



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 – Betty MacMillan
Director – Vacant

24-HOUR TELEPHONE: (831) 633-2560

General Manager – Eric Tynan
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

BOARD OF DIRECTORS BUDGET & PERSONNEL COMMITTEE MEETING TUESDAY, JUNE 14, 2016 – 5:00 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

Betty MacMillan
Silvestre Montejano

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 2016/2017 Proposed Budget
2. Recommendations for FY 2016/2017 Budget
3. Personnel-Staff Wage Increase
4. Recommendations for Staff Wage Increase
5. Adjournment

**Castroville Community Services District
Water Income and Expense Budget
July 2016 through June 2017
DRAFT**

	2015/2016	2016/2017
Income		
4010 · Metered Water Sales	\$ 820,000	\$ 864,000
4020 · Hydrant Water Sales	\$ 11,500	\$ 8,000
4030 · New Service Installation	\$ 4,000	\$ 27,000
4040 · Backflow Revenue	\$ 11,500	\$ 12,000
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 2,000	\$ 3,000
4053 · Reconnect Charges	750	750
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	5,400	5,400
4059 · Credit Card Charges	800	1,100
Total Misc. Revenue	<u>\$ 9,250</u>	<u>\$ 10,550</u>
4060 · Interest Earned	\$ 6,500	\$ 10,000
4062 · Well 2B Grant-Prop 84	\$ 581,000	\$ 579,600
4070 · Assessment Bond Interest Earned	500	600
4082 · Property Tax Assessment Bond	29,000	29,940
Total Income	<u><u>\$ 1,473,250</u></u>	<u><u>\$ 1,541,690</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	1,600	1,650
5125 · Cellular Phones	900	900
5130 · Operators Certifications	600	600
5135 · Water Testing Fees	10,000	5,000
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	7,000	7,000
Total General Operations Expense	<u>\$ 25,100</u>	<u>\$ 20,150</u>
Well Sites Expense		
5155 · Utilities - P G & E	\$ 87,000	\$ 95,000
5165 · Pump Repair/Maintenance	3,000	3,500
5170 · Supplies for Pumps & Well Sites	6,000	7,000
5178 · Generators Repairs/Maintenance	2,000	2,000
5180 · Tank Repair/Maintenance	1,000	1,000
5185 · Building Repair/Maintenance	1,000	1,000
5190 · Chlorine/Softener Repair/Maintenance	1,700	3,000
5195 · Well Sites - Other Expense	3,500	3,000
Total Well Sites Expense	<u>\$ 105,200</u>	<u>\$ 115,500</u>

**Castroville Community Services District
Water Income and Expense Budget
July 2016 through June 2017
DRAFT**

	2015/2016	2016/2017
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	\$ 3,200	\$ 3,200
5270 · Meter - Repair/Maintenance	12,000	18,000
Total Meter Expense	<u>\$ 15,200</u>	<u>\$ 21,200</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	10,000	6,000
Total Water Lines Expense	<u>\$ 12,600</u>	<u>\$ 8,600</u>
5400 · Water Depreciation Expense	\$ 220,000	\$ 292,000
Automobile Expense		
5451 · Fuel	\$ 2,400	\$ 2,400
5452 · Repair/Maintenance	2,500	2,500
Total Automobile Expense	<u>\$ 4,900</u>	<u>\$ 4,900</u>
Payroll Expense Water Operation		
5520 · Operators Water Wages	\$ 74,447	\$ 69,459
Total Payroll Expense-Operations	<u>\$ 74,447</u>	<u>\$ 69,459</u>
TOTAL OPERATIONS EXPENSE	<u><u>\$ 460,947</u></u>	<u><u>\$ 535,309</u></u>
ADMINISTRATIVE EXPENSE		
Billing Expense		
5565 · Postage	\$ 11,000	\$ 9,500
5570 · Billing Supplies	11,000	9,000
5580 · Toilet Rebate	2,850	2,850
5585 · Bad Debt Write Off's	1,400	1,400
5590 · Other Billing Expense	500	3,500
Total Billing Expense	<u>\$ 26,750</u>	<u>\$ 26,250</u>

**Castroville Community Services District
Water Income and Expense Budget
July 2016 through June 2017
DRAFT**

	2015/2016	2016/2017
Utilities Expense		
5611 · Utilities - P G & E	\$ 1,600	\$ 1,650
5612 · Utilities - Telephones	1,800	1,950
5613 · Utilities - Disposal	170	175
5650 · Utilities - M R W P C A	60	65
Total Utilities Expense	\$ 3,630	\$ 3,840
Insurance Expense		
5621 · Insurance - Auto & General	\$ 11,538	\$ 11,600
Total Insurance Expense	\$ 11,538	\$ 11,600
Bond, Loan & Certif Expense		
5633 · Assessment Bond Cost Amorization Expense	\$ 493	\$ 493
5634 · Assessment Bond Interest Expense	\$ 6,300	\$ 6,400
5637 · Willdan Assessment Bond Admin Fees	5,768	2,900
Total Bond, Loan & Certif. Expense	\$ 12,561	\$ 9,793
Office Expense		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	1,000	2,000
5720 · Misc Office Expense	2,500	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	1,200	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	3,000	3,000
5770 · Building Maintenance	3,000	3,000
Total Office Expense	\$ 36,750	\$ 38,050
Payroll Expenses		
5810 · Wages Water- General Manager	\$ 63,300	\$ 64,567
5820 · Wages - Administrative	74,092	77,084

**Castroville Community Services District
Water Income and Expense Budget
July 2016 through June 2017
DRAFT**

	2015/2016	2016/2017
5865 · Insurance - Workers Comp	5,150	5,150
5875 · Employee Health Benefits	52,000	59,234
5880 · PERS Retirement Benefits	20,780	21,000
5882 · Employee Life Insurance	567	535
5885 · FICA Expense	15,600	15,650
5895 · Retired Employee Benefits	3,000	3,050
5896 · Other Post Employment Benefits	7,650	7,650
Total Payroll Expenses	\$ 242,139	\$ 253,920
Consulting Expense		
5910 · Legal Fees	\$ 13,000	\$ 13,000
5920 · Engineering Fees	50,000	30,000
5930 · Director Fees	2,700	2,700
5940 · Accounting Fees	7,000	7,000
5960 · Other Consulting Fees	12,500	12,500
Total Consulting Expense	\$ 85,200	\$ 65,200
TOTAL ADMINISTRATIVE EXPENSE	\$ 418,568	\$ 408,653
TOTAL COMBINED EXPENSES	\$ 879,515	\$ 943,962
Net Income or Loss	\$ 593,735	\$ 597,728
*Less Capital Expenditures:		
Valve replacement \$10K, Lateral Replacement \$20K & Pumping Equipment \$3K	\$ 1,393,700	\$ 33,000
Net Income or Loss	(799,965)	564,728

*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 2016 through June 2017
DRAFT

	2015/2016	2016/2017
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Tax	100,300	110,000
4116 · Pass Through	70,000	120,000
4125 · Sewer Connection Fees	3,168	20,908
4128 · USDA Income from M L Zone 3	22,000	23,000
4130 · Misc Revenue	2,000	500
4135 · Zone 1 Interest Earned	20,000	24,000
Total Income	\$ 282,468	\$ 363,408
 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	1,200
7018 · Operators Certifications	500	500
7020 · Cellular Phones	700	700
Total General Operation Expense	\$ 4,900	\$ 4,900
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 3,600	\$ 3,650
7115 · Lift Station Repair/Maintenance	3,500	3,500
7120 · Supplies for Pump Station	1,000	1,000
7122 · Permit Fee for Generators	350	400
7125 · Building Repair & Maintenance	1,000	1,000
Total Lift Station Expense	\$ 9,450	\$ 9,550
 7200 · Sewer (Zone 1) Depreciaton Expense	 56,092	 62,456
 Automobile Expense		
7305 · Fuel for Trucks	\$ 2,200	\$ 2,200
7310 · Repair/Maintenance	3,500	4,000
7315 · Other Auto Expense	500	500
Total Automobile Expense	\$ 6,200	\$ 6,700
 Payroll Expense-Operation		
7405 · Operators Zone 1 Wages	\$ 57,903	\$ 54,024
Total Payroll Expense	\$ 57,903	\$ 54,024

Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2016 through June 2017
DRAFT

	2015/2016	2016/2017
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 10,000	\$ 10,000
Total Sewer Line Expense	<u>\$ 10,000</u>	<u>\$ 10,000</u>
 Storm drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	7,000	3,000
7492 · Storm Drain-Fuel for Trucks	900	900
Total Storm Drain Expense	<u>\$ 8,900</u>	<u>\$ 4,900</u>
 TOTAL OPERATION EXPENSE	 <u>153,445</u>	 <u>152,530</u>
 ZONE 1 ADMINISTRATIVE EXPENSE		
Office Expense		
7505 · Office Supplies	\$ 2,200	\$ 2,200
7510 · Office Equipment	1,000	1,000
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>\$ 21,300</u>
 Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 49,234	\$ 50,219
7620 · Wages Zone 1 Admin	54,202	56,403
7625 · Insurance -Workers Comp	3,500	3,500
7630 · Employee Health Benefits	39,230	46,071
7632 · FICA Expense	12,200	12,250
7635 · PERS Retirement Benefits	16,404	16,732
7636 · Other Post Employment Benefits	5,950	5,950
7640 · Employee Life Insurance	441	415
Total Payroll Expense	<u>\$ 181,161</u>	<u>\$ 191,540</u>

Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2016 through June 2017
DRAFT

	2015/2016	2016/2017
Utilities Expense		
7655 · Utilities - PG &E	\$ 1,470	\$ 1,470
7660 · Utilities-Telephones	1,390	1,532
7665 · Utilities - Disposal	130	135
7670 · Utilities - MRWPCA	45	52
Total Utilities Expense	<u>\$ 3,035</u>	<u>\$ 3,189</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	\$ 8,974	\$ 9,150
Total Insurance Expense	<u>\$ 8,974</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	2,500	2,500
Total Bond, Loan & Certif. Expense	<u>\$ 8,272</u>	<u>\$ 8,272</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>\$ 241,942</u></u>	<u><u>\$ 252,651</u></u>
 TOTAL COMBINED EXPENSES	<u><u>\$ 395,387</u></u>	<u><u>\$ 405,181</u></u>
 NET INCOME OR LOSS	<u><u>\$ (112,919)</u></u>	<u><u>\$ (41,773)</u></u>

**Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2016 through June 2017
DRAFT**

	2015/2016	2016/2017
*Less Capital Expenditures (Lift Stations 10K and Truck 20K)	<u>3,000</u>	<u>30,000</u>
Net Income or Loss	<u>(115,919)</u>	<u>(71,773)</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 DRAFT
July 2016 through June 2017**

	2015/2016	2016/2017
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 32,500	\$ 32,500
4135 · Zone 1 Interest Earned	600	800
Total Income	\$ 33,100	\$ 33,300
ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Light Utility Cost	\$ 40,500	\$ 40,500
7830 · Castroville Sign Maintenance	1,400	1,400
7835 · Pedestrian Over Cross Maintenance	1,000	1,000
Total Zone1 Other Oper & Maint Expense	\$ 42,900	\$ 42,900
TOTAL OTHER OPERATION EXPENSE	42,900	42,900
ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District	\$ 120,000	\$ 140,000
Total Zone 1 Recreational Expense	\$ 120,000	\$ 140,000
TOTAL RECREATIONAL EXPENSE	\$ 120,000	\$ 140,000
TOTAL COMBINED EXPENSES	\$ 162,900	\$ 182,900
NET INCOME OR LOSS	(\$129,800)	(\$149,600)
Transfer One-Time Property Taxes to Zone 1 Gov for Recreational Services	\$ -	\$ -
Net Income or Loss	(\$129,800)	(\$149,600)

EXHIBIT "A"

EXTENDED SERVICES FOR RECREATION AND PARK SERVICES
PROVIDED BY
NORTH COUNTY RECREATION AND PARK DISTRICT
2016/2017 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 **\$111,249**.

Scope of Services

1. Maintenance Equipment and Supplies: \$ 16,941.00

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 \$39081, 64 hours a week of services of which 24 are extended hours. $24/64 = 37.5\%$ of $\$45176 = \16941).

2. Recreation Services \$ 94,308.00

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):	
2 @ 22hrs X 42 weeks = 1848hrs @ \$11.00/hr	\$ 20,328.00
Summer Staff	
3.0 @40hrs x10 = 1200 @ \$11/hr	\$ 13,200.00
Maintenance Staff:	
2.0 Maintenance workers @ 20% of \$61,058	\$ 12,212.00
Program Director:	
2080 hrs annually 50% of \$43243	\$ 21,622.00
Finance and Administrative Director:	
2080 hrs annually @ 20% of \$558,800 annual salary	\$ 11,760.00
General Manager:	
2080 hrs annually @ 20% of \$75930 annual salary	\$ 15,186.00
Total staff costs	\$ 94,308.00

3. Capital Projects

With the implementation of the Capital Campaign, we are not requesting funds for Capital Projects at this time.

Total Capital Projects \$ -

Grand Total \$ 111,249.00 **11**

**Castroville Community Services District
Sewer Zone 2 Income and Expense Budget
July 2016 through June 2017**

DRAFT

	2015/2016	2016/2017
Income		
ZONE 2 (MORO COJO) REVENUE		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 54,000	\$ 58,452
4210 · Zone 2 Interest Earned	500	500
4215 · Userfees NMCHS & Mobile Park	34,500	75,858
Total Income	\$ 89,000	\$ 134,810
 ZONE 2 OPERATION EXPENSE		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 300	\$ 500
8039 · Cellular Phones	200	200
Total General Operation Expense	\$ 1,500	\$ 1,700
 Lift Station Expense		
8055 · Utilities	\$ 8,700	\$ 8,700
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	\$ 13,200
 8082 · Sewer (Zone 2) Depreciaton Expense	 \$ 13,260	 \$ 14,050
 Automobile Expense		
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	\$ 15,653	\$ 15,435
Total Payroll Expenses-Operations	\$ 15,653	\$ 15,435
 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 2016 through June 2017**

DRAFT

2015/2016 2016/2017

TOTAL OPERATION EXPENSE

52,113 52,885

ZONE 2 ADMINISTRATIVE EXPENSE

Office Expense

8178 · Seminar/Training/Directors	\$	300	\$	300
8179 · Membership Dues		1,100		1,100
8181 · Office Supplies	\$	500	\$	500
8182 · Office Equipment	\$	300	\$	300
8183 · Misc. Office Expense	\$	500	\$	500
8184 · Building Maintenance	\$	300	\$	300
8185 · Computer Program/Upgrade	\$	500	\$	500
8186 · Office Repair/Maintenance	\$	300	\$	300
8187 · Alarm Monitoring Service	\$	200	\$	200
8188 · Property Taxes	\$	50	\$	50
8189 · Seminars/Training/Staff	\$	300	\$	300
Total Office Expense	\$	4,350	\$	4,350

Payroll Expense Administration

8191 · Wages- Zone 2 GM		14,068		14,348
8195 · Wages-Zone 2 Admin		9,637		10,027
8200 · Insurance-Workers Comp		1,000		1,200
8205 · Employee Health Benefits		11,400		13,163
8210 · PERS Retirement Benefits		4,706		4,597
8212 · Employee Life Insurance		126		118
8213 · Other Post Retirement Benefits		1,700		1,700
8214 · FICA Expense		3,300		3,400
Total Payroll Expense Administration	\$	45,937	\$	48,553

Utilities Expense

8221 · Utilities - PG &E	\$	420	\$	420
8222 · Utilities-Telephones		365		450
8223 · Utilities - Disposal		40		50
8224 · Utilities - MRWPCA		15		17
Total Utilities Expense	\$	840	\$	937

Consulting Expense

8216 · Sewer Consulting Fees		1,000		1,200
8217 · Sewer Engineer Fees		1,000		1,000
8218 · Sewer Accounting Fees		1,400		1,500

**Castroville Community Services District
Sewer Zone 2 Income and Expense Budget
July 2016 through June 2017**

DRAFT

	2015/2016	2016/2017
8219 · Sewer Legal Fees	1,000	1,000
8226 · Director Fees	\$ 600	\$ 600
	<u>\$ 5,000</u>	<u>\$ 5,300</u>
Insurance Expense		
8230 · Insurance-Auto & General	\$ 2,564	\$ 2,564
Total insurance Expense	<u>\$ 2,564</u>	<u>\$ 2,564</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 58,691</u>	<u>\$ 61,704</u>
TOTAL COMBINED EXPENSES	<u>\$ 110,804</u>	<u>\$ 114,589</u>
NET INCOME OR LOSS	<u>\$ (21,804)</u>	<u>\$ 20,221</u>
LESS CAPITAL EXPENDITURES		
Generator for Castroville Blvd. 40K	\$ 19,000	\$ 40,000
Net income or Loss	<u>\$ (40,804)</u>	<u>\$ (19,779)</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**Castroville Community Services District
 Zone 2 Governmental Activities
 Income and Expense Budget
 July 2016 through June 2017
 DRAFT**

	2015/2016	2016/2017
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,500	\$ 33,700
4210 · Zone 2 Interest Earned	500	500
Total Income	<u><u>\$ 34,000</u></u>	<u><u>\$ 34,200</u></u>
ZONE 2 OTHER OPER & MAINT EXPENSE		
8245 · Open Space Maint-Outside Service	\$ 17,400	\$ 2,400
8250 · Street Light Utility Cost	4,450	4,450
8255 · Road Repair	1,000	1,000
8260 · Street Signage	1,000	1,000
Total Zone 2 Other Operation & Maint Expense	<u><u>\$ 23,850</u></u>	<u><u>\$ 8,850</u></u>
NET INCOME OR LOSS	<u><u>\$ 10,150</u></u>	<u><u>\$ 25,350</u></u>

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

	2015/2016	2016/2017
Income		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes	82,000	82,000
4306 · Sewer Connection Fees	50,000	-
4307 · Sanitation Fees	174,000	174,000
4308 · Interest Earned	1,000	1,000
Total Income	\$ 307,000	\$ 257,000
 Zone 3 OPERATION EXPENSE		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	250	250
9015 · Operators Uniforms	300	450
9018 · Operators Certifications	350	350
9020 · Cellular Phones	200	200
Total General Operation Expense	\$ 1,600	\$ 1,750
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 9,400	\$ 9,450
9115 · Lift Station Repair/Maintenance	4,000	4,000
9120 · Supplies for Pump Station	500	500
Total Lift Station Expense	\$ 13,900	\$ 13,950
 9200 · Sewer (Zone 3) Depreciaton Expense	 19,859	 19,028
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	1,500	2,000
9315 · Other Auto Expense	500	500
Total Automobile Expense	\$ 3,200	\$ 3,700
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 15,653	\$ 15,435
Total Payroll Expense	\$ 15,653	\$ 15,435
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 3,000	\$ 7,000
Total Sewer Line Expense	\$ 3,000	\$ 7,000
 TOTAL OPERATION EXPENSE	 57,212	 60,863

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

	2015/2016	2016/2017
Zone 3 ADMINSTRATIVE EXPENSE		
Office Expense		
9505 · Office Supplies	\$ 500	\$ 500
9510 · Office Equipment	300	300
9515 · Misc. Office Expense	500	500
9520 · Computer Program/Upgrade	500	600
9525 · Office Repair/Maintenance	300	300
9530 · Alarm Monitoring Service	200	200
9535 · Property Taxes	50	50
9540 · Seminars/Training/Staff	300	300
9545 · Seminar/Training/Directors	200	200
9555 · Membership Dues	1,100	1,300
9560 · Building Maintenance	300	300
Total Office Expense	\$ 4,250	\$ 4,550
 Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 14,068	\$ 14,348
9620 · Wages Zone 3 Admin	9,637	10,027
9625 · Insurance -Workers Comp	1,000	1,200
9630 · Employee Health Benefits	11,400	13,163
9632 · FICA Expense	3,300	3,400
9635 · PERS Retirement Benefits	4,706	4,597
9636 · Other Post Employment Benefits	1,700	1,700
9640 · Employee Life Insurance	126	118
Total Payroll Expense	\$ 45,937	\$ 48,553
 Utilities Expense		
9655 · Utilities - PG &E	\$ 420	\$ 420
9660 · Utilities-Telephones	365	450
9665 · Utilities - Disposal	40	50
9670 · Utilities - MRWPCA	15	17
Total Utilities Expense	\$ 840	\$ 937
 Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 6,000	\$ 6,000
9710 · Sewer Engineer Fees	13,000	7,000
9715 · Sewer Accounting Fees	1,400	1,500
9720 · Sewer Other Consulting Fees	700	800
9725 · Director Fees	600	600
Total Consulting Expense	\$ 21,700	\$ 15,900

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

	2015/2016	2016/2017
Insurance Expense		
9755 · Insurance - Auto & General	\$ 2,564	\$ 2,564
Total Insurance Expense	<u>\$ 2,564</u>	<u>\$ 2,564</u>
 Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	21,000	23,000
Total Loan-Bond Expense	<u>\$ 21,000</u>	<u>\$ 23,000</u>
 TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 96,291</u></u>	<u><u>\$ 95,504</u></u>
 TOTAL COMBINED EXPENSES	<u><u>\$ 153,503</u></u>	<u><u>\$ 156,367</u></u>
 NET INCOME OR LOSS	<u><u>\$ 153,497</u></u>	<u><u>\$ 100,633</u></u>
 *Less Capital Expenditures	<u><u>38,000</u></u>	<u><u>45,000</u></u>
(Lift Stations \$10k, Truck \$5k & Sewer Main Manhole Rehab \$30k)		
 NET INCOME OR LOSS	<u><u>\$ 115,497</u></u>	<u><u>\$ 55,633</u></u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District

SUMMARY of All SERVICES

Fiscal Year Ending	Jun-17	Jun-18	Jun-19	Jun-20	Jun-21	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Revenue						
Water	\$ 1,541,690	\$ 990,290	\$ 1,035,650	\$ 1,083,278	\$ 1,133,287	\$ 5,784,195
ZONE 1 Sewer & Storm Drain	\$ 363,408	\$ 356,124	\$ 356,764	\$ 358,421	\$ 359,095	\$ 1,793,812
ZONE 1 Governmental	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300	\$ 166,500
ZONE 2 Sewer & Storm Drain	\$ 134,810	\$ 140,182	\$ 145,770	\$ 151,580	\$ 157,624	\$ 729,966
ZONE 2 Governmental	\$ 34,200	\$ 34,200	\$ 34,200	\$ 34,200	\$ 34,200	\$ 171,000
ZONE 3 Sewer ML	\$ 257,000	\$ 260,168	\$ 260,168	\$ 260,168	\$ 260,168	\$ 1,297,672
Total Revenue	\$ 2,364,408	\$ 1,814,264	\$ 1,865,852	\$ 1,920,947	\$ 1,977,674	\$ 9,943,145
Application of Funds						
Operating & Admin Expense						
Water	\$ 943,962	\$ 972,281	\$ 1,001,449	\$ 1,031,493	\$ 1,062,438	\$ 5,011,623
Zone 1 Sewer & Storm Drain	\$ 405,181	\$ 415,716	\$ 426,524	\$ 437,614	\$ 448,992	\$ 2,134,027
ZONE 1 Governmental	\$ 182,900	\$ 142,900	\$ 142,900	\$ 142,900	\$ 142,900	\$ 754,500
Zone 2 Sewer & Storm Drain	\$ 114,589	\$ 117,568	\$ 120,625	\$ 123,761	\$ 126,979	\$ 603,522
Zone 2 Governmental	\$ 8,850	\$ 8,850	\$ 8,850	\$ 8,850	\$ 8,850	\$ 44,250
Zone 3 Sewer ML	\$ 156,367	\$ 161,835	\$ 166,392	\$ 171,042	\$ 175,788	\$ 831,424
Total Application of Funds	\$ 1,811,849	\$ 1,819,150	\$ 1,866,740	\$ 1,915,660	\$ 1,965,947	\$ 9,379,346
Capital Improvement Projects						
Water	\$ 33,000	\$ 33,000	\$ 63,000	\$ 2,853,000	\$ 53,000	\$ 3,035,000
Zone 1 Sewer & Storm Drain	\$ 30,000	\$ 210,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 270,000
Zone 1 Governmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zone 2 Sewer & Storm Drain	\$ 40,000	\$ 35,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 90,000
ZONE 2 Governmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ZONE 3 Sewer ML	\$ 45,000	\$ 60,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000
Total CIP	\$ 148,000	\$ 338,000	\$ 113,000	\$ 2,903,000	\$ 103,000	\$ 3,605,000
Total Revenue Requirements	\$ 1,959,849	\$ 2,157,150	\$ 1,979,740	\$ 4,818,660	\$ 2,068,947	\$ 12,984,346
Surplus / (Deficit)	\$ 404,559	\$ (342,886)	\$ (113,888)	\$ (2,897,713)	\$ (91,273)	\$ (3,041,201)
Reserve Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						NET

Castroville Community Services District

Water

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-17	Jun-18	Jun-19	Jun-20	Jun-21	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Water Revenue	\$ 864,000	\$ 907,200	\$ 952,560	\$ 1,000,188	\$ 1,050,197	
New connections	\$ 27,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
Other Revenues	\$ 30,550	\$ 30,550	\$ 30,550	\$ 30,550	\$ 30,550	
DWR Grants-New Water supply -Storage	\$ 579,600	\$ -	\$ -	\$ -	\$ -	
Non-Operating Revenues						
Water Interest Earned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Assessment Bond Interest Earned	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	
Assessment Bond	29,940	29,940	29,940	29,940	29,940	
Total Revenue	\$ 1,541,690	\$ 990,290	\$ 1,035,650	\$ 1,083,278	\$ 1,133,287	\$ 5,784,195
Application of Funds						
Operating Expenses						
General Operation Expenses	\$ 535,309	\$ 551,368	\$ 567,909	\$ 584,947	\$ 602,495	
Administration Expenses	\$ 408,653	\$ 420,913	\$ 433,540	\$ 446,546	\$ 459,943	
Total Application of Funds	\$ 943,962	\$ 972,281	\$ 1,001,449	\$ 1,031,493	\$ 1,062,438	\$ 5,011,622
Capital Improvement Projects						
New Well # 5 Treatment						
New Trucks			\$ 30,000	\$ 20,000	\$ 20,000	
Valve & Main Replacements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Connection to Desal						
Pumping Equipment	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Lateral Replacement(plastic/copper)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
New Water Supply				\$ 2,800,000		
New Tank @ site 4						
Total CIP	\$ 33,000	\$ 33,000	\$ 63,000	\$ 2,853,000	\$ 53,000	\$ 3,035,000
Total Revenue Requirements	\$ 976,962	\$ 1,005,281	\$ 1,064,449	\$ 3,884,493	\$ 1,115,438	\$ 8,046,622
						NET
Surplus / (Deficit)	\$ (33,000)	\$ (14,991)	\$ (28,799)	\$ (2,801,215)	\$ 17,850	\$ (2,860,155)
Liquid Fund Balance as of April 29,2016	\$ 2,056,340	\$ -				\$ 2,056,340

Castroville Community Services District

ZONE 1 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-17	Jun-18	Jun-19	Jun-20	Jun-21	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	\$111,000	\$110,000	\$110,000	\$110,000	
ROPS Pass Through Income	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	
New Service and Connection Fees	\$20,908	\$10,000	\$10,000	\$10,000	\$10,000	
Interest Revenue	\$24,000	\$24,624	\$25,264	\$25,921	\$26,595	
USDA Loan from Moss Landing	\$23,000	\$25,000	\$26,000	\$27,000	\$27,000	
Misc Revenue	\$500	\$500	\$500	\$500	\$500	
Total Revenue	\$363,408	\$356,124	\$356,764	\$358,421	\$359,095	\$1,793,812
Application of Funds						
Operating Expense						
General Operation Expenses	\$152,530	\$156,496	\$160,565	\$164,739	\$169,023	
Administration Expense	\$252,651	\$259,220	\$265,960	\$272,875	\$279,969	
Total Application of Funds	\$405,181	\$415,716	\$426,524	\$437,614	\$448,992	\$2,134,027
Capital Improvement Projects						
Lift Station Pumps	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
New Truck	\$20,000					
New Jetter Truck		\$200,000				
Total Capital Improvement Projects	\$30,000	\$210,000	\$10,000	\$10,000	\$10,000	\$270,000
Total Revenue Requirements	\$435,181	\$625,716	\$436,524	\$447,614	\$458,992	\$2,404,027
NET						
Surplus / (Deficit)	(\$71,773)	(\$269,592)	(\$79,760)	(\$89,193)	(\$99,897)	(\$610,215)
Liquid Fund Balance	\$6,370,246	\$0	\$0	\$0	\$0	\$6,370,246
As of April 29, 2016						

ZONE 1 GOVERNMENTAL

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-17	Jun-18	Jun-19	Jun-19	Jun-21	
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
User Fees-Street Lights #75301	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	
Interest Revenue	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	
Total Revenue	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300	\$ 33,300	\$ 166,500
Application of Funds						
Other Operation & Maintenance						
Street light Utilities	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	
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	
NMCR&PD	\$ 140,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Application of Funds	\$ 182,900	\$ 142,900	\$ 142,900	\$ 142,900	\$ 142,900	\$ 754,500
Capital Improvement Projects						
Total Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirements	\$ 182,900	\$ 142,900	\$ 142,900	\$ 142,900	\$ 142,900	\$ 754,500
						NET
Surplus / (Deficit)	\$ (149,600)	\$ (109,600)	\$ (109,600)	\$ (109,600)	\$ (109,600)	\$ (588,000)
Liquid Fund Balance	\$ 398,839	\$ -	\$ -	\$ -	\$ -	\$ 398,839
As of April 29, 2016						

Castroville Community Services District

ZONE 2 Sewer & Storm Drain

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-17	Jun-18	Jun-19	Jun-20	Jun-21	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
User Fees Moro Cojo #73701	\$58,452	\$60,790	\$63,222	\$65,751	\$68,381	
User Fees NMCHS & Mobile #74701	\$75,858	\$78,892	\$82,048	\$85,330	\$88,743	
Non-Operating Revenues						
Interest Revenue	\$500	\$500	\$500	\$500	\$500	
Total Revenue	\$134,810	\$140,182	\$145,770	\$151,580	\$157,624	\$729,966
Application of Funds						
Operating Expenses						
General Operation Expenses	\$52,885	\$54,260	\$55,671	\$57,118	\$58,603	
Administration Expenses	\$61,704	\$63,308	\$64,954	\$66,643	\$68,376	
Total Application of Funds	\$114,589	\$117,568	\$120,625	\$123,761	\$126,979	\$603,523
Capital Improvement Projects						
Lift Station Pumps		\$5,000	\$5,000	\$5,000	\$5,000	
New Truck						
New Jetter Truck		\$30,000				
Sewer Lines Repair & Relocation						
New Generator @ Castrille Blvd	\$40,000					
Total Capital Improvement Projects	\$40,000	\$35,000	\$5,000	\$5,000	\$5,000	\$90,000
Total Revenue Requirements	\$154,589	\$152,568	\$125,625	\$128,761	\$131,979	\$693,523
						NET
Surplus / (Deficit)	(\$19,779)	(\$12,386)	\$20,145	\$22,819	\$25,645	\$36,443
Liquid Fund Balance						
As of April 29, 2016	\$ -					

Castroville Community Services District

ZONE 2 GOVERNMENTAL

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-17	Jun-18	Jun-19	Jun-20	Jun-21	
	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	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
Total Revenue	\$ 34,200	\$ 34,200	\$ 34,200	\$ 34,200	\$ 34,200	\$ 171,000
Application of Funds						
Other Operation & Maintenance						
Open Space Maintenance	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
Street Light Utility	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,450	\$ 4,450	
Road Repair	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Street Signage	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Application of Funds	\$ 8,850	\$ 8,850	\$ 8,850	\$ 8,850	\$ 8,850	\$ 44,250
Capital Improvement Projects						
Bike path force main relocation						
Total Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Requirements	\$ 8,850	\$ 8,850	\$ 8,850	\$ 8,850	\$ 8,850	\$ 44,250
Surplus / (Deficit)	\$ 25,350	\$ 25,350	\$ 25,350	\$ 25,350	\$ 25,350	\$ 126,750
Liquid Fund Balance	\$ 169,420.00	\$ -	\$ -	\$ -	\$ -	\$ 169,420
As of April 29, 2016						

Castroville Community Services District

ZONE 3 Sewer

Five Year Capital Improvement and Operational Planning 2017

Fiscal Year Ending	Jun-17	Jun-18	Jun-19	Jun-20	Jun-21	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Sources of Funds						
Operating Revenues						
Sanitation Fees Collected by MRWPCA	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	
Property Tax	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	
New Sewer Connection Fees	\$0	\$3,168	\$3,168	\$3,168	\$3,168	
Interest Revenue	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
Total Revenue	\$257,000	\$260,168	\$260,168	\$260,168	\$260,168	\$1,297,672
Application of Funds						
Operating Expense						
General Operation Expense	\$60,863	\$62,445	\$64,069	\$65,735	\$67,444	
Administration Expense	\$72,504	\$74,389	\$76,323	\$78,308	\$80,344	
USDA Loan to Sewer Zone 1	\$23,000	\$25,000	\$26,000	\$27,000	\$28,000	
Total Application of Funds	\$156,367	\$161,835	\$166,392	\$171,042	\$175,788	\$831,424
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	\$5,000	
New Jetter Truck		\$20,000				
Video						
New Motor Control Centers Generator		\$20,000	\$20,000	\$20,000	\$20,000	
Total Capital Improvement Projects	\$45,000	\$60,000	\$35,000	\$35,000	\$35,000	\$210,000
Total Revenue Requirements	\$201,367	\$221,835	\$201,392	\$206,042	\$210,788	\$1,041,424
						NET
Surplus / (Deficit)	\$55,633	\$38,333	\$58,776	\$54,126	\$49,380	\$256,248
Liquid Fund Balance	\$423,163	\$0	\$0	\$0	\$0	\$423,163
As of April 29, 2016						

Castroville Community Services District
Profit & Loss by Class
July 1, 2015 through April 29, 2016

	Sewer Fund		Sewer ML Fund		Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Water Fund	Gov Fund	Gov Fund	Gov Fund			
Ordinary Income/Expense									
Income									
Metered Water Sales	0.00	0.00	664,661.78	0.00	0.00	0.00	0.00	664,661.78	
Temporary Hydrant Service	0.00	0.00	7,413.48	0.00	0.00	0.00	0.00	7,413.48	
New Service Installation	0.00	0.00	2,051.23	0.00	0.00	0.00	0.00	2,051.23	
Backflow Revenue	0.00	0.00	12,771.83	0.00	0.00	0.00	0.00	12,771.83	
Misc. Revenue									
Reconnect Charges	0.00	0.00	330.00	0.00	0.00	0.00	0.00	330.00	
NSF Charges	0.00	0.00	120.00	0.00	0.00	0.00	0.00	120.00	
Trip Fee Charges	0.00	0.00	4,530.00	0.00	0.00	0.00	0.00	4,530.00	
Credit Card Fees	0.00	0.00	876.00	0.00	0.00	0.00	0.00	876.00	
Misc. Revenue - Other	0.00	0.00	1,510.92	0.00	0.00	0.00	0.00	1,510.92	
Total Misc. Revenue	0.00	0.00	7,366.92	0.00	0.00	0.00	0.00	7,366.92	
Water Interest Earned	0.00	0.00	8,172.69	0.00	0.00	0.00	0.00	8,172.69	
Assessment Bond Interest Earned	0.00	0.00	685.47	0.00	0.00	0.00	0.00	685.47	
Property Tax Assessment Bond	0.00	0.00	30,325.85	0.00	0.00	0.00	0.00	30,325.85	
Zone 1 (Castroville) Revenue									
User fees Storm Drain #75301	66,021.85	0.00	0.00	0.00	0.00	0.00	0.00	66,021.85	
User fees Street Lights #75301	0.00	0.00	0.00	33,259.14	0.00	0.00	0.00	33,259.14	
Ad Valorem Property Tax	111,882.76	0.00	0.00	0.00	0.00	0.00	0.00	111,882.76	
ROPS Pass-Through	266,972.84	0.00	0.00	0.00	0.00	0.00	0.00	266,972.84	
Sewer Connection Fees	3,168.00	0.00	0.00	0.00	0.00	0.00	0.00	3,168.00	
Interest Earned	25,900.00	0.00	0.00	1,611.49	0.00	0.00	0.00	27,511.49	
Total Zone 1 (Castroville) Revenue	473,945.45	0.00	0.00	34,870.63	0.00	0.00	0.00	508,816.08	
ZONE 2 (MORO COJO) REVENUE									
User fees Storm Drain & Sewer #73701	53,905.10	0.00	0.00	0.00	0.00	0.00	0.00	53,905.10	
Open Space-Street-Street Lights #73701	0.00	0.00	0.00	0.00	0.00	33,745.46	0.00	33,745.46	
Zone 2 Interest Earned	0.00	0.00	0.00	0.00	0.00	398.52	0.00	398.52	
Total ZONE 2 (MORO COJO) REVENUE	53,905.10	0.00	0.00	0.00	0.00	34,143.98	0.00	88,049.08	
User fees NMCHS & Mobil Park 74701	34,669.11	0.00	0.00	0.00	0.00	0.00	0.00	34,669.11	
Sewer (Moss Landing) REVENUE									
Property Taxes	0.00	87,907.78	0.00	0.00	0.00	0.00	0.00	87,907.78	
MRWPCA Sanitation Fees	0.00	121,406.26	0.00	0.00	0.00	0.00	0.00	121,406.26	
Interest Earned	0.00	726.81	0.00	0.00	0.00	0.00	0.00	726.81	
Total Sewer (Moss Landing) REVENUE	0.00	210,040.85	0.00	0.00	0.00	0.00	0.00	210,040.85	
Total Income	562,519.66	210,040.85	733,449.25	34,870.63	34,143.98	34,143.98	0.00	1,575,024.37	

Castroville Community Services District
Profit & Loss by Class
 July 1, 2015 through April 29, 2016

12:11 PM
 05/20/16
 Accrual Basis

Expense	Sewer ML Fund		Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Water Fund	Gov Fund	Gov Fund	Gov Fund	
Water Operation Expense							
General Operations Expense							
Shop Supplies	0.00	0.00	375.77	0.00	0.00	0.00	375.77
Small Tools	0.00	0.00	2,680.34	0.00	0.00	0.00	2,680.34
Operators Uniforms	0.00	0.00	1,581.55	0.00	0.00	0.00	1,581.55
Cellular Phones	0.00	0.00	525.91	0.00	0.00	0.00	525.91
Operators Certifications	0.00	0.00	80.00	0.00	0.00	0.00	80.00
Water Testing Fees	0.00	0.00	9,486.24	0.00	0.00	0.00	9,486.24
Backflow Testing	0.00	0.00	280.01	0.00	0.00	0.00	280.01
Water System Fees	0.00	0.00	13,679.92	0.00	0.00	0.00	13,679.92
Total General Operations Expense	0.00	0.00	28,689.74	0.00	0.00	0.00	28,689.74
Well Sites Expense							
Utilities - P G & E	0.00	0.00	66,304.31	0.00	0.00	0.00	66,304.31
Pump Repair/Maintenance	0.00	0.00	204.26	0.00	0.00	0.00	204.26
Supplies for Pumps & Well Sit	0.00	0.00	2,231.95	0.00	0.00	0.00	2,231.95
Tank Repair/Maintenance	0.00	0.00	87.11	0.00	0.00	0.00	87.11
Building Repair/Maintenance	0.00	0.00	59.54	0.00	0.00	0.00	59.54
Chlorine/Softener Repair/Main	0.00	0.00	1,506.02	0.00	0.00	0.00	1,506.02
Well Sites - Other Expense	0.00	0.00	3,898.01	0.00	0.00	0.00	3,898.01
Total Well Sites Expense	0.00	0.00	74,291.20	0.00	0.00	0.00	74,291.20
Meter Expense							
Meter - Supplies	0.00	0.00	2,919.38	0.00	0.00	0.00	2,919.38
Meter - Repair/Maintenance	0.00	0.00	6,931.49	0.00	0.00	0.00	6,931.49
Total Meter Expense	0.00	0.00	9,850.87	0.00	0.00	0.00	9,850.87
Hydrant Expense							
Hydrant - Repair Maintenance	0.00	0.00	324.64	0.00	0.00	0.00	324.64
Total Hydrant Expense	0.00	0.00	324.64	0.00	0.00	0.00	324.64
Water Lines Expense							
Water Lines - Supplies	0.00	0.00	2,112.13	0.00	0.00	0.00	2,112.13
Water Lines - Repair/Main	0.00	0.00	3,618.10	0.00	0.00	0.00	3,618.10
Total Water Lines Expense	0.00	0.00	5,730.23	0.00	0.00	0.00	5,730.23
Depreciation Expense	0.00	0.00	153,759.40	0.00	0.00	0.00	153,759.40
Automobile Expense							
Fuel	0.00	0.00	1,369.59	0.00	0.00	0.00	1,369.59
Auto - Repair/Maintenance	0.00	0.00	268.06	0.00	0.00	0.00	268.06
Total Automobile Expense	0.00	0.00	1,637.65	0.00	0.00	0.00	1,637.65

Castroville Community Services District
Profit & Loss by Class
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 Accrual Basis

	Sewer Fund		Sewer ML Fund		Water Fund		Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Zone 3	Zone 3	Water Fund	Gov Fund	Gov Fund	Gov Fund	Gov Fund		
Payroll Expense Water Operation											
Operators Sick Wages	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Operators Water Wages	0.00	0.00	0.00	64,871.57	64,871.57	0.00	0.00	0.00	0.00	0.00	64,871.57
Operators-Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Payroll Expense Water Operation	0.00	0.00	0.00	64,871.57	64,871.57	0.00	0.00	0.00	0.00	0.00	64,871.57
Total Water Operation Expense	0.00	0.00	0.00	339,155.30	339,155.30	0.00	0.00	0.00	0.00	0.00	339,155.30
Water Administrative Expense											
Billing Expense											
Postage	0.00	0.00	0.00	10,152.00	10,152.00	0.00	0.00	0.00	0.00	0.00	10,152.00
Billing Supplies	0.00	0.00	0.00	7,865.80	7,865.80	0.00	0.00	0.00	0.00	0.00	7,865.80
Toilet Rebate	0.00	0.00	0.00	2,400.00	2,400.00	0.00	0.00	0.00	0.00	0.00	2,400.00
Bad Debt Write Off's	0.00	0.00	0.00	1,472.92	1,472.92	0.00	0.00	0.00	0.00	0.00	1,472.92
Other Billing Expense	0.00	0.00	0.00	1,291.45	1,291.45	0.00	0.00	0.00	0.00	0.00	1,291.45
Total Billing Expense	0.00	0.00	0.00	23,182.17	23,182.17	0.00	0.00	0.00	0.00	0.00	23,182.17
Utilities Expense											
Utilities - P G & E	0.00	0.00	0.00	1,352.61	1,352.61	0.00	0.00	0.00	0.00	0.00	1,352.61
Utilities - Telephones	0.00	0.00	0.00	1,652.21	1,652.21	0.00	0.00	0.00	0.00	0.00	1,652.21
Utilities - Disposal	0.00	0.00	0.00	134.40	134.40	0.00	0.00	0.00	0.00	0.00	134.40
Utilities - M R W P C A	0.00	0.00	0.00	46.80	46.80	0.00	0.00	0.00	0.00	0.00	46.80
Total Utilities Expense	0.00	0.00	0.00	3,186.02	3,186.02	0.00	0.00	0.00	0.00	0.00	3,186.02
Insurance Expense											
Insurance - Auto & General	0.00	0.00	0.00	8,938.72	8,938.72	0.00	0.00	0.00	0.00	0.00	8,938.72
Total Insurance Expense	0.00	0.00	0.00	8,938.72	8,938.72	0.00	0.00	0.00	0.00	0.00	8,938.72
Bond, Loan & Certif Expense											
Assessment Bond Interest Expense	0.00	0.00	0.00	3,149.78	3,149.78	0.00	0.00	0.00	0.00	0.00	3,149.78
Willidan Assessment Bond Admin Fee	0.00	0.00	0.00	2,683.24	2,683.24	0.00	0.00	0.00	0.00	0.00	2,683.24
Total Bond, Loan & Certif Expense	0.00	0.00	0.00	5,833.02	5,833.02	0.00	0.00	0.00	0.00	0.00	5,833.02
Office Expense											
Office Supplies	0.00	0.00	0.00	1,549.26	1,549.26	0.00	0.00	0.00	0.00	0.00	1,549.26
Office Equipment	0.00	0.00	0.00	873.46	873.46	0.00	0.00	0.00	0.00	0.00	873.46
Misc Office Expense	0.00	0.00	0.00	2,131.90	2,131.90	0.00	0.00	0.00	0.00	0.00	2,131.90
Alarm Monitoring Service	0.00	0.00	0.00	366.30	366.30	0.00	0.00	0.00	0.00	0.00	366.30
Property Taxes	0.00	0.00	0.00	503.62	503.62	0.00	0.00	0.00	0.00	0.00	503.62
Computer Programs/Upgrades	0.00	0.00	0.00	4,297.07	4,297.07	0.00	0.00	0.00	0.00	0.00	4,297.07
Bank Fees	0.00	0.00	0.00	254.09	254.09	0.00	0.00	0.00	0.00	0.00	254.09

Castroville Community Services District
Profit & Loss by Class
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	Sewer Fund Zone 1 & 2	Sewer ML Fund Zone 3	Water Fund	Zone 1 Gov Fund	Zone 2 Gov Fund	TOTAL
Credit Card Fees	0.00	0.00	1,111.53	0.00	0.00	1,111.53
Seminars/Training/Staff	0.00	0.00	1,946.50	0.00	0.00	1,946.50
Seminar/Training/Directors	0.00	0.00	2,685.25	0.00	0.00	2,685.25
Membership Dues	0.00	0.00	5,979.04	0.00	0.00	5,979.04
Office Repairs/Maintenance	0.00	0.00	1,009.29	0.00	0.00	1,009.29
Building Maintenance	0.00	0.00	81.84	0.00	0.00	81.84
Total Office Expense	0.00	0.00	22,789.15	0.00	0.00	22,789.15
Payroll Expenses						
Wages - General Manager	0.00	0.00	53,514.57	0.00	0.00	53,514.57
Wages - Administrative	0.00	0.00	63,889.17	0.00	0.00	63,889.17
Employee Sick Wages	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
Insurance - Workers Comp	0.00	0.00	4,718.95	0.00	0.00	4,718.95
Administration Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00
Employee Health Benefits	0.00	0.00	44,903.08	0.00	0.00	44,903.08
PERS Retirement Benefits	0.00	0.00	18,441.18	0.00	0.00	18,441.18
Employee Life Insurance	0.00	0.00	403.00	0.00	0.00	403.00
FICA Expense	0.00	0.00	13,367.19	0.00	0.00	13,367.19
Retired Employee Benefits	0.00	0.00	2,439.05	0.00	0.00	2,439.05
OPEB-Water Post Employment Medical Expense	0.00	0.00	7,205.40	0.00	0.00	7,205.40
Total Payroll Expenses	0.00	0.00	208,881.59	0.00	0.00	208,881.59
Consulting Expense						
Legal Fees	0.00	0.00	8,787.60	0.00	0.00	8,787.60
Engineering Fees	0.00	0.00	50,313.14	0.00	0.00	50,313.14
Director Fees	0.00	0.00	2,047.50	0.00	0.00	2,047.50
Accounting Fees	0.00	0.00	6,007.50	0.00	0.00	6,007.50
Other Consulting Fees	0.00	0.00	13,182.50	0.00	0.00	13,182.50
Total Consulting Expense	0.00	0.00	80,338.24	0.00	0.00	80,338.24
Total Water Administrative Expense	0.00	0.00	353,148.91	0.00	0.00	353,148.91
Zone 1 Operation Expense						
General Operation Expense						
Shop Supplies	158.90	0.00	0.00	0.00	0.00	158.90
Small Tools	130.96	0.00	0.00	0.00	0.00	130.96
Operators Uniforms	1,230.06	0.00	0.00	0.00	0.00	1,230.06
Operators Certifications	339.75	0.00	0.00	0.00	0.00	339.75
Cellular Phones	411.79	0.00	0.00	0.00	0.00	411.79

Castroville Community Services District
Profit & Loss by Class
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 Accrual Basis

	Sewer Fund Zone 1 & 2	Sewer ML Fund Zone 3	Water Fund	Zone 1 Gov Fund	Zone 2 Gov Fund	TOTAL
Total General Operation Expense	2,271.46	0.00	0.00	0.00	0.00	2,271.46
Lift Station Expense	3,026.59	0.00	0.00	0.00	0.00	3,026.59
Sewer Utilities PG & E	32.65	0.00	0.00	0.00	0.00	32.65
Lift Station Repair/Maintenance	189.15	0.00	0.00	0.00	0.00	189.15
Supplies for Pump Station	358.00	0.00	0.00	0.00	0.00	358.00
Permit Fee for Generators	135.31	0.00	0.00	0.00	0.00	135.31
Building Repair/Maintenance	3,741.70	0.00	0.00	0.00	0.00	3,741.70
Total Lift Station Expense	52,046.67	0.00	0.00	0.00	0.00	52,046.67
Sewer Depreciation Expense	1,369.58	0.00	0.00	0.00	0.00	1,369.58
Automobile Expense	1,900.99	0.00	0.00	0.00	0.00	1,900.99
Fuel for Trucks	3,270.57	0.00	0.00	0.00	0.00	3,270.57
Auto- Repair/Maintenance	49,182.29	0.00	0.00	0.00	0.00	49,182.29
Total Automobile Expense	49,182.29	0.00	0.00	0.00	0.00	49,182.29
Payroll Expense-Operation	898.83	0.00	0.00	0.00	0.00	898.83
Operators Zone 1 Wages	898.83	0.00	0.00	0.00	0.00	898.83
Total Payroll Expense-Operation	568.40	0.00	0.00	0.00	0.00	568.40
Sewer Line Expense	4,121.11	0.00	0.00	0.00	0.00	4,121.11
Sewer Line-Repair/Maintenance	4,689.51	0.00	0.00	0.00	0.00	4,689.51
Total Sewer Line Expense	391.31	0.00	0.00	0.00	0.00	391.31
Storm drain Expense	391.31	0.00	0.00	0.00	0.00	391.31
Storm drain-Supplies	391.31	0.00	0.00	0.00	0.00	391.31
Storm drain-Repair/Maintenance	116,492.34	0.00	0.00	0.00	0.00	116,492.34
Total Storm drain Expense	1,135.51	0.00	0.00	0.00	0.00	1,135.51
Storm drain Automobile Expense	592.73	0.00	0.00	0.00	0.00	592.73
Storm drain Fuel for Trucks	476.32	0.00	0.00	0.00	0.00	476.32
Total Storm drain Automobile Expense	1,493.35	0.00	0.00	0.00	0.00	1,493.35
Total Zone 1 Operation Expense	462.12	0.00	0.00	0.00	0.00	462.12
Office Expense	284.90	0.00	0.00	0.00	0.00	284.90
Office Supplies	165.02	0.00	0.00	0.00	0.00	165.02
Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Office Expense	0.00	0.00	0.00	0.00	0.00	0.00
Computer Program/Upgrade	0.00	0.00	0.00	0.00	0.00	0.00
Office Repair/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Alarm Monitoring Service	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00

Castroville Community Services District
Profit & Loss by Class
July 1, 2015 through April 29, 2016

	Sewer Fund		Sewer ML Fund		Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Water Fund	Gov Fund	Gov Fund	Gov Fund			
Seminars/Training/Staff	437.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437.50
Seminar/Training/Directors	560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	560.00
Membership Dues	3,735.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,735.70
Total Office Expense	9,343.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,343.15
Payroll Expense Admin	41,622.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,622.51
Wages Zone 1 GM	46,747.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,747.88
Wages Zone 1 Admin	3,670.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,670.29
Insurance - Workers Comp	34,924.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,924.66
Employee Health Benefits	9,986.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,986.26
FICA Expense	14,343.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,343.19
PERS Retirement Benefits	5,604.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,604.20
OPEB-Sewer Post Employment Cost	313.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	313.40
Employee Life Insurance	157,212.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,212.39
Total Payroll Expense Admin	1,201.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,201.26
Utilities Expense	1,285.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,285.19
Utilities - PG&E	104.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.56
Utilities - Telephones	36.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.40
Utilities - Disposal	2,627.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,627.41
Utilities - MRWPCA	796.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	796.25
Total Utilities Expense	4,672.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,672.50
Sewer Consulting Expense	1,592.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,592.50
Sewer Legal Fees	7,061.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,061.25
Sewer Accounting Fees	6,952.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,952.38
Director Fees	6,952.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,952.38
Total Sewer Consulting Expense	770.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	770.23
Insurance Expense	-6,862.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,862.26
Insurance- Auto & General	-6,092.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,092.03
Total Insurance Expense	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Bond, Loan & Certif. Expense	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Willdan CSA 14 Assessment Admin Fee	179,604.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	179,604.55
Unrealized Gain/Loss Investment									
Total Bond, Loan & Certif. Expense									
Storm drain Consulting Expense									
Storm drain Other Consulting F									
Total Storm drain Consulting Expense									
Total Zone 1 Administrative Expense									

Castroville Community Services District
Profit & Loss by Class
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	Sewer Fund Zone 1 & 2	Sewer ML Fund Zone 3	Water Fund	Zone 1 Gov Fund	Zone 2 Gov Fund	TOTAL
Zone 1 Other Operation & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	33,676.95	0.00	33,676.95
Castroville Sign Maintenance	0.00	0.00	0.00	514.06	0.00	514.06
Total Zone 1 Other Operation & Maint Expense	0.00	0.00	0.00	34,191.01	0.00	34,191.01
Zone 1 Recreational Expense						
No. Co. Rec & Park District	0.00	0.00	0.00	100,000.00	0.00	100,000.00
Total Zone 1 Recreational Expense	0.00	0.00	0.00	100,000.00	0.00	100,000.00
Zone 2 Operation Expense						
General Operation Expense						
Shop Supplies	60.84	0.00	0.00	0.00	0.00	60.84
Small Tools	85.98	0.00	0.00	0.00	0.00	85.98
Operators Uniforms	351.46	0.00	0.00	0.00	0.00	351.46
Cellular Phones	117.67	0.00	0.00	0.00	0.00	117.67
Total General Operation Expense	615.95	0.00	0.00	0.00	0.00	615.95
Lift Station Expense						
Utilities	6,353.57	0.00	0.00	0.00	0.00	6,353.57
Lift Station Repair/Maintenance	129.04	0.00	0.00	0.00	0.00	129.04
Supplies for Pump Station	81.48	0.00	0.00	0.00	0.00	81.48
Building Repair/Maintenance	53.11	0.00	0.00	0.00	0.00	53.11
Total Lift Station Expense	6,617.20	0.00	0.00	0.00	0.00	6,617.20
Sewer Depreciation Expense	11,699.20	0.00	0.00	0.00	0.00	11,699.20
Automobile Expense						
Fuel for Trucks	391.31	0.00	0.00	0.00	0.00	391.31
Auto-Repair/Maintenance	975.90	0.00	0.00	0.00	0.00	975.90
Total Automobile Expense	1,367.21	0.00	0.00	0.00	0.00	1,367.21
Payroll Expense-Operations						
Operator Zone 2 Wages	14,312.61	0.00	0.00	0.00	0.00	14,312.61
Total Payroll Expense-Operations	14,312.61	0.00	0.00	0.00	0.00	14,312.61
Sewer Line Expense						
Sewer Line-Repair/Maintenance	322.42	0.00	0.00	0.00	0.00	322.42
Total Sewer Line Expense	322.42	0.00	0.00	0.00	0.00	322.42
Storm Drain Expense						
Storm drain-Repair/Maintenance	57.82	0.00	0.00	0.00	0.00	57.82

Castroville Community Services District
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	Sewer Fund		Sewer ML Fund		Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Water Fund	Gov Fund	Gov Fund	Gov Fund	Gov Fund		
Total Storm Drain Expense	57.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.82
Total Zone 2 Operation Expense	34,992.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,992.41
Zone 2 Administrative Expense									
Office Expense									
Seminar/Training/Directors	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.00
Membership Dues	1,067.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,067.35
Office Supplies	321.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321.18
Office Equipment	100.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.47
Misc. Office Expense	183.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183.46
Computer Program/Upgrade	426.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	426.72
Office Repair/Maintenance	132.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.07
Alarm Monitoring Services	81.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.40
Seminars/Training/Staff	210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210.00
Total Office Expense	2,682.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,682.65
Payroll Expense Administration									
Wages- Zone 2 GM	11,892.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,892.27
Wages-Zone 2 Admin	8,310.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,310.32
Insurance Workers Comp	1,048.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,048.66
Employee Health Benefits	9,978.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,978.47
PERS Retirement Benefits	4,097.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,097.99
Employee Life Insurance	89.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.60
Other Post Retirement Benefits	1,601.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,601.20
FICA Expense	2,599.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,599.71
Total Payroll Expense Administration	39,618.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,618.22
Consulting Expense									
Consulting Fees	1,084.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,084.88
Sewer Accounting Fees	1,335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335.00
Sewer Legal Fees	275.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.58
Director Fees	455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	455.00
Total Consulting Expense	3,150.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,150.46
Utilities Expense									
Utilities-PG&E	306.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306.20
Utilities-Telephone	367.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367.20
Utilities-Disposal	29.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.90
Utilities-MRWPCA	10.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.40
Total Utilities Expense	713.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	713.70

Castroville Community Services District
Profit & Loss by Class
 July 1, 2015 through April 29, 2016

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 Accrual Basis

	Sewer Fund Zone 1 & 2	Sewer ML Fund Zone 3	Water Fund	Zone 1 Gov Fund	Zone 2 Gov Fund	TOTAL
Insurance Expense						
Insurance-Auto & General	1,986.34	0.00	0.00	0.00	0.00	1,986.34
Total Insurance Expense	1,986.34	0.00	0.00	0.00	0.00	1,986.34
Total Zone 2 Administrative Expense	48,151.37	0.00	0.00	0.00	0.00	48,151.37
Zone 2 Other Oper & Maint Expense						
Open Space Main-Outside Services	0.00	0.00	0.00	0.00	15,544.50	15,544.50
Street Light Utility Cost	0.00	0.00	0.00	0.00	3,725.10	3,725.10
Total Zone 2 Other Oper & Maint Expense	0.00	0.00	0.00	0.00	19,269.60	19,269.60
Sewer Zone 3 Operation & Maint Expense						
General Operation Expense						
Shop Supplies	0.00	70.08	0.00	0.00	0.00	70.08
Small Tools	0.00	85.98	0.00	0.00	0.00	85.98
Operators Uniforms	0.00	351.43	0.00	0.00	0.00	351.43
Operators Certifications	0.00	197.25	0.00	0.00	0.00	197.25
Cellular Phones	0.00	121.28	0.00	0.00	0.00	121.28
Total General Operation Expense	0.00	826.02	0.00	0.00	0.00	826.02
Lift Station Expense						
Sewer Utilities PG&E	0.00	7,664.38	0.00	0.00	0.00	7,664.38
Lift Station Repair/Maintenance	0.00	1,468.90	0.00	0.00	0.00	1,468.90
Supplies for Pump Station	0.00	120.62	0.00	0.00	0.00	120.62
Total Lift Station Expense	0.00	9,253.90	0.00	0.00	0.00	9,253.90
Sewer (Moss Landing) Zone 3 Depreciation Expense	0.00	15,856.70	0.00	0.00	0.00	15,856.70
Automobile Expense						
Fuel for Trucks	0.00	391.27	0.00	0.00	0.00	391.27
Repair/Maintenance	0.00	975.84	0.00	0.00	0.00	975.84
Total Automobile Expense	0.00	1,367.11	0.00	0.00	0.00	1,367.11
Payroll Expense-Operations						
Operators-Moss Landing Wages Zone 3	0.00	15,835.98	0.00	0.00	0.00	15,835.98
Total Payroll Expense-Operations	0.00	15,835.98	0.00	0.00	0.00	15,835.98
Total Sewer Zone 3 Operation & Maint Expense	0.00	43,139.71	0.00	0.00	0.00	43,139.71
Zone 3 Administrative Expense						
Office Expense	0.00	321.18	0.00	0.00	0.00	321.18
Office Supplies						

Castroville Community Services District
Profit & Loss by Class
 July 1, 2015 through April 29, 2016

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 Accrual Basis

	Sewer Fund		Sewer ML Fund		Water Fund		Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Zone 1	Zone 3	Gov Fund	Gov Fund	Gov Fund	Gov Fund	Gov Fund		
Office Equipment	0.00	100.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.47
Misc. Office Expense	0.00	183.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183.42
computer Programs/Upgrade	0.00	426.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	426.61
Office Repair/Maintenance	0.00	132.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.09
alarm Monitoring Service	0.00	81.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.40
Property Taxes	0.00	43.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.95
Seminars/Training/Staff	0.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
Seminars/Training/Directors	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.00
Membership Dues	0.00	1,127.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,127.33
Total Office Expense	0.00	2,701.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,701.45
Payroll Expense Administration											
Wages Zone 3 GM	0.00	11,892.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,892.27
Wages Zone 3 Admin	0.00	7,932.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,932.24
Insurance-Workers Comp	0.00	1,048.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,048.65
Employee Health Benefits	0.00	9,978.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,978.37
FICA Expense	0.00	2,599.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,599.71
PERS Retirement Benefits	0.00	4,098.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,098.19
Other Post Employment Benefits	0.00	1,601.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,601.20
Employee Life Insurance	0.00	89.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.50
Total Payroll Expense Administration	0.00	39,240.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,240.13
Utilities Expense											
Utilities-PG&E	0.00	306.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306.19
Utilities-Telephone	0.00	366.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	366.87
Utilities-Disposal	0.00	29.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.88
Utilities-MRWPCA	0.00	10.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.40
Total Utilities Expense	0.00	713.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	713.34
Sewer Consulting Expense											
Sewer Legal Fees	0.00	983.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	983.57
Sewer Engineer Fees	0.00	11,018.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,018.75
Sewer Accounting Fees	0.00	1,335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335.00
Director Fees	0.00	455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	455.00
Total Sewer Consulting Expense	0.00	13,792.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,792.32
Insurance Expense											
Insurance-Auto & General	0.00	1,986.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,986.38
Total Insurance Expense	0.00	1,986.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,986.38
Total Zone 3 Administrative Expense	0.00	58,433.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,433.62

Castroville Community Services District
Profit & Loss by Class
 July 1, 2015 through April 29, 2016

	Sewer Fund		Sewer ML Fund		Water Fund		Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Zone 3	Zone 3	Gov Fund	Gov Fund	Gov Fund	Gov Fund	Gov Fund		
Total Expense	379,240.67	101,573.33	692,304.21	134,191.01	19,269.60	1,326,578.82					
Net Ordinary Income	183,278.99	108,467.52	41,145.04	-99,320.38	14,874.38	248,445.55					
Net Income	183,278.99	108,467.52	41,145.04	-99,320.38	14,874.38	248,445.55					

Castroville Community Services District Balance Sheet by Class As of April 29, 2016

	Sewer Fund		Sewer M L		Water Fund	Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Zone 1	Zone 2		Gov Fund	Gov Fund			
ASSETS										
Current Assets										
Checking/Savings										
General Fund - Checking	391,463.43	142,012.12	49,166.17	27,243.15			30,963.56	640,848.43		
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	61,794.25	0.00			0.00	61,794.25		
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	110,751.47	0.00			0.00	110,751.47		
CAMP-Sewer-1 Capital Imprv Fund	112,980.23	0.00	0.00	0.00			0.00	112,980.23		
CAMP-Sewer- 1 Reserve Fund	223,513.50	0.00	0.00	0.00			0.00	223,513.50		
LAIF-Sewer- 1 Reserve Fund	112,848.00	0.00	0.00	0.00			0.00	112,848.00		
LAIF-Sewer Capital Imprv Fund	3,218,977.63	0.00	0.00	0.00			0.00	3,218,977.63		
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	371,596.12			0.00	371,596.12		
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00			138,455.99	138,455.99		
LAIF-Zone 3 MI Sewer	0.00	281,150.62	0.00	0.00			0.00	281,150.62		
Total Checking/Savings	4,061,683.59	423,162.74	2,118,134.74	398,839.27			169,419.55	7,171,239.89		
Other Current Assets										
Petty Cash	0.00	0.00	800.00	0.00			0.00	800.00		
Assessment Bond	0.00	0.00	105,073.05	0.00			0.00	105,073.05		
Sewer Fund Investments	2,310,462.99	0.00	0.00	0.00			0.00	2,310,462.99		
A/R - Metered Sales	0.00	0.00	44,361.39	0.00			0.00	44,361.39		
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	-753.75	0.00			0.00	-753.75		
Prepaid Ins-Sewer Zone 1 & 2	3,363.30	0.00	2,614.05	0.00			0.00	5,977.35		
Prepaid Insurance-Sewer Zone 3	0.00	1,328.29	0.00	0.00			0.00	1,328.29		
Prepaid Ins-Water	2,614.05	0.00	3,363.27	0.00			0.00	5,977.32		
Inventory	3,063.07	0.00	27,527.78	0.00			0.00	30,590.85		
Total Other Current Assets	2,510,503.41	1,328.29	182,985.79	0.00			0.00	2,694,817.49		
Total Current Assets	6,572,187.00	424,491.03	2,301,120.53	398,839.27			169,419.55	9,866,057.38		
Fixed Assets										
Well 5 (formerly Well 2B) In Progress	0.00	0.00	2,702,675.47	0.00			0.00	2,702,675.47		
SCADA System	0.00	0.00	7,202.00	0.00			0.00	7,202.00		
Building & Improvements	0.00	0.00	392,473.64	0.00			0.00	392,473.64		
Land-Sewer	47,158.00	0.00	0.00	0.00			0.00	47,158.00		
Land	0.00	0.00	158,452.40	0.00			0.00	158,452.40		
Projects, Wells & Pipes	0.00	0.00	6,256,350.57	0.00			0.00	6,256,350.57		
Meters	0.00	0.00	358,466.47	0.00			0.00	358,466.47		

Castroville Community Services District
Balance Sheet by Class
 As of April 29, 2016

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 05/20/16
 Accrual Basis

	Sewer Fund		Sewer M L		Water Fund	Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Zone 1	Zone 2		Gov Fund	Gov Fund	Gov Fund		
Hydrants	0.00	0.00	0.00	0.00	37,291.63	0.00	0.00	0.00	0.00	37,291.63
Trucks/Autos	0.00	0.00	0.00	0.00	86,550.78	0.00	0.00	0.00	0.00	86,550.78
Vac-trailer	0.00	0.00	0.00	0.00	31,853.25	0.00	0.00	0.00	0.00	31,853.25
Shop Equipment	0.00	0.00	0.00	0.00	31,234.87	0.00	0.00	0.00	0.00	31,234.87
Office Equipment	0.00	0.00	0.00	0.00	176,887.19	0.00	0.00	0.00	0.00	176,887.19
Pumping Equipment	0.00	0.00	0.00	0.00	122,032.90	0.00	0.00	0.00	0.00	122,032.90
Telemetry System	0.00	0.00	0.00	0.00	173,095.27	0.00	0.00	0.00	0.00	173,095.27
Accumulated Depreciation Water	0.00	0.00	0.00	0.00	-5,663,072.94	0.00	0.00	0.00	0.00	-5,663,072.94
Sewer 2001 Pickup Trck w/ Cra	27,378.82	0.00	0.00	0.00	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	0.00	0.00	0.00	7,515.05
Sewer Cleaner Trucks	200,130.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,130.19
Sewer Equipment	82,170.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,170.19
Generator Via Linda Place	9,600.00	0.00	0.00	0.00	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	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	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	0.00	0.00	0.00	21,000.00
Sewer Building & Improvements	266,608.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266,608.15
Castroville Sewer Lines	510,544.19	0.00	0.00	0.00	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	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	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	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	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	0.00	0.00	0.00	74,676.69
Lift Station Campo & Los Arbo	68,080.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,080.76
Accumulated Depreciation Zone 1 & 2 Sewer	-564,986.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-564,986.09
Zone 1 Storm Drain Improv Projects	149,328.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,328.35
Sewer Lines Moss Landing Zone 3	0.00	306,642.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306,642.00
Lift Station #1 Sruve Road	0.00	6,519.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,519.23
Lift Station #2 Hyw 1	0.00	6,748.93	0.00	0.00	0.00	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	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	0.00	0.00	0.00	3,456.71
In Progress SCADA Zone 3 Moss Landing	0.00	52,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,290.00
Accumulated Depreciation Zone 3 Moss Landing	0.00	-35,001.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-35,001.70
Total Fixed Assets	1,353,304.68	341,761.17	4,871,493.50	0.00	0.00	0.00	0.00	0.00	0.00	6,566,559.35
Other Assets										
Sewer Deferred Outflows-Contributions	8,497.15	1,888.70	8,498.15	0.00	0.00	0.00	0.00	0.00	0.00	18,884.00
1982 Bond Costs	0.00	0.00	14,775.96	0.00	0.00	0.00	0.00	0.00	0.00	14,775.96

Castroville Community Services District
Balance Sheet by Class
As of April 29, 2016

	Sewer Fund		Sewer M L		Water Fund	Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Zone 1	Zone 2		Gov Fund	Gov Fund			
1982 Bond Costs Amortized	0.00	0.00	0.00	0.00	-14,775.96	0.00	0.00	0.00	0.00	-14,775.96
Bond Refinance Legal Fees-Muni	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	15,000.00
Amorization-Bond Ref Legal Fe	0.00	0.00	0.00	0.00	-15,000.00	0.00	0.00	0.00	0.00	-15,000.00
Well 2B Finance Legal Fees	0.00	0.00	0.00	0.00	14,524.38	0.00	0.00	0.00	0.00	14,524.38
Amorization-Well 2B Legal Fee	0.00	0.00	0.00	0.00	-14,524.38	0.00	0.00	0.00	0.00	-14,524.38
CSA 14/CCSD Organization Cost	107,669.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,669.19
CSA 14/CCSD Amorization	-32,202.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-32,202.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amorization	-4,264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4,264.00
Total Other Assets	95,700.34	1,888.70	8,498.15	0.00	0.00	0.00	0.00	0.00	0.00	106,087.19
TOTAL ASSETS	8,021,192.02	768,140.90	7,181,112.18	398,839.27	169,419.55	16,538,703.92				
LIABILITIES & EQUITY										
Liabilities										
Current Liabilities										
Other Current Liabilities										
Deferred Inflows	59,824.45	13,294.20	59,824.35	0.00	0.00	0.00	0.00	0.00	0.00	132,943.00
Accrued Vacation	33,586.35	7,070.22	34,471.54	0.00	0.00	0.00	0.00	0.00	0.00	75,128.11
Accrued Payroll	3,128.72	625.24	3,286.28	0.00	0.00	0.00	0.00	0.00	0.00	7,040.24
Customer Security Deposits	0.00	0.00	54,595.00	0.00	0.00	0.00	0.00	0.00	0.00	54,595.00
Hydrant Service Deposits	0.00	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00
Water- Installation Deposits	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Sewer-Installation Deposits	1,900.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,900.80
Total Other Current Liabilities	98,440.32	20,989.66	158,477.17	0.00	0.00	0.00	0.00	0.00	0.00	277,907.15
Total Current Liabilities	98,440.32	20,989.66	158,477.17	0.00	0.00	0.00	0.00	0.00	0.00	277,907.15
Long Term Liabilities										
Net Pension Liability	169,304.70	37,623.50	169,305.80	0.00	0.00	0.00	0.00	0.00	0.00	376,234.00
1982 Assessment Bond Payable	0.00	0.00	106,000.02	0.00	0.00	0.00	0.00	0.00	0.00	106,000.02
Bonds Payable - Current Porti	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Unfunded OPEB Liability-Water	0.00	0.00	32,503.00	0.00	0.00	0.00	0.00	0.00	0.00	32,503.00
Unfunded OPEB Liability-Sewer	16,492.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,492.00
USDA Bond-Loan Payable	0.00	191,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,000.00
Total Long Term Liabilities	185,796.70	228,623.50	327,808.82	0.00	0.00	0.00	0.00	0.00	0.00	742,229.02
Total Liabilities	284,237.02	249,613.16	486,285.99	0.00	0.00	0.00	0.00	0.00	0.00	1,020,136.17
Equity										
Water Fund Balance	0.00	0.00	2,570,086.77	0.00	0.00	0.00	0.00	0.00	0.00	2,570,086.77

**Castroville Community Services District
Balance Sheet by Class
As of April 29, 2016**

	Sewer Fund		Sewer M L		Water Fund	Zone 1		Zone 2		TOTAL
	Zone 1 & 2	Zone 3	Zone 3	Zone 3		Gov Fund	Gov Fund	Gov Fund	Gov Fund	
Zone 2 Gov-Moro Cojo Fund Balance	0.00	0.00	0.00	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	0.00	0.00	595,121.44	0.00	0.00	595,121.44	
Sewer Zone 1 & 2 Fund Balance	5,426,081.75	0.00	0.00	0.00	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	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	0.00	0.00	0.00	182,280.47	
Invested in Capital Assets-Water	0.00	0.00	0.00	3,534,772.00	0.00	0.00	0.00	0.00	3,534,772.00	
Invested in Capital Assets-Sewer	767,562.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	767,562.00	
3900 - Retained Earnings	1,360,032.26	150,541.73	548,822.38	548,822.38	-96,961.79	55,832.86	2,018,267.44		2,018,267.44	
Net Income	183,278.99	108,467.52	41,145.04	41,145.04	-99,320.38	14,874.38	248,445.55		248,445.55	
Total Equity	7,736,955.00	518,527.74	6,694,826.19	6,694,826.19	398,839.27	169,419.55	15,518,567.75		15,518,567.75	
TOTAL LIABILITIES & EQUITY	8,021,192.02	768,140.90	7,181,112.18	7,181,112.18	398,839.27	169,419.55	16,538,703.92		16,538,703.92	

Zone 2 Gov-Moro Cojo Fund Balance
Zone 1 Gov-Castroville Fund Balance
Sewer Zone 1 & 2 Fund Balance
Capital Additions Zone 3 Sewer Moss Landing
Sewer Moss Landing Zone 3 Fund Balance
Invested in Capital Assets-Water
Invested in Capital Assets-Sewer
3900 - Retained Earnings
Net Income
Total Equity

TOTAL LIABILITIES & EQUITY

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Metered Water Sales	664,661.78	681,055.52	-16,393.74	97.59%
Temporary Hydrant Service	7,413.48	9,551.36	-2,137.88	77.62%
New Service Installation	2,051.23	3,322.19	-1,270.96	61.74%
Backflow Revenue	12,771.83	9,551.36	3,220.47	133.72%
Misc. Revenue				
Reconnect Charges	330.00	622.92	-292.92	52.98%
NSF Charges	120.00	249.17	-129.17	48.16%
Trip Fee Charges	4,530.00	4,485.00	45.00	101.0%
Credit Card Fees	876.00	664.48	211.52	131.83%
Misc. Revenue - Other	1,510.92	1,661.14	-150.22	90.96%
Total Misc. Revenue	7,366.92	7,682.71	-315.79	95.89%
Water Interest Earned	8,172.69	5,398.64	2,774.05	151.38%
Well 2B-Grant Prop 84	0.00	482,552.81	-482,552.81	0.0%
Assessment Bond Interest Earned	685.47	415.31	270.16	165.05%
Property Tax Assessment Bond	30,325.85	24,086.14	6,239.71	125.91%
Zone 1 (Castroville) Revenue	66,021.85	53,986.14	12,035.71	122.29%
User fees Storm Drain #75301	33,259.14	26,993.02	6,266.12	123.21%
User fees Street Lights #75301	111,882.76	83,305.19	28,577.57	134.31%
Ad Valorem Property Tax	266,972.84	58,138.86	208,833.98	459.2%
ROPS Pass-Through	3,168.00	2,631.20	536.80	120.4%
Sewer Connection Fees	0.00	1,661.14	-1,661.14	0.0%
Misc. Revenue	27,511.49	17,109.48	10,402.01	160.8%
Interest Earned				
Total Zone 1 (Castroville) Revenue	508,816.08	243,825.03	264,991.05	208.68%
ZONE 2 (MORO COJO) REVENUE				
User fees Storm Drain & Sewer #73701	53,905.10	44,850.00	9,055.10	120.19%
Open Space-Street-Street Lights #73701	33,745.46	27,823.64	5,921.82	121.28%
Zone 2 Interest Earned	398.52	830.62	-432.10	47.98%
Total Zone 2 (MORO COJO) REVENUE	88,049.08	73,504.26	14,544.82	119.79%
User fees NMCHS & Mobil Park 74701	34,669.11	28,654.17	6,014.94	120.99%
Sewer (Moss Landing) REVENUE				
Property Taxes	87,907.78	68,105.52	19,802.26	129.08%
MRWPCA Sanitation Fees	121,406.26	144,516.67	-23,110.41	84.01%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Interest Earned	726.81	830.52	-103.71	87.51%
Total Sewer (Moss Landing) REVENUE	210,040.85	213,452.71	-3,411.86	98.4%
Total Income	1,575,024.37	1,783,052.21	-208,027.84	88.33%

Expense	Actual	Budget	\$ Over Budget	% of Budget
Water Operation Expense				
General Operations Expense				
Shop Supplies	375.77	830.52	-454.75	45.25%
Small Tools	2,680.34	2,491.67	188.67	107.57%
Operators Uniforms	1,581.55	1,328.86	252.69	119.02%
Cellular Phones	525.91	747.50	-221.59	70.36%
Operators Certifications	80.00	498.33	-418.33	16.05%
Water Testing Fees	9,486.24	8,305.52	1,180.72	114.22%
Backflow Testing	280.01	830.52	-550.51	33.72%
Water Testing Fees	13,679.92	5,813.86	7,866.06	235.3%
Total General Operations Expense	28,689.74	20,846.78	7,842.96	137.62%

Well Sites Expense				
Utilities - P G & E	66,304.31	72,258.33	-5,954.02	91.76%
Pump Repair/Maintenance	204.26	2,491.67	-2,287.41	8.2%
Supplies for Pumps & Well Site	2,231.95	4,983.33	-2,751.38	44.79%
Generators Repairs/Maintenance	0.00	1,661.14	-1,661.14	0.0%
Tank Repair/Maintenance	87.11	830.52	-743.41	10.49%
Building Repair/Maintenance	59.54	830.52	-770.98	7.17%
Chlorine/Softener Repair/Main	1,506.02	1,411.98	94.04	106.66%
Well Sites - Other Expense	3,898.01	2,961.00	937.01	131.65%
Total Well Sites Expense	74,291.20	87,428.49	-13,137.29	84.97%

Valve Expense				
Valve - Supplies	0.00	415.31	-415.31	0.0%
Valve - Repair/Maintenance	0.00	830.52	-830.52	0.0%
Total Valve Expense	0.00	1,245.83	-1,245.83	0.0%

Meter Expense				
Meter - Supplies	2,919.38	2,657.71	261.67	109.85%
Meter - Repair/Maintenance	6,931.49	9,966.67	-3,035.18	69.55%
Total Meter Expense	9,850.87	12,624.38	-2,773.51	78.03%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Hydrant Expense				
Hydrant - Supplies	0.00	830.52	-830.52	0.0%
Hydrant - Repair Maintenance	324.64	830.52	-505.88	39.09%
Total Hydrant Expense	324.64	1,661.04	-1,336.40	19.54%
Water Lines Expense				
Water Lines - Supplies	2,112.13	2,159.38	-47.25	97.81%
Water Lines - Repair/Main	3,618.10	8,305.52	-4,687.42	43.56%
Total Water Lines Expense	5,730.23	10,464.90	-4,734.67	54.76%
Depreciation Expense				
Depreciation Expense - Other	153,759.40	168,403.48	-14,644.08	91.3%
Total Depreciation Expense	153,759.40	168,403.48	-14,644.08	91.3%
Automobile Expense				
Fuel	1,369.59	1,993.33	-623.74	68.71%
Auto - Repair/Maintenance	268.06	2,076.36	-1,808.30	12.91%
Total Automobile Expense	1,637.65	4,069.69	-2,432.04	40.24%
Payroll Expense Water Operation				
Operators Water Wages	64,871.57	61,832.40	3,039.17	104.92%
Total Payroll Expense Water Operation	64,871.57	61,832.40	3,039.17	104.92%
Total Water Operation Expense	339,155.30	368,576.99	-29,421.69	92.02%
Water Administrative Expense				
Billing Expense				
Postage	10,152.00	9,136.14	1,015.86	111.12%
Billing Supplies	7,865.80	9,136.14	-1,270.34	86.1%
Toilet Rebate	2,400.00	2,367.08	32.92	101.39%
Bad Debt Write Offs	1,472.92	1,162.81	310.11	126.67%
Other Billing Expense	1,291.45	415.31	876.14	310.96%
Total Billing Expense	23,182.17	22,217.48	964.69	104.34%
Utilities Expense				
Utilities - P G & E	1,352.61	1,328.86	23.75	101.79%
Utilities - Telephones	1,652.21	1,495.00	157.21	110.52%
Utilities - Disposal	134.40	141.23	-6.83	95.16%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Utilities - M R W P C A	46.80	49.83	-3.03	93.92%
Total Utilities Expense	3,186.02	3,014.92	171.10	105.68%
Insurance Expense				
Insurance - Auto & General	8,938.72	9,582.95	-644.23	93.28%
Total Insurance Expense	8,938.72	9,582.95	-644.23	93.28%
Bond, Loan & Certif. Expense				
Assessment Bond Cost Amort Exp	0.00	409.43	-409.43	0.0%
Assessment Bond Interest Expense	3,149.78	5,232.50	-2,082.72	60.2%
Willdan Assessment Bond Admin Fee	2,683.24	4,790.68	-2,107.44	56.01%
Total Bond, Loan & Certif. Expense	5,833.02	10,432.61	-4,599.59	55.91%
Office Expense				
Office Supplies	1,549.26	2,076.36	-527.10	74.61%
Office Equipment	873.46	830.52	42.94	105.17%
Misc Office Expense	2,131.90	2,076.36	55.54	102.68%
Alarm Monitoring Service	366.30	664.48	-298.18	55.13%
Property Taxes	503.62	498.33	5.29	101.06%
Computer Programs/Upgrades	4,297.07	4,152.81	144.26	103.47%
Bank Fees	254.09	415.31	-161.22	61.18%
Credit Card Fees	1,111.53	996.67	114.86	111.52%
Seminars/Training/Staff	1,946.50	2,491.67	-545.17	78.12%
Seminar/Training/Directors	2,685.25	2,491.67	193.58	107.77%
Journals/Subscriptions	0.00	124.58	-124.58	0.0%
Membership Dues	5,979.04	8,720.83	-2,741.79	68.56%
Office Repairs/Maintenance	1,009.29	2,491.67	-1,482.38	40.51%
Building Maintenance	81.84	2,491.67	-2,409.83	3.29%
Total Office Expense	22,789.15	30,522.93	-7,733.78	74.66%
Payroll Expenses				
Wages - General Manager	53,514.57	52,574.17	940.40	101.79%
Wages - Administrative	63,889.17	61,537.49	2,351.68	103.82%
Insurance - Workers Comp	4,718.95	4,277.39	441.56	110.32%
Employee Health Benefits	44,903.08	43,188.86	1,714.22	103.97%
PERS Retirement Benefits	18,441.18	17,258.98	1,182.20	106.85%
Employee Life Insurance	403.00	470.93	-67.93	85.58%
FICA Expense	13,367.19	12,956.67	410.52	103.17%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Retired Employee Benefits	2,439.05	2,491.67	-52.62	97.89%
OPEB-Water Post Employment Medical Expense	7,205.40	6,353.75	851.65	113.4%
Total Payroll Expenses	208,881.59	201,109.91	7,771.68	103.86%
Consulting Expense	8,787.60	10,797.19	-2,009.59	81.39%
Legal Fees	50,313.14	41,527.81	8,785.33	121.16%
Engineering Fees	2,047.50	2,242.50	-195.00	91.3%
Director Fees	6,007.50	5,813.86	193.64	103.33%
Accounting Fees	13,182.50	10,381.98	2,800.52	126.98%
Other Consulting Fees	80,338.24	70,763.34	9,574.90	113.53%
Total Water Administrative Expense	353,148.91	347,644.14	5,504.77	101.58%

Zone 1 Operation Expense	158.90	830.52	-671.62	19.13%
General Operation Expense	130.96	1,245.83	-1,114.87	10.51%
Shop Supplies	1,230.06	996.67	233.39	123.42%
Small Tools	339.75	415.31	-75.56	81.81%
Operators Uniforms	411.79	581.36	-169.57	70.83%
Operators Certifications	2,271.46	4,069.69	-1,798.23	55.81%
Cellular Phones				
Total General Operation Expense	3,026.59	2,990.00	36.59	101.22%

Lift Station Expense	32.65	2,906.98	-2,874.33	1.12%
Sewer Utilities PG & E	189.15	830.52	-641.37	22.78%
Lift Station Repair/Maintenance	358.00	290.73	67.27	123.14%
Supplies for Pump Station	135.31	830.52	-695.21	16.29%
Permit Fee for Generators	3,741.70	7,848.75	-4,107.05	47.67%
Building Repair/Maintenance				
Total Lift Station Expense	52,046.67	46,587.49	5,459.18	111.72%

Sewer Depreciation Expense	1,369.58	1,827.19	-457.61	74.96%
Automobile Expense	1,900.99	2,906.98	-1,005.99	65.39%
Fuel for Trucks	0.00	415.31	-415.31	0.0%
Auto- Repair/Maintenance	3,270.57	5,149.48	-1,878.91	63.51%
Other Auto Expense				
Total Automobile Expense	3,270.57	5,149.48	-1,878.91	63.51%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Payroll Expense-Operation				
Operators Zone 1 Wages	49,182.29	48,091.66	1,090.63	102.27%
Total Payroll Expense-Operation	49,182.29	48,091.66	1,090.63	102.27%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	898.83	8,305.52	-7,406.69	10.82%
Total Sewer Line Expense	898.83	8,305.52	-7,406.69	10.82%
Storm drain Expense				
Storm drain-Supplies	568.40	830.52	-262.12	68.44%
Storm drain-Repair/Maintenance	4,121.11	5,813.86	-1,692.75	70.88%
Total Storm drain Expense	4,689.51	6,644.38	-1,954.87	70.58%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	391.31	747.50	-356.19	52.35%
Total Storm drain Automobile Expense	391.31	747.50	-356.19	52.35%
Total Zone 1 Operation Expense	116,492.34	127,444.47	-10,952.13	91.41%
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	1,135.51	1,827.19	-691.68	62.15%
Office Equipment	592.73	830.52	-237.79	71.37%
Misc. Office Expense	476.32	1,328.86	-852.54	35.84%
Computer Program/Upgrade	1,493.35	1,661.14	-167.79	89.9%
Office Repair/Maintenance	462.12	1,079.69	-617.57	42.8%
Alarm Monitoring Service	284.90	415.31	-130.41	68.6%
Property Taxes	165.02	290.73	-125.71	56.76%
Seminars/Training/Staff	437.50	2,076.36	-1,638.86	21.07%
Seminar/Training/Directors	560.00	2,076.36	-1,516.36	26.97%
Journals/Subscriptions	0.00	41.56	-41.56	0.0%
Membership Dues	3,735.70	3,986.67	-250.97	93.71%
Building Maintenance	0.00	1,661.14	-1,661.14	0.0%
Bad Debt Write Offs-Sewer Fund	0.00	415.31	-415.31	0.0%
Total Office Expense	9,343.15	17,690.84	-8,347.69	52.81%
Payroll Expense Admin				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Wages Zone 1 GM	41,622.51	40,891.54	730.97	101.79%
Wages Zone 1 Admin	46,747.88	45,017.74	1,730.14	103.84%
Insurance - Workers Comp	3,670.29	2,906.98	763.31	126.26%
Employee Health Benefits	34,924.66	32,582.73	2,341.93	107.19%
FICA Expense	9,986.26	10,132.81	-146.55	98.55%
PERS Retirement Benefits	14,343.19	13,624.43	718.76	105.28%
OPEB-Sewer Post Employment Cost	5,604.20	4,941.77	662.43	113.41%
Employee Life Insurance	313.40	366.28	-52.88	85.56%
Total Payroll Expense Admin	157,212.39	150,464.28	6,748.11	104.49%
Utilities Expense				
Utilities - PG&E	1,201.26	1,220.92	-19.66	98.39%
Utilities - Telephones	1,285.19	1,154.44	130.75	111.33%
Utilities - Disposal	104.56	107.94	-3.38	96.87%
Utilities - MRWPCA	36.40	37.38	-0.98	97.38%
Total Utilities Expense	2,627.41	2,520.68	106.73	104.23%
Sewer Consulting Expense				
Sewer Legal Fees	796.25	1,661.14	-864.89	47.93%
Sewer Engineer Fees	0.00	2,491.67	-2,491.67	0.0%
Sewer Accounting Fees	4,672.50	5,647.81	-975.31	82.73%
Sewer Other Consulting Fees	0.00	1,661.14	-1,661.14	0.0%
Director Fees	1,592.50	1,744.17	-151.67	91.3%
Total Sewer Consulting Expense	7,061.25	13,205.93	-6,144.68	53.47%
Insurance Expense				
Insurance- Auto & General	6,952.38	7,453.37	-500.99	93.28%
Total Insurance Expense	6,952.38	7,453.37	-500.99	93.28%
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	41.56	-41.56	0.0%
CSA 14-CCSD Amortization Expense	0.00	3,423.55	-3,423.55	0.0%
Willdan CSA 14 Assessment Admin Fee	770.23	1,328.86	-558.63	57.96%
Unrealized Gain/Loss Investment	-6,862.26	2,076.36	-8,938.62	-330.5%
Total Bond, Loan & Certif. Expense	-6,092.03	6,870.33	-12,962.36	-88.67%
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	664.48	-664.48	0.0%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Storm drain Engineer Fees	0.00	1,661.14	-1,661.14	0.0%
Storm drain Other Consulting Fees	2,500.00	415.31	2,084.69	601.96%
Total Storm drain Consulting Expense	2,500.00	2,740.93	-240.93	91.21%
Total Zone 1 Administrative Expense	179,604.55	200,946.36	-21,341.81	89.38%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	33,676.95	33,637.50	39.45	100.12%
Merritt Street Improve Project	0.00	0.00	0.00	0.0%
Castroville Sign Maintenance	514.06	1,162.81	-648.75	44.21%
Pedestrian Over Cross Maintenance	0.00	830.52	-830.52	0.0%
Total Zone 1 Other Operation & Maint Expense	34,191.01	35,630.83	-1,439.82	95.96%
Zone 1 Recreational Expense				
No. Co. Rec & Park District	100,000.00	99,666.67	333.33	100.33%
Total Zone 1 Recreational Expense	100,000.00	99,666.67	333.33	100.33%
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	60.84	415.31	-354.47	14.65%
Small Tools	85.98	415.31	-329.33	20.7%
Operators Uniforms	351.46	249.17	102.29	141.05%
Cellular Phones	117.67	166.14	-48.47	70.83%
Total General Operation Expense	615.95	1,245.93	-629.98	49.44%
Lift Station Expense				
Utilities	6,353.57	7,225.83	-872.26	87.93%
Lift Station Repair/Maintenance	129.04	2,491.67	-2,362.63	5.18%
Supplies for Pump Station	81.48	830.52	-749.04	9.81%
Building Repair/Maintenance	53.11	415.31	-362.20	12.79%
Total Lift Station Expense	6,617.20	10,963.33	-4,346.13	60.36%
Sewer Depreciation Expense	11,699.20	11,013.17	686.03	106.23%
Automobile Expense				
Fuel for Trucks	391.31	830.52	-439.21	47.12%
Auto-Repair/Maintenance	975.90	2,076.36	-1,100.46	47.0%
Other Auto Expense	0.00	415.31	-415.31	0.0%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	<u>Jul 1, '15 - Apr 29, 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Automobile Expense	1,367.21	3,322.19	-1,954.98	41.15%
Payroll Expense-Operations	14,312.61	13,000.72	1,311.89	110.09%
Operator Zone 2 Wages	14,312.61	13,000.72	1,311.89	110.09%
Total Payroll Expense-Operations				
Sewer Line Expense	322.42	1,661.14	-1,338.72	19.41%
Sewer Line-Repair/Maintenance	322.42	1,661.14	-1,338.72	19.41%
Total Sewer Line Expense				
Storm Drain Expense	0.00	415.31	-415.31	0.0%
Storm drain-Supplies	57.82	1,661.14	-1,603.32	3.48%
Storm drain-Repair/Maintenance	57.82	2,076.45	-2,018.63	2.79%
Total Storm Drain Expense				
Total Zone 2 Operation Expense	34,992.41	43,282.93	-8,290.52	80.85%
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	160.00	249.17	-89.17	64.21%
Membership Dues	1,067.35	913.64	153.71	116.82%
Office Supplies	321.18	415.31	-94.13	77.34%
Office Equipment	100.47	249.17	-148.70	40.32%
Misc. Office Expense	183.46	415.31	-231.85	44.17%
Computer Program/Upgrade	426.72	415.31	11.41	102.75%
Office Repair/Maintenance	132.07	249.17	-117.10	53.0%
Alarm Monitoring Services	81.40	166.14	-84.74	49.0%
Building Maintenance	0.00	249.17	-249.17	0.0%
Property Taxes	0.00	41.56	-41.56	0.0%
Seminars/Training/Staff	210.00	249.17	-39.17	84.28%
Total Office Expense	2,682.65	3,613.12	-930.47	74.25%
Payroll Expense Administration				
Wages- Zone 2 GM	11,892.27	11,684.22	208.05	101.78%
Wages-Zone 2 Admin	8,310.32	8,004.03	306.29	103.83%
Insurance Workers Comp	1,048.66	830.52	218.14	126.27%
Employee Health Benefits	9,978.47	9,468.33	510.14	105.39%
PERS Retirement Benefits	4,097.99	3,908.63	189.36	104.85%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Employee Life Insurance	89.60	104.65	-15.05	85.62%
Other Post Retirement Benefits	1,601.20	1,411.98	189.22	113.44%
FICA Expense	2,599.71	2,740.83	-141.12	94.85%
Total Payroll Expense Administration	39,618.22	38,153.19	1,465.03	103.84%
Consulting Expense				
Consulting Fees	1,084.88	830.52	254.36	130.63%
Sewer Engineer Fees	0.00	830.52	-830.52	0.0%
Sewer Accounting Fees	1,335.00	1,162.81	172.19	114.81%
Sewer Legal Fees	275.58	830.52	-554.94	33.18%
Director Fees	455.00	498.33	-43.33	91.31%
Total Consulting Expense	3,150.46	4,152.70	-1,002.24	75.87%
Utilities Expense				
Utilities-PG&E	306.20	348.83	-42.63	87.78%
Utilities-Telephone	367.20	303.19	64.01	121.11%
Utilities-Disposal	29.90	33.19	-3.29	90.09%
Utilities-MRWPCA	10.40	12.46	-2.06	83.47%
Total Utilities Expense	713.70	697.67	16.03	102.3%
Insurance Expense				
Insurance-Auto & General	1,986.34	2,129.58	-143.24	93.27%
Total Insurance Expense	1,986.34	2,129.58	-143.24	93.27%
Total Zone 2 Administrative Expense	48,151.37	48,746.26	-594.89	98.78%
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	15,544.50	14,451.67	1,092.83	107.56%
Street Light Utility Cost	3,725.10	3,695.94	29.16	100.79%
Road Repair	0.00	830.52	-830.52	0.0%
Street Signage	0.00	830.52	-830.52	0.0%
Total Zone 2 Other Oper & Main Expense	19,269.60	19,808.65	-539.05	97.28%
Sewer Zone 3 Operation & Maint Expense				
General Operation Expense				
Shop Supplies	70.08	415.31	-345.23	16.87%
Small Tools	85.98	207.61	-121.63	41.41%
Operators Uniforms	351.43	249.17	102.26	141.04%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Operators Certifications	197.25	29.17	168.08	676.21%
Cellular Phones	121.28	166.14	-44.86	73.0%
Total General Operation Expense	826.02	1,067.40	-241.38	77.39%
Lift Station Expense				
Sewer Utilities PG&E	7,664.38	7,807.19	-142.81	98.17%
Lift Station Repair/Maintenance	1,468.90	3,322.19	-1,853.29	44.22%
Supplies for Pump Station	120.62	415.31	-294.69	29.04%
Total Lift Station Expense	9,253.90	11,544.69	-2,290.79	80.16%
Sewer (Moss Landing) Zone 3 Depreciation Expense	15,856.70	16,494.04	-637.34	96.14%
Automobile Expense				
Fuel for Trucks	391.27	996.67	-605.40	39.26%
Repair/Maintenance	975.84	1,245.83	-269.99	78.33%
Other Auto Expense	0.00	415.31	-415.31	0.0%
Total Automobile Expense	1,367.11	2,657.81	-1,290.70	51.44%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	15,835.98	13,000.72	2,835.26	121.81%
Total Payroll Expense-Operations	15,835.98	13,000.72	2,835.26	121.81%
Sewer Line Expense				
Sewer Line-Repair Maintenance	0.00	2,491.67	-2,491.67	0.0%
Total Sewer Line Expense	0.00	2,491.67	-2,491.67	0.0%
Total Sewer Zone 3 Operation & Maint Expense	43,139.71	47,256.33	-4,116.62	91.29%
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	321.18	415.31	-94.13	77.34%
Office Equipment	100.47	83.02	17.45	121.02%
Misc. Office Expense	183.42	415.31	-231.89	44.17%
computer Programs/Upgrade	426.61	415.31	11.30	102.72%
Office Repair/Maintenance	132.09	249.17	-117.08	53.01%
alarm Monitoring Service	81.40	166.14	-84.74	49.0%
Property Taxes	43.95	41.56	2.39	105.75%
Seminars/Training/Staff	125.00	249.17	-124.17	50.17%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2015 through April 29, 2016

	Jul 1, '15 - Apr 29, 16	Budget	\$ Over Budget	% of Budget
Seminars/Training/Directors	160.00	166.14	-6.14	96.3%
Membership Dues	1,127.33	913.64	213.69	123.39%
Building Maintenance	0.00	249.17	-249.17	0.0%
Total Office Expense	2,701.45	3,363.94	-662.49	80.31%
Payroll Expense Administration				
Wages Zone 3 GM	11,892.27	11,684.22	208.05	101.78%
Wages Zone 3 Admin	7,932.24	8,004.03	-71.79	99.1%
Insurance-Workers Comp	1,048.65	830.52	218.13	126.26%
Employee Health Benefits	9,978.37	9,468.33	510.04	105.39%
FICA Expense	2,599.71	2,740.83	-141.12	94.85%
PERS Retirement Benefits	4,098.19	3,908.63	189.56	104.85%
Other Post Employment Benefits	1,601.20	1,411.98	189.22	113.4%
Employee Life Insurance	89.50	104.65	-15.15	85.52%
Total Payroll Expense Administration	39,240.13	38,153.19	1,086.94	102.85%
Utilities Expense				
Utilities-PG&E	306.19	348.83	-42.64	87.78%
Utilities-Telephone	366.87	303.19	63.68	121.0%
Utilities-Disposal	29.88	33.19	-3.31	90.03%
Utilities-MRWPCA	10.40	12.46	-2.06	83.47%
Total Utilities Expense	713.34	697.67	15.67	102.25%
Sewer Consulting Expense				
Sewer Legal Fees	983.57	4,983.33	-3,999.76	19.74%
Sewer Engineer Fees	11,018.75	10,797.19	221.56	102.05%
Sewer Accounting Fees	1,335.00	1,162.81	172.19	114.81%
Sewer Other Consulting Fees	0.00	581.36	-581.36	0.0%
Director Fees	455.00	498.33	-43.33	91.31%
Total Sewer Consulting Expense	13,792.32	18,023.02	-4,230.70	76.53%
Insurance Expense				
Insurance-Auto & General	1,986.38	2,129.58	-143.20	93.28%
Total Insurance Expense	1,986.38	2,129.58	-143.20	93.28%
Total Zone 3 Administrative Expense	58,433.62	62,367.40	-3,933.78	93.69%
Total Expense	1,326,578.82	1,401,371.03	-74,792.21	94.66%
Net Ordinary Income	248,445.55	381,681.18	-133,235.63	65.09%

CalPERS 2016 Health Premiums - State Only

Basic Premium Rates	Single	2-Party	Family
PERS Select	\$649.76	\$1,299.52	\$1,689.38
PERS Choice	\$715.70	\$1,431.40	\$1,860.82
PERSCare	\$801.58	\$1,603.16	\$2,084.11

CalPERS 2016 Health Premiums - Regional Contracting Agencies Only

Basic Premium Rates	Single	2-Party	Family
Bay Area			
Alameda, Amador, Contra Costa, Marin, Napa, Nevada, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Solano, Sonoma, Sutter, Yuba			
PERS Select	\$730.07	\$1,460.14	\$1,898.18
PERS Choice	\$798.36	\$1,596.72	\$2,075.74
PERSCare	\$889.27	\$1,778.54	\$2,312.10
Sacramento			
El Dorado, Placer, Sacramento, Yolo			
PERS Select	\$665.35	\$1,330.70	\$1,729.91
PERS Choice	\$727.58	\$1,445.16	\$1,891.71
PERSCare	\$810.40	\$1,620.80	\$2,107.04
Los Angeles Area			
Los Angeles, San Bernardino, Ventura			
PERS Select	\$547.55	\$1,095.10	\$1,423.63
PERS Choice	\$598.75	\$1,197.50	\$1,556.75
PERSCare	\$666.91	\$1,333.82	\$1,733.97
Other Southern California			
Fresno, Imperial, Inyo, Kern, Kings, Madera, Riverside, Orange, San Diego, San Luis Obispo, Santa Barbara, Tulare			
PERS Select	\$625.20	\$1,250.40	\$1,625.52
PERS Choice	\$683.71	\$1,367.42	\$1,777.65
PERSCare	\$761.50	\$1,523.00	\$1,979.90
Other Northern California			
Alpine, Butte, Calaveras, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Plumas, San Benito, Shasta, Sierra, Siskiyou, Stanislaus, Tehama, Trinity, Tuolumne			
PERS Select	\$727.47	\$1,454.94	\$1,891.42
PERS Choice	\$795.57	\$1,591.14	\$2,068.48
PERSCare	\$886.15	\$1,772.30	\$2,303.99
Out of State			
PERS Select	NOT AVAILABLE		
PERS Choice	\$625.31	\$1,250.62	\$1,625.81
PERSCare	\$696.49	\$1,392.98	\$1,810.87

For more information, please call us at:
877-PERSPP0 (737-7776)

Monthly Premiums for Contracting Agencies Other Northern California Region

Apline, Butte, Calaveras, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Plumas, San Benito, Shasta, Sierra, Siskiyou, Stanislaus, Tehama, Trinity, Tuolumne

Effective Date: 1/1/2015 - 12/31/2015

Basic Monthly Rate (B)

PLAN	If you are a	Employee Only	Plan Code	Party Code	Employee & 1 Dependent	Plan Code	Party Code	Employee & 2+ Dependents	Plan Code	Party Code
Anthem EPO Del Norte		\$656.08	174	1	\$1,457.30	174	2	\$1,894.49	174	3
Anthem EPO Monterey		656.08	484	1	1,676.96	484	2	2,180.05	484	3
Anthem Select		728.65	470	1	1,312.16	470	2	1,705.81	470	3
Anthem Traditional		838.48	466	1	1,312.16	466	2	1,705.81	466	3
Blue Shield Access+		804.34	303	1	1,608.68	303	2	2,091.28	303	3
Blue Shield Access+ EPO		804.34	482	1	1,608.68	482	2	2,091.28	482	3
Blue Shield NetValue		753.82	147	1	1,507.64	147	2	1,959.93	147	3
Kaiser (CA)		716.98	307	1	1,433.96	307	2	1,864.15	307	3
PERS Choice		656.08	322	1	1,312.16	322	2	1,705.81	322	3
PERS Select		640.65	053	1	1,292.70	053	2	1,680.54	053	3
PERSCare		725.54	327	1	1,451.08	327	2	1,886.40	327	3
PORAC		675.00	207	1	1,292.00	207	2	1,642.00	207	3
UnitedHealthcare		677.35	430	1	1,354.70	430	2	1,761.11	430	3

Supplement/Managed Medicare Monthly Rate (SM)

PLAN	If you are a	Employee Only	Plan Code	Party Code	Employee & 1 Dependent	Plan Code	Party Code	Employee & 2+ Dependents	Plan Code	Party Code
Anthem EPO/Medicare Preferred Del Norte		\$339.47	430	1	\$678.94	430	2	\$1,018.41	430	3
Anthem EPO/Medicare Preferred Monterey		445.38	175	1	890.76	175	2	1,336.14	175	3
Anthem Select & Medicare Preferred		445.38	416	1	890.76	416	2	1,336.14	416	3
Anthem Traditional & Medicare Preferred		445.38	469	1	890.76	469	2	1,336.14	469	3
Blue Shield Access+ & Med Supp		352.63	485	1	705.26	485	2	1,057.89	485	3
Blue Shield Access+ EPO & Med Supp		352.63	157	1	705.26	157	2	1,057.89	157	3
Blue Shield NetValue & Med Supp		352.63	313	1	705.26	313	2	1,057.89	313	3
Kaiser (CA)		295.51	483	1	591.02	483	2	886.53	483	3
PERS Choice		339.47	317	1	678.94	317	2	1,018.41	317	3
PERS Select		339.47	332	1	678.94	332	2	1,018.41	332	3
PERSCare		368.76	054	1	737.52	054	2	1,106.28	054	3
PORAC		402.00	208	1	802.00	208	2	1,281.00	208	3
UnitedHealthcare		267.41	431	1	534.82	431	2	1,281.00	431	3

Combination Monthly Rate

PLAN	If you are a	Employee Only	Plan Code	Party Code	Employee & 1 Dependent	Plan Code	Party Code	Employee & 2+ Dependents	Plan Code	Party Code
Anthem Select & Medicare Preferred		\$995.55	430	4	\$1,389.20	430	5	\$1,072.59	430	6
Anthem Traditional & Medicare Preferred		1,174.03	175	4	1,611.22	175	5	1,327.95	175	6
Anthem EPO/Medicare Preferred Del Norte		1,283.86	416	4	1,786.95	416	5	1,393.85	416	6
Anthem EPO/Medicare Preferred Monterey		1,101.46	469	4	1,495.11	469	5	1,284.41	469	6
Blue Shield Access+ & Med Supp		1,106.45	485	4	1,558.74	485	5	1,157.55	485	6
Blue Shield Access+ EPO & Med Supp		1,156.97	157	4	1,639.57	157	5	1,187.86	157	6
Blue Shield NetValue & Med Supp		1,156.97	313	4	1,639.57	313	5	1,187.86	313	6
Kaiser (CA)		1,012.49	483	4	1,442.68	483	5	1,021.21	483	6
PERS Choice		995.55	317	4	1,389.20	317	5	1,072.59	317	6
PERS Select		985.82	332	4	1,373.63	332	5	1,066.75	332	6
PERSCare		1,094.30	054	4	1,529.62	054	5	1,172.84	054	6
PORAC		1,019.00	208	4	1,369.00	208	5	1,152.00	208	6
UnitedHealthcare		944.76	431	4	1,351.17	431	5	941.23	431	6

PLAN	If you are a	Employee Only	Plan Code	Party Code	Employee & 1 Dependent	Plan Code	Party Code	Employee & 2+ Dependents	Plan Code	Party Code
Anthem Select & Medicare Preferred		\$995.55	430	7	\$1,335.02	430	8	\$1,389.20	430	9
Anthem Traditional & Medicare Preferred		1,174.03	175	7	1,619.41	175	8	1,611.22	175	9
Anthem EPO/Medicare Preferred Del Norte		1,283.86	416	7	1,729.24	416	8	1,786.95	416	9
Anthem EPO/Medicare Preferred Monterey		1,101.46	469	7	1,546.84	469	8	1,495.11	469	9
Blue Shield Access+ & Med Supp		1,106.45	485	7	1,459.08	485	8	1,558.74	485	9
Blue Shield Access+ EPO & Med Supp		1,156.97	157	7	1,509.60	157	8	1,639.57	157	9
Blue Shield NetValue & Med Supp		1,156.97	313	7	1,509.60	313	8	1,639.57	313	9
Kaiser (CA)		1,012.49	483	7	1,308.00	483	8	1,442.68	483	9
PERS Choice		995.55	317	7	1,335.02	317	8	1,389.20	317	9
PERS Select		985.82	332	7	1,325.29	332	8	1,373.63	332	9
PERSCare		1,094.30	054	7	1,463.06	054	8	1,529.62	054	9
PORAC		1,075.00	208	7	1,554.00	208	8	1,425.00	208	9
UnitedHealthcare		944.76	431	7	1,212.17	431	8	1,351.17	431	9