



CASTROVILLE COMMUNITY SERVICES DISTRICT

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

President – Ron Stefani
Vice President – Silvestre Montejano
Director – Adriana Melgoza
Director – James Cochran
Director – Glenn Oania

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General Manager – Eric Tynan
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

BOARD OF DIRECTORS BUDGET & PERSONNEL COMMITTEE MEETING THURSDAY, MAY 4, 2017 – 4:00 P.M. DISTRICT BOARD ROOM – 11499 GEIL STREET

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

COMMITTEE MEMBERS

Ron Stefani
Glenn Oania

Agenda

This meeting has been noticed according to the Brown Act rules. The Committee will receive information on, discuss and consider making recommendations to the Castroville CSD Board on the items contained in this agenda.

CALL MEETING TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

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

1. Review of FY 2017/2018 Proposed Budget
2. Recommendations for FY 2017/2018 Budget
3. Personnel-Staff Wage Increase for 2017/2018
4. Recommendations for Staff Wage Increase 2017/2018
5. Adjournment

**Castroville Community Services District
Water Income and Expense Budget
July 2017 through June 2018**

Income	2016/2017	2017/2018
4010 · Metered Water Sales	\$ 905,000	\$ 965,000
4020 · Hydrant Water Sales	\$ 8,000	\$ 8,000
4030 · New Service Installation	\$ 27,000	\$ 30,474
4040 · Backflow Revenue	\$ 10,800	\$ 11,000
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 3,400	\$ 3,400
4053 · Reconnect Charges	750	750
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	5,400	5,400
4059 · Credit Card Charges	1,100	1,400
Total Misc. Revenue	<u>\$ 10,950</u>	<u>\$ 11,250</u>
4060 · Interest Earned	\$ 10,000	\$ 15,000
4062 · Well 2B Grant-Prop 84	\$ 15,000	\$ -
4070 · Assessment Bond Interest Earned	600	800
4082 · Property Tax Assessment Bond	29,940	29,940
Total Income	<u><u>\$ 1,017,290</u></u>	<u><u>\$ 1,071,464</u></u>

Expense

WATER OPERATIONS EXPENSE

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	3,000
5120 · Operators Uniforms	1,650	2,025
5125 · Cellular Phones	900	975
5130 · Operators Certifications	600	800
5135 · Water Testing Fees	6,300	4,000
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	9,500	12,000
Total General Operations Expense	<u>\$ 23,950</u>	<u>\$ 24,800</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 95,000	\$ 92,000
5165 · Pump Repair/Maintenance	3,500	3,500
5170 · Supplies for Pumps & Well Sites	8,500	8,500
5178 · Generators Repairs/Maintenance	2,000	2,000
5180 · Tank Repair/Maintenance	4,000	4,000
5185 · Building Repair/Maintenance	1,000	1,000
5190 · Chlorine/Softener Repair/Maintenance	3,000	3,000
5195 · Well Sites - Other Expense	5,000	5,000
Total Well Sites Expense	<u>\$ 122,000</u>	<u>\$ 119,000</u>

**Castroville Community Services District
Water Income and Expense Budget
July 2017 through June 2018**

	2016/2017	2017/2018
Valve Expense		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	1,000	1,000
Total Valve Expense	<u>\$ 1,500</u>	<u>\$ 1,500</u>
Meter Expense		
5260 · Meter - Supplies	\$ 1,000	\$ 1,000
5270 · Meter - Repair/Maintenance	80,000	126,000
Total Meter Expense	<u>\$ 81,000</u>	<u>\$ 127,000</u>
Hydrant Expense		
5310 · Hydrant - Supplies	\$ 1,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,000	1,000
Total Hydrant Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Water Lines Expense		
5355 · Water Lines - Supplies	\$ 2,600	\$ 2,600
5365 · Water Lines - Repair/Maintenance	20,000	20,000
Total Water Lines Expense	<u>\$ 22,600</u>	<u>\$ 22,600</u>
5400 · Water Depreciation Expense	\$ 312,000	\$ 312,000
Automobile Expense		
5451 · Fuel	\$ 1,800	\$ 1,800
5452 · Repair/Maintenance	\$ 4,000	\$ 4,000
5453 · Other-Auto Expense	-	1,500
Total Automobile Expense	<u>\$ 5,800</u>	<u>\$ 7,300</u>
Payroll Expense Water Operation		
5520 · Operators Water Wages	\$ 69,459	\$ 84,150
Total Payroll Expense-Operations	<u>\$ 69,459</u>	<u>\$ 84,150</u>
TOTAL OPERATIONS EXPENSE	<u>\$ 640,309</u>	<u>\$ 700,350</u>
ADMINISTRATIVE EXPENSE		
Billing Expense		
5565 · Postage	\$ 9,500	\$ 10,000
5570 · Billing Supplies	8,000	1,500
5580 · Toilet Rebate	225	225
5585 · Bad Debt Write Off's	500	500
5590 · Other Billing Expense	5,500	5,500
Total Billing Expense	<u>\$ 23,725</u>	<u>\$ 17,725</u>

**Castroville Community Services District
Water Income and Expense Budget
July 2017 through June 2018**

	2016/2017		2017/2018
Utilities Expense			
5611 · Utilities - P G & E	\$ 1,650	\$	1,650
5612 · Utilities - Telephones	1,950		2,050
5613 · Utilities - Disposal	175		175
5650 · Utilities - M R W P C A	65		65
Total Utilities Expense	\$ 3,840	\$	3,940
Insurance Expense			
5621 · Insurance - Auto & General	\$ 11,600	\$	11,600
Total Insurance Expense	\$ 11,600	\$	11,600
Bond, Loan & Certif Expense			
5633 · Assessment Bond Cost Amorization Expense	\$ -	\$	-
5634 · Assessment Bond Interest Expense	\$ 6,400	\$	4,700
5637 · Willdan Assessment Bond Admin Fees	2,900		2,900
Total Bond, Loan & Certif. Expense	\$ 9,300	\$	7,600
Office Expense			
5710 · Office Supplies	\$ 2,500	\$	2,500
5715 · Office Equipment	1,000		2,000
5720 · Misc Office Expense	1,500		2,500
5730 · Alarm Monitoring Service	800		800
5735 · Property Taxes	600		600
5740 · Computer Programs/Upgrades	5,000		5,000
5745 · Bank Fees	500		500
5747 · Credit Card Monthly Fees	1,500		1,500
5750 · Seminars/Training/Staff	3,000		3,000
5752 · Seminar/Training/Directors	3,000		3,000
5755 · Journals/Subscriptions	150		150
5760 · Membership Dues	10,500		10,500
5765 · Office Repairs/Maintenance	2,000		2,000
5770 · Building Maintenance	3,000		3,000
Total Office Expense	\$ 35,050	\$	37,050
Payroll Expenses			
5810 · Wages Water- General Manager	\$ 64,567	\$	65,200
5820 · Wages - Administrative	67,739		71,136

**Castroville Community Services District
Water Income and Expense Budget
July 2017 through June 2018**

	2016/2017	2017/2018
5865 · Insurance - Workers Comp	4,000	5,000
5875 · Employee Health Benefits	59,234	64,196
5880 · PERS Retirement Benefits	21,000	24,000
5882 · Employee Life Insurance	535	616
5885 · FICA Expense	15,650	18,000
5895 · Retired Employee Benefits	3,050	3,180
5896 · Other Post Employment Benefits	7,650	8,100
Total Payroll Expenses	<u>\$ 243,425</u>	<u>\$ 259,428</u>

Consulting Expense		
5910 · Legal Fees	\$ 8,000	\$ 8,000
5920 · Engineering Fees	20,000	17,000
5930 · Director Fees	2,700	2,700
5940 · Accounting Fees	7,000	7,583
5960 · Other Consulting Fees	2,000	2,000
Total Consulting Expense	<u>\$ 39,700</u>	<u>\$ 37,283</u>

TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 366,640</u>	<u>\$ 374,626</u>
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TOTAL COMBINED EXPENSES	<u>\$ 1,006,949</u>	<u>\$ 1,074,976</u>
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Net Income or Loss	<u>\$ 10,341</u>	<u>\$ (3,512)</u>
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*Less Capital Expenditures:		
Valve replacement \$10K, Lateral	<u>\$ 22,650</u>	<u>\$ 233,000</u>
Replacement \$20K, Pumping		
Equipment \$3K, Tank #4 \$200K		

Net Income or Loss	<u>(12,309)</u>	<u>(236,512)</u>
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*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2017 through June 2018

	2016/2017	2017/2018
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Tax	110,000	110,000
4116 · Pass Through	199,000	120,000
4125 · Sewer Connection Fees	17,740	19,008
4128 · USDA Income from M L Zone 3	23,000	25,000
4130 · Misc Revenue	500	500
4135 · Zone 1 Interest Earned	34,000	38,000
Total Income	\$ 449,240	\$ 377,508
 Zone 1 OPERATION EXPENSE		
General Operation Expense		
7005 · Shop Supplies	\$ 1,000	\$ 1,000
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	1,200	1,575
7018 · Operators Certifications	500	500
7020 · Cellular Phones	700	760
Total General Operation Expense	\$ 4,900	\$ 5,335
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 3,650	\$ 4,000
7115 · Lift Station Repair/Maintenance	3,500	3,500
7120 · Supplies for Pump Station	1,000	1,000
7122 · Permit Fee for Generators	400	400
7125 · Building Repair & Maintenance	1,000	1,000
Total Lift Station Expense	\$ 9,550	\$ 9,900
 7200 · Sewer (Zone 1) Depreciaton Expense	 62,456	 62,456
 Automobile Expense		
7305 · Fuel for Trucks	\$ 2,200	\$ 2,200
7310 · Repair/Maintenance	4,000	4,000
7315 · Other Auto Expense	1,500	1,500
Total Automobile Expense	\$ 7,700	\$ 7,700
 Payroll Expense-Operation		
7405 · Operators Zone 1 Wages	\$ 54,024	\$ 65,450
Total Payroll Expense	\$ 54,024	\$ 65,450

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Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2017 through June 2018

	2016/2017	2017/2018
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 12,000	\$ 12,000
Total Sewer Line Expense	<u>\$ 12,000</u>	<u>\$ 12,000</u>
 Storm drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	6,000	6,000
7492 · Storm Drain-Fuel for Trucks	900	900
Total Storm Drain Expense	<u>\$ 7,900</u>	<u>\$ 7,900</u>
 TOTAL OPERATION EXPENSE	 <u>158,530</u>	 <u>170,741</u>
 ZONE 1 ADMINSTRATIVE EXPENSE		
Office Expense		
7505 · Office Supplies	\$ 2,200	\$ 2,200
7510 · Office Equipment	1,000	1,500
7515 · Misc. Office Expense	1,600	1,600
7520 · Computer Program/Upgrade	2,000	2,000
7525 · Office Repair/Maintenance	1,300	1,300
7530 · Alarm Monitoring Service	500	500
7535 · Property Taxes	350	350
7540 · Seminars/Training/Staff	2,500	2,500
7545 · Seminar/Training/Directors	2,500	2,500
7550 · Journals/Subscriptions	50	50
7555 · Membership Dues	4,800	4,800
7560 · Building Maintenance	2,000	2,000
7586 · Bad Debt Write-Offs	500	500
Total Office Expense	<u>\$ 21,300</u>	<u>\$ 21,800</u>
 Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 50,219	\$ 50,712
7620 · Wages Zone 1 Admin	52,686	55,328
7625 · Insurance -Workers Comp	3,500	3,850
7630 · Employee Health Benefits	46,071	49,930
7632 · FICA Expense	12,250	14,000
7635 · PERS Retirement Benefits	16,732	19,400
7636 · Other Post Employment Benefits	5,950	6,300
7640 · Employee Life Insurance	415	480
Total Payroll Expense	<u>\$ 187,823</u>	<u>\$ 200,000</u>

Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2017 through June 2018

	2016/2017	2017/2018
Utilities Expense		
7655 · Utilities - PG &E	\$ 1,470	\$ 1,500
7660 · Utilities-Telephones	1,532	1,600
7665 · Utilities - Disposal	135	140
7670 · Utilities - MRWPCA	52	55
Total Utilities Expense	<u>\$ 3,189</u>	<u>\$ 3,295</u>
Sewer Consulting Expense		
7705 · Sewer Legal Fees	\$ 2,000	\$ 2,000
7710 · Sewer Engineer Fees	3,000	3,000
7715 · Sewer Accounting Fees	6,800	6,800
7720 · Sewer Other Consulting Fees	2,000	2,000
7725 · Director Fees	2,100	2,100
Total Consulting Expense	<u>\$ 15,900</u>	<u>\$ 15,900</u>
Insurance Expense		
7755 · Insurance - Auto & General	\$ 9,150	\$ 9,150
Total Insurance Expense	<u>\$ 9,150</u>	<u>\$ 9,150</u>
Bond, Loan, & Certif. Expense		
7772 · Investment Advisory Services	\$ 50	\$ 50
7774 · CSA 14-CCSD Amorization Cost	\$ 4,122	\$ 4,122
7775 · Willdan Tax Code-Admin Fee	\$ 1,600	\$ 1,600
7776 · Unrealized/Gain-Loss of Investment	10,000	5,000
Total Bond, Loan & Certif. Expense	<u>\$ 15,772</u>	<u>\$ 10,772</u>
Storm Drain Consulting Expense		
7805 · Storm Drain Legal Fees	\$ 800	\$ 800
7810 · Storm Drain Engineer Fees	2,000	2,000
7815 · Storm Drain Other Consulting Fee	500	500
Total Consulting Expense	<u>\$ 3,300</u>	<u>\$ 3,300</u>
TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 256,434</u></u>	<u><u>\$ 264,217</u></u>
TOTAL COMBINED EXPENSES	<u><u>\$ 414,964</u></u>	<u><u>\$ 434,958</u></u>
NET INCOME OR LOSS	<u><u>\$ 34,276</u></u>	<u><u>\$ (57,450)</u></u>

**Castroville Community Services District
 Castroville (Zone 1) Sewer Income and Expense Budget
 July 2017 through June 2018**

	2016/2017	2017/2018
*Less Capital Expenditures	135,159	10,000
Lift Stations \$10K		
Transfer Out- Property Taxes to Zone 1 Gov for Recreational Services	\$ -	\$ -
Net Income or Loss	(100,883)	(67,611)

*Capital Expenditures will be booked as an asset
 *Depreciation Expense is reflected

**Castroville Community Services District
Sewer Zone 2 Income and Expense Budget
July 2017 through June 2018**

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	2016/2017	2017/2018
Income		
ZONE 2 (MORO COJO) REVENUE		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 58,452	\$ 60,790
4210 · Zone 2 Interest Earned	500	700
4215 · Userfees NMCHS & Mobile Park	75,858	80,754
Total Income	\$ 134,810	\$ 142,244
 ZONE 2 OPERATION EXPENSE		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ -	\$ 350
8037 · Operators Uniforms	\$ 500	\$ 500
8039 · Operators Certification	200	220
Total General Operation Expense	\$ 1,700	\$ 2,070
 Lift Station Expense		
8055 · Utilities	\$ 8,700	\$ 9,700
8065 · Lift Station Repair/Maintenance	3,000	3,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
Total Lift Station Expense	\$ 13,200	\$ 14,200
 8082 · Sewer (Zone 2) Depreciaton Expense		
Automobile Expense	\$ 14,050	\$ 14,050
8090 · Fuel for Trucks	\$ 1,000	\$ 1,000
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,000	\$ 4,000
 Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 15,435	\$ 18,700
Total Payroll Expenses-Operations	\$ 15,435	\$ 18,700
 Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	\$ 2,000	\$ 2,000
 Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	2,000	2,000
Total Storm Drain Expense	\$ 2,500	\$ 2,500

**Castroville Community Services District
Sewer Zone 2 Income and Expense Budget
July 2017 through June 2018**

	2016/2017	2017/2018
TOTAL OPERATION EXPENSE	52,885	57,520
ZONE 2 ADMINISTRATIVE EXPENSE		
Office Expense		
8178 · Seminar/Training/Directors	\$ 300	\$ 500
8179 · Membership Dues	1,100	1,100
8181 · Office Supplies	\$ 500	\$ 600
8182 · Office Equipment	\$ 300	\$ 500
8183 · Misc. Office Expense	\$ 1,200	\$ 1,200
8184 · Building Maintenance	\$ 300	\$ 300
8185 · Computer Program/Upgrade	\$ 500	\$ 600
8186 · Office Repair/Maintenance	\$ 300	\$ 300
8187 · Alarm Monitoring Service	\$ 200	\$ 200
8188 · Property Taxes	\$ 50	\$ 50
8189 · Seminars/Training/Staff	\$ 300	\$ 500
Total Office Expense	\$ 5,050	\$ 5,850
Payroll Expense Administration		
8191 · Wages- Zone 2 GM	14,348	14,489
8195 · Wages-Zone 2 Admin	15,053	15,808
8200 · Insurance-Workers Comp	1,200	1,200
8205 · Employee Health Benefits	13,163	14,266
8210 · PERS Retirement Benefits	4,597	5,543
8212 · Employee Life Insurance	118	137
8213 · Other Post Retirement Benefits	1,700	1,800
8214 · FICA Expense	3,400	4,000
Total Payroll Expense Administration	\$ 53,579	\$ 57,243
Utilities Expense		
8221 · Utilities - PG &E	\$ 420	\$ 500
8222 · Utilities-Telephones	450	475
8223 · Utilities - Disposal	50	70
8224 · Utilities - MRWPCA	17	25
Total Utilities Expense	\$ 937	\$ 1,070
Consulting Expense		
8216 · Sewer Consulting Fees	1,200	1,200
8217 · Sewer Engineer Fees	1,000	1,000
8218 · Sewer Accounting Fees	1,500	1,700

**Castroville Community Services District
Sewer Zone 2 Income and Expense Budget
July 2017 through June 2018**

	2016/2017	2017/2018
8219 · Sewer Legal Fees	1,000	1,000
8226 · Director Fees	\$ 600	\$ 600
	<u>\$ 5,300</u>	<u>\$ 5,500</u>
 Insurance Expense		
8230 · Insurance-Auto & General	\$ 2,564	\$ 2,600
Total insurance Expense	<u>\$ 2,564</u>	<u>\$ 2,600</u>
 TOTAL ADMINISTRATIVE EXPENSE	 <u><u>\$ 67,430</u></u>	 <u><u>\$ 72,263</u></u>
 TOTAL COMBINED EXPENSES	 <u><u>\$ 120,315</u></u>	 <u><u>\$ 129,783</u></u>
 NET INCOME OR LOSS	 <u><u>\$ 14,495</u></u>	 <u><u>\$ 12,461</u></u>
 LESS CAPITAL EXPENDITURES		
Impellers 5K	\$ 47,635	\$ 5,000
 Net income or Loss	 <u><u>\$ (33,140)</u></u>	 <u><u>\$ 7,461</u></u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District
Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2017 through June 2018

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	2016/2017	2017/2018
Income		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes	82,000	82,000
4306 · Sewer Connection Fees	-	7,000
4307 · Sanitation Fees	174,000	179,000
4308 · Interest Earned	1,800	1,800
Total Income	\$ 257,800	\$ 269,800
 Zone 3 OPERATION EXPENSE		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	250	500
9015 · Operators Uniforms	450	500
9018 · Operators Certifications	350	350
9020 · Cellular Phones	200	220
Total General Operation Expense	<u>\$ 1,750</u>	<u>\$ 2,070</u>
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 9,450	\$ 11,200
9115 · Lift Station Repair/Maintenance	4,000	4,000
9120 · Supplies for Pump Station	500	500
Total Lift Station Expense	<u>\$ 13,950</u>	<u>\$ 15,700</u>
 9200 · Sewer (Zone 3) Depreciaton Expense		
	19,028	19,028
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,000	2,500
9315 · Other Auto Expense	500	500
Total Automobile Expense	<u>\$ 3,700</u>	<u>\$ 4,200</u>
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 15,435	\$ 18,700
Total Payroll Expense	<u>\$ 15,435</u>	<u>\$ 18,700</u>
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
Total Sewer Line Expense	<u>\$ 7,000</u>	<u>\$ 7,000</u>
 TOTAL OPERATION EXPENSE	 <u>60,863</u>	 <u>66,698</u>

Castroville Community Services District
Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2016 through June 2017

	2016/2017	2017/2018
Zone 3 ADMINISTRATIVE EXPENSE		
Office Expense		
9505 · Office Supplies	\$ 500	\$ 600
9510 · Office Equipment	300	500
9515 · Misc. Office Expense	500	1,200
9520 · Computer Program/Upgrade	600	600
9525 · Office Repair/Maintenance	300	300
9530 · Alarm Monitoring Service	200	200
9535 · Property Taxes	50	50
9540 · Seminars/Training/Staff	300	500
9545 · Seminar/Training/Directors	200	500
9555 · Membership Dues	1,300	1,100
9560 · Building Maintenance	300	300
Total Office Expense	<u>\$ 4,550</u>	<u>\$ 5,850</u>
Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 14,348	\$ 14,489
9620 · Wages Zone 3 Admin	15,053	15,808
9625 · Insurance -Workers Comp	1,200	1,200
9630 · Employee Health Benefits	13,163	14,266
9632 · FICA Expense	3,400	4,000
9635 · PERS Retirement Benefits	4,597	5,543
9636 · Other Post Employment Benefits	1,700	1,800
9640 · Employee Life Insurance	118	137
Total Payroll Expense	<u>\$ 53,579</u>	<u>\$ 57,243</u>
Utilities Expense		
9655 · Utilities - PG &E	\$ 420	\$ 500
9660 · Utilities-Telephones	450	475
9665 · Utilities - Disposal	50	70
9670 · Utilities - MRWPCA	17	25
Total Utilities Expense	<u>\$ 937</u>	<u>\$ 1,070</u>
Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 6,000	\$ 6,000
9710 · Sewer Engineer Fees	7,000	7,000
9715 · Sewer Accounting Fees	1,500	1,700
9720 · Sewer Other Consulting Fees	800	1,200
9725 · Director Fees	600	600
Total Consulting Expense	<u>\$ 15,900</u>	<u>\$ 16,500</u>

**Castroville Community Services District
Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2017 through June 2018**

	2016/2017	2017/2018
Insurance Expense		
9755 · Insurance - Auto & General	\$ 2,564	\$ 2,600
Total Insurance Expense	<u>\$ 2,564</u>	<u>\$ 2,600</u>
Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	23,000	25,000
Total Loan-Bond Expense	<u>\$ 23,000</u>	<u>\$ 25,000</u>
TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 100,530</u></u>	<u><u>\$ 108,263</u></u>
TOTAL COMBINED EXPENSES	<u><u>\$ 161,393</u></u>	<u><u>\$ 174,961</u></u>
NET INCOME OR LOSS	<u><u>\$ 96,407</u></u>	<u><u>\$ 94,839</u></u>
*Less Capital Expenditures	<u><u>47,635</u></u>	<u><u>42,000</u></u>
Lift Stations \$10k and Generator for Station 1 \$32k		
NET INCOME OR LOSS	<u><u>\$ 48,772</u></u>	<u><u>\$ 52,839</u></u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**Castroville Community Services District
Castroville (Zone 1) Governmental Activities
Income and Expense Budget
July 2017 through June 2018**

	2016/2017	2017/2018
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 32,500	\$ 33,000
4135 · Zone 1 Interest Earned	800	1,200
Total Income	\$ 33,300	\$ 34,200
ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Light Utility Cost	\$ 40,500	\$ 42,500
7830 · Castroville Sign Maintenance	1,400	1,400
7835 · Pedestrian Over Cross Maintenance	1,000	1,000
Total Zone1 Other Oper & Maint Expense	<u>\$ 42,900</u>	<u>\$ 44,900</u>
TOTAL OTHER OPERATION EXPENSE	<u>42,900</u>	<u>44,900</u>
ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District	\$ 150,849	\$ 100,000
Total Zone 1 Recreational Expense	<u>\$ 150,849</u>	<u>\$ 100,000</u>
TOTAL RECREATIONAL EXPENSE	<u>\$ 150,849</u>	<u>\$ 100,000</u>
TOTAL COMBINED EXPENSES	<u>\$ 193,749</u>	<u>\$ 144,900</u>
NET INCOME OR LOSS	<u>(\$160,449)</u>	<u>(\$110,700)</u>
Transfer In- Property Taxes to Zone 1 Gov for Recreational Services	<u>\$ -</u>	<u>\$ -</u>
Net Income or Loss	<u>(\$160,449)</u>	<u>(\$110,700)</u>

DRAFT

**Castroville Community Services District
 Zone 2 Governmental Activities
 Income and Expense Budget
 July 2017 through June 2018**

DRAFT

	2016/2017	2017/2018
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,700	\$ 33,700
4210 · Zone 2 Interest Earned	500	700
Total Income	\$ 34,200	\$ 34,400
 ZONE 2 OTHER OPER & MAINT EXPENSE		
8245 · Open Space Maint-Outside Service	\$ 2,400	\$ 2,400
8250 · Street Light Utility Cost	4,450	5,400
8255 · Road Repair	1,000	500
8260 · Street Signage	1,000	1,500
Total Zone 2 Other Operation & Maint Expense	\$ 8,850	\$ 9,800
 NET INCOME OR LOSS	\$ 25,350	\$ 24,600

Castroville Community Services District

SUMMARY of All SERVICES

Fiscal Year Ending	Jun-18	Jun-19	Jun-20	Jun-21	Jun-22	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Revenue						
Water	\$ 1,071,464	\$ 1,228,790	\$ 1,112,672	\$ 1,143,862	\$ 1,175,989	\$ 5,732,777
ZONE 1 Sewer & Storm Drain	\$ 377,508	\$ 369,788	\$ 361,802	\$ 363,842	\$ 364,909	\$ 1,837,849
ZONE 1 Governmental	\$ 34,200	\$ 33,100	\$ 33,100	\$ 33,100	\$ 33,100	\$ 166,600
ZONE 2 Sewer & Storm Drain	\$ 142,244	\$ 146,511	\$ 150,907	\$ 155,434	\$ 160,097	\$ 755,193
ZONE 2 Governmental	\$ 34,400	\$ 34,200	\$ 34,200	\$ 34,200	\$ 34,200	\$ 171,200
ZONE 3 Sewer ML	\$ 269,800	\$ 262,300	\$ 264,487	\$ 266,732	\$ 269,034	\$ 1,332,353
Total Revenue	\$ 1,929,616	\$ 2,074,689	\$ 1,957,168	\$ 1,997,170	\$ 2,037,329	\$ 9,995,972
Application of Funds						
Operating & Admin Expense						
Water Operating & Admin Exp	\$ 1,074,976	\$ 1,065,983	\$ 1,097,890	\$ 1,130,827	\$ 1,164,752	\$ 5,534,428
Zone 1 Sewer & Storm Drain	\$ 434,958	\$ 446,267	\$ 457,870	\$ 469,774	\$ 481,989	\$ 2,290,858
ZONE 1 Governmental	\$ 144,900	\$ 142,400	\$ 142,400	\$ 142,400	\$ 142,400	\$ 714,500
Zone 2 Sewer & Storm Drain	\$ 129,783	\$ 133,157	\$ 136,619	\$ 140,172	\$ 143,816	\$ 683,547
Zone 2 Governmental	\$ 9,800	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 42,200
Zone 3 Sewer ML	\$ 174,961	\$ 179,510	\$ 184,177	\$ 188,966	\$ 193,879	\$ 921,493
Total Application of Funds	\$ 1,969,378	\$ 1,975,417	\$ 2,027,056	\$ 2,080,239	\$ 2,134,936	\$ 10,187,026
Capital Improvement Projects						
Water	\$ 233,000	\$ 2,833,000	\$ 70,000	\$ 108,000	\$ 53,000	\$ 3,297,000
Zone 1 Sewer & Storm Drain	\$ 10,000	\$ 10,000	\$ 1,810,000	\$ 10,000	\$ 10,000	\$ 1,850,000
Zone 1 Governmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zone 2 Sewer & Storm Drain	\$ 5,000	\$ 80,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 105,000
ZONE 2 Governmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ZONE 3 Sewer ML	\$ 42,000	\$ 90,000	\$ 50,000	\$ 45,000	\$ 15,000	\$ 242,000
Total CIP	\$ 290,000	\$ 3,013,000	\$ 1,935,000	\$ 173,000	\$ 83,000	\$ 5,494,000
Total Revenue Requirements	\$ 2,259,378	\$ 4,988,417	\$ 3,962,056	\$ 2,253,239	\$ 2,217,936	\$ 15,681,026
Surplus / (Deficit)	\$ (329,762)	\$ (2,913,728)	\$ (2,004,888)	\$ (256,069)	\$ (180,607)	\$ (5,685,054)
Less: Funding from savings						
CAMP						
Grants						
LAIF Account						
New Debt						
Total Additional Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						NET

Castroville Community Services District

Water

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-18	Jun-19	Jun-20	Jun-21	Jun-22	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Water Revenue	\$ 965,000	\$993,950	\$1,023,769	\$1,054,482	\$1,086,116	
New connections	\$ 30,474	\$ 158,400	\$ 12,000	\$ 12,000	\$ 12,000	
Other Revenues	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
Misc. Revenue	\$ 22,250	\$ 22,250	\$ 22,250	\$ 22,250	\$ 22,250	
Non-Operating Revenues						
Water Interest Earned	\$ 15,000	\$15,450	\$15,914	\$16,391	\$16,883	
Water assessment bond+ int.	\$ 30,740	\$ 30,740	\$ 30,740	\$ 30,740	\$ 30,740	
Total Revenue	\$ 1,071,464	\$ 1,228,790	\$ 1,112,672	\$ 1,143,862	\$ 1,175,989	\$ 5,732,777
Application of Funds						
Operating Expenses						
General Operation Expenses	\$ 700,350	\$ 645,000	\$664,350	\$684,281	\$704,809	
Administration Expenses	\$ 374,626	\$ 420,913	\$ 433,540	\$ 446,546	\$ 459,943	
Total Application of Funds	\$ 1,074,976	\$ 1,065,913	\$ 1,097,890	\$ 1,130,827	\$ 1,164,752	\$ 5,534,357
Capital Improvement Projects						
Well # 5 Treatment				\$ 55,000		
New Trucks			\$ 37,000	\$ 20,000	\$ 20,000	
Valve & Main Replacements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Paint exterior Tank #4	\$ 200,000					
Connection to Cal Am Desal		\$ 2,800,000				
Pumping Equipment	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Lateral Replacement(plastic/copper) meter registrar replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
New Tank @ site 4						
Total CIP	\$ 233,000	\$ 2,833,000	\$ 70,000	\$ 108,000	\$ 53,000	\$ 3,297,000
Total Revenue Requirements	\$ 1,307,976	\$ 3,898,913	\$ 1,167,890	\$ 1,238,827	\$ 1,217,752	\$ 8,831,357
						NET
Surplus / (Deficit)	\$ (236,512)	\$ (2,670,123)	\$ (55,218)	\$ (94,964)	\$ (41,763)	\$ (3,098,580)
Less: Funding from savings						
CAMP						
DWR GRANTS						
LAIF Account						
New Debt						
Total Additional Funding Sources	\$ -	\$ -				\$ -

Castroville Community Services District

ZONE 1 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-18	Jun-19	Jun-20	Jun-21	Jun-22	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees #75301	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	
Property Tax	\$110,000	\$100,300	\$100,300	\$100,300	\$100,300	
ROPS Pass Through Income	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	
New Service and Connection Fees	\$19,008	\$20,000	\$10,000	\$10,000	\$10,000	
Interest Revenue	\$38,000	\$38,988	\$40,002	\$41,042	\$42,109	
USDA Loan from Moss Landing	\$25,000	\$25,000	\$26,000	\$27,000	\$27,000	
Misc Revenue	\$500	\$500	\$500	\$500	\$500	
Total Revenue	\$377,508	\$369,788	\$361,802	\$363,842	\$364,909	\$1,837,848
Application of Funds						
Operating Expense						
General Operation Expenses	\$170,741	\$175,180	\$179,735	\$184,408	\$189,203	
Administration Expense	\$264,217	\$271,087	\$278,135	\$285,366	\$292,786	
Total Application of Funds	\$434,958	\$446,267	\$457,870	\$469,774	\$481,989	\$2,290,858
Capital Improvement Projects						
Lift Station Pumps	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
New Truck						
New Jetter Truck						
Washington bypass line			\$1,800,000			
Total Capital Improvement Projects	\$10,000	\$10,000	\$1,810,000	\$10,000	\$10,000	\$1,850,000
Total Revenue Requirements	\$444,958	\$456,267	\$2,267,870	\$479,774	\$491,989	\$4,140,858
						NET
Surplus / (Deficit)	-\$67,450	-\$86,479	-\$1,906,068	-\$115,933	-\$127,080	-\$2,303,010
Less: Funding from savings						
CAMP						
Grants						
LAIF Account						
New Debt						
Total Additional Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0

Castroville Community Services District

ZONE 2 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-18	Jun-19	Jun-20	Jun-21	Jun-22	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees Moro Cojo #73701	\$60,790	\$62,614	\$64,492	\$66,427	\$68,420	
User Fees NMCHS & Mobile #74701	\$80,754	\$83,177	\$85,672	\$88,242	\$90,889	
Non-Operating Revenues						
Interest Revenue	\$700	\$721	\$743	\$765	\$788	
Total Revenue	\$142,244	\$146,511	\$150,907	\$155,434	\$160,097	\$755,193
Application of Funds						
Operating Expenses						
General Operation Expenses	\$57,520	\$59,016	\$60,550	\$62,124	\$63,739	
Administration Expenses	\$72,263	\$74,142	\$76,070	\$78,047	\$80,077	
Total Application of Funds	\$129,783	\$133,157	\$136,619	\$140,172	\$143,816	\$683,547
Capital Improvement Projects						
Lift Station Pumps	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
New Truck						
New Jetter Truck		\$30,000				
Sewer Lines Repair & Relocation		\$5,000		\$5,000		
New Generator @ Castrille Blvd		\$40,000				
Total Capital Improvement Projects	\$5,000	\$80,000	\$5,000	\$10,000	\$5,000	\$105,000
Total Revenue Requirements	\$134,783	\$213,157	\$141,619	\$150,172	\$148,816	\$788,547
						NET
Surplus / (Deficit)	\$7,461	-\$66,646	\$9,287	\$5,262	\$11,281	-\$33,355
Grants						
LAIF Account						
New Debt						
Total Additional Funding Sources						

Castroville Community Services District

ZONE 3 Sewer

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-18	Jun-19	Jun-20	Jun-21	Jun-22	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Sanitation Fees Collected by MRWPCA	\$179,000	\$174,000	\$174,000	\$174,000	\$174,000	
Property Tax	\$82,000	\$84,132	\$86,319	\$88,564	\$90,866	
New Sewer Connection Fees	\$7,000	\$3,168	\$3,168	\$3,168	\$3,168	
Interest Revenue	\$1,800	\$1,000	\$1,000	\$1,000	\$1,000	
Total Revenue	\$269,800	\$262,300	\$264,487	\$266,732	\$269,034	\$1,332,354
Application of Funds						
Operating Expense						
General Operation Expense	\$66,698	\$68,432	\$70,211	\$72,037	\$73,910	
Administration Expense	\$108,263	\$111,078	\$113,966	\$116,929	\$119,969	
USDA Loan to Sewer Zone 1						
Total Application of Funds	\$174,961	\$179,510	\$184,177	\$188,966	\$193,879	\$921,493
Capital Improvement Projects						
Lift Station Pumps	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
New Truck		\$5,000				
Sewer Main/ Manhole Rehabilitation		\$30,000	\$10,000	\$5,000	\$5,000	
Generator Sta #1	\$32,000					
Video		\$15,000				
New Motor Control Centers		\$30,000	\$30,000	\$30,000		
Total Capital Improvement Projects	\$42,000	\$90,000	\$50,000	\$45,000	\$15,000	\$242,000
Total Revenue Requirements	\$216,961	\$269,510	\$234,177	\$233,966	\$208,879	\$1,163,493
						NET
Surplus / (Deficit)	\$52,839	-\$7,210	\$30,310	\$32,766	\$60,155	\$168,861
Less: Funding from savings						
CAMP						
Grants						
LAIF Account						
New Debt						
Total Additional Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0

ZONE 1 GOVERNMENTAL

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-18	Jun-19	Jun-20	Jun-21	Jun-22	
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
User Fees-Street Lights #75301	\$ 33,000	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	
Interest Revenue	\$ 1,200	\$ 600	\$ 600	\$ 600	\$ 600	
Reserves						
Total Revenue	\$ 34,200	\$ 33,100	\$ 33,100	\$ 33,100	\$ 33,100	\$ 166,600
Operation & Maintenance						
Street light Utilities	\$ 42,500	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Castroville Sign Maintenance	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	
Pedestrian Over cross Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Expense	\$ 44,900	\$ 42,400	\$ 42,400	\$ 42,400	\$ 42,400	\$ 214,500
Recreation Expense						
NMCR&PD	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Application of Funds	\$ 144,900	\$ 142,400	\$ 142,400	\$ 142,400	\$ 142,400	\$ 714,500
Capital Improvement Projects						
Total Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirements	\$ 144,900	\$ 142,400	\$ 142,400	\$ 142,400	\$ 142,400	\$ 714,500
						NET
Surplus / (Deficit)	\$ (110,700)	\$ (109,300)	\$ (109,300)	\$ (109,300)	\$ (109,300)	\$ (547,900)
Less: Funding from savings						
CAMP						
Grants						
LAIF Account						
New Debt						
Total Additional Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Castroville Community Services District

ZONE 2 GOVERNMENTAL

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-18	Jun-19	Jun-20	Jun-21	Jun-22	
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
User Fees-Street, Open Sp & Street Lights #73701	\$ 33,700	\$ 33,700	\$ 33,700	\$ 33,700	\$ 33,700	
Interest Revenue	\$ 700	\$ 500	\$ 500	\$ 500	\$ 500	
Total Revenue	\$ 34,400	\$ 34,200	\$ 34,200	\$ 34,200	\$ 34,200	\$ 171,200
Application of Funds						
Other Operation & Maintenance						
Open Space Maintenance	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
Street Light Utility	\$ 5,400	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	
Road Repair	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Street Signage	\$ 1,500	\$ 500	\$ 500	\$ 500	\$ 500	
Total Application of Funds	\$ 9,800	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 42,200
Capital Improvement Projects						
Total Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirements	\$ 9,800	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 42,200
						NET
Surplus / (Deficit)	\$ 24,600	\$ 26,100	\$ 26,100	\$ 26,100	\$ 26,100	\$ 129,000
Less: Funding from savings						
CAMP						
Grants						
LAIF Account						
New Debt						
Total Additional Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



NORTH COUNTY RECREATION AND PARK DISTRICT

11261 CRANE ST. • P.O. BOX 652 • CASTROVILLE, CALIFORNIA 95012 • (831) 633-3084 • FAX (831) 633-3160

Castroville Community Services District
P.O. Box 658
Castroville, CA 95012

April 27, 2017

Dear CCSD Budget Committee and Board Members;

Attached is a request for funding "Extended Recreation Services" with North County Recreation and Park District for fiscal year 2017/2018. When considering this funding please review the following reasons to contract with North County Recreation and Park District for extended recreation services.

- The North County Recreation Centers provides supervised programs and activities for local youth to participate in during their normally unsupervised after school hours.
- The majority of "Extended Services" funding goes towards staff salaries. And the majority of that is youth and senior program oriented.
- Your support allows us to hire local high school and college students during the summer and after school to run and supervise activities. A much desired commodity for local youth. We provide job training and job experience.
- Your support allows us to offer summer activities, an after school program and extended hours of operation. This means keeping the Center open later than 4:00 Monday - Friday.
- Your support allows us to offer a summer day care for those families in need, a daily summer drop in program with free summer lunch and afternoon snacks, games and activities. During the summer we serve approximately 140 lunches per day in Castroville and an additional 45 per day in Rancho Moro Cojo.
- Another program that fall under "extended services " is our Senior Nutrition Program. This program provides a fun place for seniors to meet, socialize, do activities and have a nutritious meal. Sometimes this is the only meal they have that day. We serve 50 – 70 seniors each day.

- During the school year, your support allows us to offer an after school program. The Center is open for students to “drop in” and have a fun, safe place to hang out. These programs are still very popular and well attended (between 30-60 kids each day 2 – 6pm and 12:00 – 6:00 on Wednesdays and Thursdays when school lets out early). For many families this is the only supervision their children receive out of school. Over 800 children access the Recreation Center for after school activities per year.
- Your support allows us to keep the center open evenings. During this time the Center is open and available to the community for adult activities and classes. We currently host Aztec Dancing on Mondays, open gym or league basketball on Tuesdays and Thursdays and Dog Training on Wednesdays. We also make use of the Middle School gym where local youth and adults play indoor soccer on Thursday evenings.
- Your support allows us to offer several free community events - Easter Egg Hunts, Castroville Party in the Plaza, Summer Community Friday events (such as North County’s Got Talent), Halloween Fun Nite and Snow Play Day.

•
 These are just highlights of activities and programs that the funding from the Castroville Community Services District allows us to provide. And with each of these activities and programs we have stories of need and accomplishment, as well as life altering changes these programs have made in members of our community.

Thank you for considering our request.

Sincerely,



Judy Burditt
 General Manager
 North County Recreation and Park District

Encl: CCSD letter of support
 LAFCO Resolution 07-15
 NCRPD 2nd Quarter Report
 NCRPD 3rd Quarter Report

EXHIBIT "A"

EXTENDED SERVICES FOR RECREATION AND PARK SERVICES
PROVIDED BY
NORTH COUNTY RECREATION AND PARK DISTRICT
2017/2018 FISCAL YEAR

North County Recreation and Park District

The North County Recreation and Park District provides a wide variety of recreation and park services to the Castroville Community. The District currently operates and maintains within the Castroville Community Services District the Japanese School Park and House, Cato Phillips Park, Rancho Moro Cojo Park, Crane Street Park, the North County Recreation Center which has an indoor gym, meeting room, kitchen, outside basketball, skate park, BBQ area and children's tot lot; hiking trails and various open space areas.

The District will provide the recreation services outlined in the **Scope of Services** for a fee not to exceed **\$109,993**.

Scope of Services

1. Maintenance Equipment and Supplies: \$ 13,330

The District will purchase maintenance materials and supplies necessary to maintain existing equipment and facilities to accommodate extended recreational services related to the facilities within the CCSD. These supplies include but are not limited to household cleaners, restroom towels, toilet tissue, garbage containers, light fixtures, and repair parts. (Based on estimated total costs of \$35,549, 64 hours a week of services of which 24 are extended hours. $24/64 = 37.5\%$ of \$35,549 = \$13,330).

2. Recreation Services \$ 92,463

The District will provide the services of the General Manager, Assistant General Manager, Program Director, Special Event Staff, Maintenance Staff, Night Supervisor, Recreation Leaders, Senior Center Coordinator and Summer Staff to offer programs, services and activities to the Castroville Community. We will also contract for services with other agencies to provide additional recreational services to the community.

Recreation Leaders (after School):

3 @ total 49hrs X 42 weeks = 2058hrs @ \$11.35/hr \$ 23,358
Offset by Community Action Partnership Grant \$ (11,679)

Summer Staff

3.0 @40hrs x10 =1200 @ \$11.35/hr \$ 13,620
Offset by Community Action Partnership Grant \$ (6,810)

Maintenance Staff:

2.0 Maintenance workers @ 20% of \$62890 \$ 12,578
1.0 Maintenance and night supervisor 16hrs/wk @ \$12.50/hr @ 100% of \$ 10,400

Program Director:

2080 hrs annually 50% of \$45405 \$ 22,703

Finance and Administrative Director:

2080 hrs annually @ 20% of \$61740 annual salary \$ 12,348

General Manager:

2080 hrs annually @ 20% of \$79727 annual salary \$ 15,946

Total staff costs **\$ 92,463**

3. Capital Projects

Install heating units in office space \$ 4,200

Total Capital Projects **\$ 4,200**

Grand Total **\$ 109,993**

THE LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY

RESOLUTION NO. 07 – 15

**RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION
APPROVING THE DISSOLUTION OF THE CASTROVILLE WATER DISTRICT
AND COUNTY SERVICE AREA 14 AND FORMATION OF THE
CASTROVILLE COMMUNITY SERVICES DISTRICT (LAFCO FILE 07-03).**

WHEREAS, a resolution of application for the proposed reorganization requesting the dissolution of the Castroville Water District and County Service Area 14 to form the Castroville Community Services District with the same powers as the Castroville Water District and County Service Area 14 was heretofore filed and accepted for filing by the Executive Officer of this Local Agency Formation Commission, pursuant to Title 6, Division 1, commencing with Section 56000, et seq. of the Government Code; and

WHEREAS, the resolution requests the new district be named the “Castroville Community Services District”; and

WHEREAS, the resolution requests that the Board of Directors of the Castroville Community Services District be elected at large; and

WHEREAS, the resolution requests the Castroville Community Services District have authority to provide water, sewer, storm water, recreation facilities, community recreation, street lighting, street maintenance, weed and rubbish abatement, pest control, and acquire land for habitat mitigation; and

WHEREAS, a substantially similar resolution was received from the Monterey County Board of Supervisors; and

WHEREAS, the purpose for this action is to provide more efficient government services to the Castroville Community; and

WHEREAS, the Castroville Water District provides water, sewer, and storm water services to the Castroville community and Moro Cojo; and

WHEREAS, County Service Area 14 provides recreation facilities, open space and private street maintenance to the Moro Cojo subdivision; and

WHEREAS, County Service Area 14 provides community recreation, street lighting, pest control and abatement services to the Castroville community; and

WHEREAS, the boundaries of the Castroville Water District and County Service Area 14 are coterminous; and

WHEREAS, the Castroville Water District serving as the Lead Agency under the California Environmental Quality Act has filed a Notice of Exemption pursuant to Section 15320(b) (i.e., changes in organization of local agencies); and

WHEREAS, the Commission has reviewed and considered the Notice of Exemption; and

WHEREAS, financial statements for the Castroville Water District and County Service Area 14 show sufficient resources to provide water, sewer, storm water, street lighting, street maintenance, pest control, and acquire land for habitat mitigation; and

WHEREAS, County Service Area 14 provided community recreation and recreation facilities by augmenting the programs of the North County Recreation and Park District; and

WHEREAS, the Castroville Water District has sent a letter on September 5, 2007 to the North County Recreation and Park District indicating the desire of the Castroville Community Services District to continue to provide community recreation services by augmenting the programs of the North County Recreation and Park District in a manner similar to County Service Area 14; and

WHEREAS, the Castroville Water District has sent a letter on September 5, 2007 to the North County Recreation and Park District indicating that in the event that a potential duplication of services arises with the Castroville Community Services the applicant agrees that the North County Recreation and Parks District would have the first right of refusal; and

WHEREAS, the area within the boundaries of the proposed Castroville Community Services District is inhabited territory; and

WHEREAS, Government Code Section 56811 requires the Commission to establish an appropriations limit for the formation of a new district; and

WHEREAS, Government Code Section 56811 requires the appropriations limit to be initially set based on the expected revenues adjusted for population growth and cost of living; and

WHEREAS, the revenues for the Castroville Water District for Fiscal Year 2006-07 totaled \$1.671 million; and

WHEREAS, the revenues for County Service Area 14 for Fiscal Year 2006-07 totaled \$344,000; and

WHEREAS, the adjustment for the cost of living and population growth for 2006-07 was 4%; and

WHEREAS, the appropriations limit for the first year based on those factors is \$2.095 million; and

WHEREAS, the Executive Officer, pursuant to Government Code Section 56658, set October 22, 2007 as the hearing date on this proposal; and

WHEREAS, the required notice of the hearing was published in The Salinas Californian on October 1, 2007; and

WHEREAS, the public hearing by this Commission was held upon the date and at the time and place specified in said notice of hearing and in any order or orders continuing such hearing; and

WHEREAS, the Executive Officer, pursuant to Government Code Section 56665, has reviewed this proposal and prepared a report, including recommendations thereon, and has furnished a copy of this report to each person entitled to a copy; and

WHEREAS, this Commission, on October 22, 2007 heard from interested parties, considered the proposal and the report of the Executive Officer and considered the factors determined by the Commission to be relevant to this proposal, including, but not limited to, factors specified in Government Code Section 56668; and

NOW, THEREFORE, the Local Agency Formation Commission of the County of Monterey does HEREBY RESOLVE, DETERMINE, AND ORDER as follows:

Section 1. The dissolution of the Castroville Water District and County Service Area 14 and the transfer of all functions, assets, tax revenue, liabilities, and obligations to the successor district.

Section 2. The successor district shall be named the "Castroville Community Services District" with authority to provide water, sewer, storm water, recreation facilities, community recreation, street lighting, street maintenance, pest control, and acquire land for habitat mitigation. Community recreation and recreation facility services will be provided by augmenting programs for the North County Recreation and Park District.

Section 3. The Board of Directors of the Castroville Water District shall serve as the initial Board of Directors of the Castroville Community Services District to be elected at-large with 4-year staggered terms coinciding with the terms of the current Board of Directors of the Castroville Water District.

Section 4. The initial appropriation limit for the Castroville Community Services District shall be set at \$2.095 million.

Section 5. The affected territory is inhabited and requires the Commission set a protest hearing. In accordance with Gov. Code Section 57081 the Commission authorizes the Executive Officer to hold the conducting authority proceedings on November 19, 2007 at 1 pm at the offices of LAFCO of Monterey County.

Section 6. The effective date will be the filing of the Certificate of Completion.

Section 7. The Commission, acting as a Responsible Agency under the law, and based on its independent judgment of the environmental information for the proposed reorganization agrees the consolidation of the two districts to form the Castroville Community Services District is categorically exempt from California Environmental Quality Act pursuant to Section 15320(b) (i.e., changes in organization of local agencies); and

Section 8. No additional CEQA documentation is required at this time to support this reorganization request based upon the findings set forth above.

Section 9. The commission has considered the factors set forth in the Cortese-Knox-Hertzberg Act and found them to be consistent with the proposed reorganization as more fully discussed below.

Section 10. *Population and population density; land area and land use; per capita assessed valuation; topography, natural boundaries, and drainage basins; proximity to other populated areas; the likelihood of significant growth in the area, and in adjacent incorporated and unincorporated areas, during the next 10 years (Gov. Code § 56668(a).)*

FINDING: The community of Castroville has a population of approximately 6,700 extending south from the junction of Highway 1 and Highway 183 to approximately one mile south of the intersection of Highway 183 and Highway 156. The proposal also includes an area of approximately 332 acres to the northeast of the town of Castroville south of Castroville Blvd. and north of Highway 156.

Castroville contains approximately 500 acres of commercial development, primarily along Merritt Street, single-family, multi-family and farm worker housing are located generally north and east of this commercial area. A 65-acre industrial park is located in the southeastern portion of the community. The surrounding area consists mostly of farmland.

The closest incorporated areas are the City of Marina (population 23,172), approximately 7 miles to the south, the City of Watsonville (population 52,719), approximately 10 miles north of Castroville, and the City of Salinas (population 146,687), approximately 9 miles to the southeast. Other populated areas in northern unincorporated Monterey County include Oak Hills (just east of Castroville along Highway 156), and more distance communities (i.e., more than three miles) such as Moss Landing, Las Lomas, Royal Oaks, Prunedale and Pajaro.

The Castroville Community Plan (CCP) has listed various opportunity areas for future growth. The northwestern piece of 33 acres is designated as the North Entrances is planned for low density residential and mixed use. The area north of Highway 156 is planned for a commuter train station and mixed, medium, and high density residential use. The area south of Highway 156 is planned as a new industrial use area, while the 93 acres to the southwest is planned for mixed density residential and open space.

The services offered by the Castroville Community Services District will be needed to accommodate the expected growth. The Environmental Impact Report for the CCP establishes mitigation measures for environmental impacts.

Section 11. *Need for organized community services; the present cost and adequacy of governmental services and controls in the area; probable future needs for those services and controls; probable effect of the proposed ... annexation ... and of alternative courses of action on the cost and adequacy of services and controls in the area and adjacent areas. (Gov. Code § 56668(b).)*

FINDING: While there are no proposed developments at this time, any future development as identified in the CCP will require the municipal services provided by the new CSD. Providing those services will require annexations into the CSD.

Section 12. *The effect of the proposed action and of alternative actions, on adjacent areas, on mutual social and economic interests, and on the local governmental structure of the county. (Gov. Code § 56668(c).)*

FINDING: The formation of the CCSD will not affect adjacent areas as it will be primarily a consolidation of services previously provided by the Castroville Water District and CSA 14. The formation of the CCSD will result in more efficient government.

Section 13. *The conformity of both the proposal and its anticipated effects with both the adopted commission policies on providing planned, orderly, efficient patterns of urban development, and the policies and priorities set forth in Section 56377. (Gov. Code § 56668(d).)*

FINDING: Since it is the consolidation of the functions of two special districts the net effect of the formation of the CCSD would be more efficient delivery of services. The formation of the CCSD would have no impact on regional traffic since it is a consolidation to two existing districts. The Commission's policy to consider orderly efficient growth patterns doesn't directly apply because the Castroville Community Services District has no land use authority.

Section 14. *The effect of the proposal on maintaining the physical and economic integrity of agricultural lands, as defined in Section 56016. (Gov. Code § 56668(e).)*

FINDING: The formation of the Castroville Community Services District will have no effect on agricultural lands as it represents the consolidation of two special districts. The sphere of influence and successive annexations could lead to the loss of agricultural lands as services will become available for urban development. The Castroville Community Plan identifies specific mitigation measures for the loss of agricultural lands. It requires permanent conservation easements and agricultural buffers as a condition of approval of any development.

Section 15. *The definiteness and certainty of the boundaries of the territory, the nonconformance of proposed boundaries with lines of assessment or ownership, the creation of islands or corridors of unincorporated territory, and other similar matters affecting the proposed boundaries. (Gov. Code § 56668(f).)*

FINDING: The boundaries of the Castroville Community Services District will be the boundaries of the former Castroville Water District (CWD) and County Service Area 14. There is a small area north of Washington St. and east of Merritt St. that was included in the CWD boundaries as a sphere exclusion area. The revised proposal submitted by the applicant excludes this area from the proposed CCSD boundaries.

Section 16. *Consistency with City or county general and specific plans. (Gov. Code § 56668(g).)*

FINDING: Both the Castroville Water District and the County Service Area 14 provide services in the unincorporated portion of Monterey County. The County General Plan has been amended by the Castroville Community Plan (CCP). The Castroville Community Services District is consistent with the CCP.

Section 17. *The Sphere of Influence of any local agency which may be applicable to the proposal being reviewed, consistency with spheres of influence of the affected local agencies. (Gov. Code §§ 56375.5, 56668(h).)*

FINDING: The Castroville Water District and CSA 14 will be consolidated to form the new district. The North County Recreation and Park District will continue to be the primary provider of recreation facilities and community recreation programs.

Section 18. *The comments of any affected local agency. (Gov. Code § 56668(i).)*

FINDING: Approximately 35 referral letters were sent to potentially affected agencies. LAFCO received comments from the following:

- California Coastal Commission
- Monterey County Parks
- Monterey County Resources Management Agency – Planning Department
- Monterey County Resources Management Agency – Housing and Redevelopment Office
- Monterey County Resources Management Agency – Department of Public Works
- Monterey County Sheriff's Office in Monterey and Salinas
- Monterey Bay Unified Air Pollution Control District
- Monterey County Agricultural and Historic Land Conservancy

The California Coastal Commission was concerned about including areas within the Coastal Farmland Protection area in district boundaries and within a proposed Sphere of Influence. In response to their concerns, the applicant revised the proposal to eliminate the sphere exclusion area and delete areas within the coastal zone from the proposed Sphere of Influence.

Monterey County Parks was concerned about the role of the CCSD and North County Recreation and Park District in providing community recreation and parks to the Castroville area. The current arrangement with CSA 14 and the park district allows CSA 14 to augment services of the park district. After discussions with all interested parties the applicant agreed, in a letter dated September 5, 2007, to continue the practice and designate the North County Recreation and Park District to continue to be the primary provider of parks and community recreation to the residents of Castroville.

The Monterey County Agricultural and Historic Land Conservancy requested LAFCO take a more active role in land use land use designations for the Castroville area. However, LAFCO is prohibited by law from regulating land use. Other comments were generally in support of the application.

Section 19. *The ability of the newly formed ... entity to provide the services which are the subject of the application to the area, including the sufficiency of revenues for those services following the proposed boundary change. (Gov. Code § 56668(j).)*

FINDING: The Castroville Water District and CSA 14 have a history of providing services to the Castroville area. The financial statements of both districts indicate they have sufficient funds to transfer to the new district that would allow the CCSD to provide a comparable level of service.

Section 20. *Timely availability of water supplies adequate for projected needs as specified in Section*

65352.5. (Gov. Code § 56668(k).)

FINDING: Existing well pumping infrastructure can accommodate future water demand requirements as the demand from build out of the CCP is 43% of the total available supply. The existing water storage facilities are sufficient for current demand. Approximately 80% of the CCP build out can be accommodated by existing storage facilities.

Section 21. *The extent to which the proposal will affect a City or cities and the county in achieving their respective fair shares of the regional housing needs as determined by the appropriate council of governments consistent with Article 10.6 (commencing with Section 65580) of Chapter 3 of Division 1 of Title 7. (Gov. Code § 56668(l).)*

FINDING: The formation of the Castroville Community Services District will establish a single service provider for expected growth in the Castroville area as identified in the Castroville Community Plan. Build out of the CCP will provide opportunities for additional housing for Castroville residents of all income levels.

Section 22. *Any information or comments from the landowner or owners. (Gov. Code § 56668(m).)*

FINDING: LAFCO has received no specific comments from landowners at this time.

Section 23. *Any information relating to existing land use designations. (Gov. Code § 56668(n).)*

FINDING: Castroville contains approximately 500 acres of urban development, consisting of commercial development, primarily along Merritt Street and single-family, multi-family and farm worker housing located generally north and east of this commercial area. A 65-acre industrial park is located in the southeastern portion of the community. The surrounding area consists of mostly farmland.

Section 24. *Whether existing agencies can feasibly provide the needed service or services in a more efficient and accountable manner, or reorganization with other single-purpose agencies that provide related services. (Gov. Code §§ 56301, 56886.5.)*

FINDING: The Castroville Water District and County Service Area 14 are currently providing services. The proposed action would in essence transfer those service responsibilities to the Castroville CSD. Consolidating the two special districts into one would provide more efficient and accountable services

Section 25. *The property tax to be exchanged by the affected local agency pursuant to this section. (Gov. Code § 56810(a)(2).)*

FINDING: All revenues will be transferred from the Castroville Water District and CSA 14 to the new Castroville Community Services District.

Section 26. *As a condition of approval of this application the September 5, 2007 letter sent by the Castroville Water District to the North County Recreation and Parks District is binding on the Castroville Community Services District.*

Section 27. As a condition of approval of this application the map and legal description shall be reviewed for consistency by Monterey County Department of Public Works.

Section 28. As a condition of approval of this application, pursuant to Section 5 of the Voting Rights Act, the U. S. Attorney General does not interpose any objection to the specified change.

Section 29. As a condition of approval of this application the applicant will remit to LAFCO the balance of actual costs incurred, including filing fees with the Board of Equalization, up to the time of filing the Certificate of Completion.

Section 30. As a condition of approval of this application the applicant agrees to defend at its sole expense any action, other than a validation action initiated by LAFCO itself, brought against LAFCO, the Commission, and its staff, because of the approval of this application. The applicant will reimburse LAFCO for any court costs and attorneys' fees which may be required by a court to pay as a result of such action. LAFCO may, at its sole discretion, participate in the defense of any such action; but such participation shall not relieve applicant of his obligations under this condition. The obligation on the part of the applicant to indemnify LAFCO is effective upon the adoption of this resolution and does not require any further action.

Section 31. The Certificate of Completion will be issued upon satisfaction of all conditions of approval.

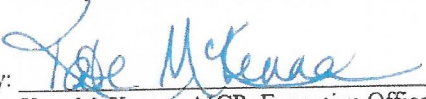
Section 32. The Executive Officer is hereby authorized and directed to mail certified copies of this resolution in the manner and as provided in Section 56882 of the Government Code.

UPON MOTION of Commissioner Calcagno, seconded by Commissioner Donohue, the foregoing resolution is adopted this 22nd day of October, 2007, by the following vote:

AYES: Commissioners Calcagno, Donohue, Armenta, DiMaggio, Perkins, Shirrel, and Rubio
NOES: None
ABSENT: Commissioners McGowan and Potter
ABSTAIN: None

ATTEST: I certify that the within instrument is a true and complete copy of the original resolution of said Commission on file within this office.

Witness my hand this 22nd day of October, 2007

By: 
Kate McKenna, AICP, Executive Officer



CASTROVILLE WATER DISTRICT

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

24-HOUR TELEPHONE: (831) 633-2560

September 5, 2007

Ms. Judy Burditt
General Manager
North County Recreation and Parks District
Po box. 652
Castroville, CA 95012

Dear Ms. Burditt 

This letter is to clarify the position of the CWD and it's successor the Castroville Community Services District (CCSD) as it relates to providing recreational programs or facilities in the Castroville area. The CWD along with CSA-14 has applied to LAFCO to become the Castroville Community Services District (CSD) and one of the powers requested was Parks and Recreation.

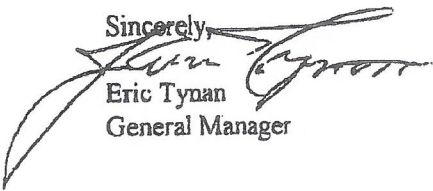
The reason for this is to augment your District in the same manner as the existing CSA-14. i.e.... funding existing programs provided by NCRPD.

In the event that a potential duplication of services arises NCRPD would have the right of 1st refusal.

I look forward to working with you, LAFCO and the County on this important endeavor.

Should you have any further questions or concerns, please do not hesitate to contact me.

Sincerely,


Eric Tynan
General Manager

Cc Eliot Mulberg-LAFCO

Report to: CCSD Board

**From: Judy Burditt, General Manager
North County Recreation and Park District
April 27, 2017**

SUBJECT: Second Quarter (October 2016 – December 2016) report on extended recreation services activities.

Attached is our Budget vs. Actual for the Second Quarter of FY 2016/2017.

Programs offered this quarter:

Youth Programs:

- **Youth Soccer** started in September and ran till the end of October. Fifty children participated. Ages ranged from 5 – 10 years old . 17 children in the older division were placed on travel teams and played teams from Watsonville, Carmel and Monterey
- United States Tennis Associations, **HITS** program continued to be offered at Prunedale School. HITS stands for Honesty, Inspiration, Teamwork & Sportsmanship. The curriculum stresses the core values as well as instructing students the game of tennis. Approximately 90 Fifth graders participate in this program weekly.
- Sign ups and practices for **Jr. Warriors** basketball league for children began this Quarter, getting players ready for game play in January. A basketball camp was held in December to kick off the league. Volunteer coaches received a coaching clinic from Golden State Warriors staff at their practice facility. 114 children were registered by the end of December for this popular league. Each player receives a reversible Golden State Warriors jersey and shorts set.
- **After School Activities:** Every Tuesday we are offering cooking classes to local youth. Approximately 15 students attend the class weekly. Wednesdays we host indoor soccer and volleyball in the gym. This quarter we have added flag football, dodgeball and other activities to our drop in program. Thursday (early day for Middle Schools) continue to be a large participation day. Large numbers of middle school student travel to the center to take advantage of the Farmer's Market and hang out for the music and games in the Recreation Center gym.
- We partner with CSUMB to provide **Service Learning** experiences for college students. This quarter we expanded our relationship and partnered with a CSUMB fraternity and sorority to help design, decorate and man our Haunted House for our Annual Halloween Fun Night.

Adult and Community Activities:

- Monday evenings we host a local **Aztec Danza** group at Recreation Center (open to all ages) and **Fierce Tigers** offer martial arts classes.
- Tuesday evening is **open gym** at Recreation Center and **Fit Camp** (exercise) at the Japanese School House.

- Wednesday is **Dog Training** at the Recreation Center and martial arts at the Japanese School House.
- Thursday is **Farmer's Market Day** at the Recreation Center and Adult Indoor Soccer at the Middle School gym.
- Monday – Friday we offer a **senior nutrition program** at the "Senior Center" in the Recreation Center in the morning hours. On Tuesdays we have senior Tai Chi and on Wednesday and Friday we have Bingocize (combination of bingo and exercise for adults and seniors).
- **Quilters** meet in the mornings on Wednesday and Fridays to work on quilts and craft projects.
- Gym is open to adults for open play weekday mornings.
- This quarter we hosted three major community events: **Halloween Fun Night** approximated 3000 community members visit the center for Halloween activities on Halloween night. The District lends our facility and resources to LULAC to host the annual **Thanksgiving Day Feast**. Approximately 1500 people receive a festive holiday meal on Thanksgiving Day. In December, the District and the Castroville Midnighters hosted the Second Annual **Snow Play Day** (Evening). 15 tons of snow was blown in to create a sledding hill and a snow ball play area. Hundreds of residents were able to experience and feel the joy of snow. Santa was also on hand to grant children's wishes and toys were offered through a free raffle. Other special events this quarter were our **Senior Thanksgiving and Christmas Lunches**.

Volunteers utilized:

Volunteers help us with a variety of services: park maintenance, food service, janitorial service, administrative assistance, program assistance and coaching

- Work Alternative referrals: 256 hours (thru 12/31/16)
- District Attorney referrals: 206 hours (thru 12/31/16)
- Youth Employment Training Program: 0 hours
- CSUMB service Learners: 225 hours
- Parents, High School Community Service and community members: 594 hours
- Center for Employment Training (CET): 206 hours (thru 12/31/16)
- **Total hours volunteered this quarter 1,487 hours, equivalent to 2.86 full time employees.**

North County Receration and Park District
Actual vs Budget FY2016/2017
Fund 665
Month of December

	Actual Month	Actual YTD	BUDGET YTD	% Budget
Ordinary Income/Expense				
Income				
Total 4100 · COUNTY REVENUE	201339.27	209240.44	404714.00	52%
Total 4300 · REVENUE FROM OUTSIDE AGENCIES	(69920.00)	166157.40	256649.00	65%
Total 4600 · FACILITY USE FEES	4223.75	44608.50	80240.00	56%
Total 4700 · MISC. FUNDRAISING	4860.45	16693.53	353040.00	5%
Total 4800 · PROGRAM FEES	5137.00	21066.73	62945.00	33%
Total 4900 · NUTRITION PROGRAMS	548.27	11594.89	60977.00	19%
Total Income	146188.74	469361.49	1218565.00	39%
Total 5100 · SALARIES	30145.93	167040.78	354442.00	47%
Total 5200 · BENEFITS/TAXES	2420.61	30236.63	98609.00	31%
Total 5300 · INSURANCE		23178.48	30330.00	76%
Total 5400 · UTILITIES	3528.80	24194.18	42610.00	57%
Total 5500 · MAINTENANCE	4833.24	24921.32	52133.00	48%
Total 5600 · ADMINISTRATION	11454.34	83682.42	107169.00	78%
Total 5710 · SERVICE FEES	1750.00	2459.01	9300.00	26%
Total 5720 · EQUIPMENT & SUPPLIES	1148.21	22963.07	53300.00	43%
Total 5730 · AFTER SCHOOL PROGRAM	124.66	124.66	0.00	#DIV/0!
Total 5800 · SENIOR NUTRITION	2250.24	18979.38	43600.00	44%
Total 6000 · CAPITAL IMPROVEMENTS	1657.27	16453.85	308500.00	5%
Total 6100 · CONTINGENCY FUND		0.00	0.00	#DIV/0!
Total 6500 · PAYROLL SERVICE	66.50	217.75	500.00	44%
Total 66900 · RECONCILIATION DISCREPANCIES		0.00	0.00	#DIV/0!
Total Expense	59379.80	414451.53	1100493.00	38%
4000 · MISC COUNTY TRANSACTIONS				
County Fees	0.00	0.00		0%
JV Outlaws	0.00	0.00		
Total Misc. County Transactions	0.00	0.00	0.00	
Net Income	\$ 86,808.94	\$ 54,909.96	\$ 118,072	
Beginning Balance at 7/01 County Treasury		\$ 72,510.36	\$ 72,510.36	
Beginning Balance at 7/01 Rabobank		\$ 34,075.80	\$ 34,075.80	
		\$ 106,586.16	\$ 106,586.16	
OTHER LIABILITIES:				
In Lieu Fees Dedicated				
Dry Period Loan				
Capital Reserves Current Year- NCSC				
Capital Reserves Current Year				
Capital Reserves Previous Years				
Capital Reserves Current Year - RMC			29762.00	
Capital Reserves Previous Years - RMC			193489.00	
Total Liabilities	0.00	0.00	223251.00	
Total Available Funds	\$ 86,808.94	\$ 161,496.12	\$ 1,407.16	

Report to: CCSD Board

From: Judy Burditt, General Manager
North County Recreation and Park District
April 27, 2017

SUBJECT: Third Quarter (January – March 2017) report on extended recreation services activities.

Attached is our Budget vs. Actual for the Third Quarter of FY 2016/2017.

Programs offered this quarter:

Youth Programs:

- **Jr. Warriors** basketball league for children ages 5-14 was in full swing this Quarter. Our players participated in a larger Peninsula league with a total of 64 teams participating in travel play which included our 6 travel teams. We had a very successful season with over 100 children participating.
- **T-Ball** registrations began in January and ended on March 31st. Registration is up from last year and we expect to field four full teams. Looking for an additional coach to field a 5th team.
- **After School Activities:** We continue to offer **cooking class** on Tuesdays. Tennis on Wednesdays. We have moved outdoors and are offering kickball and soccer on Thursdays at the Sports Complex and skateboarding and soccer at the Rec Center as well as other drop in activities for middle school students including music and games in the Recreation Center gym.
- This quarter we partnered with CSUMB **Service Learners** to help us redesign our website and presence. We are excited to see their final product.

Adult and Community Activities:

- Monday evenings we host a local **Aztec Danza** group at Recreation Center (open to all ages) and **Fierce Tigers** offer martial arts classes.
- Tuesday evening is **open gym** at Recreation Center and **Zumba** (exercise) at the Japanese School House.
- Wednesday is **Dog Training** at the Recreation Center and martial arts at the Japanese School House.
- Thursday is **Farmer's Market Day** at the Recreation Center and Adult Indoor Soccer at the Middle School gym.
- Monday – Friday we offer a **senior nutrition program** at the "Senior Center" in the Recreation Center in the morning hours. On Tuesdays we have senior Tai Chi and on Wednesday and Friday we have Bingocize (combination of bingo and exercise for adults and seniors).
- **Quilters** meet in the mornings on Wednesday and Fridays to work on quilts and craft projects.
- Gym is open to adults for open play weekday mornings.
- This quarter we hosted a couple of community events while gearing up for several events that will take place in April: **Annual Crab and Shrimp Boil** in January approximately 250 community members attended this fundraising

dinner. The District catered and helped host Castroville Rotary's Annual Bocce Ball Tournament. In April we will be hosing two free Easter Egg Hunts. We are collaborating with Don Chapin, Boy Scouts and Artichoke Festival Committee to host the Annual Good Friday Calamari Dinner. Also in April, we are working with the Castroville Coalition and Castroville Midnighters to put on the Joe Micheli Sr. Memorial Community Parade and the Castroville Party in the Plaza festival and car show.

Volunteers utilized:

Volunteers help us with a variety of services: park maintenance, food service, janitorial service, administrative assistance, program assistance and coaching

- Work Alternative referrals: 128 hours (thru 3/31/17)
- District Attorney referrals: 16 hours (thru 3/31/17)
- Youth Employment Training Program: 0 hours
- Second Chance referrals: 40 hours (thru 3/31/17)
- CSUMB service Learners: 90 hours
- Parents, High School Community Service and community members: 2904 hours
- Senior Aide Program: 61 hours (thru 3/31/17)
- **Total hours volunteered this quarter 3239 hours, equivalent to 6.23 full time employees.**

**North County Recreation and Park District
Actual vs Budget FY2016/2017
Month of March**

	Actual Month	Actual YTD	BUDGET YTD	% Budget
Ordinary Income/Expense				
Income				
Total 4100 · COUNTY REVENUE	5405.25	223983.84	404714.00	55%
Total 4300 · REVENUE FROM OUTSIDE AGENCIES	0.00	196189.65	256649.00	76%
Total 4600 · FACILITY USE FEES	10602.00	64866.00	80240.00	81%
Total 4700 · MISC. FUNDRAISING	7837.67	58210.41	353040.00	16%
Total 4800 · PROGRAM FEES	760.00	23838.73	62945.00	38%
Total 4900 · NUTRITION PROGRAMS	4961.29	31640.63	60977.00	52%
Total Income	29566.21	598729.26	1218565.00	49%
Total 5100 · SALARIES	38698.03	257284.48	354442.00	73%
Total 5200 · BENEFITS/TAXES	15574.77	64324.96	98609.00	65%
Total 5300 · INSURANCE		33058.98	30330.00	109%
Total 5400 · UTILITIES	2785.91	33648.30	42610.00	79%
Total 5500 · MAINTENANCE	3711.00	37700.21	52133.00	72%
Total 5600 · ADMINISTRATION	2707.68	101021.60	107169.00	94%
Total 5710 · SERVICE FEES	47.08	3586.13	9300.00	39%
Total 5720 · EQUIPMENT & SUPPLIES	2945.13	38930.74	53300.00	73%
Total 5730 · AFTER SCHOOL PROGRAM		141.56	0.00	
Total 5800 · SENIOR NUTRITION	2647.67	28655.53	43600.00	66%
Total 6000 · CAPITAL IMPROVEMENTS	2126.23	55464.41	308500.00	18%
Total 6100 · CONTINGENCY FUND		0.00	0.00	
Total 6500 · PAYROLL SERVICE	63.00	364.75	500.00	
Total 66900 · RECONCILIATION DISCREPANCIES		0.00		
Total Expense	71306.50	654181.65	1100493.00	59%
4000 · MISC COUNTY TRANSACTIONS				
County Fees	0.00	0.00		0%
JV Outlaws	0.00	0.00		
Total Misc. County Transactions	0.00	0.00	0.00	
Net Income	\$ (41,740.29)	\$ (55,452.39)	\$ 118,072	
Beginning Balance at 7/01 County Treasury		\$ 72,510.36	\$ 72,510.36	
Beginning Balance at 7/01 Rabobank		\$ 34,075.80	\$ 34,075.80	
		\$ 106,586.16	\$ 106,586.16	
OTHER LIABILITIES:				
In Lieu Fees Dedicated				
Dry Period Loan				
Capital Reserves Current Year- NCSC				
Capital Reserves Current Year				
Capital Reserves Previous Years				
Capital Reserves Current Year - RMC			29762.00	
Capital Reserves Previous Years - RMC			193489.00	
Total Liabilities	0.00	0.00	223251.00	
Total Available Funds	\$ (41,740.29)	\$ 51,133.77	\$ 1,407.16	

**Castroville Community Services District
Balance Sheet by Class**

As of March 31, 2017

	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
General Fund - Checking	-27,653.44	59,499.86	193,289.26	-106,772.58	43,488.90	161,852.00
Customer Deposit-Sewer Fund Checking	1,900.80	0.00	0.00	0.00	0.00	1,900.80
Customer Deposit Fund Water	0.00	0.00	58,796.74	0.00	0.00	58,796.74
LAIF - Water Reserve Fund	0.00	0.00	1,896,422.85	0.00	0.00	1,896,422.85
LAIF - Water Capital Imprv Fund	0.00	0.00	781,957.13	0.00	0.00	781,957.13
CAMP-Sewer-1 Capital Imprv Fund	113,680.99	0.00	0.00	0.00	0.00	113,680.99
CAMP-Sewer- 1 Reserve Fund	224,899.84	0.00	0.00	0.00	0.00	224,899.84
LAIF-Sewer- 1 Reserve Fund	112,848.00	0.00	0.00	0.00	0.00	112,848.00
LAIF-Sewer-1 Capital Imprv Fund	3,825,954.29	0.00	0.00	0.00	0.00	3,825,954.29
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	372,669.06	0.00	372,669.06
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00	139,090.37	139,090.37
LAIF-Zone 3 MI Sewer	0.00	443,056.67	0.00	0.00	0.00	443,056.67
Total Checking/Savings	4,251,630.48	502,556.53	2,930,465.98	265,896.48	182,579.27	8,133,128.74
Accounts Receivable						
1160 - A/R - Other	0.00	0.00	11,573.26	0.00	0.00	11,573.26
Total Accounts Receivable	0.00	0.00	11,573.26	0.00	0.00	11,573.26
Other Current Assets						
Petty Cash	0.00	0.00	800.00	0.00	0.00	800.00
Assessment Bond	0.00	0.00	98,646.54	0.00	0.00	98,646.54
Sewer Fund Investments	2,321,138.28	0.00	0.00	0.00	0.00	2,321,138.28
A/R - Metered Sales	0.00	0.00	37,378.26	0.00	0.00	37,378.26
Well 5/2B Grant Receivable	0.00	0.00	71,521.67	0.00	0.00	71,521.67
Zone 1 Fund Receivable-USDA	191,000.00	0.00	0.00	0.00	0.00	191,000.00
Water-Allowance for Doubtful Account	0.00	0.00	-1,009.52	0.00	0.00	-1,009.52
Prepaid Ins-Sewer Zone 2	1,369.52	0.00	0.00	0.00	0.00	1,369.52
Prepaid Ins-Sewer Zone 1	5,152.93	0.00	0.00	0.00	0.00	5,152.93
Prepaid Insurance-Sewer Zone 3	0.00	1,448.97	0.00	0.00	0.00	1,448.97
Prepaid Ins-Water	0.00	0.00	6,521.18	0.00	0.00	6,521.18
Inventory	2,992.72	0.00	24,694.37	0.00	0.00	27,687.09
Total Other Current Assets	2,521,653.45	1,448.97	238,552.50	0.00	0.00	2,761,654.92
Total Current Assets	6,773,283.93	504,005.50	3,180,591.74	265,896.48	182,579.27	10,906,356.92
Fixed Assets						
SCADA System	0.00	0.00	7,202.00	0.00	0.00	7,202.00
Building & Improvements	0.00	0.00	397,117.00	0.00	0.00	397,117.00
Land-Sewer	47,158.00	0.00	0.00	0.00	0.00	47,158.00

**Castroville Community Services District
Balance Sheet by Class**

As of March 31, 2017

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Zone 1 & 2	Zone 3	Zone 1	Zone 2	Zone 1	Zone 2	
Land	0.00	0.00	158,452.40	0.00	0.00	0.00	158,452.40
Projects, Wells & Pipes	0.00	0.00	8,959,026.04	0.00	0.00	0.00	8,959,026.04
Meters	0.00	0.00	358,466.47	0.00	0.00	0.00	358,466.47
Hydrants	0.00	0.00	37,291.63	0.00	0.00	0.00	37,291.63
Trucks/Autos	0.00	0.00	86,550.78	0.00	0.00	0.00	86,550.78
Vac-trailer	0.00	0.00	31,853.25	0.00	0.00	0.00	31,853.25
Shop Equipment	0.00	0.00	31,234.87	0.00	0.00	0.00	31,234.87
Office Equipment	0.00	0.00	182,483.70	0.00	0.00	0.00	182,483.70
Pumping Equipment	0.00	0.00	125,347.53	0.00	0.00	0.00	125,347.53
Telemetry System	0.00	0.00	181,825.27	0.00	0.00	0.00	181,825.27
Accumulated Depreciation Water	0.00	0.00	-5,960,296.00	0.00	0.00	0.00	-5,960,296.00
Sewer 2001 Pickup Trck w/ Crane	27,378.82	0.00	0.00	0.00	0.00	0.00	27,378.82
1982 Sewer Vac Trailer	7,515.05	0.00	0.00	0.00	0.00	0.00	7,515.05
Sewer Cleaner Trucks	209,622.04	0.00	0.00	0.00	0.00	0.00	209,622.04
Sewer Equipment	84,807.68	0.00	0.00	0.00	0.00	0.00	84,807.68
Generator Via Linda Place	9,600.00	0.00	0.00	0.00	0.00	0.00	9,600.00
Generator Castroville Blvd	31,902.08	0.00	0.00	0.00	0.00	0.00	31,902.08
Lift Station Sea Garden-Davis	177,455.00	0.00	0.00	0.00	0.00	0.00	177,455.00
Generator Moro Cojo	21,000.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Sewer Building & Improvements	268,861.50	0.00	0.00	0.00	0.00	0.00	268,861.50
Castroville Sewer Lines	510,544.19	0.00	0.00	0.00	0.00	0.00	510,544.19
Castroville Blvd Sewer Lines	73,193.37	0.00	0.00	0.00	0.00	0.00	73,193.37
Moro Cojo Sewer Lines	68,931.60	0.00	0.00	0.00	0.00	0.00	68,931.60
Lift Station Via Linda	46,344.05	0.00	0.00	0.00	0.00	0.00	46,344.05
Lift Station Del Monte Ave	56,274.28	0.00	0.00	0.00	0.00	0.00	56,274.28
Lift Station Castroville Blvd	74,676.69	0.00	0.00	0.00	0.00	0.00	74,676.69
Lift Station Campo & Los Arbo	73,598.59	0.00	0.00	0.00	0.00	0.00	73,598.59
Accumulated Depreciation Zone 1 Sewer	-494,660.34	0.00	0.00	0.00	0.00	0.00	-494,660.34
Accumulated Depr. Zone 2-Sewer	-139,108.94	0.00	0.00	0.00	0.00	0.00	-139,108.94
Zone 1 Storm Drain Improv Projects	149,328.35	0.00	0.00	0.00	0.00	0.00	149,328.35
Sewer Equipment-Zone 3	0.00	31,623.45	0.00	0.00	0.00	0.00	31,623.45
Sewer Lines Moss Landing Zone 3	0.00	306,642.00	0.00	0.00	0.00	0.00	306,642.00
Lift Station #1 Struve Road	0.00	6,519.23	0.00	0.00	0.00	0.00	6,519.23
Lift Station #2 Hwy 1	0.00	6,748.93	0.00	0.00	0.00	0.00	6,748.93
Lift Station #3 by Phil's	0.00	1,106.00	0.00	0.00	0.00	0.00	1,106.00
Lift Station #4 Portrero Road	0.00	3,456.71	0.00	0.00	0.00	0.00	3,456.71
SCADA Zone 3 Moss Landing	0.00	52,290.00	0.00	0.00	0.00	0.00	52,290.00
Accumulated Depreciation Zone 3 Moss Landing	0.00	-62,106.72	0.00	0.00	0.00	0.00	-62,106.72

**Castroville Community Services District
Balance Sheet by Class**

As of March 31, 2017

	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
Total Fixed Assets	1,304,422.01	346,279.60	4,596,554.94	0.00	0.00	6,247,256.55
Other Assets						
Deferred Outflows-Sewer 2	4,819.20	0.00	0.00	0.00	0.00	4,819.20
Deferred Outflows-Water	0.00	0.00	21,687.15	0.00	0.00	21,687.15
Deferred Outflows-ML Sewer 3	0.00	4,818.70	0.00	0.00	0.00	4,818.70
Deferred Outflows-Sewer 1	16,866.95	0.00	0.00	0.00	0.00	16,866.95
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	-35,791.00	0.00	0.00	0.00	0.00	-35,791.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization	-4,797.00	0.00	0.00	0.00	0.00	-4,797.00
Total Other Assets	104,767.34	4,818.70	21,687.15	0.00	0.00	131,273.19
TOTAL ASSETS	8,182,473.28	855,103.80	7,798,833.83	265,896.48	182,579.27	17,284,886.66
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
Accounts Payable	4,385.13	974.46	4,514.23	0.00	0.00	9,873.82
Total Accounts Payable	4,385.13	974.46	4,514.23	0.00	0.00	9,873.82
Other Current Liabilities						
Deferred Inflows-Sewer 2	17,603.00	0.00	0.00	0.00	0.00	17,603.00
Deferred Inflows-ML Sewer 3	0.00	17,603.20	0.00	0.00	0.00	17,603.20
Deferred Inflows-Water	0.00	0.00	79,213.35	0.00	0.00	79,213.35
Accrued Vacation	34,242.60	7,207.45	35,147.11	0.00	0.00	76,597.16
Accrued Payroll	4,252.15	874.90	4,409.71	0.00	0.00	9,536.76
Customer Security Deposits	0.00	0.00	55,825.00	0.00	0.00	55,825.00
Hydrant Service Deposits	0.00	0.00	2,100.00	0.00	0.00	2,100.00
Sewer-Installation Deposits	1,900.80	0.00	0.00	0.00	0.00	1,900.80
Deferred Inflows-Sewer 1	61,610.45	0.00	0.00	0.00	0.00	61,610.45
Total Other Current Liabilities	119,609.00	25,685.55	176,695.17	0.00	0.00	321,989.72
Total Current Liabilities	123,994.13	26,660.01	181,209.40	0.00	0.00	331,863.54
Long Term Liabilities						
Pension Liability -Sewer 2	32,540.50	0.00	0.00	0.00	0.00	32,540.50

**Castroville Community Services District
Balance Sheet by Class**

As of March 31, 2017

	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
Pension Liability-Sewer 1	113,900.20	0.00	0.00	0.00	0.00	113,900.20
Pension Liability-Water	0.00	0.00	146,441.80	0.00	0.00	146,441.80
Pension Liability-ML Sewer 3	0.00	32,540.50	0.00	0.00	0.00	32,540.50
1982 Assessment Bond Payable	0.00	0.00	85,000.02	0.00	0.00	85,000.02
Bonds Payable - Current Portion	0.00	0.00	21,000.00	0.00	0.00	21,000.00
Unfunded OPEB Liability-Water	0.00	0.00	32,503.00	0.00	0.00	32,503.00
Unfunded OPEB Liability-Sewer	16,492.00	0.00	0.00	0.00	0.00	16,492.00
USDA Bond-Loan Payable	0.00	168,000.00	0.00	0.00	0.00	168,000.00
USDA Bond-Current Portion Due	0.00	23,000.00	0.00	0.00	0.00	23,000.00
Total Long Term Liabilities	162,932.70	223,540.50	284,944.82	0.00	0.00	671,418.02
Total Liabilities	286,926.83	250,200.51	466,154.22	0.00	0.00	1,003,281.56
Equity						
Water Fund Balance	0.00	0.00	2,570,086.77	0.00	0.00	2,570,086.77
Zone 2 Gov-Moro Cojo Fund Balance	0.00	0.00	0.00	0.00	98,712.31	98,712.31
Zone 1 Gov-Castroville Fund Balance	0.00	0.00	0.00	595,121.44	0.00	595,121.44
Sewer Zone 1 & 2 Fund Balance	5,426,081.75	0.00	0.00	0.00	0.00	5,426,081.75
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	182,280.47	0.00	0.00	0.00	182,280.47
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	1,671,342.37	300,146.71	1,173,913.21	-214,507.37	68,876.22	2,999,771.14
Net Income	30,560.33	45,238.09	53,907.63	-114,717.59	14,990.74	29,979.20
Total Equity	7,895,546.45	604,903.29	7,332,679.61	265,896.48	182,579.27	16,281,605.10
TOTAL LIABILITIES & EQUITY	8,182,473.28	855,103.80	7,798,833.83	265,896.48	182,579.27	17,284,886.66

Castroville Community Services District
Profit & Loss by Class
July 2016 through March 2017

Ordinary Income/Expense Income	Sewer Fund	Sewer Fund	Water Fund	Gov Fund	Gov Fund	TOTAL
	Zone 1 & 2	Zone 3	Zone 1	Zone 1	Zone 2	
Metered Water Sales	0.00	0.00	689,710.53	0.00	0.00	689,710.53
Temporary Hydrant Service	0.00	0.00	6,584.29	0.00	0.00	6,584.29
New Service Installation	0.00	0.00	15,238.29	0.00	0.00	15,238.29
Backflow Revenue	0.00	0.00	10,975.00	0.00	0.00	10,975.00
Misc. Revenue						
Reconnect Charges	0.00	0.00	360.00	0.00	0.00	360.00
NSF Charges	0.00	0.00	128.00	0.00	0.00	128.00
Trip Fee Charges	0.00	0.00	4,650.00	0.00	0.00	4,650.00
Credit Card Fees	0.00	0.00	1,112.00	0.00	0.00	1,112.00
Misc. Revenue - Other	0.00	0.00	23,440.43	0.00	0.00	23,440.43
Total Misc. Revenue	0.00	0.00	29,690.43	0.00	0.00	29,690.43
Water Interest-Investment Earned	0.00	0.00	8,480.97	0.00	0.00	8,480.97
Assessment Bond Interest Earned	0.00	0.00	726.47	0.00	0.00	726.47
Property Tax Assessment Bond	0.00	0.00	21,467.43	0.00	0.00	21,467.43
Zone 1 (Castroville) Revenue	38,123.52	0.00	0.00	0.00	0.00	38,123.52
User fees Storm Drain #75301	0.00	0.00	0.00	0.00	0.00	0.00
User fees Street Lights #75301	0.00	0.00	0.00	19,205.08	0.00	19,205.08
Ad Valorem Property Tax	60,000.00	0.00	0.00	0.00	0.00	60,000.00
ROPS Pass-Through	199,227.20	0.00	0.00	0.00	0.00	199,227.20
Sewer Connection Fees	6,336.00	0.00	0.00	0.00	0.00	6,336.00
Misc. Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Interest Earned	30,551.12	0.00	0.00	561.98	0.00	31,113.10
Total Zone 1 (Castroville) Revenue	334,237.84	0.00	0.00	19,767.06	0.00	354,004.90
ZONE 2 (MORO COJO) REVENUE						
User fees Storm Drain & Sewer #73701	29,171.77	0.00	0.00	0.00	0.00	29,171.77
Open Space-Street-Street Lights #73701	0.00	0.00	0.00	0.00	18,262.00	18,262.00
Zone 2 Interest Earned	0.00	0.00	0.00	0.00	444.00	444.00
Total ZONE 2 (MORO COJO) REVENUE	29,171.77	0.00	0.00	0.00	18,706.00	47,877.77
User fees NMCHS & Mobil Park 74701	43,527.50	0.00	0.00	0.00	0.00	43,527.50
Sewer (Moss Landing) REVENUE						
Property Taxes	0.00	45,000.00	0.00	0.00	0.00	45,000.00
MRWPCA Sanitation Fees	0.00	92,410.43	0.00	0.00	0.00	92,410.43
Interest Earned	0.00	1,354.47	0.00	0.00	0.00	1,354.47
Total Sewer (Moss Landing) REVENUE	0.00	138,764.90	0.00	0.00	0.00	138,764.90
Total Income	406,937.11	138,764.90	782,873.41	19,767.06	18,706.00	1,367,048.48

Castroville Community Services District
Profit & Loss by Class
 July 2016 through March 2017

11:46 AM
 04/20/17
 Accrual Basis

Expense	Sewer Fund	Sewer Fund	Water Fund	Gov Fund	Gov Fund	TOTAL
	Zone 1 & 2	Zone 3	Zone 1	Zone 1	Zone 2	
Water Operation Expense						
General Operations Expense						
Shop Supplies	0.00	0.00	120.48	0.00	0.00	120.48
Small Tools	0.00	0.00	237.01	0.00	0.00	237.01
Operators Uniforms	0.00	0.00	1,197.78	0.00	0.00	1,197.78
Cellular Phones	0.00	0.00	589.84	0.00	0.00	589.84
Operators Certifications	0.00	0.00	335.00	0.00	0.00	335.00
Water Testing Fees	0.00	0.00	6,082.30	0.00	0.00	6,082.30
Water System Fees	0.00	0.00	9,037.34	0.00	0.00	9,037.34
Total General Operations Expense	0.00	0.00	17,599.75	0.00	0.00	17,599.75
Well Sites Expense						
Utilities - P G & E	0.00	0.00	62,982.14	0.00	0.00	62,982.14
Pump Repair/Maintenance	0.00	0.00	2,593.36	0.00	0.00	2,593.36
Supplies for Pumps & Well Sit	0.00	0.00	6,778.72	0.00	0.00	6,778.72
Tank Repair/Maintenance	0.00	0.00	2,950.00	0.00	0.00	2,950.00
Chlorine/Softener Repair/Main	0.00	0.00	926.94	0.00	0.00	926.94
Well Sites - Other Expense	0.00	0.00	4,205.81	0.00	0.00	4,205.81
Total Well Sites Expense	0.00	0.00	80,436.97	0.00	0.00	80,436.97
Meter Expense						
Meter - Supplies	0.00	0.00	83.93	0.00	0.00	83.93
Meter - Repair/Maintenance	0.00	0.00	53,014.25	0.00	0.00	53,014.25
Total Meter Expense	0.00	0.00	53,098.18	0.00	0.00	53,098.18
Water Lines Expense						
Water Lines - Supplies	0.00	0.00	453.91	0.00	0.00	453.91
Water Lines - Repair/Main	0.00	0.00	16,949.54	0.00	0.00	16,949.54
Total Water Lines Expense	0.00	0.00	17,403.45	0.00	0.00	17,403.45
Depreciation Expense	0.00	0.00	233,280.00	0.00	0.00	233,280.00
Automobile Expense						
Fuel	0.00	0.00	965.80	0.00	0.00	965.80
Auto - Repair/Maintenance	0.00	0.00	3,599.56	0.00	0.00	3,599.56
Total Automobile Expense	0.00	0.00	4,565.36	0.00	0.00	4,565.36
Payroll Expense Water Operation						
Operators Sick Wages	0.00	0.00	0.00	0.00	0.00	0.00
Operators Vacation Wages	0.00	0.00	0.00	0.00	0.00	0.00
Operators Water Wages	0.00	0.00	46,943.94	0.00	0.00	46,943.94
Operators-Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00

Castroville Community Services District
Profit & Loss by Class
 July 2016 through March 2017

11:46 AM
 04/20/17
 Accrual Basis

	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
Total Payroll Expense Water Operation	0.00	0.00	46,943.94	0.00	0.00	46,943.94
Total Water Operation Expense	0.00	0.00	453,327.65	0.00	0.00	453,327.65
Water Administrative Expense						
Billing Expense						
Postage	0.00	0.00	9,513.89	0.00	0.00	9,513.89
Billing Supplies	0.00	0.00	7,428.30	0.00	0.00	7,428.30
Other Billing Expense	0.00	0.00	3,572.76	0.00	0.00	3,572.76
Total Billing Expense	0.00	0.00	20,514.95	0.00	0.00	20,514.95
Utilities Expense						
Utilities - P G & E	0.00	0.00	930.05	0.00	0.00	930.05
Utilities - Telephones	0.00	0.00	1,201.69	0.00	0.00	1,201.69
Utilities - Disposal	0.00	0.00	122.31	0.00	0.00	122.31
Utilities - M R W P C A	0.00	0.00	38.72	0.00	0.00	38.72
Total Utilities Expense	0.00	0.00	2,292.77	0.00	0.00	2,292.77
Insurance Expense						
Insurance - Auto & General	0.00	0.00	7,893.36	0.00	0.00	7,893.36
Total Insurance Expense	0.00	0.00	7,893.36	0.00	0.00	7,893.36
Bond, Loan & Certif Expense						
Assessment Bond Interest Expense	0.00	0.00	2,649.78	0.00	0.00	2,649.78
Willdan Assessment Bond Admin Fee	0.00	0.00	1,906.98	0.00	0.00	1,906.98
Total Bond, Loan & Certif Expense	0.00	0.00	4,556.76	0.00	0.00	4,556.76
Office Expense						
Office Supplies	0.00	0.00	1,564.15	0.00	0.00	1,564.15
Office Equipment	0.00	0.00	146.30	0.00	0.00	146.30
Misc Office Expense	0.00	0.00	183.47	0.00	0.00	183.47
Alarm Monitoring Service	0.00	0.00	262.80	0.00	0.00	262.80
Property Taxes	0.00	0.00	490.06	0.00	0.00	490.06
Computer Programs/Upgrades	0.00	0.00	4,591.39	0.00	0.00	4,591.39
Bank Fees	0.00	0.00	229.95	0.00	0.00	229.95
Credit Card Fees	0.00	0.00	1,157.18	0.00	0.00	1,157.18
Seminars/Training/Staff	0.00	0.00	1,627.24	0.00	0.00	1,627.24
Seminar/Training/Directors	0.00	0.00	2,056.14	0.00	0.00	2,056.14
Membership Dues	0.00	0.00	9,139.73	0.00	0.00	9,139.73
Office Repairs/Maintenance	0.00	0.00	571.32	0.00	0.00	571.32
Building Maintenance	0.00	0.00	515.20	0.00	0.00	515.20
Total Office Expense	0.00	0.00	22,534.93	0.00	0.00	22,534.93
Payroll Expenses						

Castroville Community Services District
Profit & Loss by Class
July 2016 through March 2017

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Zone 1 & 2	Zone 3	Zone 1	Zone 2	Zone 1	Zone 2	
Wages - General Manager	0.00	0.00	48,693.00	0.00	0.00	0.00	48,693.00
Wages - Administrative	0.00	0.00	52,407.84	0.00	0.00	0.00	52,407.84
Employee Sick Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration Vacation Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Workers Comp	0.00	0.00	3,986.87	0.00	0.00	0.00	3,986.87
Administration Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Health Benefits	0.00	0.00	46,294.03	0.00	0.00	0.00	46,294.03
PERS Retirement Benefits	0.00	0.00	18,303.48	0.00	0.00	0.00	18,303.48
Employee Life Insurance	0.00	0.00	366.75	0.00	0.00	0.00	366.75
FICA Expense	0.00	0.00	10,707.13	0.00	0.00	0.00	10,707.13
Retired Employee Benefits	0.00	0.00	2,367.94	0.00	0.00	0.00	2,367.94
OPEB-Water Post Employment Medical Expense	0.00	0.00	7,205.40	0.00	0.00	0.00	7,205.40
Total Payroll Expenses	0.00	0.00	190,332.44	0.00	0.00	0.00	190,332.44
Consulting Expense	0.00	0.00	4,219.50	0.00	0.00	0.00	4,219.50
Legal Fees	0.00	0.00	13,275.00	0.00	0.00	0.00	13,275.00
Engineering Fees	0.00	0.00	1,530.00	0.00	0.00	0.00	1,530.00
Director Fees	0.00	0.00	6,882.50	0.00	0.00	0.00	6,882.50
Accounting Fees	0.00	0.00	1,273.50	0.00	0.00	0.00	1,273.50
Other Consulting Fees	0.00	0.00	27,180.50	0.00	0.00	0.00	27,180.50
Total Water Administrative Expense	0.00	0.00	275,305.71	0.00	0.00	0.00	275,305.71
Zone 1 Operation Expense							
General Operation Expense							
Shop Supplies	52.33	0.00	0.00	0.00	0.00	0.00	52.33
Small Tools & Equipment	92.31	0.00	0.00	0.00	0.00	0.00	92.31
Operators Uniforms	931.61	0.00	0.00	0.00	0.00	0.00	931.61
Operators Certifications	127.50	0.00	0.00	0.00	0.00	0.00	127.50
Cellular Phones	458.75	0.00	0.00	0.00	0.00	0.00	458.75
Total General Operation Expense	1,662.50	0.00	0.00	0.00	0.00	0.00	1,662.50
Lift Station Expense							
Sewer Utilities PG & E	3,086.03	0.00	0.00	0.00	0.00	0.00	3,086.03
Lift Station Repair/Maintenance	1,673.88	0.00	0.00	0.00	0.00	0.00	1,673.88
Supplies for Pump Station	548.07	0.00	0.00	0.00	0.00	0.00	548.07
Permit Fee for Generators	334.00	0.00	0.00	0.00	0.00	0.00	334.00
Total Lift Station Expense	5,641.98	0.00	0.00	0.00	0.00	0.00	5,641.98
Sewer Depreciation Expense	44,893.53	0.00	0.00	0.00	0.00	0.00	44,893.53
Automobile Expense							

Castroville Community Services District
Profit & Loss by Class
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 Accrual Basis

	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
Fuel for Trucks	805.70	0.00	0.00	0.00	0.00	805.70
Auto- Repair/Maintenance	2,442.20	0.00	0.00	0.00	0.00	2,442.20
Other Auto Expense	1,130.15	0.00	0.00	0.00	0.00	1,130.15
Total Automobile Expense	4,378.05	0.00	0.00	0.00	0.00	4,378.05
Payroll Expense-Operation						
Operators Zone 1 Wages	35,183.28	0.00	0.00	0.00	0.00	35,183.28
Total Payroll Expense-Operation	35,183.28	0.00	0.00	0.00	0.00	35,183.28
Sewer Line Expense						
Sewer Line-Repair/Maintenance	8,160.23	0.00	0.00	0.00	0.00	8,160.23
Total Sewer Line Expense	8,160.23	0.00	0.00	0.00	0.00	8,160.23
Storm drain Expense						
Storm drain-Repair/Maintenance	3,719.37	0.00	0.00	0.00	0.00	3,719.37
Total Storm drain Expense	3,719.37	0.00	0.00	0.00	0.00	3,719.37
Storm drain Automobile Expense						
Storm drain Fuel for Trucks	251.60	0.00	0.00	0.00	0.00	251.60
Total Storm drain Automobile Expense	251.60	0.00	0.00	0.00	0.00	251.60
Total Zone 1 Operation Expense	103,890.54	0.00	0.00	0.00	0.00	103,890.54
Zone 1 Administrative Expense						
Office Expense						
Office Supplies	1,102.19	0.00	0.00	0.00	0.00	1,102.19
Office Equipment	113.79	0.00	0.00	0.00	0.00	113.79
Misc. Office Expense	448.16	0.00	0.00	0.00	0.00	448.16
Computer Program/Upgrade	1,501.38	0.00	0.00	0.00	0.00	1,501.38
Office Repair/Maintenance	401.05	0.00	0.00	0.00	0.00	401.05
Alarm Monitoring Service	239.40	0.00	0.00	0.00	0.00	239.40
Property Taxes	176.66	0.00	0.00	0.00	0.00	176.66
Seminars/Training/Staff	1,081.29	0.00	0.00	0.00	0.00	1,081.29
Seminar/Training/Directors	1,055.55	0.00	0.00	0.00	0.00	1,055.55
Membership Dues	1,625.50	0.00	0.00	0.00	0.00	1,625.50
Total Office Expense	7,744.97	0.00	0.00	0.00	0.00	7,744.97
Payroll Expense Admin						
Wages Zone 1 GM	37,872.40	0.00	0.00	0.00	0.00	37,872.40
Wages Zone 1 Admin	40,627.64	0.00	0.00	0.00	0.00	40,627.64
Insurance - Workers Comp	3,100.90	0.00	0.00	0.00	0.00	3,100.90
Employee Health Benefits	36,006.53	0.00	0.00	0.00	0.00	36,006.53
FICA Expense	8,157.35	0.00	0.00	0.00	0.00	8,157.35
PERS Retirement Benefits	14,236.09	0.00	0.00	0.00	0.00	14,236.09

Castroville Community Services District
Profit & Loss by Class
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 Accrual Basis

	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
OPEB-Sewer Post Employment Cost	5,604.20	0.00	0.00	0.00	0.00	5,604.20
Employee Life Insurance	285.21	0.00	0.00	0.00	0.00	285.21
Total Payroll Expense Admin	145,890.32	0.00	0.00	0.00	0.00	145,890.32
Utilities Expense						
Utilities - PG&E	820.80	0.00	0.00	0.00	0.00	820.80
Utilities - Telephones	934.66	0.00	0.00	0.00	0.00	934.66
Utilities - Disposal	95.13	0.00	0.00	0.00	0.00	95.13
Utilities - MRWPCA	30.12	0.00	0.00	0.00	0.00	30.12
Total Utilities Expense	1,880.71	0.00	0.00	0.00	0.00	1,880.71
Sewer Consulting Expense						
Sewer Legal Fees	1,115.47	0.00	0.00	0.00	0.00	1,115.47
Sewer Accounting Fees	5,337.50	0.00	0.00	0.00	0.00	5,337.50
Sewer Other Consulting Fees	990.50	0.00	0.00	0.00	0.00	990.50
Director Fees	1,190.00	0.00	0.00	0.00	0.00	1,190.00
Total Sewer Consulting Expense	8,633.47	0.00	0.00	0.00	0.00	8,633.47
Insurance Expense						
Insurance- Auto & General	6,139.08	0.00	0.00	0.00	0.00	6,139.08
Total Insurance Expense	6,139.08	0.00	0.00	0.00	0.00	6,139.08
Bond, Loan & Certif. Expense						
Willdan CSA 14 Assessment Admin Fee	548.08	0.00	0.00	0.00	0.00	548.08
Unrealized Gain/Loss Investment	20,706.50	0.00	0.00	0.00	0.00	20,706.50
Total Bond, Loan & Certif. Expense	21,254.58	0.00	0.00	0.00	0.00	21,254.58
Total Zone 1 Administrative Expense	191,543.13	0.00	0.00	0.00	0.00	191,543.13
Zone 1 Other Operation & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	27,061.56	0.00	27,061.56
Total Zone 1 Other Operation & Maint Expense	0.00	0.00	0.00	27,061.56	0.00	27,061.56
Zone 1 Recreational Expense						
No. Co. Rec & Park District	0.00	0.00	0.00	107,423.09	0.00	107,423.09
Total Zone 1 Recreational Expense	0.00	0.00	0.00	107,423.09	0.00	107,423.09
Zone 2 Operation Expense						
General Operation Expense						
Shop Supplies	30.33	0.00	0.00	0.00	0.00	30.33
Small Tools & Equipment	41.01	0.00	0.00	0.00	0.00	41.01
Operators Uniforms	266.23	0.00	0.00	0.00	0.00	266.23
Cellular Phones	131.08	0.00	0.00	0.00	0.00	131.08
Total General Operation Expense	468.65	0.00	0.00	0.00	0.00	468.65
Lift Station Expense						

Castroville Community Services District
Profit & Loss by Class
July 2016 through March 2017

	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
Utilities	6,723.46	0.00	0.00	0.00	0.00	6,723.46
Lift Station Repair/Maintenance	13.59	0.00	0.00	0.00	0.00	13.59
Supplies for Pump Station	412.65	0.00	0.00	0.00	0.00	412.65
Total Lift Station Expense	7,149.70	0.00	0.00	0.00	0.00	7,149.70
Sewer Depreciation Expense	10,860.75	0.00	0.00	0.00	0.00	10,860.75
Automobile Expense						
Fuel for Trucks	251.60	0.00	0.00	0.00	0.00	251.60
Auto-Repair/Maintenance	998.62	0.00	0.00	0.00	0.00	998.62
Other Auto Expense	322.90	0.00	0.00	0.00	0.00	322.90
Total Automobile Expense	1,573.12	0.00	0.00	0.00	0.00	1,573.12
Payroll Expense-Operations						
Operator Zone 2 Wages	10,338.88	0.00	0.00	0.00	0.00	10,338.88
Total Payroll Expense-Operations	10,338.88	0.00	0.00	0.00	0.00	10,338.88
Total Zone 2 Operation Expense	30,391.10	0.00	0.00	0.00	0.00	30,391.10
Zone 2 Administrative Expense						
Office Expense						
Seminar/Training/Directors	301.59	0.00	0.00	0.00	0.00	301.59
Membership Dues	498.63	0.00	0.00	0.00	0.00	498.63
Office Supplies	322.48	0.00	0.00	0.00	0.00	322.48
Office Equipment	32.51	0.00	0.00	0.00	0.00	32.51
Misc. Office Expense	929.42	0.00	0.00	0.00	0.00	929.42
Computer Program/Upgrade	429.01	0.00	0.00	0.00	0.00	429.01
Office Repair/Maintenance	114.51	0.00	0.00	0.00	0.00	114.51
Alarm Monitoring Services	68.40	0.00	0.00	0.00	0.00	68.40
Seminars/Training/Staff	309.94	0.00	0.00	0.00	0.00	309.94
Total Office Expense	3,006.49	0.00	0.00	0.00	0.00	3,006.49
Payroll Expense Administration						
Wages- Zone 2 GM	10,820.80	0.00	0.00	0.00	0.00	10,820.80
Wages-Zone 2 Admin	11,378.32	0.00	0.00	0.00	0.00	11,378.32
Insurance Workers Comp	885.97	0.00	0.00	0.00	0.00	885.97
Employee Health Benefits	10,287.54	0.00	0.00	0.00	0.00	10,287.54
PERS Retirement Benefits	4,067.40	0.00	0.00	0.00	0.00	4,067.40
Employee Life Insurance	81.54	0.00	0.00	0.00	0.00	81.54
Other Post Retirement Benefits	1,601.20	0.00	0.00	0.00	0.00	1,601.20
FICA Expense	2,409.93	0.00	0.00	0.00	0.00	2,409.93
Total Payroll Expense Administration	41,532.70	0.00	0.00	0.00	0.00	41,532.70
Consulting Expense						

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	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
Consulting Fees	1,123.53	0.00	0.00	0.00	0.00	1,123.53
Sewer Engineer Fees	757.50	0.00	0.00	0.00	0.00	757.50
Sewer Accounting Fees	1,525.00	0.00	0.00	0.00	0.00	1,525.00
Sewer Legal Fees	325.91	0.00	0.00	0.00	0.00	325.91
Director Fees	340.00	0.00	0.00	0.00	0.00	340.00
Total Consulting Expense	4,071.94	0.00	0.00	0.00	0.00	4,071.94
Utilities Expense						
Utilities-PG&E	216.44	0.00	0.00	0.00	0.00	216.44
Utilities-Telephone	267.04	0.00	0.00	0.00	0.00	267.04
Utilities-Disposal	27.18	0.00	0.00	0.00	0.00	27.18
Utilities-MRWPCA	8.60	0.00	0.00	0.00	0.00	8.60
Total Utilities Expense	519.26	0.00	0.00	0.00	0.00	519.26
Insurance Expense						
Insurance-Auto & General	1,754.04	0.00	0.00	0.00	0.00	1,754.04
Total Insurance Expense	1,754.04	0.00	0.00	0.00	0.00	1,754.04
Total Zone 2 Administrative Expense	50,884.43	0.00	0.00	0.00	0.00	50,884.43
Zone 2 Other Oper & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	0.00	3,715.26	3,715.26
Total Zone 2 Other Oper & Maint Expense	0.00	0.00	0.00	0.00	3,715.26	3,715.26
Sewer Zone 3 Operation & Maint Expense						
General Operation Expense						
Shop Supplies	0.00	26.01	0.00	0.00	0.00	26.01
Small Tools & Equipment	0.00	40.99	0.00	0.00	0.00	40.99
Operators Uniforms	0.00	266.17	0.00	0.00	0.00	266.17
Operators Certifications	0.00	127.50	0.00	0.00	0.00	127.50
Cellular Phones	0.00	131.05	0.00	0.00	0.00	131.05
Total General Operation Expense	0.00	591.72	0.00	0.00	0.00	591.72
Lift Station Expense						
Sewer Utilities PG&E	0.00	7,626.55	0.00	0.00	0.00	7,626.55
Lift Station Repair/Maintenance	0.00	812.79	0.00	0.00	0.00	812.79
Supplies for Pump Station	0.00	288.17	0.00	0.00	0.00	288.17
Total Lift Station Expense	0.00	8,727.51	0.00	0.00	0.00	8,727.51
Sewer (Moss Landing) Zone 3 Depreciation Expense	0.00	19,089.72	0.00	0.00	0.00	19,089.72
Automobile Expense						
Fuel for Trucks	0.00	251.61	0.00	0.00	0.00	251.61
Repair/Maintenance	0.00	996.89	0.00	0.00	0.00	996.89
Other Auto Expense	0.00	322.90	0.00	0.00	0.00	322.90

Castroville Community Services District
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	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
Total Automobile Expense	0.00	1,571.40	0.00	0.00	0.00	1,571.40
Payroll Expense-Operations						
Operators-Moss Landing Wages Zone 3	0.00	11,319.77	0.00	0.00	0.00	11,319.77
Total Payroll Expense-Operations	0.00	11,319.77	0.00	0.00	0.00	11,319.77
Sewer Line Expense						
Sewer Line-Repair Maintenance	0.00	895.50	0.00	0.00	0.00	895.50
Total Sewer Line Expense	0.00	895.50	0.00	0.00	0.00	895.50
Total Sewer Zone 3 Operation & Maint Expense	0.00	42,195.62	0.00	0.00	0.00	42,195.62
Zone 3 Administrative Expense						
Office Expense						
Office Supplies	0.00	318.98	0.00	0.00	0.00	318.98
Office Equipment	0.00	32.50	0.00	0.00	0.00	32.50
Misc. Office Expense	0.00	209.38	0.00	0.00	0.00	209.38
computer Programs/Upgrade	0.00	372.42	0.00	0.00	0.00	372.42
Office Repair/Maintenance	0.00	170.98	0.00	0.00	0.00	170.98
alarm Monitoring Service	0.00	68.40	0.00	0.00	0.00	68.40
Property Taxes	0.00	40.00	0.00	0.00	0.00	40.00
Seminars/Training/Staff	0.00	307.92	0.00	0.00	0.00	307.92
Seminars/Training/Directors	0.00	301.58	0.00	0.00	0.00	301.58
Membership Dues	0.00	558.62	0.00	0.00	0.00	558.62
Total Office Expense	0.00	2,380.78	0.00	0.00	0.00	2,380.78
Payroll Expense Administration						
Wages Zone 3 GM	0.00	10,820.80	0.00	0.00	0.00	10,820.80
Wages Zone 3 Admin	0.00	11,378.32	0.00	0.00	0.00	11,378.32
Insurance-Workers Comp	0.00	885.99	0.00	0.00	0.00	885.99
Employee Health Benefits	0.00	10,287.50	0.00	0.00	0.00	10,287.50
FICA Expense	0.00	2,426.65	0.00	0.00	0.00	2,426.65
PERS Retirement Benefits	0.00	4,067.39	0.00	0.00	0.00	4,067.39
Other Post Employment Benefits	0.00	1,601.20	0.00	0.00	0.00	1,601.20
Employee Life Insurance	0.00	81.45	0.00	0.00	0.00	81.45
Total Payroll Expense Administration	0.00	41,549.30	0.00	0.00	0.00	41,549.30
Utilities Expense						
Utilities-PG&E	0.00	216.43	0.00	0.00	0.00	216.43
Utilities-Telephone	0.00	266.94	0.00	0.00	0.00	266.94
Utilities-Disposal	0.00	27.27	0.00	0.00	0.00	27.27
Utilities-MRWPCA	0.00	8.56	0.00	0.00	0.00	8.56
Total Utilities Expense	0.00	519.20	0.00	0.00	0.00	519.20

Castroville Community Services District
Profit & Loss by Class
July 2016 through March 2017

	Sewer Fund Zone 1 & 2	Sewer Fund Zone 3	Water Fund Zone 1	Gov Fund Zone 1	Gov Fund Zone 2	TOTAL
Sewer Consulting Expense						
Sewer Legal Fees	0.00	1,314.87	0.00	0.00	0.00	1,314.87
Sewer Engineer Fees	0.00	1,665.00	0.00	0.00	0.00	1,665.00
Sewer Accounting Fees	0.00	1,525.00	0.00	0.00	0.00	1,525.00
Sewer Other Consulting Fees	0.00	283.00	0.00	0.00	0.00	283.00
Director Fees	0.00	340.00	0.00	0.00	0.00	340.00
Total Sewer Consulting Expense	0.00	5,127.87	0.00	0.00	0.00	5,127.87
Insurance Expense						
Insurance-Auto & General	0.00	1,754.04	0.00	0.00	0.00	1,754.04
Total Insurance Expense	0.00	1,754.04	0.00	0.00	0.00	1,754.04
Total Zone 3 Administrative Expense	0.00	51,331.19	0.00	0.00	0.00	51,331.19
Total Expense	376,709.20	93,526.81	728,633.36	134,484.65	3,715.26	1,337,069.28
Net Ordinary Income	30,227.91	45,238.09	54,240.05	-114,717.59	14,990.74	29,979.20
Other Income/Expense						
Clearing Account	-332.42	0.00	332.42	0.00	0.00	0.00
Total Other Expense	-332.42	0.00	332.42	0.00	0.00	0.00
Net Other Income	332.42	0.00	-332.42	0.00	0.00	0.00
Net Income	30,560.33	45,238.09	53,907.63	-114,717.59	14,990.74	29,979.20

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Metered Water Sales	689,710.53	678,750.03	10,960.50	101.62%
Temporary Hydrant Service	6,584.29	6,000.03	584.26	109.74%
New Service Installation	15,238.29	20,250.00	-5,011.71	75.25%
Backflow Revenue	10,975.00	8,100.00	2,875.00	135.49%
Misc. Revenue				
Reconnect Charges	360.00	562.50	-202.50	64.0%
NSF Charges	128.00	225.00	-97.00	56.89%
Trip Fee Charges	4,650.00	4,050.00	600.00	114.82%
Credit Card Fees	1,112.00	825.03	286.97	134.78%
Misc. Revenue - Other	23,440.43	2,549.97	20,890.46	919.24%
Total Misc. Revenue	29,690.43	8,212.50	21,477.93	361.53%
Water Interest-Investment Earned	8,480.97	7,499.97	981.00	113.08%
Well 2B-Grant Pop 84	0.00	11,250.00	-11,250.00	0.0%
Assessment Bond Interest Earned	726.47	450.00	276.47	161.44%
Property Tax Assessment Bond	21,467.43	22,455.00	-987.57	95.6%
Zone 1 (Castroville) Revenue				
User fees Storm Drain #75301	38,123.52	48,750.03	-10,626.51	78.2%
User fees Street Lights #75301	19,205.08	24,374.97	-5,169.89	78.79%
Ad Valorem Property Tax	60,000.00	82,500.03	-22,500.03	72.73%
ROPS Pass-Through	199,227.20	149,249.97	49,977.23	133.49%
Sewer Connection Fees	6,336.00	15,680.97	-9,344.97	40.41%
Misc. Revenue	0.00	375.03	-375.03	0.0%
Interest Earned	31,113.10	26,100.00	5,013.10	119.21%
Total Zone 1 (Castroville) Revenue	354,004.90	347,031.00	6,973.90	102.01%
ZONE 2 (MORO COJO) REVENUE				
User fees Storm Drain & Sewer #73701	29,171.77	43,839.00	-14,667.23	66.54%
Open Space-Street-Street Lights #73701	18,262.00	25,274.97	-7,012.97	72.25%
Zone 2 Interest Earned	444.00	750.06	-306.06	59.2%
Total ZONE 2 (MORO COJO) REVENUE	47,877.77	69,864.03	-21,986.26	68.53%
User fees NMCHS & Mobil Park 74701	43,527.50	56,893.50	-13,366.00	76.51%
Sewer (Moss Landing) REVENUE				
Property Taxes	45,000.00	61,499.97	-16,499.97	73.17%
MRWPCA Sanitation Fees	92,410.43	130,500.00	-38,089.57	70.81%
Interest Earned	1,354.47	1,350.00	4.47	100.33%
Total Sewer (Moss Landing) REVENUE	138,764.90	193,349.97	-54,585.07	71.77%
Total Income	1,367,048.48	1,430,106.03	-63,057.55	95.59%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Expense				
Water Operation Expense				
General Operations Expense				
Shop Supplies	120.48	749.97	-629.49	16.07%
Small Tools	237.01	2,250.00	-2,012.99	10.53%
Operators Uniforms	1,197.78	1,237.50	-39.72	96.79%
Cellular Phones	589.84	675.00	-85.16	87.38%
Operators Certifications	335.00	450.00	-115.00	74.44%
Water Testing Fees	6,082.30	4,725.00	1,357.30	128.73%
Backflow Testing	0.00	749.97	-749.97	0.0%
Water System Fees	9,037.34	7,125.03	1,912.31	126.84%
Total General Operations Expense	17,599.75	17,962.47	-362.72	97.98%
Well Sites Expense				
Utilities - P G & E	62,982.14	71,250.03	-8,267.89	88.4%
Pump Repair/Maintenance	2,593.36	2,625.03	-31.67	98.79%
Supplies for Pumps & Well Sites	6,778.72	6,374.97	403.75	106.33%
Generators Repairs/Maintenance	0.00	1,500.03	-1,500.03	0.0%
Tank Repair/Maintenance	2,950.00	749.97	2,200.03	393.35%
Building Repair/Maintenance	0.00	749.97	-749.97	0.0%
Chlorine/Softener Repair/Main	926.94	2,250.00	-1,323.06	41.2%
Well Sites - Other Expense	4,205.81	3,750.03	455.78	112.15%
Total Well Sites Expense	80,436.97	89,250.03	-8,813.06	90.13%
Valve Expense				
Valve - Supplies	0.00	375.03	-375.03	0.0%
Valve - Repair/Maintenance	0.00	749.97	-749.97	0.0%
Total Valve Expense	0.00	1,125.00	-1,125.00	0.0%
Meter Expense				
Meter - Supplies	83.93	749.97	-666.04	11.19%
Meter - Repair/Maintenance	53,014.25	60,000.03	-6,985.78	88.36%
Total Meter Expense	53,098.18	60,750.00	-7,651.82	87.4%
Hydrant Expense				
Hydrant - Supplies	0.00	749.97	-749.97	0.0%
Hydrant - Repair Maintenance	0.00	749.97	-749.97	0.0%
Total Hydrant Expense	0.00	1,499.94	-1,499.94	0.0%
Water Lines Expense				
Water Lines - Supplies	453.91	1,950.03	-1,496.12	23.28%
Water Lines - Repair/Maintenance	16,949.54	15,000.03	1,949.51	113.0%
Total Water Lines Expense	17,403.45	16,950.06	453.39	102.68%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Depreciation Expense	233,280.00	234,000.00	-720.00	99.69%
Automobile Expense				
Fuel	965.80	1,350.00	-384.20	71.54%
Auto - Repair/Maintenance	3,599.56	2,999.97	599.59	119.99%
Total Automobile Expense	4,565.36	4,349.97	215.39	104.95%
Payroll Expense Water Operation				
Operators Water Wages	46,943.94	52,094.25	-5,150.31	90.11%
Total Payroll Expense Water Operation	46,943.94	52,094.25	-5,150.31	90.11%
Total Water Operation Expense	453,327.65	477,981.72	-24,654.07	94.84%
Water Administrative Expense				
Billing Expense				
Postage	9,513.89	7,125.03	2,388.86	133.53%
Billing Supplies	7,428.30	6,000.03	1,428.27	123.8%
Toilet Rebate	0.00	168.75	-168.75	0.0%
Bad Debt Write Offs	0.00	375.03	-375.03	0.0%
Other Billing Expense	3,572.76	4,124.97	-552.21	86.61%
Total Billing Expense	20,514.95	17,793.81	2,721.14	115.29%
Utilities Expense				
Utilities - P G & E	930.05	1,237.50	-307.45	75.16%
Utilities - Telephones	1,201.69	1,462.50	-260.81	82.17%
Utilities - Disposal	122.31	131.22	-8.91	93.21%
Utilities - M R W P C A	38.72	48.78	-10.06	79.38%
Total Utilities Expense	2,292.77	2,880.00	-587.23	79.61%
Insurance Expense				
Insurance - Auto & General	7,893.36	8,700.03	-806.67	90.73%
Total Insurance Expense	7,893.36	8,700.03	-806.67	90.73%
Bond, Loan & Certif Expense				
Assessment Bond Interest Expense	2,649.78	4,799.97	-2,150.19	55.2%
Willdan Assessment Bond Admin Fee	1,906.98	2,175.03	-268.05	87.68%
Total Bond, Loan & Certif Expense	4,556.76	6,975.00	-2,418.24	65.33%
Office Expense				
Office Supplies	1,564.15	1,874.97	-310.82	83.42%
Office Equipment	146.30	749.97	-603.67	19.51%
Misc Office Expense	183.47	1,125.00	-941.53	16.31%
Alarm Monitoring Service	262.80	600.03	-337.23	43.8%
Property Taxes	490.06	450.00	40.06	108.9%
Computer Programs/Upgrades	4,591.39	3,750.03	841.36	122.44%
Bank Fees	229.95	375.03	-145.08	61.32%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Credit Card Fees	1,157.18	1,125.00	32.18	102.86%
Seminars/Training/Staff	1,627.24	2,250.00	-622.76	72.32%
Seminar/Training/Directors	2,056.14	2,250.00	-193.86	91.38%
Journals/Subscriptions	0.00	112.50	-112.50	0.0%
Memberships Dues	9,139.73	7,875.00	1,264.73	116.06%
Office Repairs/Maintenance	571.32	1,500.03	-928.71	38.09%
Building Maintenance	515.20	2,250.00	-1,734.80	22.9%
Total Office Expense	22,534.93	26,287.56	-3,752.63	85.73%
Payroll Expenses				
Wages - General Manager	48,693.00	48,425.22	267.78	100.55%
Wages - Administrative	52,407.84	50,804.28	1,603.56	103.16%
Insurance - Workers Comp	3,986.87	2,999.97	986.90	132.9%
Employee Health Benefits	46,294.03	44,425.53	1,868.50	104.21%
PERS Retirement Benefits	18,303.48	15,750.00	2,553.48	116.21%
Employee Life Insurance	366.75	401.22	-34.47	91.41%
FICA Expense	10,707.13	11,737.53	-1,030.40	91.22%
Retired Employee Benefits	2,367.94	2,287.53	80.41	103.52%
OPEB-Water Post Employment Medical Expense	7,205.40	5,737.50	1,467.90	125.58%
Total Payroll Expenses	190,332.44	182,568.78	7,763.66	104.25%
Consulting Expense				
Legal Fees	4,219.50	6,000.03	-1,780.53	70.33%
Engineering Fees	13,275.00	15,000.03	-1,725.03	88.5%
Director Fees	1,530.00	2,025.00	-495.00	75.56%
Accounting Fees	6,882.50	5,249.97	1,632.53	131.1%
Other Consulting Fees	1,273.50	1,500.03	-226.53	84.9%
Total Consulting Expense	27,180.50	29,775.06	-2,594.56	91.29%
Total Water Administrative Expense	275,305.71	274,980.24	325.47	100.12%
Zone 1 Operation Expense				
General Operation Expense				
Shop Supplies	52.33	749.97	-697.64	6.98%
Small Tools & Equipment	92.31	1,125.00	-1,032.69	8.21%
Operators Uniforms	931.61	900.00	31.61	103.51%
Operators Certifications	127.50	375.03	-247.53	34.0%
Cellular Phones	458.75	524.97	-66.22	87.39%
Total General Operation Expense	1,662.50	3,674.97	-2,012.47	45.24%
Lift Station Expense				
Sewer Utilities PG & E	3,086.03	2,737.53	348.50	112.73%
Lift Station Repair/Maintenance	1,673.88	2,625.03	-951.15	63.77%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Supplies for Pump Station	548.07	749.97	-201.90	73.08%
Permit Fee for Generators	334.00	299.97	34.03	111.34%
Building Repair/Maintenance	0.00	749.97	-749.97	0.0%
Total Lift Station Expense	5,641.98	7,162.47	-1,520.49	78.77%
Sewer Depreciation Expense	44,893.53	46,842.03	-1,948.50	95.84%
Automobile Expense				
Fuel for Trucks	805.70	1,649.97	-844.27	48.83%
Auto- Repair/Maintenance	2,442.20	2,999.97	-557.77	81.41%
Other Auto Expense	1,130.15	1,125.00	5.15	100.46%
Total Automobile Expense	4,378.05	5,774.94	-1,396.89	75.81%
Payroll Expense-Operation				
Operators Zone 1 Wages	35,183.28	40,518.00	-5,334.72	86.83%
Total Payroll Expense-Operation	35,183.28	40,518.00	-5,334.72	86.83%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	8,160.23	9,000.00	-839.77	90.67%
Total Sewer Line Expense	8,160.23	9,000.00	-839.77	90.67%
Storm drain Expense				
Storm drain-Supplies	0.00	749.97	-749.97	0.0%
Storm drain-Repair/Maintenance	3,719.37	4,500.00	-780.63	82.65%
Total Storm drain Expense	3,719.37	5,249.97	-1,530.60	70.85%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	251.60	675.00	-423.40	37.27%
Total Storm drain Automobile Expense	251.60	675.00	-423.40	37.27%
Total Zone 1 Operation Expense	103,890.54	118,897.38	-15,006.84	87.38%
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	1,102.19	1,649.97	-547.78	66.8%
Office Equipment	113.79	749.97	-636.18	15.17%
Misc. Office Expense	448.16	1,199.97	-751.81	37.35%
Computer Program/Upgrade	1,501.38	1,500.03	1.35	100.09%
Office Repair/Maintenance	401.05	974.97	-573.92	41.14%
Alarm Monitoring Service	239.40	375.03	-135.63	63.84%
Property Taxes	176.66	262.53	-85.87	67.29%
Seminars/Training/Staff	1,081.29	1,874.97	-793.68	57.67%
Seminar/Training/Directors	1,055.55	1,874.97	-819.42	56.3%
Journals/Subscriptions	0.00	37.53	-37.53	0.0%
Membership Dues	1,625.50	3,600.00	-1,974.50	45.15%
Building Maintenance	0.00	1,500.03	-1,500.03	0.0%

Castroville Community Services District Profit & Loss Budget vs. Actual

July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Bad Debt Write Offs-Sewer Fund	0.00	375.03	-375.03	0.0%
Total Office Expense	7,744.97	15,975.00	-8,230.03	48.48%
Payroll Expense Admin				
Wages Zone 1 GM	37,872.40	37,664.28	208.12	100.55%
Wages Zone 1 Admin	40,627.64	39,514.50	1,113.14	102.82%
Insurance - Workers Comp	3,100.90	2,625.03	475.87	118.13%
Employee Health Benefits	36,006.53	34,553.25	1,453.28	104.21%
FICA Expense	8,157.35	9,187.47	-1,030.12	88.79%
PERS Retirement Benefits	14,236.09	12,548.97	1,687.12	113.44%
OPEB-Sewer Post Employment Cost	5,604.20	4,462.47	1,141.73	125.59%
Employee Life Insurance	285.21	311.22	-26.01	91.64%
Total Payroll Expense Admin	145,890.32	140,867.19	5,023.13	103.57%
Utilities Expense				
Utilities - PG&E	820.80	1,102.50	-281.70	74.45%
Utilities - Telephones	934.66	1,149.03	-214.37	81.34%
Utilities - Disposal	95.13	101.25	-6.12	93.96%
Utilities - MRWPCA	30.12	38.97	-8.85	77.29%
Total Utilities Expense	1,880.71	2,391.75	-511.04	78.63%
Sewer Consulting Expense				
Sewer Legal Fees	1,115.47	1,500.03	-384.56	74.36%
Sewer Engineer Fees	0.00	2,250.00	-2,250.00	0.0%
Sewer Accounting Fees	5,337.50	5,100.03	237.47	104.66%
Sewer Other Consulting Fees	990.50	1,500.03	-509.53	66.03%
Director Fees	1,190.00	1,575.00	-385.00	75.56%
Total Sewer Consulting Expense	8,633.47	11,925.09	-3,291.62	72.4%
Insurance Expense				
Insurance- Auto & General	6,139.08	6,862.50	-723.42	89.46%
Total Insurance Expense	6,139.08	6,862.50	-723.42	89.46%
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	37.53	-37.53	0.0%
CSA 14-CCSD Amortization Expense	0.00	3,091.50	-3,091.50	0.0%
Willdan CSA 14 Assessment Admin Fee	548.08	1,199.97	-651.89	45.67%
Unrealized Gain/Loss Investment	20,706.50	7,499.97	13,206.53	276.09%
Total Bond, Loan & Certif. Expense	21,254.58	11,828.97	9,425.61	179.68%
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	600.03	-600.03	0.0%
Storm drain Engineer Fees	0.00	1,500.03	-1,500.03	0.0%
Storm drain Other Consulting F	0.00	375.03	-375.03	0.0%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Total Storm drain Consulting Expense	0.00	2,475.09	-2,475.09	0.0%
Total Zone 1 Administrative Expense	191,543.13	192,325.59	-782.46	99.59%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	27,061.56	30,375.00	-3,313.44	89.09%
Castroville Sign Maintenance	0.00	1,050.03	-1,050.03	0.0%
Pedestrian Over Cross Maintenance	0.00	749.97	-749.97	0.0%
Total Zone 1 Other Operation & Maint Expense	27,061.56	32,175.00	-5,113.44	84.11%
Zone 1 Recreational Expense				
No. Co. Rec & Park District	107,423.09	113,136.75	-5,713.66	94.95%
Total Zone 1 Recreational Expense	107,423.09	113,136.75	-5,713.66	94.95%
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	30.33	375.03	-344.70	8.09%
Small Tools & Equipment	41.01	375.03	-334.02	10.94%
Operators Uniforms	266.23	375.03	-108.80	70.99%
Cellular Phones	131.08	150.03	-18.95	87.37%
Total General Operation Expense	468.65	1,275.12	-806.47	36.75%
Lift Station Expense				
Utilities	6,723.46	6,525.00	198.46	103.04%
Lift Station Repair/Maintenance	13.59	2,250.00	-2,236.41	0.6%
Supplies for Pump Station	412.65	749.97	-337.32	55.02%
Building Repair/Maintenance	0.00	375.03	-375.03	0.0%
Total Lift Station Expense	7,149.70	9,900.00	-2,750.30	72.22%
Sewer Depreciation Expense	10,860.75	10,537.47	323.28	103.07%
Automobile Expense				
Fuel for Trucks	251.60	749.97	-498.37	33.55%
Auto-Repair/Maintenance	998.62	1,874.97	-876.35	53.26%
Other Auto Expense	322.90	375.03	-52.13	86.1%
Total Automobile Expense	1,573.12	2,999.97	-1,426.85	52.44%
Payroll Expense-Operations				
Operator Zone 2 Wages	10,338.88	11,576.25	-1,237.37	89.31%
Total Payroll Expense-Operations	10,338.88	11,576.25	-1,237.37	89.31%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	0.00	1,500.03	-1,500.03	0.0%
Total Sewer Line Expense	0.00	1,500.03	-1,500.03	0.0%
Storm Drain Expense				
Storm drain-Supplies	0.00	375.03	-375.03	0.0%
Storm drain-Repair/Maintenance	0.00	1,500.03	-1,500.03	0.0%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Total Storm Drain Expense	0.00	1,875.06	-1,875.06	0.0%
Total Zone 2 Operation Expense	30,391.10	39,663.90	-9,272.80	76.62%
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	301.59	225.00	76.59	134.04%
Membership Dues	498.63	825.03	-326.40	60.44%
Office Supplies	322.48	375.03	-52.55	85.99%
Office Equipment	32.51	225.00	-192.49	14.45%
Misc. Office Expense	929.42	900.00	29.42	103.27%
Building Maintenance	0.00	225.00	-225.00	0.0%
Computer Program/Upgrade	429.01	375.03	53.98	114.39%
Office Repair/Maintenance	114.51	225.00	-110.49	50.89%
Alarm Monitoring Services	68.40	150.03	-81.63	45.59%
Property Taxes	0.00	37.53	-37.53	0.0%
Seminars/Training/Staff	309.94	225.00	84.94	137.75%
Total Office Expense	3,006.49	3,787.65	-781.16	79.38%
Payroll Expense Administration				
Wages- Zone 2 GM	10,820.80	10,761.03	59.77	100.56%
Wages-Zone 2 Admin	11,378.32	11,289.78	88.54	100.78%
Insurance Workers Comp	885.97	900.00	-14.03	98.44%
Employee Health Benefits	10,287.54	9,872.28	415.26	104.21%
PERS Retirement Benefits	4,067.40	3,447.72	619.68	117.97%
Employee Life Insurance	81.54	88.47	-6.93	92.17%
Other Post Retirement Benefits	1,601.20	1,275.03	326.17	125.58%
FICA Expense	2,409.93	2,549.97	-140.04	94.51%
Total Payroll Expense Administration	41,532.70	40,184.28	1,348.42	103.36%
Consulting Expense				
Consulting Fees	1,123.53	900.00	223.53	124.84%
Sewer Engineer Fees	757.50	749.97	7.53	101.0%
Sewer Accounting Fees	1,525.00	1,125.00	400.00	135.56%
Sewer Legal Fees	325.91	749.97	-424.06	43.46%
Director Fees	340.00	450.00	-110.00	75.56%
Total Consulting Expense	4,071.94	3,974.94	97.00	102.44%
Utilities Expense				
Utilities-PG&E	216.44	315.00	-98.56	68.71%
Utilities-Telephone	267.04	337.50	-70.46	79.12%
Utilities-Disposal	27.18	37.53	-10.35	72.42%
Utilities-MRWPCA	8.60	12.78	-4.18	67.29%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Total Utilities Expense	519.26	702.81	-183.55	73.88%
Insurance Expense				
Insurance-Auto & General	1,754.04	1,923.03	-168.99	91.21%
Total Insurance Expense	1,754.04	1,923.03	-168.99	91.21%
Total Zone 2 Administrative Expense	50,884.43	50,572.71	311.72	100.62%
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	0.00	1,800.00	-1,800.00	0.0%
Street Light Utility Cost	3,715.26	3,337.47	377.79	111.32%
Road Repair	0.00	749.97	-749.97	0.0%
Street Signage	0.00	749.97	-749.97	0.0%
Total Zone 2 Other Oper & Main Expense	3,715.26	6,637.41	-2,922.15	55.98%
Sewer Zone 3 Operation & Maint Expense				
General Operation Expense				
Shop Supplies	26.01	375.03	-349.02	6.94%
Small Tools & Equipment	40.99	187.47	-146.48	21.87%
Operators Uniforms	266.17	337.50	-71.33	78.87%
Operators Certifications	127.50	262.53	-135.03	48.57%
Cellular Phones	131.05	150.03	-18.98	87.35%
Total General Operation Expense	591.72	1,312.56	-720.84	45.08%
Lift Station Expense				
Sewer Utilities PG&E	7,626.55	7,087.50	539.05	107.61%
Lift Station Repair/Maintenance	812.79	2,999.97	-2,187.18	27.09%
Supplies for Pump Station	288.17	375.03	-86.86	76.84%
Total Lift Station Expense	8,727.51	10,462.50	-1,734.99	83.42%
Sewer (Moss Landing) Zone 3 Depreciation Expense	19,089.72	14,271.03	4,818.69	133.77%
Automobile Expense				
Fuel for Trucks	251.61	900.00	-648.39	27.96%
Repair/Maintenance	996.89	1,500.03	-503.14	66.46%
Other Auto Expense	322.90	375.03	-52.13	86.1%
Total Automobile Expense	1,571.40	2,775.06	-1,203.66	56.63%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	11,319.77	11,576.25	-256.48	97.78%
Total Payroll Expense-Operations	11,319.77	11,576.25	-256.48	97.78%
Sewer Line Expense				
Sewer Line-Repair Maintenance	895.50	5,249.97	-4,354.47	17.06%
Total Sewer Line Expense	895.50	5,249.97	-4,354.47	17.06%
Total Sewer Zone 3 Operation & Maint Expense	42,195.62	45,647.37	-3,451.75	92.44%
Zone 3 Administrative Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Office Expense				
Office Supplies	318.98	375.03	-56.05	85.06%
Office Equipment	32.50	225.00	-192.50	14.44%
Misc. Office Expense	209.38	375.03	-165.65	55.83%
computer Programs/Upgrade	372.42	450.00	-77.58	82.76%
Office Repair/Maintenance	170.98	225.00	-54.02	75.99%
alarm Monitoring Service	68.40	150.03	-81.63	45.59%
Property Taxes	40.00	4.17	35.83	959.23%
Seminars/Training/Staff	307.92	225.00	82.92	136.85%
Seminars/Training/Directors	301.58	150.03	151.55	201.01%
Membership Dues	558.62	974.97	-416.35	57.3%
Building Maintenance	0.00	225.00	-225.00	0.0%
Total Office Expense	2,380.78	3,379.26	-998.48	70.45%
Payroll Expense Administration				
Wages Zone 3 GM	10,820.80	10,761.03	59.77	100.56%
Wages Zone 3 Admin	11,378.32	11,289.78	88.54	100.78%
Insurance-Workers Comp	885.99	900.00	-14.01	98.44%
Employee Health Benefits	10,287.50	9,872.28	415.22	104.21%
FICA Expense	2,426.65	2,549.97	-123.32	95.16%
PERS Retirement Benefits	4,067.39	3,447.72	619.67	117.97%
Other Post Employment Benefits	1,601.20	1,275.03	326.17	125.58%
Employee Life Insurance	81.45	88.47	-7.02	92.07%
Total Payroll Expense Administration	41,549.30	40,184.28	1,365.02	103.4%
Utilities Expense				
Utilities-PG&E	216.43	315.00	-98.57	68.71%
Utilities-Telephone	266.94	337.50	-70.56	79.09%
Utilities-Disposal	27.27	37.53	-10.26	72.66%
Utilities-MRWPCA	8.56	12.78	-4.22	66.98%
Total Utilities Expense	519.20	702.81	-183.61	73.88%
Sewer Consulting Expense				
Sewer Legal Fees	1,314.87	4,500.00	-3,185.13	29.22%
Sewer Engineer Fees	1,665.00	5,249.97	-3,584.97	31.71%
Sewer Accounting Fees	1,525.00	1,125.00	400.00	135.56%
Sewer Other Consulting Fees	283.00	600.03	-317.03	47.16%
Director Fees	340.00	450.00	-110.00	75.56%
Total Sewer Consulting Expense	5,127.87	11,925.00	-6,797.13	43.0%
Insurance Expense				
Insurance-Auto & General	1,754.04	1,923.03	-168.99	91.21%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Total Insurance Expense	1,754.04	1,923.03	-168.99	91.21%
Total Zone 3 Administrative Expense	51,331.19	58,114.38	-6,783.19	88.33%
Total Expense	1,337,069.28	1,410,132.45	-73,063.17	94.82%
Net Ordinary Income	29,979.20	19,973.58	10,005.62	150.09%



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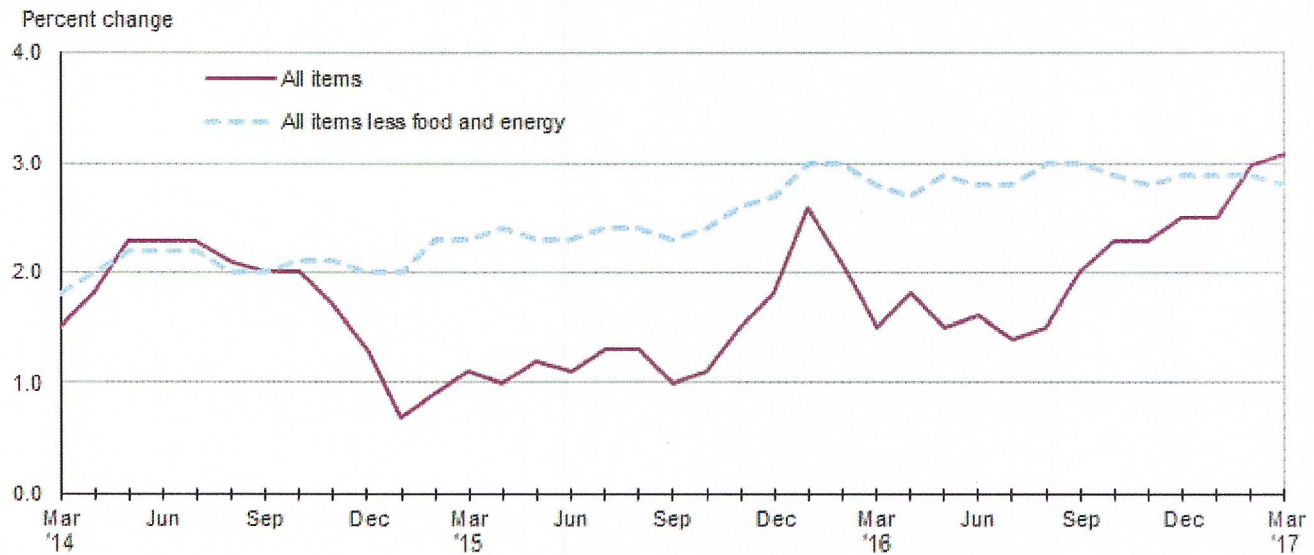
Consumer Price Index, West Region — March 2017

Area prices were up 0.3 percent over the past month, up 3.1 percent from a year ago

Prices in the West Region, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), increased 0.3 percent in March, the U.S. Bureau of Labor Statistics reported today. (See table A.) The March increase was influenced by higher prices for gasoline and shelter. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U advanced 3.1 percent. (See chart 1 and table A.) Energy prices jumped 11.5 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy rose 2.8 percent over the year. (See table 1.)

Chart 1. Over-the-year percent change in CPI-U, West region, March 2014–March 2017



Food

Food prices increased 0.3 percent for the month of March. (See table 1.) Prices for food at home advanced 0.4 percent, and prices for food away from home inched up 0.2 percent for the same period.

Over the year, food prices increased 0.9 percent. Since a year ago, prices for food away from home rose 3.2 percent, but prices for food at home decreased 0.7 percent.

TO: Board President Stefani and Director Oania -Budget & Personnel Committee

DATE: May 4, 2017

RE: Employee Performance Evaluation and Proposed Hourly Pay

I have met with staff and reviewed this year's performance evaluation individually with each employee. During these meetings we reviewed attendance, initiative, goals met, and other parameters of overall value to the District. In 2016, the District decided to hold off on any pay adjustments and pay was left at the current levels for all employees.

Below I have listed the changes that I believe would be fair and equitable to our staff. Thank you for your suggestions and support in this important matter. As General Manager, my recommendations are as follows:

STAFF & POSITION	CURRENT HOURLY WAGE	PROPOSED HOURLY WAGE	HOURLY DIFFERENCE	YEARLY DIFFERENCE	%
Lidia Santos Office Manager	\$47.26	\$48.68	\$1.42	\$2,953.60	3%
Roberto Galvez Operator II	\$38.16	\$39.30	\$1.14	\$2,371.20	3%
Guadalupe Ibarra Customer Service Representative	\$25.11	\$25.86	\$0.75	1,560.00	3%
Total daily hourly pay	\$110.53	\$113.84	\$3.31	\$6,884.80	3%