



**CASTROVILLE
COMMUNITY
SERVICES DISTRICT**

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

President – Ron Stefani
Vice President – Greg MacMillan
Director – Glenn Oania
Director – James Cochran
Director – Cosme Padilla

24-HOUR TELEPHONE: (831) 633-2560

General Manager – James Derbin
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

**BOARD OF DIRECTORS
BUDGET & PERSONNEL COMMITTEE MEETING
TUESDAY, MAY 5, 2026 – 10:00 A.M.
11499 GEIL STREET**

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

COMMITTEE MEMBERS

Ron Stefani
Cosme Padilla

Agenda

CALL MEETING TO ORDER

ROLL CALL

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

1. Review of FY 2026/2027 Proposed Budget
2. Recommendations for FY 2026/2027 Budget
3. Consider Personnel-Staff Wage Increase for 2026/2027
4. Recommendations for Staff Wage Increase 2026/2027
5. Adjournment

Castroville Community Services District

Water

Five Year Capital Improvement and Operational Planning 2026

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Water Revenue	1,418,000	1,425,090	1,432,215	1,439,377	1,446,573	
New Connections	10,158	15,237	15,237	15,237	15,237	
Hydrant Water Sales	6,200	6,200	6,200	6,200	6,200	
Misc. Revenue	8,090	8,090	8,090	8,090	8,090	
Non-Operating Revenues						
Water Interest Earned	200,000	200,000	200,000	200,000	200,000	
LAI-F-CAMP Water Funding Source	820,000	0	0	0	0	
Total Revenue	2,462,448	1,654,617	1,661,742	1,668,904	1,676,100	9,123,811
Application of Funds						
Operating Expenses						
General Operation Expenses	811,918	836,276	861,364	887,205	913,821	
Administration Expenses	670,519	690,635	711,354	732,694	754,675	
Total Application of Funds	1,482,437	1,526,910	1,572,717	1,619,899	1,668,496	7,870,459
Capital Improvement Projects						
New Vehicles (S)			27,000		27,000	
District Office (S)	39,375	5,000	5,000	5,000	5,000	
Dump Truck (S)	54,000					
Bobcat Loader (S)	13,500					
Jet/Vac Replacement (S)			337,500			
New Sampling Stations (B)	15,000					
Tank Cathodic Protection	60,000					
Service Line Replacement	250,000	200,000	200,000	200,000	200,000	
Valve & Main Repairs/Replacement	250,000	300,000	300,000	300,000	300,000	
Chlorine Generators	10,000	10,000	10,000	12,500	12,500	
Well Motors & Pumping Equipment	25,000	25,000	25,000	25,000	25,000	
SCADA Upgrades	7,500	2,500	2,500	2,500	2,500	
Meters	5,000	5,000	5,000	5,000	5,000	
Well Site #4/6 Site Civil Improvements	250,000	6,000,000		5,000,000		
Cal/Am Connection			2,800,000			
Well #3 (GSA?)						
Total CIP	979,375	6,547,500	3,712,000	5,550,000	577,000	17,365,875
Total Revenue Requirements	2,461,812	8,074,410	5,284,717	7,169,899	2,245,496	25,236,334
Surplus / (Deficit)	636	-6,419,793	-3,622,975	-5,500,995	-569,395	-16,112,523
						NET

Castroville Community Services District
DRAFT Water Income and Expense Budget
July 2026 through June 2027

	Amended		2026/2027
	2025/2026		
Income			
4010 · Metered Water Sales	\$ 1,368,000	\$	1,418,000
4020 · Hydrant Water Sales	\$ 8,200	\$	6,200
4030 · New Service Installation	\$ 29,416	\$	10,158
4040 · Backflow Revenue	\$ 873	\$	330
Misc. Revenue			
4050 · Misc. Revenue-Other	\$ 5,000	\$	5,000
4053 · Reconnect Charges	120		120
4054 · NSF Charges	140		140
4057 · Trip Fee Charges	2,500		2,500
Total Misc. Revenue	<u>\$ 7,760</u>	<u>\$</u>	<u>7,760</u>
4060 · Interest Earned	\$ 200,000	\$	200,000
4062 · Deep Well-DWR IRWM Grant	\$ 160,935	\$	-
Total Income	<u>\$ 1,775,184</u>	<u>\$</u>	<u>1,642,448</u>

Expense

WATER OPERATIONS EXPENSE

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$	1,000
5115 · Tools & Equipment	3,000		4,000
5120 · Operators Uniforms	3,800		3,800
5125 · Cellular Phones	1,700		1,700
5130 · Operators Certifications	1,000		1,000
5135 · Water Testing Fees	13,500		13,500
5136 · Backflow Testing	-		-
5138 · Water System Fees	12,800		12,000
Total General Operations Expense	<u>\$ 36,800</u>	<u>\$</u>	<u>37,000</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 193,000	\$	199,000
5165 · Pump Repair/Maintenance	5,000		5,000
5170 · Supplies for Pumps & Well Sites	14,000		14,000
5178 · Generators Repairs/Maintenance	6,000		6,000
5180 · Tank Repair/Maintenance	1,000		1,000
5185 · Building Repair/Maintenance	3,400		3,400
5190 · Chlorine/Softener Repair/Maintenance	6,000		6,000
5195 · Well Sites - Other Expense	7,500		3,000
Total Well Sites Expense	<u>\$ 235,900</u>	<u>\$</u>	<u>237,400</u>

Castroville Community Services District
DRAFT Water Income and Expense Budget
July 2026 through June 2027

	Amended		2026/2027
	2025/2026		
Valve Expense			
5210 · Valve - Supplies	500		500
5230 · Valve - Repair/Maintenance	7,000		7,000
Total Valve Expense	<u>\$ 7,500</u>	\$	<u>7,500</u>
Meter Expense			
5260 · Meter - Supplies	\$ 6,000	\$	6,000
5270 · Meter - Repair/Maintenance	5,000		5,000
Total Meter Expense	<u>\$ 11,000</u>	\$	<u>11,000</u>
Hydrant Expense			
5310 · Hydrant - Supplies	\$ 2,500	\$	2,500
5330 · Hydrant - Repair Maintenance	5,000		5,000
Total Hydrant Expense	<u>\$ 7,500</u>	\$	<u>7,500</u>
Water Lines Expense			
5355 · Water Lines - Supplies	\$ 25,000	\$	25,000
5365 · Water Lines - Repair/Maintenance	10,000		10,000
Total Water Lines Expense	<u>\$ 35,000</u>	\$	<u>35,000</u>
5400 · Water Depreciation Expense	\$ 300,000	\$	300,000
Automobile Expense			
5451 · Fuel	\$ 8,000	\$	8,500
5452 · Repair/Maintenance	\$ 2,850	\$	3,000
5453 · Other-Auto Expense	4,500		2,000
Total Automobile Expense	<u>\$ 15,350</u>	\$	<u>13,500</u>
Payroll Expense Water Operation			
5520 · Operators Water Wages	\$ 158,270	\$	163,018
Total Payroll Expense-Operations	<u>\$ 158,270</u>	\$	<u>163,018</u>
TOTAL OPERATIONS EXPENSE	<u>\$ 807,320</u>	\$	<u>811,918</u>
ADMINISTRATIVE EXPENSE			
Billing Expense			
5565 · Postage	\$ 12,000	\$	13,500
5570 · Billing Supplies	2,000		2,000
5580 · Toilet Rebate	375		150
5590 · Other Billing Expense	7,000		7,000
Total Billing Expense	<u>\$ 21,875</u>	\$	<u>23,150</u>

Castroville Community Services District
DRAFT Water Income and Expense Budget
July 2026 through June 2027

	Amended		2026/2027
	2025/2026		
Utilities Expense			
5611 · Utilities - P G & E	\$ 2,500	\$	2,500
5612 · Utilities - Telephones	2,350		3,780
5613 · Utilities - Disposal	850		1,050
5650 · Utilities - M 1W	195		250
Total Utilities Expense	\$ 5,895	\$	7,580
Insurance Expense			
5621 · Insurance - Auto & General	\$ 23,000	\$	24,525
Total Insurance Expense	\$ 23,000	\$	24,525
Office Expense			
5710 · Office Supplies	\$ 2,500	\$	2,500
5715 · Office Equipment	2,000		2,500
5720 · Misc Office Expense	3,500		3,500
5725 · Community Outreach	2,000		2,000
5730 · Alarm Monitoring Service	800		800
5735 · Property Taxes	1,000		1,000
5740 · Computer Programs/Upgrades	22,000		15,000
5745 · Bank Fees	1,200		1,200
5750 · Seminars/Training/Staff	7,500		8,500
5752 · Seminar/Training/Directors	8,000		8,000
5760 · Membership Dues	13,000		13,000
5765 · Office Repairs/Maintenance	2,600		2,600
5770 · Building Maintenance	3,000		3,000
Total Office Expense	\$ 69,100	\$	63,600
Payroll Expenses			
5810 · Wages Water- General Manager	\$ 94,500	\$	97,335
5820 · Wages - Administrative	93,881		96,697
5865 · Insurance - Workers Comp	7,425		10,194
5875 · Employee Health Benefits	147,110		166,142
5880 · PERS Retirement Benefits-Employer Con	35,358		36,418
5880-A · Pension Exp PERS Retirement Benefits	11,678		16,270
5882 · Employee Life Insurance	729		729
5885 · FICA Expense	25,553		26,320
5895 · Retired Employee Benefits	11,650		12,993
5896 · Other Post Employment Benefits	8,741		8,741
Total Payroll Expenses	\$ 436,625	\$	471,839

**Castroville Community Services District
DRAFT Water Income and Expense Budget
July 2026 through June 2027**

	Amended 2025/2026	2026/2027
Consulting Expense		
5910 · Legal Fees	\$ 2,000	\$ 2,000
5920 · Engineering Fees	7,000	7,000
5930 · Director Fees	2,700	2,700
5940 · Accounting Fees	9,585	10,125
5960 · Other Consulting Fees	55,000	58,000
Total Consulting Expense	<u>\$ 76,285</u>	<u>\$ 79,825</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 632,780</u>	<u>\$ 670,519</u>
TOTAL COMBINED EXPENSES	<u>\$ 1,440,100</u>	<u>\$ 1,482,437</u>
Net Income or Loss	<u>\$ 335,084</u>	<u>\$ 160,011</u>
*Less Capital Expenditures:	<u>\$ 2,342,571</u>	<u>\$ 979,375</u>
New Vehicles (S)	\$ 63,400	\$ 54,000
District Office (S)	\$ 30,000	\$ 39,375
Bobcat Loader (S)	\$ -	\$ 13,500
New Sampling Stations (8)	\$ -	\$ 15,000
Tank Cathodic Protection	\$ -	\$ 60,000
New Well 6-Construction 50% -\$1,445,220	\$ 1,633,171	\$ -
Lateral Replacement	\$ 600,000	\$ 250,000
Valve & Main Replacement	\$ -	\$ 250,000
Chlorine Generators	\$ -	\$ 10,000
Well Motors & Pumping Equipment	\$ 10,000	\$ 25,000
SCADA Upgrades	\$ 1,000	\$ 7,500
Meters	\$ 5,000	\$ 5,000
Well Site #4 & #6 Site Civil Improvements	\$ -	\$ 250,000
	\$ -	\$ -
LAIF/CAMP-Water Funding Source	\$ 2,010,000	\$ 820,000
Net Income or Loss	<u>2,513</u>	<u>636</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District

ZONE 1 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2026

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	5 year TOTALS
Sources of Funds	Year 1	Year 2	Year 3	Year 4	Year 5	
Operating Revenues						
User Fees #75301	65,000	65,000	65,000	65,000	65,000	
Property Tax-70%	1,230,000	1,248,450	1,267,177	1,286,184	1,305,477	
New Service and Connection Fees	6,336	6,336	6,336	6,336	6,336	
Interest Revenue	330,000	334,950	342,000	342,000	342,000	
Misc Revenue	1,000	1,000	1,000	1,000	1,000	
Total Revenue	1,632,336	1,655,736	1,681,513	1,700,520	1,719,813	8,389,918
Application of Funds						
Operating Expense						
General Operation Expenses	220,152	225,876	231,749	237,774	243,956	
Administration Expense	492,105	504,900	518,027	531,496	545,315	
NCRPD Transfer Out to Zone 1 Gov	132,000	135,960	140,039	144,240	148,567	
Pedestrian Bridge Maint-Transfer out Zone 1 Gov	10,000	10,000	10,000	10,000	10,000	
Street Lighting Upgrades-Transfer out Zone 1 Gov	30,000	10,000	10,000	10,000	10,000	
Street Lighting Utility Transfer out Zone 1 Gov	13,000	10,000	10,000	10,000	10,000	
Total Application of Funds	897,257	866,736	889,815	913,510	937,838	4,505,156
Capital Improvement Projects						
New Vehicles (S)			21,000	21,000	21,000	
District Office (S)	30,625	10,000	10,000	10,000	10,000	
Dump Truck (S)	42,000					
Bobcat (S)	10,500					
Jet/Vac Replacement (S)			262,500			
Lift Station Pumps	10,000	10,000	10,000	10,000	10,000	
Washington Sewer Bypass	150,000	2,900,000				
Sewer Mains/Manholes	20,000	20,000	20,000	20,000	20,000	
Total Capital Improvement Projects	263,125	2,940,000	302,500	40,000	40,000	3,585,625
Total Revenue Requirements	1,160,382	3,806,736	1,192,315	953,510	977,838	8,090,781
Surplus / (Deficit)	471,954	-2,151,000	489,198	747,010	741,975	299,138
						NET
						299,138

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2026 through June 2027

	Amended		2026/2027
	2025/2026		
Income			
ZONE 1 (CASTROVILLE) REVENUE			
4105 · User fees - Storm Drain #75301	\$ 65,000	\$	65,000
4115 · Property Taxes-70%	1,230,000		1,230,000
4125 · Sewer Connection Fees	45,182		6,336
4130 · Misc Revenue	1,000		1,000
4135 · Zone 1 Sewer Interest Earned	330,000		330,000
Total Income	\$ 1,671,182	\$	1,632,336
Zone 1 OPERATION EXPENSE			
General Operation Expense			
7005 · Shop Supplies	\$ 1,200	\$	1,200
7010 · Small Tools	1,500		1,500
7015 · Operators Uniforms	2,725		2,500
7018 · Operators Certifications	500		500
7020 · Cellular Phones	1,260		1,260
Total General Operation Expense	\$ 7,185	\$	6,960
Lift Station Expense			
7105 · Sewer Utilities PG & E	\$ 6,400	\$	6,700
7115 · Lift Station Repair/Maintenance	5,000		5,000
7120 · Supplies for Pump Station	1,200		1,200
7122 · Permit Fee for Generators	540		600
7125 · Building Repair & Maintenance	1,000		1,000
Total Lift Station Expense	\$ 14,140	\$	14,500
7200 · Sewer (Zone 1) Depreciaton Expense	55,000		55,000
Automobile Expense			
7305 · Fuel for Trucks	\$ 4,500	\$	4,750
7310 · Repair/Maintenance	2,850		2,850
7315 · Other Auto Expense	3,500		1,500
Total Automobile Expense	\$ 10,850	\$	9,100
Payroll Expense-Operation			
7405 · Operators Zone 1 Wages	\$ 123,099	\$	126,792
Total Payroll Expense	\$ 123,099	\$	126,792

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2026 through June 2027

	Amended		2026/2027
	2025/2026		
Sewer Line Expense			
7465 · Sewer Line-Repair/Maintenance	\$ 2,500	\$	2,500
Total Sewer Line Expense	<u>\$ 2,500</u>	<u>\$</u>	<u>2,500</u>
Storm Drain Expense			
7475 · Storm Drain-Supplies	\$ 1,000	\$	1,000
7485 · Storm Drain-Repair/Maintenance	2,500		2,500
7492 · Storm Drain-Fuel for Trucks	1,800		1,800
Total Storm Drain Expense	<u>\$ 5,300</u>	<u>\$</u>	<u>5,300</u>
TOTAL OPERATION EXPENSE	<u>218,074</u>		<u>220,152</u>
ZONE 1 ADMINSTRATIVE EXPENSE			
Office Expense			
7505 · Office Supplies	\$ 2,200	\$	2,200
7510 · Office Equipment	1,500		1,500
7515 · Misc. Office Expense	1,600		1,600
7520 · Computer Program/Upgrade	10,000		7,000
7525 · Office Repair/Maintenance	2,000		2,000
7530 · Alarm Monitoring Service	500		500
7535 · Property Taxes	600		600
7540 · Seminars/Training/Staff	5,500		5,500
7545 · Seminar/Training/Directors	6,000		6,000
7555 · Membership Dues	11,000		11,000
7560 · Building Maintenance	2,000		2,000
7586 · Bad Debt Write-Offs	500		500
Total Office Expense	<u>\$ 43,400</u>	<u>\$</u>	<u>40,400</u>
Payroll Expense Admin			
7605 · Wages Zone 1 GM	\$ 73,500	\$	75,705
7620 · Wages Zone 1 Admin	73,019		75,210
7625 · Insurance -Workers Comp	5,775		7,929
7630 · Employee Health Benefits	114,420		129,221
7632 · FICA Expense	19,875		19,875
7635 · PERS Retirement Benefits Employer Contributic	27,500		27,500
7635-A · Pension Exp PERS Retirement Benefits UAL	9,083		12,654
7636 · Other Post Employment Benefits	6,799		6,799
7640 · Employee Life Insurance	567		567
7645 · Retired Employee Benefits	12,750		10,106
Total Payroll Expense	<u>\$ 343,288</u>	<u>\$</u>	<u>365,566</u>

Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2026 through June 2027

	Amended		2026/2027
	2025/2026		
Utilities Expense			
7655 · Utilities - PG &E	\$ 2,000	\$	2,000
7660 · Utilities-Telephones	1,850		1,850
7665 · Utilities - Disposal	665		800
7670 · Utilities - M1W	152		160
Total Utilities Expense	<u>\$ 4,667</u>	<u>\$</u>	<u>4,810</u>
Sewer Consulting Expense			
7705 · Sewer Legal Fees	\$ 5,000	\$	5,000
7710 · Sewer Engineer Fees	6,000		6,000
7715 · Sewer Accounting Fees	7,455		7,815
7720 · Sewer Other Consulting Fees	20,000		20,000
7725 · Director Fees	2,100		2,100
Total Consulting Expense	<u>\$ 40,555</u>	<u>\$</u>	<u>40,915</u>
Insurance Expense			
7755 · Insurance - Auto & General	\$ 17,872	\$	19,075
Total Insurance Expense	<u>\$ 17,872</u>	<u>\$</u>	<u>19,075</u>
Bond, Loan, & Certif. Expense			
7772 · Investment Advisory Services	\$ 50	\$	50
7774 · CSA 14/CCSD Organizational Cost	3,589		3,589
7775 · Willdan Tax Code-Admin Fee	700		700
7776 · Unrealized/Gain-Loss of Investment	15,000		15,000
Total Bond, Loan & Certif. Expense	<u>\$ 19,339</u>	<u>\$</u>	<u>19,339</u>
Storm Drain Consulting Expense			
7805 · Storm Drain Legal Fees	\$ 500	\$	500
7810 · Storm Drain Engineer Fees	1,000		1,000
7815 · Storm Drain Other Consulting Fee	500		500
Total Consulting Expense	<u>\$ 2,000</u>	<u>\$</u>	<u>2,000</u>
TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 471,121</u></u>	<u><u>\$</u></u>	<u><u>492,105</u></u>
TOTAL COMBINED EXPENSES	<u><u>\$ 689,195</u></u>	<u><u>\$</u></u>	<u><u>712,257</u></u>
NET INCOME OR LOSS	<u><u>\$ 981,987</u></u>	<u><u>\$</u></u>	<u><u>920,079</u></u>

**Castroville Community Services District
Draft Castroville (Zone 1) Sewer Income and Expense Budget
July 2026 through June 2027**

	Amended 2025/2026	2026/2027
*Less Capital Expenditures:	49,000	263,125
District Office (S)	\$ 20,000	\$ 30,625
New Vehicles (S)	\$ 14,000	\$ 42,000
Bobcat (S)	\$ -	\$ 10,500
Lift Stations Pumps	\$ -	\$ 10,000
Washington Sewer Bypass	\$ 15,000	\$ 150,000
Sewer Mains/Manholes	\$ -	\$ 20,000
Transfer Out- Property Taxes to Zone 1 Gov		
NCRPD Extended Recreational Services	\$ 127,500	\$ 132,000
NCRPD Capital Improvement Project	\$ 100,000	\$ -
Street Lighting Utility for Zone 1 Gov & Pedesrian Bridge Maintanance	\$ 10,000	\$ 23,000
Street Lighting Upgrades Zone 1 Gov	\$ 30,000	\$ 30,000
Net Income or Loss	665,487	471,954

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected



NORTH COUNTY RECREATION & PARK DISTRICT

April 30, 2026

Subject: Funding Request for Fiscal Year 2026-2027 - Extended Recreation Services and Essential Facility Infrastructure Improvements

Dear CCSD Board of Directors,

The partnership between NCRPD and CCSD is the heartbeat of our community's well-being. Together, we provide the programs and safe spaces that make Castroville a vibrant place to live. To keep this momentum going, I am respectfully submitting a funding request for the 2026-2027 fiscal year totaling **\$442,000**. This covers our core recreation services, including a dedicated ask for a signature community event, and two high-priority facility upgrades.

Extended Recreation Services (\$142,000)

We are asking for \$142,000 to sustain and grow our collaborative programs. This includes \$132,000 for core services—plus a specific \$10,000 request for the Castroville Artichoke Festival:

- **Youth Development & Summer Day Camps:** Programs like Junior Warriors, 49er Prep-football, track & field, and Junior Giants provide kids with vital social-emotional skills. Our Summer Day Camps and field trips offer a safe, engaging environment for youth during the school break.
- **Community Spirit:** Seasonal traditions like the Easter Egg Hunt, Halloween Fun Nite, and Snow Day foster a sense of belonging for all families.
- **Castroville Artichoke Festival (\$10,000):** We are requesting dedicated funding to support this signature event's return to its home in Castroville. Having the festival back in town is essential for celebrating our local heritage and strengthening our community's cultural identity.
- **Senior Support:** Our Senior Center remains a critical space for nutritional support and social connection, ensuring our older residents stay healthy and engaged.

Critical Infrastructure & Safety Improvements (\$300,000)

1. Gymnasium Heating System (\$200,000).

The total cost for this project is \$820,000. We request \$200,000 from CCSD. Our Board is energized and aggressively pursuing other funding to bridge the gap in funding. This project is about safety. The gymnasium is the only large-scale site in the area for government-led emergency response. Past crises, like the 2023 Pajaro Levee breach and the 2025 Moss Landing fire, showed that our current system cannot protect vulnerable evacuees from unsafe cold.



NORTH COUNTY RECREATION & PARK DISTRICT

2. Rec Center Lighting Upgrades (\$100,000)

The North County Rec Center is the true hub of our community. This site serves the community as a farmers market; a place for youth sports and programs; a congregate site for seniors; destination for cultural events; a gathering for private family celebrations and milestones; and as an emergency evacuation site. We are requesting \$100,000 to upgrade exterior and interior lighting, which will improve safety and make the space more energy-efficient.

Funding Summary

Extended Recreation Services

Youth, Senior, and Community Programs	\$132,000
Castroville Artichoke Festival	\$10,000
<i>Subtotal: Extended Rec</i>	<i>\$142,000</i>

Capital Improvement Projects

Gymnasium Heating System	\$200,000
Rec Center Lighting Upgrades	\$100,000
<i>Subtotal: CIP</i>	<i>\$300,000</i>

GRAND TOTAL	\$442,000
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We truly appreciate your continued support and your commitment to the health and safety of Castroville. I look forward to discussing how these investments will strengthen our community.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alex Lopez", with a long horizontal flourish extending to the right.

Alex López
General Manager

ZONE 1 GOVERNMENTAL

Five Year Capital Improvement and Operational Planning 2026

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
	Year 1	Year 2	Year 3	Year 4	Year 5
Sources of Funds					
User Fees-Street Lights #75301	33,000	33,000	33,000	33,000	33,000
Interest Revenue	2,500	2,500	2,500	2,500	2,500
Sewer Zone 1 Transfer in-NCPRD	132,000	135,960	140,039	144,240	157,615
Sewer Zone 1 Transfer in-Street Lighting	13,000	15,000	15,000	15,000	15,000
Sewer Zone 1 Transfer Lighting Upgrad	30,000	20,000	20,000	20,000	20,000
Sewer Zone 1 Transfer in-Ped Bridge	10,000	10,000	10,000	10,000	10,000
LAI-F-Zone 1 Governmental Funding					
Total Revenue	220,500	216,460	220,539	224,740	238,115
Operation & Maintenance					
Street Lighting Utilities	39,000	40,170	41,375	42,616	0
Street Lighting Upgrades	30,000	20,000	20,000	20,000	20,000
Castroville Sign Maintenance	2,000	500	500	500	500
Castroville Signs Annual Depreciation	7,296	7,296	7,296	7,296	7,296
Pedestrian Over Cross Maintenance	10,000	10,000	10,000	10,000	10,000
Total Expense	88,296	77,966	79,171	80,412	37,796
Recreation Expense					
NCRPD	132,000	135,960	140,039	144,240	157,615
Total Application of Funds	220,296	213,926	219,210	224,652	195,411
Total Revenue Requirements	220,296	213,926	219,210	224,652	195,411
Surplus / (Deficit)	204	2,534	1,329	88	42,704
					NET
					46,859

Castroville Community Services District
Draft Castroville (Zone 1) Governmental Activities
Income and Expense Budget
July 2026 through June 2027

	Amended	
	2025/2026	2026/2027
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4108 · CalTrans Grant-Overhead Sign	408,000	-
4136 · Zone 1 Gov Interest Earned	2,500	2,500
Total Income	\$ 443,500	\$ 35,500
ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Lighting Utility Cost	\$ 37,000	\$ 39,000
7826 · Street Lighting Upgrades	\$ 30,000	\$ 30,000
7830 · Castroville Sign Maintenance	2,000	2,000
7835 · Pedestrian Over Cross Maintenance	5,000	10,000
7902 · Government (Zone1) Depreciation Expense	2,000	7,296
Total Zone1 Other Oper & Maint Expense	\$ 76,000	\$ 88,296
TOTAL OTHER OPERATION EXPENSE	76,000	88,296
ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	127,500	132,000
NCRPD Capital Projects	-	100,000
Total Zone 1 Recreational Expense	\$ 127,500	\$ 232,000
TOTAL RECREATIONAL EXPENSE	\$ 127,500	\$ 232,000
TOTAL COMBINED EXPENSES	\$ 203,500	\$ 320,296
NET INCOME OR LOSS	\$240,000	(\$284,796)
Transfer In- Property Taxes to Zone 1 Gov		
Street Lighting Utility	\$ 10,000	\$ 13,000
Street Lighting Upgrades	\$ 30,000	\$ 30,000
Pedestrian Over Cross Maintenance	\$ -	\$ 10,000
NCRPD Extended Recreational Services	\$ 227,500	\$ 132,000
NCRPD Capital Project funds transferred 2025-26	\$ -	\$ 100,000
	\$ 267,500	\$ 285,000
*Less Capital Expenditures:		
LAIF-Zone 1 Governmental Funding	\$ 500	\$ -
CalTrans Grant-Overhead Sign	\$ 408,000	\$ -
Net Income or Loss	\$100,000	\$204

*Capital Expenditures will be booked as an asset, depreciaton Expense to be reflected

Castroville Community Services District

ZONE 2 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2026

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
	Year 1	Year 2	Year 3	Year 4	Year 5
Sources of Funds					
Operating Revenues					
User Fees Moro Cojo Sewer & SD	70,254	70,254	70,254	70,254	70,254
Zone 2 Interest Earned	11,000	11,000	11,000	11,000	11,000
User Fees NMCHS & Mobile #74701	93,314	93,314	93,314	93,314	93,314
Property Taxes-10%	172,000	177,160	182,475	187,949	193,588
Total Revenue	346,568	351,728	357,043	362,517	368,156
Application of Funds					
Operating Expenses					
General Operation Expenses	91,637	94,020	96,464	98,972	101,545
Administration Expenses	143,997	147,741	151,582	155,523	159,567
Total Application of Funds	235,634	241,760	248,046	254,495	261,112
Capital Improvement Projects					
New Vehicles/Dump Truck (S)			6,000		6,000
Dump Truck (S)	12,000				
District Office (S)	8,750				
Bobcat (S)	3,000				
Lift Station Pumps-Impellers	15,000	15,000	15,000	20,000	20,000
New ATS Moro Cojo Generator	30,000				
Total Capital Improvement Projects	68,750	15,000	15,000	20,000	138,750
Total Revenue Requirements	304,384	256,760	263,046	274,495	281,112
Surplus / (Deficit)	42,184	94,968	93,997	88,022	87,043
NET					406,213

Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2026 through June 2027

	Amended	
	2025/2026	2026/2027
Income		
ZONE 2 (MORO COJO) REVENUE		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 70,254	\$ 70,254
4211 · Zone 2 Sewer Interest Earned	9,500	11,000
4212 · Property Taxes-10%	\$ 172,000	\$ 172,000
4215 · Userfees NMCHS & Mobile Park	93,314	93,314
Total Income	\$ 345,068	\$ 346,568
ZONE 2 OPERATION EXPENSE		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 750	\$ 900
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	360	360
Total General Operation Expense	\$ 2,460	\$ 2,610
Lift Station Expense		
8055 · Utilities	\$ 15,200	\$ 15,200
8065 · Lift Station Repair/Maintenance	5,000	5,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
Total Lift Station Expense	\$ 21,700	\$ 21,700
8082 · Sewer (Zone 2) Depreciaton Expense	\$ 21,900	\$ 21,900
Automobile Expense		
8090 · Fuel for Trucks	\$ 1,800	\$ 2,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	1,000	1,000
Total Automobile Expense	\$ 5,300	\$ 5,700
Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 35,171	\$ 36,227
Total Payroll Expenses-Operations	\$ 35,171	\$ 36,227
Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	\$ 2,000	\$ 2,000
Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	1,000	1,000
Total Storm Drain Expense	\$ 1,500	\$ 1,500

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2026 through June 2027**

**Amended
2025/2026 2026/2027**

TOTAL OPERATION EXPENSE

90,031 91,637

ZONE 2 ADMINISTRATIVE EXPENSE

Office Expense

8178 · Seminar/Training/Directors	\$ 2,500	\$ 2,500
8179 · Membership Dues	3,500	3,500
8181 · Office Supplies	600	600
8182 · Office Equipment	500	600
8183 · Misc. Office Expense	500	500
8184 · Building Maintenance	1,000	1,000
8185 · Computer Program/Upgrade	2,800	2,500
8186 · Office Repair/Maintenance	700	700
8187 · Alarm Monitoring Service	200	200
8188 · Property Taxes	310	310
8189 · Seminars/Training/Staff	2,000	2,000
Total Office Expense	\$ 14,610	\$ 14,410

Payroll Expense Administration

8191 · Wages- Zone 2 GM	21,000	21,630
8195 · Wages-Zone 2 Admin	20,863	21,489
8200 · Insurance-Workers Comp	1,650	2,266
8205 · Employee Health Benefits	32,700	36,920
8210 · PERS Retirement Benefits Employer Contribution	7,858	8,094
8210-A · Pension Exp PERS Retirement Benefits UAL	2,595	3,615
8211 · Retired Employee Benefitis	2,600	2,800
8212 · Employee Life Insurance	162	162
8213 · Other Post Retirement Benefits	1,943	1,943
8214 · FICA Expense	5,679	5,850
Total Payroll Expense Administration	\$ 97,050	\$ 104,769

Utilities Expense

8221 · Utilities - PG &E	\$ 625	\$ 825
8222 · Utilities-Telephones	600	620
8223 · Utilities - Disposal	200	230
8224 · Utilities - M1W	44	60
Total Utilities Expense	\$ 1,469	\$ 1,735

Consulting Expense

8216 · Sewer Consulting Fees	7,000	7,000
8217 · Sewer Engineer Fees	4,000	4,000

**Castroville Community Services District
Draft Sewer Zone 2 Income and Expense Budget
July 2026 through June 2027**

	Amended	
	2025/2026	2026/2027
8218 · Sewer Accounting Fees	2,300	2,500
8219 · Sewer Legal Fees	3,000	3,000
8226 · Director Fees	600	600
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 17,433</u>	<u>\$ 17,633</u>
Insurance Expense		
8230 · Insurance-Auto & General	\$ 5,200	\$ 5,450
Total insurance Expense	<u>\$ 5,200</u>	<u>\$ 5,450</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 135,762</u>	<u>\$ 143,997</u>
TOTAL COMBINED EXPENSES	<u>\$ 225,793</u>	<u>\$ 235,634</u>
NET INCOME OR LOSS	<u>\$ 119,275</u>	<u>\$ 110,934</u>
LESS CAPITAL EXPENDITURES:	\$ 32,000	\$ 68,750
District Office (S)	\$ 5,000	\$ 8,750
New Vehicles	\$ 12,000	\$ 12,000
Bobcat	\$ -	\$ 3,000
ATS Moro Cojo Generator	\$ -	\$ 30,000
Lift Station Pumps-Impellers	\$ 15,000	\$ 15,000
Net income or Loss	<u>\$ 87,275</u>	<u>\$ 42,184</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 2026 through June 2027**

	Amended 2025/2026	2026/2027
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600	\$ 33,600
4210 · Zone 2 Gov Interest Earned	13,000	10,000
Total Income	\$ 46,600	\$ 43,600
 ZONE 2 OTHER OPER & MAINT EXPENSE		
8245 · Open Space Maint-Outside Service	\$ 5,000	\$ 5,000
8250 · Street Light Utility Cost	4,400	4,400
8255 · Road Repair	5,000	110,000
8260 · Street Signage	500	500
Total Zone 2 Other Operation & Maint Expense	\$ 14,900	\$ 119,900
 CAMP-Sewer Zone 2 Governmental Funding Source	 \$	 \$ 77,000
 NET INCOME OR LOSS	 \$ 31,700	 \$ 700

Castroville Community Services District

ZONE 3 Sewer

Five Year Capital Improvement and Operational Planning 2026

Fiscal Year Ending	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	TOTALS
	Year 2	Year 3	Year 4	Year 5	Year 5	
Sources of Funds						
Operating Revenues						
Property Tax-20%	354,000	361,080	368,302	375,668	375,668	0
New Sewer Connection Fees	3,168	3,168	3,168	3,168	3,168	3,168
Sanitation Fees Collected-Tax Roll	192,000	192,000	192,000	192,000	192,000	192,000
Interest Revenue	65,000	65,000	65,000	65,000	65,000	65,000
Misc Revenue	500	500	500	500	500	500
Total Revenue	614,668	621,748	628,970	636,336	636,336	2,762,389
Application of Funds						
Operating Expense						
General Operation Expense	109,937	113,235	116,179	119,200	119,200	0
Administration Expense	142,179	146,444	150,252	154,158	154,158	0
Total Application of Funds	252,116	259,679	266,431	273,358	273,358	1,051,585
Capital Improvement Projects						
District Office (S)	8,750	1,000	1,000	1,000	1,000	1,000
New Vehicles/Dump Truck (S)			6,000			6,000
Dump Truck (S)	12,000					
Bobcat (S)	3,000					
New Jet/Vac			75,000			
Lift Stations-Pumps	5,000	5,000	5,000	5,000	5,000	5,000
Moss Landing WW Replacement	1,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Sewer Main/ Manhole Rehabilitation	80,000	5,000	5,000	5,000	5,000	5,000
Total Capital Improvement Projects	109,750	5,011,000	5,092,000	11,000	17,000	10,240,750
Total Revenue Requirements	361,866	5,270,679	5,358,431	284,358	17,000	11,292,335
Surplus / (Deficit)	252,802	-4,648,931	-4,729,462	351,977	243,668	-8,529,946
						NET

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2026 through June 2027

	Amended	
	2025/2026	2026/2027
Income		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes-20%	354,000	354,000
4306 · Sewer Connection Fees	3,168	3,168
4307 · Sanitation Fees	192,000	192,000
4308 · Interest Earned	70,000	65,000
4309 · Misc Revenue	500	500
Total Income	\$ 619,668	\$ 614,668
 Zone 3 OPERATION EXPENSE		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	750	900
9018 · Operators Certifications	350	450
9020 · Cellular Phones	360	360
Total General Operation Expense	<u>\$ 2,460</u>	<u>\$ 2,710</u>
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 17,300	\$ 17,300
9115 · Lift Station Repair/Maintenance	10,000	10,000
9120 · Supplies for Pump Station	5,000	5,000
Total Lift Station Expense	<u>\$ 32,300</u>	<u>\$ 32,300</u>
 9200 · Sewer (Zone 3) Depreciaton Expense		
	<u>\$ 31,000</u>	<u>\$ 31,000</u>
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,800	\$ 2,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	1,000	1,000
Total Automobile Expense	<u>\$ 5,300</u>	<u>\$ 5,700</u>
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 35,171	\$ 36,227
Total Payroll Expense	<u>\$ 35,171</u>	<u>\$ 36,227</u>
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
TOTAL OPERATION EXPENSE	<u>108,231</u>	<u>109,937</u>

Castroville Community Services District
Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2025 through June 2026

	Amended		2026/2027
	2025/2026		
Zone 3 ADMINISTRATIVE EXPENSE			
Office Expense			
9505 · Office Supplies	\$ 600	\$	600
9510 · Office Equipment	500		600
9515 · Misc. Office Expense	500		500
9520 · Computer Program/Upgrade	2,800		2,500
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	2,500		2,500
9555 · Membership Dues	3,500		3,500
9560 · Building Maintenance	1,000		1,000
Total Office Expense	<u>\$ 14,500</u>	\$	<u>14,300</u>
Payroll Expense Admin			
9605 · Wages Zone 3 GM	\$ 21,000	\$	21,630
9620 · Wages Zone 3 Admin	20,863		21,489
9625 · Insurance -Workers Comp	1,650		2,266
9630 · Employee Health Benefits	32,700		36,920
9632 · FICA Expense	5,679		5,850
9635 · PERS Retirement Benefits Employer Contribut	7,858		8,094
9636-A · Pension Exp PERS Retirement Benefits UAL	2,595		3,615
9636 · Other Post Employment Benefits	1,943		1,943
9640 · Employee Life Insurance	162		162
9645 · Retired Employee Benefits	2,600		2,800
Total Payroll Expense	<u>\$ 97,050</u>	\$	<u>104,769</u>
Utilities Expense			
9655 · Utilities - PG &E	\$ 625	\$	650
9660 · Utilities-Telephones	600		620
9665 · Utilities - Disposal	200		230
9670 · Utilities - M1W	44		60
Total Utilities Expense	<u>\$ 1,469</u>	\$	<u>1,560</u>
Sewer Consulting Expense			
9705 · Sewer Legal Fees	\$ 3,000	\$	3,000
9710 · Sewer Engineer Fees	3,000		3,000
9715 · Sewer Accounting Fees	2,300		2,500
9720 · Sewer Other Consulting Fees	7,000		7,000
9725 · Director Fees	600		600
Total Consulting Expense	<u>\$ 15,900</u>	\$	<u>16,100</u>

Castroville Community Services District
Draft Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2026 through June 2027

	Amended	
	2025/2026	2026/2027
Insurance Expense		
9755 · Insurance - Auto & General	\$ 5,200	\$ 5,450
Total Insurance Expense	<u>\$ 5,200</u>	<u>\$ 5,450</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 134,119</u>	<u>\$ 142,179</u>
TOTAL COMBINED EXPENSES	<u>\$ 242,350</u>	<u>\$ 252,116</u>
NET INCOME OR LOSS	<u>\$ 377,318</u>	<u>\$ 362,552</u>
*Less Capital Expenditures:	<u>33,000</u>	<u>109,750</u>
District Office (S)	\$ 5,000	\$ 8,750
New Vehicles (S)	\$ 12,000	\$ 12,000
Bobcat (S)	\$ -	\$ 3,000
Lift Station-Pumps	\$ 11,000	\$ 5,000
Moss Landing WW Replacement	\$ -	\$ 1,000
Sewer Main-Manhole Rehabilitation	\$ 5,000	\$ 80,000
NET INCOME OR LOSS	<u>\$ 344,318</u>	<u>\$ 252,802</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**CASTROVILLE COMMUNITY SERVICES DISTRICT
INTERNAL REPORT**

Receipts, Disbursements, and Bank Balances as of March 31, 2026

Ending balance as of February 27, 2026 \$19,124,510.71

CHASE BANK, GENERAL FUND - Revenue and Expenses

Beginning Balance	809,607.70
Water Receipts	120,521.04
Water-Sewer Miscellaneous Receipts	625.29
Incoming Wire from LAIF 3/30/2026	100,000.00
Incoming Wire from CAMP 3/31/2026	100,000.00
Void Check #3918	682.00
Bank Fees & NSF Cecks	(189.34)
Expenses (Checks Written)	(218,325.95)
Ending Balance for General Fund	<u>912,920.74</u>

CHASE BANK, CUSTOMER DEPOSIT FUND

Beginning Balance	70,577.38
New Deposits (opened accounts)	360.00
Deposits Returned or Applied to Accounts	(360.00)
Ending Balance for Customer Deposit Fund	<u>70,577.38</u>

LAIF FUND- PMIA Average Monthly Effective Yields 3.87%

Beginning Balance Water Reserve	1,506,422.85
Beginning Balance Water Capital Improvement	71,209.98
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Sewer (Zone1) Reserve	112,848.00
Beginning Balance Sewer (Zone 1-70% & 2-10%) Capital Improvement	3,850,086.24
Quarterly Interest Earned: January, April, July, & October	0.00
Wire Transfer to Chase General Fund 3/30/2026	(100,000.00)
Beginning Balance Governmental (Zone 1)	29,319.06
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Governmental (Zone 2)	59,197.54
Quarterly Interest Earned: January, April, July, & October	0.00
Beginning Balance Sewer Moss Landing (Zone 3) Capital Imp	897,220.33
Quarterly Interest Earned: January, April, July, & October	0.00
Ending Balance LAIF	<u>6,426,304.00</u>

CAMP FUND-Current Yield 3.80%

Beginning Balance Sewer (Zone 1) Capital Improve Account	3,809,797.13
Monthly Interest Earned	12,280.02
Ending Balance Camp Federal Security Account	<u>3,822,077.15</u>

Beginning Balance Sewer (Zone 1) Reserves Account	283,429.22
Monthly Interest Earned	913.57
Ending Balance CAMP Federal Security Account	<u>284,342.79</u>

Beginning Balance Sewer Moss Landing (Zone 3) Capital Improve Account	1,183,664.19
Monthly Interest Earned	3,815.27
Ending Balance Camp Federal Security Account	<u>1,187,479.46</u>

Beginning Balance Governmental (Zone 1)	56,296.57
Monthly Interest Earned	181.46
Ending Balance Camp Federal Security Account	<u>56,478.03</u>

Beginning Balance Governmental (Zone 2)	293,370.28
Monthly Interest Earned	945.61
Ending Balance Camp Federal Security Account	<u>294,315.89</u>

Beginning Balance Water Capital Improvements	3,262,315.84
Wire Transfer to Chase General Fund	(100,000.00)
Monthly Interest Earned	10,504.92
Ending Balance Camp Federal Security Account	<u>3,172,820.76</u>

Total CAMP Consolidated Summary	<u>8,817,514.08</u>
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CalTRUST-INVESTMENT

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,829,148.40
Income Distribution	9,619.74
Unrealized Gain (Loss)	(25,590.28)
Ending Balance CalTRUST	<u>2,813,177.86</u>

New Balance as of March 31, 2026

	19,040,494.06
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Castroville Community Services District Profit & Loss by Class July 2025 through March 2026

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1 Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Gov Fund Zone 2	
Ordinary Income/Expense							
Income							
Metered Water Sales	0.00	0.00	1,042,519.83	0.00	0.00	0.00	1,042,519.83
Temporary Hydrant Service	0.00	0.00	6,427.19	0.00	0.00	0.00	6,427.19
New Service Installation	0.00	0.00	5,079.43	0.00	0.00	0.00	5,079.43
Backflow Revenue	0.00	0.00	872.86	0.00	0.00	0.00	872.86
Misc. Revenue	0.00	0.00	3,203.56	0.00	0.00	0.00	3,203.56
Reconnect Charges	0.00	0.00	90.00	0.00	0.00	0.00	90.00
NSF Charges	0.00	0.00	160.00	0.00	0.00	0.00	160.00
Trip Fee Charges	0.00	0.00	2,070.00	0.00	0.00	0.00	2,070.00
Water Interest-Investment Earned	0.00	0.00	151,616.36	0.00	0.00	0.00	151,616.36
DWR IRWM Prop 1A Grant	0.00	0.00	84,983.56	0.00	0.00	0.00	84,983.56
Gain/Loss on Sale of Assets	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
Donated Asset-Water Fund	0.00	0.00	2,650.00	0.00	0.00	0.00	2,650.00
Zone 1 (Castroville) Revenue							
User fees Storm Drain #75301	37,423.03	0.00	0.00	0.00	0.00	0.00	37,423.03
User fees Street Lights #75301	0.00	0.00	0.00	18,852.20	0.00	0.00	18,852.20
Caltrans Grant-Overhead Sign	0.00	0.00	0.00	151,533.88	0.00	0.00	151,533.88
Ad Valorem Property Taxes-70%	699,571.06	0.00	0.00	0.00	0.00	0.00	699,571.06
Sewer Connection Fees	41,754.24	0.00	0.00	0.00	0.00	0.00	41,754.24
Donated Asset-Sewer Fund	201,324.91	0.00	0.00	0.00	0.00	0.00	201,324.91
Misc. Revenue	885.20	0.00	0.00	0.00	0.00	0.00	885.20
Interest Earned	268,703.68	0.00	0.00	2,326.90	0.00	0.00	271,030.58
Total Zone 1 (Castroville) Revenue	1,249,662.12	0.00	0.00	172,712.98	0.00	0.00	1,422,375.10
ZONE 2 (MORO COJO) REVENUE							
User fees Storm Drain & Sewer #73701	38,186.91	0.00	0.00	0.00	0.00	0.00	38,186.91
Open Space-Street-Street Lights #73701	0.00	0.00	0.00	0.00	18,000.00	0.00	18,000.00
Zone 2 Interest Earned	6,615.45	0.00	0.00	0.00	10,166.67	0.00	16,782.12
Ad Valorem Property Taxes-10%	99,938.72	0.00	0.00	0.00	0.00	0.00	99,938.72
Total ZONE 2 (MORO COJO) REVENUE	144,741.08	0.00	0.00	0.00	28,166.67	0.00	172,907.75
User fees NMCHS & Mobil Park 74701	46,328.33	0.00	0.00	0.00	0.00	0.00	46,328.33
Sewer (Moss Landing) REVENUE							
Ad Valorem Property Taxes-20%	0.00	199,877.45	0.00	0.00	0.00	0.00	199,877.45
M1W Sanitation Fees	0.00	118,509.83	0.00	0.00	0.00	0.00	118,509.83
Zone 3 Interest Earned	0.00	50,651.40	0.00	0.00	0.00	0.00	50,651.40
Total Sewer (Moss Landing) REVENUE	0.00	369,038.68	0.00	0.00	0.00	0.00	369,038.68
Total Income	1,440,731.53	369,038.68	1,302,672.79	172,712.98	28,166.67	28,166.67	3,313,322.65

Castroville Community Services District
Profit & Loss by Class
July 2025 through March 2026

Expense	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Zone 1	Zone 2	Castroville	Zone 1	
Water Operation Expense							
General Operations Expense							
Shop Supplies	0.00	0.00	366.14	0.00	0.00	0.00	366.14
Small Tools	0.00	0.00	3,331.58	0.00	0.00	0.00	3,331.58
Operators Uniforms	0.00	0.00	1,913.93	0.00	0.00	0.00	1,913.93
Cellular Phones	0.00	0.00	1,128.58	0.00	0.00	0.00	1,128.58
Operators Certifications	0.00	0.00	120.00	0.00	0.00	0.00	120.00
Water Testing Fees	0.00	0.00	8,946.65	0.00	0.00	0.00	8,946.65
Water System Fees	0.00	0.00	11,221.20	0.00	0.00	0.00	11,221.20
Total General Operations Expense	0.00	0.00	27,028.08	0.00	0.00	0.00	27,028.08
Well Sites Expense							
Utilities - P G & E	0.00	0.00	129,744.92	0.00	0.00	0.00	129,744.92
Pump Repair/Maintenance	0.00	0.00	51.98	0.00	0.00	0.00	51.98
Supplies-Pumps & Well Sites	0.00	0.00	10,716.93	0.00	0.00	0.00	10,716.93
Generators Repairs/Maintenance	0.00	0.00	1,222.61	0.00	0.00	0.00	1,222.61
Tank Repair/Maintenance	0.00	0.00	667.03	0.00	0.00	0.00	667.03
Building Repair/Maintenance	0.00	0.00	156.08	0.00	0.00	0.00	156.08
Chlorine/Softener Repair/Maintenance	0.00	0.00	3,587.75	0.00	0.00	0.00	3,587.75
Well Sites - Other Expense	0.00	0.00	1,007.56	0.00	0.00	0.00	1,007.56
Total Well Sites Expense	0.00	0.00	147,154.86	0.00	0.00	0.00	147,154.86
Valve Expense							
Valve - Supplies	0.00	0.00	129.88	0.00	0.00	0.00	129.88
Total Valve Expense	0.00	0.00	129.88	0.00	0.00	0.00	129.88
Meter Expense							
Meter - Supplies	0.00	0.00	4,184.11	0.00	0.00	0.00	4,184.11
Meter - Repair/Maintenance	0.00	0.00	21.87	0.00	0.00	0.00	21.87
Total Meter Expense	0.00	0.00	4,205.98	0.00	0.00	0.00	4,205.98
Hydrant Expense							
Hydrant - Supplies	0.00	0.00	251.17	0.00	0.00	0.00	251.17
Total Hydrant Expense	0.00	0.00	251.17	0.00	0.00	0.00	251.17
Water Lines Expense							
Water Lines - Supplies	0.00	0.00	20,421.55	0.00	0.00	0.00	20,421.55
Water Lines - Repair/Main	0.00	0.00	6,846.78	0.00	0.00	0.00	6,846.78
Total Water Lines Expense	0.00	0.00	27,268.33	0.00	0.00	0.00	27,268.33
Depreciation Expense	0.00	0.00	217,720.45	0.00	0.00	0.00	217,720.45
Automobile Expense							

Castroville Community Services District
Profit & Loss by Class
July 2025 through March 2026

	Sewer Fund Zone 1 Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Fuel	0.00	0.00	3,951.35	0.00	0.00	3,951.35
Auto - Repair/Maintenance	0.00	0.00	491.32	0.00	0.00	491.32
Other Auto Expense	0.00	0.00	3,002.79	0.00	0.00	3,002.79
Total Automobile Expense	0.00	0.00	7,445.46	0.00	0.00	7,445.46
Payroll Expense Water Operation						
Operators Water Wages	0.00	0.00	111,536.38	0.00	0.00	111,536.38
Total Payroll Expense Water Operation	0.00	0.00	111,536.38	0.00	0.00	111,536.38
Total Water Operation Expense	0.00	0.00	542,740.59	0.00	0.00	542,740.59
Water Administrative Expense						
Billing Expense						
Postage	0.00	0.00	12,101.20	0.00	0.00	12,101.20
Toilet Rebate	0.00	0.00	300.00	0.00	0.00	300.00
Other Billing Expense	0.00	0.00	5,523.20	0.00	0.00	5,523.20
Total Billing Expense	0.00	0.00	17,924.40	0.00	0.00	17,924.40
Utilities Expense						
Utilities - P G & E	0.00	0.00	1,306.87	0.00	0.00	1,306.87
Utilities - Telephones	0.00	0.00	1,802.93	0.00	0.00	1,802.93
Utilities - Disposal	0.00	0.00	597.62	0.00	0.00	597.62
Utilities - M1Water	0.00	0.00	122.76	0.00	0.00	122.76
Total Utilities Expense	0.00	0.00	3,830.18	0.00	0.00	3,830.18
Insurance Expense						
Insurance - Auto & General	0.00	0.00	17,161.27	0.00	0.00	17,161.27
Total Insurance Expense	0.00	0.00	17,161.27	0.00	0.00	17,161.27
Office Expense						
Office Supplies	0.00	0.00	1,270.03	0.00	0.00	1,270.03
Office Equipment	0.00	0.00	1,882.69	0.00	0.00	1,882.69
Misc. Office Expense	0.00	0.00	461.46	0.00	0.00	461.46
Community Outreach	0.00	0.00	272.45	0.00	0.00	272.45
Alarm Monitoring Service	0.00	0.00	436.50	0.00	0.00	436.50
Property Taxes	0.00	0.00	620.26	0.00	0.00	620.26
Computer Programs/Upgrades	0.00	0.00	18,422.55	0.00	0.00	18,422.55
Bank Fees	0.00	0.00	923.38	0.00	0.00	923.38
Seminars/Training/Staff	0.00	0.00	1,891.55	0.00	0.00	1,891.55
Seminar/Training/Directors	0.00	0.00	400.50	0.00	0.00	400.50
Membership Dues	0.00	0.00	11,560.81	0.00	0.00	11,560.81
Office Repairs/Maintenance	0.00	0.00	1,913.97	0.00	0.00	1,913.97
Building Maintenance	0.00	0.00	865.02	0.00	0.00	865.02

Castroville Community Services District
Profit & Loss by Class
 July 2025 through March 2026

11:53 AM
 04/09/26
 Accrual Basis

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1 Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Zone 2	
Total Office Expense	0.00	0.00	40,921.17	0.00	0.00	0.00	40,921.17
Payroll Expenses							
Wages - General Manager	0.00	0.00	68,108.23	0.00	0.00	0.00	68,108.23
Wages - Administrative	0.00	0.00	69,224.10	0.00	0.00	0.00	69,224.10
Insurance - Workers Comp	0.00	0.00	7,738.48	0.00	0.00	0.00	7,738.48
Employee Health Benefits	0.00	0.00	108,504.09	0.00	0.00	0.00	108,504.09
PERS Retirement Benefits	0.00	0.00	25,414.95	0.00	0.00	0.00	25,414.95
Pension Expense UAL Employer	0.00	0.00	11,299.50	0.00	0.00	0.00	11,299.50
Employee Life Insurance	0.00	0.00	513.72	0.00	0.00	0.00	513.72
FICA Expense	0.00	0.00	18,432.95	0.00	0.00	0.00	18,432.95
Retired Employee Health Benefits	0.00	0.00	8,544.15	0.00	0.00	0.00	8,544.15
OPEB-Water Post Employment Medical Expense	0.00	0.00	8,000.10	0.00	0.00	0.00	8,000.10
Total Payroll Expenses	0.00	0.00	325,780.27	0.00	0.00	0.00	325,780.27
Consulting Expense							
Legal Fees	0.00	0.00	432.00	0.00	0.00	0.00	432.00
Engineering Fees	0.00	0.00	2,248.54	0.00	0.00	0.00	2,248.54
Director Fees	0.00	0.00	1,845.00	0.00	0.00	0.00	1,845.00
Accounting Fees	0.00	0.00	9,875.62	0.00	0.00	0.00	9,875.62
Other Consulting Fees	0.00	0.00	25,789.22	0.00	0.00	0.00	25,789.22
Total Consulting Expense	0.00	0.00	40,190.38	0.00	0.00	0.00	40,190.38
Total Water Administrative Expense	0.00	0.00	445,807.67	0.00	0.00	0.00	445,807.67
Zone 1 Operation Expense							
General Operation Expense							
Shop Supplies	311.31	0.00	0.00	0.00	0.00	0.00	311.31
Small Tools & Equipment	1,545.54	0.00	0.00	0.00	0.00	0.00	1,545.54
Operators Uniforms	1,525.52	0.00	0.00	0.00	0.00	0.00	1,525.52
Operators Certifications	248.00	0.00	0.00	0.00	0.00	0.00	248.00
Cellular Phones	877.80	0.00	0.00	0.00	0.00	0.00	877.80
Total General Operation Expense	4,508.17	0.00	0.00	0.00	0.00	0.00	4,508.17
Lift Station Expense							
Sewer Utilities PG & E	3,643.24	0.00	0.00	0.00	0.00	0.00	3,643.24
Lift Station Repair/Maintenance	79.12	0.00	0.00	0.00	0.00	0.00	79.12
Permit Fee for Generators	547.00	0.00	0.00	0.00	0.00	0.00	547.00
Building Repair/Maintenance	29.92	0.00	0.00	0.00	0.00	0.00	29.92
Total Lift Station Expense	4,299.28	0.00	0.00	0.00	0.00	0.00	4,299.28
Sewer Depreciation Expense	40,665.05	0.00	0.00	0.00	0.00	0.00	40,665.05
Automobile Expense							
Fuel for Trucks	2,521.18	0.00	0.00	0.00	0.00	0.00	2,521.18

Castroville Community Services District
Profit & Loss by Class
July 2025 through March 2026

	Sewer Fund Zone 1	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Auto- Repair/Maintenance	435.62	0.00	0.00	0.00	0.00	435.62
Other Auto Expense	3,239.12	0.00	0.00	0.00	0.00	3,239.12
Total Automobile Expense	6,195.92	0.00	0.00	0.00	0.00	6,195.92
Payroll Expense-Operation						
Operators Zone 1 Wages	84,797.01	0.00	0.00	0.00	0.00	84,797.01
Total Payroll Expense-Operation	84,797.01	0.00	0.00	0.00	0.00	84,797.01
Sewer Line Expense						
Sewer Line-Repair/Maintenance	99.73	0.00	0.00	0.00	0.00	99.73
Total Sewer Line Expense	99.73	0.00	0.00	0.00	0.00	99.73
Storm drain Expense						
Storm drain-Repair/Maintenance	217.74	0.00	0.00	0.00	0.00	217.74
Total Storm drain Expense	217.74	0.00	0.00	0.00	0.00	217.74
Storm drain Automobile Expense						
Storm drain Fuel for Trucks	908.99	0.00	0.00	0.00	0.00	908.99
Total Storm drain Automobile Expense	908.99	0.00	0.00	0.00	0.00	908.99
Total Zone 1 Operation Expense	141,691.89	0.00	0.00	0.00	0.00	141,691.89
Zone 1 Administrative Expense						
Office Expense						
Office Supplies	510.08	0.00	0.00	0.00	0.00	510.08
Office Equipment	1,331.09	0.00	0.00	0.00	0.00	1,331.09
Misc. Office Expense	155.22	0.00	0.00	0.00	0.00	155.22
Computer Program/Upgrade	7,095.34	0.00	0.00	0.00	0.00	7,095.34
Office Repair/Maintenance	1,419.66	0.00	0.00	0.00	0.00	1,419.66
Alarm Monitoring Service	339.50	0.00	0.00	0.00	0.00	339.50
Property Taxes	635.18	0.00	0.00	0.00	0.00	635.18
Seminars/Training/Staff	1,273.88	0.00	0.00	0.00	0.00	1,273.88
Seminars/Training/Directors	311.50	0.00	0.00	0.00	0.00	311.50
Membership Dues	8,991.74	0.00	0.00	0.00	0.00	8,991.74
Building Maintenance	621.52	0.00	0.00	0.00	0.00	621.52
Total Office Expense	22,684.71	0.00	0.00	0.00	0.00	22,684.71
Payroll Expense Admin						
Wages Zone 1 GM	52,531.33	0.00	0.00	0.00	0.00	52,531.33
Wages Zone 1 Admin	53,840.93	0.00	0.00	0.00	0.00	53,840.93
Insurance - Workers Comp	6,018.82	0.00	0.00	0.00	0.00	6,018.82
Employee Health Benefits	84,392.09	0.00	0.00	0.00	0.00	84,392.09
FICA Expense	14,142.40	0.00	0.00	0.00	0.00	14,142.40
PERS Retirement Benefits Employer Contributions Payroll Biweekly	19,767.18	0.00	0.00	0.00	0.00	19,767.18

Castroville Community Services District
Profit & Loss by Class
July 2025 through March 2026

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 1	
Pension Expense UAL Employer		8,788.50	0.00	0.00	0.00	0.00	8,788.50
OPEB-Sewer Post Employment Cost		6,222.30	0.00	0.00	0.00	0.00	6,222.30
Employee Life Insurance		399.51	0.00	0.00	0.00	0.00	399.51
Retired Employee Health Benefits		6,645.45	0.00	0.00	0.00	0.00	6,645.45
Total Payroll Expense Admin		252,748.51	0.00	0.00	0.00	0.00	252,748.51
Utilities Expense							
Utilities - PG&E		1,068.98	0.00	0.00	0.00	0.00	1,068.98
Utilities - Telephones		1,402.29	0.00	0.00	0.00	0.00	1,402.29
Utilities - Disposal		464.83	0.00	0.00	0.00	0.00	464.83
Utilities - M1Water		95.48	0.00	0.00	0.00	0.00	95.48
Total Utilities Expense		3,031.58	0.00	0.00	0.00	0.00	3,031.58
Sewer Consulting Expense							
Sewer Legal Fees		2,748.00	0.00	0.00	0.00	0.00	2,748.00
Sewer Engineer Fees		2,935.56	0.00	0.00	0.00	0.00	2,935.56
Sewer Accounting Fees		7,681.04	0.00	0.00	0.00	0.00	7,681.04
Sewer Other Consulting Fees		885.50	0.00	0.00	0.00	0.00	885.50
Director Fees		1,435.00	0.00	0.00	0.00	0.00	1,435.00
Total Sewer Consulting Expense		15,685.10	0.00	0.00	0.00	0.00	15,685.10
Insurance Expense							
Insurance- Auto & General		13,522.67	0.00	0.00	0.00	0.00	13,522.67
Total Insurance Expense		13,522.67	0.00	0.00	0.00	0.00	13,522.67
Bond, Loan & Certif. Expense							
Willdan CSA 14 Assessment Admin Fee		375.00	0.00	0.00	0.00	0.00	375.00
Unrealized Gain/Loss Investment		11,497.84	0.00	0.00	0.00	0.00	11,497.84
Total Bond, Loan & Certif. Expense		11,872.84	0.00	0.00	0.00	0.00	11,872.84
Total Zone 1 Administrative Expense		319,545.41	0.00	0.00	0.00	0.00	319,545.41
Zone 1 Other Operation & Maint Expense							
Street Light Utility Cost		0.00	0.00	0.00	24,200.00	0.00	24,200.00
Gov Zone 1 Depreciation Expense		0.00	0.00	0.00	972.80	0.00	972.80
Total Zone 1 Other Operation & Maint Expense		0.00	0.00	0.00	25,172.80	0.00	25,172.80
Zone 1 Recreational Expense							
No. Co. Rec & Park District		0.00	0.00	0.00	95,535.00	0.00	95,535.00
Total Zone 1 Recreational Expense		0.00	0.00	0.00	95,535.00	0.00	95,535.00
Zone 2 Operation Expense							
General Operation Expense							
Shop Supplies		35.68	0.00	0.00	0.00	0.00	35.68
Small Tools & Equipment		327.12	0.00	0.00	0.00	0.00	327.12

Castroville Community Services District
Profit & Loss by Class
July 2025 through March 2026

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Castroville	Zone 1	Castroville	Zone 2	
Operators Uniforms		435.95	0.00	0.00	0.00	0.00	435.95
Operators Certifications		219.50	0.00	0.00	0.00	0.00	219.50
Cellular Phones		244.79	0.00	0.00	0.00	0.00	244.79
Total General Operation Expense		1,263.04	0.00	0.00	0.00	0.00	1,263.04
Lift Station Expense							
Utilities							
Lift Station Repair/Maintenance		10,601.84	0.00	0.00	0.00	0.00	10,601.84
Supplies for Pump Station		1,106.10	0.00	0.00	0.00	0.00	1,106.10
		134.50	0.00	0.00	0.00	0.00	134.50
Total Lift Station Expense		11,842.44	0.00	0.00	0.00	0.00	11,842.44
Sewer Depreciation Expense		16,365.70	0.00	0.00	0.00	0.00	16,365.70
Automobile Expense							
Fuel for Trucks		1,056.48	0.00	0.00	0.00	0.00	1,056.48
Auto-Repair/Maintenance		122.33	0.00	0.00	0.00	0.00	122.33
Other Auto Expense		756.60	0.00	0.00	0.00	0.00	756.60
Total Automobile Expense		1,935.41	0.00	0.00	0.00	0.00	1,935.41
Payroll Expense-Operations							
Operator Zone 2 Wages		24,801.37	0.00	0.00	0.00	0.00	24,801.37
Total Payroll Expense-Operations		24,801.37	0.00	0.00	0.00	0.00	24,801.37
Sewer Line Expense							
Sewer Line-Repair/Maintenance		6.51	0.00	0.00	0.00	0.00	6.51
Total Sewer Line Expense		6.51	0.00	0.00	0.00	0.00	6.51
Total Zone 2 Operation Expense		56,214.47	0.00	0.00	0.00	0.00	56,214.47
Zone 2 Administrative Expense							
Office Expense							
Seminar/Training/Directors		89.00	0.00	0.00	0.00	0.00	89.00
Membership Dues		2,569.07	0.00	0.00	0.00	0.00	2,569.07
Office Supplies		153.80	0.00	0.00	0.00	0.00	153.80
Office Equipment		380.30	0.00	0.00	0.00	0.00	380.30
Misc. Office Expense		41.21	0.00	0.00	0.00	0.00	41.21
Building Maintenance		177.58	0.00	0.00	0.00	0.00	177.58
Computer Program/Upgrade		2,027.25	0.00	0.00	0.00	0.00	2,027.25
Office Repair/Maintenance		405.73	0.00	0.00	0.00	0.00	405.73
Alarm Monitoring Services		97.00	0.00	0.00	0.00	0.00	97.00
Property Taxes		186.62	0.00	0.00	0.00	0.00	186.62
Seminars/Training/Staff		463.81	0.00	0.00	0.00	0.00	463.81
Total Office Expense		6,591.37	0.00	0.00	0.00	0.00	6,591.37
Payroll Expense Administration							

Castroville Community Services District
Profit & Loss by Class
July 2025 through March 2026

	Sewer Fund Zone 1 Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Wages- Zone 2 GM	15,079.29	0.00	0.00	0.00	0.00	15,079.29
Wages-Zone 2 Admin	15,383.12	0.00	0.00	0.00	0.00	15,383.12
Insurance Workers Comp	1,719.66	0.00	0.00	0.00	0.00	1,719.66
Employee Health Benefits	24,112.03	0.00	0.00	0.00	0.00	24,112.03
PERS Retirement Benefits	5,647.81	0.00	0.00	0.00	0.00	5,647.81
Pension Expense UAL Employer	2,511.00	0.00	0.00	0.00	0.00	2,511.00
Retired Employee Health Benefits	1,898.77	0.00	0.00	0.00	0.00	1,898.77
Employee Life Insurance	114.12	0.00	0.00	0.00	0.00	114.12
Other Post Retirement Benefits	1,777.80	0.00	0.00	0.00	0.00	1,777.80
FICA Expense	4,134.83	0.00	0.00	0.00	0.00	4,134.83
Total Payroll Expense Administration	72,378.43	0.00	0.00	0.00	0.00	72,378.43
Consulting Expense						
Consulting Fees	1,003.00	0.00	0.00	0.00	0.00	1,003.00
Sewer Accounting Fees	2,194.58	0.00	0.00	0.00	0.00	2,194.58
Sewer Legal Fees	96.00	0.00	0.00	0.00	0.00	96.00
Director Fees	410.00	0.00	0.00	0.00	0.00	410.00
Total Consulting Expense	3,703.58	0.00	0.00	0.00	0.00	3,703.58
Utilities Expense						
Utilities-PG&E	342.94	0.00	0.00	0.00	0.00	342.94
Utilities-Telephone	400.70	0.00	0.00	0.00	0.00	400.70
Utilities-Disposal	132.79	0.00	0.00	0.00	0.00	132.79
Utilities-M1Water	27.28	0.00	0.00	0.00	0.00	27.28
Total Utilities Expense	903.71	0.00	0.00	0.00	0.00	903.71
Insurance Expense						
Insurance-Auto & General	3,863.64	0.00	0.00	0.00	0.00	3,863.64
Total Insurance Expense	3,863.64	0.00	0.00	0.00	0.00	3,863.64
Total Zone 2 Administrative Expense	87,440.73	0.00	0.00	0.00	0.00	87,440.73
Zone 2 Other Oper & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	0.00	2,073.08	2,073.08
Total Zone 2 Other Oper & Maint Expense	0.00	0.00	0.00	0.00	2,073.08	2,073.08
Sewer Zone 3 Operation & Maint Expense						
General Operation Expense						
Shop Supplies	0.00	13.06	0.00	0.00	0.00	13.06
Small Tools & Equipment	0.00	332.70	0.00	0.00	0.00	332.70
Operators Uniforms	0.00	447.98	0.00	0.00	0.00	447.98
Operators Certifications	0.00	191.00	0.00	0.00	0.00	191.00
Cellular Phones	0.00	250.75	0.00	0.00	0.00	250.75

Castroville Community Services District
Profit & Loss by Class
July 2025 through March 2026

	Sewer Fund Zone 1	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Total General Operation Expense	0.00	1,235.49	0.00	0.00	0.00	1,235.49
Lift Station Expense						
Sewer Utilities PG&E	0.00	11,912.90	0.00	0.00	0.00	11,912.90
Lift Station Repair/Maintenance	0.00	1,668.98	0.00	0.00	0.00	1,668.98
Total Lift Station Expense	0.00	13,581.88	0.00	0.00	0.00	13,581.88
Sewer (Moss Landing) Zone 3 Depreciation Expense	0.00	20,844.00	0.00	0.00	0.00	20,844.00
Automobile Expense						
Fuel for Trucks	0.00	1,056.42	0.00	0.00	0.00	1,056.42
Repair/Maintenance	0.00	97.51	0.00	0.00	0.00	97.51
Other Auto Expense	0.00	756.55	0.00	0.00	0.00	756.55
Total Automobile Expense	0.00	1,910.48	0.00	0.00	0.00	1,910.48
Payroll Expense-Operations						
Operators-Moss Landing Wages Zone 3	0.00	25,298.20	0.00	0.00	0.00	25,298.20
Total Payroll Expense-Operations	0.00	25,298.20	0.00	0.00	0.00	25,298.20
Total Sewer Zone 3 Operation & Maint Expense	0.00	62,870.05	0.00	0.00	0.00	62,870.05
Zone 3 Administrative Expense						
Office Expense						
Office Supplies	0.00	148.86	0.00	0.00	0.00	148.86
Office Equipment	0.00	380.32	0.00	0.00	0.00	380.32
Misc. Office Expense	0.00	51.78	0.00	0.00	0.00	51.78
computer Programs/Upgrade	0.00	2,027.12	0.00	0.00	0.00	2,027.12
Office Repair/Maintenance	0.00	405.35	0.00	0.00	0.00	405.35
alarm Monitoring Service	0.00	97.00	0.00	0.00	0.00	97.00
Property Taxes	0.00	149.78	0.00	0.00	0.00	149.78
Seminars/Training/Staff	0.00	463.78	0.00	0.00	0.00	463.78
Seminars/Training/Directors	0.00	89.00	0.00	0.00	0.00	89.00
Membership Dues	0.00	2,649.06	0.00	0.00	0.00	2,649.06
Building Maintenance	0.00	177.58	0.00	0.00	0.00	177.58
Total Office Expense	0.00	6,639.63	0.00	0.00	0.00	6,639.63
Payroll Expense Administration						
Wages Zone 3 GM	0.00	15,079.29	0.00	0.00	0.00	15,079.29
Wages Zone 3 Admin	0.00	15,383.12	0.00	0.00	0.00	15,383.12
Insurance-Workers Comp	0.00	1,719.65	0.00	0.00	0.00	1,719.65
Employee Health Benefits	0.00	24,112.03	0.00	0.00	0.00	24,112.03
FICA Expense	0.00	4,134.83	0.00	0.00	0.00	4,134.83
PERS Retirement Benefits Employer Contributions Biweekly Payroll	0.00	5,647.72	0.00	0.00	0.00	5,647.72
Pension Expense UAL Employer	0.00	2,511.00	0.00	0.00	0.00	2,511.00
Other Post Employment Benefits	0.00	1,777.80	0.00	0.00	0.00	1,777.80

Castroville Community Services District
Profit & Loss by Class
July 2025 through March 2026

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Total	
	Zone 1	Zone 2	Moss Landing	Zone 3	Castroville	Zone 1	Castroville	Zone 1		Zone 2
Employee Life Insurance		0.00	114.21		0.00	0.00	0.00	0.00	0.00	114.21
Retired Employee Health Benefits		0.00	1,898.68		0.00	0.00	0.00	0.00	0.00	1,898.68
Total Payroll Expense Administration		0.00	72,378.33		0.00	0.00	0.00	0.00	0.00	72,378.33
Utilities Expense										
Utilities-PG&E		0.00	342.90		0.00	0.00	0.00	0.00	0.00	342.90
Utilities-Telephone		0.00	400.58		0.00	0.00	0.00	0.00	0.00	400.58
Utilities-Disposal		0.00	132.84		0.00	0.00	0.00	0.00	0.00	132.84
Utilities-M1Water		0.00	27.28		0.00	0.00	0.00	0.00	0.00	27.28
Total Utilities Expense		0.00	903.60		0.00	0.00	0.00	0.00	0.00	903.60
Sewer Consulting Expense										
Sewer Legal Fees		0.00	96.00		0.00	0.00	0.00	0.00	0.00	96.00
Sewer Engineer Fees		0.00	430.31		0.00	0.00	0.00	0.00	0.00	430.31
Sewer Accounting Fees		0.00	2,194.59		0.00	0.00	0.00	0.00	0.00	2,194.59
Sewer Other Consulting Fees		0.00	253.00		0.00	0.00	0.00	0.00	0.00	253.00
Director Fees		0.00	410.00		0.00	0.00	0.00	0.00	0.00	410.00
Total Sewer Consulting Expense		0.00	3,383.90		0.00	0.00	0.00	0.00	0.00	3,383.90
Insurance Expense										
Insurance-Auto & General		0.00	3,863.63		0.00	0.00	0.00	0.00	0.00	3,863.63
Total Insurance Expense		0.00	3,863.63		0.00	0.00	0.00	0.00	0.00	3,863.63
Total Zone 3 Administrative Expense		0.00	87,169.09		0.00	0.00	0.00	0.00	0.00	87,169.09
Total Expense	604,892.50	150,039.14	988,548.26	120,707.80	2,073.08	1,866,260.78				
Net Ordinary Income	835,839.03	218,999.54	314,124.53	52,005.18	26,093.59	1,447,061.87				
Other Income/Expense										
Other Expense										
Clearing Account	267,500.00	0.00	0.00	0.00	-267,500.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	267,500.00	0.00	0.00	0.00	-267,500.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	-267,500.00	0.00	0.00	0.00	267,500.00	0.00	0.00	0.00	0.00	0.00
Net Income	568,339.03	218,999.54	314,124.53	319,505.18	26,093.59	1,447,061.87				

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

Ordinary Income/Expense	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Income				
Metered Water Sales	1,042,519.83	1,026,000.00	16,519.83	101.61%
Temporary Hydrant Service	6,427.19	6,149.97	277.22	104.51%
New Service Installation	5,079.43	22,061.97	-16,982.54	23.02%
Backflow Revenue	872.86	654.75	218.11	133.31%
Misc. Revenue				
Misc. Revenue - Other	3,203.56	3,750.03	-546.47	85.43%
Total Misc. Revenue	3,203.56	3,750.03	-546.47	85.43%
Reconnect Charges	90.00	90.00	0.00	100.0%
NSF Charges	160.00	105.03	54.97	152.34%
Trip Fee Charges	2,070.00	1,874.97	195.03	110.4%
Water Interest-Investment Earned	151,616.36	120,701.25	30,915.11	125.61%
DWR IRWM Prop 1A Grant	84,983.56	0.00	84,983.56	100.0%
Gain/Loss on Sale of Assets	3,000.00	0.00	3,000.00	100.0%
Donated Asset-Water Fund	2,650.00	0.00	2,650.00	100.0%
Zone 1 (Castroville) Revenue				
User fees Storm Drain #75301	37,423.03	48,750.03	-11,327.00	76.77%
User fees Street Lights #75301	18,852.20	24,750.00	-5,897.80	76.17%
Caltrans Grant-Overhead Sign	151,533.88	306,000.00	-154,466.12	49.52%
Ad Valorem Property Taxes-70%	699,571.06	922,500.00	-222,928.94	75.83%
Sewer Connection Fees	41,754.24	33,886.53	7,867.71	123.22%
Donated Asset-Sewer Fund	201,324.91	0.00	201,324.91	100.0%
Misc. Revenue	885.20	749.97	135.23	118.03%
Interest Earned	271,030.58	249,374.97	21,655.61	108.68%
Total Zone 1 (Castroville) Revenue	1,422,375.10	1,586,011.50	-163,636.40	89.68%
ZONE 2 (MORO COJO) REVENUE				
Userfees Storm Drain & Sewer #73701	38,186.91	52,690.50	-14,503.59	72.47%
Open Space-Street-Street Lights #73701	18,000.00	25,200.00	-7,200.00	71.43%
Zone 2 Interest Earned	16,782.12	16,875.00	-92.88	99.45%
Ad Valorem Property Taxes-10%	99,938.72	128,999.97	-29,061.25	77.47%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Total ZONE 2 (MORO COJO) REVENUE	172,907.75	223,765.47	-50,857.72	77.27%
User fees NMCHS & Mobil Park 74701	46,328.33	69,985.53	-23,657.20	66.2%
Sewer (Moss Landing) REVENUE				
Ad Valorem Property Taxes-20%	199,877.45	265,500.00	-65,622.55	75.28%
Sewer Connection Fees Zone 3	0.00	2,376.00	-2,376.00	0.0%
M1W Sanitation Fees	118,509.83	144,000.00	-25,490.17	82.3%
Zone 3 Interest Earned	50,651.40	52,499.97	-1,848.57	96.48%
Misc. Revenue-Sewer Zone 3	0.00	375.03	-375.03	0.0%
Total Sewer (Moss Landing) REVENUE	369,038.68	464,751.00	-95,712.32	79.41%
Total Income	3,313,322.65	3,525,901.47	-212,578.82	93.97%
Expense				
Water Operation Expense				
General Operations Expense				
Shop Supplies	366.14	749.97	-383.83	48.82%
Small Tools	3,331.58	2,250.00	1,081.58	148.07%
Operators Uniforms	1,913.93	2,850.03	-936.10	67.16%
Cellular Phones	1,128.58	1,275.03	-146.45	88.51%
Operators Certifications	120.00	749.97	-629.97	16.0%
Water Testing Fees	8,946.65	10,125.00	-1,178.35	88.36%
Water System Fees	11,221.20	9,600.03	1,621.17	116.89%
Total General Operations Expense	27,028.08	27,600.03	-571.95	97.93%
Well Sites Expense				
Utilities - P G & E	129,744.92	144,749.97	-15,005.05	89.63%
Pump Repair/Maintenance	51.98	3,750.03	-3,698.05	1.39%
Supplies-Pumps & Well Sites	10,716.93	10,500.03	216.90	102.07%
Generators Repairs/Maintenance	1,222.61	4,500.00	-3,277.39	27.17%
Tank Repair/Maintenance	667.03	749.97	-82.94	88.94%
Building Repair/Maintenance	156.08	2,549.97	-2,393.89	6.12%
Chlorine/Softener Repair/Maintenance	3,587.75	4,500.00	-912.25	79.73%
Well Sites - Other Expense	1,007.56	5,625.00	-4,617.44	17.91%
Total Well Sites Expense	147,154.86	176,924.97	-29,770.11	83.17%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Valve Expense				
Valve - Supplies	129.88	375.03	-245.15	34.63%
Valve - Repair/Maintenance	0.00	5,249.97	-5,249.97	0.0%
Total Valve Expense	129.88	5,625.00	-5,495.12	2.31%
Meter Expense				
Meter - Supplies	4,184.11	4,500.00	-315.89	92.98%
Meter - Repair/Maintenance	21.87	3,750.03	-3,728.16	0.58%
Total Meter Expense	4,205.98	8,250.03	-4,044.05	50.98%
Hydrant Expense				
Hydrant - Supplies	251.17	1,874.97	-1,623.80	13.4%
Hydrant - Repair Maintenance	0.00	3,750.03	-3,750.03	0.0%
Total Hydrant Expense	251.17	5,625.00	-5,373.83	4.47%
Water Lines Expense				
Water Lines - Supplies	20,421.55	18,749.97	1,671.58	108.92%
Water Lines - Repair/Main	6,846.78	7,499.97	-653.19	91.29%
Total Water Lines Expense	27,268.33	26,249.94	1,018.39	103.88%
Depreciation Expense	217,720.45	225,000.00	-7,279.55	96.77%
Automobile Expense				
Fuel	3,951.35	6,000.03	-2,048.68	65.86%
Auto - Repair/Maintenance	491.32	2,137.50	-1,646.18	22.99%
Other Auto Expense	3,002.79	3,375.00	-372.21	88.97%
Total Automobile Expense	7,445.46	11,512.53	-4,067.07	64.67%
Payroll Expense Water Operati				
Operators Water Wages	111,536.38	118,702.53	-7,166.15	93.96%
Total Payroll Expense Water Operati	111,536.38	118,702.53	-7,166.15	93.96%
Total Water Operation Expense	542,740.59	605,490.03	-62,749.44	89.64%
Water Administrative Expense				
Billing Expense				
Postage	12,101.20	9,000.00	3,101.20	134.46%
Billing Supplies	0.00	1,500.03	-1,500.03	0.0%
Toilet Rebate	300.00	281.25	18.75	106.67%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Other Billing Expense	5,523.20	5,249.97	273.23	105.2%
Total Billing Expense	17,924.40	16,031.25	1,893.15	111.81%
Utilities Expense				
Utilities - P G & E	1,306.87	1,874.97	-568.10	69.7%
Utilities - Telephones	1,802.93	1,762.47	40.46	102.3%
Utilities - Disposal	597.62	637.47	-39.85	93.75%
Utilities - M1Water	122.76	146.25	-23.49	83.94%
Total Utilities Expense	3,830.18	4,421.16	-590.98	86.63%
Insurance Expense				
Insurance - Auto & General	17,161.27	17,250.03	-88.76	99.49%
Total Insurance Expense	17,161.27	17,250.03	-88.76	99.49%
Office Expense				
Office Supplies	1,270.03	1,874.97	-604.94	67.74%
Office Equipment	1,882.69	1,500.03	382.66	125.51%
Misc Office Expense	461.46	2,625.03	-2,163.57	17.58%
Community Outreach	272.45	1,500.03	-1,227.58	18.16%
Alarm Monitoring Service	436.50	600.03	-163.53	72.75%
Property Taxes	620.26	749.97	-129.71	82.71%
Computer Programs/Upgrades	18,422.55	16,499.97	1,922.58	111.65%
Bank Fees	923.38	900.00	23.38	102.6%
Seminars/Training/Staff	1,891.55	5,625.00	-3,733.45	33.63%
Seminar/Training/Directors	400.50	6,000.03	-5,599.53	6.68%
Membership Dues	11,560.81	9,749.97	1,810.84	118.57%
Office Repairs/Maintenance	1,913.97	1,950.03	-36.06	98.15%
Building Maintenance	865.02	2,250.00	-1,384.98	38.45%
Total Office Expense	40,921.17	51,825.06	-10,903.89	78.96%
Payroll Expenses				
Wages - General Manager	68,108.23	70,875.00	-2,766.77	96.1%
Wages - Administrative	69,224.10	70,410.78	-1,186.68	98.32%
Insurance - Workers Comp	7,738.48	5,568.75	2,169.73	138.96%
Employee Health Benefits	108,504.09	110,332.53	-1,828.44	98.34%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
PERS Retirement Benefits Employer Contributions Bi-Weekly Payroll	25,414.95	26,518.50	-1,103.55	95.84%
Pension Expense UAL Employer	11,299.50	8,758.53	2,540.97	129.01%
Employee Life Insurance	513.72	546.75	-33.03	93.96%
FICA Expense	18,432.95	19,164.78	-731.83	96.18%
Retired Employee Health Benefits	8,544.15	8,347.50	196.65	102.36%
OPEB-Water Post Employment Medical Expense	8,000.10	6,555.78	1,444.32	122.03%
Total Payroll Expenses	325,780.27	327,078.90	-1,298.63	99.6%
Consulting Expense				
Legal Fees	432.00	1,500.03	-1,068.03	28.8%
Engineering Fees	2,248.54	5,249.97	-3,001.43	42.83%
Director Fees	1,845.00	2,025.00	-180.00	91.11%
Accounting Fees	9,875.62	7,188.75	2,686.87	137.38%
Other Consulting Fees	25,789.22	41,249.97	-15,460.75	62.52%
Total Consulting Expense	40,190.38	57,213.72	-17,023.34	70.25%
Total Water Administrative Expense	445,807.67	473,820.12	-28,012.45	94.09%
Zone 1 Operation Expense				
General Operation Expem				
Shop Supplies	311.31	900.00	-588.69	34.59%
Small Tools & Equipment	1,545.54	1,125.00	420.54	137.38%
Operators Uniforms	1,525.52	2,043.72	-518.20	74.64%
Operators Certifications	248.00	375.03	-127.03	66.13%
Cellular Phones	877.80	945.00	-67.20	92.89%
Total General Operation Expem	4,508.17	5,388.75	-880.58	83.66%
Lift Station Expense				
Sewer Utilities PG & E	3,643.24	4,799.97	-1,156.73	75.9%
Lift Station Repair/Maintenance	79.12	3,750.03	-3,670.91	2.11%
Supplies for Pump Station	0.00	900.00	-900.00	0.0%
Permit Fee for Generators	547.00	405.00	142.00	135.06%
Building Repair/Maintenance	29.92	749.97	-720.05	3.99%
Total Lift Station Expense	4,299.28	10,604.97	-6,305.69	40.54%
Sewer Depreciation Expense	40,665.05	41,249.97	-584.92	98.58%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Automobile Expense				
Fuel for Trucks	2,521.18	3,375.00	-853.82	74.7%
Auto- Repair/Maintenanc	435.62	2,137.50	-1,701.88	20.38%
Other Auto Expense	3,239.12	2,625.03	614.09	123.39%
Total Automobile Expense	6,195.92	8,137.53	-1,941.61	76.14%
Payroll Expense-Operation				
Operators Zone 1 Wages	84,797.01	92,324.25	-7,527.24	91.85%
Total Payroll Expense-Operation	84,797.01	92,324.25	-7,527.24	91.85%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	99.73	9,375.03	-9,275.30	1.06%
Total Sewer Line Expense	99.73	9,375.03	-9,275.30	1.06%
Storm drain Expense				
Storm drain-Supplies	0.00	749.97	-749.97	0.0%
Storm drain-Repair/Maintenance	217.74	1,874.97	-1,657.23	11.61%
Total Storm drain Expense	217.74	2,624.94	-2,407.20	8.3%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	908.99	1,350.00	-441.01	67.33%
Total Storm drain Automobile Expense	908.99	1,350.00	-441.01	67.33%
Total Zone 1 Operation Expense	141,691.89	171,055.44	-29,363.55	82.83%
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	510.08	1,649.97	-1,139.89	30.92%
Office Equipment	1,331.09	1,125.00	206.09	118.32%
Misc. Office Expense	155.22	1,199.97	-1,044.75	12.94%
Computer Program/Upgrade	7,095.34	7,499.97	-404.63	94.61%
Office Repair/Maintenance	1,419.66	1,500.03	-80.37	94.64%
Alarm Monitoring Service	339.50	375.03	-35.53	90.53%
Property Taxes	635.18	450.00	185.18	141.15%
Seminars/Training/Staff	1,273.88	4,124.97	-2,851.09	30.88%
Semianars/Training/Directors	311.50	4,500.00	-4,188.50	6.92%
Membership Dues	8,991.74	8,250.03	741.71	108.99%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Building Maintenance	621.52	1,500.03	-878.51	41.43%
Bad Debt Write Offs-Sewer Fund	0.00	375.03	-375.03	0.0%
Total Office Expense	22,684.71	32,550.03	-9,865.32	69.69%
Payroll Expense Admin				
Wages Zone 1 GM	52,531.33	55,125.00	-2,593.67	95.3%
Wages Zone 1 Admin	53,840.93	54,764.28	-923.35	98.31%
Insurance - Workers Comp	6,018.82	4,331.25	1,687.57	138.96%
Employee Health Benefits	84,392.09	85,815.00	-1,422.91	98.34%
FICA Expense	14,142.40	14,906.25	-763.85	94.88%
PERS Retirement Benefits Employer Contributions Payroll Biweekly	19,767.18	20,625.03	-857.85	95.84%
Pension Expense UAL Employer	8,788.50	6,812.28	1,976.22	129.01%
OPEB-Sewer Post Employment Cost	6,222.30	5,099.22	1,123.08	122.03%
Employee Life Insurance	399.51	425.25	-25.74	93.95%
Retired Employee Health Benefits	6,645.45	9,562.50	-2,917.05	69.5%
Total Payroll Expense Admin	252,748.51	257,466.06	-4,717.55	98.17%
Utilities Expense				
Utilities - PG&E	1,068.98	1,500.03	-431.05	71.26%
Utilities - Telephones	1,402.29	1,387.53	14.76	101.06%
Utilities - Disposal	464.83	498.78	-33.95	93.19%
Utilities - M1Water	95.48	114.03	-18.55	83.73%
Total Utilities Expense	3,031.58	3,500.37	-468.79	86.61%
Sewer Consulting Expense				
Sewer Legal Fees	2,748.00	3,750.03	-1,002.03	73.28%
Sewer Engineer Fees	2,935.56	4,500.00	-1,564.44	65.24%
Sewer Accounting Fees	7,681.04	5,591.25	2,089.79	137.38%
Sewer Other Consulting Fees	885.50	15,000.03	-14,114.53	5.9%
Director Fees	1,435.00	1,575.00	-140.00	91.11%
Total Sewer Consulting Expense	15,685.10	30,416.31	-14,731.21	51.57%
Insurance Expense				
Insurance- Auto & General	13,522.67	13,403.97	118.70	100.89%
Total Insurance Expense	13,522.67	13,403.97	118.70	100.89%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	37.53	-37.53	0.0%
CSA 14-CCSD Amortization Expense				
Willdan CSA 14 Assessment Admin Fee	0.00	2,691.72	-2,691.72	0.0%
Willdan CSA 14 Assessment Admin Fee	375.00	524.97	-149.97	71.43%
Unrealized Gain/Loss Investment	11,497.84	11,250.00	247.84	102.2%
Total Bond, Loan & Certif. Expense	11,872.84	14,504.22	-2,631.38	81.86%
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	375.03	-375.03	0.0%
Storm drain Engineer Fees	0.00	749.97	-749.97	0.0%
Storm drain Other Consulting Fee	0.00	375.03	-375.03	0.0%
Total Storm drain Consulting Expense	0.00	1,500.03	-1,500.03	0.0%
Total Zone 1 Administrative Expense	319,545.41	353,340.99	-33,795.58	90.44%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	24,200.00	27,749.97	-3,549.97	87.21%
Street Lighting Upgrades	0.00	22,500.00	-22,500.00	0.0%
Castroville Overhead Sign	0.00	1,500.03	-1,500.03	0.0%
Pedestrian Over Cross Maintenance	0.00	3,750.03	-3,750.03	0.0%
Gov Zone 1 Depreciation Expense	972.80	1,500.03	-527.23	64.85%
Total Zone 1 Other Operation & Maint Expense	25,172.80	57,000.06	-31,827.26	44.16%
Zone 1 Recreational Expense				
No. Co. Rec & Park District	95,535.00	95,625.00	-90.00	99.91%
Total Zone 1 Recreational Expense	95,535.00	95,625.00	-90.00	99.91%
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	35.68	375.03	-339.35	9.51%
Small Tools & Equipment	327.12	375.03	-47.91	87.23%
Operators Uniforms	435.95	562.50	-126.55	77.5%
Operators Certifications	219.50	262.53	-43.03	83.61%
Cellular Phones	244.79	270.00	-25.21	90.66%
Total General Operation Expense	1,263.04	1,845.09	-582.05	68.45%
Lift Station Expense				

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Utilities	10,601.84	11,400.03	-798.19	93.0%
Lift Station Repair/Maintenance	1,106.10	3,750.03	-2,643.93	29.5%
Supplies for Pump Station	134.50	749.97	-615.47	17.93%
Building Repair/Maintenance	0.00	375.03	-375.03	0.0%
Total Lift Station Expense	11,842.44	16,275.06	-4,432.62	72.76%
Sewer Depreciation Expense	16,365.70	16,425.00	-59.30	99.64%
Automobile Expense				
Fuel for Trucks	1,056.48	1,350.00	-293.52	78.26%
Auto-Repair/Maintenance	122.33	1,874.97	-1,752.64	6.52%
Other Auto Expense	756.60	375.03	381.57	201.74%
Total Automobile Expense	1,935.41	3,600.00	-1,664.59	53.76%
Payroll Expense-Operations				
Operator Zone 2 Wages	24,801.37	26,378.28	-1,576.91	94.02%
Total Payroll Expense-Operations	24,801.37	26,378.28	-1,576.91	94.02%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	6.51	1,500.03	-1,493.52	0.43%
Total Sewer Line Expense	6.51	1,500.03	-1,493.52	0.43%
Storm Drain Expense				
Storm drain-Supplies	0.00	375.03	-375.03	0.0%
Storm drain-Repair/Maintenance	0.00	749.97	-749.97	0.0%
Total Storm Drain Expense	0.00	1,125.00	-1,125.00	0.0%
Total Zone 2 Operation Expense	56,214.47	67,148.46	-10,933.99	83.72%
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	89.00	1,874.97	-1,785.97	4.75%
Membership Dues	2,569.07	2,625.03	-55.96	97.87%
Office Supplies	153.80	450.00	-296.20	34.18%
Office Equipment	380.30	375.03	5.27	101.41%
Misc. Office Expense	41.21	375.03	-333.82	10.99%
Building Maintenance	177.58	749.97	-572.39	23.68%
Computer Program/Upgrade	2,027.25	2,099.97	-72.72	96.54%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Office Repair/Maintenance	405.73	524.97	-119.24	77.29%
Alarm Monitoring Services	97.00	150.03	-53.03	64.65%
Property Taxes	186.62	232.47	-45.85	80.28%
Seminars/Training/Staff	463.81	1,500.03	-1,036.22	30.92%
Total Office Expense	6,591.37	10,957.50	-4,366.13	60.15%
Payroll Expense Administration				
Wages- Zone 2 GM	15,079.29	15,750.00	-670.71	95.74%
Wages-Zone 2 Admin	15,383.12	15,647.22	-264.10	98.31%
Insurance Workers Comp	1,719.66	1,237.50	482.16	138.96%
Employee Health Benefits	24,112.03	24,525.00	-412.97	98.32%
PERS Retirement Benefits Employer Contribution Biweekly Payroll	5,647.81	5,893.47	-245.66	95.83%
Pension Expense UAL Employer	2,511.00	1,946.25	564.75	129.02%
Retired Employee Health Benefits	1,898.77	1,950.03	-51.26	97.37%
Employee Life Insurance	114.12	121.50	-7.38	93.93%
Other Post Retirement Benefits	1,777.80	1,457.28	320.52	121.99%
FICA Expense	4,134.83	4,259.25	-124.42	97.08%
Total Payroll Expense Administration	72,378.43	72,787.50	-409.07	99.44%
Consulting Expense				
Consulting Fees	1,003.00	5,249.97	-4,246.97	19.11%
Sewer Engineer Fees	0.00	2,999.97	-2,999.97	0.0%
Sewer Accounting Fees	2,194.58	1,725.03	469.55	127.22%
Sewer Legal Fees	96.00	2,250.00	-2,154.00	4.27%
Director Fees	410.00	450.00	-40.00	91.11%
Moro Cojo Annexation Amorzization Expense	0.00	399.78	-399.78	0.0%
Total Consulting Expense	3,703.58	13,074.75	-9,371.17	28.33%
Utilities Expense				
Utilities-PG&E	342.94	468.72	-125.78	73.17%
Utilities-Telephone	400.70	375.03	25.67	106.85%
Utilites-Disposal	132.79	150.03	-17.24	88.51%
Utilities-M1Water	27.28	33.03	-5.75	82.59%
Total Utilities Expense	903.71	1,026.81	-123.10	88.01%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Insurance Expense				
Insurance-Auto & General	3,863.64	3,899.97	-36.33	99.07%
Total Insurance Expense	3,863.64	3,899.97	-36.33	99.07%
Total Zone 2 Administrative Expense	87,440.73	101,746.53	-14,305.80	85.94%
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	0.00	3,750.03	-3,750.03	0.0%
Street Light Utility Cost	2,073.08	3,300.03	-1,226.95	62.82%
Road Repair	0.00	3,750.03	-3,750.03	0.0%
Steet Signage	0.00	375.03	-375.03	0.0%
Total Zone 2 Other Oper & Main Expense	2,073.08	11,175.12	-9,102.04	18.55%
Sewer Zone 3 Operation & Maint Expense				
General Operation Expense				
Shop Supplies	13.06	375.03	-361.97	3.48%
Small Tools & Equipment	332.70	375.03	-42.33	88.71%
Operators Uniforms	447.98	562.50	-114.52	79.64%
Operators Certifications	191.00	262.53	-71.53	72.75%
Cellular Phones	250.75	270.00	-19.25	92.87%
Total General Operation Expense	1,235.49	1,845.09	-609.60	66.96%
Lift Station Expense				
Sewer Utilites PG&E	11,912.90	12,975.03	-1,062.13	91.81%
Lift Station Repair/Maintenance	1,668.98	7,499.97	-5,830.99	22.25%
Supplies for Pump Station	0.00	3,750.03	-3,750.03	0.0%
Total Lift Station Expense	13,581.88	24,225.03	-10,643.15	56.07%
Sewer (Moss Landing) Zone 3 Depreciaiton Expense	20,844.00	23,249.97	-2,405.97	89.65%
Automobile Expense				
Fuel for Trucks	1,056.42	1,350.00	-293.58	78.25%
Repair/Maintenance	97.51	1,874.97	-1,777.46	5.2%
Other Auto Expense	756.55	749.97	6.58	100.88%
Total Automobile Expense	1,910.48	3,974.94	-2,064.46	48.06%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	25,298.20	26,378.28	-1,080.08	95.91%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Total Payroll Expense-Operations	25,298.20	26,378.28	-1,080.08	95.91%
Sewer Line Expense				
Sewer Line-Repair Maintenance	0.00	5,249.97	-5,249.97	0.0%
Total Sewer Line Expense	0.00	5,249.97	-5,249.97	0.0%
Total Sewer Zone 3 Operation & Maint Expense	62,870.05	84,923.28	-22,053.23	74.03%
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	148.86	450.00	-301.14	33.08%
Office Equipment	380.32	375.03	5.29	101.41%
Misc. Office Expense	51.78	375.03	-323.25	13.81%
computer Programs/Upgrade	2,027.12	2,099.97	-72.85	96.53%
Office Repair/Maintenance	405.35	524.97	-119.62	77.21%
alarm Monitoring Service	97.00	150.03	-53.03	64.65%
Property Taxes	149.78	150.03	-0.25	99.83%
Seminars/Training/Staff	463.78	1,500.03	-1,036.25	30.92%
Seminars/Training/Directors	89.00	1,874.97	-1,785.97	4.75%
Membership Dues	2,649.06	2,625.03	24.03	100.92%
Building Maintenance	177.58	749.97	-572.39	23.68%
Total Office Expense	6,639.63	10,875.06	-4,235.43	61.05%
Payroll Expense Administration				
Wages Zone 3 GM	15,079.29	15,750.00	-670.71	95.74%
Wages Zone 3 Admin	15,383.12	15,647.22	-264.10	98.31%
Insurance-Workers Comp	1,719.65	1,237.50	482.15	138.96%
Employee Health Benefits	24,112.03	24,525.00	-412.97	98.32%
FICA Expense	4,134.83	4,259.25	-124.42	97.08%
PERS Retirement Benefits Employer Contributions Biweekly Payroll	5,647.72	5,893.47	-245.75	95.83%
Pension Expense UAL Employer	2,511.00	1,946.25	564.75	129.02%
Other Post Employment Benefits	1,777.80	1,457.28	320.52	121.99%
Employee Life Insurance	114.21	121.50	-7.29	94.0%
Retired Employee Health Benefits	1,898.68	1,950.03	-51.35	97.37%
Total Payroll Expense Administration	72,378.33	72,787.50	-409.17	99.44%

Castroville Community Services District Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Utilities Expense				
Utilities-PG&E	342.90	468.72	-125.82	73.16%
Utilities-Telephone	400.58	450.00	-49.42	89.02%
Utilities-Disposal	132.84	150.03	-17.19	88.54%
Utilities-M1Water	27.28	33.03	-5.75	82.59%
Total Utilities Expense	903.60	1,101.78	-198.18	82.01%
Sewer Consulting Expense				
Sewer Legal Fees	96.00	2,250.00	-2,154.00	4.27%
Sewer Engineer Fees	430.31	2,250.00	-1,819.69	19.13%
Sewer Accounting Fees	2,194.59	1,725.03	469.56	127.22%
Sewer Other Consulting Fees	253.00	5,249.97	-4,996.97	4.82%
Director Fees	410.00	450.00	-40.00	91.11%
Total Sewer Consulting Expense	3,383.90	11,925.00	-8,541.10	28.38%
Insurance Expense				
Insurance-Auto & General	3,863.63	3,899.97	-36.34	99.07%
Total Insurance Expense	3,863.63	3,899.97	-36.34	99.07%
Total Zone 3 Administrative Expense	87,169.09	100,589.31	-13,420.22	86.66%
Total Expense	1,866,260.78	2,121,914.34	-255,653.56	87.95%
Net Ordinary Income	1,447,061.87	1,403,987.13	43,074.74	103.07%

Castroville Community Services District Balance Sheet by Class As of March 31, 2026

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1 Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Zone 2	
ASSETS							
Current Assets							
Checking/Savings							
Chase General Fund-Checking	119,400.06	174,901.16	223,053.94	258,130.60	137,351.98		912,837.74
Chase Customer Deposit Fund-Water & Sewer	0.00	0.00	70,701.97	0.00	0.00		70,701.97
LAIF - Water Reserve Fund	0.00	0.00	1,506,422.85	0.00	0.00		1,506,422.85
LAIF - Water Capital Imprv Fund	0.00	0.00	71,209.98	0.00	0.00		71,209.98
CAMP-Sewer- 1 Capital Impr Fund	3,822,077.15	0.00	0.00	0.00	0.00		3,822,077.15
CAMP-Sewer- 1 Reserve Fund	284,342.79	0.00	0.00	0.00	0.00		284,342.79
CAMP-Sewer Moss Landing Capital Improvements	0.00	1,187,479.46	0.00	0.00	0.00		1,187,479.46
CAMP-Zone 1 Governmental	0.00	0.00	0.00	56,478.03	0.00		56,478.03
CAMP-Zone 2 Governmental	0.00	0.00	0.00	0.00	294,315.89		294,315.89
CAMP-Water Capital Improvements	0.00	0.00	3,172,820.76	0.00	0.00		3,172,820.76
LAIF-Sewer- 1 Reserve Fund	112,848.00	0.00	0.00	0.00	0.00		112,848.00
LAIF-Sewer-1 & 2 Capital Impr Fund	3,750,086.24	0.00	0.00	0.00	0.00		3,750,086.24
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	29,319.06	0.00		29,319.06
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00	59,197.54		59,197.54
LAIF-Zone 3 ML Sewer	0.00	897,220.33	0.00	0.00	0.00		897,220.33
Total Checking/Savings	8,088,754.24	2,259,600.95	5,044,209.50	343,927.69	490,865.41		16,227,357.79
Accounts Receivable							
1160 - A/R - Other	38,846.24	0.00	85,602.86	0.00	0.00		124,449.10
Total Accounts Receivable	38,846.24	0.00	85,602.86	0.00	0.00		124,449.10
Other Current Assets							
Pety Cash	0.00	0.00	800.00	0.00	0.00		800.00
Sewer Fund Investments	2,813,177.86	0.00	0.00	0.00	0.00		2,813,177.86
A/R - Metered Sales	0.00	0.00	64,452.84	0.00	0.00		64,452.84
Water-Allowance for Doubtful Account	0.00	0.00	-970.69	0.00	0.00		-970.69
Prepaid Ins-Sewer Zone 2	1,660.57	0.00	0.00	0.00	0.00		1,660.57
Prepaid Ins-Sewer Zone 1	5,811.63	0.00	0.00	0.00	0.00		5,811.63
Prepaid Insurance-Sewer Zone 3	0.00	2,110.57	0.00	0.00	0.00		2,110.57
Prepaid Ins-Water	0.00	0.00	7,201.40	0.00	0.00		7,201.40
Inventory	2,646.31	0.00	35,802.33	0.00	0.00		38,448.64
Total Other Current Assets	2,823,296.37	2,110.57	107,285.88	0.00	0.00		2,932,682.82
Total Current Assets	10,950,896.85	2,261,711.52	5,237,098.24	343,927.69	490,865.41		19,284,499.71
Fixed Assets							
Water Projects/Construction In Progress	0.00	0.00	1,851,120.41	0.00	0.00		1,851,120.41
SCADA System	0.00	0.00	34,681.35	0.00	0.00		34,681.35
Building & Improvements	0.00	0.00	499,239.45	0.00	0.00		499,239.45

Castroville Community Services District Balance Sheet by Class As of March 31, 2026

	Sewer Fund Zone 1	Sewer Fund Zone 2	Sewer Fund Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Land-Sewer	47,158.00	0.00	0.00	0.00	0.00	0.00	47,158.00
Land	0.00	0.00	0.00	258,452.40	0.00	0.00	258,452.40
Projects, Wells & Pipes	0.00	0.00	0.00	10,406,549.76	0.00	0.00	10,406,549.76
Meters	0.00	0.00	0.00	398,423.59	0.00	0.00	398,423.59
Hydrants	0.00	0.00	0.00	91,318.79	0.00	0.00	91,318.79
Trucks/Autos	0.00	0.00	0.00	209,794.21	0.00	0.00	209,794.21
Vac-trailer	0.00	0.00	0.00	31,853.25	0.00	0.00	31,853.25
Shop Equipment	0.00	0.00	0.00	63,386.03	0.00	0.00	63,386.03
Office Equipment	0.00	0.00	0.00	239,144.55	0.00	0.00	239,144.55
Pumping Equipment	0.00	0.00	0.00	204,668.89	0.00	0.00	204,668.89
Telemetry System	0.00	0.00	0.00	181,825.27	0.00	0.00	181,825.27
Accumulated Depreciation Water	0.00	0.00	0.00	-8,732,897.45	0.00	0.00	-8,732,897.45
Sewer Projects in Progress	359,100.62	0.00	0.00	0.00	0.00	0.00	359,100.62
Sewer Trucks/Autos	117,747.75	0.00	0.00	0.00	0.00	0.00	117,747.75
1982 Sewer Vac Trailer	7,515.05	0.00	0.00	0.00	0.00	0.00	7,515.05
Sewer Cleaner Trucks	439,415.59	0.00	0.00	0.00	0.00	0.00	439,415.59
Sewer Equipment	93,350.04	0.00	0.00	0.00	0.00	0.00	93,350.04
Generator Via Linda Place	48,168.24	0.00	0.00	0.00	0.00	0.00	48,168.24
SCADA-Zone 2 Sewer	3,464.34	0.00	0.00	0.00	0.00	0.00	3,464.34
SCADA-Zone 1 Sewer	6,167.83	0.00	0.00	0.00	0.00	0.00	6,167.83
Generator Castroville Blvd	70,784.04	0.00	0.00	0.00	0.00	0.00	70,784.04
Lift Station Sea Garden-Davis	181,095.73	0.00	0.00	0.00	0.00	0.00	181,095.73
Generator Moro Cojo	21,000.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Sewer Building & Imp Zone 1 & 2	343,353.58	0.00	0.00	0.00	0.00	0.00	343,353.58
Castroville Sewer Lines	783,111.94	0.00	0.00	0.00	0.00	0.00	783,111.94
Castroville Blvd Sewer Lines	73,193.37	0.00	0.00	0.00	0.00	0.00	73,193.37
Moro Cojo Sewer Lines	68,931.60	0.00	0.00	0.00	0.00	0.00	68,931.60
Lift Station Via Linda	49,029.88	0.00	0.00	0.00	0.00	0.00	49,029.88
Lift Station Del Monte Ave	61,643.87	0.00	0.00	0.00	0.00	0.00	61,643.87
Lift Station Castroville Blvd	113,284.79	0.00	0.00	0.00	0.00	0.00	113,284.79
Lift Station Campo & Los Arbo	93,881.87	0.00	0.00	0.00	0.00	0.00	93,881.87
Accumulated Depr. Zone 2-Sewer	-308,046.70	0.00	0.00	0.00	0.00	0.00	-308,046.70
Accumulated Depreciation Zone 1 Sewer	-1,023,356.05	0.00	0.00	0.00	0.00	0.00	-1,023,356.05
Zone 1 Storm Drain Improv Projects	149,328.35	0.00	0.00	0.00	0.00	0.00	149,328.35
Sewer Equipment-Zone 3	0.00	0.00	86,608.04	0.00	0.00	0.00	86,608.04
Sewer Lines Moss Landing Zone 3	0.00	0.00	422,753.65	0.00	0.00	0.00	422,753.65
Lift Station #1 Struve Road	0.00	0.00	23,620.75	0.00	0.00	0.00	23,620.75
Lift Station #2 Hwy 1	0.00	0.00	28,737.56	0.00	0.00	0.00	28,737.56



Castroville Community Services District Balance Sheet by Class As of March 31, 2026

	Sewer Fund Zone 1 Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Sewer Building & Imp Zone 3	0.00	13,204.29	0.00	0.00	0.00	13,204.29
Lift Station #3 by Phil's	0.00	13,551.13	0.00	0.00	0.00	13,551.13
Lift Station #4 Portrero Road	0.00	22,923.06	0.00	0.00	0.00	22,923.06
SCADA Zone 3 Moss Landing	0.00	60,716.23	0.00	0.00	0.00	60,716.23
Accumulated Depreciation Zone 3 Moss Landing	0.00	-340,579.00	0.00	0.00	0.00	-340,579.00
Moss Landing Wastewater System Rehabilitation Project	0.00	539,070.00	0.00	0.00	0.00	539,070.00
Land-Sewer Zone 3	0.00	11,390.75	0.00	0.00	0.00	11,390.75
Castroville Overhead Sign-Artichoke Center of the World	0.00	0.00	0.00	19,459.34	0.00	19,459.34
Castroville Landmark Sign in Progress	0.00	0.00	0.00	610,583.54	0.00	610,583.54
Accumulated Depreciation-Government Zone 1 Castroville	0.00	0.00	0.00	-8,106.56	0.00	-8,106.56
Total Fixed Assets	1,799,323.73	881,996.46	5,737,560.50	621,936.32	0.00	9,040,817.01
Other Assets						
Deferred Outflows-Sewer 1	104,199.80	0.00	0.00	0.00	0.00	104,199.80
Deferred Outflows-ML Sewer 3	0.00	29,774.66	0.00	0.00	0.00	29,774.66
Deferred Outflows-Water	0.00	0.00	133,974.86	0.00	0.00	133,974.86
Deferred Outflows-Sewer 2	29,775.16	0.00	0.00	0.00	0.00	29,775.16
Water-Deferred Outflows Contribution OPEB	0.00	0.00	33,639.00	0.00	0.00	33,639.00
Sewer 1-Deferred Outflows-Contributions OPEB	26,163.00	0.00	0.00	0.00	0.00	26,163.00
ML Sewer 3-Deferred Outflows-Contributions OPEB	0.00	7,475.00	0.00	0.00	0.00	7,475.00
Sewer 2-Deferred Outflows-Contributions OPEB	7,476.00	0.00	0.00	0.00	0.00	7,476.00
1982 Bond Costs	0.00	0.00	14,775.96	0.00	0.00	14,775.96
1982 Bond Costs Amortized	0.00	0.00	-14,775.96	0.00	0.00	-14,775.96
Bond Refinance Legal Fees-Muni	0.00	0.00	15,000.00	0.00	0.00	15,000.00
Amortization-Bond Ref Legal Fe	0.00	0.00	-15,000.00	0.00	0.00	-15,000.00
Well 2B Finance Legal Fees	0.00	0.00	14,524.38	0.00	0.00	14,524.38
Amortization-Well 2B Legal Fee	0.00	0.00	-14,524.38	0.00	0.00	-14,524.38
CSA 14/CCSD Organization Cost	107,669.19	0.00	0.00	0.00	0.00	107,669.19
CSA 14/CCSD Amortization	-68,092.00	0.00	0.00	0.00	0.00	-68,092.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization	-9,594.00	0.00	0.00	0.00	0.00	-9,594.00
Total Other Assets	213,597.15	37,249.66	167,613.86	0.00	0.00	418,460.67
TOTAL ASSETS	12,963,817.73	3,180,957.64	11,142,272.60	965,864.01	490,865.41	28,743,777.39
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
Accounts Payable	0.00	682.00	0.00	0.00	0.00	682.00

Castroville Community Services District Balance Sheet by Class As of March 31, 2026

	Sewer Fund Zone 1	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
Total Accounts Payable	0.00	682.00	0.00	0.00	0.00	682.00
Other Current Liabilities						
Accrued Vacation	7,561.26	1,680.28	7,561.28	0.00	0.00	16,802.82
Accrued Payroll	3,618.86	804.20	3,618.86	0.00	0.00	8,041.92
Compensated Absences LT	25,178.62	5,595.25	25,178.62	0.00	0.00	55,952.49
Customer Security Deposits	0.00	0.00	59,864.59	0.00	0.00	59,864.59
Hydrant Service Deposits	0.00	0.00	5,300.00	0.00	0.00	5,300.00
Water- Installation Deposits	0.00	0.00	4,000.00	0.00	0.00	4,000.00
Deferred Inflows-Sewer 1	51,070.86	0.00	0.00	0.00	0.00	51,070.86
Deferred Inflows-Water	0.00	0.00	65,663.88	0.00	0.00	65,663.88
Deferred Inflows-ML Sewer 3	0.00	14,593.32	0.00	0.00	0.00	14,593.32
Deferred Inflows-Sewer 2	14,595.12	0.00	0.00	0.00	0.00	14,595.12
OPEB Deferred Inflows Sewer 1	53,980.00	0.00	0.00	0.00	0.00	53,980.00
OPEB Deferred Inflows Sewer 2	15,423.00	0.00	0.00	0.00	0.00	15,423.00
OPEB Deferred Inflows Sewer 3	0.00	15,424.00	0.00	0.00	0.00	15,424.00
OPEB Deferred Inflows Water	0.00	0.00	69,403.00	0.00	0.00	69,403.00
Total Other Current Liabilities	171,427.72	38,097.05	240,590.23	0.00	0.00	450,115.00
Total Current Liabilities	171,427.72	38,779.05	240,590.23	0.00	0.00	450,797.00
Long Term Liabilities						
Pension Liability-Sewer 1	84,031.32	0.00	0.00	0.00	0.00	84,031.32
Pension Liability-Water	0.00	0.00	108,039.12	0.00	0.00	108,039.12
Pension Liability-ML Sewer 3	0.00	24,005.81	0.00	0.00	0.00	24,005.81
Pension Liability -Sewer 2	24,008.81	0.00	0.00	0.00	0.00	24,008.81
Net OPEB Liability-Water	0.00	0.00	31,696.00	0.00	0.00	31,696.00
Net OPEB Liability-Sewer	24,652.00	0.00	0.00	0.00	0.00	24,652.00
Net OPEB Liability ML Sewer 3	0.00	7,045.00	0.00	0.00	0.00	7,045.00
Net OPEB Liability-Sewer 2	7,045.00	0.00	0.00	0.00	0.00	7,045.00
Total Long Term Liabilities	139,737.13	31,050.81	139,735.12	0.00	0.00	310,523.06
Total Liabilities	311,164.85	69,829.86	380,325.35	0.00	0.00	761,320.06
Equity						
Water Fund Balance	0.00	0.00	2,567,705.39	0.00	0.00	2,567,705.39
Zone 2 Gov-Moro Cojo Fund Balance	0.00	0.00	0.00	98,712.31	0.00	98,712.31
Zone 1 Gov-Castroville Fund Balance	0.00	0.00	0.00	595,122.44	0.00	595,122.44
Sewer Zone 1 & 2 Fund Balance	5,352,733.37	0.00	0.00	0.00	0.00	5,352,733.37
Capital Additions Zone 3 Sewer Moss Landing	0.00	77,238.02	0.00	0.00	0.00	77,238.02
Sewer Moss Landing Zone 3 Fund Balance	0.00	162,320.27	0.00	0.00	0.00	162,320.27
Invested in Capital Assets-Water	0.00	0.00	3,534,772.00	0.00	0.00	3,534,772.00
Invested in Capital Assets-Sewer	767,562.00	0.00	0.00	0.00	0.00	767,562.00



Castroville Community Services District Balance Sheet by Class As of March 31, 2026

	Sewer Fund Zone 1	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Zone 2	Total
3900 - Retained Earnings	5,964,018.48	2,652,569.95	4,345,345.33	51,236.39	366,059.51	13,379,229.66
Net Income	568,339.03	218,999.54	314,124.53	319,505.18	26,093.59	1,447,061.87
Total Equity	12,652,652.88	3,111,127.78	10,761,947.25	965,864.01	490,865.41	27,982,457.33
TOTAL LIABILITIES & EQUITY	12,963,817.73	3,180,957.64	11,142,272.60	965,864.01	490,865.41	28,743,777.39

3900 - Retained Earnings
Net Income
Total Equity
TOTAL LIABILITIES & EQUITY

Castroville Community Services District

Transaction Detail by Account

July 2025 through March 2026

Date	Num	Name	Memo	Debit	Credit
Water Projects/Construction In Progress					
08/20/2025	2025-77	Pueblo Water Resources, Inc.	Well 6 Project	18,650.00	
08/25/2025	91020	MNS Engineers, Inc.	Emergency Deep ...	747.50	
09/17/2025	91337	MNS Engineers, Inc.	Emergency Deep ...	351.54	
09/17/2025	2025-87	Pueblo Water Resources, Inc.	Well 6 Project	26,005.00	
10/01/2025	M25-082	Maggiara Bros. Drilling, Inc.	Well #6 Project	591,189.75	
10/01/2025	M25-100	Maggiara Bros. Drilling, Inc.	Well No. 6 Project	634,234.25	
10/15/2025	91447	MNS Engineers, Inc.	Emergency Deep ...	659.14	
10/27/2025	2025-103	Pueblo Water Resources, Inc.	Well #6 Project	25,910.00	
11/24/2025	2025-112	Pueblo Water Resources, Inc.	Well #6 Project	23,832.50	
12/09/2025	91840	MNS Engineers, Inc.	Deep Aquifer Supp...	966.74	
12/09/2025	M25-121	Maggiara Bros. Drilling, Inc.	Well No. 6 Project	114,213.75	
12/19/2025	34215	Pacific Surveys, LLC	Well #6 Project	5,125.05	
12/22/2025	92193	MNS Engineers, Inc.	Emergency Deep ...	747.02	
01/07/2026	M25-146	Maggiara Bros. Drilling, Inc.	Well No. 6	12,753.75	
01/21/2026	2025-126	Pueblo Water Resources, Inc.	Well #6 Project	6,255.00	
02/02/2026	92574	MNS Engineers, Inc.	Emergency Deep ...	351.54	
03/04/2026	92866	MNS Engineers, Inc.	Emergency Deep ...	483.37	
03/04/2026	92783	MNS Engineers, Inc.	Emergency Deep ...	1,815.94	
03/04/2026	11992	Maggiara Bros. Drilling, Inc.	Well#6 Final 5% R...	71,178.50	
Total Water Projects/Construction In Progress				1,535,470.34	0.00
Building & Improvements					
10/15/2025	10-15-25	Pacific Gas & Electric	(1) Tankless, On-...	2,650.00	
10/27/2025	31572	Signature Glass & Windows	District Building Wi...	8,679.60	
01/21/2026	8713	Ross Roofing	Upgrade Small Gar...	8,397.00	
Total Building & Improvements				19,726.60	0.00
Projects, Wells & Pipes					
08/05/2025	225036*01	Don Chapin Company, Inc.	New Water Service...	11,456.55	
09/15/2025	6033416 8/...	Visa-James	Site #2 FP Valve P...	1,061.81	
10/27/2025	25-1435-01	J Johnson & Company, Inc.	Merritt Street Wate...	59,246.00	
12/09/2025	25-1435-02	J Johnson & Company, Inc.	Merrit St Water Ser...	71,956.50	
02/02/2026	239950	West Valley Construction	2-1 inch Water Ser...	17,906.59	
02/02/2026	239949	West Valley Construction	1-1 Inch Water Ser...	20,184.53	
Total Projects, Wells & Pipes				181,811.98	0.00
Meters					
12/09/2025	IN0004407	HydroPro Solutions West, Inc.	Meter Installed at 1...	1,692.52	
03/17/2026	IN0004668	HydroPro Solutions West, Inc.	2" SS Oct W/NO M...	1,617.23	
Total Meters				3,309.75	0.00
Trucks/Autos					
08/11/2025	60303416 ...	Visa-James	Chevy 2012 New B...	2,135.84	
08/25/2025	110011	Towne Ford	2025 Ford Truck F...	9,976.25	
08/25/2025	110217	Towne Ford	2025 Ford Truck F...	44,023.75	
08/25/2025	110011	Towne Ford	Ford Truck \$47,02...	3,000.00	
10/15/2025	3416 9/29/25	Visa-James	Tool Box for New F...	1,676.87	
12/09/2025	3416 11/26...	Visa-James	Roof Top Emergen...	1,530.72	
Total Trucks/Autos				62,343.43	0.00
Office Equipment					
08/11/2025	60303416 ...	Visa-James	2 Computer Stations	1,217.98	
12/01/2025	6128673456	Verizon Wireless	Ipad for GM	1,116.53	
Total Office Equipment				2,334.51	0.00
Accumulated Depreciation Water					
07/31/2025	July 25 JE	:	Monthly Accumulat...		24,191.13
08/29/2025	Aug JE 25	:	Monthly Depreciati...		24,191.13
09/30/2025	Sept JE 25	:	Monthly Accumulat...		24,191.17
10/31/2025	Oct JE 25	:	Monthly Accumulat...		24,191.17

Castroville Community Services District

Transaction Detail by Account

July 2025 through March 2026

Date	Num	Name	Memo	Debit	Credit
11/28/2025	Nov JE 25	**	Monthly Accumulat...		24,191.17
12/31/2025	Dec JE 2025		Monthly Accumulat...		24,191.17
01/30/2026	Jan JE 2026		Monthly Accumulat...		24,191.17
02/27/2026	Feb JE 2026		Monthly Accumulat...		24,191.17
03/31/2026	Mar JE 2026		Monthly Accumulat...		24,191.17
Total Accumulated Depreciation Water				0.00	217,720.45
Sewer Projects in Progress					
09/18/2025	91019	MNS Engineers, Inc.	Washington Sewer...	1,743.40	
10/01/2025	91336	MNS Engineers, Inc.	Washington Sewer...	1,045.36	
10/15/2025	91458	MNS Engineers, Inc.	Washington Sewer...	1,449.00	
12/09/2025	91847	MNS Engineers, Inc.	Washington Sewer ...	310.50	
12/22/2025	92204	MNS Engineers, Inc.	Washington Bypas...	310.50	
02/02/2026	92582	MNS Engineers, Inc.	Washington Sewer...	517.50	
02/18/2026	2719.01	Matteoni, O'Laughlin & Hechtman	Sewer Washington...	1,860.00	
Total Sewer Projects in Progress				7,236.26	0.00
Sewer Trucks/Autos					
08/25/2025	110011	Towne Ford	2025 Ford Truck F...	12,349.17	
08/25/2025	110011	Towne Ford	2025 Ford Truck F...	12,349.17	
10/15/2025	3416 9/29/25	Visa-James	Tool Box for New F...	1,522.49	
Total Sewer Trucks/Autos				26,220.83	0.00
Sewer Equipment					
08/11/2025	60303416 ...	Visa-James	2 Computer Stations	1,217.98	
Total Sewer Equipment				1,217.98	0.00
Sewer Building & Imp Zone 1 & 2					
10/15/2025	10-15-25	Pacific Gas & Electric	(1) Tankless, On-D...	2,650.00	
10/27/2025	31572	Signature Glass & Windows	District Building Wi...	6,750.80	
10/27/2025	31572	Signature Glass & Windows	District Building Wi...	1,928.80	
01/21/2026	8713	Ross Roofing	Sewer Zone 1 Upgr...	6,531.00	
01/21/2026	8713	Ross Roofing	Sewer Zone 2 Upgr...	1,866.00	
Total Sewer Building & Imp Zone 1 & 2				19,726.60	0.00
Castroville Sewer Lines					
01/20/2026	1-15-27	The Marine Mammal Center	320 linear ft of 6 in...	198,674.91	
Total Castroville Sewer Lines				198,674.91	0.00
Accumulated Depr. Zone 2-Sewer					
07/31/2025	July 25 JE		Monthly Accumulat...		1,818.38
08/29/2025	Aug JE 25		Monthly Depreciati...		1,818.38
09/30/2025	Sept JE 25		Monthly Accumulat...		1,818.42
10/31/2025	Oct JE 25		Monthly Accumulat...		1,818.42
11/28/2025	Nov JE 25		Monthly Accumulat...		1,818.42
12/31/2025	Dec JE 2025		Monthly Accumulat...		1,818.42
01/30/2026	Jan JE 2026		Monthly Accumulat...		1,818.42
02/27/2026	Feb JE 2026		Monthly Accumulat...		1,818.42
03/31/2026	Mar JE 2026		Monthly Accumulat...		1,818.42
Total Accumulated Depr. Zone 2-Sewer				0.00	16,365.70
Accumulated Depreciation Zone 1 Sewer					
07/31/2025	July 25 JE		Monthly Accumulat...		4,518.37
08/29/2025	Aug JE 25		Monthly Depreciati...		4,518.37
09/30/2025	Sept JE 25		Monthly Accumulat...		4,518.33
10/31/2025	Oct JE 25		Monthly Accumulat...		4,518.33
11/28/2025	Nov JE 25		Monthly Accumulat...		4,518.33
12/31/2025	Dec JE 2025		Monthly Accumulat...		4,518.33
01/30/2026	Jan JE 2026		Monthly Accumulat...		4,518.33
02/27/2026	Feb JE 2026		Monthly Accumulat...		4,518.33

Castroville Community Services District

Transaction Detail by Account

July 2025 through March 2026

Date	Num	Name	Memo	Debit	Credit
03/31/2026	Mar JE 2026		Monthly Accumulat...		4,518.33
Total Accumulated Depreciation Zone 1 Sewer				0.00	40,665.05
Sewer Equipment-Zone 3					
08/25/2025	110011	Towne Ford	2025 Ford Truck F-...	12,349.16	
Total Sewer Equipment-Zone 3				12,349.16	0.00
Sewer Building & Imp Zone 3					
10/27/2025	31572	Signature Glass & Windows	District Building Wi...	1,928.80	
01/21/2026	8713	Ross Roofing	Sewer Zone 3 Upgr...	1,866.00	
Total Sewer Building & Imp Zone 3				3,794.80	0.00
Accumulated Depreciation Zone 3 Moss Landing					
08/29/2025	Aug JE 25	New Customer Deposits	Monthly Depreciati...		2,605.50
09/30/2025	Sept JE 25	New Customer Deposits	Monthly Accumulat...		2,605.50
10/31/2025	Oct JE 25	New Customer Deposits	Monthly Accumulat...		2,605.50
11/28/2025	Nov JE 25	New Customer Deposits	Monthly Accumulat...		2,605.50
12/31/2025	Dec JE 2025		Monthly Accumulat...		2,605.50
01/30/2026	Jan JE 2026		Monthly Accumulat...		2,605.50
02/27/2026	Feb JE 2026		Monthly Accumulat...		2,605.50
03/31/2026	Mar JE 2026		Monthly Accumulat...		2,605.50
Total Accumulated Depreciation Zone 3 Moss Landing				0.00	20,844.00
Moss Landing Wastewater System Rehabilitaton Project					
08/01/2025	60-520533	California Department of Fish and ...	Fees Returned-Not...		20,803.75
Total Moss Landing Wastewater System Rehabilitaton Project				0.00	20,803.75
Castroville Landmark Sign in Progress					
08/11/2025	1853	Signs By Van	Landmark Sign in ...	55,589.00	
08/20/2025	15387	Pacific Crest Engineering, Inc.	Castroville Landma...	1,441.25	
09/18/2025	90936	MNS Engineers, Inc.	CM for 2025 Castr...	14,946.55	
09/18/2025	15417	Pacific Crest Engineering, Inc.	Castroville Landma...	3,365.06	
10/15/2025	24-000-152...	J Johnson & Company, Inc.	Landmark Sign Pro...	79,192.02	
12/22/2025	91842	MNS Engineers, Inc.	Castroville Overhe...	877.50	
12/22/2025	92195	MNS Engineers, Inc.	Castroville Overhe...	168.75	
02/02/2026	92575	MNS Engineers, Inc.	Castroville Overhe...	33.75	
Total Castroville Landmark Sign in Progress				155,613.88	0.00
Accumulated Depreciation-Government Zone 1 Castroville					
07/31/2025	July 25 JE	New Customer Deposits	Monthly Accumulat...		108.12
08/29/2025	Aug JE 25	New Customer Deposits	Monthly Depreciati...		108.12
09/30/2025	Sept JE 25	New Customer Deposits	Monthly Accumulat...		108.08
10/31/2025	Oct JE 25	New Customer Deposits	Monthly Accumulat...		108.08
11/28/2025	Nov JE 25	New Customer Deposits	Monthly Accumulat...		108.08
12/31/2025	Dec JE 2025		Monthly Accumulat...		108.08
01/30/2026	Jan JE 2026		Monthly Accumulat...		108.08
02/27/2026	Feb JE 2026		Monthly Accumulat...		108.08
03/31/2026	Mar JE 2026		Monthly Accumulat...		108.08
Total Accumulated Depreciation-Government Zone 1 Castroville				0.00	972.80
TOTAL				2,229,831.03	317,371.75



CASTROVILLE COMMUNITY SERVICES DISTRICT

Wage Step Program-Board PROPOSED June 2025



OFFICE MANAGER/BOOKKEEPER/SECRETARY

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 55.23	\$ 56.89	\$ 58.59	\$ 60.35	\$ 62.16	\$ 64.03	\$ 65.95
Bi-Weekly	\$ 4,418.40	\$ 4,550.20	\$ 4,687.20	\$ 4,828.00	\$ 4,972.80	\$ 5,122.40	\$ 5,276.00
Monthly	\$ 9,573.20	\$ 9,858.77	\$ 10,155.60	\$ 10,460.67	\$ 10,774.40	\$ 11,098.53	\$ 10,552.00
Yearly	\$ 114,878.40	\$ 118,305.20	\$ 121,867.20	\$ 125,528.00	\$ 129,292.80	\$ 133,182.40	\$ 137,176.00

CUSTOMER SERVICE - ACCOUNTS RECEIVABLE

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 29.79	\$ 30.68	\$ 31.60	\$ 32.55	\$ 33.53	\$ 34.53	\$ 35.57
Bi-Weekly	\$ 2,383.20	\$ 2,454.40	\$ 2,528.00	\$ 2,604.00	\$ 2,682.40	\$ 2,762.40	\$ 2,845.60
Monthly	\$ 5,163.60	\$ 5,317.87	\$ 5,477.33	\$ 5,642.00	\$ 5,811.87	\$ 5,985.20	\$ 6,165.47
Yearly	\$ 61,963.20	\$ 63,814.40	\$ 65,728.00	\$ 67,704.00	\$ 69,742.40	\$ 71,822.40	\$ 73,985.60

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

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 46.38	\$ 47.77	\$ 49.20	\$ 50.68	\$ 52.20	\$ 53.77	\$ 55.38
Bi-Weekly	\$ 3,710.40	\$ 3,821.60	\$ 3,936.00	\$ 4,054.40	\$ 4,176.00	\$ 4,301.60	\$ 4,430.40
Monthly	\$ 8,039.20	\$ 8,280.13	\$ 8,528.00	\$ 8,784.53	\$ 9,048.00	\$ 9,320.13	\$ 9,599.20
Yearly	\$ 96,470.40	\$ 99,361.60	\$ 102,336.00	\$ 105,414.40	\$ 108,576.00	\$ 111,841.60	\$ 115,190.40

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

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 37.43	\$ 38.55	\$ 39.71	\$ 40.90	\$ 42.13	\$ 43.39	\$ 44.69
Bi-Weekly	\$ 2,994.40	\$ 3,084.00	\$ 3,176.80	\$ 3,272.00	\$ 3,370.40	\$ 3,471.20	\$ 3,575.20
Monthly	\$ 6,487.87	\$ 6,682.00	\$ 6,883.07	\$ 7,089.33	\$ 7,302.53	\$ 7,520.93	\$ 7,746.27
Yearly	\$ 77,854.40	\$ 80,184.00	\$ 82,596.80	\$ 85,072.00	\$ 87,630.40	\$ 90,251.20	\$ 92,955.20

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

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 30.67	\$ 31.59	\$ 32.54	\$ 33.51	\$ 34.52	\$ 35.55	\$ 36.62
Bi-Weekly	\$ 2,453.60	\$ 2,527.20	\$ 2,603.20	\$ 2,681.60	\$ 2,761.60	\$ 2,844.80	\$ 2,929.60
Monthly	\$ 5,316.13	\$ 5,475.60	\$ 5,640.27	\$ 5,810.13	\$ 5,983.47	\$ 6,163.73	\$ 6,347.47
Yearly	\$ 63,793.60	\$ 65,707.20	\$ 67,683.20	\$ 69,721.60	\$ 71,801.60	\$ 73,964.80	\$ 76,169.60

Maintenance- No Certification

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 24.89	\$ 25.64	\$ 26.41	\$ 27.20	\$ 28.01	\$ 28.85	\$ 29.72
Bi-Weekly	\$ 1,991.20	\$ 2,051.20	\$ 2,112.80	\$ 2,176.00	\$ 2,240.80	\$ 2,308.00	\$ 2,377.60
Monthly	\$ 4,314.27	\$ 4,444.27	\$ 4,577.73	\$ 4,714.67	\$ 4,855.07	\$ 5,000.67	\$ 5,151.47
Yearly	\$ 51,771.20	\$ 53,331.20	\$ 54,932.80	\$ 56,576.00	\$ 58,260.80	\$ 60,008.00	\$ 61,817.60

CalPERS 2026 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2026

Region 1*

Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, Yuba

Basic (B) Monthly Premiums

Plan	Subscriber	Plan Code	Party Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Code	Party Rate
Anthem Blue Cross Select HMO	\$1,336.29	506	1	1	\$2,672.58	506	2	2	\$3,474.35	506	3	3
Anthem Blue Cross Traditional HMO	\$1,612.08	509	1	1	\$3,224.16	509	2	2	\$4,191.41	509	3	3
Blue Shield Access+ HMO	\$1,301.95	525	1	1	\$2,603.90	525	2	2	\$3,385.07	525	3	3
Blue Shield Access+ EPO	\$1,301.95	524	1	1	\$2,603.90	524	2	2	\$3,385.07	524	3	3
Blue Shield Trio HMO	\$1,166.58	451	1	1	\$2,333.16	451	2	2	\$3,033.11	451	3	3
Kaiser Permanente	\$1,168.86	533	1	1	\$2,337.72	533	2	2	\$3,039.04	533	3	3
Peace Officers Research Assoc of CA	\$1,063.00	592	1	1	\$2,418.00	592	2	2	\$3,027.00	592	3	3
PERS Gold	\$1,120.58	648	1	1	\$2,241.16	648	2	2	\$2,913.51	648	3	3
PERS Platinum	\$1,670.14	657	1	1	\$3,340.28	657	2	2	\$4,342.36	657	3	3
UnitedHealthcare SignatureValue Alliance	\$1,290.06	576	1	1	\$2,580.12	576	2	2	\$3,354.16	576	3	3
UnitedHealthcare SignatureValue Harmony	\$1,133.09	495	1	1	\$2,266.18	495	2	2	\$2,946.03	495	3	3
Western Health Advantage HMO	\$969.58	591	1	1	\$1,939.16	591	2	2	\$2,520.91	591	3	3

Medicare (M) Advantage Monthly Premiums

Plan	Subscriber	Plan Code	Party Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Code	Party Rate
Anthem Medicare Preferred PPO	\$571.70	515	1	4	\$1,143.40	515	2	5	\$1,715.10	515	3	6
Anthem Medicare Preferred PPO with Dental/Vision ¹	\$571.70	512	1	4	\$1,143.40	512	2	5	\$1,715.10	512	3	6
Anthem Medicare Preferred PPO	\$571.70	455	1	4	\$1,143.40	455	2	5	\$1,715.10	455	3	6
Anthem Medicare Preferred PPO with Dental/Vision ¹	\$571.70	459	1	4	\$1,143.40	459	2	5	\$1,715.10	459	3	6
Blue Shield Medicare PPO	\$539.43	011	1	4	\$1,078.86	011	2	5	\$1,618.29	011	3	6
Blue Shield Medicare PPO with Dental/Vision ²	\$539.43	016	1	4	\$1,078.86	016	2	5	\$1,618.29	016	3	6
Kaiser Permanente Senior Advantage	\$356.83	536	1	4	\$713.66	536	2	5	\$1,070.49	536	3	6
Kaiser Permanente Senior Advantage with Dental ³	\$356.83	542	1	4	\$713.66	542	2	5	\$1,070.49	542	3	6
Kaiser Permanente Senior Advantage Summit	\$426.31	630	1	4	\$852.62	630	2	5	\$1,278.93	630	3	6
Kaiser Permanente Senior Advantage Summit with Dental ³	\$426.31	636	1	4	\$852.62	636	2	5	\$1,278.93	636	3	6
UnitedHealthcare Group Medicare Advantage PPO	\$481.29	579	1	4	\$962.58	579	2	5	\$1,443.87	579	3	6
UnitedHealthcare Group Medicare Advantage PPO with Dental/Vision ⁴	\$481.29	585	1	4	\$962.58	585	2	5	\$1,443.87	585	3	6

Medicare (M) Supplement Monthly Premiums

Plan	Subscriber	Plan Code	Party Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Code	Party Rate
Peace Officers Research Assoc of CA Medicare Supplement	\$597.00	595	1	4	\$1,322.00	595	2	5	\$1,791.00	595	3	6
PERS Gold Medicare Supplement	\$597.57	651	1	4	\$1,195.14	651	2	5	\$1,792.71	651	3	6
PERS Platinum Medicare Supplement	\$665.50	661	1	4	\$1,331.00	661	2	5	\$1,996.50	661	3	6

*For health plan availability by county, please refer to the 2026 Health Benefit Summary or myCalPERS.

¹Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.

²Dental and Vision coverage is an additional \$40.31 per member per month premium. You will be billed directly for this amount.

³Dental benefit is an additional \$15.97 per member per month premium. You will be billed directly for this amount.

⁴Dental and Vision coverage is an additional \$29.54 per member per month premium. You will be billed directly for this amount.

CalPERS 2026 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2026

Region 1*

Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, Yuba

Combination (Basic & Medicare Advantage) Monthly Premiums

Plan	Subscriber in M, & 1 Dependent in B	Plan Code	Party Code	Party Rate	Subscriber in M, & 2+ Dependents in B	Plan Code	Party Code	Party Rate	Subscriber in M, & 1 Dependent in M, & 1+ Dependent in B	Plan Code	Party Code	Party Rate
Anthem Blue Cross Select HMO and Medicare Preferred	\$1,907.99	457	4	7	\$2,709.76	457	5	8	\$1,945.17	457	6	9
Anthem Blue Cross Select HMO and Medicare Preferred with Dental/Vision ¹	\$1,907.99	460	4	7	\$2,709.76	460	5	8	\$1,945.17	460	6	9
Anthem Blue Cross Traditional HMO and Medicare Preferred	\$2,183.78	518	4	7	\$3,151.03	518	5	8	\$2,110.65	518	6	9
Anthem Blue Cross Traditional HMO and Medicare Preferred with Dental/Vision ¹	\$2,183.78	521	4	7	\$3,151.03	521	5	8	\$2,110.65	521	6	9
Blue Shield Access+ HMO and Medicare	\$1,841.38	049	4	7	\$2,622.55	049	5	8	\$1,860.03	049	6	9
Blue Shield Access+ HMO and Medicare with Dental/Vision ²	\$1,841.38	089	4	7	\$2,622.55	089	5	8	\$1,860.03	089	6	9
Blue Shield Access+ EPO and Medicare	\$1,841.38	092	4	7	\$2,622.55	092	5	8	\$1,860.03	092	6	9
Blue Shield Access+ EPO and Medicare with Dental/Vision ³	\$1,841.38	093	4	7	\$2,622.55	093	5	8	\$1,860.03	093	6	9
Blue Shield Trio HMO and Medicare	\$1,706.01	094	4	7	\$2,405.96	094	5	8	\$1,778.81	094	6	9
Blue Shield Trio HMO and Medicare with Dental/Vision ⁴	\$1,706.01	097	4	7	\$2,405.96	097	5	8	\$1,778.81	097	6	9
Kaiser Permanente and Senior Advantage	\$1,525.69	539	4	7	\$2,227.01	539	5	8	\$1,414.98	539	6	9
Kaiser Permanente and Senior Advantage with Dental ⁵	\$1,525.69	545	4	7	\$2,227.01	545	5	8	\$1,414.98	545	6	9
Kaiser Permanente and Senior Advantage Summit	\$1,595.17	633	4	7	\$2,296.49	633	5	8	\$1,553.94	633	6	9
Kaiser Permanente and Senior Advantage Summit with Dental ⁵	\$1,595.17	639	4	7	\$2,296.49	639	5	8	\$1,553.94	639	6	9
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO	\$1,771.35	582	4	7	\$2,545.39	582	5	8	\$1,736.62	582	6	9
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO with Dental/Vision ⁶	\$1,771.35	588	4	7	\$2,545.39	588	5	8	\$1,736.62	588	6	9
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage PPO	\$1,614.38	497	4	7	\$2,294.23	497	5	8	\$1,642.43	497	6	9
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage PPO with Dental/Vision ⁶	\$1,614.38	498	4	7	\$2,294.23	498	5	8	\$1,642.43	498	6	9

Combination (Basic & Medicare Advantage) Monthly Premiums - Continued

Plan	Subscriber in B, & 1 Dependent in M	Plan Code	Party Code	Party Rate	Subscriber in B, & 2+ Dependents in M	Plan Code	Party Code	Party Rate	Subscriber in B, & 1+ Dependent in B	Plan Code	Party Code	Party Rate
Anthem Blue Cross Select HMO and Medicare Preferred	\$1,907.99	457	7	10	\$2,479.69	457	8	11	\$2,709.76	457	9	12
Anthem Blue Cross Select HMO and Medicare Preferred with Dental/Vision ¹	\$1,907.99	460	7	10	\$2,479.69	460	8	11	\$2,709.76	460	9	12
Anthem Blue Cross Traditional HMO and Medicare Preferred	\$2,183.78	518	7	10	\$2,755.48	518	8	11	\$3,151.03	518	9	12
Anthem Blue Cross Traditional HMO and Medicare Preferred with Dental/Vision ¹	\$2,183.78	521	7	10	\$2,755.48	521	8	11	\$3,151.03	521	9	12
Blue Shield Access+ HMO and Medicare	\$1,841.38	049	7	10	\$2,380.81	049	8	11	\$2,622.55	049	9	12
Blue Shield Access+ HMO and Medicare with Dental/Vision ²	\$1,841.38	089	7	10	\$2,380.81	089	8	11	\$2,622.55	089	9	12
Blue Shield Access+ EPO and Medicare	\$1,841.38	092	7	10	\$2,380.81	092	8	11	\$2,622.55	092	9	12
Blue Shield Access+ EPO and Medicare with Dental/Vision ³	\$1,841.38	093	7	10	\$2,380.81	093	8	11	\$2,622.55	093	9	12
Blue Shield Trio HMO and Medicare	\$1,706.01	094	7	10	\$2,245.44	094	8	11	\$2,405.96	094	9	12
Blue Shield Trio HMO and Medicare with Dental/Vision ⁴	\$1,706.01	097	7	10	\$2,245.44	097	8	11	\$2,405.96	097	9	12
Kaiser Permanente and Senior Advantage	\$1,525.69	539	7	10	\$1,882.52	539	8	11	\$2,227.01	539	9	12
Kaiser Permanente and Senior Advantage with Dental ⁵	\$1,525.69	545	7	10	\$1,882.52	545	8	11	\$2,227.01	545	9	12
Kaiser Permanente and Senior Advantage Summit	\$1,595.17	633	7	10	\$2,021.48	633	8	11	\$2,296.49	633	9	12
Kaiser Permanente and Senior Advantage Summit with Dental ⁵	\$1,595.17	639	7	10	\$2,021.48	639	8	11	\$2,296.49	639	9	12
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO	\$1,771.35	582	7	10	\$2,252.64	582	8	11	\$2,545.39	582	9	12
UnitedHealthcare SignatureValue Alliance and Group Medicare Advantage PPO with Dental/Vision ⁶	\$1,771.35	588	7	10	\$2,252.64	588	8	11	\$2,545.39	588	9	12
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage PPO	\$1,614.38	497	7	10	\$2,095.67	497	8	11	\$2,294.23	497	9	12
UnitedHealthcare SignatureValue Harmony and Group Medicare Advantage PPO with Dental/Vision ⁶	\$1,614.38	498	7	10	\$2,095.67	498	8	11	\$2,294.23	498	9	12

Combination (Basic & Medicare Supplement) Monthly Premiums

Plan	Subscriber in M, & 1 Dependent in B	Plan Code	Party Code	Party Rate	Subscriber in M, & 2+ Dependents in B	Plan Code	Party Code	Party Rate	Subscriber in M, & 1 Dependent in M, & 1+ Dependent in B	Plan Code	Party Code	Party Rate
Peace Officers Research Assoc of CA and Medicare Supplement	\$1,952.00	598	4	7	\$2,561.00	598	5	8	\$1,918.00	598	6	9
PERS Gold and Medicare Supplement	\$1,718.15	654	4	7	\$2,390.50	654	5	8	\$1,867.49	654	6	9
PERS Platinum and Medicare Supplement	\$2,335.64	665	4	7	\$3,337.72	665	5	8	\$2,333.08	665	6	9

Combination (Basic & Medicare Supplement) Monthly Premiums - Continued

Plan	Subscriber in B, & 1 Dependent in M	Plan Code	Party Code	Party Rate	Subscriber in B, & 2+ Dependents in M	Plan Code	Party Code	Party Rate	Subscriber in B, & 1+ Dependent in B	Plan Code	Party Code	Party Rate
Peace Officers Research Assoc of CA and Medicare Supplement	\$1,660.00	598	7	10	\$2,385.00	598	8	11	\$2,561.00	598	9	12
PERS Gold and Medicare Supplement	\$1,718.15	654	7	10	\$2,315.72	654	8	11	\$2,390.50	654	9	12
PERS Platinum and Medicare Supplement	\$2,335.64	665	7	10	\$3,001.14	665	8	11	\$3,337.72	665	9	12

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