

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

	Amended	
	2020/2021	2021/2022
<b>Income</b>		
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	<u>\$ 10,280</u>	<u>\$ 9,280</u>
4060 · Interest Earned	\$ 30,000	\$ 25,000
4062 · Deep Well-DWR IRWM Grant	\$ 395,000	\$ 395,000
<b>Total Income</b>	<u><u>\$ 1,915,564</u></u>	<u><u>\$ 1,816,517</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	3,400	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	<u>\$ 27,600</u>	<u>\$ 28,200</u>

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	<u>\$ 215,000</u>	<u>\$ 135,000</u>

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	<b>Amended 2020/2021</b>	<b>2021/2022</b>
<b>Valve Expense</b>		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	1,000	1,000
<b>Total Valve Expense</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
<b>Meter Expense</b>		
5260 · Meter - Supplies	\$ 6,000	\$ 3,000
5270 · Meter - Repair/Maintenance	31,000	20,000
<b>Total Meter Expense</b>	<u>\$ 37,000</u>	<u>\$ 23,000</u>
<b>Hydrant Expense</b>		
5310 · Hydrant - Supplies	\$ 4,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,000	1,000
<b>Total Hydrant Expense</b>	<u>\$ 5,000</u>	<u>\$ 2,000</u>
<b>Water Lines Expense</b>		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	12,000	12,000
<b>Total Water Lines Expense</b>	<u>\$ 16,000</u>	<u>\$ 16,000</u>
5400 · Water Depreciation Expense	\$ 312,000	\$ 315,000
<b>Automobile Expense</b>		
5451 · Fuel	\$ 3,000	\$ 3,000
5452 · Repair/Maintenance	\$ 2,000	\$ 2,000
5453 · Other-Auto Expense	1,500	1,500
<b>Total Automobile Expense</b>	<u>\$ 6,500</u>	<u>\$ 6,500</u>
<b>Payroll Expense Water Operation</b>		
5520 · Operators Water Wages	\$ 99,332	\$ 103,000
<b>Total Payroll Expense-Operations</b>	<u>\$ 99,332</u>	<u>\$ 103,000</u>
<b>TOTAL OPERATIONS EXPENSE</b>	<u><u>\$ 719,932</u></u>	<u><u>\$ 630,200</u></u>
<b>ADMINISTRATIVE EXPENSE</b>		
<b>Billing Expense</b>		
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
<b>Total Billing Expense</b>	<u>\$ 25,825</u>	<u>\$ 25,225</u>

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	Amended	
	2020/2021	2021/2022
<b>Utilities Expense</b>		
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	
<b>Total Utilities Expense</b>	<b>\$ 4,965</b>	<b>\$ 4,530</b>
<b>Insurance Expense</b>		
5621 · Insurance - Auto & General	\$ 12,200	\$ 12,800
<b>Total Insurance Expense</b>	<b>\$ 12,200</b>	<b>\$ 12,800</b>
<b>Office Expense</b>		
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
<b>Total Office Expense</b>	<b>\$ 40,400</b>	<b>\$ 43,750</b>
<b>Payroll Expenses</b>		
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 Bei	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
<b>Total Payroll Expenses</b>	<b>\$ 284,026</b>	<b>\$ 291,321</b>

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

	<b>Amended 2020/2021</b>	<b>2021/2022</b>
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	<u>\$ 77,000</u>	<u>\$ 57,755</u>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><u>\$ 444,416</u></u>	<u><u>\$ 435,381</u></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><u>\$ 1,164,348</u></u>	<u><u>\$ 1,065,581</u></u>
Net Income or Loss	<u><u>\$ 751,216</u></u>	<u><u>\$ 750,936</u></u>
*Less Capital Expenditures:	<u><u>\$ 671,000</u></u>	<u><u>\$ 519,000</u></u>
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	<u><u>80,216</u></u>	<u><u>231,936</u></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

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

	<b>Amended</b>		<b>2021/2022</b>
	<b>2020/2021</b>		
<b>Income</b>			
<b>ZONE 1 (CASTROVILLE) REVENUE</b>			
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
<b>Total Income</b>	<b>\$ 713,024</b>	<b>\$</b>	<b>1,262,338</b>
<b>Zone 1 OPERATION EXPENSE</b>			
<b>General Operation Expense</b>			
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
<b>Total General Operation Expense</b>	<b>\$ 6,510</b>	<b>\$</b>	<b>6,550</b>
<b>Lift Station Expense</b>			
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
<b>Total Lift Station Expense</b>	<b>\$ 11,200</b>	<b>\$</b>	<b>11,500</b>
7200 · Sewer (Zone 1) Depreciaton Expense	65,150		66,000
<b>Automobile Expense</b>			
7305 · Fuel for Trucks	\$ 2,200	\$	2,200
7310 · Repair/Maintenance	2,000		2,000
7315 · Other Auto Expense	1,500		1,500
<b>Total Automobile Expense</b>	<b>\$ 5,700</b>	<b>\$</b>	<b>5,700</b>
<b>Payroll Expense-Operation</b>			
7405 · Operators Zone 1 Wages	\$ 77,258	\$	80,000
<b>Total Payroll Expense</b>	<b>\$ 77,258</b>	<b>\$</b>	<b>80,000</b>

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

	<b>Amended</b>		<b>2021/2022</b>
	<b>2020/2021</b>		
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>
 <b>TOTAL OPERATION EXPENSE</b>			
	<u><u>184,718</u></u>		<u><u>190,650</u></u>
 <b>ZONE 1 ADMINSTRATIVE EXPENSE</b>			
Office Expense			
7505 · Office Supplies	\$ 2,200	\$	2,200
7510 · Office Equipment	1,500		1,500
7515 · Misc. Office Expense	1,600		1,600
7520 · Computer Program/Upgrade	2,500		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>

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**July 2021 through June 2022**

	<b>Amended</b>		<b>2021/2022</b>
	<b>2020/20201</b>		
<b>Utilities Expense</b>			
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
<b>Total Utilities Expense</b>	<u>\$ 3,675</u>	<u>\$</u>	<u>3,900</u>
<b>Sewer Consulting Expense</b>			
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
<b>Total Consulting Expense</b>	<u>\$ 23,400</u>	<u>\$</u>	<u>24,365</u>
<b>Insurance Expense</b>			
7755 · Insurance - Auto & General	\$ 9,500	\$	9,500
<b>Total Insurance Expense</b>	<u>\$ 9,500</u>	<u>\$</u>	<u>9,500</u>
<b>Bond, Loan, &amp; Certif. Expense</b>			
7772 · Investment Advisory Services	\$ 50	\$	50
7774 · CSA 14/CCSD Organizational Cost	\$ 3,589	\$	3,589
7775 · Willdan Tax Code-Admin Fee	\$ 1,600	\$	1,600
7776 · Unrealized/Gain-Loss of Investment	5,000		7,000
<b>Total Bond, Loan &amp; Certif. Expense</b>	<u>\$ 10,239</u>	<u>\$</u>	<u>12,239</u>
<b>Storm Drain Consulting Expense</b>			
7805 · Storm Drain Legal Fees	\$ 500	\$	500
7810 · Storm Drain Engineer Fees	1,000		1,000
7815 · Storm Drain Other Consulting Fee	500		500
<b>Total Consulting Expense</b>	<u>\$ 2,000</u>	<u>\$</u>	<u>2,000</u>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><u>\$ 289,701</u></u>	<u><u>\$</u></u>	<u><u>302,988</u></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><u>\$ 474,419</u></u>	<u><u>\$</u></u>	<u><u>493,638</u></u>
<b>NET INCOME OR LOSS</b>	<u><u>\$ 238,605</u></u>	<u><u>\$</u></u>	<u><u>768,700</u></u>

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

	<b>Amended 2020/2021</b>	<b>2021/2022</b>
<b>*Less Capital Expenditures</b>	<b>808,000</b>	<b>608,000</b>
<b>Lift Stations \$8,000</b>		
<b>Washington Bypass \$600,000</b>		
<b>(2020/2021 allocated \$800,000-CIP did not happen and aware of no grant funding. Dropped CIP to \$600k and anticipate grant funding of \$600k for 2021/2022 reflected)</b>		
<b>Transfer Out- Property Taxes to Zone 1 Gov</b>		
<b>NCRPD Extended Recreational Services</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>NCRPD Capital Projects</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>
<b>Street Light Expense</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>
 <b>Net Income or Loss</b>	 <b>(722,895)</b>	 <b>2,200</b>

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\*Depreciation Expense is reflected



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

	<b>Amended 2020/2021</b>	<b>2021/2022</b>
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4135 · Zone 1 Interest Earned	500	500
<b>Total Income</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>
<b>ZONE 1 OTHER OPER &amp; MAINT EXPENSE</b>		
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
<b>Total Zone1 Other Oper &amp; Maint Expense</b>	<b>\$ 50,060</b>	<b>\$ 50,060</b>
<b>TOTAL OTHER OPERATION EXPENSE</b>	<b>50,060</b>	<b>50,060</b>
<b>ZONE 1 RECREATIONAL EXPENSE</b>		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	100,000	100,000
NCRPD Capital Projects	40,000	45,000
<b>Total Zone 1 Recreational Expense</b>	<b>\$ 140,000</b>	<b>\$ 145,000</b>
<b>TOTAL RECREATIONAL EXPENSE</b>	<b>\$ 140,000</b>	<b>\$ 145,000</b>
<b>TOTAL COMBINED EXPENSES</b>	<b>\$ 190,060</b>	<b>\$ 195,060</b>
<b>NET INCOME OR LOSS</b>	<b>(\$156,560)</b>	<b>(\$161,560)</b>
<b>Transfer In- Property Taxes to Zone 1 Gov</b>		
Street Light Expense	\$ 13,500	\$ 13,500
NCRPD Extended Recreational Services	\$ 100,000	\$ 100,000
NCRPD Capital Projects (Only Used 20k in 2020/2021)	\$ 40,000	\$ 45,000
	<b>\$ 153,500</b>	<b>\$ 158,500</b>
<b>*Less Capital Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Income or Loss</b>	<b>(\$3,060)</b>	<b>(\$3,060)</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense to be reflected

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

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

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

Amended  
2020/2021      2021/2022

<b>TOTAL OPERATION EXPENSE</b>	<b>62,844</b>	<b>63,550</b>
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**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
<b>Total Office Expense</b>	<b>\$ 6,700</b>	<b>\$ 8,700</b>

**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
<b>Total Payroll Expense Administration</b>	<b>\$ 63,041</b>	<b>\$ 64,997</b>

**Utilities Expense**

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

**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

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Draft Sewer Zone 2 Income and Expense Budget  
July 2021 through June 2022**

	<b>Amended</b>	
	<b>2020/2021</b>	<b>2021/2022</b>
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>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><b>\$ 80,941</b></u>	<u><b>\$ 84,685</b></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><b>\$ 143,785</b></u>	<u><b>\$ 148,235</b></u>
<b>NET INCOME OR LOSS</b>	<u><b>\$ 21,800</b></u>	<u><b>\$ 16,853</b></u>
<b>LESS CAPITAL EXPENDITURES</b>		
Impellers/Pump \$12,000	\$ 10,000	\$ 12,000
<b>Net income or Loss</b>	<u><b>\$ 11,800</b></u>	<u><b>\$ 4,853</b></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
<b>Income</b>		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 34,030	\$ 33,600
4210 · Zone 2 Interest Earned	2,000	2,000
<b>Total Income</b>	<u>\$ 36,030</u>	<u>\$ 35,600</u>
<b>ZONE 2 OTHER OPER &amp; MAINT EXPENSE</b>		
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
<b>Total Zone 2 Other Operation &amp; Maint Expense</b>	<u>\$ 10,800</u>	<u>\$ 14,300</u>
<b>NET INCOME OR LOSS</b>	<u>\$ 25,230</u>	<u>\$ 21,300</u>

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

	<b>Amended 2020/2021</b>	<b>2021/2022</b>
<b>Income</b>		
<b>Zone 3 (Moss Landing) REVENUE</b>		
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
<b>Total Income</b>	<b>\$ 796,800</b>	<b>\$ 736,800</b>
 <b>Zone 3 OPERATION EXPENSE</b>		
<b>General Operation Expense</b>		
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
<b>Total General Operation Expense</b>	<b>\$ 2,295</b>	<b>\$ 2,050</b>
 <b>Lift Station Expense</b>		
9105 · Sewer Utilities PG & E	\$ 11,200	\$ 11,200
9115 · Lift Station Repair/Maintenance	4,000	4,000
9120 · Supplies for Pump Station	500	500
<b>Total Lift Station Expense</b>	<b>\$ 15,700</b>	<b>\$ 15,700</b>
 9200 · Sewer (Zone 3) Depreciation Expense	 31,900	 31,900
 <b>Automobile Expense</b>		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
<b>Total Automobile Expense</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>
 <b>Payroll Expense-Operation</b>		
9405 · Operators Zone 3 Wages	\$ 22,074	\$ 23,000
<b>Total Payroll Expense</b>	<b>\$ 22,074</b>	<b>\$ 23,000</b>
 <b>Sewer Line Expense</b>		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
<b>Total Sewer Line Expense</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
 <b>TOTAL OPERATION EXPENSE</b>	 <b>83,169</b>	 <b>83,850</b>

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

	Amended 2020/2021	2021/2022
<b>Zone 3 ADMINSTRATIVE EXPENSE</b>		
<b>Office Expense</b>		
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
<b>Total Office Expense</b>	<b>\$ 7,350</b>	<b>\$ 9,350</b>
<b>Payroll Expense Admin</b>		
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
<b>Total Payroll Expense</b>	<b>\$ 63,041</b>	<b>\$ 64,994</b>
<b>Utilities Expense</b>		
9655 · Utilities - PG &E	\$ 500	\$ 500
9660 · Utilities-Telephones	550	550
9665 · Utilities - Disposal	85	85
9670 · Utilities - M1W	30	30
<b>Total Utilities Expense</b>	<b>\$ 1,165</b>	<b>\$ 1,165</b>
<b>Sewer Consulting Expense</b>		
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
<b>Total Consulting Expense</b>	<b>\$ 15,500</b>	<b>\$ 15,390</b>

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

	<b>Amended 2020/2021</b>	<b>2021/2022</b>
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>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><u>\$ 117,656</u></u>	<u><u>\$ 123,699</u></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><u>\$ 200,825</u></u>	<u><u>\$ 207,549</u></u>
<b>NET INCOME OR LOSS</b>	<u><u>\$ 595,975</u></u>	<u><u>\$ 529,251</u></u>
<b>*Less Capital Expenditures</b>	<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		
<b>NET INCOME OR LOSS</b>	<u><u>\$ 115,253</u></u>	<u><u>\$ 43,529</u></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected