

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

	2021/2022	Amended 2021/2022
<b>Income</b>		
4010 · Metered Water Sales	\$ 1,354,000	\$ 1,354,000
4020 · Hydrant Water Sales	\$ 5,000	\$ 7,800
4030 · New Service Installation	\$ 15,237	\$ 12,028
4040 · Backflow Revenue	\$ 13,000	\$ 13,000
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 3,500	\$ 2,000
4053 · Reconnect Charges	480	200
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	5,000	2,500
Total Misc. Revenue	<u>\$ 9,280</u>	<u>\$ 5,000</u>
4060 · Interest Earned	\$ 25,000	\$ 15,000
4062 · Deep Well-DWR IRWM Grant	\$ 395,000	\$ 395,000
<b>Total Income</b>	<u><u>\$ 1,816,517</u></u>	<u><u>\$ 1,801,828</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	2,000	2,000
5125 · Cellular Phones	1,000	1,000
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	12,000	12,000
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	7,400	8,600
Total General Operations Expense	<u>\$ 28,200</u>	<u>\$ 29,400</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 110,000	\$ 111,000
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	5,000	5,000
Total Well Sites Expense	<u>\$ 135,000</u>	<u>\$ 136,000</u>

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

	2021/2022	Amended 2021/2022
<b>Valve Expense</b>		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	1,000	3,000
<b>Total Valve Expense</b>	<u>\$ 1,500</u>	<u>\$ 3,500</u>
<b>Meter Expense</b>		
5260 · Meter - Supplies	\$ 3,000	\$ 5,000
5270 · Meter - Repair/Maintenance	20,000	8,000
<b>Total Meter Expense</b>	<u>\$ 23,000</u>	<u>\$ 13,000</u>
<b>Hydrant Expense</b>		
5310 · Hydrant - Supplies	\$ 1,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,000	1,500
<b>Total Hydrant Expense</b>	<u>\$ 2,000</u>	<u>\$ 2,500</u>
<b>Water Lines Expense</b>		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	12,000	4,000
<b>Total Water Lines Expense</b>	<u>\$ 16,000</u>	<u>\$ 8,000</u>
5400 · Water Depreciation Expense	\$ 315,000	\$ 320,000
<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	\$ 103,000	\$ 107,000
<b>Total Payroll Expense-Operations</b>	<u>\$ 103,000</u>	<u>\$ 107,000</u>
<b>TOTAL OPERATIONS EXPENSE</b>	<u><u>\$ 630,200</u></u>	<u><u>\$ 625,900</u></u>
<b>ADMINISTRATIVE EXPENSE</b>		
<b>Billing Expense</b>		
5565 · Postage	\$ 9,500	\$ 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	6,000	6,000
<b>Total Billing Expense</b>	<u>\$ 25,225</u>	<u>\$ 25,225</u>

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

	2021/2022	Amended 2021/2022
<b>Utilities Expense</b>		
5611 · Utilities - P G & E	\$ 1,650	\$ 1,650
5612 · Utilities - Telephones	2,500	2,500
5613 · Utilities - Disposal	380	380
5650 · Utilities - M 1W	-	110
<b>Total Utilities Expense</b>	<b>\$ 4,530</b>	<b>\$ 4,640</b>
<b>Insurance Expense</b>		
5621 · Insurance - Auto & General	\$ 12,800	\$ 13,100
<b>Total Insurance Expense</b>	<b>\$ 12,800</b>	<b>\$ 13,100</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	750
5740 · Computer Programs/Upgrades	11,000	8,000
5745 · Bank Fees	1,500	1,000
5750 · Seminars/Training/Staff	3,000	3,000
5752 · Seminar/Training/Directors	3,000	3,000
5760 · Membership Dues	10,500	10,500
5765 · Office Repairs/Maintenance	2,350	2,350
5770 · Building Maintenance	3,000	3,000
<b>Total Office Expense</b>	<b>\$ 43,750</b>	<b>\$ 40,400</b>
<b>Payroll Expenses</b>		
5810 · Wages Water- General Manager	\$ 73,382	\$ 73,382
5820 · Wages - Administrative	78,975	78,975
5865 · Insurance - Workers Comp	7,650	5,700
5875 · Employee Health Benefits	78,770	83,220
5880 · PERS Retirement Benefits-Employer	22,500	24,284
5880-A · Pension Exp PERS Retirement Ben	1,383	1,383
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	19,445	20,500
5895 · Retired Employee Benefits	50	50
5896 · Other Post Employment Benefits	8,550	8,550
<b>Total Payroll Expenses</b>	<b>\$ 291,321</b>	<b>\$ 296,660</b>

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

	<b>2021/2022</b>	<b>Amended 2021/2022</b>
Consulting Expense		
5910 · Legal Fees	\$ 10,000	\$ 6,000
5920 · Engineering Fees	10,000	5,000
5930 · Director Fees	2,700	2,700
5940 · Accounting Fees	8,055	8,055
5960 · Other Consulting Fees	27,000	27,000
Total Consulting Expense	\$ 57,755	\$ 48,755
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 435,381</b>	<b>\$ 428,780</b>
<b>TOTAL COMBINED EXPENSES</b>	<b>\$ 1,065,581</b>	<b>\$ 1,054,680</b>
Net Income or Loss	<b>\$ 750,936</b>	<b>\$ 747,148</b>
*Less Capital Expenditures:	<b>\$ 519,000</b>	<b>\$ 593,930</b>
Lateral Replacement \$12,000		
SCADA Upgrades \$2,700		
Chlorinator/Generator Parts \$1,000		
Pumping \$5,000		
Land for Deep Well #6-11380 Commercial Pkwy \$95,000		
Meters \$12,000		
Water Equipment \$10,000		
District Yard Asphalt & Well Site 2 \$10,000		
District Building Improvements \$8,030		
District Office Awning Covers \$5,700		
Office Equipment \$6,500		
Recoat Int/Ext of Hydro Tank #2 & #3 \$24,700		
Install Fence 11380 Commercial Way \$6,300		
Grant for Deep Well #6 \$395,000		
Net Income or Loss	<b>231,936</b>	<b>153,218</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

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

	2021/2022	Amended 2021/2022
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Tax	520,000	690,000
4125 · Sewer Connection Fees	6,338	6,338
1170 · USDA Income from M L Zone 3	30,000	30,000
4130 · Misc Revenue	1,000	1,000
4132 · Grant for Washington Bypass Line	600,000	61,807
4135 · Zone 1 Interest Earned	40,000	25,000
<b>Total Income</b>	<b>\$ 1,262,338</b>	<b>\$ 879,145</b>
 <b>Zone 1 OPERATION EXPENSE</b>		
General Operation Expense		
7005 · Shop Supplies	\$ 1,200	\$ 1,200
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,550	2,000
7018 · Operators Certifications	500	500
7020 · Cellular Phones	800	800
<b>Total General Operation Expense</b>	<b>\$ 6,550</b>	<b>\$ 6,000</b>
Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 5,300	\$ 5,300
7115 · Lift Station Repair/Maintenance	3,500	8,000
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>\$ 11,500</b>	<b>\$ 16,000</b>
 7200 · Sewer (Zone 1) Depreciaton Expense	 66,000	 66,000
Automobile Expense		
7305 · Fuel for Trucks	\$ 2,200	\$ 2,200
7310 · Repair/Maintenance	2,000	2,000
7315 · Other Auto Expense	1,500	1,500
<b>Total Automobile Expense</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>
Payroll Expense-Operation		
7405 · Operators Zone 1 Wages	\$ 80,000	\$ 89,000
<b>Total Payroll Expense</b>	<b>\$ 80,000</b>	<b>\$ 89,000</b>

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

	<b>2021/2022</b>	<b>Amended 2021/2022</b>
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 5,000	\$ 30,000
Total Sewer Line Expense	<u>\$ 5,000</u>	<u>\$ 30,000</u>
Storm drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	14,000	14,000
7492 · Storm Drain-Fuel for Trucks	900	900
Total Storm Drain Expense	<u>\$ 15,900</u>	<u>\$ 15,900</u>
<b>TOTAL OPERATION EXPENSE</b>	<u><b>190,650</b></u>	<u><b>228,600</b></u>
<b>ZONE 1 ADMINSTRATIVE EXPENSE</b>		
Office Expense		
7505 · Office Supplies	\$ 2,200	\$ 2,200
7510 · Office Equipment	1,500	1,500
7515 · Misc. Office Expense	1,600	1,600
7520 · Computer Program/Upgrade	3,000	3,000
7525 · Office Repair/Maintenance	1,850	1,850
7530 · Alarm Monitoring Service	500	500
7535 · Property Taxes	350	350
7540 · Seminars/Training/Staff	2,000	2,000
7545 · Seminar/Training/Directors	2,000	2,000
7555 · Membership Dues	6,000	6,500
7560 · Building Maintenance	2,000	2,000
7586 · Bad Debt Write-Offs	500	500
Total Office Expense	<u>\$ 23,500</u>	<u>\$ 24,000</u>
Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 57,076	\$ 57,076
7620 · Wages Zone 1 Admin	61,425	61,425
7625 · Insurance -Workers Comp	5,950	4,500
7630 · Employee Health Benefits	61,266	64,400
7632 · FICA Expense	15,124	15,124
7635 · PERS Retirement Benefits Employer Contribut	18,437	18,437
7635-A · Pension Exp PERS Retirement Benefits UAL	1,076	1,076
7636 · Other Post Employment Benefits	6,650	6,650
7640 · Employee Life Insurance	480	480
Total Payroll Expense	<u>\$ 227,484</u>	<u>\$ 229,168</u>

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

	2021/2022	Amended 2021/2022
<b>Utilities Expense</b>		
7655 · Utilities - PG &E	\$ 1,500	\$ 1,500
7660 · Utilities-Telephones	2,000	2,000
7665 · Utilities - Disposal	300	300
7670 · Utilities - M1W	100	100
<b>Total Utilities Expense</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>
<b>Sewer Consulting Expense</b>		
7705 · Sewer Legal Fees	\$ 1,000	\$ 3,000
7710 · Sewer Engineer Fees	8,000	8,000
7715 · Sewer Accounting Fees	6,265	6,265
7720 · Sewer Other Consulting Fees	7,000	7,000
7725 · Director Fees	2,100	2,100
<b>Total Consulting Expense</b>	<b>\$ 24,365</b>	<b>\$ 26,365</b>
<b>Insurance Expense</b>		
7755 · Insurance - Auto & General	\$ 9,500	\$ 10,200
<b>Total Insurance Expense</b>	<b>\$ 9,500</b>	<b>\$ 10,200</b>
<b>Bond, Loan, &amp; Certif. Expense</b>		
7772 · Investment Advisory Services	\$ 50	\$ 50
7774 · CSA 14/CCSD Organizaitonal Cost	3,589	3,589
7775 · Willdan Tax Code-Admin Fee	1,600	1,600
7776 · Unrealized/Gain-Loss of Investment	7,000	10,000
<b>Total Bond, Loam &amp; Certif. Expense</b>	<b>\$ 12,239</b>	<b>\$ 15,239</b>
<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>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
 <b>TOTAL ADMINISTRATIVE EXPENSE</b>	 <b>\$ 302,988</b>	 <b>\$ 310,872</b>
 <b>TOTAL COMBINED EXPENSES</b>	 <b>\$ 493,638</b>	 <b>\$ 539,472</b>
 <b>NET INCOME OR LOSS</b>	 <b>\$ 768,700</b>	 <b>\$ 339,673</b>

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

	<b>2021/2022</b>	<b>Amended 2021/2022</b>
<b>*Less Capital Expenditures</b>	<b>608,000</b>	<b>81,785</b>
Lift Stations \$8,700		
Washington Bypass \$61,807		
District Building Improvements \$8,028		
Office Equipment \$3,250		
<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>\$ 45,000</b>	<b>\$ 45,000</b>
<b>Street Light Expense</b>	<b>\$ 13,500</b>	<b>\$ -</b>
 <b>Net Income or Loss</b>	 <b>2,200</b>	 <b>112,888</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected



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

	<b>2021/2022</b>	<b>Amended 2021/2022</b>
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4108 · CalTrans Grant-Overhead Sign	-	295,000
4135 · Zone 1 Interest Earned	500	500
<b>Total Income</b>	<b>\$ 33,500</b>	<b>\$ 328,500</b>
 <b>ZONE 1 OTHER OPER &amp; MAINT EXPENSE</b>		
7825 · Street Light Utility Cost	\$ 46,500	\$ 25,000
7830 · Castroville Sign Maintenance	1,000	5,000
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>\$ 32,560</b>
 <b>TOTAL OTHER OPERATION EXPENSE</b>	 <b>50,060</b>	 <b>32,560</b>
 <b>ZONE 1 RECREATIONAL EXPENSE</b>		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	100,000	100,000
NCRPD Capital Projects	45,000	45,000
<b>Total Zone 1 Recreational Expense</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>
 <b>TOTAL RECREATIONAL EXPENSE</b>	 <b>\$ 145,000</b>	 <b>\$ 145,000</b>
 <b>TOTAL COMBINED EXPENSES</b>	 <b>\$ 195,060</b>	 <b>\$ 177,560</b>
 <b>NET INCOME OR LOSS</b>	 <b>(\$161,560)</b>	 <b>\$150,940</b>
 <b>Transfer In- Property Taxes to Zone 1 Gov</b>		
Street Light Expense	\$ 13,500	\$ -
NCRPD Extended Recreational Services	\$ 100,000	\$ 100,000
NCRPD Capital Projects (Only Used 20k in 2020/2021)	\$ 45,000	\$ 45,000
	<b>\$ 158,500</b>	<b>\$ 145,000</b>
 *Less Capital Expenditures:	 \$ -	 \$ -
CalTrans Grant-Overhead Sign	\$ -	\$ 295,000
<b>Net Income or Loss</b>	<b>(\$3,060)</b>	<b>\$940</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense to be reflected

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

	2021/2022	Amended 2021/2022
<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 Earned	1,800	800
4215 · Userfees NMCHS & Mobile Park	93,034	93,034
<b>Total Income</b>	<b>\$ 165,088</b>	<b>\$ 164,088</b>
 <b>ZONE 2 OPERATION EXPENSE</b>		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 450	\$ 450
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	250	250
Total General Operation Expense	\$ 2,050	\$ 2,050
Lift Station Expense		
8055 · Utilities	\$ 9,700	\$ 9,700
8065 · Lift Station Repair/Maintenance	2,000	10,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
Total Lift Station Expense	\$ 13,200	\$ 21,200
8082 · Sewer (Zone 2) Depreciaton Expense		
Automobile Expense	\$ 17,600	\$ 18,036
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	\$ 23,000	\$ 25,600
Total Payroll Expenses-Operations	\$ 23,000	\$ 25,600
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  
Sewer Zone 2 Income and Expense Budget  
July 2021 through June 2022**

	<b>2021/2022</b>	<b>2021/2022</b>
<b>TOTAL OPERATION EXPENSE</b>	<b>63,550</b>	<b>74,586</b>
<b>ZONE 2 ADMINISTRATIVE EXPENSE</b>		
Office Expense		
8178 · Seminar/Training/Directors	\$ 1,000	\$ 1,000
8179 · Membership Dues	1,800	2,000
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	1,300	1,300
8186 · Office Repair/Maintenance	700	700
8187 · Alarm Monitoring Service	200	200
8188 · Property Taxes	100	300
8189 · Seminars/Training/Staff	1,000	1,000
Total Office Expense	\$ 8,700	\$ 9,100
Payroll Expense Administration		
8191 · Wages- Zone 2 GM	16,307	16,307
8195 · Wages-Zone 2 Admin	17,550	17,550
8200 · Insurance-Workers Comp	1,700	1,300
8205 · Employee Health Benefits	17,504	18,500
8210 · PERS Retirement Benefits Employer Contribution	5,268	5,268
8210-A · Pension Exp PERS Retirement Benefits UAL	307	307
8212 · Employee Life Insurance	140	140
8213 · Other Post Retirement Benefits	1,900	1,900
8214 · FICA Expense	4,321	5,100
Total Payroll Expense Administration	\$ 64,997	\$ 66,372
Utilities Expense		
8221 · Utilities - PG &E	\$ 500	\$ 500
8222 · Utilities-Telephones	550	550
8223 · Utilities - Disposal	85	85
8224 · Utilities - M1W	30	30
Total Utilities Expense	\$ 1,165	\$ 1,165
Consulting Expense		
8216 · Sewer Consulting Fees	1,600	1,600
8217 · Sewer Engineer Fees	1,000	1,000
8218 · Sewer Accounting Fees	1,790	1,790

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

	<b>2021/2022</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>\$ 7,023</u>	<u>\$ 7,023</u>
 Insurance Expense		
8230 · Insurance-Auto & General	\$ 2,800	\$ 3,300
Total insurance Expense	<u>\$ 2,800</u>	<u>\$ 3,300</u>
 <b>TOTAL ADMINISTRATIVE EXPENSE</b>	 <u><b>\$ 84,685</b></u>	 <u><b>\$ 86,960</b></u>
 <b>TOTAL COMBINED EXPENSES</b>	 <u><b>\$ 148,235</b></u>	 <u><b>\$ 161,546</b></u>
 <b>NET INCOME OR LOSS</b>	 <u><b>\$ 16,853</b></u>	 <u><b>\$ 2,542</b></u>
 <b>LESS CAPITAL EXPENDITURES</b>	 <b>\$ 12,000</b>	 <b>\$ 51,484</b>
Impellers/Pump \$6,000		
District Building Improvements \$1,784		
Lift Station Castroville Blvd-Generator \$35,000		
Lift Station Castroville Blvd Manhole Lid Replacement \$8,700		
<b>Net income or Loss</b>	<u><b>\$ 4,853</b></u>	<u><b>\$ (48,942)</b></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

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

	<b>2021/2022</b>	<b>Amended 2021/2022</b>
<b>Income</b>		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600	\$ 33,600
4210 · Zone 2 Interest Earned	2,000	2,000
<b>Total Income</b>	<b>\$ 35,600</b>	<b>\$ 35,600</b>
<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	2,300
8255 · Road Repair	5,000	5,000
8260 · Street Signage	500	500
<b>Total Zone 2 Other Operation &amp; Maint Expense</b>	<b>\$ 14,300</b>	<b>\$ 10,800</b>
<b>NET INCOME OR LOSS</b>	<b>\$ 21,300</b>	<b>\$ 24,800</b>

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

	2021/2022	Amended 2021/2022
<b>Income</b>		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes	92,800	145,000
4306 · Sewer Connection Fees	7,000	7,000
4307 · Sanitation Fees	192,000	192,000
4308 · Interest Earned	4,500	2,500
4309 · Misc Revenue	500	500
4310 · Clean Water Small Communities Planning Grant	440,000	500,000
<b>Total Income</b>	<b>\$ 736,800</b>	<b>\$ 847,000</b>
 <b>Zone 3 OPERATION EXPENSE</b>		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	450	450
9018 · Operators Certifications	350	350
9020 · Cellular Phones	250	250
<b>Total General Operation Expense</b>	<b>\$ 2,050</b>	<b>\$ 2,050</b>
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 11,200	\$ 11,200
9115 · Lift Station Repair/Maintenance	4,000	4,000
9120 · Supplies for Pump Station	500	500
<b>Total Lift Station Expense</b>	<b>\$ 15,700</b>	<b>\$ 15,700</b>
 9200 · Sewer (Zone 3) Depreciation Expense	 31,900	 35,800
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
<b>Total Automobile Expense</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 23,000	\$ 25,600
<b>Total Payroll Expense</b>	<b>\$ 23,000</b>	<b>\$ 25,600</b>
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
<b>Total Sewer Line Expense</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
 <b>TOTAL OPERATION EXPENSE</b>	 <b>83,850</b>	 <b>90,350</b>

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

	2021/2022	2021/2022
<b>Zone 3 ADMINSTRATIVE EXPENSE</b>		
Office Expense		
9505 · Office Supplies	\$ 600	\$ 600
9510 · Office Equipment	500	500
9515 · Misc. Office Expense	1,200	1,200
9520 · Computer Program/Upgrade	1,300	1,300
9525 · Office Repair/Maintenance	700	700
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	1,000	1,000
<b>Total Office Expense</b>	<b>\$ 9,350</b>	<b>\$ 9,350</b>
Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 16,307	\$ 16,307
9620 · Wages Zone 3 Admin	17,550	17,550
9625 · Insurance -Workers Comp	1,700	1,300
9630 · Employee Health Benefits	17,504	18,500
9632 · FICA Expense	4,321	5,100
9635 · PERS Retirement Benefits Employer Contribut	5,268	5,268
9636-A · Pension Exp PERS Retirement Benefits UAL	307	307
9636 · Other Post Employment Benefits	1,900	1,900
9640 · Employee Life Insurance	137	137
<b>Total Payroll Expense</b>	<b>\$ 64,994</b>	<b>\$ 66,369</b>
Utilities Expense		
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>
Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 3,000	\$ 3,000
9710 · Sewer Engineer Fees	5,000	5,000
9715 · Sewer Accounting Fees	1,790	1,790
9720 · Sewer Other Consulting Fees	5,000	5,000
9725 · Director Fees	600	600
<b>Total Consulting Expense</b>	<b>\$ 15,390</b>	<b>\$ 15,390</b>

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

	<b>2021/2022</b>	<b>2021/2022</b>
Insurance Expense		
9755 · Insurance - Auto & General	\$ 2,800	\$ 3,300
Total Insurance Expense	<u>\$ 2,800</u>	<u>\$ 3,300</u>
Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	30,000	30,000
Total Loan-Bond Expense	<u>\$ 30,000</u>	<u>\$ 30,000</u>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><u>\$ 123,699</u></u>	<u><u>\$ 125,574</u></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><u>\$ 207,549</u></u>	<u><u>\$ 215,924</u></u>
<b>NET INCOME OR LOSS</b>	<u><u>\$ 529,251</u></u>	<u><u>\$ 631,076</u></u>
<b>*Less Capital Expenditures</b>	<u><u>485,722</u></u>	<u><u>521,784</u></u>
<b>Lift Stations-Pumps \$20,000</b>		
<b>District Building Improvements \$1,784</b>		
<b>Wastewater System Rehabilitation System Implementation Project \$500,000</b>		
<b>NET INCOME OR LOSS</b>	<u><u>\$ 43,529</u></u>	<u><u>\$ 109,292</u></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected