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 R. Cochran
Director – Cosme Padilla

24-HOUR TELEPHONE: (831) 633-2560

General Manager – James Derbin
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS
TUESDAY, SEPTEMBER 15, 2026, 2026 – 4:30 P.M.
DISTRICT BOARD ROOM – 11499 GEIL STREET
MISSION AND VISION

Mission Statement
To provide quality services to the community of the highest standard and in the most cost-effective manner.

Vision Statement
Dedicated to inclusive community involvement and providing excellent customer service while being recognized as a leading resource for enhancing the community of Castroville.

In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the Board meeting, please contact Lidia Santos, Secretary to the Board during regular business hours at (831) 633-2560. Please allow three business days for your request to be processed. Requests must be received at least seventy-two (72) hours before the scheduled meeting to enable the District to arrange reasonable accommodation.

CALL MEETING TO ORDER / PLEDGE OF ALLEGIANCE

ADDITIONS OR CORRECTIONS TO AGENDA
The Board may add items of business not appearing on the posted Agenda if: (1) the Board, by a majority vote, determines that emergency situation exists as defined in Government Code Section 54956.5; or (2) the Board, by a two-thirds vote of the members present at the meeting or, if less than two-thirds of the members present, a unanimous vote of those members present, determines that there is a need to take immediate action on the item and that the need for action came to the attention of the agency subsequent to the posting of the Agenda.

PUBLIC COMMENT
This designated time is for members of the public to provide comments on any District related matter. Under the provisions of the Brown Act, the Board is prohibited from taking action on items not listed on the agenda. At the discretion of the Board President, comments on a particular agenda item may be deferred until that item is heard. Please limit your comments to three minutes per speaker within the jurisdiction of items not on the agenda. The public will have the opportunity to ask questions or make statements as the Board addresses each agenda item.

CONSENT CALENDAR
The Consent Agenda consists of routine items for which Board approval can be taken with a single motion and vote. A Board Member may request that any item be placed on the Regular Agenda for separate consideration.

1. Consider and approve the draft minutes of the Regular Board Meeting, August 18, 2026 – **motion item**

CORRESPONDENCE

For informational purposes only. No action is to be taken.

1. Letter from Jeremy Sadler, CSP Risk Control Advisor with ACWA JPIA to Castroville CSD regarding liability and property risk assessment of the District.

INFORMATIONAL ITEMS

For informational purposes only. No action is to be taken.

1. *Salinas Valley Basin Groundwater Sustainability Agency (SVBGSA) August Newsletter –*
   - SVBGSA Board selects IIS PMA preferred portfolio to achieve, maintain sustainable groundwater in Salinas Valley
   - SVBGSA responds to Monterey County Grand Jury Report on seawater intrusion
   - SVBGSA Board passes Groundwater Sustainability Fees for FY 2027

PRESENTATIONS

For informational purposes only. No action is to be taken.

1. Castroville CSD 2026 Water and Sewer Rate and Fee Study, Draft Report prepared by Robert D. Niehaus, Inc. (RDN) – Anthony Elowsky, Project Manager/Analyst

NEW BUSINESS

If item is listed as a motion item, action is to be taken. If item is not listed as a motion item, it is for informational purposes only. No action is to be taken.

1. Receive the Castroville CSD 2026 Water Rate and Fee Study, Draft Report prepared by Robert D. Niehaus, Inc. (RDN) – James Derbin, General Manager
2. Consider and approve authorizing the General Manager to enter into professional services agreement with MNS Engineers, Inc. for the Clean Water State Revolving Fund Program Grant Application Support for the Moss Landing Wastewater System Construction Application 8370-210, not-to-exceed amount of $34,734 – **motion item**
3. Consider and adopt Resolution No. 26-05, Castroville Reimbursement Resolution, as Required for the District's Clean Water State Revolving Fund Program Grant Application for the Moss Landing Wastewater System Construction Application 8370-210 – **motion item**
4. Consider and adopt Castroville CSD Debt Management Policy No. 2155 – **motion item**
5. Consider and approve authorizing the General Manager to enter into professional services agreement with MNS Engineers, Inc. for as-needed engineering services, not-to-exceed amount $28,000 – **motion item**
6. Consider and approve authorizing the General Manager to execute Contract Change Order #2, in the not-to-exceed amount of $142,666.43 with J. Johnson & Company, Inc. for District requested extra work and material price escalation on the Merritt Street Water Service Replacement Project – **motion item**

UNFINISHED BUSINESS

If item is listed as a motion item, action is to be taken. If item is not listed as a motion item, it is for informational purposes only. No action is to be taken.

1. Consider and approve authorizing the General Manager to order a 2027 Ford F350 4x2 Regular Cab from Cypress Coast Ford, Seaside, not-to-exceed amount of $79,392.59 – **motion item**

BOARD OF DIRECTORS COMMUNICATION

For informational purposes only on subjects not covered by the agenda. No action is to be taken. Directors' reports on meetings with other agencies, organizations and individuals on behalf of the District and on official District Matters.

1. Update on Monterey One Water board meeting – Ron Stefani, Director
2. Update on the Salinas Valley Basin Groundwater Sustainability Agency – Ron Stefani, Director

3. Update on other meetings/educational classes attended by Castroville CSD Directors

STAFF REPORTS

For informational purposes only on subjects not covered by the agenda. No action is to be taken. When needed, this time is reserved for the General Manager and Staff to communicate activity, educational classes, and/or Committee reports.

1. **General Manager's Report** – Compliance Update, Current Projects Update, Seminars Update, Staff Update, Suggestive Projects Discussions
2. **Operations Report**
   a) Water – Pumpage & Usage Update, Water Testing Update, Current Installation
   b) Status Update, Current Contractor Work Update, Maintenance/Repair Update, Customer Service Update, Safety Issues
   c) Sewer & Storm Drain – Jetting, Current Installation Status Update, Current Contractor Work Update, Maintenance/Repair Update, Customer Service Update, Safety Issues
3. **Customer/Billing Reports** – A/R Update, Water Sales, Water Usage
4. **Financial Reports** –Quarterly Financial Statements, * Treasures Report-L.A.I.F., Internal Report and Administration Update

CHECK REGISTER – Receive, approve, and file the Check Register for the month of August 2026 – **motion item**

ITEMS FOR NEXT MONTHS AGENDA, Tuesday, October 20, 2026, at 4:30 p.m.

ADJOURNMENT – motion item

MEETING INFORMATION

The public is invited to comment on any item on the agenda during the discussion of that item.

Availability of agenda materials: Materials related to any item on this Agenda submitted to the District Board of Director or Committee Members after distribution of the agenda packet are available for public inspection at the District's office, 11499 Geil Street, Castroville, CA 95012, during normal business hours. All documents supporting this agenda are available on the District website www.castrovillecsd.org, subject to the staff's availability to post the documents before the meeting.

Reasonable Accommodation: Any person with a disability who requires accommodations to view the agenda or to participate in the public comment portion of the Board meeting should direct such requests to Lidia Santos, Secretary to the Board, at (831)-633-2560. Please allow three business days for your request to be processed. Requests must be received at least seventy-two (72) hours before the scheduled meeting.

Disruptive Conduct: If any meeting of the District is willfully disrupted by a person or by a group of persons so as to render the orderly conduct of the meeting impossible, a meeting may be recessed or the person or persons willfully disrupting the meeting may be ordered to leave the meeting. Disruptive conduct includes addressing the Board or Committee without first being recognized, not addressing the subject before the Board or Committee, repetitively addressing the same subject, failing to relinquish the podium when requested to do so, or otherwise preventing the Board or Committee from conducting its meeting in an orderly manner. Your cooperation is appreciated.

Certification of Posting

I certify that on September 11, 2026, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of the Castroville Community Services District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2).

Executed at Castroville, California, on September 11, 2026.

Lidia Santos, Board Secretary

THE OFFICIAL MINUTES OF THE REGULAR BOARD MEETING OF
CASTROVILLE COMMUNITY SERVICES DISTRICT
August 18, 2026

President Ron Stefani called the meeting to order at 4:30 p.m.

ROLL CALL:
Directors Present: Vice President Greg MacMillan, Director James Cochran, Director Cosme Padilla, Director Glenn Oania, and President Ron Stefani
Absent:
General Manager: James Derbin
Secretary to the Board: Lidia Santos
Staff Present:
Guest: Joel Ruiz

PLEDGE OF ALLEGIANCE

President Ron Stefani led the pledge of allegiance.

ADDITIONS OR CORRECTIONS TO THE AGENDA

PUBLIC COMMENTS

1. Joel Ruiz announced to the Board that he is a Castroville resident and he is on the ballot for the Castroville CSD (2) Directors seat this November 3, 2026, Monterey County General Election. He wanted to introduce himself to the Board and hopes to be elected, so he may serve his community. He apologized for not being able to stay for the rest of the board meeting.

CONSENT CALENDAR

1. Consider and approve the draft minutes of the Regular Board Meeting, July 21, 2026. A motion was made by Greg MacMillan and seconded by Cosme Padilla to approve the draft minutes of the Regular Board Meeting, July 21, 2026. The motion carried by the following roll call votes:

AYES:	5	Directors:	MacMillan, Cochran, Padilla, Oania, and Stefani
NOES:	0	Directors:	
ABSENT/NOT PARTICIPATING:	0	Directors:	

Consent Calendar accepted as presented

CORRESPONDENCE:

1. Letter from Special District Risk Management Authority (SDRMA) Board of Directors and staff congratulating the governing body of Castroville CSD, management, and staff on achieving no paid claims for the Workers' Compensation Program years 2021-2026 with the President's Special Acknowledgement Award.

Correspondence Calendar accepted as presented

INFORMATIONAL ITEMS:

1. Transportation Agency for Monterey County (TAMC) Release: "California Transportation Commission Awards $60 Million for the SR 156 Castroville Boulevard Project"
2. Monterey County Elections: Notice of Extended Filing Period for Elective Office. The filing period for the following offices, in which an eligible incumbent did not file, is extended until 5 p.m. on Wednesday, August 12, 2026. Castroville CSD is on the ballot (2 seats) this November 3, 2026
3. California Special District Association (CSDA) E-Newsletter: Panel Elevates Special Districts Among Business Leaders

Informational items accepted as presented

PRESENTATIONS:

1. Water and Wastewater Rate Study Workshop II by Robert D. Niehaus, Inc. (RDN) – Anthony Elowsky, Project Manager/Analyst with RND via Zoom presented a second detailed analysis of the District's financial outlook, which included adding an additional Scenario 5. As mentioned at last month's board meeting, Sewer Zone 1 (Castroville) and Sewer Zone 2 (Moro Cojo, Monte De Lago &NMCHS) will not require a rate increase at this time. Water (Castroville) and Sewer Zone 3 (Moss Landing) will need a rate increase. RDN presented various scenarios and recommended the District move forward with Scenario 5 no surcharges for Water and Scenario 4 for Sewer Zone 3 which will have the least impact on customers while still accomplishing the District's goals. RND will present the draft report at the next regularly scheduled board meeting 15th of September.

NEW BUSINESS:

1. Consider, select and approve a scenario for Water (Castroville) & Sewer Zone 3 (Moss Landing) from the Water and Wastewater Rate Study presented by Robert D. Niehaus, Inc. (RDN) – After much discussion, a motion is made by Glenn Oania and seconded by Greg MacMillan to select and approve to move forward with Scenario 5 (No Surcharges) for Water and Scenario 4 for Sewer Zone 3. The motion carried by the following roll call votes:

AYES:	5	Directors:	MacMillan, Cochran, Padilla, Oania, and Stefani
NOES:	0	Directors:	
ABSENT/NOT PARTICIPATING:	0	Directors:	

2. Consider and adopt a Water and Sewer Reserve Policy as recommended by the District's rate consultant Robert D. Niehaus, Inc. (RDN) – A motion is made by Greg MacMillan and seconded by James Cochran to adopt a Water and Sewer Reserve Policy (CCSD Policy No. 2150). The motion carried by the following roll call votes:

AYES:	5	Directors:	MacMillan, Cochran, Padilla, Oania, and Stefani
NOES:	0	Directors:	
ABSENT/NOT PARTICIPATING:	0	Directors:	

3. Consider and approve authorizing the General Manager to order a 2027 Ford F350 4x2 Regular Cab from Cypress Coast Ford, Seaside, in the amount of $79,392.59 – General Manager James Derbin stated that he is not ready to move forward with this request, pending further information. A motion is made by Greg MacMillan and seconded by Cosme Padilla to table this item until the next regularly scheduled board meeting. The motion carried by the following roll call votes:

AYES:	5	Directors:	MacMillan, Cochran, Padilla, Oania, and Stefani
NOES:	0	Directors:	
ABSENT/NOT PARTICIPATING:	0	Directors:	

UNFINISHED BUSINESS:

1. Update on street lighting for Castroville Zone 1 and Moro Cojo Zone 2 – General Manager James Derbin informed the Board that there has not been much change from the information reported previously. He continues to have a monthly meeting with Pacific Gas & Electric streetlight team to address any concerns. Due to the lack of lighting in the District yard, lighting has been fixed by Darrel Varni Electric, Inc.

BOARD OF DIRECTORS COMMUNICATION: When needed, this time is reserved for the Board of Directors to communicate activity, educational classes, and/or Committee reports.

1. Update on Monterey One Water meeting (M1W) – President Ron Stefani stated rate increase of revenue adjustments started July 1, 2026. MIW was pleased that they did not receive a lot of opposition regarding the rate increases.

2. Update on Salinas Valley Basin Groundwater Sustainability Agency (SVBGSA) meeting – President Ron Stefani announced SVBGSA reluctantly voted to select a project and is moving forward with the smallest option for the brackish water project.

3. Update on meetings or educational classes attended by the Directors – There were no meetings or educational classes attended by the Directors.

GENERAL OPERATIONS

1. General Manager's Report – Compliance update, current projects update, meetings/seminars update, staff update, suggestive projects discussions
2. Operations Report
    a) Water – Pumpage & Usage Update, Water Testing Update, Current Installation
    b) Water -Status Update, Current Contractor Work Update, Maintenance/Repair Update, Customer Service Update, Safety Issue
    c) Sewer & Storm Drain – Jetting, Current Installation Status Update, Current Contractor Work Update, Maintenance/Repair Update, Customer Service Update, Safety Issues
3. Customer /Billing Reports – Water Sales, Water Usage, A/R Update, Customer Service Update
4. Financial Reports – Treasures L.A.I.F. Report, Internal Report, Administration Update

General Operations Reports were accepted as presented

CHECK LIST – July 2026. A motion was made by Cosme Padilla and seconded by Glenn Oania to pay all bills presented. The motion carried by the following roll call votes:

AYES:	5	Directors:	MacMillan, Cochran, Padilla, Oania, and Stefani
NOES:	0	Directors:	
ABSENT/NOT PARTICIPATING:	0	Directors:	

There being no further business, a motion was made by Glenn Oania and seconded by James Cochran to adjourn to the next scheduled Board meeting; the motion carried by the following roll call votes:

AYES:	5	Directors:	MacMillan, Cochran, Padilla, Oania, and Stefani
NOES:	0	Directors:	
ABSENT/NOT PARTICIPATING:	0	Directors:	

The meeting was adjourned at 6:13 p.m.

Respectfully submitted by,

Lidia Santos
Secretary to the Board

Approved by,

Ron Stefani
President

YOUR BEST PROTECTION

August 26, 2026

Mr. James Derbin, General Manager
Castroville Community Services District
P.O. Box 1065
Castroville, California 95012-1065

Re: Liability and Property Risk Assessment

Dear Mr. Derbin:

It was a pleasure meeting with you on August 18, 2026. The meeting focused on obtaining an update on District operations, reviewing loss history, and evaluating risk exposures. I appreciate your consideration, your warm welcome, and your answers to my questions. Below are highlights of our discussions and related JPIA resources.

It was great to see the District working on several Capital Improvement Projects (CIPs), such as the New Well #6 Project, to support groundwater sustainability. This work is essential to providing a reliable water supply and enhancing water resource management and resilience.

We reviewed the District's Property Schedule to confirm adequate coverage of equipment and infrastructure. The District's new generators were listed on the Property Schedule, but the old generators were not removed. Members are encouraged to review and update their Property Schedules on the RiskStar Member Dashboard throughout the year. Staff is encouraged to continue consulting the JPIA when questions arise regarding property claims. For assistance, please contact JPIA Member Services.

We discussed the JPIA's Risk Control Grant Program, which promotes the adoption of best practices to prevent or mitigate losses in the JPIA's Workers' Compensation, Liability, and Property Programs. The Grant Program incentivizes members to renew their Commitment to Excellence (C2E) and review best practices relevant to their operations. It funds specific one-time, non-routine risk management or loss-control programs or activities to address those risks. Applications may be submitted between October 1, 2026 and December 1, 2026. For information about the Grant Program, please refer to our webpage. It was noted that the District would be interested in applying for a grant to install security cameras to deter theft.

We discussed the recent operational classes JPIA held at Cabrillo College during the two-day training event. It was great to see staff in attendance and to hear that the classes went well and were appreciated. It was noted that additional in-person training opportunities are needed, and the District is encouraged to review JPIA's training calendar for upcoming sessions at nearby member agencies.

Loss History
The JPIA reviews losses from the past five coverage years. These claims have the greatest impact on coverage costs and can help identify trends, inform training, and support risk-reduction efforts. We discussed the District's loss histories and associated Experience Modification (E-Mod) rates. In the Liability Program, the District's E-Mod remains steady at 0.86 for the 2025-26 coverage year. Although there is no E-Mod in the Property Program, the District has not experienced a loss in the past five coverage years.

Site Visits and Observations
We visited Wells 3, 4, and 6, as well as the Moss Landing Lift Station, during my visit. All sites were secure. Housekeeping and maintenance were a priority at the sites, and no obvious hazards were observed.

I want to thank the Castroville Community Services District for its membership in and participation in the pooled programs. If you have questions or need further assistance, I can be reached at jsadler@acwajpia.com or at (800) 231.5742, Ext 3113.

Sincerely,

JSadler

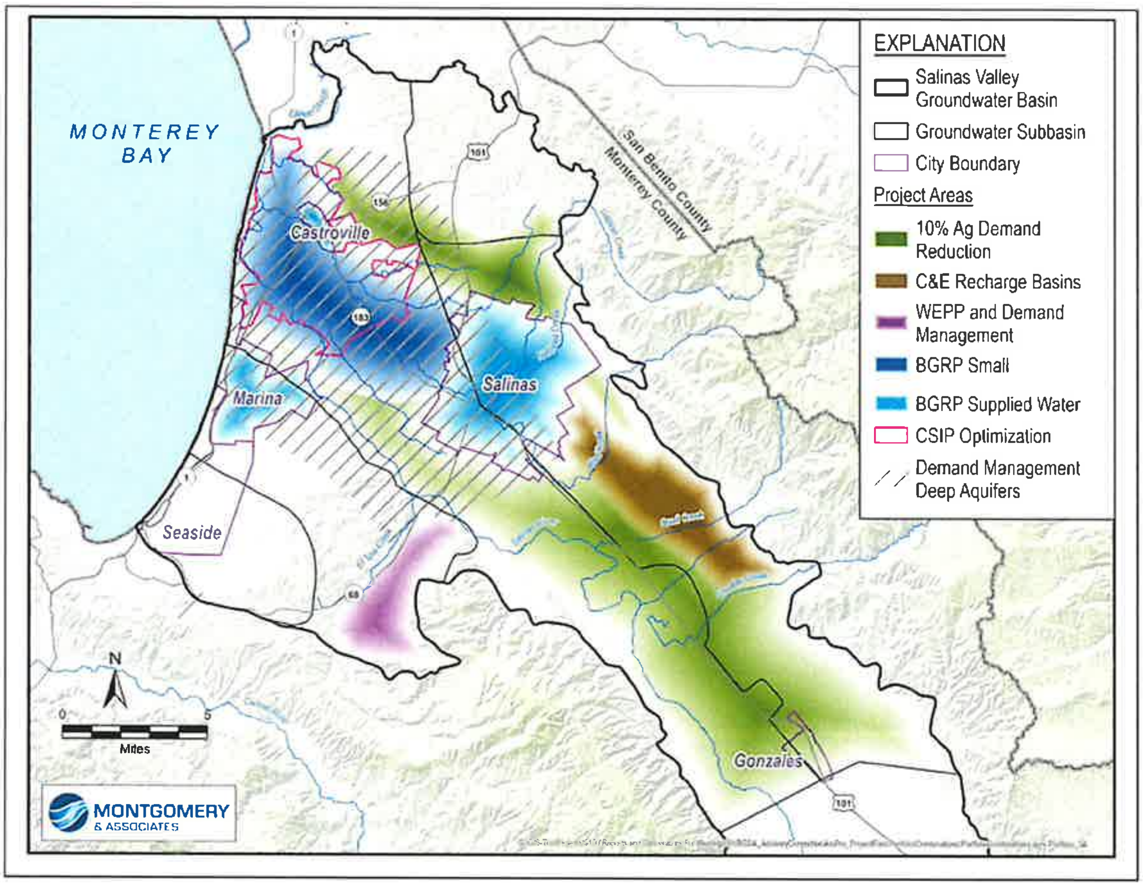
Jeremy Sadler, CSP
Risk Control Advisor II

826:tl tl

c: JPIA Member Services
Ron Stefani, JPIA Board Member

View this email in your browser

Salinas Valley Basin
Groundwater Sustainability Agency



SVBGSA Board selects IIS PMA preferred portfolio to achieve, maintain sustainable groundwater in Salinas Valley

At its Aug. 13 meeting, the SVBGSA Board of Directors selected Portfolio 3A as the preferred suite of projects and management actions in the Integrated Implementation Strategy (IIS), following information from the Advisory Committee and staff.

subbasins. The decision follows years of work by SVBGSA staff and technical consultants who researched and presented groundwater modeling results, economic analysis, cost estimates and evaluation criteria grading at a series of meetings.

The selection of Portfolio 3A came with support from the agricultural communities in northern and southern Monterey County. The portfolio includes:

- Small Brackish Groundwater Recharge Project (BGRP) with partial direct delivery and partial injection
- Castroville and Eastside recharge basins
- Castroville Seawater Intrusion Project optimization
- 10% agricultural demand management
- Deep Aquifers demand management
- Corral de Tierra demand management

This portfolio substantially addresses seawater intrusion, provides reliability through a diversified supply source, balances cost and effectiveness, allows for continued evaluation and refinement of portfolio components, and supports analysis of alternative source options and contingency projects.The estimated capital cost to implement Portfolio 3A is slightly over $1 billion with an ongoing annual operations and maintenance price tag of nearly $75 million.

Though the Board selected the portfolio, it doesn't authorize individual projects or commit funding. Each project and management action in the selected portfolio will require separate planning, environmental review, permitting, finance and further approvals at future Board meetings.

Click here to learn more about the IIS Project and Management Actions portfolios.

SVBGSA responds to Monterey County Grand Jury Report on seawater intrusion

In July 2026, the County of Monterey shared a Civil Grand Jury report on Seawater Intrusion in the county, citing concerns on the future of groundwater throughout the Salinas Valley while calling on SVBGSA — along with other local agencies — to identify sustainable funding mechanisms to fund mitigation projects.

Seawater intrusion happens when ocean water moves into freshwater aquifers that are deep underground. These aquifers are critical sources of fresh water and are the sole source of drinking water for many communities, including the Salinas Valley. Combating seawater intrusion is part of SVBGSA's Integrated Implementation Strategy (IIS), a roadmap of projects and management actions that draws from the technical work done by SVBGSA staff and consultants.

As part of the Grand Jury process, SVBGSA staff provided a response to the report related to SVBGSA's responsibilities under the Sustainable Groundwater Management Act.

SVBGSA shared the completed feasibility planning and the IIS process for selecting an integrated portfolio, addressing the finding that there is no major seawater intrusion mitigation project that's advanced to full approval, funding or construction. SVBGSA also agreed that inadequate progress toward groundwater sustainability could result in state intervention. To prevent that, SVBGSA agreed that questions on funding and responsibility could delay implementation.

Read SVBGSA's full response here.

SVBGSA Board passes Groundwater Sustainability Fees for FY 2027

On July 9, 2026, the SVBGSA Board of Directors voted to adopt Groundwater Sustainability Fees for the 2027 Fiscal Year (FY) following a public hearing. The fees are paid by the groundwater users — defined as owners of the cropped agricultural land or the recipient of water services by publicly or privately owned water systems — and funds are used to sustainably manage the six subbasins in the Salinas Valley.

The fee adoption follows the Board approving a FY 2027 work plan in March 2026, approving the FY 2027 budget in April 2026, and providing direction to staff in regards to the Fee calculation in May 2026.

The fee is structured into two tiers: Tier 1 and Tier 2. Tier 1 fees fund basin-wide development, demand management, seawater intrusion response and Integrated Implementation Strategy activities.

SVBGSA is transitioning from planning and compliance activities toward implementation-focused work. Because of that, the updated approach for Groundwater Sustainability Fees recognizes that a large portion of executive staff time is focused on implementation work in Tier 2 as well as the administrative work in Tier 1.

Learn more about Groundwater Sustainability Fees for FY 2027.

Upcoming Meetings

Meetings are conducted in a hybrid setting and public participation is encouraged. Members of the public may attend in person or remotely.

- Board of Directors - 2 p.m. - Thursday, Sept. 10
- Forebay & Upper Valley Committees - 12 p.m. - Thursday, Sept. 24
- Monterey Committee - 12 p.m. - Wednesday, Sept. 30
- 180/400 & Eastside Committees - 1 p.m. - Thursday, Oct. 1
- Budget & Finance Committee - 9 a.m. - Thursday, Oct. 1

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CASTROVILLE COMMUNITY
SERVICES DISTRICT

To:	**Castroville Community Services District Board of Directors**
From:	**James Derbin, General Manager**
Agenda:	**September 15, 2026**
Date:	**September 9, 2026**
Agenda Title:	Approval of a Professional Service Agreement with MNS Engineers Inc. for Clean Water State Revolving Fund Program Grant Application Support for the Moss Landing Wastewater System Construction Application 8370-210

Recommendation/Motion:
Authorize the General Manager to enter into a Professional Service Agreement with MNS Engineers Inc. for Clean Water State Revolving Fund Program Grant Application Support for the Moss Landing Wastewater System Construction Application 8370-210 for a not-to-exceed amount of $34,734.

Background:
The District's Moss Landing Wastewater System (MLWWS) consists of four lift stations, associated force mains, gravity sewer mains, and manholes serving the Moss Landing community. The existing infrastructure is at, or beyond, its useful service life. The proposed project addresses these deficiencies through a combination of lift station replacement and rehabilitation, force and gravity pipeline repairs, and manhole rehabilitation. The District is pursuing funding for construction of the project through the SWRCB Division of Financial Assistance (DFA).

The District is pursuing a 50% grant/50% loan CWSRF application for the Moss Landing Wastewater System Rehabilitation Project. DFA has identified a defined set of application materials and certifications that must be completed and uploaded to Financial Assistance Application Submittal Tool (FAAST) for the application to be deemed complete.

For a copy of the proposal, see Attachment A

Attachment A

811 El Capitan Way, Suite 130 | San Luis Obispo, CA 93401
805.787.0326 OFFICE
mnsengineers.com

July 21, 2026

James Derbin, General Manager
Castroville Community Services District
11499 Geil Street
Castroville, CA 95012

SUBJECT: Proposal for Construction Application 8370-210 for the Moss Landing Wastewater System Rehabilitation Project

Dear Mr. Derbin:

MNS Engineers, Inc., (now BKF Engineers) appreciates the opportunity to submit this proposal for grant application support services associated with Construction Application 8370-210 for the proposed Moss Landing Wastewater System Rehabilitation Project (project), owned and operated by the Castroville Community Services District (District). We understand the District seeks to obtain a 50% grant/50% loan funding through the Clean Water State Revolving Fund (CWSRF) program.

To arrive at the estimated effort required by our team for this project, we have outlined a proposed scope of services, identified assumptions, and determined a fee based on our understanding of the project. Our scope and fee are based on previous work completed for the project, our knowledge of the CWSRF program application process, and communication with the District and State Water Resources Control Board (SWRCB) Division of Financial Assistance (DFA).

Project Understanding

The District's Moss Landing Wastewater System (MLWWS) consists of four lift stations, associated force mains, gravity sewer mains, and manholes serving the Moss Landing community. The existing infrastructure is at, or beyond, its useful service life. The proposed project addresses these deficiencies through a combination of lift station replacement and rehabilitation, force and gravity pipeline repairs, and manhole rehabilitation. The District is pursuing funding for construction of the project through the SWRCB Division of Financial Assistance (DFA).

MNS DETAILS

LEGAL NAME
MNS Engineers, Inc.

FIRM OWNERSHIP TYPE
C-Corporation

YEAR FIRM ESTABLISHED
1962

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS
DIR No. 1000003564

CORPORATE OFFICE
201 N. Calle Cesar Chavez, Suite 300
Santa Barbara, CA 93103
805.692.6921 Office/Fax
mnsengineers.com

LOCAL OFFICE
6 Quail Run Circle, Suite 203
Salinas, CA 93907
(831) 205-5880

PROJECT CONTACT /AUTHORIZED SIGNATURE
Nick Panofsky, PE
Vice President
(805) 592-2074
Npanofsky@BKF.com

Based on correspondence received from the DFA on May 19, 2026, and our team's prior work on Construction Application 8370-210, we understand the project as follows:

- The District is pursuing a 50% grant/50% loan CWSRF application for the Moss Landing Wastewater System Rehabilitation Project.
- DFA has identified a defined set of application materials and certifications that must be completed and uploaded to Financial Assistance Application Submittal Tool (FAAST) for the application to be deemed complete.
- The District has a Fiscal Sustainability Plan (FSP) in place, dated June 28, 2024, and prepared by Akel Engineering Group, which is required to support the T2c certification included in the application.
- The Federal Environmental Attachments package will be developed using previously prepared CEQA documentation, without the need for preparation of new standalone technical reports.

Below are the scope and fee we believe are necessary to move the District's application to completeness and support a successful funding award.

SCOPE OF SERVICES

Based on correspondence received from the DFA on May 19, 2026, we understand the following information is needed to support a 50% grant/50% loan CWSRD funding application. Our scope includes the development and compilation of the following required application materials and coordination with the District and DFA through application review and processing to completeness. We have divided our work into the following tasks:

- Task 1: Project Management, Quality Assurance/Quality Control, and Meetings
    - Task 1.1: Project Management
    - Task 1.2: Quality Assurance/Quality Control (QA/QC)
    - Task 1.3: Meetings
- Task 2: Grant/Loan Application Oversight and Coordination
    - Task 2.1: CWSRF Potential Flags Worksheet
    - Task 2.2: Updated T2C Certification for Fiscal Sustainability Plan
    - Task 2.3: Preliminary Engineering Report Update
    - Task 2.4: Financial Documentation
    - Task 2.5: Environmental Package (including Federal Environmental Attachments)

Task 1 – Project Management, Quality Assurance/Quality Control, and Meetings

This task includes Project Management, Quality Assurance/Quality Control (QA/QC), and meetings associated with the Project.

Task 1.1 – Project Management

The Project Manager, Nick Panofsky, PE, QSD, will provide ongoing coordination between the District and the internal project team. He will be available to the District by phone and e-mail through all phases of the project to provide additional information, respond to questions, and otherwise support the District throughout completion of the project. Nick will monitor the budget and serve as the main point of contact for BKF. He will submit monthly invoices with supporting documentation and manage contract terms. He will also provide updated project schedules as requested. Nick will also be responsible for ensuring deliverable deadlines are met, internal quality control reviews are completed, and the final products meet the expectations of the District.

Task 1.2 – Quality Assurance/Quality Control (QA/QC)

In accordance with BKF company policy for QA/QC, all deliverables, calculations, recommendations, and other documentation will be reviewed by an experienced engineer, not otherwise associated with the project, prior to submittal. Documents will be reviewed to ensure technical excellence, that goals and expectations are being met, and for conformance with applicable checklists and standards. For this project, all deliverables and other items requiring QA/QC reviews will be reviewed by Tyler Hunt, PE, QSD/QSP.

Task 1.3 – Project Meetings

Over the duration of the project, BKF will lead meetings and conference calls as required to move the project forward and ensure the District is informed and in concurrence with the progress of the project. Meetings will be held at key milestones during preparation of the grant/loan application to obtain information, review technical findings, discuss assumptions, and receive District direction.

We have budgeted for the following meetings over the course of the project:

We have budgeted for two meetings:

- Project Kick-off Meeting
- Draft Revised Preliminary Engineering Report Meeting
- Two additional grant/loan application coordination calls

The Project Manager and one support staff will attend all meetings. We assume all meetings will be held virtually.

Deliverables:

- Kickoff meeting agenda and meeting notes
- Meeting notes for coordination calls
- Schedule updates
- Invoices

Task 2 – Grant/Loan Application Oversight and Coordination

Task 2.1: CWSRF Potential Flags Worksheet

BKF will review, update, and complete the CWSRF Potential Flags Worksheet in coordination with the District, and upload the certified Worksheet to FAAST as part of the application submittal.

Task 2.2: Updated T2C Certification for Fiscal Sustainability Plan

BKF will coordinate with the District to complete Attachment T2c (Certification for Fiscal Sustainability Plan) document to be included with the grant application. The District has a Fiscal Sustainability Plan in place, dated June 28, 2024, and prepared by Akel Engineering Group. BKF will review the existing FSP for completeness and conformance with application requirements, and coordinate with the District's authorized representative to finalize and sign the T2c certification for submittal.

Task 2.3: Preliminary Engineering Report Update

BKF will update the existing Preliminary Engineering Report (PER) to satisfy the T1 Project Report requirements for the CWSRF application. Updates will address the following items not covered in the existing PER including:

- Life cycle cost comparison for considered alternatives, including capital, annual O&M, and replacement costs (currently addressed for capital costs only for the selected project)
- Formal documentation of cost index, discount rate, and planning period used in the life cycle cost analysis
- Regionalization and consolidation alternatives narrative, as required for small community projects
- Climate change analysis for each considered project alternative

Following submittal of the draft Revised PER, BKF will lead a meeting with District staff as discussed in Task 1.3 to review the document and review comments from District staff. Following this meeting, BKF will finalize the Revised PER with consensus from the District, including a comment matrix summarizing each District comment and how each comment was addressed in the final Revised PER.

Task 2.4: Financial Documentation

BKF will coordinate with the District to compile the required financial attachments for the CWSRF application, reviewing each for completeness prior to upload to FAAST. This includes:

- F1 – 2024 Audited Financial Statements; obtained by BKF from the District
- F1 – 2025 Audited Financial Statements; obtained by BKF from the District
- F2 – Two Years of Budget Projections; obtained by BKF from the District
- F3 – Tax Questionnaire; prepared by BKF, completed by the District
- F4 – Reimbursement Resolution; drafted by BKF, provided to the District for adoptionF8 – Debt Management Policy; obtained by BKF from the District

Task 2.5: Environmental Package (including Federal Environmental Attachments)

BKF will complete the Environmental Package for inclusion in the CWSRF 50% grant/50% loan application through coordination with the District and DFA. The Environmental Package will include all required information and documentation, including previously prepared CEQA documentation, where appropriate, and additional documentation necessary to meet the requirements of 40 Code of Federal Regulations, Section 35 (e.g., Alternatives Analysis, information re: federal funding and federal lands). The Environmental Package will include federal environmental cross-cutting forms necessary to establish compliance with the following federal regulations: Archaeological and Historical Preservation Act, Clean Air Act, Coastal Zone Management Act, Endangered Species Act, Farmland Protection Policy Act, Floodplain Management Executive Order Nos. 11988 and 12148, Magnuson-Stevens Fishery Conservation and Management Act, National Historic Preservation Act, USEPA Protection of Wetlands Executive Order No. 119900, Sole Source Aquifer and Safe Drinking Water Act, and Wild and Scenic Rivers Act. The Environmental Package will also include all necessary maps and graphics to support environmental determinations. Note: this task does not include preparation of standalone technical reports to support compliance with Federal environmental requirements. We assume previously prepared CEQA documentation will be adequate to comply with required federal cross-cutting forms.

BKF will coordinate with the District and Monterey County to review existing hydraulic model results, floodplain studies, or other County provided or accepted datasets relevant to the Pump Station 3 site on Sandholdt Road, given the absence of a mapped Base Flood Elevation within the FEMA Zone A floodplain (see Assumption #2). This information will be used to prepare the required floodplain management attachments for the application.

Based on prior correspondence from the SWRCB DFA, we anticipate the following documentation will need to be included and/or addressed in the Environmental Package:

- Updated Environmental Package with new application package form;
- Federal Environmental Attachments:
- Federal Land: map of federal lands
- Federal Land: Federal land use authorization/permit (if necessary)
- Clean Air Act: CalEEMod report or other air quality models/studies
- Coastal Zone Management Act: Coastal Development Permit or Coastal Exemption
- Endangered Species Act: Project-level biological report/assessment and IPaC Species List
- Farmland Protection Policy Act: Farmland Conversion Assessment
- Farmland Protection Policy Act: Copies of any consultation(s) with relevant agencies (if any)
- Floodplain Management: Floodplains/Hydrological Assessment or other report
- Floodplain Management: Official floodplain map
- Magnuson-Stevens Fishery Conservation and Management Act: EFH Impact Assessment
- Magnuson-Stevens Fishery Conservation and Management Act: Official NMFS Species List
- National Historic Preservation Act: Historic Properties Identification Report
- Protection of Wetlands: Wetland Assessment/Delineation Report (if necessary)
- Protection of Wetlands: Documentation on avoidance and conservation measures
- Protection of Wetlands: Clean Water Act Section 401 Certification (if any)
- Protection of Wetlands: Clean Water Act Section 404 Permit (if any)
- Sole Source Aquifer, Safe Drinking Water Act: Sole Source Aquifer Project Review Information
- Wild and Scenic Rivers Act: Map of Wild and Scenic Rivers Watershed
- Other Federal Cross-Cutter Documentation: none anticipated

Assumptions:

1. This task does not include preparation of standalone technical reports to support compliance with Federal environmental requirements. We assume previously prepared CEQA documentation (including the CalEEMod Air Pollutant Emissions Modeling, Biological Resources Assessment, and Historic Properties Identification Report [Rincon Consultants, Inc. 2022]) will be adequate to comply with required federal cross-cutting form requirements.
2. BKF Staff have initiated coordination to identify the Base Flood Elevation (BFE) applicable to Pump Station 4 in the Moss Landing area. The project site is located within a FEMA Zone A floodplain, which does not provide a mapped BFE. For the purposes of this proposal, BKF assumes that an existing hydraulic model, study, or other County-accepted floodplain dataset is available and can be used to estimate or confirm the BFE for the pump station location. BKF Staff have contacted Monterey County to determine whether existing floodplain information is available and whether the County can support development or confirmation of a site-specific BFE. The County has routed the request to appropriate floodplain and hydrology staff for review. BKF will rely on the information provided by the County, including any available hydraulic model results or floodplain studies, to support the floodplain design criteria for Pump Station 3.

Deliverables:

1. Completed and certified CWSRF Potential Flags Worksheet
2. Completed and signed Attachment T2c (Certification for Fiscal Sustainability Plan)
3. Draft and Final Revised Preliminary Engineering Report
4. Compiled Financial Documentation as listed in Task 2.3
5. Draft and Final Environmental Package

Schedule

We anticipate performing the work according to the schedule attached. Our anticipated milestone dates are summarized below:

Milestone	Target Date
Notice to Proceed	7/1/2026
Kick-off Meeting	7/2/2026
Draft Revised PER	7/30/2026
Final Revised PER	8/27/2026
Grant/Loan Application Materials Submitted	9/10/2026

Work is anticipated to be completed within approximately 11 weeks from NTP.

Scope Qualifications and Assumptions

BKF's services are limited to those expressly set forth in the scope. We understand that BKF and our subconsultants will have no other obligations or responsibilities for the project except as provided in this proposal letter, or as otherwise agreed to in writing. BKF will provide the scope of services consistent with, and limited to, the standard of care applicable to such services. Any participation in non-adversarial procedures, or other right to repair items, is considered as additional services.

Compensation

BKF proposes to provide the services on a time and material basis, not to exceed **$34,734** as summarized in the table below. Hourly rates are in accordance with the current MNS On-Call services agreement. For staffing titles not included in the existing On-Call Services Agreement, hourly rates are in accordance with the 2026 BKF standard rate schedule. To expedite advancement of the work to meet the State's deadline, we requested an initial authorization of $18,000 to initiate work ahead of authorization of the full proposed compensation amount, which was provided on June 23, 2026.

Task Item	Proposed Fee
Task 1. Project Management, Quality	$6,232
Task 2. Grant/Loan Application Oversight and	$28,502
Total Proposed Fee	**$34,734**

Thank you for the opportunity to present this proposal. We look forward to working for the District on this important project. Please contact me at (805) 722-2734 if you have any questions regarding our scope of services.

Sincerely,
MNS Engineers, Inc.

Nick Panofsky, PE
Principal Engineer/Vice President

Attachments: (1) Fee Spreadsheet (2) BKF Rate Schedule

Castroville Community Services District
Moss Landing Wastewater System Rehabilitation Project
Construction Application

MNS

		PM	ENGINEERING				ENVIRONMENTAL					GOV. SVCS.		
		Principal-In-Charge, Project Manager (NP)	Principal Engineer, QA/QC Manager (TH)	Principal Engineer (Flood Plain) (KG)	Senior Project Engineer (CP)	Assistant Engineer (JM)	Environmental Practice Lead (DL)	Regional Environmental Lead (EC)	Natural Resources Practice Lead (JR)	Associate Planner/Scientist (TW)	GIS Specialist (MM-J)	Senior Grant Writer	**Total Resource Hours**	**Total Hours*Rates**
	2020 Rate + Escalation	$328	$287	$287	$221	$167	$315	$275	$315	$165	$140	$191		
1 – Project Management, QA/QC, Meetings														
1.1 Project Management	Task 1.1	6											6	$1,970
1.2 QA/QC	Task 1.2		4										4	$1,146
1.3 Meetings (5)	Task 1.3	3			4			2	1			2	12	$3,116
Task 1 Subtotal		9	4	0	4	0	0	2	1	0	0	2	22	$6,232
2 – Grant/Loan Application Oversight and Coordination	Task 2													
2.1 CWSRF Potential Flags Worksheet	Task 2.1											4	4	$764
2.2 Updated T2C Certification for Fiscal Sustainability Plan	Task 2.2	1			4							6	11	$2,358
2.3 Preliminary Engineering Report Update	Task 2.3	4		4	12	12						2	34	$7,499
2.4 Financial Documentation	Task 2.4											6	6	$1,146
2.5 Environmental Package (including Federal Environmental Attachments)	Task 2.5			4		24	2	8	8	24	8	6	84	$16,735
Task 2 Subtotal		5	0	8	16	36	2	8	8	24	8	24	139	28,502
Sub-Total	Hours	14	4	8	20	36	2	10	9	24	8	26	**161**	**$34,734**
	Cost	$4,597	$1,146	$2,293	$4,418	$6,018	$630	$2,750	$2,835	$3,960	$1,120	$4,967		

Summary	**Total MNS Resource Costs**	**Total Subconsultant Costs & All Reimbursable Expenses With 15% Markup**	**Total**
Task 0			
Task 1.1	$1,970	$0	$1,970
Task 1.2	$1,146	$0	$1,146
Task 1.3	$3,116	$0	$3,116
		Task 1 Subtotal	$6,232
Task 2			
Task 2.1	$764	$0	$764
Task 2.2	$2,358	$0	$2,358
Task 2.3	$7,499	$0	$7,499
Task 2.4	$1,146	$0	$1,146
Task 2.5	$16,735	$0	$16,735
		Task 2 Subtotal	$28,502
Grand Total	$34,734	$0	**$34,734**

BKF
2026 STANDARD SCHEDULE OF FEES

PROJECT MANAGEMENT

Principal-in-Charge	$395.00
Manager VI*	$365.00
Manager V*	$335.00
Manager IV*	$315.00
Manager III*	$300.00
Manager II*	$285.00
Manager I*	$265.00
Project Coordinator III	$220.00
Project Coordinator II	$190.00
Project Coordinator I	$165.00
Project Assistant II	$140.00
Project Assistant I	$120.00

CONSTRUCTION MANAGEMENT

Principal Construction Manager	$375.00
Construction Manager V	$345.00
Construction Manager IV	$305.00
Construction Manager III	$285.00
Construction Manager II	$250.00
Construction Manager I	$225.00
Resident Engineer IV	$315.00
Resident Engineer III	$295.00
Resident Engineer II	$265.00
Resident Engineer I	$245.00
Assistant Resident Engineer	$230.00
Office Engineer II	$165.00
Office Engineer I	$140.00
Structure Representative IV	$310.00
Structure Representative III	$295.00
Structure Representative II	$265.00
Structure Representative I	$240.00
Construction Inspector III	$220.00
Construction Inspector II	$210.00
Construction Inspector I	$195.00

FIELD SURVEYING

Utility Locator IV	$245.00
Utility Locator III	$215.00
Utility Locator II	$180.00
Utility Locator I	$130.00
Survey Party Chief II	$255.00
Survey Party Chief I	$245.00
Survey Chainperson II	$170.00
Survey Chainperson I	$160.00
Survey Apprentice IV	$155.00
Survey Apprentice III	$145.00
Survey Apprentice II	$130.00
Survey Apprentice I	$100.00

DESIGN & TECHNICAL SERVICES

Principal Engineer	$310.00
Engineer V	$290.00
Engineer IV	$265.00
Engineer III	$245.00
Engineer II	$215.00
Engineer I	$190.00
Designer V	$245.00
Designer IV	$215.00
Designer III	$190.00
Designer II	$175.00
Designer I	$160.00
Design Assistant	$115.00
Principal Surveyor	$310.00
Surveyor V	$290.00
Surveyor IV	$265.00
Surveyor III	$245.00
Surveyor II	$215.00
Surveyor I	$190.00
Survey Technician V	$245.00
Survey Technician IV	$215.00
Survey Technician III	$190.00
Survey Technician II	$175.00
Survey Technician I	$160.00
Survey Assistant	$115.00
BIM Specialist III	$245.00
BIM Specialist II	$215.00
BIM Specialist I	$190.00
Technician Manager	$245.00
Technician IV	$215.00
Technician III	$190.00
Technician II	$175.00
Technician I	$160.00
Technical Analyst	$160.00

ADMINISTRATIVE SUPPORT

Graphics/Visualization Specialist	$165.00
Office Administrator II	$135.00
Office Administrator I	$110.00

PLANNING

Lead Technical Specialist	$310.00
Technical Specialist V	$275.00
Technical Specialist IV	$240.00
Technical Specialist III	$205.00
Technical Specialist II	$170.00
Technical Specialist I	$135.00
Planner/Scientist V	$215.00
Planner/Scientist IV	$200.00
Planner/Scientist III	$185.00
Planner/Scientist II	$165.00
Planner/Scientist I	$140.00
Technician/Field Monitor V	$175.00
Technician/Field Monitor IV	$160.00
Technician/Field Monitor III	$145.00
Technician/Field Monitor II	$130.00
Technician/Field Monitor I	$115.00

GOVERNMENT SERVICES

City Engineer	$295.00
Deputy City Engineer	$250.00
Plan Check Engineer	$205.00
Permit Engineer	$195.00
Senior City Inspector	$215.00
City Inspector	$200.00
Inspector	$185.00
Stormwater Specialist V	$250.00
Stormwater Specialist IV	$220.00
Stormwater Specialist III	$190.00
Stormwater Specialist II	$160.00
Stormwater Specialist I	$130.00
Building Official	$285.00
Senior Building Inspector	$220.00
Building Inspector	$195.00
Grant Writer/Specialist IV	$220.00
Grant Writer/Specialist III	$190.00
Grant Writer/Specialist II	$160.00
Grant Writer/Specialist I	$130.00

DIRECT EXPENSES Use of outside consultants and vendors as well as copies, blueprints, survey stakes, monuments, computer plots, telephone, travel (out of area) and all similar charges directly connected with the work will be charged at cost plus fifteen percent (15%). Mileage will be charged at the prevailing IRS mileage reimbursement rate.

PREVAILING WAGE RATES Several categories above are used for field work on projects and subject to federal or state prevailing wage law and are subject to increases per DIR.

ANNUAL ESCALATION The rates shown are subject to periodic increases, including January 1st of each year.

OVERTIME for non-exempt employees will be charged at 1.5 times the hourly rate shown above; overtime for exempt employees and other classifications will be charged at 1.0 times the hourly rate shown above.

EXPERT WITNESS rates are available upon request.

****MANAGER CLASSIFICATIONS*** include Program Manager, Project Manager, and Technical Manager.

June 1, 2026

CASTROVILLE COMMUNITY
SERVICES DISTRICT

To:	**Castroville Community Services District Board of Directors**
From:	**James Derbin, General Manager**
Agenda:	**September 15, 2026**
Date:	**September 9, 2026**
Agenda Title:	Adopt Resolution No. 26-05, Castroville CSD Reimbursement Resolution, as Required for the District's Clean Water State Revolving Fund Program Grant Application for the Moss Landing Wastewater System Construction Application 8370-210

Recommendation/Motion:
Adopt Resolution No. 2026-05, Castroville CSD Reimbursement Resolution, as Required for the Clean Water State Revolving Fund Program Grant Application for the Moss Landing Wastewater System Construction Application 8370-210.

Background:
The District is pursuing a 50% grant/50% loan CWSRF application for the Moss Landing Wastewater System Rehabilitation Project. DFA has identified a defined set of application materials and certifications that must be completed and uploaded to Financial Assistance Application Submittal Tool (FAAST) for the application to be deemed complete.

MNS Staff has requested we adopt this Resolution to maintain eligibility for the Grant/Loan program. Resolution No. 26-05 is attached

Resolution No. 26-05

REIMBURSEMENT RESOLUTION

WHEREAS, the Castroville Community Services District (the "Agency") desires to finance the costs of
(Agency Name)
constructing and/or reconstructing certain public facilities and improvements relating to its water system, including certain treatment facilities, pipelines and other infrastructure (the "Project"); and

WHEREAS, the Agency intends to finance the construction and/or reconstruction of the Project or portions of the Project with moneys ("Project Funds") provided by the State of California, acting by and through the State Water Resources Control Board (State Water Board); and

WHEREAS, the State Water Board may fund the Project Funds with proceeds from the sale of obligations the interest upon which is excluded from gross income for federal income tax purposes (the "Obligations"), and

WHEREAS, prior to either the issuance of the Obligations or the approval by the State Water Board of the Project Funds the Agency desires to incur certain capital expenditures (the "Expenditures") with respect to the Project from available moneys of the Agency; and

WHEREAS, the Agency has determined that those moneys to be advanced on and after the date hereof to pay the Expenditures are available only for a temporary period and it is necessary to reimburse the Agency for the Expenditures from the proceeds of the Obligations.

NOW, THEREFORE, THE AGENCY DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

SECTION 1. The Agency hereby states its intention and reasonably expects to reimburse Expenditures paid prior to the issuance of the Obligations or the approval by the State Water Board of the Project Funds.

SECTION 2. The reasonably expected maximum principal amount of the Project Funds is $ 15,000,000

SECTION 3. This resolution is being adopted no later than 60 days after the date on which the Agency will expend moneys for the construction portion of the Project costs to be reimbursed with Project Funds.

SECTION 4. Each Agency expenditure will be of a type properly chargeable to a capital account under general federal income tax principles.

SECTION 5. To the best of our knowledge, this Agency is not aware of the previous adoption of official intents by the Agency that have been made as a matter of course for the purpose of reimbursing expenditures and for which tax-exempt obligations have not been issued.

SECTION 6. This resolution is adopted as official intent of the Agency in order to comply with Treasury Regulation §1.150-2 and any other regulations of the Internal Revenue Service relating to the qualification for reimbursement of Project costs.

SECTION 7. All the recitals in this Resolution are true and correct and this Agency so finds, determines and represents.

AYES: _______
NOES: _______
ABSENT: _______

____
Ron Stefani, Board President

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the ____________________________________ held on _______________.
(Governing Board of the Agency) *(Date)*

____
(Name, Signature, and Seal of the Clerk or Authorized Record Keeper of the Governing Board of the Agency)

CASTROVILLE COMMUNITY
SERVICES DISTRICT

To:	**Castroville Community Services District Board of Directors**
From:	**James Derbin, General Manager**
Agenda:	**September 15, 2026**
Date:	**September 9, 2026**
Agenda Title:	Adopt a Debt Management Policy as Required for the District's Clean Water State Revolving Fund Program Grant Application for the Moss Landing Wastewater System Construction Application 8370-210

Recommendation/Motion:
Adopt a Debt Management Policy as Required for the Clean Water State Revolving Fund Program Grant Application for the Moss Landing Wastewater System Construction Application 8370-210.

Background:
The District is pursuing a 50% grant/50% loan CWSRF application for the Moss Landing Wastewater System Rehabilitation Project. DFA has identified a defined set of application materials and certifications that must be completed and uploaded to Financial Assistance Application Submittal Tool (FAAST) for the application to be deemed complete.

MNS Staff has requested we adopt this policy to maintain eligibility for the Grant/Loan program. Staff has reached out to our Rate Consultant RDN Inc. for review and suggested edits.

For a copy of the draft Debt Management Policy, see Attachment A

Castroville Community Services District Debt Management Policy

CCSD Policy No. 2155

This Policy is intended to comply with Government Code Section 8855(i), and shall govern all debt issued by the District. The District hereby recognizes that a fiscally prudent debt policy is required to:

a) Maintain the District's sound financial position.
b) Ensure the District has the flexibility to respond to changes in future service priorities, revenues, and operating expenses.
c) Protect the District's credit-worthiness.
d) Ensure that all debt is structured to protect current and future taxpayers, ratepayers, and constituents of the District.
e) Ensure that the District's debt is consistent with the District's planning goals and objectives and capital improvement program or budget, as applicable.

This Policy establishes parameters and provides guidance governing the issuance, management, continuing evaluation of, refunding, and reporting on all debt obligations of the District. This Debt Policy shall guide the issuance and management of all debt funded through the capital markets, including the selection and management of related financial and advisory services and products. When used in this Policy, "debt" refers to all indebtedness and financing obligations of the District.

2155.1. Purposes for Which Debt May Be Issued

2155.1.1 Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment, and land to be owned and operated by the District. Long-term debt financings are appropriate:

a) When a project to be financed is necessary to provide District services.
b) When the project to be financed will benefit constituents over several years.
c) When total debt does not constitute an unreasonable burden to the District and its taxpayers or ratepayers.
d) When the debt is used to refinance outstanding debt to reduce the total cost of the debt or to realize other benefits of a debt restructuring, such as increased flexibility in the use of cash and reserves.

2155.1.1.2 Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses. The District may use long-term debt financings subject to the following conditions:

a) The project to be financed must be approved by the District Board.
b) The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%.
c) The District estimates that sufficient revenues will be available to service the debt through its maturity.
d) The District determines that the issuance of the debt will comply with the applicable state and federal law.

2155.1.2 Short-term debt. Short-term debt may be issued to provide financing for the District's operational cash flows to maintain a steady and even cash flow balance as in anticipation of periodic receipts of property taxes and other revenues. Short-term debt may also be used to finance short-lived capital projects. For example, the District may undertake lease-purchase financing for equipment consistently with debt limit requirements of Article XVI of the California Constitution, Article XVI, section 18.

2155.1.3 Financings on Behalf of Other Entities. The District may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties to further the public purposes of District. In such cases, the District shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with this Policy.

2155.2. Types of Debt - The following types of debt are allowable under this Debt Policy:

a) General obligation bonds (GO Bonds)
b) Bond or grant anticipation notes (BANs)
c) Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions
d) Other revenue bonds and COPs
e) Tax and other revenue anticipation notes (TRANs)
f) Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
g) Tax increment financing to the extent permitted under State law
h) Refunding Obligations
i) State Revolving Loan Funds
j) Lines of Credit

2155.2.1 The Board may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Policy. Debt shall be issued as fixed rate debt unless the District makes a specific determination as to why a variable rate issue would be beneficial to the District in a specific circumstance.

2155.3. Relationship of Debt to Capital Improvement Program and Budget

2155.3.1 The District is committed to long-term capital planning. The District intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the District's capital budget and capital improvement plan.

2155.3.2 The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues ("pay as you go"). The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear.

2155.3.3 The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes.

2155.4. Policy Goals Related to Planning Goals and Objectives

2155.4.1 The District is committed to long-term financial planning, maintaining appropriate reserves, and employing prudent practices in governance, management, and budget administration. The District intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the District's annual operations budgets.

2155.4.2 It is a policy goal of the District to protect taxpayers, ratepayers, and constituents by using conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical total borrowing costs.

2155.4.3 The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates, and charges.

2155.4.4 When refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings approximately 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than any escrow fund negative arbitrage. The cost of refinancing will always be less than the savings.

2155.4.5 The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to temporarily reduce annual budgetary expenditures. Capital investments intended to reduce District operating costs indefinitely, as by improving the efficiency of its operations, are appropriate for long-term debt.

2155.4.6 The District shall seek to time debt issues to avoid need for unplanned general fund expenditures for capital improvements or equipment.

2155.5. Debt Evaluation and Approval

2155.5.1 Evaluation of Proposed Debt. Prior to recommending the issuance of debt, the General Manager or designee shall evaluate the proposed financing to determine whether it is financially prudent, consistent with this Policy, and in the best interests of the District and its taxpayers and ratepayers. The evaluation shall consider, as applicable:

a) The purpose, amount, and expected term of the proposed debt;

b) The useful life of the asset or improvement to be financed;

c) The proposed source of repayment and the District's ability to meet debt service requirements over the term of the obligation;

d) The estimated annual and total debt service and other costs associated with the financing;

e) The effect of the proposed debt on the District's current and projected revenues, rates and charges, operating expenses, reserves, and other financial obligations;

f) The District's existing and projected debt obligations and overall debt capacity;

g) The effect of the proposed financing on the District's financial position and creditworthiness, if applicable;

h) The financial and operational risks associated with the proposed financing;

i) The consistency of the proposed financing with the District's annual budget, capital improvement program, and long-term financial plans; and

j) Reasonably available financing alternatives, including the use of current revenues, reserves, grants, loans, or other financing mechanisms.

2155.5.2 Rate-Supported Debt. When debt is expected to be repaid from rates or charges for District services, the District shall evaluate the projected effect of the debt on rates and charges and the sufficiency of projected revenues to meet operating expenses, debt service requirements, reserve targets, and other financial obligations. The District shall consider applicable debt service coverage requirements and the financial impact of the proposed debt throughout the anticipated repayment period.

2155.5.3 Financing Structure. The structure and term of each financing shall be designed to meet the District's financing objectives while minimizing, to the extent reasonably practicable, borrowing costs and financial risk. In determining the appropriate financing structure, the District shall consider the expected useful life of the financed assets, repayment source, debt service requirements, interest rate structure, call provisions, financing costs, and other terms material to the District.

2155.5.4 Board Approval. All debt issued or incurred by the District shall be authorized by the Board in accordance with applicable law. Prior to approval, the Board shall be provided with sufficient information to evaluate the proposed financing, including, as applicable, the principal amount, purpose, term, repayment source, estimated interest rate or borrowing cost, projected debt service, financing costs, material risks, and anticipated financial impacts on the District.

2155.5.5 Professional Review. The District may utilize municipal advisors, bond counsel, disclosure counsel, underwriters, placement agents, consultants, or other qualified professionals as appropriate to assist in evaluating, structuring, issuing, and administering debt. The selection and use of such professionals shall be consistent with applicable law and District policies.

2155.6. Internal Control Procedures

2155.6.1 When issuing debt, in addition to complying with the terms of this Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds. Without limiting the foregoing, the District will periodically review the requirements of and will remain in compliance with the following:

a) Any continuing disclosure undertakings entered into by the District in accordance with SEC Rule 15c2-12 (17 CFR § 240.15c2-12 "Municipal securities disclosure").
b) Any federal tax compliance requirements, including, without limitation, arbitrage, and rebate compliance.
c) The District's investment policies as they relate to the use and investment of bond proceeds.

2155.6.2 Proceeds of debt will be held either (a) by a third-party trustee or fiscal agent, which will disburse such proceeds to or upon the order of the District upon the submission of one or more written requisitions by the General Manager of the District or his or her written designee, or (b) by the District, to be held and accounted for in a separate fund or account to ensure debt proceeds are expended only for the purposes for which the debt was issued, the expenditure of which will be carefully documented by the District in records compliance with current accounting standards and subject to the District's annual audit.

CASTROVILLE COMMUNITY
SERVICES DISTRICT

To: **Castroville Community Services District Board of Directors**

From: **James Derbin, General Manager**

Agenda: **September 15, 2026**

Date: **September 9, 2026**

Agenda Title: Approval of a Professional Service Agreement with MNS Engineers Inc. for As-Needed Engineering Services

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Recommendation/Motion:
Authorize the General Manager to enter into a professional services agreement with MNS Engineers Inc. for As-Needed Engineering Services for a not-to-exceed amount of $28,000.

Background:
CCSD staff periodically requires prompt technical engineering support from MNS Engineers. The District has worked with MNS Engineers in this role since approximately 2015. Staff are satisfied with the firm's expertise and recommend that the Board approve an as-needed professional services agreement for engineering support.

For a copy of the proposal, see Attachment A.

Attachment A

811 El Capitan Way, Suite 130 | San Luis Obispo, CA 93401
805.787.0326 OFFICE
mnsengineers.com

September 2, 2026

Castroville Community Services District
Attention: James Derbin
11499 Geil Street
Castroville, CA 95012

SUBJECT: Proposal for As-Needed Engineering Services – Castroville Community Services District

Dear Mr. Derbin:

Thank you for the opportunity to submit this proposal to provide various as-needed services under our existing Engineering Consulting Services contract for the Castroville Community Services District (District). MNS offers our uniquely qualified team to provide civil engineering design and ancillary support services to the District.

Background

Since 1962, MNS Engineers, Inc. (MNS) has provided quality infrastructure consulting services to the transportation, water resources, government, and federal markets throughout California. We specialize in the core services of civil engineering, construction management, and land surveying.

The District has requested MNS provide as-needed support services under our existing contract. Anticipated services are anticipated to be unplanned, small projects, emergency work, or other as-needed services. MNS understands we will work as an extension of District staff. Services may include:

- Civil Engineering Design (Civil Design, Plan Checking, and General Consulting Services)
- Water/ Wastewater System Engineering and Planning
- Construction Management and Inspection Services
- Land Surveying
- Planning and Permitting Support
- Administrative Support and Board Meeting Attendance

MNS DETAILS

LEGAL NAME
MNS Engineers, Inc.

FIRM OWNERSHIP TYPE
C-Corporation

YEAR FIRM ESTABLISHED
1962

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS
DIR No. 1000003564

CORPORATE OFFICE
201 N. Calle Cesar Chavez,
Suite 300
Santa Barbara, CA 93103
805.692.6921 Office/Fax
bkf.com

LOCAL OFFICE
811 El Capitan Way, Suite 130
San Luis Obispo, CA 93401
(805) 787-0326

PROJECT CONTACT/ AUTHORIZED SIGNATURE
Nick Panofsky, PE
Vice President
(805) 722-2734
Nick.panofsky@BKF.com

Compensation

MNS requests an authorization of $28,000, to be billed on a time and materials basis, in accordance with the fee schedule included in our existing Engineering Consulting Services contract, including annual fee escalations.

Closing

Thank you for the opportunity to submit this proposal. We appreciate the opportunity to continue working with the District. Please feel free to contact me with any questions you may have about our submittal at 805.722.2734 or nick.panofsky@bkf.com. Thank you for your consideration.

Sincerely,
MNS Engineers, Inc.

Nick Panofsky, PE
Vice President – Water Resources

CASTROVILLE COMMUNITY
SERVICES DISTRICT

To: **Castroville Community Services District Board of Directors**

From: **James Derbin, General Manager**

Agenda: **September 15, 2026**

Date: **September 9, 2026**

Agenda Title: Authorize the General Manager to Execute Contract Change Order #2 with J. Johnson and Company Inc. for the Merritt Water Service Replacement Project

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RECOMMENDATION:

Authorize the General Manager to execute Contract Change Order #2, in the amount of $142,666.43 with J. Johnson and Company for District requested extra work and material price escalation on the Merritt Street Water Services Replacement Project.

SUMMARY:

In May of 2025, the CCSD Board approved a contract with the lowest bidder, J. Johnson and Company Inc., in the amount of $315,085, to abandon, relocate and replace water services impacted and within the project boundary of the Caltrans Merritt Street Beautification Project. The Board later approved Contract Change Order (CCO) #1, in the amount of $25,080 at the April 2026 meeting. The project has progressed smoothly, and the work is since ~ 95% complete.

This additional work detailed in CCO #2 was completed at the request of the District to address unexpected Granite Construction/Caltrans Traffic Control shifts, customer service line reconnections for meter adjustments, additional service line saddles and corporation stops, additional service line abandonments/installations and overall material price escalations. Staff has verified the quantities for all extra labor, material and equipment that is included matches our records.

The original contract amount was $315,085. With the addition of CCO #1 the total contract amount was increased to $340,165. This represented an 8% increase in the total contract amount at that time.

With CCO #2, in the amount of $142,666.43, the total change orders on this project to date is $167,746.43. Granted this is a 53% increase in the total contracted amount, J. Johnson's staff was helpful and proficient in addressing the variety of extra work needed on this project to avoid delays and maintain good relations with the many other utilities and subcontractors working in this vicinity.

See table below:

Original Contract	$315,085
CCO #1	$25,080
CCO #2	$142,666.43
Total CCOs to date	$167,746.43
Total Percentage Increase	53%
New Total Contract Amount	**$482,831.43**

See Attachment A for a copy of CCO #2, Billing Invoice No. 25-1435-07.

Attachment A

General Engineering Contractor ■ Ca. Lic. #794964

Johnson & Company, Inc.

600 Calabasas Road ■ Watsonville, CA 95076 ■ (831) 722-8452 ■ Fax 722-2975

Castroville Community Services District
PO Box 1065
Castroville, Ca. 95012

July 31, 2026

Attn: James Derbin District Manager

Subject: Billing Invoice 25-1435-07 PCO 2, 3, 4, 5, 6 & 7
Project: Merritt St Beautification Project Water Service Replacement

Mr. Derbin,
We have completed or partially completed the items listed below for the sums shown as each. This included all tools, labor, equipment, and materials required to complete the work, as per Caltrans, and CCS District Specifications.

PCO 2	Additional Traffic Control (Flagging)		$ 32,202.00
PCO 3	Beyond Meter Piping and Box Adjustments EWR 1, 12-25		$ 25,551.43
PCO 4 & 5	Extension of Bid Item Quantities at Bid Item Unit Price		$ 22,555.00
PCO 6	Provide and Install Saddle and Corp stops		$ 22,890.00
PCO 7	Material Escalation		$ 39,468.00
		Total	$142,666.43

CASTROVILLE COMMUNITY
SERVICES DISTRICT

TO: Castroville Community Services District Board of Directors

FROM:	James Derbin, General Manager
AGENDA DATE:	September 15, 2026
DATE:	September 9, 2026

RE: Authorize the General Manager to Order a 2027 Ford F350 4x2 Regular Cab

---

RECOMMENDATION;

Authorize the General Manager to order a 2027 Ford F350 4x2 XLT Regular Cab from Cypress Coast Ford, Seaside, in the amount of $79,392.59.

SUMMARY:

Staff currently utilizes a tow behind trailer for loading materials for field work requiring backfill/paving. This trailer is over 15 years old and does not currently suit the needs of the field staff. Bids were solicited from several Ford Dealerships and the results are listed below highest to lowest:

Towne Ford, Redwood City	$88,629.81
Salinas Valley Ford	$81,698.51
Cypress Coast Ford, Seaside	$79,392.59

CASTROVILLE COMMUNITY SERVICES DISTRICT

General Manager's Report

September 15, 2026

Project Updates

- Rate Study – RDN has submitted the draft Rate Study Report

- Well #6 –Well construction and additional well development/water quality sampling complete. Final report from Pueblo Water Resources pending. Mike Burke of Pueblo and Nick Panofsky of MNS Engineering, will attend the October Board meeting to present project updates and recommendations.

- Cal Am Desal Pipeline – Discussion on cost sharing miscellaneous necessary CCSD engineering and system improvement in order to accept desal water are ongoing as the design develops. (NC)

- Washington By-Pass – Staff is in discussion with Ocean Mist staff and evaluating alternate alignments. MNS is working on alternate exhibits to share with property owners.

- Moss Landing WW Improvements – Staff and MNS applying for CWSRF grant/loan funding prospects. CCSD is a likely prospect for 50/50 grant/loan assistance from the state.

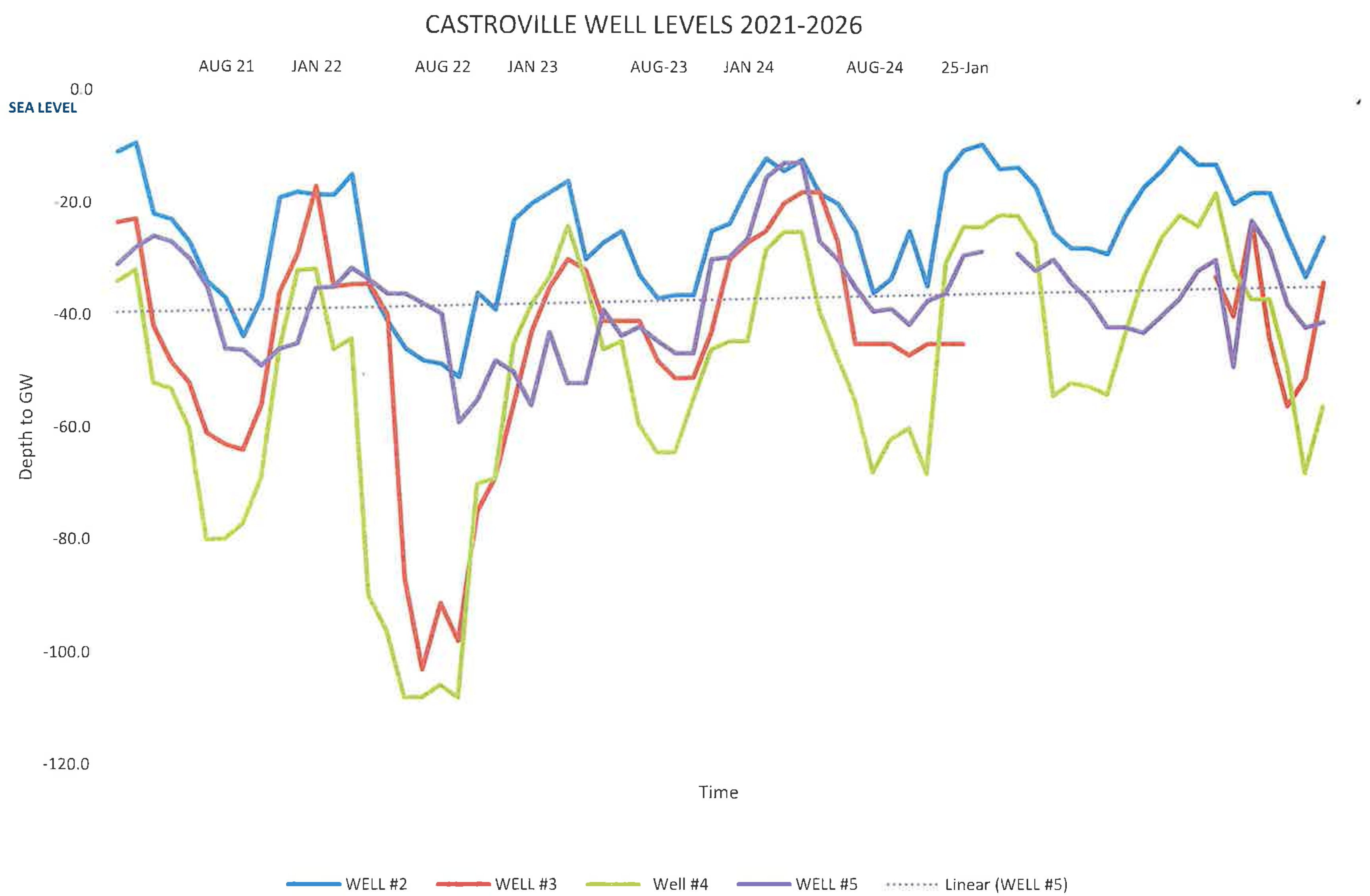
- Streetlights – PGE has completed a streetlight audit in 2025. Staff has a standing monthly meeting with the PGE streetlight team (NC)

    - Staff working with PGE on creating a project to upgrade (3) remaining High Pressure Sodium Vapor streetlights and replacement of one additional light that is missing
    - (22) of the Moro Cojo streetlights are still billing to Monterey County
    - Axtel/Union ownership needs update to HOA ownership
        - All pending but also making PGE paced progress

Caltrans

- Merritt/HWY 183 - Contractor continues to work with Caltrans and Granite Construction. CCSD work is now ~97% complete.

- Castroville Sign Lighting - Contractor removed one fixture from each side of sign and adjusted placement of the middle fixture to reduce brightness that was causing issues with new photocells. Three of the small signs now have solar lighting that was funded by Caltrans.


CASTROVILLE WELL LEVELS 2021-2026
AUG 21
JAN 22
AUG 22
JAN 23
AUG-23
JAN 24
AUG-24
25-Jan
0.0
SEA LEVEL
-20.0
-40.0
-60.0
-80.0
-100.0
-120.0
Depth to GW
Time
WELL #2
WELL #3
Well #4
WELL #5
Linear (WELL #5)

CASTROVILLE COMMUNITY SERVICES DISTRICT

OPERATIONS REPORT
August 2026

After Hours Calls

Del Monte Lift Station – Troubleshoot Ultrasonic Level Sensor
ML Station 1 Lift Station – Power Outage Response

Maintenance/Repair Activities

- Merrit/Sanchez – Hydrant Relocated (GC)
- Lower MH No. 29 on Oak St (GC)
- 11744 Cypress St – Water Lateral Replacement (CCSD)
- Well # 2 – Replace R.O. Filters and Membranes for Hypochlorite Generator
- Castroville Blvd. LS – Clean Pumps and Floats
- SCADA - Microsoft Added Security Updates

J. Johnson

10719 Merritt St – Service Line Replaced

Valves Exercised

(12) Merrit Street and (7) Commercial Parkway
Preston St and Axtell St – 4
Crane St and Davis St – 3
Crane St and Axtell St – 3
Rico St and Axtell St – 4
Rico St and Geil St - 4

Jetting

Moss Landing – 966'
Moro Cojo – 805'
Castroville – 6,489'
Total – 8,260

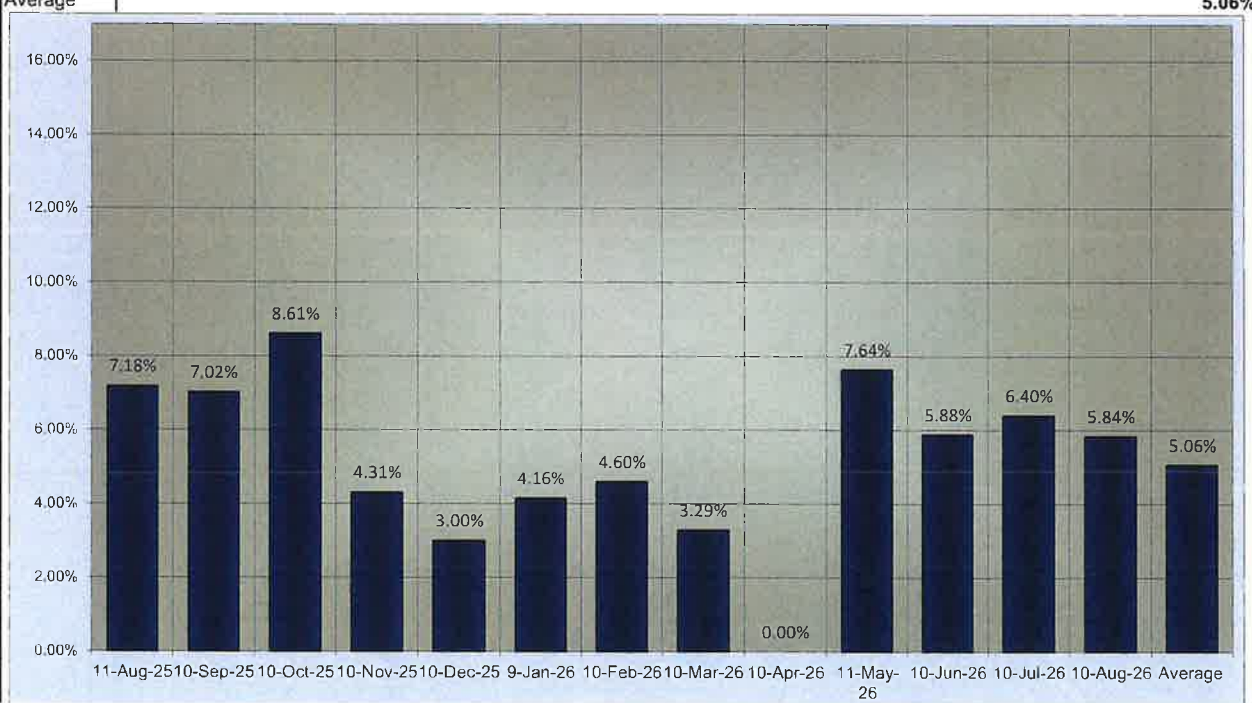
a) 48 Hour - 1
b) 7 Day Disconnect Notice - 23
c) Final Read – 3
d) Investigate – 5
e) Turn on Service – 1
f) RBT - 1
g) Reconnect – 2
h) Reg - 7
i) Sht - 5

Total Work Orders - 48

Percent Water Loss

Monthly & Yearly

Month	Site 2 + Well 5 Gal.		Site 4 Well Gal.	Totals Water Pumped	Totals Water Sold	miscellaneous		Unaccounted Water %
11-Aug-25	5822000	5453598	14551000	24647600	22729894	148026	Hydrant meters 121K-Jetting &Flushing 9k-Leaks,Hydrant 14k, FD 2k,Softner 2K	7.18%
10-Sep-25	6398000	5793971	12242000	24033771	22032534	314626	Hydrant meters 269K-Jetting &Flushing 9k-Leaks,Hydrant 2k, FD 2k,Softner 2K	7.02%
10-Oct-25	5182334	5888000	13680000	24350134	22032534	221220	Hydrant meters 114K-Jetting &Flushing 13k-Leaks,Hydrant 90k, FD 2k,Softner 2K	8.61%
10-Nov-25	9333900		11992000	21025700	20044326	74592	Hydrant meters 52K-Jetting &Flushing 13k-Leaks,Hydrant 5k, FD 2k,Softner 2K	4.31%
10-Dec-25	8494800		8954000	17293800	16669561	105202	Hydrant meters 74K-Jetting &Flushing 17k-Leaks,Hydrant 10k, FD 2k,Softner 2K	3.00%
9-Jan-26	8426100		7801000	15877100	15153350	64000	Hydrant meters 38K-Jetting &Flushing 17k-Leaks,Hydrant 5k, FD 2k,Softner 2K	4.16%
10-Feb-26	8856900		8252000	17108900	16251429	71286	Hydrant meters 46K-Jetting &Flushing 15k-Leaks,Hydrant 10k, FD 2k,Softner 2K	4.60%
10-Mar-26	7459900		7412000	14871900	14234851	147693	Hydrant meters 73K-Jetting &Flushing 10k-Leaks,Hydrant 60k, FD 2k,Softner 2K	3.29%
10-Apr-26	9217200		10475000	19692200	19581511	112200	Hydrant meters 101K-Jetting &Flushing 11k-Leaks,Hydrant k, FD 2k,Softner 2K	0.00%
11-May-26	9283200		11753000	21036200	19283410	146129	Hydrant meters 120K-Jetting &Flushing 13k-Leaks,Hydrant k, FD 2k,Softner 2K	7.64%
10-Jun-26	8655400		13235000	21890400	20390256	212506	Hydrant meters 147K-Jetting &Flushing 23k-Leaks,Hydrant 38k, FD 2k,Softner 2K	5.88%
10-Jul-26	8188900		15359000	23547900	21694296	346586	Hydrant meters 304K-Jetting &Flushing 30k-Leaks,Hydrant 5k, FD 2k,Softner 2K	6.40%
10-Aug-26	8616200		17329000	25945200	24172151	258632	Hydrant meters 240K-Jetting &Flushing 13k-Leaks,Hydrant 1k, FD 2k,Softner 2K	5.84%
Average								**5.06%**



CASTROVILLE COMMUNITY SERVICES DISTRICT

Accounts Receivable - Summary

From: 8/1/2026 Through: 8/31/2026

Limited to :

Charge	Minimum	Overage	Consumption	Bills	Total	Balance
						$72,916.95
FIRELINE Charge	$6,405.07	$45.60	2,093.00 Cubic Ft	74	$6,450.67	$79,367.62
SURCHARGE Charge	$12,132.23	$0.00	0.00	152	$12,132.23	$91,499.85
WATER Charge	$42,988.08	$70,231.83	3,221,634.00 Cubic Ft	1,440	$113,219.91	$204,719.76
WATER CMPND Charge	$0.00	$171.00	7,844.00 Cubic Ft	1	$171.00	$204,890.76
Total Charge	**$61,525.38**	**$70,448.43**			**$131,973.81**	

Delinquency	Amount	Balance
FIRELINE Penalty	$0.00	$204,890.76
WATER Penalty	$0.00	$204,890.76
Total Delinquency	**$0.00**	

Deposit Applied	Amount	Balance
WATER Charge	($171.16)	$204,719.60
WATER Open Credit	($8.84)	$204,710.76
Total Deposit Applied	**($180.00)**	

Open Applied	Amount	Balance
FIRELINE Payment Open Credit	$0.02	$204,710.78
WATER Billing Adjustment Open Credit	$4,849.24	$209,560.02
WATER Payment Open Credit	$4,009.72	$213,569.74
Total Open Applied	**$8,858.98**	

Open Payment	Amount	Balance
FIRELINE Charge(Payment Open Credit)	($11.67)	$213,558.07
SURCHARGE Charge(Payment Open Credit)	($124.86)	$213,433.21
WATER Charge(Billing Adjustment Open Credit)	($4,849.24)	$208,583.97
WATER Charge(Payment Open Credit)	($3,873.21)	$204,710.76
Total Open Payment	**($8,858.98)**	

Payment	Amount	Balance
FIRELINE Charge	($7,847.55)	$196,863.21

SURCHARGE Charge	($15,137.39)	$181,725.82
WATER Charge	($112,021.56)	$69,704.26
WATER CMPND Charge	($169.87)	$69,534.39
WATER Open Credit	($4,899.89)	$64,634.50
WATER Service Order Fee	($199.65)	$64,434.85
Total Payment	**($140,275.91)**	

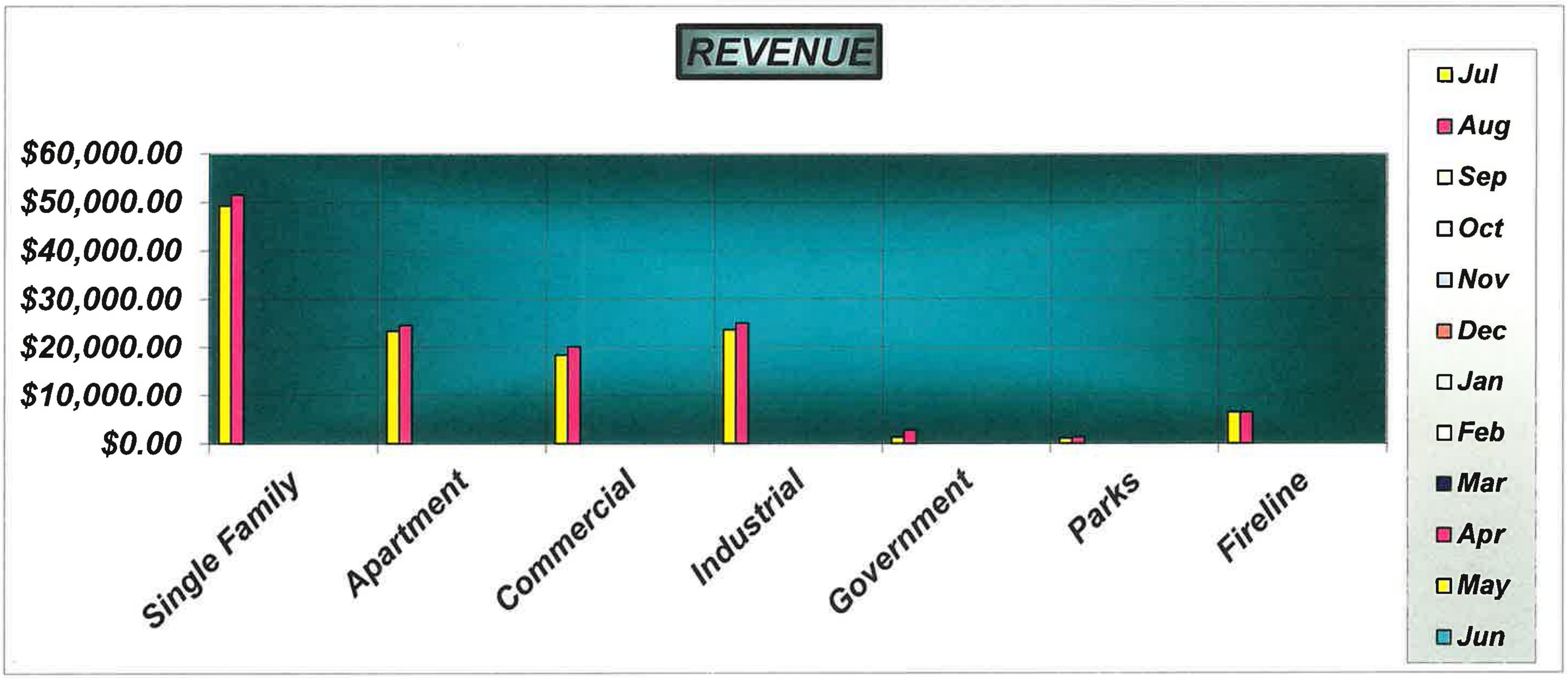
Refund	Amount	
WATER Open Credit	$8.84	$64,443.69
Total Refund	**$8.84**	

Service Order Fee	Amount	
WATER Service Order Fee	$290.00	$64,733.69
Total Service Order Fee	**$290.00**	

Closing Balance: $64,733.69

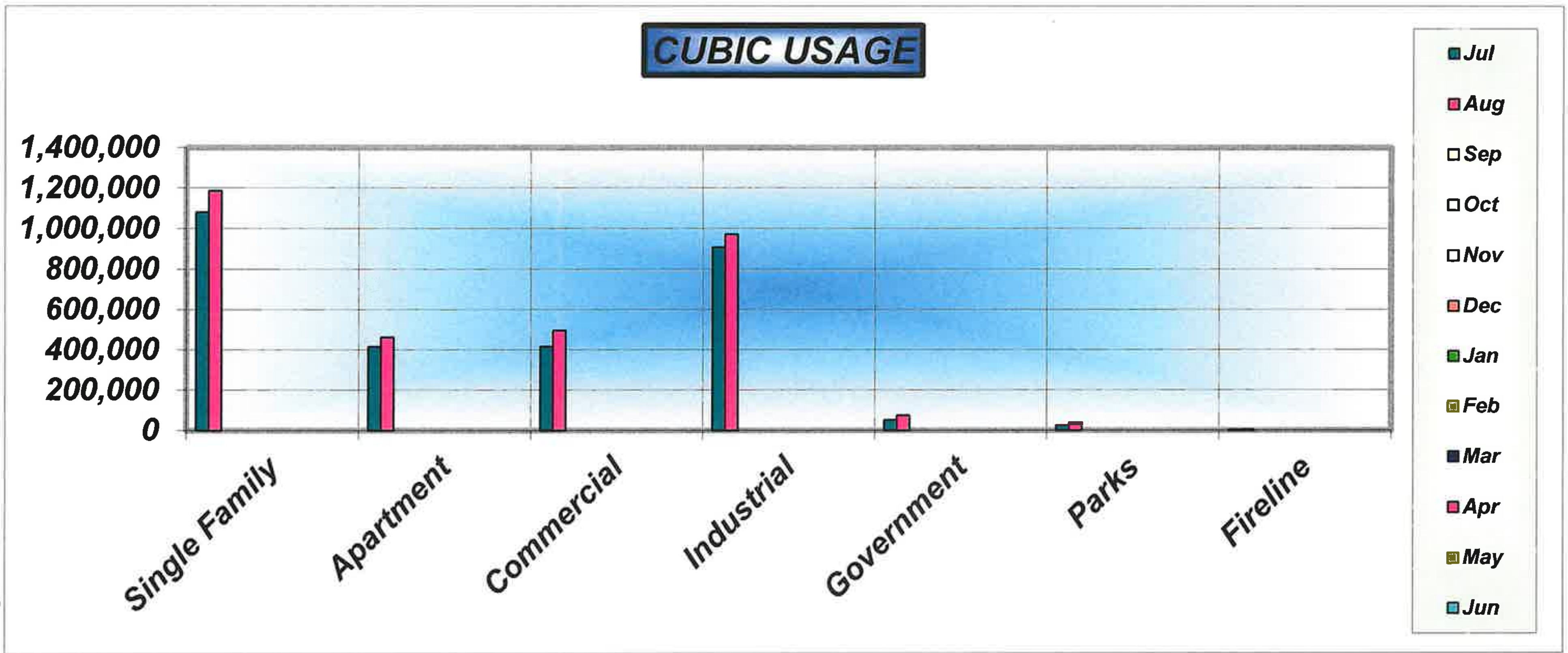
Annual Water Revenue By Classification 2026-2027

	Single Family	Apartment	Commercial	Industrial	Government	Parks	Fireline	Totals
Jul	$49,223.97	$23,396.64	$18,412.50	$23,667.02	$1,309.88	$1,132.86	$6,443.46	$123,586.33
Aug	$51,541.00	$24,631.97	$20,157.18	$25,078.98	$2,785.02	$1,328.99	$6,450.67	$131,973.81
Sep								
Oct								
Nov								
Dec								
Jan								
Feb								
Mar								
Apr								
May								
Jun								
Totals	$100,764.97	$48,028.61	$38,569.68	$48,746.00	$4,094.90	$2,461.85	$12,894.13	$255,560.14



Annual Water Usage By Classification 2026-2027

	Single Family	Apartment	Commercial	Industrial	Government	Parks	Fireline	Totals
Jul	1,080,897	416,034	416,873	907,804	51,614	25,323	1,762	2,900,307
Aug	1,186,961	461,884	496,077	972,573	73,410	38,573	2,093	3,231,571
Sep								
Oct								
Nov								
Dec								
Jan								
Feb								
Mar								
Apr								
May								
Jun								
Totals	2,267,858	877,918	912,950	1,880,377	125,024	63,896	3,855	6,131,878



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08/26/26
Accrual Basis

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

PENDING EOY CPA AJE

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Metered Water Sales	1,398,632.80	1,368,000.00	30,632.80	102.24%
Temporary Hydrant Service	9,627.06	8,199.96	1,427.10	117.4%
New Service Installation	30,967.85	29,415.96	1,551.89	105.28%
Backflow Revenue	872.86	873.00	-0.14	99.98%
Misc. Revenue				
Misc. Revenue - Other	8,823.36	5,000.04	3,823.32	176.47%
Total Misc. Revenue	8,823.36	5,000.04	3,823.32	176.47%
Reconnect Charges	120.00	120.00	0.00	100.0%
NSF Charges	220.00	140.04	79.96	157.1%
Trip Fee Charges	2,800.00	2,499.96	300.04	112.0%
Water Interest-Investment Earned	212,622.90	200,000.04	12,622.86	106.31%
DWR IRWM Prop 1A Grant	160,935.15	160,935.00	0.15	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	65,597.55	65,000.04	597.51	100.92%
User fees Street Lights #75301	33,045.37	33,000.00	45.37	100.14%
Caltrans Grant-Overhead Sign	252,448.56	408,000.00	-155,551.44	61.88%
Ad Valorem Property Taxes-70%	1,245,156.24	1,230,000.00	15,156.24	101.23%
Sewer Connection Fees	48,185.28	45,182.04	3,003.24	106.65%
Donated Asset-Sewer Fund	201,324.91			
Misc. Revenue	1,080.20	999.96	80.24	108.02%
Zone 1 Sewer Interest Earned	405,725.55	330,000.00	75,725.55	122.95%
Zone 1 Gov Interest Earned	3,441.18	2,499.96	941.22	137.65%
Total Zone 1 (Castroville) Revenue	2,256,004.84	2,114,682.00	141,322.84	106.68%
ZONE 2 (MORO COJO) REVENUE				
User fees Storm Drain & Sewer #73701	70,710.92	70,254.00	456.92	100.65%
Open Space-Street-Street Lights #73701	33,600.00	33,600.00	0.00	100.0%
Zone 2 Gov Interest Earned	14,115.85	9,999.96	4,115.89	141.16%
Zone 2 Sewer Interest Earned	14,549.54	9,500.04	5,049.50	153.15%
Ad Valorem Property Taxes-10%	177,782.64	171,999.96	5,782.68	103.36%
Total ZONE 2 (MORO COJO) REVENUE	310,758.95	295,353.96	15,404.99	105.22%
User fees NMCHS & Mobil Park 74701	92,656.66	93,314.04	-657.38	99.3%
Sewer (Moss Landing) REVENUE				
Ad Valorem Property Taxes-20%	355,565.29	354,000.00	1,565.29	100.44%
Sewer Connection Fees Zone 3	0.00	3,168.00	-3,168.00	0.0%
M1W Sanitation Fees-Tax Code 74401	188,129.42	192,000.00	-3,870.58	97.98%

47

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Zone 3 Interest Earned	81,122.29	69,999.96	11,122.33	115.89%
Misc. Revenue-Sewer Zone 3	0.00	500.04	-500.04	0.0%
Total Sewer (Moss Landing) REVENUE	624,817.00	619,668.00	5,149.00	100.83%
Total Income	5,115,509.43	4,898,202.00	217,307.43	104.44%
Expense				
Water Operation Expense				
General Operations Expense				
Shop Supplies	666.95	999.96	-333.01	66.7%
Small Tools	4,429.23	3,000.00	1,429.23	147.64%
Operators Uniforms	2,813.44	3,800.04	-986.60	74.04%
Cellular Phones	1,553.27	1,700.04	-146.77	91.37%
Operators Certifications	475.00	999.96	-524.96	47.5%
Water Testing Fees	15,439.65	13,500.00	1,939.65	114.37%
Water System Fees	11,221.20	12,800.04	-1,578.84	87.67%
Total General Operations Expense	36,598.74	36,800.04	-201.30	99.45%
Well Sites Expense				
Utilities - P G & E	202,811.54	192,999.96	9,811.58	105.08%
Pump Repair/Maintenance	313.98	5,000.04	-4,686.06	6.28%
Supplies-Pumps & Well Sites	16,573.87	14,000.04	2,573.83	118.38%
Generators Repairs/Maintenance	1,393.00	6,000.00	-4,607.00	23.22%
Tank Repair/Maintenance	667.03	999.96	-332.93	66.71%
Building Repair/Maintenance	175.63	3,399.96	-3,224.33	5.17%
Chlorine/Softener Repair/Maintenance	6,465.43	6,000.00	465.43	107.76%
Well Sites - Other Expense	2,629.12	7,500.00	-4,870.88	35.06%
Total Well Sites Expense	231,029.60	235,899.96	-4,870.36	97.94%
Valve Expense				
Valve - Supplies	129.88	500.04	-370.16	25.97%
Valve - Repair/Maintenance	0.00	6,999.96	-6,999.96	0.0%
Total Valve Expense	129.88	7,500.00	-7,370.12	1.73%
Meter Expense				
Meter - Supplies	3,168.55	6,000.00	-2,831.45	52.81%
Meter - Repair/Maintenance	509.74	5,000.04	-4,490.30	10.2%
Total Meter Expense	3,678.29	11,000.04	-7,321.75	33.44%
Hydrant Expense				
Hydrant - Supplies	1,071.97	2,499.96	-1,427.99	42.88%
Hydrant - Repair Maintenance	1,031.53	5,000.04	-3,968.51	20.63%
Total Hydrant Expense	2,103.50	7,500.00	-5,396.50	28.05%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Water Lines Expense				
Water Lines - Supplies	10,440.95	24,999.96	-14,559.01	41.76%
Water Lines - Repair/Main	16,996.72	9,999.96	6,996.76	169.97%
Total Water Lines Expense	27,437.67	34,999.92	-7,562.25	78.39%
Depreciation Expense	294,024.00	300,000.00	-5,976.00	98.01%
Automobile Expense				
Fuel	6,954.74	8,000.04	-1,045.30	86.93%
Auto - Repair/Maintenance	1,409.40	2,850.00	-1,440.60	49.45%
Other Auto Expense	3,562.51	4,500.00	-937.49	79.17%
Total Automobile Expense	11,926.65	15,350.04	-3,423.39	77.7%
Payroll Expense Water Operations				
Operators Water Wages	155,144.79	158,270.04	-3,125.25	98.03%
Total Payroll Expense Water Operations	155,144.79	158,270.04	-3,125.25	98.03%
Total Water Operation Expense	762,073.12	807,320.04	-45,246.92	94.4%
Water Administrative Expense				
Billing Expense				
Postage	12,101.20	12,000.00	101.20	100.84%
Billing Supplies	635.10	2,000.04	-1,364.94	31.75%
Toilet Rebate	300.00	375.00	-75.00	80.0%
Write Off's-Adjustments	229.31	0.00	229.31	100.0%
Other Billing Expense	6,990.98	6,999.96	-8.98	99.87%
Total Billing Expense	20,256.59	21,375.00	-1,118.41	94.77%
Utilities Expense				
Utilities - P G & E	1,944.85	2,499.96	-555.11	77.8%
Utilities - Telephones	3,436.64	2,349.96	1,086.68	146.24%
Utilities - Disposal	852.08	849.96	2.12	100.25%
Utilities - M1Water	214.83	195.00	19.83	110.17%
Total Utilities Expense	6,448.40	5,894.88	553.52	109.39%
Insurance Expense				
Insurance - Auto & General	23,047.89	23,000.04	47.85	100.21%
Total Insurance Expense	23,047.89	23,000.04	47.85	100.21%
Office Expense				
Office Supplies	1,696.42	2,499.96	-803.54	67.86%
Office Equipment	2,333.15	2,000.04	333.11	116.66%
Misc. Office Expense	797.18	3,500.04	-2,702.86	22.78%
Community Outreach	272.45	2,000.04	-1,727.59	13.62%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Alarm Monitoring Service	578.25	800.04	-221.79	72.28%
Property Taxes	620.26	999.96	-379.70	62.03%
Computer Programs/Upgrades	21,495.01	21,999.96	-504.95	97.71%
Bank Fees	1,241.63	1,200.00	41.63	103.47%
Seminars/Training/Staff	4,225.05	7,500.00	-3,274.95	56.33%
Seminar/Training/Directors	400.50	8,000.04	-7,599.54	5.01%
Membership Dues	11,987.56	12,999.96	-1,012.40	92.21%
Office Repairs/Maintenance	2,749.11	2,600.04	149.07	105.73%
Building Maintenance	1,726.78	3,000.00	-1,273.22	57.56%
Total Office Expense	50,123.35	69,100.08	-18,976.73	72.54%
Payroll Expenses				
Wages - General Manager	95,434.09	94,500.00	934.09	100.99%
Wages - Administrative	97,849.82	93,881.04	3,968.78	104.23%
Insurance - Workers Comp	7,738.48	7,425.00	313.48	104.22%
Employee Health Benefits	147,109.17	147,110.04	-0.87	100.0%
PERS Retirement Benefits Employer Contributions Bi-Weekly Payroll	34,864.74	35,358.00	-493.26	98.61%
Pension Expense UAL Employer	11,299.50	11,678.04	-378.54	96.76%
Employee Life Insurance	684.96	729.00	-44.04	93.96%
FICA Expense	25,505.96	25,553.04	-47.08	99.82%
Retired Employee Health Benefits	11,869.14	11,130.00	739.14	106.64%
OPEB-Water Post Employment Medical Expense	8,000.10	8,741.04	-740.94	91.52%
Total Payroll Expenses	440,355.96	436,105.20	4,250.76	100.98%
Consulting Expense				
Legal Fees	432.00	2,000.04	-1,568.04	21.6%
Engineering Fees	5,484.49	6,999.96	-1,515.47	78.35%
Director Fees	2,520.00	2,700.00	-180.00	93.33%
Accounting Fees	9,875.62	9,585.00	290.62	103.03%
Other Consulting Fees	33,393.32	54,999.96	-21,606.64	60.72%
Total Consulting Expense	51,705.43	76,284.96	-24,579.53	67.78%
Total Water Administrative Expense	591,937.62	631,760.16	-39,822.54	93.7%
Zone 1 Operation Expense				
General Operation Expense				
Shop Supplies	331.85	1,200.00	-868.15	27.65%
Small Tools & Equipment	2,039.83	1,500.00	539.83	135.99%
Operators Uniforms	2,225.12	2,724.96	-499.84	81.66%
Operators Certifications	383.51	500.04	-116.53	76.7%
Cellular Phones	1,208.13	1,260.00	-51.87	95.88%
Total General Operation Expense	6,188.44	7,185.00	-996.56	86.13%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Lift Station Expense				
Sewer Utilities PG & E	5,266.16	6,399.96	-1,133.80	82.28%
Lift Station Repair/Maintenance	110.65	5,000.04	-4,889.39	2.21%
Supplies for Pump Station	706.03	1,200.00	-493.97	58.84%
Permit Fee for Generators	547.00	540.00	7.00	101.3%
Building Repair/Maintenance	29.92	999.96	-970.04	2.99%
Total Lift Station Expense	6,659.76	14,139.96	-7,480.20	47.1%
Sewer Depreciation Expense	64,166.00	54,999.96	9,166.04	116.67%
Automobile Expense				
Fuel for Trucks	4,360.07	4,500.00	-139.93	96.89%
Auto- Repair/Maintenance	1,598.01	2,850.00	-1,251.99	56.07%
Other Auto Expense	3,750.40	3,500.04	250.36	107.15%
Total Automobile Expense	9,708.48	10,850.04	-1,141.56	89.48%
Payroll Expense-Operation				
Operators Zone 1 Wages	118,998.16	123,099.00	-4,100.84	96.67%
Total Payroll Expense-Operation	118,998.16	123,099.00	-4,100.84	96.67%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	649.51	12,500.04	-11,850.53	5.2%
Total Sewer Line Expense	649.51	12,500.04	-11,850.53	5.2%
Storm drain Expense				
Storm drain-Supplies	0.00	999.96	-999.96	0.0%
Storm drain-Repair/Maintenance	217.74	2,499.96	-2,282.22	8.71%
Total Storm drain Expense	217.74	3,499.92	-3,282.18	6.22%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	1,566.12	1,800.00	-233.88	87.01%
Total Storm drain Automobile Expense	1,566.12	1,800.00	-233.88	87.01%
Total Zone 1 Operation Expense	208,154.21	228,073.92	-19,919.71	91.27%
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	825.03	2,199.96	-1,374.93	37.5%
Office Equipment	1,669.28	1,500.00	169.28	111.29%
Misc. Office Expense	385.43	1,599.96	-1,214.53	24.09%
Computer Program/Upgrade	9,282.83	9,999.96	-717.13	92.83%
Office Repair/Maintenance	2,069.23	2,000.04	69.19	103.46%
Alarm Monitoring Service	449.75	500.04	-50.29	89.94%
Property Taxes	635.18	600.00	35.18	105.86%
Seminars/Training/Staff	1,683.06	5,499.96	-3,816.90	30.6%
Seminars/Training/Directors	311.50	6,000.00	-5,688.50	5.19%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Membership Dues	9,386.66	11,000.04	-1,613.38	85.33%
Building Maintenance	1,052.66	2,000.04	-947.38	52.63%
Bad Debt Write Offs-Sewer Fund	0.00	500.04	-500.04	0.0%
Total Office Expense	27,750.61	43,400.04	-15,649.43	63.94%
Payroll Expense Admin				
Wages Zone 1 GM	73,784.80	73,500.00	284.80	100.39%
Wages Zone 1 Admin	76,105.35	73,019.04	3,086.31	104.23%
Insurance - Workers Comp	6,018.82	5,775.00	243.82	104.22%
Employee Health Benefits	114,418.25	114,420.00	-1.75	100.0%
FICA Expense	19,661.41	19,875.00	-213.59	98.93%
PERS Retirement Benefits Employer Contributions Payroll Biweekly	27,117.04	27,500.04	-383.00	98.61%
Pension Expense UAL Employer	8,788.50	9,083.04	-294.54	96.76%
OPEB-Sewer Post Employment Cost	6,222.30	6,798.96	-576.66	91.52%
Employee Life Insurance	532.68	567.00	-34.32	93.95%
Retired Employee Health Benefits	9,231.54	12,750.00	-3,518.46	72.4%
Total Payroll Expense Admin	341,880.69	343,288.08	-1,407.39	99.59%
Utilities Expense				
Utilities - PG&E	1,588.57	2,000.04	-411.47	79.43%
Utilities - Telephones	2,206.33	1,850.04	356.29	119.26%
Utilities - Disposal	662.74	665.04	-2.30	99.65%
Utilities - M1Water	167.09	152.04	15.05	109.9%
Total Utilities Expense	4,624.73	4,667.16	-42.43	99.09%
Sewer Consulting Expense				
Sewer Legal Fees	2,748.00	5,000.04	-2,252.04	54.96%
Sewer Engineer Fees	2,935.56	6,000.00	-3,064.44	48.93%
Sewer Accounting Fees	7,681.04	7,455.00	226.04	103.03%
Sewer Other Consulting Fees	7,038.40	20,000.04	-12,961.64	35.19%
Director Fees	1,960.00	2,100.00	-140.00	93.33%
Total Sewer Consulting Expense	22,363.00	40,555.08	-18,192.08	55.14%
Insurance Expense				
Insurance- Auto & General	18,188.61	17,871.96	316.65	101.77%
Total Insurance Expense	18,188.61	17,871.96	316.65	101.77%
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	50.04	-50.04	0.0%
CSA 14-CCSD Amortization Expense	3,589.00	3,588.96	0.04	100.0%
Willdan CSA 14 Assessment Admin Fee	500.00	699.96	-199.96	71.43%
Unrealized Gain/Loss Investment	28,679.88	15,000.00	13,679.88	191.2%
Total Bond, Loan & Certif. Expense	32,768.88	19,338.96	13,429.92	169.45%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	500.04	-500.04	0.0%
Storm drain Engineer Fees	0.00	999.96	-999.96	0.0%
Storm drain Other Consulting Fee	0.00	500.04	-500.04	0.0%
Total Storm drain Consulting Expense	0.00	2,000.04	-2,000.04	0.0%
Total Zone 1 Administrative Expense	447,576.52	471,121.32	-23,544.80	95.0%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	39,745.39	36,999.96	2,745.43	107.42%
Street Lighting Upgrades	30,153.00	30,000.00	153.00	100.51%
Castroville Overhead Sign	0.00	2,000.04	-2,000.04	0.0%
Pedestrian Over Cross Maintenance	6,889.00	5,000.04	1,888.96	137.78%
Gov Zone 1 Depreciation Expense	1,438.00	2,000.04	-562.04	71.9%
Total Zone 1 Other Operation & Maint Expense	78,225.39	76,000.08	2,225.31	102.93%
Zone 1 Recreational Expense				
No. Co. Rec & Park District	127,500.00	127,500.00	0.00	100.0%
Total Zone 1 Recreational Expense	127,500.00	127,500.00	0.00	100.0%
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	42.52	500.04	-457.52	8.5%
Small Tools & Equipment	468.36	500.04	-31.68	93.67%
Operators Uniforms	635.86	750.00	-114.14	84.78%
Operators Certifications	324.75	350.04	-25.29	92.78%
Cellular Phones	339.17	360.00	-20.83	94.21%
Total General Operation Expense	1,810.66	2,460.12	-649.46	73.6%
Lift Station Expense				
Utilities	15,526.06	15,200.04	326.02	102.15%
Lift Station Repair/Maintenance	1,281.10	5,000.04	-3,718.94	25.62%
Supplies for Pump Station	134.50	999.96	-865.46	13.45%
Building Repair/Maintenance	0.00	500.04	-500.04	0.0%
Total Lift Station Expense	16,941.66	21,700.08	-4,758.42	78.07%
Sewer Depreciation Expense	22,750.00	21,900.00	850.00	103.88%
Automobile Expense				
Fuel for Trucks	1,803.91	1,800.00	3.91	100.22%
Auto-Repair/Maintenance	550.54	2,499.96	-1,949.42	22.02%
Other Auto Expense	878.90	500.04	378.86	175.77%
Total Automobile Expense	3,233.35	4,800.00	-1,566.65	67.36%
Payroll Expense-Operations				
Operator Zone 2 Wages	34,667.82	35,171.04	-503.22	98.57%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Total Payroll Expense-Operations	34,667.82	35,171.04	-503.22	98.57%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	6.51	2,000.04	-1,993.53	0.33%
Total Sewer Line Expense	6.51	2,000.04	-1,993.53	0.33%
Storm Drain Expense				
Storm drain-Supplies	0.00	500.04	-500.04	0.0%
Storm drain-Repair/Maintenance	0.00	999.96	-999.96	0.0%
Total Storm Drain Expense	0.00	1,500.00	-1,500.00	0.0%
Total Zone 2 Operation Expense	79,410.00	89,531.28	-10,121.28	88.7%
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	89.00	2,499.96	-2,410.96	3.56%
Membership Dues	2,726.90	3,500.04	-773.14	77.91%
Office Supplies	314.77	600.00	-285.23	52.46%
Office Equipment	476.92	500.04	-23.12	95.38%
Misc. Office Expense	102.22	500.04	-397.82	20.44%
Building Maintenance	300.76	999.96	-699.20	30.08%
Computer Program/Upgrade	2,586.05	2,799.96	-213.91	92.36%
Office Repair/Maintenance	579.27	699.96	-120.69	82.76%
Alarm Monitoring Services	128.50	200.04	-71.54	64.24%
Property Taxes	186.62	309.96	-123.34	60.21%
Seminars/Training/Staff	563.58	2,000.04	-1,436.46	28.18%
Office Expense - Other	12.03			
Total Office Expense	8,066.62	14,610.00	-6,543.38	55.21%
Payroll Expense Administration				
Wages- Zone 2 GM	21,151.68	21,000.00	151.68	100.72%
Wages-Zone 2 Admin	21,744.39	20,862.96	881.43	104.23%
Insurance Workers Comp	1,719.66	1,650.00	69.66	104.22%
Employee Health Benefits	32,690.95	32,700.00	-9.05	99.97%
PERS Retirement Benefits Employer Contribution Bi-weekly Payroll	7,747.81	7,857.96	-110.15	98.6%
Pension Expense UAL Employer	2,511.00	2,595.00	-84.00	96.76%
Retired Employee Health Benefits	2,637.67	2,600.04	37.63	101.45%
Employee Life Insurance	152.16	162.00	-9.84	93.93%
Other Post Retirement Benefits	1,777.80	1,943.04	-165.24	91.5%
FICA Expense	5,724.02	5,679.00	45.02	100.79%
Total Payroll Expense Administration	97,857.14	97,050.00	807.14	100.83%
Consulting Expense				
Consulting Fees	3,062.10	6,999.96	-3,937.86	43.75%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Sewer Engineer Fees	0.00	3,999.96	-3,999.96	0.0%
Sewer Accounting Fees	2,194.58	2,300.04	-105.46	95.42%
Sewer Legal Fees	96.00	3,000.00	-2,904.00	3.2%
Director Fees	560.00	600.00	-40.00	93.33%
Moro Cojo Annexation Amortization Expense	533.00	533.04	-0.04	99.99%
Total Consulting Expense	6,445.68	17,433.00	-10,987.32	36.97%
Utilities Expense				
Utilities-PG&E	504.82	624.96	-120.14	80.78%
Utilities-Telephone	630.45	500.04	130.41	126.08%
Utilities-Disposal	189.34	200.04	-10.70	94.65%
Utilities-M1Water	47.74	44.04	3.70	108.4%
Total Utilities Expense	1,372.35	1,369.08	3.27	100.24%
Insurance Expense				
Insurance-Auto & General	5,196.72	5,199.96	-3.24	99.94%
Total Insurance Expense	5,196.72	5,199.96	-3.24	99.94%
Total Zone 2 Administrative Expense	118,938.51	135,662.04	-16,723.53	87.67%
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	3,567.00	5,000.04	-1,433.04	71.34%
Street Light Utility Cost	2,710.62	4,400.04	-1,689.42	61.6%
Road Repair	0.00	5,000.04	-5,000.04	0.0%
Steet Signage	0.00	500.04	-500.04	0.0%
Total Zone 2 Other Oper & Main Expense	6,277.62	14,900.16	-8,622.54	42.13%
Sewer Zone 3 Operation & Maint Expense				
General Operation Expense				
Shop Supplies	13.06	500.04	-486.98	2.61%
Small Tools & Equipment	473.91	500.04	-26.13	94.77%
Operators Uniforms	647.88	750.00	-102.12	86.38%
Operators Certifications	296.25	350.04	-53.79	84.63%
Cellular Phones	345.12	360.00	-14.88	95.87%
Total General Operation Expense	1,776.22	2,460.12	-683.90	72.2%
Lift Station Expense				
Sewer Utilities PG&E	17,167.85	17,300.04	-132.19	99.24%
Lift Station Repair/Maintenance	1,344.78	9,999.96	-8,655.18	13.45%
Supplies for Pump Station	0.00	5,000.04	-5,000.04	0.0%
Total Lift Station Expense	18,512.63	32,300.04	-13,787.41	57.32%
Sewer (Moss Landing) Zone 3 Depreciation Expense	32,738.00	30,999.96	1,738.04	105.61%
Automobile Expense				
Fuel for Trucks	1,803.85	1,800.00	3.85	100.21%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Repair/Maintenance	525.65	2,499.96	-1,974.31	21.03%
Other Auto Expense	878.85	999.96	-121.11	87.89%
Total Automobile Expense	3,208.35	5,299.92	-2,091.57	60.54%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	35,214.85	35,370.16	-155.31	99.56%
Total Payroll Expense-Operations	35,214.85	35,370.16	-155.31	99.56%
Sewer Line Expense				
Sewer Line-Repair Maintenance	0.00	6,999.96	-6,999.96	0.0%
Total Sewer Line Expense	0.00	6,999.96	-6,999.96	0.0%
Total Sewer Zone 3 Operation & Maint Expense	91,450.05	113,430.16	-21,980.11	80.62%
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	243.59	600.00	-356.41	40.6%
Office Equipment	476.96	500.04	-23.08	95.38%
Misc. Office Expense	112.78	500.04	-387.26	22.55%
Computer Programs/Upgrade	3,021.58	2,799.96	221.62	107.92%
Office Repair/Maintenance	671.50	699.96	-28.46	95.93%
alarm Monitoring Service	128.50	200.04	-71.54	64.24%
Property Taxes	149.78	200.04	-50.26	74.88%
Seminars/Training/Staff	563.54	2,000.04	-1,436.50	28.18%
Seminars/Training/Directors	89.00	2,499.96	-2,410.96	3.56%
Membership Dues	2,806.89	3,500.04	-693.15	80.2%
Building Maintenance	300.77	999.96	-699.19	30.08%
Total Office Expense	8,564.89	14,500.08	-5,935.19	59.07%
Payroll Expense Administration				
Wages Zone 3 GM	21,151.68	21,000.00	151.68	100.72%
Wages Zone 3 Admin	21,744.39	20,862.96	881.43	104.23%
Insurance-Workers Comp	1,719.65	1,650.00	69.65	104.22%
Employee Health Benefits	32,690.89	32,803.16	-112.27	99.66%
FICA Expense	5,724.02	5,679.00	45.02	100.79%
PERS Retirement Benefits Employer Contributions Biweekly Payroll	7,747.65	7,857.96	-110.31	98.6%
Pension Expense UAL Employer	2,511.00	2,595.00	-84.00	96.76%
Other Post Employment Benefits	1,777.80	1,943.04	-165.24	91.5%
Employee Life Insurance	152.28	162.00	-9.72	94.0%
Retired Employee Health Benefits	2,637.58	2,600.04	37.54	101.44%
Total Payroll Expense Administration	97,856.94	97,153.16	703.78	100.72%
Utilities Expense				
Utilities-PG&E	504.80	624.96	-120.16	80.77%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Utilities-Telephone	630.26	600.00	30.26	105.04%
Utilities-Disposal	189.39	200.04	-10.65	94.68%
Utilities-M1Water	47.74	44.04	3.70	108.4%
Total Utilities Expense	1,372.19	1,469.04	-96.85	93.41%
Sewer Consulting Expense				
Sewer Legal Fees	96.00	3,000.00	-2,904.00	3.2%
Sewer Engineer Fees	430.31	3,000.00	-2,569.69	14.34%
Sewer Accounting Fees	2,194.59	2,300.04	-105.45	95.42%
Sewer Other Consulting Fees	2,062.09	6,999.96	-4,937.87	29.46%
Director Fees	560.00	600.00	-40.00	93.33%
Total Sewer Consulting Expense	5,342.99	15,900.00	-10,557.01	33.6%
Insurance Expense				
Insurance-Auto & General	5,196.71	5,199.96	-3.25	99.94%
Total Insurance Expense	5,196.71	5,199.96	-3.25	99.94%
Total Zone 3 Administrative Expense	118,333.72	134,222.24	-15,888.52	88.16%
Total Expense	2,629,876.76	2,829,521.40	-199,644.64	92.94%
Net Ordinary Income	**2,485,632.67**	**2,068,680.60**	**416,952.07**	**120.16%**

57

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

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	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
Ordinary Income/Expense						
Income						
Metered Water Sales	0.00	0.00	1,398,632.80	0.00	0.00	1,398,632.80
Temporary Hydrant Service	0.00	0.00	9,627.06	0.00	0.00	9,627.06
New Service Installation	0.00	0.00	30,967.85	0.00	0.00	30,967.85
Backflow Revenue	0.00	0.00	872.86	0.00	0.00	872.86
Misc. Revenue	0.00	0.00	8,823.36	0.00	0.00	8,823.36
Reconnect Charges	0.00	0.00	120.00	0.00	0.00	120.00
NSF Charges	0.00	0.00	220.00	0.00	0.00	220.00
Trip Fee Charges	0.00	0.00	2,800.00	0.00	0.00	2,800.00
Water Interest-Investment Earned	0.00	0.00	212,622.90	0.00	0.00	212,622.90
DWR IRWM Prop 1A Grant	0.00	0.00	160,935.15	0.00	0.00	160,935.15
Gain/Loss on Sale of Assets	0.00	0.00	3,000.00	0.00	0.00	3,000.00
Donated Asset-Water Fund	0.00	0.00	2,650.00	0.00	0.00	2,650.00
Zone 1 (Castroville) Revenue						
User fees Storm Drain #75301	65,597.55	0.00	0.00	0.00	0.00	65,597.55
User fees Street Lights #75301	0.00	0.00	0.00	33,045.37	0.00	33,045.37
Caltrans Grant-Overhead Sign	0.00	0.00	0.00	252,448.56	0.00	252,448.56
Ad Valorem Property Taxes-70%	1,245,156.24	0.00	0.00	0.00	0.00	1,245,156.24
Sewer Connection Fees	48,185.28	0.00	0.00	0.00	0.00	48,185.28
Donated Asset-Sewer Fund	201,324.91	0.00	0.00	0.00	0.00	201,324.91
Misc. Revenue	1,080.20	0.00	0.00	0.00	0.00	1,080.20
Zone 1 Sewer Interest Earned	405,725.55	0.00	0.00	0.00	0.00	405,725.55
Zone 1 Gov Interest Earned	0.00	0.00	0.00	3,441.18	0.00	3,441.18
Total Zone 1 (Castroville) Revenue	1,967,069.73	0.00	0.00	288,935.11	0.00	2,256,004.84
ZONE 2 (MORO COJO) REVENUE						
User fees Storm Drain & Sewer #73701	70,710.92	0.00	0.00	0.00	0.00	70,710.92
Open Space-Street-Street Lights #73701	0.00	0.00	0.00	0.00	33,600.00	33,600.00
Zone 2 Gov Interest Earned	0.00	0.00	0.00	0.00	14,115.85	14,115.85
Zone 2 Sewer Interest Earned	14,549.54	0.00	0.00	0.00	0.00	14,549.54
Ad Valorem Property Taxes-10%	177,782.64	0.00	0.00	0.00	0.00	177,782.64
Total ZONE 2 (MORO COJO) REVENUE	263,043.10	0.00	0.00	0.00	47,715.85	310,758.95
User fees NMCHS & Mobil Park 74701	92,656.66	0.00	0.00	0.00	0.00	92,656.66

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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 (Moss Landing) REVENUE						
Ad Valorem Property Taxes-20%	0.00	355,565.29	0.00	0.00	0.00	355,565.29
M1W Sanitation Fees-Tax Code 74401	0.00	188,129.42	0.00	0.00	0.00	188,129.42
Zone 3 Interest Earned	0.00	81,122.29	0.00	0.00	0.00	81,122.29
Total Sewer (Moss Landing) REVENUE	0.00	624,817.00	0.00	0.00	0.00	624,817.00
Total Income	2,322,769.49	624,817.00	1,831,271.98	288,935.11	47,715.85	5,115,509.43
Expense						
Water Operation Expense						
General Operations Expense						
Shop Supplies	0.00	0.00	666.95	0.00	0.00	666.95
Small Tools	0.00	0.00	4,429.23	0.00	0.00	4,429.23
Operators Uniforms	0.00	0.00	2,813.44	0.00	0.00	2,813.44
Cellular Phones	0.00	0.00	1,553.27	0.00	0.00	1,553.27
Operators Certifications	0.00	0.00	475.00	0.00	0.00	475.00
Water Testing Fees	0.00	0.00	15,439.65	0.00	0.00	15,439.65
Water System Fees	0.00	0.00	11,221.20	0.00	0.00	11,221.20
Total General Operations Expense	0.00	0.00	36,598.74	0.00	0.00	36,598.74
Well Sites Expense						
Utilities - P G & E	0.00	0.00	202,811.54	0.00	0.00	202,811.54
Pump Repair/Maintenance	0.00	0.00	313.98	0.00	0.00	313.98
Supplies-Pumps & Well Sites	0.00	0.00	16,573.87	0.00	0.00	16,573.87
Generators Repairs/Maintenance	0.00	0.00	1,393.00	0.00	0.00	1,393.00
Tank Repair/Maintenance	0.00	0.00	667.03	0.00	0.00	667.03
Building Repair/Maintenance	0.00	0.00	175.63	0.00	0.00	175.63
Chlorine/Softener Repair/Maintenance	0.00	0.00	6,465.43	0.00	0.00	6,465.43
Well Sites - Other Expense	0.00	0.00	2,629.12	0.00	0.00	2,629.12
Total Well Sites Expense	0.00	0.00	231,029.60	0.00	0.00	231,029.60
Valve Expense						
Valve - Supplies	0.00	0.00	129.88	0.00	0.00	129.88
Total Valve Expense	0.00	0.00	129.88	0.00	0.00	129.88
Meter Expense						
Meter - Supplies	0.00	0.00	3,168.55	0.00	0.00	3,168.55
Meter - Repair/Maintenance	0.00	0.00	509.74	0.00	0.00	509.74

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Total Meter Expense	0.00	0.00	3,678.29	0.00	0.00	3,678.29
Hydrant Expense						
Hydrant - Supplies	0.00	0.00	1,071.97	0.00	0.00	1,071.97
Hydrant - Repair Maintenance	0.00	0.00	1,031.53	0.00	0.00	1,031.53
Total Hydrant Expense	0.00	0.00	2,103.50	0.00	0.00	2,103.50
Water Lines Expense						
Water Lines - Supplies	0.00	0.00	10,440.95	0.00	0.00	10,440.95
Water Lines - Repair/Main	0.00	0.00	16,996.72	0.00	0.00	16,996.72
Total Water Lines Expense	0.00	0.00	27,437.67	0.00	0.00	27,437.67
Depreciation Expense	0.00	0.00	294,024.00	0.00	0.00	294,024.00
Automobile Expense						
Fuel	0.00	0.00	6,954.74	0.00	0.00	6,954.74
Auto - Repair/Maintenance	0.00	0.00	1,409.40	0.00	0.00	1,409.40
Other Auto Expense	0.00	0.00	3,562.51	0.00	0.00	3,562.51
Total Automobile Expense	0.00	0.00	11,926.65	0.00	0.00	11,926.65
Payroll Expense Water Operations						
Operators Water Wages	0.00	0.00	155,144.79	0.00	0.00	155,144.79
Total Payroll Expense Water Operations	0.00	0.00	155,144.79	0.00	0.00	155,144.79
Total Water Operation Expense	0.00	0.00	762,073.12	0.00	0.00	762,073.12
Water Administrative Expense						
Billing Expense						
Postage	0.00	0.00	12,101.20	0.00	0.00	12,101.20
Billing Supplies	0.00	0.00	635.10	0.00	0.00	635.10
Toilet Rebate	0.00	0.00	300.00	0.00	0.00	300.00
Write Off's-Adjustments	0.00	0.00	229.31	0.00	0.00	229.31
Other Billing Expense	0.00	0.00	6,990.98	0.00	0.00	6,990.98
Total Billing Expense	0.00	0.00	20,256.59	0.00	0.00	20,256.59
Utilities Expense						
Utilities - P G & E	0.00	0.00	1,944.85	0.00	0.00	1,944.85
Utilities - Telephones	0.00	0.00	3,436.64	0.00	0.00	3,436.64
Utilities - Disposal	0.00	0.00	852.08	0.00	0.00	852.08
Utilities - M1Water	0.00	0.00	214.83	0.00	0.00	214.83
Total Utilities Expense	0.00	0.00	6,448.40	0.00	0.00	6,448.40

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Insurance Expense						
Insurance - Auto & General	0.00	0.00	23,047.89	0.00	0.00	23,047.89
Total Insurance Expense	0.00	0.00	23,047.89	0.00	0.00	23,047.89
Office Expense						
Office Supplies	0.00	0.00	1,696.42	0.00	0.00	1,696.42
Office Equipment	0.00	0.00	2,333.15	0.00	0.00	2,333.15
Misc. Office Expense	0.00	0.00	797.18	0.00	0.00	797.18
Community Outreach	0.00	0.00	272.45	0.00	0.00	272.45
Alarm Monitoring Service	0.00	0.00	578.25	0.00	0.00	578.25
Property Taxes	0.00	0.00	620.26	0.00	0.00	620.26
Computer Programs/Upgrades	0.00	0.00	21,495.01	0.00	0.00	21,495.01
Bank Fees	0.00	0.00	1,241.63	0.00	0.00	1,241.63
Seminars/Training/Staff	0.00	0.00	4,225.05	0.00	0.00	4,225.05
Seminar/Training/Directors	0.00	0.00	400.50	0.00	0.00	400.50
Membership Dues	0.00	0.00	11,987.56	0.00	0.00	11,987.56
Office Repairs/Maintenance	0.00	0.00	2,749.11	0.00	0.00	2,749.11
Building Maintenance	0.00	0.00	1,726.78	0.00	0.00	1,726.78
Total Office Expense	0.00	0.00	50,123.35	0.00	0.00	50,123.35
Payroll Expenses						
Wages - General Manager	0.00	0.00	95,434.09	0.00	0.00	95,434.09
Wages - Administrative	0.00	0.00	97,849.82	0.00	0.00	97,849.82
Insurance - Workers Comp	0.00	0.00	7,738.48	0.00	0.00	7,738.48
Employee Health Benefits	0.00	0.00	147,109.17	0.00	0.00	147,109.17
PERS Retirement Benefits Employer Contributions Bi-Weekly Pa	0.00	0.00	34,864.74	0.00	0.00	34,864.74
Pension Expense UAL Employer	0.00	0.00	11,299.50	0.00	0.00	11,299.50
Employee Life Insurance	0.00	0.00	684.96	0.00	0.00	684.96
FICA Expense	0.00	0.00	25,505.96	0.00	0.00	25,505.96
Retired Employee Health Benefits	0.00	0.00	11,869.14	0.00	0.00	11,869.14
OPEB-Water Post Employment Medical Expense	0.00	0.00	8,000.10	0.00	0.00	8,000.10
Total Payroll Expenses	0.00	0.00	440,355.96	0.00	0.00	440,355.96
Consulting Expense						
Legal Fees	0.00	0.00	432.00	0.00	0.00	432.00
Engineering Fees	0.00	0.00	5,484.49	0.00	0.00	5,484.49

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Director Fees	0.00	0.00	2,520.00	0.00	0.00	2,520.00
Accounting Fees	0.00	0.00	9,875.62	0.00	0.00	9,875.62
Other Consulting Fees	0.00	0.00	33,393.32	0.00	0.00	33,393.32
Total Consulting Expense	0.00	0.00	51,705.43	0.00	0.00	51,705.43
Total Water Administrative Expense	0.00	0.00	591,937.62	0.00	0.00	591,937.62
Zone 1 Operation Expense						
General Operation Expense						
Shop Supplies	331.85	0.00	0.00	0.00	0.00	331.85
Small Tools & Equipment	2,039.83	0.00	0.00	0.00	0.00	2,039.83
Operators Uniforms	2,225.12	0.00	0.00	0.00	0.00	2,225.12
Operators Certifications	383.51	0.00	0.00	0.00	0.00	383.51
Cellular Phones	1,208.13	0.00	0.00	0.00	0.00	1,208.13
Total General Operation Expense	6,188.44	0.00	0.00	0.00	0.00	6,188.44
Lift Station Expense						
Sewer Utilities PG & E	5,266.16	0.00	0.00	0.00	0.00	5,266.16
Lift Station Repair/Maintenance	110.65	0.00	0.00	0.00	0.00	110.65
Supplies for Pump Station	706.03	0.00	0.00	0.00	0.00	706.03
Permit Fee for Generators	547.00	0.00	0.00	0.00	0.00	547.00
Building Repair/Maintenance	29.92	0.00	0.00	0.00	0.00	29.92
Total Lift Station Expense	6,659.76	0.00	0.00	0.00	0.00	6,659.76
Sewer Depreciation Expense	64,166.00	0.00	0.00	0.00	0.00	64,166.00
Automobile Expense						
Fuel for Trucks	4,360.07	0.00	0.00	0.00	0.00	4,360.07
Auto- Repair/Maintenance	1,598.01	0.00	0.00	0.00	0.00	1,598.01
Other Auto Expense	3,750.40	0.00	0.00	0.00	0.00	3,750.40
Total Automobile Expense	9,708.48	0.00	0.00	0.00	0.00	9,708.48
Payroll Expense-Operation						
Operators Zone 1 Wages	118,998.16	0.00	0.00	0.00	0.00	118,998.16
Total Payroll Expense-Operation	118,998.16	0.00	0.00	0.00	0.00	118,998.16
Sewer Line Expense						
Sewer Line-Repair/Maintenance	649.51	0.00	0.00	0.00	0.00	649.51
Total Sewer Line Expense	649.51	0.00	0.00	0.00	0.00	649.51
Storm drain Expense						

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
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	1,566.12	0.00	0.00	0.00	0.00	1,566.12
Total Storm drain Automobile Expense	1,566.12	0.00	0.00	0.00	0.00	1,566.12
Total Zone 1 Operation Expense	208,154.21	0.00	0.00	0.00	0.00	208,154.21
Zone 1 Administrative Expense						
Office Expense						
Office Supplies	825.03	0.00	0.00	0.00	0.00	825.03
Office Equipment	1,669.28	0.00	0.00	0.00	0.00	1,669.28
Misc. Office Expense	385.43	0.00	0.00	0.00	0.00	385.43
Computer Program/Upgrade	9,282.83	0.00	0.00	0.00	0.00	9,282.83
Office Repair/Maintenance	2,069.23	0.00	0.00	0.00	0.00	2,069.23
Alarm Monitoring Service	449.75	0.00	0.00	0.00	0.00	449.75
Property Taxes	635.18	0.00	0.00	0.00	0.00	635.18
Seminars/Training/Staff	1,683.06	0.00	0.00	0.00	0.00	1,683.06
Seminars/Training/Directors	311.50	0.00	0.00	0.00	0.00	311.50
Membership Dues	9,386.66	0.00	0.00	0.00	0.00	9,386.66
Building Maintenance	1,052.66	0.00	0.00	0.00	0.00	1,052.66
Total Office Expense	27,750.61	0.00	0.00	0.00	0.00	27,750.61
Payroll Expense Admin						
Wages Zone 1 GM	73,784.80	0.00	0.00	0.00	0.00	73,784.80
Wages Zone 1 Admin	76,105.35	0.00	0.00	0.00	0.00	76,105.35
Insurance - Workers Comp	6,018.82	0.00	0.00	0.00	0.00	6,018.82
Employee Health Benefits	114,418.25	0.00	0.00	0.00	0.00	114,418.25
FICA Expense	19,661.41	0.00	0.00	0.00	0.00	19,661.41
PERS Retirement Benefits Employer Contributions Payroll Biwee	27,117.04	0.00	0.00	0.00	0.00	27,117.04
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	532.68	0.00	0.00	0.00	0.00	532.68
Retired Employee Health Benefits	9,231.54	0.00	0.00	0.00	0.00	9,231.54
Total Payroll Expense Admin	341,880.69	0.00	0.00	0.00	0.00	341,880.69
Utilities Expense						

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Utilities - PG&E	1,588.57	0.00	0.00	0.00	0.00	1,588.57
Utilities - Telephones	2,206.33	0.00	0.00	0.00	0.00	2,206.33
Utilities - Disposal	662.74	0.00	0.00	0.00	0.00	662.74
Utilities - M1Water	167.09	0.00	0.00	0.00	0.00	167.09
Total Utilities Expense	4,624.73	0.00	0.00	0.00	0.00	4,624.73
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	7,038.40	0.00	0.00	0.00	0.00	7,038.40
Director Fees	1,960.00	0.00	0.00	0.00	0.00	1,960.00
Total Sewer Consulting Expense	22,363.00	0.00	0.00	0.00	0.00	22,363.00
Insurance Expense						
Insurance- Auto & General	18,188.61	0.00	0.00	0.00	0.00	18,188.61
Total Insurance Expense	18,188.61	0.00	0.00	0.00	0.00	18,188.61
Bond, Loan & Certif. Expense						
CSA 14-CCSD Amortization Expense	3,589.00	0.00	0.00	0.00	0.00	3,589.00
Willdan CSA 14 Assessment Admin Fee	500.00	0.00	0.00	0.00	0.00	500.00
Unrealized Gain/Loss Investment	28,679.88	0.00	0.00	0.00	0.00	28,679.88
Total Bond, Loan & Certif. Expense	32,768.88	0.00	0.00	0.00	0.00	32,768.88
Total Zone 1 Administrative Expense	447,576.52	0.00	0.00	0.00	0.00	447,576.52
Zone 1 Other Operation & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	39,745.39	0.00	39,745.39
Street Lighting Upgrades	0.00	0.00	0.00	30,153.00	0.00	30,153.00
Pedestrian Over Cross Maintenance	0.00	0.00	0.00	6,889.00	0.00	6,889.00
Gov Zone 1 Depreciation Expense	0.00	0.00	0.00	1,438.00	0.00	1,438.00
Total Zone 1 Other Operation & Maint Expense	0.00	0.00	0.00	78,225.39	0.00	78,225.39
Zone 1 Recreational Expense						
No. Co. Rec & Park District	0.00	0.00	0.00	127,500.00	0.00	127,500.00
Total Zone 1 Recreational Expense	0.00	0.00	0.00	127,500.00	0.00	127,500.00
Zone 2 Operation Expense						
General Operation Expense						
Shop Supplies	42.52	0.00	0.00	0.00	0.00	42.52

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Small Tools & Equipment	468.36	0.00	0.00	0.00	0.00	468.36
Operators Uniforms	635.86	0.00	0.00	0.00	0.00	635.86
Operators Certifications	324.75	0.00	0.00	0.00	0.00	324.75
Cellular Phones	339.17	0.00	0.00	0.00	0.00	339.17
Total General Operation Expense	1,810.66	0.00	0.00	0.00	0.00	1,810.66
Lift Station Expense						
Utilities	15,526.06	0.00	0.00	0.00	0.00	15,526.06
Lift Station Repair/Maintenance	1,281.10	0.00	0.00	0.00	0.00	1,281.10
Supplies for Pump Station	134.50	0.00	0.00	0.00	0.00	134.50
Total Lift Station Expense	16,941.66	0.00	0.00	0.00	0.00	16,941.66
Sewer Depreciation Expense	22,750.00	0.00	0.00	0.00	0.00	22,750.00
Automobile Expense						
Fuel for Trucks	1,803.91	0.00	0.00	0.00	0.00	1,803.91
Auto-Repair/Maintenance	550.54	0.00	0.00	0.00	0.00	550.54
Other Auto Expense	878.90	0.00	0.00	0.00	0.00	878.90
Total Automobile Expense	3,233.35	0.00	0.00	0.00	0.00	3,233.35
Payroll Expense-Operations						
Operator Zone 2 Wages	34,667.82	0.00	0.00	0.00	0.00	34,667.82
Total Payroll Expense-Operations	34,667.82	0.00	0.00	0.00	0.00	34,667.82
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	79,410.00	0.00	0.00	0.00	0.00	79,410.00
Zone 2 Administrative Expense						
Office Expense						
Seminar/Training/Directors	89.00	0.00	0.00	0.00	0.00	89.00
Membership Dues	2,726.90	0.00	0.00	0.00	0.00	2,726.90
Office Supplies	314.77	0.00	0.00	0.00	0.00	314.77
Office Equipment	476.92	0.00	0.00	0.00	0.00	476.92
Misc. Office Expense	102.22	0.00	0.00	0.00	0.00	102.22
Building Maintenance	300.76	0.00	0.00	0.00	0.00	300.76
Computer Program/Upgrade	2,586.05	0.00	0.00	0.00	0.00	2,586.05
Office Repair/Maintenance	579.27	0.00	0.00	0.00	0.00	579.27

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Alarm Monitoring Services	128.50	0.00	0.00	0.00	0.00	128.50
Property Taxes	186.62	0.00	0.00	0.00	0.00	186.62
Seminars/Training/Staff	563.58	0.00	0.00	0.00	0.00	563.58
Office Expense - Other	12.03	0.00	0.00	0.00	0.00	12.03
Total Office Expense	8,066.62	0.00	0.00	0.00	0.00	8,066.62
Payroll Expense Administration						
Wages- Zone 2 GM	21,151.68	0.00	0.00	0.00	0.00	21,151.68
Wages-Zone 2 Admin	21,744.39	0.00	0.00	0.00	0.00	21,744.39
Insurance Workers Comp	1,719.66	0.00	0.00	0.00	0.00	1,719.66
Employee Health Benefits	32,690.95	0.00	0.00	0.00	0.00	32,690.95
PERS Retirement Benefits Employer Contribution Bi-weekly Payı	7,747.81	0.00	0.00	0.00	0.00	7,747.81
Pension Expense UAL Employer	2,511.00	0.00	0.00	0.00	0.00	2,511.00
Retired Employee Health Benefits	2,637.67	0.00	0.00	0.00	0.00	2,637.67
Employee Life Insurance	152.16	0.00	0.00	0.00	0.00	152.16
Other Post Retirement Benefits	1,777.80	0.00	0.00	0.00	0.00	1,777.80
FICA Expense	5,724.02	0.00	0.00	0.00	0.00	5,724.02
Total Payroll Expense Administration	97,857.14	0.00	0.00	0.00	0.00	97,857.14
Consulting Expense						
Consulting Fees	3,062.10	0.00	0.00	0.00	0.00	3,062.10
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	560.00	0.00	0.00	0.00	0.00	560.00
Moro Cojo Annexation Amortization Expense	533.00	0.00	0.00	0.00	0.00	533.00
Total Consulting Expense	6,445.68	0.00	0.00	0.00	0.00	6,445.68
Utilities Expense						
Utilities-PG&E	504.82	0.00	0.00	0.00	0.00	504.82
Utilities-Telephone	630.45	0.00	0.00	0.00	0.00	630.45
Utilities-Disposal	189.34	0.00	0.00	0.00	0.00	189.34
Utilities-M1Water	47.74	0.00	0.00	0.00	0.00	47.74
Total Utilities Expense	1,372.35	0.00	0.00	0.00	0.00	1,372.35
Insurance Expense						
Insurance-Auto & General	5,196.72	0.00	0.00	0.00	0.00	5,196.72
Total Insurance Expense	5,196.72	0.00	0.00	0.00	0.00	5,196.72

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Total Zone 2 Administrative Expense	118,938.51	0.00	0.00	0.00	0.00	118,938.51
Zone 2 Other Oper & Main Expense						
Open Space Main-Outside Services	0.00	0.00	0.00	0.00	3,567.00	3,567.00
Street Light Utility Cost	0.00	0.00	0.00	0.00	2,710.62	2,710.62
Total Zone 2 Other Oper & Main Expense	0.00	0.00	0.00	0.00	6,277.62	6,277.62
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	473.91	0.00	0.00	0.00	473.91
Operators Uniforms	0.00	647.88	0.00	0.00	0.00	647.88
Operators Certifications	0.00	296.25	0.00	0.00	0.00	296.25
Cellular Phones	0.00	345.12	0.00	0.00	0.00	345.12
Total General Operation Expense	0.00	1,776.22	0.00	0.00	0.00	1,776.22
Lift Station Expense						
Sewer Utilities PG&E	0.00	17,167.85	0.00	0.00	0.00	17,167.85
Lift Station Repair/Maintenance	0.00	1,344.78	0.00	0.00	0.00	1,344.78
Total Lift Station Expense	0.00	18,512.63	0.00	0.00	0.00	18,512.63
Sewer (Moss Landing) Zone 3 Depreciation Expense	0.00	32,738.00	0.00	0.00	0.00	32,738.00
Automobile Expense						
Fuel for Trucks	0.00	1,803.85	0.00	0.00	0.00	1,803.85
Repair/Maintenance	0.00	525.65	0.00	0.00	0.00	525.65
Other Auto Expense	0.00	878.85	0.00	0.00	0.00	878.85
Total Automobile Expense	0.00	3,208.35	0.00	0.00	0.00	3,208.35
Payroll Expense-Operations						
Operators-Moss Landing Wages Zone 3	0.00	35,214.85	0.00	0.00	0.00	35,214.85
Total Payroll Expense-Operations	0.00	35,214.85	0.00	0.00	0.00	35,214.85
Total Sewer Zone 3 Operation & Maint Expense	0.00	91,450.05	0.00	0.00	0.00	91,450.05
Zone 3 Administrative Expense						
Office Expense						
Office Supplies	0.00	243.59	0.00	0.00	0.00	243.59
Office Equipment	0.00	476.96	0.00	0.00	0.00	476.96
Misc. Office Expense	0.00	112.78	0.00	0.00	0.00	112.78
Computer Programs/Upgrade	0.00	3,021.58	0.00	0.00	0.00	3,021.58

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Office Repair/Maintenance	0.00	671.50	0.00	0.00	0.00	671.50
alarm Monitoring Service	0.00	128.50	0.00	0.00	0.00	128.50
Property Taxes	0.00	149.78	0.00	0.00	0.00	149.78
Seminars/Training/Staff	0.00	563.54	0.00	0.00	0.00	563.54
Seminars/Training/Directors	0.00	89.00	0.00	0.00	0.00	89.00
Membership Dues	0.00	2,806.89	0.00	0.00	0.00	2,806.89
Building Maintenance	0.00	300.77	0.00	0.00	0.00	300.77
Total Office Expense	0.00	8,564.89	0.00	0.00	0.00	8,564.89
Payroll Expense Administration						
Wages Zone 3 GM	0.00	21,151.68	0.00	0.00	0.00	21,151.68
Wages Zone 3 Admin	0.00	21,744.39	0.00	0.00	0.00	21,744.39
Insurance-Workers Comp	0.00	1,719.65	0.00	0.00	0.00	1,719.65
Employee Health Benefits	0.00	32,690.89	0.00	0.00	0.00	32,690.89
FICA Expense	0.00	5,724.02	0.00	0.00	0.00	5,724.02
PERS Retirement Benefits Employer Contributions Biweekly Pay	0.00	7,747.65	0.00	0.00	0.00	7,747.65
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
Employee Life Insurance	0.00	152.28	0.00	0.00	0.00	152.28
Retired Employee Health Benefits	0.00	2,637.58	0.00	0.00	0.00	2,637.58
Total Payroll Expense Administration	0.00	97,856.94	0.00	0.00	0.00	97,856.94
Utilities Expense						
Utilities-PG&E	0.00	504.80	0.00	0.00	0.00	504.80
Utilities-Telephone	0.00	630.26	0.00	0.00	0.00	630.26
Utilities-Disposal	0.00	189.39	0.00	0.00	0.00	189.39
Utilities-M1Water	0.00	47.74	0.00	0.00	0.00	47.74
Total Utilities Expense	0.00	1,372.19	0.00	0.00	0.00	1,372.19
Sewer Consulting Expense						
Sewer Legal Fees	0.00	96.00	0.00	0.00	0.00	96.00
Sewer Engineer Fees	0.00	430.31	0.00	0.00	0.00	430.31
Sewer Accounting Fees	0.00	2,194.59	0.00	0.00	0.00	2,194.59
Sewer Other Consulting Fees	0.00	2,062.09	0.00	0.00	0.00	2,062.09
Director Fees	0.00	560.00	0.00	0.00	0.00	560.00
Total Sewer Consulting Expense	0.00	5,342.99	0.00	0.00	0.00	5,342.99

Castroville Community Services District
Profit & Loss by Class
July 2025 through June 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
Insurance Expense						
Insurance-Auto & General	0.00	5,196.71	0.00	0.00	0.00	5,196.71
Total Insurance Expense	0.00	5,196.71	0.00	0.00	0.00	5,196.71
Total Zone 3 Administrative Expense	0.00	118,333.72	0.00	0.00	0.00	118,333.72
Total Expense	854,079.24	209,783.77	1,354,010.74	205,725.39	6,277.62	2,629,876.76
Net Ordinary Income	1,468,690.25	415,033.23	477,261.24	83,209.72	41,438.23	2,485,632.67
Other Income/Expense						
Other Expense						
Clearing Account	267,500.00	0.00	0.00	-267,500.00	0.00	0.00
Total Other Expense	267,500.00	0.00	0.00	-267,500.00	0.00	0.00
Net Other Income	-267,500.00	0.00	0.00	267,500.00	0.00	0.00
Net Income	**1,201,190.25**	**415,033.23**	**477,261.24**	**350,709.72**	**41,438.23**	**2,485,632.67**

Castroville Community Services District
Balance Sheet by Class
As of June 30, 2026

PENDING EOY CPA AJE

	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
ASSETS						
Current Assets						
Checking/Savings						
Chase General Fund-Checking	203,946.78	202,378.11	287,782.99	121,720.90	148,826.10	964,654.88
Chase Customer Deposit Fund-Water & Sewer	0.00	0.00	69,056.97	0.00	0.00	69,056.97
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	86,911.75	0.00	0.00	86,911.75
CAMP-Sewer- 1 Capital Impr Fund	3,858,104.40	0.00	0.00	0.00	0.00	3,858,104.40
CAMP-Sewer- 1 Reserve Fund	287,023.03	0.00	0.00	0.00	0.00	287,023.03
CAMP-Sewer Moss Landing Capital Improvements	0.00	1,198,672.75	0.00	0.00	0.00	1,198,672.75
CAMP-Zone 1 Governmental	0.00	0.00	0.00	57,010.40	0.00	57,010.40
CAMP-Zone 2 Governmental	0.00	0.00	0.00	0.00	297,090.14	297,090.14
CAMP-Water Capital Improvements	0.00	0.00	2,902,510.85	0.00	0.00	2,902,510.85
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	4,288,522.44	0.00	0.00	0.00	0.00	4,288,522.44
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	29,610.78	0.00	29,610.78
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00	59,786.56	59,786.56
LAIF-Zone 3 ML Sewer	0.00	1,056,147.67	0.00	0.00	0.00	1,056,147.67
Total Checking/Savings	8,750,444.65	2,457,198.53	4,852,685.41	208,342.08	505,702.80	16,774,373.47
Accounts Receivable						
1160 · A/R - Other	0.00	0.00	77,532.09	70,924.33	0.00	148,456.42
Total Accounts Receivable	0.00	0.00	77,532.09	70,924.33	0.00	148,456.42
Other Current Assets						
Petty Cash	0.00	0.00	800.00	0.00	0.00	800.00
Sewer Fund Investments	2,823,260.29	0.00	0.00	0.00	0.00	2,823,260.29
A/R - Metered Sales	0.00	0.00	83,458.61	0.00	0.00	83,458.61
Zone 1 Sewer Rcvble User Fees-Tax Apportionments	677.74	0.00	0.00	0.00	0.00	677.74
Water-Allowance for Doubtful Account	0.00	0.00	-1,200.00	0.00	0.00	-1,200.00
Accrued Interest Gov-Zone 1	0.00	0.00	0.00	290.19	0.00	290.19
Accrued Interest Gov-Zone 2	0.00	0.00	0.00	0.00	585.91	585.91
Accrued Interest Sewer-Zone 3	0.00	10,350.26	0.00	0.00	0.00	10,350.26
Accrued Interest Receivable-Water	0.00	0.00	15,614.68	0.00	0.00	15,614.68
Accrued Interest Sewer-Zone 1-2	40,547.80	0.00	0.00	0.00	0.00	40,547.80
Prepaid Ins-Sewer Zone 2	2,338.99	0.00	0.00	0.00	0.00	2,338.99
Prepaid Ins-Sewer Zone 1	8,185.95	0.00	0.00	0.00	0.00	8,185.95
Prepaid Insurance-Sewer Zone 3	0.00	2,339.00	0.00	0.00	0.00	2,339.00
Prepaid Ins-Water	0.00	0.00	10,816.55	0.00	0.00	10,816.55
Inventory	1,940.28	0.00	50,794.95	0.00	0.00	52,735.23

Castroville Community Services District
Balance Sheet by Class
As of June 30, 2026

PENDING EOY CPA AJE

	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
Total Other Current Assets	2,876,951.05	12,689.26	160,284.79	290.19	585.91	3,050,801.20
Total Current Assets	11,627,395.70	2,469,887.79	5,090,502.29	279,556.60	506,288.71	19,973,631.09
Fixed Assets						
Water Projects/Construction In Progress	0.00	0.00	50,718.46	0.00	0.00	50,718.46
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
Land-Sewer	47,158.00	0.00	0.00	0.00	0.00	47,158.00
Land	0.00	0.00	258,452.40	0.00	0.00	258,452.40
Projects, Wells & Pipes	0.00	0.00	12,670,472.18	0.00	0.00	12,670,472.18
Meters	0.00	0.00	398,423.59	0.00	0.00	398,423.59
Hydrants	0.00	0.00	100,271.15	0.00	0.00	100,271.15
Trucks/Autos	0.00	0.00	209,794.21	0.00	0.00	209,794.21
Vac-trailer	0.00	0.00	31,853.25	0.00	0.00	31,853.25
Shop Equipment	0.00	0.00	63,386.03	0.00	0.00	63,386.03
Office Equipment	0.00	0.00	239,144.55	0.00	0.00	239,144.55
Pumping Equipment	0.00	0.00	204,668.89	0.00	0.00	204,668.89
Telemetry System	0.00	0.00	181,825.27	0.00	0.00	181,825.27
Accumulated Depreciation Water	0.00	0.00	-8,809,201.00	0.00	0.00	-8,809,201.00
Sewer Projects in Progress	364,271.89	0.00	0.00	0.00	0.00	364,271.89
Sewer Trucks/Autos	117,747.75	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	7,515.05
Sewer Cleaner Trucks	439,415.59	0.00	0.00	0.00	0.00	439,415.59
Sewer Equipment	93,350.04	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	48,168.24
SCADA-Zone 2 Sewer	3,464.34	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	6,167.83
Generator Castroville Blvd	70,784.04	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	181,095.73
Generator Moro Cojo	21,000.00	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	343,353.58
Castroville Sewer Lines	783,111.94	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	73,193.37
Moro Cojo Sewer Lines	68,931.60	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	49,029.88
Lift Station Del Monte Ave	61,643.87	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	113,284.79
Lift Station Campo & Los Arbo	93,881.87	0.00	0.00	0.00	0.00	93,881.87
Accumulated Depr. Zone 2-Sewer	-314,431.00	0.00	0.00	0.00	0.00	-314,431.00

Castroville Community Services District
Balance Sheet by Class
As of June 30, 2026

PENDING EOY CPA AJE	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
Accumulated Depreciation Zone 1 Sewer	-1,046,857.00	0.00	0.00	0.00	0.00	-1,046,857.00
Zone 1 Storm Drain Improv Projects	149,328.35	0.00	0.00	0.00	0.00	149,328.35
Sewer Equipment-Zone 3	0.00	86,608.04	0.00	0.00	0.00	86,608.04
Sewer Lines Moss Landing Zone 3	0.00	422,753.65	0.00	0.00	0.00	422,753.65
Lift Station #1 Struve Road	0.00	23,620.75	0.00	0.00	0.00	23,620.75
Lift Station #2 Hwy 1	0.00	28,737.56	0.00	0.00	0.00	28,737.56
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	15,684.03	0.00	0.00	0.00	15,684.03
Lift Station #4 Portrero Road	0.00	23,935.95	0.00	0.00	0.00	23,935.95
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	-352,473.00	0.00	0.00	0.00	-352,473.00
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 (old) & 2 Entry Signs	0.00	0.00	0.00	76,798.19	0.00	76,798.19
Castroville Landmark Sign in Progress	0.00	0.00	0.00	651,195.14	0.00	651,195.14
Accumulated Depreciation-Government Zone 1 Castroville	0.00	0.00	0.00	-8,571.76	0.00	-8,571.76
Total Fixed Assets	1,774,609.75	873,248.25	6,133,729.78	719,421.57	0.00	9,501,009.35
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	-71,681.00	0.00	0.00	0.00	0.00	-71,681.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization	-10,127.00	0.00	0.00	0.00	0.00	-10,127.00
Total Other Assets	209,475.15	37,249.66	167,613.86	0.00	0.00	414,338.67
TOTAL ASSETS	13,611,480.60	3,380,385.70	11,391,845.93	998,978.17	506,288.71	29,888,979.11

72

Castroville Community Services District
Balance Sheet by Class
As of June 30, 2026

PENDING EOY CPA AJE

	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
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
Accounts Payable	7,035.17	2,348.26	80,305.13	1,909.62	78.66	91,676.84
Total Accounts Payable	7,035.17	2,348.26	80,305.13	1,909.62	78.66	91,676.84
Other Current Liabilities						
Accrued Vacation	8,935.17	1,985.60	8,935.19	0.00	0.00	19,855.96
Accrued Payroll	5,215.27	1,158.96	5,215.27	0.00	0.00	11,589.50
Compensated Absences LT	29,984.79	6,663.28	29,984.78	0.00	0.00	66,632.85
Customer Security Deposits	0.00	0.00	60,219.59	0.00	0.00	60,219.59
Hydrant Service Deposits	0.00	0.00	5,300.00	0.00	0.00	5,300.00
Water- Installation Deposits	0.00	0.00	2,000.00	0.00	0.00	2,000.00
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	179,204.21	39,825.16	246,721.71	0.00	0.00	465,751.08
Total Current Liabilities	186,239.38	42,173.42	327,026.84	1,909.62	78.66	557,427.92
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	325,976.51	73,224.23	466,761.96	1,909.62	78.66	867,950.98
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	0.00	98,712.31	98,712.31

Castroville Community Services District
Balance Sheet by Class
As of June 30, 2026

PENDING EOY CPA AJE	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
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
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	1,201,190.25	415,033.23	477,261.24	350,709.72	41,438.23	2,485,632.67
Total Equity	13,285,504.10	3,307,161.47	10,925,083.96	997,068.55	506,210.05	29,021,028.13
TOTAL LIABILITIES & EQUITY	**13,611,480.61**	**3,380,385.70**	**11,391,845.92**	**998,978.17**	**506,288.71**	**29,888,979.11**

Castroville Community Services District

Transaction Detail by Account

July 2025 through June 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	Maggiora Bros. Drilling, Inc.	Well #6 Project	591,189.75	
10/01/2025	M25-100	Maggiora 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	Maggiora 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	Maggiora 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	Maggiora Bros. Drilling, Inc.	Well#6 Final 5% R...	71,178.50	
04/01/2026	93179	MNS Engineers, Inc.	Emergency Deep ...	483.37	
04/29/2026	93469	MNS Engineers, Inc.	Emergency Deep ...	527.31	
04/29/2026	2026-27	Pueblo Water Resources, Inc.	Well 6 Extended P...	3,640.00	
05/27/2026	93668	MNS Engineers, Inc.	Emergency Deep ...	527.31	
06/23/2026	26061205	MNS Engineers, Inc.	Emergency Deep ...	43.94	
06/24/2026	2026-54	Pueblo Water Resources, Inc.	Well No. 6 Extende...	7,890.00	
06/30/2026	26070417	MNS Engineers, Inc.	Emergency Deep ...	87.89	
06/30/2026	26-6022*01	Pacific Coast Well Drilling, Inc.	Well #6 Extended ...	39,637.32	
06/30/2026	2026-78	Pueblo Water Resources, Inc.	Well 6 Extended P...	3,190.91	
06/30/2026	Jun EOY 26		Well #6 Emergenc...		1,856,430.00
Total Water Projects/Construction In Progress				**1,591,498.39**	**1,856,430.00**
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	
04/01/2026	02-27 RET	Monterey Peninsula Engineering*	Water Valves Repl...	4,331.78	
04/29/2026	25-1435-03	J Johnson & Company, Inc.	Merritt St Water Se...	73,851.15	
04/29/2026	25-1435-04	J Johnson & Company, Inc.	Merritt St Valve Re...	25,080.00	
04/29/2026	I2026-0665	D&H Water Systems	Parts (2) Electroylz...	5,068.76	
05/28/2026	297858	West Valley Construction	New 4" Main Repla...	33,840.49	
06/23/2026	3241285	Layne Christensen Company	Well #5 Media Cha...	207,618.12	
06/24/2026	Z158193	Core & Main LP	Merritt Street Proje...	2,105.67	
06/24/2026	25-1435-05	J Johnson & Company, Inc.	Merrit St Water Ser...	45,172.55	
06/30/2026	25-1435-06	J Johnson & Company, Inc.	Merritt St Water Se...	10,423.90	
06/30/2026	Jun EOY 26		Well #6 Emergenc...	1,856,430.00	
Total Projects, Wells & Pipes				**2,445,734.40**	**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**
Hydrants					

Castroville Community Services District

Transaction Detail by Account

July 2025 through June 2026

Date	Num	Name	Memo	Debit	Credit
05/11/2026	U2616014...	ICONIX Waterworks (US) Inc.	Hydrant Check Val...	5,869.45	
05/11/2026	U2616012...	ICONIX Waterworks (US) Inc.	Hydrant Check Val...	3,082.91	
Total Hydrants				**8,952.36**	**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
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
04/30/2026	APR JE 20...		Monthly Accumulat...		24,191.17
05/29/2026	May JE 2026		Monthly Accumulat...		24,191.17
06/30/2026	Jun JE 2026		Monthly Accumulat...		27,921.21
Total Accumulated Depreciation Water				**0.00**	**294,024.00**
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 Sewr ...	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	
04/01/2026	93187	MNS Engineers, Inc.	Washington Sewer...	1,192.84	
04/29/2026	93487	MNS Engineers, Inc.	Washington Sewer...	1,405.88	
05/27/2026	93671	MNS Engineers, Inc.	Washington Sewer...	1,582.69	
06/23/2026	93487-2	MNS Engineers, Inc.	Washington Sewer...	569.25	
06/23/2026	26061217	MNS Engineers, Inc.	Washington Sewer...	420.61	
Total Sewer Projects in Progress				**12,407.53**	**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	

Castroville Community Services District

Transaction Detail by Account

July 2025 through June 2026

Date	Num	Name	Memo	Debit	Credit
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
04/30/2026	APR JE 20...		Monthly Accumulat...		1,818.42
05/29/2026	May JE 2026		Monthly Accumulat...		1,818.42
06/30/2026	Jun JE 2026		Monthly Accumulat...		2,747.46
Total Accumulated Depr. Zone 2-Sewer				**0.00**	**22,750.00**
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
03/31/2026	Mar JE 2026		Monthly Accumulat...		4,518.33
04/30/2026	APR JE 20...		Monthly Accumulat...		4,518.33
05/29/2026	May JE 2026		Monthly Accumulat...		4,518.33
06/30/2026	Jun JE 2026		Monthly Accumulat...		14,464.29
Total Accumulated Depreciation Zone 1 Sewer				**0.00**	**64,166.00**
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**
Lift Station #3 by Phil's					
06/10/2026	U2616017...	ICONIX Waterworks (US) Inc.	Check Valve for Lif...	2,132.90	
Total Lift Station #3 by Phil's				**2,132.90**	**0.00**
Lift Station #4 Portrero Road					
06/10/2026	U2616017...	ICONIX Waterworks (US) Inc.	Chekc Valve for Lif...	1,012.89	
Total Lift Station #4 Portrero Road				**1,012.89**	**0.00**
Accumulated Depreciation Zone 3 Moss Landing					
08/29/2025	Aug JE 25		Monthly Depreciati...		2,605.50

Date	Num	Name	Memo	Debit	Credit
09/30/2025	Sept JE 25		Monthly Accumulat...		2,605.50
10/31/2025	Oct JE 25		Monthly Accumulat...		2,605.50
11/28/2025	Nov JE 25		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
04/30/2026	APR JE 20...		Monthly Accumulat...		2,605.50
05/29/2026	May JE 2026		Monthly Accumulat...		5,211.00
06/30/2026	Jun JE 2026		Monthly Accumulat...		4,077.50
Total Accumulated Depreciation Zone 3 Moss Landing				**0.00**	**32,738.00**
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 Overhead Sign (old) & 2 Entry Signs					
05/28/2026	2864	Signs By Van	2 Entry Signs 50% ...	12,719.92	
05/28/2026	2109	Signs By Van	2 Entry Signs Final...	12,719.93	
06/23/2026	2635-1	Darrel Varnie Electric, Inc.	Lighting System-3 ...	31,899.00	
Total Castroville Overhead Sign (old) & 2 Entry Signs				**57,338.85**	**0.00**
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	
04/01/2026	92423	MNS Engineers, Inc.	CM for Castroville ...	3,761.12	
04/17/2026	1981	Signs By Van	Castroville Landma...	22,149.23	
05/27/2026	93670	MNS Engineers, Inc.	Castroville Landma...	911.25	
06/03/2026	2629-1	Darrel Varnie Electric, Inc.	Sign Install for Cas...	13,250.00	
06/23/2026	93471	MNS Engineers, Inc.	Landmark Sign	540.00	
Total Castroville Landmark Sign in Progress				**196,225.48**	**0.00**
Accumulated Depreciation-Government Zone 1 Castroville					
07/31/2025	July 25 JE		Monthly Accumulat...		108.12
08/29/2025	Aug JE 25		Monthly Depreciati...		108.12
09/30/2025	Sept JE 25		Monthly Accumulat...		108.08
10/31/2025	Oct JE 25		Monthly Accumulat...		108.08
11/28/2025	Nov JE 25		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
04/30/2026	APR JE 20...		Monthly Accumulat...		108.08
05/29/2026	May JE 2026		Monthly Accumulat...		108.08
06/30/2026	Jun JE 2026		Monthly Accumulat...		249.04
Total Accumulated Depreciation-Government Zone 1 Castroville				**0.00**	**1,438.00**
TOTAL				**4,665,001.37**	**2,292,349.75**

CASTROVILLE COMMUNITY SERVICES DISTRICT
INTERNAL REPORT
Receipts, Disbursements, and Bank Balances as of August 31, 2026

Ending balance as of July 31, 2026	$19,528,899.00	
CHASE BANK, GENERAL FUND - Revenue and Expenses		
Beginning Balance		802,260.25
Water Receipts		140,325.91
Water-Sewer Miscellaneous Receipts		2,415.36
Property Taxes		677.74
CalTrans Grant-Castroville Landmark Sign-Final Payment		70,924.33
Bank Fees & Check Adjustment		(104.75)
Expenses (Checks Written)		(171,028.71)
Ending Balance for General Fund		**845,470.13**
CHASE BANK, CUSTOMER DEPOSIT FUND		
Beginning Balance		69,912.38
New Deposits (opened accounts)		120.00
Deposits Returned or Applied to Accounts		(2,180.00)
Ending Balance for Customer Deposit Fund		**67,852.38**
LAIF FUND- PMIA Average Monthly Effective Yields 3.84%		
Beginning Balance Water Reserve		1,506,422.85
Beginning Balance Water Capital Improvement		102,526.43
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		4,329,070.24
Quarterly Interest Earned: January, April, July, & October		0.00
Beginning Balance Governmental (Zone 1)		29,900.97
Quarterly Interest Earned: January, April, July, & October		0.00
Beginning Balance Governmental (Zone 2)		60,372.47
Quarterly Interest Earned: January, April, July, & October		0.00
Beginning Balance Sewer Moss Landing (Zone 3) Capital Imp		1,066,497.93
Quarterly Interest Earned: January, April, July, & October		0.00
Ending Balance LAIF		**7,207,638.89**
CAMP FUND-Current Yield 3.80%		
Beginning Balance Sewer (Zone 1) Capital Improve Account		3,870,497.69
Monthly Interest Earned		12,475.55
Ending Balance Camp Federal Security Account		**3,882,973.24**
Beginning Balance Sewer (Zone 1) Reserves Account		287,945.03
Monthly Interest Earned		928.12
Ending Balance CAMP Federal Security Account		**288,873.15**
Beginning Balance Sewer Moss Landing (Zone 3) Capital Improve Account		1,202,523.22
Monthly Interest Earned		3,876.02
Ending Balance Camp Federal Security Account		**1,206,399.24**

Beginning Balance Governmental (Zone 1)	57,193.53
Monthly Interest Earned	184.35
Ending Balance Camp Federal Security Account	**57,377.88**
Beginning Balance Governmental (Zone 2)	298,044.48
Monthly Interest Earned	960.67
Ending Balance Camp Federal Security Account	**299,005.15**
Beginning Balance Water Capital Improvements	2,911,834.51
Monthly Interest Earned	9,385.55
Ending Balance Camp Federal Security Account	**2,921,220.06**
Total CAMP Consolidated Summary	**8,655,848.72**

CalTRUST-INVESTMENT

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,821,049.02
Income Distribution	9,302.55
Unrealized Gain (Loss)	0.00
Ending Balance CalTRUST	**2,830,351.57**
New Balance as of August 31, 2026	**19,607,161.69**

Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

September 08, 2026

LAIF Home
PMIA Average Monthly Yields

CASTROVILLE COMMUNITY SERVICES DISTRICT

OFFICE MANAGER/SECRETARY TO THE BOARD
P.O. BOX 1065
11499 GEIL STREET
CASTROVILLE, CA 95012

Tran Type Definitions

Account Number: [redacted]

August 2026 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	7,207,638.89
Total Withdrawal:	0.00	Ending Balance:	7,207,638.89

PMIA/LAIF Performance Report
as of 08/19/26

Quarterly Performance
Quarter Ended 06/30/26

LAIF Apportionment Rate[2]:	3.92
LAIF Earnings Ratio[2]:	0.00010743238142967
LAIF Administrative Cost[1]*:	.22
LAIF Fair Value Factor[1]:	0.998872382
PMIA Daily[1]:	3.83
PMIA Quarter to Date[1]:	3.81
PMIA Average Life[1]:	269

PMIA Average Monthly Effective Yields[1]

July	**3.84**
June	3.816
May	3.810
April	3.811
March	3.826
February	3.871

Pooled Money Investment Account Monthly Portfolio Composition [1]
07/31/26
$179.8 billion

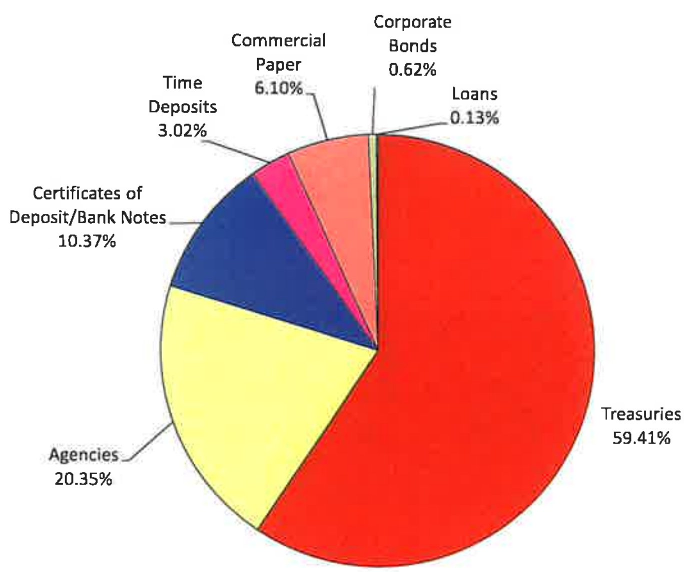


Chart does not include $722,000.00 in mortgages, which equates to 0.0004%. Percentages may not total 100% due to rounding.

Daily rates are now available here. View PMIA Daily Rates

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) .

**The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.*

Source:
[1] State of California, Office of the Treasurer
[2] State of California, Office of the Controller

CALIFORNIA STATE TREASURER
FIONA MA, CPA

PMIA Daily Effective Yield

Date	Daily	Quarter to Date	Average Maturity
08/30/26	3.87	3.85	271
08/29/26	3.87	3.85	272
08/28/26	3.87	3.85	273
08/27/26	3.87	3.85	274
08/26/26	3.87	3.85	271
08/25/26	3.87	3.85	272
08/24/26	3.87	3.85	274
08/23/26	3.87	3.85	276
08/22/26	3.87	3.85	277
08/21/26	3.87	3.85	278
08/20/26	3.87	3.85	279
08/19/26	3.87	3.85	279
08/18/26	3.87	3.85	280
08/17/26	3.87	3.85	282
08/16/26	3.85	3.85	285
08/15/26	3.85	3.85	286
08/14/26	3.87	3.85	285
08/13/26	3.87	3.85	283
08/12/26	3.86	3.85	278
08/11/26	3.86	3.84	280
08/10/26	3.86	3.84	278
08/09/26	3.86	3.84	280
08/08/26	3.86	3.84	280
08/07/26	3.86	3.84	280
08/06/26	3.86	3.84	280
08/05/26	3.86	3.84	280
08/04/26	3.86	3.84	281
08/03/26	3.86	3.84	281
08/02/26	3.85	3.84	281
08/01/26	3.85	3.84	281
07/31/26	3.85	3.84	281
07/30/26	3.85	3.84	277
07/29/26	3.85	3.84	279
07/28/26	3.85	3.84	279
07/27/26	3.85	3.84	282
07/26/26	3.85	3.84	281
07/25/26	3.85	3.84	282

*Daily yield does not reflect capital gains or losses

Updated: 9/2/2026

CAMP

Consolidated Summary Statement

Account Statement

For the Month Ending **August 31, 2026**

CASTROVILLE COMMUNITY SERVICES DISTRICT

Portfolio Summary

Portfolio Holdings	Cash Dividends and Income	Closing Market Value	Current Yield
CAMP Pool	27,810.26	8,655,848.72	3.80 %
Total	**$27,810.26**	**$8,655,848.72**	

Investment Allocation

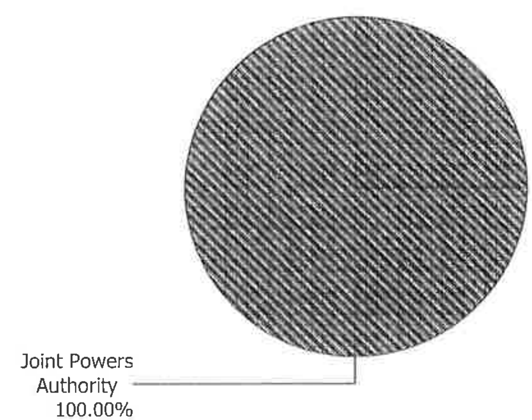
Investment Type	Closing Market Value	Percent
Joint Powers Authority	8,655,848.72	100.00
Total	**$8,655,848.72**	**100.00%**

Maturity Distribution (Fixed Income Holdings)

Portfolio Holdings	Closing Market Value	Percent
Under 30 days	8,655,848.72	100.00
31 to 60 days	0.00	0.00
61 to 90 days	0.00	0.00
91 to 180 days	0.00	0.00
181 days to 1 year	0.00	0.00
1 to 2 years	0.00	0.00
2 to 3 years	0.00	0.00
3 to 4 years	0.00	0.00
4 to 5 years	0.00	0.00
Over 5 years	0.00	0.00
Total	**$8,655,848.72**	**100.00%**

Weighted Average Days to Maturity **1**

Sector Allocation



Account Statement

For the Month Ending **August 31, 2026**

Consolidated Summary Statement

CASTROVILLE COMMUNITY SERVICES DISTRICT

Account Number	Account Name	Opening Market Value	Purchases / Deposits	Redemptions / Sales/ Maturities	Unsettled Trades	Change in Value	Closing Market Value	Cash Dividends and Income
[redacted]	SEWER CAPITAL IMPROVEMENTS	3,870,497.69	12,475.55	0.00	0.00	0.00	3,882,973.24	12,475.55
[redacted]	SEWER RESERVES	287,945.03	928.12	0.00	0.00	0.00	288,873.15	928.12
[redacted]	Sewer Moss Landing Capital Improvements	1,202,523.22	3,876.02	0.00	0.00	0.00	1,206,399.24	3,876.02
[redacted]	Zone 1 Governmental	57,193.53	184.35	0.00	0.00	0.00	57,377.88	184.35
[redacted]	Zone 2 Governmental	298,044.48	960.67	0.00	0.00	0.00	299,005.15	960.67
[redacted]	Water Capital Improvements	2,911,834.51	9,385.55	0.00	0.00	0.00	2,921,220.06	9,385.55
Total		**$8,628,038.46**	**$27,810.26**	**$0.00**	**$0.00**	**$0.00**	**$8,655,848.72**	**$27,810.26**

CalTRUST
50 Iron Point Circle, Suite 140
Folsom, CA 95630
www.caltrust.org
Email: admin@caltrust.org
Fax: 402-963-9094
Phone: 833-CALTRUST (225-8787)

CALTRUST
A PUBLIC AGENCY

Investment Account Summary

08/01/2026 through 08/31/2026

SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on Aug 31 ($)	Value on Aug 31 ($)	Average Cost Amount ($)	Cumulative Change in Value ($)
CASTROVILLE COMMUNITY SERVICES DISTRICT	[redacted]					
CalTRUST Medium Term Fund	[redacted]	289,995.038	9.76	2,830,351.57	2,915,922.19	(85,570.62)
	Portfolios Total value as of 08/31/2026			**2,830,351.57**		

DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount ($)	Amount in Shares	Balance in Shares	Price per Share ($)	Balance ($)	Average Cost Amt ($)	Realized Gain/(Loss) ($)
CalTRUST Medium Term Fund			**CASTROVILLE COMMUNITY SERVICES DISTRICT**				**Account Number:** [redacted]	
Beginning Balance	08/01/2026			289,041.908	9.76	2,821,049.02		
Accrual Income Div Reinvestment	**08/31/2026**	**9,302.55**	**953.130**	**289,995.038**	**9.76**	**2,830,351.57**	**0.00**	**0.00**
Change in Value						0.00		
Closing Balance as of	**Aug 31**			**289,995.038**	**9.76**	**2,830,351.57**		

Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.

Castroville COMMUNITY SERVICES District

List of Checks for August 2026

Date	Number	Name	Memo	Amount
General Fund Checking				
8/6/2026	4336	ACWA JPIA	Employees Dental, Vision & EAP	$ 1,309.60
8/6/2026	4337	All Safe	Quarterly Alarm Monitoring	$ 315.00
8/6/2026	4338	California Water Service Company	Water Meters-Zone 2 Lift Stations	$ 63.96
8/6/2026	4339	Castroville Auto Parts	Parts & Supplies	$ 189.12
8/6/2026	4340	CivicPlus	Monthly CCSD Website Page	$ 391.01
8/6/2026	4341	Core & Main LP	Parts & Supplies	$ 430.00
8/6/2026	4342	David Amezquita	Monthly Cell Phone Expense	$ 60.00
8/6/2026	4343	Ivan F Velazquez Sanchez	Monthly Cell Phone Expense	$ 60.00
8/6/2026	4344	J. Eric Tynan	Retiree Monthly Health Benefits	$ 2,173.64
8/6/2026	4345	James Derbin	Monthly Cell Phone Expense	$ 60.00
		continued	D5 Recertification Fee	$ 105.00
8/6/2026	4346	Jonathan Varela	Monthly Cell Phone Expense	$ 60.00
8/6/2026	4347	Lidia Santos	Monthly Cell Phone Expense	$ 60.00
8/6/2026	4348	Monterey Bay Analytical Services	Water Testing Fees	$ 1,202.00
8/6/2026	4349	Monterey Peninsula Chamber of Commerce	Annual Membership Dues	$ 450.00
8/6/2026	4350	Pacific Gas & Electric	Monthly Utility for Steel Garage	$ 22.19
8/6/2026	4351	Postmaster	Annual PO Box Fees	$ 502.00
8/6/2026	4352	Progent Corporation	Monthly IT Services & Programs	$ 628.60
8/6/2026	4353	Robert D. Niehaus Inc	Water & Sewer Rate Study	$ 8,074.00
8/6/2026	4354	Ryland Utegaard	Pump Repair/Maintenance	$ 262.00
		continued	Zone 3 Lift Station Repair/Maintenance	$ 360.60
8/6/2026	4355	Shape Inc	Two Impellers for Lift Stations	$ 5,472.20
8/6/2026	4356	The Home Depot	Cordless Rocket Tower Light Tool	$ 257.25
		continued	Workbench	$ 932.12
		continued	Led Semi Flush Mount Light	$ 59.50
8/6/2026	4357	The Maynard Group	Monthly Telephone System	$ 247.02
8/6/2026	4358	Underground Service Alert	Annual Membership Dues & Tickets	$ 709.33
8/6/2026	4359	USA Bluebook	Water Testing Supplies	$ 358.62
8/6/2026	4360	Valley Pacific Petroleum Services	Bi-Weekly Fuel for Trucks	$ 574.77
8/6/2026	4361	Verizon	Dashcam for Trucks-Two Months	$ 489.24
8/6/2026	4362	VESTIS	Operators Uniforms Restroom & Mats	$ 385.03
8/6/2026	4363	Elan Financial Services	Derbin-GM Truck Wash, Wax & Upholstery Shampoo	$ 89.95
		continued	CSDA Conference Meal Allowance	$ 68.98
		continued	CSDA Conference Lodging (2 Nights)	$ 558.70
		continued	Parking Fees-Monterey	$ 4.80
		continued	GM Truck Wash x 2	$ 26.98
		continued	GM Truck Fuel	$ 175.00
		continued	CWEA Monterey Bay Large Plant Tour	$ 35.00
8/6/2026	4364	Elan Financial Services	Santos-Monthly QuickBooks Software	$ 257.50
		continued	Monthly Spectrum Internet Service	$ 100.00
8/6/2026	4365	Elan Financial Services	RealVNC Connect Software	$ 377.88
		continued	Part for Zone 3 Lift Station	$ 115.01
		continued	Part for Well Site #2	$ 10.54
		continued	Engine Heater for Zone 2 Lift Station	$ 156.82
		continued	Annual Renewal-Email Accounts	$ 59.99
8/6/2026	4366	WM Corporate Services, Inc.	Monthly Fee for Yard Waste	$ 188.49
8/6/2026	4367	Corebridge	Bi-Weekly Deferred Comp	$ 2,815.00
8/6/2026	4368-4374	District Employees'	Bi-Weekly Payroll Net Payroll	$ 18,931.91

List of Checks for August 2026

Date	Number	Name	Memo	Amount
8/6/2026	1	Electronic Federal Tax Payment	Bi-Weekly Payroll Taxes	$ 7,326.12
8/6/2026	2	EDD	Bi-Weekly Payroll Taxes	$ 1,496.80
8/6/2026	3	PERS -Employees' Contribution	Bi-Weekly Retirement Benefits	$ 2,141.05
8/6/2026	4	PERS-Employer Contribution	Bi-Weekly Retirement Benefits	$ 3,120.20
8/6/2026	5	CalPERS-Health Benefits	Employees Monthly Health Benefits	$ 27,576.06
8/20/2026	4375	All Safe	Change Sensor on Steel Garage	$ 200.00
8/20/2026	4376	Castroville Hardware	Parts & Supplies for Shop & Sites	$ 384.19
8/20/2026	4377	Core & Main LP	Parts & Supplies	$ 1,643.74
8/20/2026	4378	GreatAmerican Financial Svcs	Monthly Lease of Billing Equipment	$ 489.26
8/20/2026	4379	Linde Gas & Equipment Inc	Carbon Dioxide for Well Sites	$ 856.12
8/20/2026	4380	MNS Engineers Inc	Water-Misc. Engineer Fees	$ 810.00
8/20/2026	4381	Monterey Bay Analytical Services	Daily Water Testing Fees x6	$ 559.00
8/20/2026	4382	Monterey One Water	Bi-Monthly Treatment Fees x3	$ 208.30
8/20/2026	4383	Pacific Gas & Electric	Moss Landing Zone 3 Lift Stations	$ 1,286.76
		continued	Zone 1 & 2 Lift Stations	$ 1,642.03
8/20/2026	4384	Principal Life Insurance	Employees Monthly Life Ins Premium	$ 126.84
8/20/2026	4385	Pueblo Water Resources Inc	Well #6 Extended Pumping Project	$ 3,510.00
8/20/2026	4386	The Home Depot	Wrench Set & Drive Socket Set	$ 351.26
		continued	Phillips & Slotted Screwdriver Set	$ 156.60
		continued	Wrench Set & Drive Ratchet Set	$ 328.63
		continued	Washer & Dry Set for Small Shop	$ 1,209.63
		continued	Commercial Kitchen Prep Table	$ 83.31
		continued	Work Bench (2) Large Shop	$ 481.86
8/20/2026	4387	Valley Pacific Petroleum Services	Fuel for Trucks & Jetter	$ 847.68
8/20/2026	4388	VESTIS	Operators Weekly x4 Uniforms, Restroom & Mats	$ 734.97
8/20/2026	4389	Monterey One Water	FY 25-26 WDR Sewer Pipe Program	$ 477.19
8/20/2026	4390-4396	District Employees'	Bi-Weekly Net Payroll	$ 19,291.61
8/20/2026	4397	Corebridge	Bi-Weekly Deferred Comp	$ 2,815.00
8/20/2026	1	Electronic Federal Tax Payment	Bi-Weekly Payroll Taxes	$ 7,396.56
8/20/2026	2	EDD	Bi-Weekly Payroll Taxes	$ 1,487.33
8/20/2026	3	PERS -Employees' Contribution	Bi-Weekly Retirement Benefits	$ 2,141.05
8/20/2026	4	PERS-Employer Contribution	Bi-Weekly Retirement Benefits	$ 3,120.20
8/20/2026	4398	Cosme Padilla	8-18-2026 Board Meeting	$ 91.05
8/20/2026	4399	Glenn Oania	8-18-2026 Board Meeting	$ 91.05
8/20/2026	4400	Gregory K MacMillan	8-18-2026 Board Meeting	$ 91.05
8/20/2026	4401	James Cochran	8-18-2026 Board Meeting	$ 91.05
8/20/2026	4402	Ronald J. Stefani	8-18-2026 Board Meeting	$ 91.05
8/26/2026	4403	Pacific Gas & Electric	Well Sites & Office	$ 22,365.82
8/26/2026	4404	Verizon Wireless	Lead Operator Monthly Cell	$ 56.01
		continued	iPad, Tablet & SCADA Monthly Service	$ 94.16
8/26/2026	4405	Pacific Gas & Electric	Monthly Street Lighting Zone 1 & 2	$ 3,521.77
Total General Fund - Checking				**$ 171,028.71**
Customer Deposit Fund				
8/31/2026		Amalia Cortez	Deposit Refund	$ 8.84
8/31/2026		Castroville CSD	August Closure's	$ 171.16
Total Customer Deposit Fund				**$ 180.00**

Calendar for Year 2026 (United States)

January

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

3:○ 10:◑ 18:● 25:◐

February

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

1:○ 9:◑ 17:● 24:◐

March

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

3:○ 11:◑ 18:● 25:◐

April

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

1:○ 10:◑ 17:● 23:◐

May

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
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31						

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June

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July

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August

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September

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October

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November

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December

Su	Mo	Tu	We	Th	Fr	Sa
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27	28	29	30	31		

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Holidays:

Jan 1	New Year's Day
Jan 19	Martin Luther King Jr. Day
Feb 16	President's Day
May 25	Memorial Day
Jun 19	Juneteenth
Jul 3	'Independence Day' day off
Jul 4	Independence Day
Sep 7	Labor Day
Oct 12	Columbus Day
Nov 11	Veterans Day
Nov 26	Thanksgiving Day
Dec 25	Christmas Day

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