imprv Fund	120,206.17		0.00	0.00	0.00	0.00	120,206.17
CAMP-Sewer- 1 Reserve Fund	237,808.92		0.00	0.00	0.00	0.00	237,808.92
LAI F-Sewer- 1 Reserve Fund	112,848.00		0.00	0.00	0.00	0.00	112,848.00
LAI F-Sewer-1 Capital Imprv Fund	4,059,216.15		0.00	0.00	0.00	0.00	4,059,216.15
LAI F-Zone 1 Gov Fund	0.00		0.00	0.00	88,154.08	0.00	88,154.08
LAI F-Zone 2 Gov Fund	0.00		0.00	0.00	0.00	255,418.00	255,418.00
LAI F-Zone 3 MI Sewer	0.00	686,751.78	0.00	0.00	0.00	0.00	686,751.78
Total Checking/Savings	4,528,678.16	715,309.52	4,082,872.97	107,042.94	273,808.41	273,808.41	9,707,712.00
Accounts Receivable							
1160 - A/R - Other	0.00	0.00	443.65	0.00	0.00	0.00	443.65
Total Accounts Receivable	0.00	0.00	443.65	0.00	0.00	0.00	443.65
Other Current Assets							
Petty Cash	0.00	0.00	0.00	800.00	0.00	0.00	800.00
Sewer Fund Investments	2,497,614.90		0.00	0.00	0.00	0.00	2,497,614.90
A/R - Metered Sales	0.00		0.00	37,348.52	0.00	0.00	37,348.52
Zone 1 Fund Receivable-USDA	117,000.00		0.00	0.00	0.00	0.00	117,000.00
Water-Allowance for Doubtful Account	0.00		0.00	-1,126.78	0.00	0.00	-1,126.78
PrepaidIns-Sewer Zone 2	1,093.34		0.00	0.00	0.00	0.00	1,093.34
Prepaid Ins-Sewer Zone 1	3,826.43		0.00	0.00	0.00	0.00	3,826.43
Prepaid Insurance-Sewer Zone 3	0.00	1,093.34	0.00	0.00	0.00	0.00	1,093.34
Prepaid Ins-Water	0.00		0.00	4,919.68	0.00	0.00	4,919.68
Inventory	2,680.62		0.00	27,143.99	0.00	0.00	29,824.61
Total Other Current Assets	2,622,215.29	1,093.34	69,085.41	107,042.03	107,042.94	273,808.41	2,692,394.04
Total Current Assets	7,150,893.45	716,402.86	4,152,402.03	107,042.94	273,808.41	273,808.41	12,400,549.69
Fixed Assets							
SCADA System							
Building & Improvements	0.00	0.00	0.00	20,829.06	0.00	0.00	20,829.06
Land	0.00	0.00	0.00	407,703.00	0.00	0.00	407,703.00
Land-Sewer	0.00	0.00	0.00	163,452.40	0.00	0.00	163,452.40
Projects, Wells & Pipes	47,158.00	0.00	0.00	0.00	0.00	0.00	47,158.00
	0.00	0.00	0.00	9,197,508.51	0.00	0.00	9,197,508.51

Castroville Community Services District

Balance Sheet by Class

As of March 31, 2020

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		TOTAL
	Zone 1	Zone 2	Moss Landing	Zone 3	Castroville	Zone 1	Castroville	Zone 1	
Meters	0.00		0.00		363,062.35		0.00		363,062.35
Hydrants	0.00		0.00		37,291.63		0.00		37,291.63
Trucks/Autos	0.00		0.00		147,450.78		0.00		147,450.78
Vac-trailer	0.00		0.00		31,853.25		0.00		31,853.25
Shop Equipment	0.00		0.00		44,946.13		0.00		44,946.13
Office Equipment	0.00		0.00		191,239.06		0.00		191,239.06
Pumping Equipment	0.00		0.00		152,269.09		0.00		152,269.09
Telemetry System	0.00		0.00		181,825.27		0.00		181,825.27
Accumulated Depreciation Water	0.00		0.00		-6,886,866.03		0.00		-6,886,866.03
Construction in Progress	0.00		0.00		4,198.75		0.00		4,198.75
Sewer 2001 Pickup Truck w/ Crane	91,526.92		0.00		0.00		0.00		91,526.92
1982 Sewer Vac Trailer	7,515.05		0.00		0.00		0.00		7,515.05
Sewer Cleaner Trucks	380,163.79		0.00		0.00		0.00		380,163.79
Sewer Equipment	84,807.68		0.00		0.00		0.00		84,807.68
Generator Via Linda Place	9,600.00		0.00		0.00		0.00		9,600.00
SCADA-Zone 1 Sewer	3,948.50		0.00		0.00		0.00		3,948.50
SCADA-Zone 2 Sewer	2,000.00		0.00		0.00		0.00		2,000.00
Generator Castroville Blvd	31,902.08		0.00		0.00		0.00		31,902.08
Lift Station Sea Garden-Davis	178,795.04		0.00		0.00		0.00		178,795.04
Generator Moro Cojo	21,000.00		0.00		1,675.00		0.00		22,675.00
Sewer Building & Imp Zone 1 & 2	273,209.50		0.00		0.00		0.00		273,209.50
Castroville Sewer Lines	510,544.19		0.00		0.00		0.00		510,544.19
Castroville Blvd Sewer Lines	73,193.37		0.00		0.00		0.00		73,193.37
Moro Cojo Sewer Lines	68,931.60		0.00		0.00		0.00		68,931.60
Lift Station Via Linda	47,684.09		0.00		0.00		0.00		47,684.09
Lift Station Del Monte Ave	60,599.44		0.00		0.00		0.00		60,599.44
Lift Station Castroville Blvd	97,237.53		0.00		0.00		0.00		97,237.53
Lift Station Campo & Los Arbor	79,312.99		0.00		0.00		0.00		79,312.99
Accumulated Depreciation Zone 1 Sewer	-682,880.03		0.00		0.00		0.00		-682,880.03
Accumulated Depr. Zone 2-Sewer	-188,466.75		0.00		0.00		0.00		-188,466.75
Zone 1 Storm Drain Improv Projects	149,328.35		0.00		0.00		0.00		149,328.35
Sewer Equipment-Zone 3	0.00		74,258.88		0.00		0.00		74,258.88
Sewer Lines Moss Landing Zone 3	0.00		422,753.65		0.00		0.00		422,753.65
Lift Station #1 Struve Road	0.00		9,159.18		0.00		0.00		9,159.18
Lift Station #2 Hyw 1	0.00		9,388.87		0.00		0.00		9,388.87
Sewer Building & Imp Zone 3	0.00		1,000.00		0.00		0.00		1,000.00
Lift Station #3 by Phil's	0.00		5,483.44		0.00		0.00		5,483.44

Castroville Community Services District

Balance Sheet by Class

As of March 31, 2020

	Sewer Fund		Moss Landing		Water Fund		Castroville		Gov Fund		TOTAL
	Zone 1	Zone 2	Zone 3	Zone 1	Zone 1	Zone 2	Zone 1	Zone 2			
Lift Station #4 Portrero Road	0.00	0.00	4,794.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,794.72
SCADA Zone 3 Moss Landing	0.00	0.00	58,656.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,656.95
Accumulated Depreciation Zone 3 Moss Landing	0.00	0.00	-147,192.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-147,192.15
Castroville Overhead Sign-Artichoke Center of the World	0.00	0.00	0.00	0.00	0.00	0.00	19,459.34	0.00	0.00	0.00	19,459.34
Total Fixed Assets	1,347,111.34	0.00	438,303.54	4,058,438.25	0.00	0.00	19,459.34	0.00	0.00	0.00	5,863,312.47
Other Assets	72,308.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,308.95
Deferred Outflows-Sewer 1	0.00	0.00	20,662.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,662.70
Deferred Outflows-ML Sewer 3	0.00	0.00	0.00	92,971.15	0.00	0.00	0.00	0.00	0.00	0.00	92,971.15
Deferred Outflows-Water	20,663.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,663.20
Deferred Outflows-Sewer 2	0.00	0.00	0.00	8,550.00	0.00	0.00	0.00	0.00	0.00	0.00	8,550.00
Water-Deferred Outflows Contribution OPEB	6,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,650.00
Sewer 1-Deferred Outflows-Contributions OPEB	0.00	0.00	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,900.00
ML Sewer 3-Deferred Outflows-Contributions OPEB	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,900.00
Sewer 2-Deferred Outflows-Contributions OPEB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1982 Bond Costs	0.00	0.00	0.00	14,775.96	0.00	0.00	0.00	0.00	0.00	0.00	14,775.96
1982 Bond Costs Amortized	0.00	0.00	0.00	-14,775.96	0.00	0.00	0.00	0.00	0.00	0.00	-14,775.96
Bond Refinance Legal Fees-Muni	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
Amortization-Bond Ref Legal Fees	0.00	0.00	0.00	-15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	-15,000.00
Well 2B Finance Legal Fees	0.00	0.00	0.00	14,524.38	0.00	0.00	0.00	0.00	0.00	0.00	14,524.38
Amortization-Well 2B Legal Fee	0.00	0.00	0.00	-14,524.38	0.00	0.00	0.00	0.00	0.00	0.00	-14,524.38
CSA 14/CCSD Organization Cost	107,669.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,669.19
CSA 14/CCSD Amortization	-46,558.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-46,558.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization	-6,396.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,396.00
Total Other Assets	172,237.34	0.00	22,562.70	101,521.15	0.00	0.00	0.00	0.00	0.00	0.00	296,321.19
TOTAL ASSETS	8,670,242.13	0.00	1,177,269.10	8,312,361.43	126,502.28	273,808.41	18,560,183.35	0.00	0.00	0.00	18,560,183.35
LIABILITIES & EQUITY											
Liabilities											
Current Liabilities											
Other Current Liabilities	7,356.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,356.00
Deferred Inflows-Sewer 2	0.00	0.00	7,352.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,352.20
Deferred Inflows-ML Sewer 3	0.00	0.00	0.00	33,090.35	0.00	0.00	0.00	0.00	0.00	0.00	33,090.35
Deferred Inflows-Water	33,702.57	0.00	7,489.46	33,702.57	0.00	0.00	0.00	0.00	0.00	0.00	74,894.60
Accrued Vacation	5,846.78	0.00	1,229.27	6,004.35	0.00	0.00	0.00	0.00	0.00	0.00	13,080.40
Accrued Payroll	0.00	0.00	0.00	57,400.00	0.00	0.00	0.00	0.00	0.00	0.00	57,400.00
Customer Security Deposits	0.00	0.00	0.00	3,700.00	0.00	0.00	0.00	0.00	0.00	0.00	3,700.00
Hydrant Service Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Castroville Community Services District
Balance Sheet by Class

As of March 31, 2020

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Zone 1	Zone 2	Zone 1	Zone 2	Zone 1	Zone 2	
Deferred Inflows-Sewer 1							
Total Other Current Liabilities							
Total Current Liabilities							
Long Term Liabilities							
Net OPEB Liability-Water							
Net OPEB Liability-Sewer							
Net OPEB Liability ML Sewer 3							
Net OPEB Liability-Sewer 2							
USDA Bond-Loan Payable							
USDA Bond-Current Portion Due							
Total Long Term Liabilities							
Total Liabilities							
Equity							
Water Fund Balance							
Zone 2 Gov-Moro Cojo Fund Balance							
Zone 1 Gov-Castroville Fund Balance							
Sewer Zone 1 & 2 Fund Balance							
Capital Additions Zone 3 Sewer Moss Landing							
Sewer Moss Landing Zone 3 Fund Balance							
Invested in Capital Assets-Water							
Invested in Capital Assets-Sewer							
3900 - Retained Earnings							
Net Income							
Total Equity							
TOTAL LIABILITIES & EQUITY							



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



NORTH COUNTY RECREATION & PARK DISTRICT

May 8, 2020

Dear Castroville Community Services District Board,

This latter part of the year was of course a challenge for us, as it was for the nation. Covid-19 greatly reduced our ability to generate additional sources of income. We shut down our Farmers' Market, canceled rentals, and canceled fundraising events such as Good Friday Dinner and Castroville Party in the Plaza. Of course, we are not out of this yet and expect some of these sources of income to be adversely affected for the near future.

It's not all bad news as the North County Recreation and Parks District does close the fiscal year with another successful, yet challenging year as far as our programs offerings. We have built relationships with groups such as the Wahine Project to bring our community youth a surfing program at an affordable cost. We have also added adult programs such as Paint and Sip, which was very well received by our local community. Our ongoing after school programs and summer day camps have also seen a steady participation rate. Youth sports continue to be some of our most popular offerings: Junior Giants, T-ball, and the crown jewel, Junior Warriors basketball. Last summer we teamed up with the Salinas Valley Spartans to offer a summer football clinic that was highly praised by our participants and parents alike. We have also put on a Virtual Recreation Center newsletter that goes out twice a week connecting our community with activities they can do from home: taking virtual tours of museums, keeping math skills sharp, yoga instruction, and many more. We are also planning to offer our Paint and Sip class through a live online format. In addition, we plan to open up a summer day camp for essential workers only as there is a demand for such a service during this pandemic. As you can see, we are making sure to keep up with the current environment through innovative ideas. You the Castroville Community Services District play a vital role in helping us bring these programs to our community, thank you!

In the coming fiscal year 2020-2021, we plan to continue with the enhancement of our facilities. We will take on a capital project for a new heating system, lighting, and play structure totaling \$80,000.00. We applied for and received a Community Development Block Grant totaling \$70,000 and we ask CCSD to match the remaining \$10,000 to cover the total cost of the project. In addition, we ask for \$10,000 to replace and install security camera system at the North County Sports Complex. This will help in deterring vandalism and unathohirised use of the cafilities.



NORTH COUNTY RECREATION & PARK DISTRICT

We respectfully ask the CCSD Board to continue funding for Extended Recreation Services as in years past and to help us with funding for capital improvements as listed below.

Capital Improvements:	
Heating, Lighting, and Play Structure (Total Project Cost: \$80,000. CDBG will fund \$70,000)	10,000
North County Sports Complex Security Cameras	10,000
Total Capital Improvements	\$ 20,000
Extended Recreation Services	\$ 100,000
TOTAL FUNDING REQUEST	\$ 120,000

Sincerely,

A handwritten signature in blue ink, appearing to read "Alex Lopez", is written over a horizontal line.

Alex Lopez
General Manager