

**Castroville Community Services District  
Amended Water Income and Expense Budget  
July 2022 through June 2023**

|                                 | 2022/2023           | Amended<br>2022/2023 |
|---------------------------------|---------------------|----------------------|
| <b>Income</b>                   |                     |                      |
| 4010 · Metered Water Sales      | \$ 1,362,000        | \$ 1,362,000         |
| 4020 · Hydrant Water Sales      | \$ 6,000            | \$ 6,000             |
| 4030 · New Service Installation | \$ 12,028           | \$ 14,279            |
| 4040 · Backflow Revenue         | \$ 13,000           | \$ 13,000            |
| Misc. Revenue                   |                     |                      |
| 4050 · Misc. Revenue-Other      | \$ 3,500            | \$ 3,500             |
| 4053 · Reconnect Charges        | 720                 | 720                  |
| 4054 · NSF Charges              | 300                 | 300                  |
| 4057 · Trip Fee Charges         | 5,000               | 3,500                |
| Total Misc. Revenue             | \$ 9,520            | \$ 8,020             |
| 4060 · Interest Earned          | \$ 25,000           | \$ 68,000            |
| 4062 · Deep Well-DWR IRWM Grant | \$ 300,000          | \$ 300,000           |
| 4063 · Tank & System Fill-Grant | \$ 4,000,000        | \$ -                 |
| <b>Total Income</b>             | <b>\$ 5,727,548</b> | <b>\$ 1,771,299</b>  |

**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        | 8,500     | 8,500     |
| 5136 · Backflow Testing          | 1,000     | 1,000     |
| 5138 · Water System Fees         | 8,600     | 9,700     |
| Total General Operations Expense | \$ 25,900 | \$ 27,000 |

Well Sites Expense

|  |            |            |
|--|------------|------------|
| 5155 · Utilities - P G & E                 | \$ 117,000 | \$ 134,000 |
| 5165 · Pump Repair/Maintenance             | 4,000      | 5,000      |
| 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                   | \$ 142,000 | \$ 160,000 |

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|  | 2022/2023                | Amended<br>2022/2023     |
|--|--------------------------|--------------------------|
| <b>Valve Expense</b>                     |                          |                          |
| 5210 · Valve - Supplies                  | 500                      | 500                      |
| 5230 · Valve - Repair/Maintenance        | 3,000                    | 3,000                    |
| <b>Total Valve Expense</b>               | <u>\$ 3,500</u>          | <u>\$ 3,500</u>          |
| <b>Meter Expense</b>                     |                          |                          |
| 5260 · Meter - Supplies                  | \$ 5,000                 | \$ 7,000                 |
| 5270 · Meter - Repair/Maintenance        | 8,000                    | 3,000                    |
| <b>Total Meter Expense</b>               | <u>\$ 13,000</u>         | <u>\$ 10,000</u>         |
| <b>Hydrant Expense</b>                   |                          |                          |
| 5310 · Hydrant - Supplies                | \$ 1,000                 | \$ 1,000                 |
| 5330 · Hydrant - Repair Maintenance      | 1,500                    | 1,500                    |
| <b>Total Hydrant Expense</b>             | <u>\$ 2,500</u>          | <u>\$ 2,500</u>          |
| <b>Water Lines Expense</b>               |                          |                          |
| 5355 · Water Lines - Supplies            | \$ 4,000                 | \$ 4,000                 |
| 5365 · Water Lines - Repair/Maintenance  | 4,000                    | 56,000                   |
| <b>Total Water Lines Expense</b>         | <u>\$ 8,000</u>          | <u>\$ 60,000</u>         |
| <b>5400 · Water Depreciation Expense</b> | <u>\$ 325,000</u>        | <u>\$ 334,000</u>        |
| <b>Automobile Expense</b>                |                          |                          |
| 5451 · Fuel                              | \$ 4,000                 | \$ 4,000                 |
| 5452 · Repair/Maintenance                | \$ 2,000                 | \$ 2,000                 |
| 5453 · Other-Auto Expense                | 1,500                    | 1,500                    |
| <b>Total Automobile Expense</b>          | <u>\$ 7,500</u>          | <u>\$ 7,500</u>          |
| <b>Payroll Expense Water Operation</b>   |                          |                          |
| 5520 · Operators Water Wages             | \$ 111,076               | \$ 111,076               |
| <b>Total Payroll Expense-Operations</b>  | <u>\$ 111,076</u>        | <u>\$ 111,076</u>        |
| <b>TOTAL OPERATIONS EXPENSE</b>          | <u><u>\$ 638,476</u></u> | <u><u>\$ 715,576</u></u> |
| <b>ADMINISTRATIVE EXPENSE</b>            |                          |                          |
| <b>Billing Expense</b>                   |                          |                          |
| 5565 · Postage                           | \$ 9,500                 | \$ 9,500                 |
| 5570 · Billing Supplies                  | 1,000                    | 1,000                    |
| 5580 · Toilet Rebate                     | 225                      | 225                      |
| 5585 · Bad Debt Write Off's              | 500                      | 500                      |
| 5590 · Other Billing Expense             | 6,200                    | 6,200                    |
| <b>Total Billing Expense</b>             | <u>\$ 17,425</u>         | <u>\$ 17,425</u>         |

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July 2022 through June 2023**

|                                | <b>2022/2023</b> | <b>Amended<br/>2022/2023</b> |
|--------------------------------|------------------|------------------------------|
| <b>Utilities Expense</b>       |                  |                              |
| 5611 · Utilities - P G & E     | \$ 1,850         | \$ 1,850                     |
| 5612 · Utilities - Telephones  | 3,100            | 3,100                        |
| 5613 · Utilities - Disposal    | 380              | 380                          |
| 5650 · Utilities - M 1W        | 130              | 130                          |
| <b>Total Utilities Expense</b> | <b>\$ 5,460</b>  | <b>\$ 5,460</b>              |

**Insurance Expense**

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| 5621 · Insurance - Auto & General | \$ 13,500        | \$ 18,700        |
| <b>Total Insurance Expense</b>    | <b>\$ 13,500</b> | <b>\$ 18,700</b> |

**Office Expense**

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| 5710 · Office Supplies            | \$ 2,500         | \$ 2,500         |
| 5715 · Office Equipment           | 2,000            | 2,000            |
| 5720 · Misc Office Expense        | 3,500            | 3,500            |
| 5730 · Alarm Monitoring Service   | 800              | 800              |
| 5735 · Property Taxes             | 800              | 800              |
| 5740 · Computer Programs/Upgrades | 8,500            | 13,000           |
| 5745 · Bank Fees                  | 1,000            | 1,000            |
| 5750 · Seminars/Training/Staff    | 6,000            | 6,000            |
| 5752 · Seminar/Training/Directors | 6,000            | 6,000            |
| 5760 · Membership Dues            | 10,500           | 11,500           |
| 5765 · Office Repairs/Maintenance | 2,500            | 2,500            |
| 5770 · Building Maintenance       | 3,000            | 3,000            |
| <b>Total Office Expense</b>       | <b>\$ 47,100</b> | <b>\$ 52,600</b> |

**Payroll Expenses**

|  |                   |                   |
|--|-------------------|-------------------|
| 5810 · Wages Water- General Manager      | \$ 77,053         | \$ 77,053         |
| 5820 · Wages - Administrative            | 82,968            | 82,968            |
| 5865 · Insurance - Workers Comp          | 4,725             | 5,200             |
| 5875 · Employee Health Benefits          | 90,432            | 98,550            |
| 5880 · PERS Retirement Benefits-Employer | 24,900            | 24,900            |
| 5880-A · Pension Exp PERS Retirement Bei | 3,010             | 3,010             |
| 5882 · Employee Life Insurance           | 616               | 616               |
| 5885 · FICA Expense                      | 21,100            | 21,100            |
| 5895 · Retired Employee Benefits         | 50                | 50                |
| 5896 · Other Post Employment Benefits    | 19,871            | 19,871            |
| <b>Total Payroll Expenses</b>            | <b>\$ 324,725</b> | <b>\$ 333,318</b> |

**Castroville Community Services District  
Amended Water Income and Expense Budget  
July 2022 through June 2023**

|                                     | 2022/2023                  | Amended<br>2022/2023       |
|-------------------------------------|----------------------------|----------------------------|
| Consulting Expense                  |                            |                            |
| 5910 · Legal Fees                   | \$ 4,000                   | \$ 4,000                   |
| 5920 · Engineering Fees             | 5,000                      | 7,000                      |
| 5930 · Director Fees                | 2,700                      | 2,700                      |
| 5940 · Accounting Fees              | 8,055                      | 9,121                      |
| 5960 · Other Consulting Fees        | 15,000                     | 30,000                     |
| Total Consulting Expense            | <u>\$ 34,755</u>           | <u>\$ 52,821</u>           |
| <b>TOTAL ADMINISTRATIVE EXPENSE</b> | <u><b>\$ 442,965</b></u>   | <u><b>\$ 480,324</b></u>   |
| <b>TOTAL COMBINED EXPENSES</b>      | <u><b>\$ 1,081,441</b></u> | <u><b>\$ 1,195,900</b></u> |
| Net Income or Loss                  | <u><b>\$ 4,646,107</b></u> | <u><b>\$ 575,399</b></u>   |
| *Less Capital Expenditures:         | <u><b>\$ 4,570,000</b></u> | <u><b>\$ 677,300</b></u>   |

Grant-IRWM Implementation Deep Well 6 \$300,000

Valve Replacement \$121,000  
Well 4 Motors & Pumps \$70,000  
Pumps \$25,000  
Lateral Replacement \$144,000  
SCDA System \$6,000  
Office Electric Door \$6,300  
Shop Equipment \$5,000

|                    |                      |                         |
|--------------------|----------------------|-------------------------|
| Net Income or Loss | <u><b>76,107</b></u> | <u><b>(101,901)</b></u> |
|--------------------|----------------------|-------------------------|

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District**  
**Amended Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2022 through June 2023**

|   | 2022/2023           | Amended<br>2022/2023 |
|---|---------------------|----------------------|
| <b>Income</b>                                       |                     |                      |
| <b>ZONE 1 (CASTROVILLE) REVENUE</b>                 |                     |                      |
| 4105 · User fees - Storm Drain #75301               | \$ 65,000           | \$ 65,000            |
| 4115 · Property Tax                                 | 824,500             | 925,000              |
| 4125 · Sewer Connection Fees                        | 3,168               | 6,336                |
| 1170 · USDA Income from M L Zone 3                  | 32,000              | 32,000               |
| 4130 · Misc Revenue                                 | 1,000               | 1,000                |
| 4132 · Construction Grant for Washington Bybass Lin | 3,150,000           | -                    |
| 4135 · Zone 1 Interest Earned                       | 40,000              | 90,000               |
| <b>Total Income</b>                                 | <b>\$ 4,115,668</b> | <b>\$ 1,119,336</b>  |
| <br><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                           | 2,000               | 2,000                |
| 7018 · Operators Certifications                     | 500                 | 500                  |
| 7020 · Cellular Phones                              | 800                 | 800                  |
| <b>Total General Operation Expense</b>              | <b>\$ 6,000</b>     | <b>\$ 6,000</b>      |
| <br>Lift Station Expense                            |                     |                      |
| 7105 · Sewer Utilities PG & E                       | \$ 5,300            | \$ 5,300             |
| 7115 · Lift Station Repair/Maintenance              | 10,000              | 5,000                |
| 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>\$ 18,000</b>    | <b>\$ 13,000</b>     |
| <br>7200 · Sewer (Zone 1) Depreciaton Expense       | <br>68,000          | <br>68,000           |
| <br>Automobile Expense                              |                     |                      |
| 7305 · Fuel for Trucks                              | \$ 3,000            | \$ 3,000             |
| 7310 · Repair/Maintenance                           | 2,000               | 2,000                |
| 7315 · Other Auto Expense                           | 1,500               | 1,500                |
| <b>Total Automobile Expense</b>                     | <b>\$ 6,500</b>     | <b>\$ 6,500</b>      |
| <br>Payroll Expense-Operation                       |                     |                      |
| 7405 · Operators Zone 1 Wages                       | \$ 86,500           | \$ 86,500            |
| <b>Total Payroll Expense</b>                        | <b>\$ 86,500</b>    | <b>\$ 86,500</b>     |

**Castroville Community Services District**  
**Amended Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2022 through June 2023**

|  | <b>2022/2023</b> | <b>Amended<br/>2022/2023</b> |
|--|------------------|------------------------------|
| <b>Sewer Line Expense</b>                          |                  |                              |
| 7465 · Sewer Line-Repair/Maintenance               | \$ 30,000        | \$ 10,000                    |
| Total Sewer Line Expense                           | \$ 30,000        | \$ 10,000                    |
| <br>   |                  |                              |
| <b>Storm drain Expense</b>                         |                  |                              |
| 7475 · Storm Drain-Supplies                        | \$ 1,000         | \$ 1,000                     |
| 7485 · Storm Drain-Repair/Maintenance              | 10,000           | 10,000                       |
| 7492 · Storm Drain-Fuel for Trucks                 | 1,100            | 1,100                        |
| Total Storm Drain Expense                          | \$ 12,100        | \$ 12,100                    |
| <br>   |                  |                              |
| <b>TOTAL OPERATION EXPENSE</b>                     | <b>227,100</b>   | <b>202,100</b>               |
| <br>   |                  |                              |
| <b>ZONE 1 ADMINSTRATIVE EXPENSE</b>                |                  |                              |
| <b>Office Expense</b>                              |                  |                              |
| 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            | 4,000                        |
| 7525 · Office Repair/Maintenance                   | 1,950            | 1,950                        |
| 7530 · Alarm Monitoring Service                    | 500              | 500                          |
| 7535 · Property Taxes                              | 600              | 600                          |
| 7540 · Seminars/Training/Staff                     | 4,000            | 4,000                        |
| 7545 · Seminar/Training/Directors                  | 4,000            | 4,000                        |
| 7555 · Membership Dues                             | 7,000            | 9,000                        |
| 7560 · Building Maintenance                        | 2,000            | 2,000                        |
| 7586 · Bad Debt Write-Offs                         | 500              | 500                          |
| Total Office Expense                               | \$ 28,850        | \$ 31,850                    |
| <br>   |                  |                              |
| <b>Payroll Expense Admin</b>                       |                  |                              |
| 7605 · Wages Zone 1 GM                             | \$ 59,930        | \$ 59,930                    |
| 7620 · Wages Zone 1 Admin                          | 64,463           | 64,463                       |
| 7625 · Insurance -Workers Comp                     | 3,675            | 4,000                        |
| 7630 · Employee Health Benefits                    | 70,336           | 73,000                       |
| 7632 · FICA Expense                                | 15,700           | 15,700                       |
| 7635 · PERS Retirement Benefits Employer Contribut | 19,300           | 19,300                       |
| 7635-A · Pension Exp PERS Retirement Benefits UAL  | 2,342            | 2,342                        |
| 7636 · Other Post Employment Benefits              | 15,455           | 15,455                       |
| 7640 · Employee Life Insurance                     | 480              | 480                          |
| Total Payroll Expense                              | \$ 251,681       | \$ 254,670                   |

**Castroville Community Services District**  
**Amended Castroville (Zone 1) Sewer Income and Expense Budget**  
**July 2022 through June 2023**

|   | <b>2022/2023</b>        | <b>Amended<br/>2022/2023</b> |
|---|-------------------------|------------------------------|
| <b>Utilities Expense</b>                      |                         |                              |
| 7655 · Utilities - PG &E                      | \$ 1,700                | \$ 1,700                     |
| 7660 · Utilities-Telephones                   | 2,350                   | 2,350                        |
| 7665 · Utilities - Disposal                   | 300                     | 300                          |
| 7670 · Utilities - M1W                        | 100                     | 100                          |
| <b>Total Utilities Expense</b>                | <b>\$ 4,450</b>         | <b>\$ 4,450</b>              |
| <b>Sewer Consulting Expense</b>               |                         |                              |
| 7705 · Sewer Legal Fees                       | \$ 5,000                | \$ 5,000                     |
| 7710 · Sewer Engineer Fees                    | 10,000                  | 6,000                        |
| 7715 · Sewer Accounting Fees                  | 6,265                   | 7,094                        |
| 7720 · Sewer Other Consulting Fees            | 10,000                  | 4,000                        |
| 7725 · Director Fees                          | 2,100                   | 2,100                        |
| <b>Total Consulting Expense</b>               | <b>\$ 33,365</b>        | <b>\$ 24,194</b>             |
| <b>Insurance Expense</b>                      |                         |                              |
| 7755 · Insurance - Auto & General             | \$ 10,500               | \$ 14,500                    |
| <b>Total Insurance Expense</b>                | <b>\$ 10,500</b>        | <b>\$ 14,500</b>             |
| <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             | 600                     | 600                          |
| 7776 · Unrealized/Gain-Loss of Investment     | 30,000                  | 20,000                       |
| <b>Total Bond, Loan &amp; Certif. Expense</b> | <b>\$ 34,239</b>        | <b>\$ 24,239</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>              |
| <br><b>TOTAL ADMINISTRATIVE EXPENSE</b>       | <br><b>\$ 365,085</b>   | <br><b>\$ 355,903</b>        |
| <br><b>TOTAL COMBINED EXPENSES</b>            | <br><b>\$ 592,185</b>   | <br><b>\$ 558,003</b>        |
| <br><b>NET INCOME OR LOSS</b>                 | <br><b>\$ 3,523,483</b> | <br><b>\$ 561,333</b>        |

**Castroville Community Services District  
Amended Castroville (Zone 1) Sewer Income and Expense Budget  
July 2022 through June 2023**

|   | <b>2022/2023</b>  | <b>Amended<br/>2022/2023</b> |
|---|-------------------|------------------------------|
| <b>*Less Capital Expenditures</b>                           | <b>3,530,000</b>  | <b>95,000</b>                |
| Lift Stations-2 Lift Pumps \$10,000                         |                   |                              |
| New Laterals & Sewer Mains \$50,000                         |                   |                              |
| Lift Station Via Linda-Generator \$35,000                   |                   |                              |
| <br>  |                   |                              |
| <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>\$ 95,000</b>  | <b>\$ 95,000</b>             |
| <b>Street Light Expense (Not necessary-PG&amp;E Credit)</b> | <b>\$ -</b>       | <b>\$ -</b>                  |
| <br>  |                   |                              |
| <b>Net Income or Loss</b>                                   | <b>(201,517)</b>  | <b>271,333</b>               |

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected



**Castroville Community Services District**  
**Amended Castroville (Zone 1) Governmental Activities**  
**Income and Expense Budget**  
**July 2022 through June 2023**

|  | <b>2022/2023</b>      | <b>Amended<br/>2022/2023</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                  | 365,000               | 442,018                      |
| 4135 · Zone 1 Interest Earned                        | 600                   | 600                          |
| <b>Total Income</b>                                  | <b>\$ 398,600</b>     | <b>\$ 475,618</b>            |
| <br><b>ZONE 1 OTHER OPER &amp; MAINT EXPENSE</b>     |                       |                              |
| 7825 · Street Light Utility Cost                     | \$ 34,000             | \$ 34,000                    |
| 7830 · Castroville Sign Maintenance                  | 1,000                 | 4,600                        |
| 7835 · Pedestrian Over Cross Maintenance             | 1,000                 | 1,000                        |
| 7902 · Government (Zone1) Depreciation Expense       | 21,100                | 21,100                       |
| <b>Total Zone1 Other Oper &amp; Maint Expense</b>    | <b>\$ 57,100</b>      | <b>\$ 60,700</b>             |
| <br><b>TOTAL OTHER OPERATION EXPENSE</b>             | <br><b>57,100</b>     | <br><b>60,700</b>            |
| <br><b>ZONE 1 RECREATIONAL EXPENSE</b>               |                       |                              |
| 7850 · No. Co. Rec & Park District                   |                       |                              |
| NCRPD Extended Recreational Services                 | 100,000               | 100,000                      |
| NCRPD Capital Projects                               | 95,000                | 95,000                       |
| <b>Total Zone 1 Recreational Expense</b>             | <b>\$ 195,000</b>     | <b>\$ 195,000</b>            |
| <br><b>TOTAL RECREATIONAL EXPENSE</b>                | <br><b>\$ 195,000</b> | <br><b>\$ 195,000</b>        |
| <br><b>TOTAL COMBINED EXPENSES</b>                   | <br><b>\$ 252,100</b> | <br><b>\$ 255,700</b>        |
| <br><b>NET INCOME OR LOSS</b>                        | <br><b>\$146,500</b>  | <br><b>\$219,918</b>         |
| <br><b>Transfer In- Property Taxes to Zone 1 Gov</b> |                       |                              |
| NCRPD Extended Recreational Services                 | \$ 100,000            | \$ 100,000                   |
| NCRPD Capital Projects (Only Used 20k in 2020/21)    | \$ 95,000             | \$ 95,000                    |
|  | <b>\$ 195,000</b>     | <b>\$ 195,000</b>            |
| <br>Street Light PG&E Credit Remaining               | <br>\$ (23,636)       | <br>\$ (23,636)              |
| *Less Capital Expenditures:                          |                       |                              |
| CalTrans Grant-Overhead Sign                         | \$ 365,000            | \$ 442,018                   |
| <b>Net Income or Loss</b>                            | <b>\$136</b>          | <b>(\$3,464)</b>             |

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense to be reflected

**Castroville Community Services District**  
**Amended Sewer Zone 2 Income and Expense Budget**  
**July 2022 through June 2023**

|   | 2022/2023         | Amended<br>2022/2023 |
|---|-------------------|----------------------|
| <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                 | 1,000             | 1,000                |
| 4215 · Userfees NMCHS & Mobile Park           | 93,314            | 93,314               |
| <b>Total Income</b>                           | <b>\$ 164,568</b> | <b>\$ 164,568</b>    |
| <br>  |                   |                      |
| <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               | <u>\$ 2,050</u>   | <u>\$ 2,050</u>      |
| <br>  |                   |                      |
| Lift Station Expense                          |                   |                      |
| 8055 · Utilities                              | \$ 9,700          | \$ 9,700             |
| 8065 · Lift Station Repair/Maintenance        | 10,000            | 5,000                |
| 8070 · Supplies for Pump Station              | 1,000             | 1,000                |
| 8080 · Building Repair & Maintenance          | 500               | 500                  |
| Total Lift Station Expense                    | <u>\$ 21,200</u>  | <u>\$ 16,200</u>     |
| <br>  |                   |                      |
| 8082 · Sewer (Zone 2) Depreciaton Expense     | \$ 18,500         | \$ 18,500            |
| Automobile Expense                            |                   |                      |
| 8090 · Fuel for Trucks                        | \$ 1,200          | \$ 1,200             |
| 8095 · Auto-Repair/Maintenance                | 2,500             | 2,500                |
| 8100 · Other Auto Expense                     | 500               | 500                  |
| Total Automobile Expense                      | <u>\$ 4,200</u>   | <u>\$ 4,200</u>      |
| <br>  |                   |                      |
| Payroll Expense-Operations                    |                   |                      |
| 8110 · Operator Zone 2 Wages                  | \$ 24,684         | \$ 24,684            |
| Total Payroll Expenses-Operations             | <u>\$ 24,684</u>  | <u>\$ 24,684</u>     |
| <br>  |                   |                      |
| Sewer Line Expense                            |                   |                      |
| 8135 · Sewer Line-Repair/Maintenance          | \$ 2,000          | \$ 2,000             |
| Total Sewer Line Expense                      | <u>\$ 2,000</u>   | <u>\$ 2,000</u>      |
| <br>  |                   |                      |
| Storm Drain Expense                           |                   |                      |
| 8145 · Storm drain-Supplies                   | \$ 500            | \$ 500               |
| 8155 · Storm drain-Repair/Maintenance         | 1,000             | 1,000                |
| Total Storm Drain Expense                     | <u>\$ 1,500</u>   | <u>\$ 1,500</u>      |

**Castroville Community Services District**  
**Amended Sewer Zone 2 Income and Expense Budget**  
**July 2022 through June 2023**

|   | <b>2022/2023</b> | <b>Amended<br/>2022/2023</b> |
|---|------------------|------------------------------|
| <b>TOTAL OPERATION EXPENSE</b>                        | <b>74,134</b>    | <b>69,134</b>                |
| <b>ZONE 2 ADMINISTRATIVE EXPENSE</b>                  |                  |                              |
| Office Expense  |                  |                              |
| 8178 · Seminar/Training/Directors                     | \$ 2,000         | \$ 2,000                     |
| 8179 · Membership Dues                                | 2,200            | 2,200                        |
| 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            | 2,000                        |
| 8186 · Office Repair/Maintenance                      | 700              | 700                          |
| 8187 · Alarm Monitoring Service                       | 200              | 200                          |
| 8188 · Property Taxes                                 | 300              | 300                          |
| 8189 · Seminars/Training/Staff                        | 2,000            | 2,000                        |
| Total Office Expense                                  | \$ 11,300        | \$ 12,000                    |
| Payroll Expense Administration                        |                  |                              |
| 8191 · Wages- Zone 2 GM                               | 17,123           | 17,123                       |
| 8195 · Wages-Zone 2 Admin                             | 18,661           | 18,661                       |
| 8200 · Insurance-Workers Comp                         | 1,050            | 1,200                        |
| 8205 · Employee Health Benefits                       | 20,097           | 20,800                       |
| 8210 · PERS Retirement Benefits Employer Contribution | 5,430            | 5,430                        |
| 8210-A · Pension Exp PERS Retirement Benefits UAL     | 700              | 700                          |
| 8212 · Employee Life Insurance                        | 140              | 140                          |
| 8213 · Other Post Retirement Benefits                 | 4,416            | 4,416                        |
| 8214 · FICA Expense                                   | 5,300            | 5,300                        |
| Total Payroll Expense Administration                  | \$ 72,917        | \$ 73,770                    |
| Utilities Expense                                     |                  |                              |
| 8221 · Utilities - PG &E                              | \$ 600           | \$ 600                       |
| 8222 · Utilities-Telephones                           | 625              | 625                          |
| 8223 · Utilities - Disposal                           | 85               | 85                           |
| 8224 · Utilities - M1W                                | 30               | 30                           |
| Total Utilities Expense                               | \$ 1,340         | \$ 1,340                     |
| Consulting Expense                                    |                  |                              |
| 8216 · Sewer Consulting Fees                          | 1,600            | 1,600                        |
| 8217 · Sewer Engineer Fees                            | 1,000            | 4,000                        |
| 8218 · Sewer Accounting Fees                          | 1,790            | 2,027                        |

**Castroville Community Services District**  
**Amended Sewer Zone 2 Income and Expense Budget**  
**July 2022 through June 2023**

|  | <b>2022/2023</b>   | <b>Amended<br/>2022/2023</b> |
|--|--------------------|------------------------------|
| 8219 · Sewer Legal Fees                          | 1,000              | 1,000                        |
| 8226 · Director Fees                             | 600                | 600                          |
| 8229 · Moro Cojo Annexation Amorization          | \$ 533             | \$ 533                       |
|  | \$ 6,523           | \$ 9,760                     |
| <br>   |                    |                              |
| Insurance Expense                                |                    |                              |
| 8230 · Insurance-Auto & General                  | \$ 3,500           | \$ 4,150                     |
| Total insurance Expense                          | \$ 3,500           | \$ 4,150                     |
| <br>   |                    |                              |
| <b>TOTAL ADMINISTRATIVE EXPENSE</b>              | <b>\$ 95,580</b>   | <b>\$ 101,020</b>            |
| <br>   |                    |                              |
| <b>TOTAL COMBINED EXPENSES</b>                   | <b>\$ 169,714</b>  | <b>\$ 170,154</b>            |
| <br>   |                    |                              |
| <b>NET INCOME OR LOSS</b>                        | <b>\$ (5,146)</b>  | <b>\$ (5,586)</b>            |
| <br>   |                    |                              |
| <b>LESS CAPITAL EXPENDITURES</b>                 | <b>\$ 45,000</b>   | <b>\$ 60,000</b>             |
| Impellers/Pumps \$10,000                         |                    |                              |
| Lift Station Castroville Blvd-Generator \$50,000 |                    |                              |
| <br>   |                    |                              |
| <b>Net income or Loss</b>                        | <b>\$ (50,146)</b> | <b>\$ (65,586)</b>           |

\*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 2022 through June 2023**

|  | <b>Amended<br/>2021/2022</b> | <b>2022/2023</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> |
| <br><b>ZONE 2 OTHER OPER &amp; MAINT EXPENSE</b>         |                              |                  |
| 8245 · Open Space Maint-Outside Service                  | \$ 3,000                     | \$ 4,000         |
| 8250 · Street Light Utility Cost                         | 2,300                        | 2,900            |
| 8255 · Road Repair                                       | 5,000                        | 5,000            |
| 8260 · Street Signage                                    | 500                          | 500              |
| <b>Total Zone 2 Other Operation &amp; Maint Expense</b>  | <b>\$ 10,800</b>             | <b>\$ 12,400</b> |
| <br>Street Light PG&E Credit Remaining                   |                              | \$ (2,630)       |
| <br><b>NET INCOME OR LOSS</b>                            | <b>\$ 24,800</b>             | <b>\$ 25,830</b> |

**Castroville Community Services District**  
**Amended Moss Landing (Zone 3) Sewer Income and Expense Budget**  
**July 2022 through June 2023**

|   | <b>2022/2023</b>  | <b>Amended<br/>2022/2023</b> |
|---|-------------------|------------------------------|
| <b>Income</b>                                       |                   |                              |
| Zone 3 (Moss Landing) REVENUE                       |                   |                              |
| 4305 · Property Taxes                               | 145,500           | 173,000                      |
| 4306 · Sewer Connection Fees                        | 3,168             | 3,168                        |
| 4307 · Sanitation Fees                              | 192,000           | 192,000                      |
| 4308 · Interest Earned                              | 2,500             | 4,000                        |
| 4309 · Misc Revenue                                 | 500               | 500                          |
| 4310 · Clean Water Small Communities Planning Grant | 295,000           | 118,456                      |
| <b>Total Income</b>                                 | <b>\$ 638,668</b> | <b>\$ 491,124</b>            |
| <br><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>              |
| <br>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               | 1,000                        |
| <b>Total Lift Station Expense</b>                   | <b>\$ 15,700</b>  | <b>\$ 16,200</b>             |
| <br>9200 · Sewer (Zone 3) Depreciaton Expense       |                   |                              |
|   | \$ 36,000         | \$ 36,000                    |
| <br>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>              |
| <br>Payroll Expense-Operation                       |                   |                              |
| 9405 · Operators Zone 3 Wages                       | \$ 24,684         | \$ 24,684                    |
| <b>Total Payroll Expense</b>                        | <b>\$ 24,684</b>  | <b>\$ 24,684</b>             |
| <br>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>              |
| <br><b>TOTAL OPERATION EXPENSE</b>                  | <br><b>89,634</b> | <br><b>90,134</b>            |

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

2022/2023                      2022/2023

**Zone 3 ADMINSTRATIVE EXPENSE**

| Office Expense                    | <b>Amended</b>   |                  |
|-----------------------------------|------------------|------------------|
| 9505 · Office Supplies            | \$ 600           | \$ 600           |
| 9510 · Office Equipment           | 500              | 500              |
| 9515 · Misc. Office Expense       | 1,200            | 1,200            |
| 9520 · Computer Program/Upgrade   | 1,300            | 2,000            |
| 9525 · Office Repair/Maintenance  | 700              | 700              |
| 9530 · Alarm Monitoring Service   | 200              | 200              |
| 9535 · Property Taxes             | 200              | 200              |
| 9540 · Seminars/Training/Staff    | 2,000            | 2,000            |
| 9545 · Seminar/Training/Directors | 2,000            | 2,000            |
| 9555 · Membership Dues            | 2,200            | 2,200            |
| 9560 · Building Maintenance       | 1,000            | 1,000            |
| <b>Total Office Expense</b>       | <b>\$ 11,900</b> | <b>\$ 12,600</b> |

**Payroll Expense Admin**

|  |                  |                  |
|--|------------------|------------------|
| 9605 · Wages Zone 3 GM                             | \$ 17,123        | \$ 17,123        |
| 9620 · Wages Zone 3 Admin                          | 18,661           | 18,661           |
| 9625 · Insurance -Workers Comp                     | 1,050            | 1,200            |
| 9630 · Employee Health Benefits                    | 20,097           | 20,800           |
| 9632 · FICA Expense                                | 5,300            | 5,300            |
| 9635 · PERS Retirement Benefits Employer Contribut | 5,430            | 5,430            |
| 9636-A · Pension Exp PERS Retirement Benefits UAL  | 700              | 700              |
| 9636 · Other Post Employment Benefits              | 4,416            | 4,416            |
| 9640 · Employee Life Insurance                     | 140              | 140              |
| <b>Total Payroll Expense</b>                       | <b>\$ 72,917</b> | <b>\$ 73,770</b> |

**Utilities Expense**

|                                |                 |                 |
|--------------------------------|-----------------|-----------------|
| 9655 · Utilities - PG &E       | \$ 600          | \$ 600          |
| 9660 · Utilities-Telephones    | 625             | 625             |
| 9665 · Utilities - Disposal    | 85              | 85              |
| 9670 · Utilities - M1W         | 30              | 30              |
| <b>Total Utilities Expense</b> | <b>\$ 1,340</b> | <b>\$ 1,340</b> |

**Sewer Consulting Expense**

|                                    |                  |                  |
|------------------------------------|------------------|------------------|
| 9705 · Sewer Legal Fees            | \$ 3,000         | \$ 4,000         |
| 9710 · Sewer Engineer Fees         | 5,000            | 5,000            |
| 9715 · Sewer Accounting Fees       | 1,790            | 2,027            |
| 9720 · Sewer Other Consulting Fees | 5,000            | 5,000            |
| 9725 · Director Fees               | 600              | 600              |
| <b>Total Consulting Expense</b>    | <b>\$ 15,390</b> | <b>\$ 16,627</b> |

**Castroville Community Services District  
Amended Moss Landing (Zone 3) Sewer Income and Expense Budget  
July 2022 through June 2023**

|   | <b>2022/2023</b>  | <b>Amended<br/>2022/2023</b> |
|---|-------------------|------------------------------|
| Insurance Expense   |                   |                              |
| 9755 · Insurance - Auto & General   | \$ 3,500          | \$ 4,150                     |
| Total Insurance Expense   | \$ 3,500          | \$ 4,150                     |
| Loan-Bond Expense   |                   |                              |
| 2601 · Sewer Bond Payment-Principal   | 32,000            | 32,000                       |
| Total Loan-Bond Expense   | \$ 32,000         | \$ 32,000                    |
| <br>  |                   |                              |
| <b>TOTAL ADMINISTRATIVE EXPENSE</b>   | <b>\$ 137,047</b> | <b>\$ 140,487</b>            |
| <br>  |                   |                              |
| <b>TOTAL COMBINED EXPENSES</b>  | <b>\$ 226,681</b> | <b>\$ 230,621</b>            |
| <br>  |                   |                              |
| <b>NET INCOME OR LOSS</b>   | <b>\$ 411,987</b> | <b>\$ 260,503</b>            |
| <br>  |                   |                              |
| <b>*Less Capital Expenditures</b>   | <b>305,000</b>    | <b>128,456</b>               |
| Lift Stations-Pumps \$10,000  |                   |                              |
| Wastewater System Rehabilitation System<br>Implementation Project \$118,456 |                   |                              |
| <br>  |                   |                              |
| <b>NET INCOME OR LOSS</b>   | <b>\$ 106,987</b> | <b>\$ 132,047</b>            |

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected