



# CASTROVILLE COMMUNITY SERVICES DISTRICT

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

President – James Cochran  
Vice President – Glenn Oania  
Director – Cosme Padilla  
Director – Ron Stefani  
Director – Adriana Melgoza

24-HOUR TELEPHONE: (831) 633-2560

General Manager – Eric Tynan  
Board Secretary – Lidia Santos

Website: [CastrovilleCSD.org](http://CastrovilleCSD.org)

## BOARD OF DIRECTORS BUDGET & PERSONNEL COMMITTEE MEETING WEDNESDAY, MAY 11, 2022 – 2:00 P.M. 11499 GEIL STREET

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

### COMMITTEE MEMBERS

Cosme Padilla  
Ron Stefani

### Agenda

#### CALL MEETING TO ORDER

#### ROLL CALL

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

1. Review of FY 2022/2023 Proposed Budget
2. Recommendations for FY 2022/2023 Budget
3. Personnel-Staff Wage Increase for 2022/2023
4. Recommendations for Staff Wage Increase 2022/2023
5. Adjournment

**Castroville Community Services District**

**Water**

**Five Year Capital Improvement and Operational Planning 2022**

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
<b>Operating Revenues</b>						
Water Revenue	\$ 1,362,000	\$ 1,368,810	\$ 1,375,654	\$ 1,382,532	\$ 1,389,445	
New connections	\$ 12,028	\$ 15,237	\$ 15,237	\$ 15,237	\$ 15,237	
Other Revenues	\$ 28,520	\$ 28,520	\$ 28,520	\$ 28,520	\$ 28,520	
<b>Non-Operating Revenues</b>						
Deep Well-DWR IRWM Grant	\$ 300,000					
Tank & System Fill Grant	\$ 4,000,000					
Water Interest Earned	\$ 25,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	
<b>Total Revenue</b>	<b>\$ 5,727,548</b>	<b>\$ 1,442,567</b>	<b>\$ 1,454,411</b>	<b>\$ 1,466,289</b>	<b>\$ 1,478,202</b>	<b>\$ 11,569,017</b>
<b>Application of Funds</b>						
<b>Operating Expenses</b>						
General Operation Expenses	\$ 638,476	\$ 657,630	\$ 677,359	\$ 697,680	\$ 718,610	
Administration Expenses	\$ 426,114	\$ 438,897	\$ 452,064	\$ 465,626	\$ 479,595	
<b>Total Application of Funds</b>	<b>\$ 1,064,590</b>	<b>\$ 1,096,528</b>	<b>\$ 1,129,424</b>	<b>\$ 1,163,306</b>	<b>\$ 1,198,205</b>	<b>\$ 5,652,053</b>
<b>Capital Improvement Projects</b>						
Water Equipment			\$ 55,000			
New Trucks		\$ 20,000			\$ 20,000	
Valve & Main Replacements	\$ 75,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	
Chlorine generators		\$ 21,000	\$ 21,000			
Pumping Equipment	\$ 95,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Lateral Replacement(plastic/copper)	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
SCADA Upgrades		\$ 1,000	\$ 1,000			
Meter Registers		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Well Site #4 Tank & System Fill	\$ 4,000,000					
		\$ 400,000				
New Well 6 -Design, Land & Constr	\$ 300,000	\$ 1,400,000	\$ 1,400,000			
<b>Total CIP</b>	<b>\$ 4,570,000</b>	<b>\$ 1,890,000</b>	<b>\$ 1,525,000</b>	<b>\$ 38,000</b>	<b>\$ 58,000</b>	<b>\$ 8,081,000</b>
<b>Total Revenue Requirements</b>	<b>\$ 5,634,590</b>	<b>\$ 2,986,528</b>	<b>\$ 2,654,424</b>	<b>\$ 1,201,306</b>	<b>\$ 1,256,205</b>	<b>\$ 13,733,053</b>
<b>NET</b>						
<b>Surplus / (Deficit)</b>	<b>92,958</b>	<b>(1,543,961)</b>	<b>(1,200,012)</b>	<b>264,983</b>	<b>221,997</b>	<b>\$ (2,164,036)</b>
						\$ -

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

	<b>Amended</b>		<b>2022/2023</b>
	<b>2021/2022</b>		
<b>Income</b>			
4010 · Metered Water Sales	\$ 1,354,000	\$	1,362,000
4020 · Hydrant Water Sales	\$ 7,800	\$	6,000
4030 · New Service Installation	\$ 12,028	\$	12,028
4040 · Backflow Revenue	\$ 13,000	\$	13,000
Misc. Revenue			
4050 · Misc. Revenue-Other	\$ 2,000	\$	3,500
4053 · Reconnect Charges	200		720
4054 · NSF Charges	300		300
4057 · Trip Fee Charges	2,500		5,000
Total Misc. Revenue	<u>\$ 5,000</u>	<u>\$</u>	<u>9,520</u>
4060 · Interest Earned	\$ 15,000	\$	25,000
4062 · Deep Well-DWR IRWM Grant	\$ 395,000	\$	300,000
4063 · Tank & System Fill-Grant	\$ -	\$	4,000,000
<b>Total Income</b>	<b><u>\$ 1,406,828</u></b>	<b><u>\$</u></b>	<b><u>5,727,548</u></b>

**Expense**

**WATER OPERATIONS EXPENSE**

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$	1,000
5115 · Tools & Equipment	3,000		3,000
5120 · Operators Uniforms	2,000		2,000
5125 · Cellular Phones	1,000		1,000
5130 · Operators Certifications	800		800
5135 · Water Testing Fees	12,000		8,500
5136 · Backflow Testing	1,000		1,000
5138 · Water System Fees	8,600		8,600
Total General Operations Expense	<u>\$ 29,400</u>	<u>\$</u>	<u>25,900</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 111,000	\$	117,000
5165 · Pump Repair/Maintenance	4,000		4,000
5170 · Supplies for Pumps & Well Sites	8,000		8,000
5178 · Generators Repairs/Maintenance	2,000		2,000
5180 · Tank Repair/Maintenance	1,000		1,000
5185 · Building Repair/Maintenance	1,000		1,000
5190 · Chlorine/Softener Repair/Maintenanc	4,000		4,000
5195 · Well Sites - Other Expense	5,000		5,000
Total Well Sites Expense	<u>\$ 136,000</u>	<u>\$</u>	<u>142,000</u>

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

	<b>Amended</b>	
	<b>2021/2022</b>	<b>2022/2023</b>
<b>Valve Expense</b>		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	3,000	3,000
<b>Total Valve Expense</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b>Meter Expense</b>		
5260 · Meter - Supplies	\$ 5,000	\$ 5,000
5270 · Meter - Repair/Maintenance	8,000	8,000
<b>Total Meter Expense</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
<b>Hydrant Expense</b>		
5310 · Hydrant - Supplies	\$ 1,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,500	1,500
<b>Total Hydrant Expense</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>Water Lines Expense</b>		
5355 · Water Lines - Supplies	\$ 4,000	\$ 4,000
5365 · Water Lines - Repair/Maintenance	4,000	4,000
<b>Total Water Lines Expense</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
5400 · Water Depreciation Expense	\$ 320,000	\$ 325,000
<b>Automobile Expense</b>		
5451 · Fuel	\$ 3,000	\$ 4,000
5452 · Repair/Maintenance	\$ 2,000	\$ 2,000
5453 · Other-Auto Expense	1,500	1,500
<b>Total Automobile Expense</b>	<b>\$ 6,500</b>	<b>\$ 7,500</b>
<b>Payroll Expense Water Operation</b>		
5520 · Operators Water Wages	\$ 107,000	\$ 111,076
<b>Total Payroll Expense-Operations</b>	<b>\$ 107,000</b>	<b>\$ 111,076</b>
<b>TOTAL OPERATIONS EXPENSE</b>	<b>\$ 625,900</b>	<b>\$ 638,476</b>
<b>ADMINISTRATIVE EXPENSE</b>		
<b>Billing Expense</b>		
5565 · Postage	\$ 9,500	\$ 9,500
5570 · Billing Supplies	9,000	1,000
5580 · Toilet Rebate	225	225
5585 · Bad Debt Write Off's	500	500
5590 · Other Billing Expense	6,000	6,200
<b>Total Billing Expense</b>	<b>\$ 25,225</b>	<b>\$ 17,425</b>

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

	<b>Amended</b>	
	<b>2021/2022</b>	<b>2022/2023</b>
<b>Utilities Expense</b>		
5611 · Utilities - P G & E	\$ 1,650	\$ 1,850
5612 · Utilities - Telephones	2,500	3,100
5613 · Utilities - Disposal	380	380
5650 · Utilities - M 1W	110	130
<b>Total Utilities Expense</b>	<b>\$ 4,640</b>	<b>\$ 5,460</b>
<b>Insurance Expense</b>		
5621 · Insurance - Auto & General	\$ 13,100	\$ 13,500
<b>Total Insurance Expense</b>	<b>\$ 13,100</b>	<b>\$ 13,500</b>
<b>Office Expense</b>		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	2,000	2,000
5720 · Misc Office Expense	3,500	3,500
5730 · Alarm Monitoring Service	800	800
5735 · Property Taxes	750	800
5740 · Computer Programs/Upgrades	8,000	8,500
5745 · Bank Fees	1,000	1,000
5750 · Seminars/Training/Staff	3,000	6,000
5752 · Seminar/Training/Directors	3,000	6,000
5760 · Membership Dues	10,500	10,500
5765 · Office Repairs/Maintenance	2,350	2,500
5770 · Building Maintenance	3,000	3,000
<b>Total Office Expense</b>	<b>\$ 40,400</b>	<b>\$ 47,100</b>
<b>Payroll Expenses</b>		
5810 · Wages Water- General Manager	\$ 73,382	\$ 75,660
5820 · Wages - Administrative	78,975	81,345
5865 · Insurance - Workers Comp	5,700	4,725
5875 · Employee Health Benefits	83,220	76,597
5880 · PERS Retirement Benefits-Employer	24,284	24,900
5880-A · Pension Exp PERS Retirement Bei	1,383	3,010
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	20,500	21,100
5895 · Retired Employee Benefits	50	50
5896 · Other Post Employment Benefits	8,550	19,871
<b>Total Payroll Expenses</b>	<b>\$ 296,660</b>	<b>\$ 307,874</b>

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

	<b>Amended 2021/2022</b>		<b>2022/2023</b>
Consulting Expense			
5910 · Legal Fees	\$ 6,000	\$	4,000
5920 · Engineering Fees	5,000		5,000
5930 · Director Fees	2,700		2,700
5940 · Accounting Fees	8,055		8,055
5960 · Other Consulting Fees	27,000		15,000
Total Consulting Expense	\$ 48,755	\$	34,755
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 428,780</b>	<b>\$</b>	<b>426,114</b>
<b>TOTAL COMBINED EXPENSES</b>	<b>\$ 1,054,680</b>	<b>\$</b>	<b>1,064,590</b>
Net Income or Loss	<b>\$ 352,148</b>	<b>\$</b>	<b>4,662,958</b>
 *Less Capital Expenditures:	<b>\$ 593,930</b>	<b>\$</b>	<b>4,570,000</b>

Grant-IRWM Implementation Deep Well 6 \$300,000  
Valve Replacement \$75,000  
Well 4 Motors & Pumps \$95,000  
Lateral Replacement \$100,000  
Well Site# 4 Modification Tank &  
System Fill-SDWL or Grant \$4,000,000

Net Income or Loss	<b>(241,782)</b>	<b>\$</b>	<b>92,958</b>
--------------------	------------------	-----------	---------------

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District**

**ZONE 1 Sewer & Storm Drain**

**Five Year Capital Improvement and Operational Planning 2022**

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
<b>Operating Revenues</b>						
User Fees #75301	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	
Property Tax	\$ 824,500	\$ 836,868	\$ 849,421	\$ 862,162	\$ 875,094	
Grant for Washington Bypass	\$ 3,150,000	\$ 1,400,000				
New Service and Connection Fees	\$ 3,168	\$ 828,764	\$ 6,338	\$ 6,338	\$ 6,338	
Interest Revenue	\$ 40,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 60,000	
USDA Loan from Moss Landing	\$ 32,000	\$ 32,000				
Misc Revenue	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
<b>Total Revenue</b>	<b>\$ 4,115,668</b>	<b>\$ 3,208,632</b>	<b>\$ 971,759</b>	<b>\$ 989,500</b>	<b>\$ 1,007,432</b>	<b>\$ 10,292,990</b>
<b>Application of Funds</b>						
<b>Operating Expense</b>						
General Operation Expenses	\$ 227,100	\$ 233,005	\$ 239,063	\$ 245,278	\$ 251,656	
Administration Expense	\$ 351,979	\$ 361,130	\$ 370,520	\$ 380,153	\$ 390,037	
NCRPD Transfer Out to Zone 1 Gov	\$ 145,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Strret Lights Tranfer out Zone 1 Gov	\$ -	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	
<b>Total Application of Funds</b>	<b>\$ 724,079</b>	<b>\$ 694,135</b>	<b>\$ 709,583</b>	<b>\$ 725,432</b>	<b>\$ 741,693</b>	<b>\$ 3,594,921</b>
<b>Capital Improvement Projects</b>						
Lift Station Pumps	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	
New Vehicle		\$ 10,000				
Washington Bypass Line	\$ 3,150,000	\$ 1,600,000				
New Generators (2)	\$ 60,000					
Cypress Alley Main Realignment	\$ 300,000					
<b>Total Capital Improvement Projects</b>	<b>\$ 3,530,000</b>	<b>\$ 1,630,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 5,190,000</b>
<b>Total Revenue Requirements</b>	<b>\$ 4,254,079</b>	<b>\$ 2,324,135</b>	<b>\$ 719,583</b>	<b>\$ 735,432</b>	<b>\$ 751,693</b>	<b>\$ 8,784,921</b>
						<b>NET</b>
<b>Surplus / (Deficit)</b>	<b>\$ (138,411)</b>	<b>\$ 884,496</b>	<b>\$ 252,176</b>	<b>\$ 254,068</b>	<b>\$ 255,739</b>	<b>\$ 1,508,069</b>
						<b>\$0</b>

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

	<b>Amended</b>	<b>2022/2023</b>
	<b>2021/2022</b>	
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Tax	690,000	824,500
4125 · Sewer Connection Fees	6,338	3,168
1170 · USDA Income from M L Zone 3	30,000	32,000
4130 · Misc Revenue	1,000	1,000
4132 · Construction Grant for Washington Bybass Lin	61,807	3,150,000
4135 · Zone 1 Interest Earned	25,000	40,000
<b>Total Income</b>	<b>\$ 879,145</b>	<b>\$ 4,115,668</b>
 <b>Zone 1 OPERATION EXPENSE</b>		
General Operation Expense		
7005 · Shop Supplies	\$ 1,200	\$ 1,200
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,000	2,000
7018 · Operators Certifications	500	500
7020 · Cellular Phones	800	800
<b>Total General Operation Expense</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 5,300	\$ 5,300
7115 · Lift Station Repair/Maintenance	8,000	10,000
7120 · Supplies for Pump Station	1,200	1,200
7122 · Permit Fee for Generators	500	500
7125 · Building Repair & Maintenance	1,000	1,000
<b>Total Lift Station Expense</b>	<b>\$ 16,000</b>	<b>\$ 18,000</b>
 7200 · Sewer (Zone 1) Depreciaton Expense	 66,000	 68,000
 Automobile Expense		
7305 · Fuel for Trucks	\$ 2,200	\$ 3,000
7310 · Repair/Maintenance	2,000	2,000
7315 · Other Auto Expense	1,500	1,500
<b>Total Automobile Expense</b>	<b>\$ 5,700</b>	<b>\$ 6,500</b>
 Payroll Expense-Operation		
7405 · Operators Zone 1 Wages	\$ 89,000	\$ 86,500
<b>Total Payroll Expense</b>	<b>\$ 89,000</b>	<b>\$ 86,500</b>



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

	<b>Amended</b>	
	<b>2021/2022</b>	<b>2022/2023</b>
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 30,000	\$ 30,000
<b>Total Sewer Line Expense</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
Storm drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	14,000	10,000
7492 · Storm Drain-Fuel for Trucks	900	1,100
<b>Total Storm Drain Expense</b>	<b>\$ 15,900</b>	<b>\$ 12,100</b>
<b>TOTAL OPERATION EXPENSE</b>	<b>228,600</b>	<b>227,100</b>

**ZONE 1 ADMINSTRATIVE EXPENSE**

Office Expense		
7505 · Office Supplies	\$ 2,200	\$ 2,200
7510 · Office Equipment	1,500	1,500
7515 · Misc. Office Expense	1,600	1,600
7520 · Computer Program/Upgrade	3,000	3,000
7525 · Office Repair/Maintenance	1,850	1,950
7530 · Alarm Monitoring Service	500	500
7535 · Property Taxes	350	600
7540 · Seminars/Training/Staff	2,000	4,000
7545 · Seminar/Training/Directors	2,000	4,000
7555 · Membership Dues	6,500	7,000
7560 · Building Maintenance	2,000	2,000
7586 · Bad Debt Write-Offs	500	500
<b>Total Office Expense</b>	<b>\$ 24,000</b>	<b>\$ 28,850</b>
Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 57,076	\$ 58,848
7620 · Wages Zone 1 Admin	61,425	63,200
7625 · Insurance -Workers Comp	4,500	3,675
7630 · Employee Health Benefits	64,400	59,575
7632 · FICA Expense	15,124	15,700
7635 · PERS Retirement Benefits Employer Contribut	18,437	19,300
7635-A · Pension Exp PERS Retirement Benefits UAL	1,076	2,342
7636 · Other Post Employment Benefits	6,650	15,455
7640 · Employee Life Insurance	480	480
<b>Total Payroll Expense</b>	<b>\$ 229,168</b>	<b>\$ 238,575</b>

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

	<b>Amended</b>		<b>2022/2023</b>
	<b>2021/2022</b>		
<b>Utilities Expense</b>			
7655 · Utilities - PG &E	\$ 1,500	\$	1,700
7660 · Utilities-Telephones	2,000		2,350
7665 · Utilities - Disposal	300		300
7670 · Utilities - M1W	100		100
<b>Total Utilities Expense</b>	<b>\$ 3,900</b>	<b>\$</b>	<b>4,450</b>
<b>Sewer Consulting Expense</b>			
7705 · Sewer Legal Fees	\$ 3,000	\$	5,000
7710 · Sewer Engineer Fees	8,000		10,000
7715 · Sewer Accounting Fees	6,265		6,265
7720 · Sewer Other Consulting Fees	7,000		10,000
7725 · Director Fees	2,100		2,100
<b>Total Consulting Expense</b>	<b>\$ 26,365</b>	<b>\$</b>	<b>33,365</b>
<b>Insurance Expense</b>			
7755 · Insurance - Auto & General	\$ 10,200	\$	10,500
<b>Total Insurance Expense</b>	<b>\$ 10,200</b>	<b>\$</b>	<b>10,500</b>
<b>Bond, Loan, &amp; Certif. Expense</b>			
7772 · Investment Advisory Services	\$ 50	\$	50
7774 · CSA 14/CCSD Organizational Cost	3,589		3,589
7775 · Willdan Tax Code-Admin Fee	1,600		600
7776 · Unrealized/Gain-Loss of Investment	10,000		30,000
<b>Total Bond, Loan &amp; Certif. Expense</b>	<b>\$ 15,239</b>	<b>\$</b>	<b>34,239</b>
<b>Storm Drain Consulting Expense</b>			
7805 · Storm Drain Legal Fees	\$ 500	\$	500
7810 · Storm Drain Engineer Fees	1,000		1,000
7815 · Storm Drain Other Consulting Fee	500		500
<b>Total Consulting Expense</b>	<b>\$ 2,000</b>	<b>\$</b>	<b>2,000</b>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>\$ 310,872</b>	<b>\$</b>	<b>351,979</b>
<b>TOTAL COMBINED EXPENSES</b>	<b>\$ 539,472</b>	<b>\$</b>	<b>579,079</b>
<b>NET INCOME OR LOSS</b>	<b>\$ 339,673</b>	<b>\$</b>	<b>3,536,589</b>

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

	<b>Amended 2021/2022</b>	<b>2022/2023</b>
<b>*Less Capital Expenditures</b>	<b>81,785</b>	<b>3,530,000</b>
Lift Stations-2 Lift Pumps \$20,000		
Washington Bypass \$3,150,000		
New Generators (2) \$60,000		
Cypress Alley Main Sewer Realignment Project- \$300,000 (pending MIW private lateral repairs)		
<b>Transfer Out- Property Taxes to Zone 1 Gov</b>		
<b>NCRPD Extended Recreational Services</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>NCRPD Capital Projects</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b>Street Light Expense (Not necessary-PG&amp;E Credit)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Income or Loss</b>	<b>112,888</b>	<b>(138,411)</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**ZONE 1 GOVERNMENTAL**

**Five Year Capital Improvement and Operational Planning 2022**

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
User Fees-Street Lights #75301	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	
Interest Revenue	\$ 600	\$ 700	\$ 1,000	\$ 2,000	\$ 2,000	
CalTrans Grant-Overhead Sign	\$ 365,000					
PG&E Street Light Credit	\$ 23,636					
Transfer in-Property Taxes for Recreational & Street Lights (13,500)	\$ 145,000	\$ 113,500	\$ 113,500	\$ 113,500	\$ 113,500	
<b>Total Revenue</b>	<b>\$ 567,236</b>	<b>\$ 147,200</b>	<b>\$ 147,500</b>	<b>\$ 148,500</b>	<b>\$ 148,500</b>	<b>\$ 1,158,936</b>
<b>Operation &amp; Maintenance</b>						
Street light Utilities	\$ 34,000	\$ 46,500	\$ 46,500	\$ 46,500	\$ 46,500	
Castroville Sign Maintenance & Depr	\$ 22,100	\$ 13,167	\$ 13,167	\$ 13,167	\$ 13,167	
Pedestrian Over cross Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
<b>Total Expense</b>	<b>\$ 57,100</b>	<b>\$ 60,667</b>	<b>\$ 60,667</b>	<b>\$ 60,667</b>	<b>\$ 60,667</b>	<b>\$ 299,768</b>
<b>Recreation Expense</b>						
NCRPD	\$ 145,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 545,000
<b>Total Application of Funds</b>	<b>\$ 202,100</b>	<b>\$ 160,667</b>	<b>\$ 160,667</b>	<b>\$ 160,667</b>	<b>\$ 160,667</b>	<b>\$ 844,768</b>
<b>Capital Improvement Projects</b>						
CalTrans Grant-Overhead Sign	\$ 365,000.00					
<b>Total Capital Improvement Projects</b>	<b>\$ 365,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 365,000</b>
<b>Total Revenue Requirements</b>	<b>\$ 567,100</b>	<b>\$ 160,667</b>	<b>\$ 160,667</b>	<b>\$ 160,667</b>	<b>\$ 160,667</b>	<b>\$ 1,209,768</b>
						<b>NET</b>
<b>Surplus / (Deficit)</b>	<b>\$ 136</b>	<b>\$ (13,467)</b>	<b>\$ (13,167)</b>	<b>\$ (12,167)</b>	<b>\$ (12,167)</b>	<b>\$ (50,832)</b>
						\$ -

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

	<b>Amended 2021/2022</b>	<b>2022/2023</b>
<b>Income</b>		
<b>ZONE 1 (CASTROVILLE) REVENUE</b>		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4108 · CalTrans Grant-Overhead Sign	295,000	365,000
4135 · Zone 1 Interest Earned	500	600
<b>Total Income</b>	<b>\$ 328,500</b>	<b>\$ 398,600</b>
 <b>ZONE 1 OTHER OPER &amp; MAINT EXPENSE</b>		
7825 · Street Light Utility Cost	\$ 25,000	\$ 34,000
7830 · Castroville Sign Maintenance	5,000	1,000
7835 · Pedestrian Over Cross Maintenance	1,000	1,000
7902 · Government (Zone1) Depreciation Expense	1,560	21,100
<b>Total Zone1 Other Oper &amp; Maint Expense</b>	<b>\$ 32,560</b>	<b>\$ 57,100</b>
 <b>TOTAL OTHER OPERATION EXPENSE</b>	 <b>32,560</b>	 <b>57,100</b>
 <b>ZONE 1 RECREATIONAL EXPENSE</b>		
7850 · No. Co. Rec & Park District		
NCRPD Extended Recreational Services	100,000	100,000
NCRPD Capital Projects	45,000	45,000
<b>Total Zone 1 Recreational Expense</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>
 <b>TOTAL RECREATIONAL EXPENSE</b>	 <b>\$ 145,000</b>	 <b>\$ 145,000</b>
 <b>TOTAL COMBINED EXPENSES</b>	 <b>\$ 177,560</b>	 <b>\$ 202,100</b>
 <b>NET INCOME OR LOSS</b>	 <b>\$150,940</b>	 <b>\$196,500</b>
 <b>Transfer In- Property Taxes to Zone 1 Gov</b>		
NCRPD Extended Recreational Services	\$ 100,000	\$ 100,000
NCRPD Capital Projects (Only Used 20k in 2020/21)	\$ 45,000	\$ 45,000
	<b>\$ 145,000</b>	<b>\$ 145,000</b>
 Street Light PG&E Credit Remaining		\$ (23,636)
*Less Capital Expenditures:		
CalTrans Grant-Overhead Sign	\$ 295,000	\$ 365,000
<b>Net Income or Loss</b>	<b>\$940</b>	<b>\$136</b>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense to be reflected



# NORTH COUNTY RECREATION & PARK DISTRICT

May 5, 2021

Dear Castroville Community Services District Board,

North County Recreation and Park District (district) respectfully asks for Capital Improvement funds for our Sports Complex Improvement and Rehabilitation project in the amount of \$50,000.00. The North County Sports Complex (NCSC) is located at 11199 Geil Street, Castroville.

In the coming fiscal year 2022-2023, the district plans to replace the artificial turf at the North County Sports Complex. Artificial turf has a life expectancy of 8-10 years and require replacement to ensure proper performance and safety. The current artificial turf at NCSC is over 12 years old. In addition, we plan to purchase new soccer goals and put in place an outdoor workout area at NCSC.

These requested funds will be combined with Prop 68 Per Capita Funds as the preliminary cost of this project is expected to be \$227,952.00.

Thank you for your consideration.

**Capital Improvements Fiscal Year Ending 2023:**

Sports Complex Improvement and Rehabilitation project	\$50,000
<b>Total Capital Improvement Amount</b>	<b>\$50,000</b>
<b>Extended Recreation Services Amount</b>	<b><u>\$100,000</u></b>
<b>TOTAL FUNDING REQUEST - FY 2022-2023</b>	<b><u>\$150,000</u></b>

Sincerely,

Alex López  
General Manager

**Castroville Community Services District**

**ZONE 2 Sewer & Storm Drain**

**Five Year Capital Improvement and Operational Planning 2022**

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
<b>Operating Revenues</b>						
User Fees Moro Cojo #73701	\$70,254	\$70,254	\$70,254	\$70,254	\$70,254	
User Fees NMCHS & Mobile #74701	\$93,314	\$93,314	\$93,314	\$93,314	\$93,314	
<b>Non-Operating Revenues</b>						
Interest Revenue	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	
<b>Total Revenue</b>	<b>\$164,568</b>	<b>\$164,598</b>	<b>\$164,629</b>	<b>\$164,661</b>	<b>\$164,694</b>	<b>\$823,149</b>
<b>Application of Funds</b>						
<b>Operating Expenses</b>						
General Operation Expenses	\$74,134	\$76,061	\$78,039	\$80,068	\$82,150	
Administration Expenses	\$92,345	\$94,746	\$97,209	\$99,737	\$102,330	
<b>Total Application of Funds</b>	<b>\$166,479</b>	<b>\$170,807</b>	<b>\$175,248</b>	<b>\$179,805</b>	<b>\$184,480</b>	<b>\$699,454</b>
<b>Capital Improvement Projects</b>						
Lift Station Pumps-Impellers	\$10,000	\$20,000	\$5,000	\$10,000	\$5,000	
New Truck						
New Generator @ Moro Cojo						
Sewer Lines Repair & Relocation						
New Generator @ Castroville Blvd	\$35,000					
<b>Total Capital Improvement Projects</b>	<b>\$45,000</b>	<b>\$20,000</b>	<b>\$5,000</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>\$85,000</b>
<b>Total Revenue Requirements</b>	<b>\$211,479</b>	<b>\$190,807</b>	<b>\$180,248</b>	<b>\$189,805</b>	<b>\$189,480</b>	<b>\$961,820</b>
						<b>NET</b>
<b>Surplus / (Deficit)</b>	<b>-\$46,911</b>	<b>-\$26,209</b>	<b>-\$15,620</b>	<b>-\$25,144</b>	<b>-\$24,786</b>	<b>(\$138,671)</b>
						\$ -

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

**Amended**  
**2021/2022      2022/2023**

**Income**

**ZONE 2 (MORO COJO) REVENUE**

4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 70,254	\$ 70,254
4210 · Zone 2 Interest Earned	800	1,000
4215 · Userfees NMCHS & Mobile Park	93,034	93,314
<b>Total Income</b>	<b>\$ 164,088</b>	<b>\$ 164,568</b>

**ZONE 2 OPERATION EXPENSE**

General Operation Expense

8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 450	\$ 450
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	250	250
<b>Total General Operation Expense</b>	<b>\$ 2,050</b>	<b>\$ 2,050</b>

Lift Station Expense

8055 · Utilities	\$ 9,700	\$ 9,700
8065 · Lift Station Repair/Maintenance	10,000	10,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
<b>Total Lift Station Expense</b>	<b>\$ 21,200</b>	<b>\$ 21,200</b>

8082 · Sewer (Zone 2) Depreciaton Expense

Automobile Expense

8090 · Fuel for Trucks	\$ 1,200	\$ 1,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	500	500
<b>Total Automobile Expense</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>

Payroll Expense-Operations

8110 · Operator Zone 2 Wages	\$ 25,600	\$ 24,684
<b>Total Payroll Expenses-Operations</b>	<b>\$ 25,600</b>	<b>\$ 24,684</b>

Sewer Line Expense

8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
<b>Total Sewer Line Expense</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>

Storm Drain Expense

8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	1,000	1,000
<b>Total Storm Drain Expense</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>



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

	<b>2021/2022</b>	<b>2022/2023</b>
<b>TOTAL OPERATION EXPENSE</b>	<b>74,586</b>	<b>74,134</b>
<b>ZONE 2 ADMINISTRATIVE EXPENSE</b>		
<b>Office Expense</b>		
8178 · Seminar/Training/Directors	\$ 1,000	\$ 2,000
8179 · Membership Dues	2,000	2,200
8181 · Office Supplies	600	600
8182 · Office Equipment	500	500
8183 · Misc. Office Expense	500	500
8184 · Building Maintenance	1,000	1,000
8185 · Computer Program/Upgrade	1,300	1,300
8186 · Office Repair/Maintenance	700	700
8187 · Alarm Monitoring Service	200	200
8188 · Property Taxes	300	300
8189 · Seminars/Training/Staff	1,000	2,000
<b>Total Office Expense</b>	<b>\$ 9,100</b>	<b>\$ 11,300</b>
<b>Payroll Expense Administration</b>		
8191 · Wages- Zone 2 GM	16,307	17,324
8195 · Wages-Zone 2 Admin	17,550	18,300
8200 · Insurance-Workers Comp	1,300	1,050
8205 · Employee Health Benefits	18,500	17,022
8210 · PERS Retirement Benefits Employer Contribution	5,268	5,430
8210-A · Pension Exp PERS Retirement Benefits UAL	307	700
8212 · Employee Life Insurance	140	140
8213 · Other Post Retirement Benefits	1,900	4,416
8214 · FICA Expense	5,100	5,300
<b>Total Payroll Expense Administration</b>	<b>\$ 66,372</b>	<b>\$ 69,682</b>
<b>Utilities Expense</b>		
8221 · Utilities - PG &E	\$ 500	\$ 600
8222 · Utilities-Telephones	550	625
8223 · Utilities - Disposal	85	85
8224 · Utilities - M1W	30	30
<b>Total Utilities Expense</b>	<b>\$ 1,165</b>	<b>\$ 1,340</b>
<b>Consulting Expense</b>		
8216 · Sewer Consulting Fees	1,600	1,600
8217 · Sewer Engineer Fees	1,000	1,000
8218 · Sewer Accounting Fees	1,790	1,790

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

	<b>2021/2022</b>	<b>2022/2023</b>
8219 · Sewer Legal Fees	1,500	1,000
8226 · Director Fees	600	600
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 7,023</u>	<u>\$ 6,523</u>
 Insurance Expense		
8230 · Insurance-Auto & General	\$ 3,300	\$ 3,500
Total insurance Expense	<u>\$ 3,300</u>	<u>\$ 3,500</u>
 <b>TOTAL ADMINISTRATIVE EXPENSE</b>	 <u><b>\$ 86,960</b></u>	 <u><b>\$ 92,345</b></u>
 <b>TOTAL COMBINED EXPENSES</b>	 <u><b>\$ 161,546</b></u>	 <u><b>\$ 166,479</b></u>
 <b>NET INCOME OR LOSS</b>	 <u><b>\$ 2,542</b></u>	 <u><b>\$ (1,911)</b></u>
 <b>LESS CAPITAL EXPENDITURES</b>	 <b>\$ 51,484</b>	 <b>\$ 45,000</b>
Impellers/Pumps \$10,000		
Lift Station Castroville Blvd-Generator \$35,000		
 <b>Net income or Loss</b>	 <u><b>\$ (48,942)</b></u>	 <u><b>\$ (46,911)</b></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected

**Castroville Community Services District**

**ZONE 2 GOVERNMENTAL**

**Five Year Capital Improvement and Operational Planning 2022**

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
User Fees-Street, Open Sp & Street Lights #73701	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	\$ 33,600	
Interest Revenue	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	
PG&E Street Light Credit	\$ 2,630					
<b>Total Revenue</b>	<b>\$ 38,230</b>	<b>\$ 35,640</b>	<b>\$ 35,681</b>	<b>\$ 35,722</b>	<b>\$ 35,765</b>	<b>\$ 181,038</b>
<b>Application of Funds</b>						
<b>Other Operation &amp; Maintenance</b>						
Open Space Maintenance	\$ 4,000	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
Street Light Utility	\$ 2,900	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	
Road Repair	\$ 5,000	\$ 1,500	\$ 5,000	\$ 1,500	\$ 1,500	
Street Signage	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
<b>Total Application of Funds</b>	<b>\$ 12,400</b>	<b>\$ 9,800</b>	<b>\$ 13,300</b>	<b>\$ 9,800</b>	<b>\$ 9,800</b>	<b>\$ 55,100</b>
<b>Capital Improvement Projects</b>						
<b>Total Capital Improvement Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue Requirements</b>	<b>\$ 12,400</b>	<b>\$ 9,800</b>	<b>\$ 13,300</b>	<b>\$ 9,800</b>	<b>\$ 9,800</b>	<b>\$ 55,100</b>
						NET
<b>Surplus / (Deficit)</b>	<b>\$ 25,830</b>	<b>\$ 25,840</b>	<b>\$ 22,381</b>	<b>\$ 25,922</b>	<b>\$ 25,965</b>	<b>\$ 125,938</b>
						\$ -

**Castroville Community Services District  
Draft Zone 2 Governmental Activities  
Income and Expense Budget  
July 2022 through June 2023**

	<b>Amended</b>	
	<b>2021/2022</b>	<b>2022/2023</b>
<b>Income</b>		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 33,600	\$ 33,600
4210 · Zone 2 Interest Earned	2,000	2,000
<b>Total Income</b>	<b>\$ 35,600</b>	<b>\$ 35,600</b>
<b>ZONE 2 OTHER OPER &amp; MAINT EXPENSE</b>		
8245 · Open Space Maint-Outside Service	\$ 3,000	\$ 4,000
8250 · Street Light Utility Cost	2,300	2,900
8255 · Road Repair	5,000	5,000
8260 · Street Signage	500	500
<b>Total Zone 2 Other Operation &amp; Maint Expense</b>	<b>\$ 10,800</b>	<b>\$ 12,400</b>
Street Light PG&E Credit Remaining		\$ (2,630)
<b>NET INCOME OR LOSS</b>	<b>\$ 24,800</b>	<b>\$ 25,830</b>

**Castroville Community Services District**

**ZONE 3 Sewer**

**Five Year Capital Improvement and Operational Planning 2022**

Fiscal Year Ending	Jun-23	Jun-24	Jun-25	Jun-26	Jun-27	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Sources of Funds</b>						
<b>Operating Revenues</b>						
Sanitation Fees Collected by M1W	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	
Property Tax	\$ 145,500	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	
New Sewer Connection Fees	\$ 3,168	\$ 3,168	\$ 3,168	\$ 3,168	\$ 3,168	
Interest Revenue	\$ 2,500	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,500	
Clean Water Planing Grant	\$ 295,000					
Misc Revenue	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
<b>Total Revenue</b>	<b>\$ 638,668</b>	<b>\$ 358,668</b>	<b>\$ 359,168</b>	<b>\$ 359,668</b>	<b>\$ 360,168</b>	<b>\$2,076,340</b>
<b>Application of Funds</b>						
<b>Operating Expense</b>						
General Operation Expense	\$ 89,634	\$ 91,964	\$ 94,356	\$ 96,809	\$ 99,326	
Administration Expense	\$ 101,812	\$ 104,459	\$ 107,175	\$ 109,962	\$ 112,821	
USDA Loan to Sewer Zone 1	\$ 32,000	\$ 32,000				
<b>Total Application of Funds</b>	<b>\$ 223,446</b>	<b>\$ 228,424</b>	<b>\$ 201,531</b>	<b>\$ 206,770</b>	<b>\$ 212,146</b>	<b>\$1,072,317</b>
<b>Capital Improvement Projects</b>						
Lift Station Pumps	\$ 10,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	
Generator Station #1		\$ 30,000				
New Truck		\$ 5,000				
Sewer Main/ Manhole Rehabilitation		\$ 10,000	\$ 200,000	\$ 5,000	\$ 5,000	
Wastewater System Rehab-Grant	\$ 295,000					
Enviromental Permitting			\$ 100,000			
Construction Engineering Management			\$ 400,000			
Lift Stations Relocation			\$ 420,000			
New Motor Control Centers		\$ 10,000	\$ 200,000	\$ 10,000		
Pipeline under Hwy 1 bridge		\$ 50,000	\$ 250,000			
<b>Total Capital Improvement Projects</b>	<b>\$ 305,000</b>	<b>\$ 125,000</b>	<b>\$ 1,590,000</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>	<b>\$2,060,000</b>
<b>Total Revenue Requirements</b>	<b>\$ 528,446</b>	<b>\$ 353,424</b>	<b>\$ 1,791,531</b>	<b>\$ 231,770</b>	<b>\$ 227,146</b>	<b>\$3,132,317</b>
						<b>NET</b>
<b>Surplus / (Deficit)</b>	<b>\$ 110,222</b>	<b>\$ 5,244</b>	<b>\$ (1,432,363)</b>	<b>\$ 127,898</b>	<b>\$ 133,022</b>	<b>-\$1,055,977</b>
						<b>\$0</b>

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

	<b>Amended</b>	<b>2022/2023</b>
	<b>2021/2022</b>	
<b>Income</b>		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes	145,000	145,500
4306 · Sewer Connection Fees	7,000	3,168
4307 · Sanitation Fees	192,000	192,000
4308 · Interest Earned	2,500	2,500
4309 · Misc Revenue	500	500
4310 · Clean Water Small Communities Planning Grant	500,000	295,000
<b>Total Income</b>	<b>\$ 847,000</b>	<b>\$ 638,668</b>
 <b>Zone 3 OPERATION EXPENSE</b>		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	450	450
9018 · Operators Certifications	350	350
9020 · Cellular Phones	250	250
<b>Total General Operation Expense</b>	<b>\$ 2,050</b>	<b>\$ 2,050</b>
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 11,200	\$ 11,200
9115 · Lift Station Repair/Maintenance	4,000	4,000
9120 · Supplies for Pump Station	500	500
<b>Total Lift Station Expense</b>	<b>\$ 15,700</b>	<b>\$ 15,700</b>
 9200 · Sewer (Zone 3) Depreciation Expense	 35,800	 <b>\$ 36,000</b>
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
<b>Total Automobile Expense</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 25,600	\$ 24,684
<b>Total Payroll Expense</b>	<b>\$ 25,600</b>	<b>\$ 24,684</b>
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
<b>Total Sewer Line Expense</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
 <b>TOTAL OPERATION EXPENSE</b>	 <b>90,350</b>	 <b>89,634</b>

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

	2021/2022	2022/2023
<b>Zone 3 ADMINISTRATIVE EXPENSE</b>		
Office Expense		
9505 · Office Supplies	\$ 600	\$ 600
9510 · Office Equipment	500	500
9515 · Misc. Office Expense	1,200	1,200
9520 · Computer Program/Upgrade	1,300	1,300
9525 · Office Repair/Maintenance	700	700
9530 · Alarm Monitoring Service	200	200
9535 · Property Taxes	50	200
9540 · Seminars/Training/Staff	1,000	2,000
9545 · Seminar/Training/Directors	1,000	2,000
9555 · Membership Dues	1,800	2,200
9560 · Building Maintenance	1,000	1,000
<b>Total Office Expense</b>	<b>\$ 9,350</b>	<b>\$ 11,900</b>
Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 16,307	\$ 17,324
9620 · Wages Zone 3 Admin	17,550	18,300
9625 · Insurance -Workers Comp	1,300	1,050
9630 · Employee Health Benefits	18,500	17,022
9632 · FICA Expense	5,100	5,300
9635 · PERS Retirement Benefits Employer Contribut	5,268	5,430
9636-A · Pension Exp PERS Retirement Benefits UAL	307	700
9636 · Other Post Employment Benefits	1,900	4,416
9640 · Employee Life Insurance	137	140
<b>Total Payroll Expense</b>	<b>\$ 66,369</b>	<b>\$ 69,682</b>
Utilities Expense		
9655 · Utilities - PG &E	\$ 500	\$ 600
9660 · Utilities-Telephones	550	625
9665 · Utilities - Disposal	85	85
9670 · Utilities - M1W	30	30
<b>Total Utilities Expense</b>	<b>\$ 1,165</b>	<b>\$ 1,340</b>
Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 3,000	\$ 3,000
9710 · Sewer Engineer Fees	5,000	5,000
9715 · Sewer Accounting Fees	1,790	1,790
9720 · Sewer Other Consulting Fees	5,000	5,000
9725 · Director Fees	600	600
<b>Total Consulting Expense</b>	<b>\$ 15,390</b>	<b>\$ 15,390</b>

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

	<b>2021/2022</b>	<b>2022/2023</b>
Insurance Expense		
9755 · Insurance - Auto & General	\$ 3,300	\$ 3,500
Total Insurance Expense	<u>\$ 3,300</u>	<u>\$ 3,500</u>
Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	30,000	32,000
Total Loan-Bond Expense	<u>\$ 30,000</u>	<u>\$ 32,000</u>
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<u><u>\$ 125,574</u></u>	<u><u>\$ 133,812</u></u>
<b>TOTAL COMBINED EXPENSES</b>	<u><u>\$ 215,924</u></u>	<u><u>\$ 223,446</u></u>
<b>NET INCOME OR LOSS</b>	<u><u>\$ 631,076</u></u>	<u><u>\$ 415,222</u></u>
<b>*Less Capital Expenditures</b>	<u><u>521,784</u></u>	<u><u>305,000</u></u>
Lift Stations-Pumps \$10,000		
Wastewater System Rehabilitation System Implementation Project \$295,000		
<b>NET INCOME OR LOSS</b>	<u><u>\$ 109,292</u></u>	<u><u>\$ 110,222</u></u>

\*Capital Expenditures will be booked as an asset

\*Depreciation Expense is reflected



**CASTROVILLE COMMUNITY SERVICES DISTRICT**  
**INTERNAL REPORT**  
Receipts, Disbursements, and Bank Balances as of March 31, 2022

Ending balance as of February 28, 2022            \$14,268,450.21

**CHASE BANK, GENERAL FUND - Revenue and Expenses**

Beginning Balance	339,591.74
Water Receipts	114,408.36
Water-Sewer Miscellaneous Receipts	6,858.51
Monterey One Water Jan & Feb 2022 Sanitation Fees	28,431.21
Misc-Over/Short	(0.01)
Bank Fees	(77.75)
Expenses (Checks Written)	(178,121.28)
Ending Balance for General Fund	<b>311,090.78</b>

**CHASE BANK, CUSTOMER DEPOSIT FUND**

Beginning Balance	65,188.01
New Deposits (opened accounts)	60.00
Deposits Returned or Applied to Accounts	(1,022.24)
Ending Balance for Customer Deposit Fund	<b>64,225.77</b>

**LAIF FUND**

Beginning Balance	11,002,293.95
Quarterly Interest Earned	0.00
Ending Balance LAIF	<b>11,002,293.95</b>

**CAMP FUND**

Beginning Balance Sewer (Zone 1) Capital Improve Account	120,649.68
Monthly Interest Earned	25.91
Ending Balance Camp Federal Security Account	<b>120,675.59</b>
Beginning Balance Sewer (Zone 1) Reserves Account	238,686.33
Monthly Interest Earned	51.25
Ending Balance CAMP Federal Security Account	<b>238,737.58</b>

**CaITRUST-INVESTMENT**

Beginning Balance Sewer (Zone 1) Medium-Term Account	2,502,040.50
Income Distribution	1,412.47
Unrealized Gain (Loss)	(34,785.07)
Ending Balance CaITRUST	<b>2,468,667.90</b>

New Balance as of March 31, 2022

	<b>14,205,691.57</b>
--	----------------------

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2021 through March 2022

	<b>Jul '21 - Mar 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Metered Water Sales	1,014,939.13	1,015,499.97	-560.84	99.95%
Temporary Hydrant Service	7,012.41	5,850.00	1,162.41	119.87%
New Service Installation	6,949.04	9,020.97	-2,071.93	77.03%
Backflow Revenue	12,985.98	9,749.97	3,236.01	133.19%
Misc. Revenue				
Reconnect Charges	90.00	150.03	-60.03	59.99%
NSF Charges	52.00	225.00	-173.00	23.11%
Trip Fee Charges	390.00	1,874.97	-1,484.97	20.8%
Misc. Revenue - Other	1,512.59	1,500.03	12.56	100.84%
<b>Total Misc. Revenue</b>	<b>2,044.59</b>	<b>3,750.03</b>	<b>-1,705.44</b>	<b>54.52%</b>
Water Interest-Investment Earned	5,721.86	11,250.00	-5,528.14	50.86%
DWR IRWM Prop 1A Grant	27,980.00	296,250.03	-268,270.03	9.45%
<b>Zone 1 (Castroville) Revenue</b>				
CalTrans Grant-Overhead Sign	0.00	221,249.97	-221,249.97	0.0%
User fees Storm Drain #75301	38,891.11	48,750.03	-9,858.92	79.78%
User fees Street Lights #75301	19,591.76	24,750.00	-5,158.24	79.16%
Ad Valorem Property Tax	435,081.57	517,500.00	-82,418.43	84.07%
Sewer Connection Fees	0.00	4,753.53	-4,753.53	0.0%
Misc. Revenue	0.00	749.97	-749.97	0.0%
Grant-Washington Sewer St Bypass	61,807.00	46,355.22	15,451.78	133.33%
Interest Earned	13,210.16	19,125.00	-5,914.84	69.07%
<b>Total Zone 1 (Castroville) Revenue</b>	<b>568,581.60</b>	<b>883,233.72</b>	<b>-314,652.12</b>	<b>64.38%</b>
<b>ZONE 2 (MORO COJO) REVENUE</b>				
User fees Storm Drain & Sewer #73701	35,612.72	52,690.50	-17,077.78	67.59%
Open Space-Street-Street Lights #73701	18,000.00	25,200.00	-7,200.00	71.43%
Zone 2 Interest Earned	342.34	2,100.06	-1,757.72	16.3%
<b>Total ZONE 2 (MORO COJO) REVENUE</b>	<b>53,955.06</b>	<b>79,990.56</b>	<b>-26,035.50</b>	<b>67.45%</b>
<b>User fees NMCHS &amp; Mobil Park 74701</b>	<b>54,180.59</b>	<b>69,775.47</b>	<b>-15,594.88</b>	<b>77.65%</b>
<b>Sewer (Moss Landing) REVENUE</b>				
Property Taxes	145,027.00	108,749.97	36,277.03	133.36%
Sewer Connection Fees Zone 3	0.00	5,249.97	-5,249.97	0.0%
M1W Sanitation Fees	117,105.18	144,000.00	-26,894.82	81.32%
Interest Earned	1,010.84	1,874.97	-864.13	53.91%
Misc. Revenue-Sewer Zone 3	0.00	375.03	-375.03	0.0%
Clean Water Small Communities Planning Grant	53,452.00	375,000.03	-321,548.03	14.25%
<b>Total Sewer (Moss Landing) REVENUE</b>	<b>316,595.02</b>	<b>635,249.97</b>	<b>-318,654.95</b>	<b>49.84%</b>
<b>Total Income</b>	<b>2,070,945.28</b>	<b>3,019,620.69</b>	<b>-948,675.41</b>	<b>68.58%</b>

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2021 through March 2022

	<b>Jul '21 - Mar 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Expense</b>				
<b>Water Operation Expense</b>				
General Operations Expense	548.18	749.97	-201.79	73.09%
Shop Supplies	743.74	2,250.00	-1,506.26	33.06%
Small Tools	1,331.92	1,500.03	-168.11	88.79%
Operators Uniforms	644.95	749.97	-105.02	86.0%
Cellular Phones	428.02	600.03	-172.01	71.33%
Operators Certifications	4,374.00	9,000.00	-4,626.00	48.6%
Water Testing Fees	0.00	749.97	-749.97	0.0%
Backflow Testing	8,535.52	5,550.03	2,985.49	153.79%
Water System Fees	16,606.33	21,150.00	-4,543.67	78.52%
<b>Total General Operations Expense</b>				
Well Sites Expense	81,455.99	83,250.00	-1,794.01	97.85%
Utilities - P G & E	1,020.23	2,999.97	-1,979.74	34.01%
Pump Repair/Maintenance	4,805.77	6,000.03	-1,194.26	80.1%
Supplies for Pumps & Well Sit	1,430.75	1,500.03	-69.28	95.38%
Generators Repairs/Maintenance	0.00	749.97	-749.97	0.0%
Tank Repair/Maintenance	160.96	749.97	-589.01	21.46%
Building Repair/Maintenance	1,735.94	2,999.97	-1,264.03	57.87%
Chlorine/Softener Repair/Main	7,452.17	3,750.03	3,702.14	198.72%
Well Sites - Other Expense	98,061.81	101,999.97	-3,938.16	96.14%
<b>Total Well Sites Expense</b>				
Valve Expense	0.00	375.03	-375.03	0.0%
Valve - Supplies	2,751.55	2,250.00	501.55	122.29%
Valve - Repair/Maintenance	2,751.55	2,625.03	126.52	104.82%
<b>Total Valve Expense</b>				
Meter Expense	3,798.19	3,750.03	48.16	101.28%
Meter - Supplies	0.00	6,000.03	-6,000.03	0.0%
Meter - Repair/Maintenance	3,798.19	9,750.06	-5,951.87	38.96%
<b>Total Meter Expense</b>				
Hydrant Expense	0.00	749.97	-749.97	0.0%
Hydrant - Supplies	1,090.93	1,125.00	-34.07	96.97%
Hydrant - Repair Maintenance	1,090.93	1,874.97	-784.04	58.18%
<b>Total Hydrant Expense</b>				
Water Lines Expense	1,112.90	2,999.97	-1,887.07	37.1%
Water Lines - Supplies	809.49	2,999.97	-2,190.48	26.98%
Water Lines - Repair/Main	1,922.39	5,999.94	-4,077.55	32.04%
<b>Total Water Lines Expense</b>				
Depreciation Expense	239,362.51	240,000.03	-637.52	99.73%
Automobile Expense				

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2021 through March 2022

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Fuel	2,108.72	2,250.00	-141.28	93.72%
Auto - Repair/Maintenance	906.47	1,500.03	-593.56	60.43%
Other Auto Expense	8.72	1,125.00	-1,116.28	0.78%
<b>Total Automobile Expense</b>	<b>3,023.91</b>	<b>4,875.03</b>	<b>-1,851.12</b>	<b>62.03%</b>
Payroll Expense Water Operations	83,526.87	80,250.03	3,276.84	104.08%
Operators Water Wages	83,526.87	80,250.03	3,276.84	104.08%
<b>Total Payroll Expense Water Operations</b>	<b>450,144.49</b>	<b>468,525.06</b>	<b>-18,380.57</b>	<b>96.08%</b>
Total Water Operation Expense				
Water Administrative Expense				
Billing Expense				
Postage	8,663.50	7,125.03	1,538.47	121.59%
Billing Supplies	0.00	6,750.00	-6,750.00	0.0%
Toilet Rebate	0.00	168.75	-168.75	0.0%
Write Off's-Adjustments	0.00	375.03	-375.03	0.0%
Other Billing Expense	3,698.08	4,500.00	-801.92	82.18%
<b>Total Billing Expense</b>	<b>12,361.58</b>	<b>18,918.81</b>	<b>-6,557.23</b>	<b>65.34%</b>
Utilities Expense				
Utilities - P G & E	863.83	1,237.50	-373.67	69.8%
Utilities - Telephones	1,991.66	1,874.97	116.69	106.22%
Utilities - Disposal	254.70	285.03	-30.33	89.36%
Utilities - M1Water	70.10	82.53	-12.43	84.94%
<b>Total Utilities Expense</b>	<b>3,180.29</b>	<b>3,480.03</b>	<b>-299.74</b>	<b>91.39%</b>
Insurance Expense				
Insurance - Auto & General	9,791.42	9,825.03	-33.61	99.66%
<b>Total Insurance Expense</b>	<b>9,791.42</b>	<b>9,825.03</b>	<b>-33.61</b>	<b>99.66%</b>
Office Expense				
Office Supplies	974.24	1,874.97	-900.73	51.96%
Office Equipment	129.35	1,500.03	-1,370.68	8.62%
Misc. Office Expense	1,940.37	2,625.03	-684.66	73.92%
Alarm Monitoring Service	391.05	600.03	-208.98	65.17%
Property Taxes	724.79	562.50	162.29	128.85%
Computer Programs/Upgrades	8,253.83	6,000.03	2,253.80	137.56%
Bank Fees	687.00	749.97	-62.97	91.6%
Seminars/Training/Staff	355.00	2,250.00	-1,895.00	15.78%
Seminar/Training/Directors	0.00	2,250.00	-2,250.00	0.0%
Membership Dues	8,549.60	7,875.00	674.60	108.57%
Office Repairs/Maintenance	1,965.43	1,762.47	202.96	111.52%
Building Maintenance	0.00	2,250.00	-2,250.00	0.0%
<b>Total Office Expense</b>	<b>23,970.66</b>	<b>30,300.03</b>	<b>-6,329.37</b>	<b>79.11%</b>
<b>Payroll Expenses</b>				

Castroville Community Services District  
Profit & Loss Budget vs. Actual  
July 2021 through March 2022

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Wages - General Manager	57,515.56	55,036.53	2,479.03	104.5%
Wages - Administrative	60,084.38	59,231.25	853.13	101.44%
Insurance - Workers Comp	5,687.93	4,275.00	1,412.93	133.05%
Employee Health Benefits	61,230.54	62,415.00	-1,184.46	98.1%
PERS Retirement Benefits Employer Contributions Bi-Weekly Payroll	17,981.91	18,213.03	-231.12	98.73%
Pension Expense UAL Employer	1,336.95	1,037.25	299.70	128.89%
Employee Life Insurance	449.82	461.97	-12.15	97.37%
FICA Expense	15,003.60	15,374.97	-371.37	97.59%
Retired Employee Benefits	0.00	37.53	-37.53	0.0%
OPEB-Water Post Employment Medical Expense	8,550.00	6,412.50	2,137.50	133.33%
<b>Total Payroll Expenses</b>	<b>227,840.69</b>	<b>222,495.03</b>	<b>5,345.66</b>	<b>102.4%</b>
Consulting Expense				
Legal Fees	2,344.95	4,500.00	-2,155.05	52.11%
Engineering Fees	0.00	3,750.03	-3,750.03	0.0%
Director Fees	1,530.00	2,025.00	-495.00	75.56%
Accounting Fees	7,363.35	6,041.25	1,322.10	121.89%
Other Consulting Fees	28,225.01	20,250.00	7,975.01	139.38%
<b>Total Consulting Expense</b>	<b>39,463.31</b>	<b>36,566.28</b>	<b>2,897.03</b>	<b>107.92%</b>
<b>Total Water Administrative Expense</b>	<b>316,607.95</b>	<b>321,585.21</b>	<b>-4,977.26</b>	<b>98.45%</b>
Zone 1 Operation Expense				
General Operation Expense				
Shop Supplies	892.53	900.00	-7.47	99.17%
Small Tools & Equipment	104.66	1,125.00	-1,020.34	9.3%
Operators Uniforms	1,035.85	1,500.03	-464.18	69.06%
Operators Certifications	112.23	375.03	-262.80	29.93%
Cellular Phones	497.32	600.03	-102.71	82.88%
<b>Total General Operation Expense</b>	<b>2,642.59</b>	<b>4,500.09</b>	<b>-1,857.50</b>	<b>58.72%</b>
Lift Station Expense				
Sewer Utilities PG & E	3,356.20	3,975.03	-618.83	84.43%
Lift Station Repair/Maintenance	7,737.09	6,000.03	1,737.06	128.95%
Supplies for Pump Station	533.79	900.00	-366.21	59.31%
Permit Fee for Generators	483.00	375.03	107.97	128.79%
Building Repair/Maintenance	125.19	749.97	-624.78	16.69%
<b>Total Lift Station Expense</b>	<b>12,235.27</b>	<b>12,000.06</b>	<b>235.21</b>	<b>101.96%</b>
Sewer Depreciation Expense	49,566.01	49,500.00	66.01	100.13%
Automobile Expense				
Fuel for Trucks	1,175.63	1,649.97	-474.34	71.25%
Auto- Repair/Maintenance	868.16	1,500.03	-631.87	57.88%
Other Auto Expense	0.00	1,125.00	-1,125.00	0.0%
<b>Total Automobile Expense</b>	<b>2,043.79</b>	<b>4,275.00</b>	<b>-2,231.21</b>	<b>47.81%</b>
Payroll Expense-Operation				

# Castroville Community Services District Profit & Loss Budget vs. Actual July 2021 through March 2022

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Operators Zone 1 Wages	63,307.28	66,750.03	-3,442.75	94.84%
Total Payroll Expense-Operation	63,307.28	66,750.03	-3,442.75	94.84%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	24,658.97	22,500.00	2,158.97	109.6%
Total Sewer Line Expense	24,658.97	22,500.00	2,158.97	109.6%
Storm drain Expense				
Storm drain-Supplies	24.23	749.97	-725.74	3.23%
Storm drain-Repair/Maintenance	5,465.82	10,500.03	-5,034.21	52.06%
Total Storm drain Expense	5,490.05	11,250.00	-5,759.95	48.8%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	464.49	675.00	-210.51	68.81%
Total Storm drain Automobile Expense	464.49	675.00	-210.51	68.81%
Total Zone 1 Operation Expense	160,408.45	171,450.18	-11,041.73	93.56%
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	541.17	1,649.97	-1,108.80	32.8%
Office Equipment	84.82	1,125.00	-1,040.18	7.54%
Misc. Office Expense	225.72	1,199.97	-974.25	18.81%
Computer Program/Upgrade	1,387.42	2,250.00	-862.58	61.66%
Office Repair/Maintenance	1,528.46	1,387.53	140.93	110.16%
Alarm Monitoring Service	304.15	375.03	-70.88	81.1%
Property Taxes	505.19	262.53	242.66	192.43%
Seminars/Training/Staff	77.67	1,500.03	-1,422.36	5.18%
Seminar/Training/Directors	0.00	1,500.03	-1,500.03	0.0%
Membership Dues	6,385.46	4,875.03	1,510.43	130.98%
Building Maintenance	0.00	1,500.03	-1,500.03	0.0%
Bad Debt Write Offs-Sewer Fund	0.00	375.03	-375.03	0.0%
Total Office Expense	11,040.06	18,000.18	-6,960.12	61.33%
Payroll Expense Admin				
Wages Zone 1 GM	43,840.65	42,806.97	1,033.68	102.42%
Wages Zone 1 Admin	47,450.14	46,068.75	1,381.39	103.0%
Insurance - Workers Comp	4,423.94	3,375.00	1,048.94	131.08%
Employee Health Benefits	47,623.74	48,300.03	-676.29	98.6%
FICA Expense	11,532.81	11,342.97	189.84	101.67%
PERS Retirement Benefits Employer Contributions Payroll Biweekly	13,985.93	13,827.78	158.15	101.14%
Pension Expense UALEmployer	1,039.85	807.03	232.82	128.85%
OPEB-Sewer Post Employment Cost	6,650.00	4,987.53	1,662.47	133.33%
Employee Life Insurance	349.83	360.00	-10.17	97.18%
Total Payroll Expense Admin	176,896.89	171,876.06	5,020.83	102.92%
Utilities Expense				

Castroville Community Services District  
Profit & Loss Budget vs. Actual  
July 2021 through March 2022

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Utilities - PG&E	815.48	1,125.00	-309.52	72.49%
Utilities - Telephones	1,475.72	1,500.03	-24.31	98.38%
Utilities - Disposal	198.09	225.00	-26.91	88.04%
Utilities - M1Water	54.52	74.97	-20.45	72.72%
<b>Total Utilities Expense</b>	<b>2,543.81</b>	<b>2,925.00</b>	<b>-381.19</b>	<b>86.97%</b>
Sewer Consulting Expense	1,620.85	2,250.00	-629.15	72.04%
Sewer Legal Fees	0.00	6,000.03	-6,000.03	0.0%
Sewer Engineer Fees	5,727.05	4,698.72	1,028.33	121.89%
Sewer Accounting Fees	7,386.26	5,249.97	2,136.29	140.69%
Director Fees	1,190.00	1,575.00	-385.00	75.56%
<b>Total Sewer Consulting Expense</b>	<b>15,924.16</b>	<b>19,773.72</b>	<b>-3,849.56</b>	<b>80.53%</b>
Insurance Expense	7,615.74	7,650.00	-34.26	99.55%
Insurance- Auto & General	7,615.74	7,650.00	-34.26	99.55%
Bond, Loan & Certif. Expense	0.00	37.53	-37.53	0.0%
Investment Expense/Services	0.00	2,691.72	-2,691.72	0.0%
CSA 14-CCSD Amortization Expense	500.00	1,199.97	-699.97	41.67%
Willdan CSA 14 Assessment Admin Fee	81,948.86	7,499.97	74,448.89	1,092.66%
Unrealized Gain/Loss Investment	82,448.86	11,429.19	71,019.67	721.39%
<b>Total Bond, Loan &amp; Certif. Expense</b>	<b>82,448.86</b>	<b>11,429.19</b>	<b>71,019.67</b>	<b>721.39%</b>
Storm drain Consulting Expense	0.00	375.03	-375.03	0.0%
Storm drain Legal Fees	0.00	749.97	-749.97	0.0%
Stormdrain Engineer Fees	0.00	375.03	-375.03	0.0%
Storm drain Other Consulting F	0.00	1,500.03	-1,500.03	0.0%
<b>Total Storm drain Consulting Expense</b>	<b>0.00</b>	<b>1,500.03</b>	<b>-1,500.03</b>	<b>0.0%</b>
<b>Total Zone 1 Administrative Expense</b>	<b>296,469.52</b>	<b>233,154.18</b>	<b>63,315.34</b>	<b>127.16%</b>
Zone 1 Other Operation & Maint Expense	-16,896.44	18,749.97	-35,646.41	-90.11%
Street Light Utility Cost	3,040.00	3,750.03	-710.03	81.07%
Castroville Sign Maintenance	0.00	749.97	-749.97	0.0%
Pedestrian Over Cross Maintenance	972.76	1,170.00	-197.24	83.14%
Gov Zone 1 Depreciation Expense	-12,883.68	24,419.97	-37,303.65	-52.76%
<b>Total Zone 1 Other Operation &amp; Maint Expense</b>	<b>75,000.00</b>	<b>108,749.97</b>	<b>-33,749.97</b>	<b>68.97%</b>
Zone 1 Recreational Expense	75,000.00	108,749.97	-33,749.97	68.97%
No. Co. Rec & Park District	75,000.00	108,749.97	-33,749.97	68.97%
<b>Total Zone 1 Recreational Expense</b>	<b>75,000.00</b>	<b>108,749.97</b>	<b>-33,749.97</b>	<b>68.97%</b>
Zone 2 Operation Expense	71.71	375.03	-303.32	19.12%
General Operation Expense	54.27	375.03	-320.76	14.47%
Shop Supplies				
Small Tools & Equipment				

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2021 through March 2022

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Operators Uniforms	296.07	337.50	-41.43	87.72%
Operators Certifications	99.45	262.53	-163.08	37.88%
Cellular Phones	142.09	187.47	-45.38	75.79%
<b>Total General Operation Expense</b>	<b>663.59</b>	<b>1,537.56</b>	<b>-873.97</b>	<b>43.16%</b>
Lift Station Expense				
Utilities				
Lift Station Repair/Maintenance	6,235.79	7,274.97	-1,039.18	85.72%
Supplies for Pump Station	7,961.16	7,499.97	461.19	106.15%
Building Repair/Maintenance	0.00	749.97	-749.97	0.0%
	35.77	375.03	-339.26	9.54%
<b>Total Lift Station Expense</b>	<b>14,232.72</b>	<b>15,899.94</b>	<b>-1,667.22</b>	<b>89.51%</b>
Sewer Depreciation Expense	13,525.51	13,527.00	-1.49	99.99%
Automobile Expense				
Fuel for Trucks	468.61	900.00	-431.39	52.07%
Auto-Repair/Maintenance	197.44	1,874.97	-1,677.53	10.53%
Other Auto Expense	0.00	375.03	-375.03	0.0%
<b>Total Automobile Expense</b>	<b>666.05</b>	<b>3,150.00</b>	<b>-2,483.95</b>	<b>21.14%</b>
Payroll Expense-Operations				
Operator Zone 2 Wages	18,819.66	19,199.97	-380.31	98.02%
<b>Total Payroll Expense-Operations</b>	<b>18,819.66</b>	<b>19,199.97</b>	<b>-380.31</b>	<b>98.02%</b>
Sewer Line Expense				
Sewer Line-Repair/Maintenance	0.00	1,500.03	-1,500.03	0.0%
<b>Total Sewer Line Expense</b>	<b>0.00</b>	<b>1,500.03</b>	<b>-1,500.03</b>	<b>0.0%</b>
Storm Drain Expense				
Storm drain-Supplies	0.00	375.03	-375.03	0.0%
Storm drain-Repair/Maintenance	0.00	749.97	-749.97	0.0%
<b>Total Storm Drain Expense</b>	<b>0.00</b>	<b>1,125.00</b>	<b>-1,125.00</b>	<b>0.0%</b>
<b>Total Zone 2 Operation Expense</b>	<b>47,907.53</b>	<b>55,939.50</b>	<b>-8,031.97</b>	<b>85.64%</b>
Zone 2 Administrative Expense				
Office Expense				
Seminar/Training/Directors	0.00	749.97	-749.97	0.0%
Membership Dues	1,913.46	1,500.03	413.43	127.56%
Office Supplies	154.62	450.00	-295.38	34.36%
Office Equipment	24.24	375.03	-350.79	6.46%
Misc. Office Expense	64.50	375.03	-310.53	17.2%
Building Maintenance	0.00	749.97	-749.97	0.0%
Computer Program/Upgrade	396.41	974.97	-578.56	40.66%
Office Repair/Maintenance	436.61	524.97	-88.36	83.17%
Alarm Monitoring Services	86.90	150.03	-63.13	57.92%
Property Taxes	288.73	225.00	63.73	128.32%
Seminars/Training/Staff	77.67	749.97	-672.30	10.36%



**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2021 through March 2022

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
<b>Total Office Expense</b>	3,443.14	6,824.97	-3,381.83	50.45%
<b>Payroll Expense Administration</b>				
Wages- Zone 2 GM	12,525.93	12,230.28	295.65	102.42%
Wages-Zone 2 Admin	13,598.29	13,162.50	435.79	103.31%
Insurance Workers Comp	1,263.98	974.97	289.01	129.64%
Employee Health Benefits	13,606.81	13,875.03	-268.22	98.07%
PERS Retirement Benefits Employer	3,995.98	3,951.00	44.98	101.14%
Pension Expense UAL Employer	297.10	230.22	66.88	129.05%
Employee Life Insurance	99.99	105.03	-5.04	95.2%
Other Post Retirement Benefits	1,900.00	1,424.97	475.03	133.34%
FICA Expense	3,349.75	3,825.00	-475.25	87.58%
<b>Total Payroll Expense Administration</b>	50,637.83	49,779.00	858.83	101.73%
<b>Consulting Expense</b>				
Consulting Fees	997.50	1,199.97	-202.47	83.13%
Sewer Engineer Fees	0.00	749.97	-749.97	0.0%
Sewer Accounting Fees	1,636.30	1,342.53	293.77	121.88%
Sewer Legal Fees	434.10	1,125.00	-690.90	38.59%
Director Fees	340.00	450.00	-110.00	75.56%
Moro Cojo Annexation Amortization Expense	0.00	399.78	-399.78	0.0%
<b>Total Consulting Expense</b>	3,407.90	5,267.25	-1,859.35	64.7%
<b>Utilities Expense</b>				
Utilities-PG&E	283.18	375.03	-91.85	75.51%
Utilities-Telephone	421.63	412.47	9.16	102.22%
Utilities-Disposal	56.61	63.72	-7.11	88.84%
Utilities-M1Water	15.57	22.50	-6.93	69.2%
<b>Total Utilities Expense</b>	776.99	873.72	-96.73	88.93%
<b>Insurance Expense</b>				
Insurance-Auto & General	2,175.92	2,475.00	-299.08	87.92%
<b>Total Insurance Expense</b>	2,175.92	2,475.00	-299.08	87.92%
<b>Total Zone 2 Administrative Expense</b>	60,441.78	65,219.94	-4,778.16	92.67%
<b>Zone 2 Other Oper &amp; Maint Expense</b>				
Open Space Main-Outside Services	1,128.36	2,250.00	-1,121.64	50.15%
Street Light Utility Cost	-1,761.40	1,725.03	-3,486.43	-102.11%
Road Repair	0.00	3,750.03	-3,750.03	0.0%
Steet Signage	0.00	375.03	-375.03	0.0%
<b>Total Zone 2 Other Oper &amp; Maint Expense</b>	-633.04	8,100.09	-8,733.13	-7.82%
<b>Sewer Zone 3 Operation &amp; Maint Expense</b>				
General Operation Expense				
Shop Supplies	90.29	375.03	-284.74	24.08%
Small Tools & Equipment	54.30	375.03	-320.73	14.48%
Operators Uniforms	295.86	337.50	-41.64	87.66%

**Castroville Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2021 through March 2022

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Operators Certifications	99.45	262.53	-163.08	37.88%
Cellular Phones	142.09	187.47	-45.38	75.79%
<b>Total General Operation Expense</b>	<b>681.99</b>	<b>1,537.56</b>	<b>-855.57</b>	<b>44.36%</b>
Lift Station Expense				
Sewer Utilities PG&E	7,603.32	8,399.97	-796.65	90.52%
Lift Station Repair/Maintenance	2,295.62	2,999.97	-704.35	76.52%
Supplies for Pump Station	0.00	375.03	-375.03	0.0%
<b>Total Lift Station Expense</b>	<b>9,898.94</b>	<b>11,774.97</b>	<b>-1,876.03</b>	<b>84.07%</b>
Sewer (Moss Landing) Zone 3 Depreciation Expense	26,697.74	26,849.97	-152.23	99.43%
Automobile Expense				
Fuel for Trucks	468.59	900.00	-431.41	52.07%
Repair/Maintenance	193.26	1,874.97	-1,681.71	10.31%
Other Auto Expense	0.00	375.03	-375.03	0.0%
<b>Total Automobile Expense</b>	<b>661.85</b>	<b>3,150.00</b>	<b>-2,488.15</b>	<b>21.01%</b>
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	18,769.67	19,199.97	-430.30	97.76%
<b>Total Payroll Expense-Operations</b>	<b>18,769.67</b>	<b>19,199.97</b>	<b>-430.30</b>	<b>97.76%</b>
Sewer Line Expense				
Sewer Line-Repair Maintenance	3,444.42	5,249.97	-1,805.55	65.61%
<b>Total Sewer Line Expense</b>	<b>3,444.42</b>	<b>5,249.97</b>	<b>-1,805.55</b>	<b>65.61%</b>
<b>Total Sewer Zone 3 Operation &amp; Maint Expense</b>	<b>60,154.61</b>	<b>67,762.44</b>	<b>-7,607.83</b>	<b>88.77%</b>
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	153.69	450.00	-296.31	34.15%
Office Equipment	24.23	375.03	-350.80	6.46%
Misc. Office Expense	64.48	900.00	-835.52	7.16%
computer Programs/Upgrade	396.41	974.97	-578.56	40.66%
Office Repair/Maintenance	436.96	524.97	-88.01	83.24%
alarm Monitoring Service	86.90	150.03	-63.13	57.92%
Property Taxes	166.72	37.53	129.19	444.23%
Seminars/Training/Staff	77.66	749.97	-672.31	10.36%
Seminars/Training/Directors	0.00	749.97	-749.97	0.0%
Membership Dues	1,994.41	1,350.00	644.41	147.73%
Building Maintenance	0.00	749.97	-749.97	0.0%
<b>Total Office Expense</b>	<b>3,401.46</b>	<b>7,012.44</b>	<b>-3,610.98</b>	<b>48.51%</b>
Payroll Expense Administration				
Wages Zone 3 GM	12,525.93	12,230.28	295.65	102.42%
Wages Zone 3 Admin	13,598.29	13,162.50	435.79	103.31%
Insurance-Workers Comp	1,264.00	974.97	289.03	129.65%
Employee Health Benefits	13,606.70	13,875.03	-268.33	98.07%

Castroville Community Services District  
Profit & Loss Budget vs. Actual  
July 2021 through March 2022

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
FICA Expense	3,349.75	3,825.00	-475.25	87.58%
PERS Retirement Benefits Employer Contributions Biweekly Payroll	3,995.99	3,951.00	44.99	101.14%
Pension Expense UAL Employer	297.10	230.22	66.88	129.05%
Other Post Employment Benefits	1,900.00	1,424.97	475.03	133.34%
Employee Life Insurance	99.90	102.78	-2.88	97.2%
<b>Total Payroll Expense Administration</b>	<b>50,637.66</b>	<b>49,776.75</b>	<b>860.91</b>	<b>101.73%</b>
Utilities Expense				
Utilities-PG&E	283.18	375.03	-91.85	75.51%
Utilities-Telephone	421.54	412.47	9.07	102.2%
Utilities-Disposal	56.52	63.72	-7.20	88.7%
Utilities-M1Water	15.55	22.50	-6.95	69.11%
<b>Total Utilities Expense</b>	<b>776.79</b>	<b>873.72</b>	<b>-96.93</b>	<b>88.91%</b>
Sewer Consulting Expense				
Sewer Legal Fees	1,391.10	2,250.00	-858.90	61.83%
Sewer Engineer Fees	0.00	3,750.03	-3,750.03	0.0%
Sewer Accounting Fees	1,636.30	1,342.53	293.77	121.88%
Sewer Other Consulting Fees	372.48	3,750.03	-3,377.55	9.93%
Director Fees	340.00	450.00	-110.00	75.56%
<b>Total Sewer Consulting Expense</b>	<b>3,739.88</b>	<b>11,542.59</b>	<b>-7,802.71</b>	<b>32.4%</b>
Insurance Expense				
Insurance-Auto & General	2,175.91	2,475.00	-299.09	87.92%
<b>Total Insurance Expense</b>	<b>2,175.91</b>	<b>2,475.00</b>	<b>-299.09</b>	<b>87.92%</b>
<b>Total Zone 3 Administrative Expense</b>	<b>60,731.70</b>	<b>71,680.50</b>	<b>-10,948.80</b>	<b>84.73%</b>
<b>Total Expense</b>	<b>1,514,349.31</b>	<b>1,596,587.04</b>	<b>-82,237.73</b>	<b>94.85%</b>
Net Ordinary Income	556,595.97	1,423,033.65	-866,437.68	39.11%
Other Income/Expense				
Other Expense				
Clearing Account	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	556,595.97	1,423,033.65	-866,437.68	39.11%
<b>Net Income</b>				

# Castroville Community Services District Balance Sheet by Class

As of March 31, 2022

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Gov Fund Zone 2	
<b>ASSETS</b>							
Current Assets							
Checking/Savings							
Chase General Fund-Checking		110,383.64	198,397.50			26,834.52	311,090.78
Chase Customer Deposit Fund-Water & Sewer		1,000.00	63,225.77			0.00	64,225.77
LAIF - Water Reserve Fund		0.00	1,896,422.85			0.00	1,896,422.85
LAIF - Water Capital Improv Fund		0.00	3,030,563.99			0.00	3,030,563.99
CAMP-Sewer-1 Capital Improv Fund		120,675.59	0.00			0.00	120,675.59
CAMP-Sewer-1 Reserve Fund		238,737.58	0.00			0.00	238,737.58
LAIF-Sewer-1 Reserve Fund		112,848.00	0.00			0.00	112,848.00
LAIF-Sewer-1 Capital Impr Fund		4,684,038.21	0.00			0.00	4,684,038.21
LAIF-Zone 1 Gov Fund		0.00	0.00		73,139.82	0.00	73,139.82
LAIF-Zone 2 Gov Fund		0.00	0.00		0.00	304,372.79	304,372.79
LAIF-Zone 3 MI Sewer		0.00	800,908.29		0.00	0.00	800,908.29
Total Checking/Savings Accounts Receivable	5,152,322.02	1,012,291.93	5,188,610.11		52,592.30	331,207.31	11,737,023.67
1160 - A/R - Other	3,090.35	0.00	28,738.34		0.00	0.00	31,828.69
Total Accounts Receivable	3,090.35	0.00	28,738.34		0.00	0.00	31,828.69
Other Current Assets							
Petty Cash	0.00	0.00	800.00		0.00	0.00	800.00
Sewer Fund Investments	2,468,667.90	0.00	0.00		0.00	0.00	2,468,667.90
A/R - Metered Sales	0.00	0.00	46,706.04		0.00	0.00	46,706.04
Zone 1 Fund Receivable-USDA	62,000.00	0.00	0.00		0.00	0.00	62,000.00
Water-Allowance for Doubtful Account	0.00	0.00	-1,188.80		0.00	0.00	-1,188.80
Prepaid Ins-Sewer Zone 2	1,233.06	0.00	0.00		0.00	0.00	1,233.06
Prepaid Ins-Sewer Zone 1	4,315.72	0.00	0.00		0.00	0.00	4,315.72
Prepaid Insurance-Sewer Zone 3	0.00	1,233.05	0.00		0.00	0.00	1,233.05
Prepaid Ins-Water	0.00	0.00	5,549.02		0.00	0.00	5,549.02
Inventory	2,071.08	0.00	31,704.28		0.00	0.00	33,775.36
Total Other Current Assets	2,538,287.76	1,233.05	83,570.54		0.00	0.00	2,623,091.35
Total Current Assets	7,693,700.13	1,013,524.98	5,300,918.99		52,592.30	331,207.31	14,391,943.71
Fixed Assets							
Water Projects/Construction In Progress	0.00	0.00	99,366.55		0.00	0.00	99,366.55
SCADA System	0.00	0.00	28,216.89		0.00	0.00	28,216.89
Building & Improvements	0.00	0.00	444,557.00		0.00	0.00	444,557.00
Land	0.00	0.00	163,452.40		0.00	0.00	163,452.40
Land-Sewer	47,158.00	0.00	0.00		0.00	0.00	47,158.00
Projects, Wells & Pipes	0.00	0.00	9,349,769.69		0.00	0.00	9,349,769.69
Meters	0.00	0.00	385,296.63		0.00	0.00	385,296.63
Hydrants	0.00	0.00	37,291.63		0.00	0.00	37,291.63



# Castroville Community Services District Balance Sheet by Class As of March 31, 2022

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 2	Gov Fund Zone 1	Gov Fund Zone 2	
Trucks/Autos	0.00	0.00	0.00	147,450.78	0.00	0.00	0.00	0.00	147,450.78
Vac-trailer	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	52,850.28	0.00	0.00	0.00	0.00	52,850.28
Office Equipment	0.00	0.00	0.00	224,969.93	0.00	0.00	0.00	0.00	224,969.93
Pumping Equipment	0.00	0.00	0.00	162,729.87	0.00	0.00	0.00	0.00	162,729.87
Telemetry System	0.00	0.00	0.00	181,825.27	0.00	0.00	0.00	0.00	181,825.27
Accumulated Depreciation Water	0.00	0.00	0.00	-7,518,691.51	0.00	0.00	0.00	0.00	-7,518,691.51
Sewer Construction in Progress	114,125.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,125.79
Sewer 2001 Pickup Truck w/ Cra	91,526.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,526.92
1982 Sewer Vac Trailer	7,515.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,515.05
Sewer Cleaner Trucks	380,163.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380,163.79
Sewer Equipment	89,679.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,679.98
Generator Via Linda Place	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00
SCADA-Zone 1 Sewer	6,167.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,167.83
SCADA-Zone 2 Sewer	3,464.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,464.34
Generator Castroville Blvd	31,902.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,902.08
Lift Station Sea Garden-Davis	178,795.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,795.04
Generator Moro Cojo	21,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Sewer Building & Imp Zone 1 & 2	299,819.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	299,819.50
Castroville Sewer Lines	510,544.19	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	73,193.37
Moro Cojo Sewer Lines	68,931.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,931.60
Lift Station Via Linda	49,029.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,029.88
Lift Station Det Monte Ave	60,599.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,599.44
Lift Station Castroville Blvd	113,284.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,284.79
Lift Station Campo & Los Arbor	79,312.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,312.99
Accumulated Depreciation Zone 1 Sewer	-815,348.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-815,348.01
Accumulated Depr. Zone 2-Sewer	-225,463.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-225,463.51
Zone 1 Storm Drain Improv Projects	149,328.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,328.35
Sewer Equipment-Zone 3	0.00	0.00	74,258.88	0.00	0.00	0.00	0.00	0.00	74,258.88
Sewer Lines Moss Landing Zone 3	0.00	0.00	422,753.65	0.00	0.00	0.00	0.00	0.00	422,753.65
Lift Station #1 Struve Road	0.00	0.00	12,675.06	0.00	0.00	0.00	0.00	0.00	12,675.06
Lift Station #2 Hyw 1	0.00	0.00	28,737.56	0.00	0.00	0.00	0.00	0.00	28,737.56
Sewer Building & Imp Zone 3	0.00	0.00	6,913.00	0.00	0.00	0.00	0.00	0.00	6,913.00
Lift Station #3 by Phil's	0.00	0.00	11,523.44	0.00	0.00	0.00	0.00	0.00	11,523.44
Lift Station #4 Portrero Road	0.00	0.00	14,789.42	0.00	0.00	0.00	0.00	0.00	14,789.42
SCADA Zone 3 Moss Landing	0.00	0.00	60,716.23	0.00	0.00	0.00	0.00	0.00	60,716.23
Moss Landing Wastewater System Rehabilitation Project	0.00	0.00	128,067.14	0.00	0.00	0.00	0.00	0.00	128,067.14
Accumulated Depreciation Zone 3 Moss Landing	0.00	0.00	-219,577.74	0.00	0.00	0.00	0.00	0.00	-219,577.74
Castroville Overhead Sign-Artichoke Center of the World	0.00	0.00	0.00	0.00	19,459.34	0.00	0.00	0.00	19,459.34

# Castroville Community Services District Balance Sheet by Class

As of March 31, 2022

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Zone 2	
<b>Accumulated Depreciation-Government Zone 1 Castroville</b>	0.00	0.00	0.00	0.00	-2,918.76	0.00	-2,918.76
<b>Total Fixed Assets</b>	1,344,331.41	540,856.64	3,790,938.66	16,540.58	0.00	0.00	5,692,667.29
<b>Other Assets</b>							
Deferred Outflows-Sewer 1	186,708.50	0.00	0.00	0.00	0.00	0.00	186,708.50
Deferred Outflows-ML Sewer 3	0.00	53,349.00	0.00	0.00	0.00	0.00	53,349.00
Deferred Outflows-Water	0.00	0.00	240,057.90	0.00	0.00	0.00	240,057.90
Deferred Outflows-Sewer 2	53,349.50	0.00	0.00	0.00	0.00	0.00	53,349.50
Water-Deferred Outflows Contribution OPEB	0.00	0.00	12,449.00	0.00	0.00	0.00	12,449.00
Sewer 1-Deferred Outflows-Contributions OPEB	9,683.00	0.00	0.00	0.00	0.00	0.00	9,683.00
ML Sewer 3-Deferred Outflows-Contributions OPEB	0.00	2,767.00	0.00	0.00	0.00	0.00	2,767.00
Sewer 2-Deferred Outflows-Contributions OPEB	2,767.00	0.00	0.00	0.00	0.00	0.00	2,767.00
1982 Bond Costs	0.00	0.00	14,775.96	0.00	0.00	0.00	14,775.96
1982 Bond Costs Amortized	0.00	0.00	-14,775.96	0.00	0.00	0.00	-14,775.96
Bond Refinance Legal Fees-Muni	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
Amortization-Bond Ref Legal Fe	0.00	0.00	-15,000.00	0.00	0.00	0.00	-15,000.00
Well 2B Finance Legal Fees	0.00	0.00	14,524.38	0.00	0.00	0.00	14,524.38
Amortization-Well 2B Legal Fee	0.00	0.00	-14,524.38	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	107,669.19
CSA 14/CCSD Amortization	-53,736.00	0.00	0.00	0.00	0.00	0.00	-53,736.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization	-7,462.00	0.00	0.00	0.00	0.00	0.00	-7,462.00
<b>Total Other Assets</b>	314,979.19	56,116.00	252,506.90	0.00	0.00	0.00	623,602.09
<b>TOTAL ASSETS</b>	<b>9,353,010.73</b>	<b>1,610,497.62</b>	<b>9,344,364.55</b>	<b>69,132.88</b>	<b>331,207.31</b>	<b>20,708,213.09</b>	
<b>LIABILITIES &amp; EQUITY</b>							
<b>Liabilities</b>							
<b>Current Liabilities</b>							
Accounts Payable	0.00	0.00	0.00	0.00	-33,254.38	-3,747.13	-37,001.51
Accounts Payable	0.00	0.00	0.00	0.00	-33,254.38	-3,747.13	-37,001.51
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-33,254.38</b>	<b>-3,747.13</b>	<b>-37,001.51</b>
<b>Other Current Liabilities</b>							
OPEB Deferred Inflows Water	0.00	0.00	9,633.00	0.00	0.00	0.00	9,633.00
OPEB Deferred Inflows Sewer 3	0.00	2,141.00	0.00	0.00	0.00	0.00	2,141.00
OPEB Deferred Inflows Sewer 2	2,141.00	0.00	0.00	0.00	0.00	0.00	2,141.00
OPEB Deferred Inflows Sewer 1	7,492.00	0.00	0.00	0.00	0.00	0.00	7,492.00
Deferred Inflows-Sewer 2	45,565.40	0.00	0.00	0.00	0.00	0.00	45,565.40
Deferred Inflows-ML Sewer 3	0.00	45,563.60	0.00	0.00	0.00	0.00	45,563.60
Deferred Inflows-Water	0.00	0.00	205,032.15	0.00	0.00	0.00	205,032.15
Accrued Vacation	41,682.56	9,262.80	41,682.61	0.00	0.00	0.00	92,627.97
Accrued Payroll	9,503.76	2,041.93	9,661.33	0.00	0.00	0.00	21,207.02
Customer Security Deposits	0.00	0.00	58,388.39	0.00	0.00	0.00	58,388.39

# Castroville Community Services District Balance Sheet by Class

As of March 31, 2022

	Sewer Fund		Water Fund		Gov Fund		Total
	Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Gov Fund Zone 2	
Hydrant Service Deposits	0.00	0.00	1,300.00	0.00	0.00	0.00	1,300.00
Water- Installation Deposits	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
Sewer-Installation Deposits	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Deferred Inflows-Sewer 1	159,468.85	0.00	0.00	0.00	0.00	0.00	159,468.85
<b>Total Other Current Liabilities</b>	<b>265,853.57</b>	<b>60,009.33</b>	<b>327,697.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>653,560.38</b>
<b>Total Current Liabilities</b>	<b>265,853.57</b>	<b>60,009.33</b>	<b>327,697.48</b>	<b>-33,254.38</b>	<b>-3,747.13</b>	<b>-3,747.13</b>	<b>616,558.87</b>
<b>Long Term Liabilities</b>							
Pension Liability -Sewer 2	2,303.50	0.00	0.00	0.00	0.00	0.00	2,303.50
Pension Liability-Sewer 1	8,064.75	0.00	0.00	0.00	0.00	0.00	8,064.75
Pension Liability-Water	0.00	0.00	10,367.25	0.00	0.00	0.00	10,367.25
Pension Liability-ML Sewer 3	0.00	2,301.50	0.00	0.00	0.00	0.00	2,301.50
Net OPEB Liability-Water	0.00	0.00	74,869.00	0.00	0.00	0.00	74,869.00
Net OPEB Liability-Sewer	58,231.00	0.00	0.00	0.00	0.00	0.00	58,231.00
Net OPEB Liability ML Sewer 3	0.00	16,638.00	0.00	0.00	0.00	0.00	16,638.00
Net OPEB Liability-Sewer 2	16,638.00	0.00	0.00	0.00	0.00	0.00	16,638.00
USDA Bond-Loan Payable							
<b>USDA Bond-Current Portion Due</b>	<b>0.00</b>	<b>32,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,000.00</b>
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>
<b>Total Liabilities</b>	<b>85,237.25</b>	<b>80,939.50</b>	<b>85,236.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>251,413.00</b>
<b>Equity</b>	<b>351,090.82</b>	<b>140,948.83</b>	<b>412,933.73</b>	<b>-33,254.38</b>	<b>-3,747.13</b>	<b>-3,747.13</b>	<b>867,971.87</b>
<b>Water Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>2,570,086.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,570,086.77</b>
<b>Zone 2 Gov-Moro Cojo Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>98,712.31</b>	<b>0.00</b>	<b>98,712.31</b>
<b>Zone 1 Gov-Castroville Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>595,121.44</b>	<b>0.00</b>	<b>0.00</b>	<b>595,121.44</b>
<b>Sewer Zone 1 &amp; 2 Fund Balance</b>	<b>5,355,114.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,355,114.75</b>
<b>Capital Additions Zone 3 Sewer Moss Landing</b>	<b>0.00</b>	<b>77,238.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,238.02</b>
<b>Sewer Moss Landing Zone 3 Fund Balance</b>	<b>0.00</b>	<b>162,849.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>162,849.47</b>
<b>Invested in Capital Assets-Water</b>	<b>0.00</b>	<b>0.00</b>	<b>3,534,772.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,534,772.00</b>
<b>Invested in Capital Assets-Sewer</b>	<b>767,562.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>767,562.00</b>
<b>3900 - Retained Earnings</b>	<b>2,805,773.15</b>	<b>1,033,752.59</b>	<b>2,515,691.48</b>	<b>-450,295.48</b>	<b>217,266.75</b>	<b>6,122,188.49</b>	<b>6,122,188.49</b>
<b>Net Income</b>	<b>73,470.01</b>	<b>195,708.71</b>	<b>310,880.57</b>	<b>-42,438.70</b>	<b>18,975.38</b>	<b>556,595.97</b>	<b>556,595.97</b>
<b>Total Equity</b>	<b>9,001,919.91</b>	<b>1,469,548.79</b>	<b>8,931,430.82</b>	<b>102,387.26</b>	<b>334,954.44</b>	<b>19,840,241.22</b>	<b>19,840,241.22</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,353,010.73</b>	<b>1,610,497.62</b>	<b>9,344,364.55</b>	<b>69,132.88</b>	<b>331,207.31</b>	<b>20,708,213.09</b>	<b>20,708,213.09</b>



# CASTROVILLE COMMUNITY SERVICES DISTRICT

Wage Step Program-Board Approved October 2018



OFFICE MANAGER/BOOKKEEPER/SECRETARY							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 50.14	\$ 51.64	\$ 53.19	\$ 54.79	\$ 56.43	\$ 58.13	\$ 59.87
Bi-Weekly	\$ 4,011.20	\$ 4,131.20	\$ 4,255.20	\$ 4,383.20	\$ 4,514.40	\$ 4,650.40	\$ 4,789.60
Monthly	\$ 8,690.93	\$ 8,950.93	\$ 9,219.60	\$ 9,496.93	\$ 9,781.20	\$ 10,075.87	\$ 10,377.47
Yearly	\$ 104,291.20	\$ 107,411.20	\$ 110,635.20	\$ 113,963.20	\$ 117,374.40	\$ 120,910.40	\$ 124,529.60

CUSTOMER SERVICE - ACCOUNTS RECEIVABLE							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 26.89	\$ 27.70	\$ 28.53	\$ 29.38	\$ 30.26	\$ 31.17	\$ 32.11
Bi-Weekly	\$ 2,151.20	\$ 2,216.00	\$ 2,282.40	\$ 2,350.40	\$ 2,420.80	\$ 2,493.60	\$ 2,568.80
Monthly	\$ 4,660.93	\$ 4,801.33	\$ 4,945.20	\$ 5,092.53	\$ 5,245.07	\$ 5,402.80	\$ 5,565.73
Yearly	\$ 55,931.20	\$ 57,616.00	\$ 59,342.40	\$ 61,110.40	\$ 62,940.80	\$ 64,833.60	\$ 66,788.80

LEAD OPERATOR-Treatment 2 & Distribution 2 + Backflow Certificaton + Class B							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 40.59	\$ 41.81	\$ 43.06	\$ 44.35	\$ 45.68	\$ 47.05	\$ 48.47
Bi-Weekly	\$ 3,247.20	\$ 3,344.80	\$ 3,444.80	\$ 3,548.00	\$ 3,654.40	\$ 3,764.00	\$ 3,877.60
Monthly	\$ 7,035.60	\$ 7,247.07	\$ 7,464.48	\$ 7,687.33	\$ 7,917.87	\$ 8,155.33	\$ 8,401.47
Yearly	\$ 84,427.20	\$ 86,964.80	\$ 89,564.80	\$ 92,248.00	\$ 95,014.40	\$ 97,864.00	\$ 100,817.80

OPERATOR 2 - Treatment 2 & Distribution 2 = Backflow Certification + Class B							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 29.00	\$ 30.00	\$ 31.00	\$ 32.00	\$ 33.00	\$ 34.00	\$ 35.00
Bi-Weekly	\$ 2,320.00	\$ 2,400.00	\$ 2,480.00	\$ 2,560.00	\$ 2,640.00	\$ 2,720.00	\$ 2,800.00
Monthly	\$ 5,026.67	\$ 5,200.00	\$ 5,373.33	\$ 5,546.67	\$ 5,720.00	\$ 5,893.33	\$ 6,066.67
Yearly	\$ 60,320.00	\$ 62,400.00	\$ 64,480.00	\$ 66,560.00	\$ 68,640.00	\$ 70,720.00	\$ 72,800.00

OPERATOR 1 - Treatment 1 & Distribution 1 = Backflow Certification + Class B							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Hourly	\$ 22.00	\$ 23.00	\$ 24.00	\$ 25.00	\$ 26.00	\$ 27.00	\$ 28.00
Bi-Weekly	\$ 1,760.00	\$ 1,840.00	\$ 1,920.00	\$ 2,000.00	\$ 2,080.00	\$ 2,160.00	\$ 2,240.00
Monthly	\$ 3,813.33	\$ 3,986.67	\$ 4,160.00	\$ 4,333.33	\$ 4,506.67	\$ 4,680.00	\$ 4,853.33
Yearly	\$ 45,760.00	\$ 47,840.00	\$ 49,920.00	\$ 52,000.00	\$ 54,080.00	\$ 56,160.00	\$ 58,240.00



Column1	Column2	Column3
<b>Operators</b>	<b>Hourly Wage</b>	<b>On Call Pay 4 Hours Per Week</b>
Lead Operator	\$ 45.68	\$ 182.72
Operator II	\$ 31.00	\$ 124.00
Operator II	\$ 29.00	\$ 116.00
Average	\$ 35.23	\$ 140.92
Annual/52 Weeks		\$ 7,327.84
<b>How On Call was Compensated</b>		
Vac & Holiday Counted as Hours Worked. * Does Not Include Call Out Pay.		

Operators	Overtime	On Call Pay 4 Hours Per Week
Lead Operator	\$ 68.52	\$ 274.08
Operator II	\$ 46.50	\$ 186.00
Operator II	\$ 43.50	\$ 174.00
Average	\$ 52.84	\$ 211.36
Annual/52 Weeks		\$ 10,990.72
Holidays 11 1/2		\$ 607.66
Total with Holidays		\$ 11,598.38

Current On Call Compensation-must work 40 hours in work week, excludes Sicktime, Vac & Holiday as hours worked, \*Does Not Include Call Out Pay

Operators	Overtime	On Call Pay 6 Hours Per Week
Lead Operator	\$ 68.52	\$ 411.12
Operator II	\$ 46.50	\$ 279.00
Operator II	\$ 43.50	\$ 261.00
Average	\$ 52.84	\$ 317.04
Annual/52 Weeks		\$ 16,486.08
Holidays 11 1/2		\$ 607.66
Total with Holidays		\$ 17,093.74

\*Does Not Include Call Out Pay

Operators	Overtime	On Call Pay 6 Hours Per Week
Lead Operator	\$ 70.58	\$ 423.45
Operator II	\$ 48.00	\$ 288.00
Operator II	\$ 45.00	\$ 270.00
Average	\$ 54.53	\$ 327.18
Annual/52 Weeks		\$ 17,013.36
Holidays 11 1/2		\$ 627.10
Total with Holidays		\$ 17,640.46

With 3% Wage Increase

\*Does Not Include Call Out Pay

Column4	Column1	Column2	Column3
Agency	Active Employees Cost for Health Benefits-Monthly	On Call Per Week-Operators	Post Retirement Health Benefit (no dental or vision)
Aromas Water District	District covers 100% for employee & dependents	6 hours regular pay	Not offered
Sunny Slope Water District (Union)	District covers 100% for employee & \$500 maximum for dependents District covers 100% for employee. Employee + 1 \$106.62 , employee +family\$341.30 fee paid by employee	\$225, plus \$50 if holiday in week	Minimum employer contribution(\$149 as of 2022), 50 years of age & 5 years service
City of Gonzales (Union)		\$175	Not offered
Pajaro Sunny Mesa CSD	District covers 100% for employee. Employee + 1 \$225, employee +family \$350 fee paid by employee	6 hour overtime	Not offered
Marina Coast Water District (Union and Teamster Local)	District covers 100% for employee. Employee +1 \$125, employee + family \$174 fee paid by employee Employee pays \$135 for their medical & 25% of premium for +1 and 25% for family	\$420	Employee only 75%, 20 years of service and age 63
City of Greenfield (Union)		\$180	Not offered
Castroville CSD	District covers 100% for employee & dependents	4 hours overtime	Classic-hired before January 1, 2013, 50 years of age & 20 years service, employee + 1. PEPR-hired on or after January 1,2013, minimum employer contribution(\$149 as of 2022), 50 years of age & 5 years of service

### CalPERS 2022 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2022

**Region 1**  
 Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, Yuba

#### Basic Monthly Premiums (B)

Plan	Subscriber	Plan Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Rate
Anthem Blue Cross Del Norte	\$1,057.01	504	1	\$2,114.02	504	2	\$2,748.23	504	3
Anthem Blue Cross Select	1,015.81	506	1	2,031.62	506	2	2,641.11	506	3
Anthem Blue Cross Traditional	1,304.00	509	1	2,608.00	509	2	3,390.40	509	3
Blue Shield Access+	1,118.01	525	1	2,232.02	525	2	2,901.63	525	3
Blue Shield Access+ EPO	1,118.01	524	1	2,232.02	524	2	2,901.63	524	3
Blue Shield Trio*	898.54	451	1	1,797.08	451	2	2,336.20	451	3
Health Net SmartCare	1,153.00	528	1	2,306.00	528	2	2,997.80	528	3
Kaiser Permanente	857.06	533	1	1,714.12	533	2	2,228.36	533	3
PERS Gold	701.23	613	1	1,402.46	613	2	1,823.20	613	3
PERS Platinum	1,057.01	601	1	2,114.02	601	2	2,748.23	601	3
Peace Officers Research Assoc of CA	799.00	592	1	1,725.00	592	2	2,219.00	592	3
UnitedHealthcare	1,020.28	576	1	2,040.56	576	2	2,652.73	576	3
Western Health Advantage	741.26	591	1	1,482.52	591	2	1,927.28	591	3

120 ✖  
 1/10

#### Supplement/Managed Medicare Monthly Premiums (M)

Plan	Subscriber	Plan Code	Party Rate	Subscriber & 1 Dependent	Plan Code	Party Rate	Subscriber & 2+ Dependents	Plan Code	Party Rate
Anthem Blue Cross Select Medicare Preferred	\$360.19	455	1	\$720.38	455	2	\$1,080.57	455	3
Anthem Blue Cross Select Medicare Preferred with Dental <sup>1</sup>	360.19	459	1	720.38	459	2	1,080.57	459	3
Anthem Blue Cross Medicare Preferred	360.19	515	1	720.38	515	2	1,080.57	515	3
Anthem Blue Cross Medicare Preferred with Dental/Vision <sup>1</sup>	360.19	512	1	720.38	512	2	1,080.57	512	3
Blue Shield Medicare	353.11	011	1	706.22	011	2	1,059.33	011	3
Blue Shield Medicare with Dental/Vision <sup>2</sup>	353.11	016	1	706.22	016	2	1,059.33	016	3
Kaiser Permanente Senior Advantage	302.53	536	1	605.06	536	2	907.59	536	3
Kaiser Permanente Senior Advantage with Dental <sup>3</sup>	302.53	542	1	605.06	542	2	907.59	542	3
PERS Gold Medicare Supplement	377.41	616	1	754.82	616	2	1,132.23	616	3
PERS Platinum Medicare Supplement	381.94	605	1	763.88	605	2	1,145.82	605	3
Peace Officers Research Assoc of CA Medicare Supplement	461.00	595	1	919.00	595	2	1,471.00	595	3
UnitedHealthcare Medicare Advantage Edge	347.21	476	1	694.42	476	2	1,041.63	476	3
UnitedHealthcare Medicare Advantage	294.65	579	1	589.30	579	2	883.95	579	3
UnitedHealthcare Medicare Advantage with Dental/Vision <sup>4</sup>	294.65	585	1	589.30	585	2	883.95	585	3
Western Health Advantage Medicare Advantage	314.94	035	1	629.88	035	2	944.82	035	3

\*Blue Shield Trio is only available in El Dorado, Nevada, Placer, Sacramento, Santa Cruz, Stanislaus, and Yolo (partial county served)

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

<sup>2</sup> Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.

<sup>3</sup> Dental benefit is an additional \$15.05 per member per month premium. You will be billed directly for this amount.

<sup>4</sup> Dental and Vision coverage is an additional \$25.55 per member per month premium. You will be billed directly for this amount.

## CalPERS 2022 Regional Health Premiums (Actives and Annuitants)

Effective Date: January 1, 2022

### Region 1

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

### Combination Monthly Premiums (Continued)

Plan	Subscriber in B, & 1 Dependent in M			Subscriber in B, & 2+ Dependents in M			Subscriber in B, 1 Dependent in M, & 1+ Dependent in B		
	Plan Code	Party Rate	Party	Plan Code	Party Rate	Party	Plan Code	Party Rate	Party
Blue Shield Access+ EPO and Medicare	092	\$1,469.12	7	092	\$1,822.23	8	092	\$2,138.73	9
Blue Shield Access+ EPO and Medicare with Dental/Vision <sup>2</sup>	093	1,469.12	7	093	1,822.23	8	093	2,138.73	9
Blue Shield Trio and Medicare	094	1,251.65	7	094	1,604.76	8	094	1,790.77	9
Blue Shield Trio and Medicare with Dental/Vision <sup>4</sup>	097	1,251.65	7	097	1,604.76	8	097	1,790.77	9
Kaiser Permanente and Senior Advantage	539	1,159.59	7	539	1,462.12	8	539	1,673.83	9
Kaiser Permanente and Senior Advantage with Dental <sup>5</sup>	545	1,159.59	7	545	1,462.12	8	545	1,673.83	9
PERS Gold and Medicare Supplement	619	1,078.64	7	619	1,456.05	8	619	1,499.38	9
PERS Platinum and Medicare Supplement	609	1,438.95	7	609	1,820.89	8	609	2,073.16	9
Peace Officers Research Assoc of CA and Medicare Supplement	598	1,308.00	7	598	1,825.00	8	598	1,782.00	9
UnitedHealthcare and Medicare Advantage Edge	627	1,367.49	7	627	1,714.70	8	627	1,979.66	9
UnitedHealthcare and Medicare Advantage	582	1,314.93	7	582	1,609.58	8	582	1,927.10	9
UnitedHealthcare and Medicare Advantage with Dental/Vision <sup>6</sup>	588	1,314.93	7	588	1,609.58	8	588	1,927.10	9
Western Health Advantage and Medicare Advantage	036	1,056.20	7	036	1,371.14	8	036	1,500.96	9

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

<sup>2</sup>Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.

<sup>3</sup>Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.

<sup>4</sup>Dental and Vision coverage is an additional \$38.00 per member per month premium. You will be billed directly for this amount.

<sup>5</sup>Dental benefit is an additional \$15.05 per member per month premium. You will be billed directly for this amount.

<sup>6</sup>Dental and Vision coverage is an additional \$25.55 per member per month premium. You will be billed directly for this amount.

Hi Lidia,

Per your request, attached is a letter which provides funding guidance for your OPEB Plan for this year.

It looks like the \$19,000 you had previously been targeting isn't quite enough to be on track to fully fund the plan. That amount is more like \$37,000 over a 15-year timeframe. Keep in mind though that the target contribution amount includes any benefit payments made to retirees on a pay-as-you-go basis. For example, if you pay \$10,000 to retirees in a given year, then only the remaining \$27,000 would need to go to the trust.

Let me know if you have any questions. Thanks!

Will Kane, FSA, EA  
Consulting Actuary  
Total Compensation Systems  
Direct Line: 805-751-6745  
TCS Main Office Line: 805-496-1700

# TCS Total Compensation Systems, Inc.

April 7, 2022

Lidia Santos  
Office Manager  
Castroville Community Services District  
11499 Geil St  
Castroville, CA 95012-3153

Dear Lidia,

This is in response to your request for guidance regarding an Employer Contribution Target Amount (ECTA) for your OPEB plan. The following is calculated as of July 1, 2021 and is based on the results of our GASB 75 Valuation report dated January 25, 2022.

The ECTA is calculated to reduce the plan's current \$215,916 Net OPEB Liability (NOL) to \$0 over the specified timeframe by amortizing (i.e. paying off) the NOL while continuing to fund the annual Service Cost. The ECTA should be recalculated every one or two years as demographic experience, changes in assumptions, and actual investment return cause the NOL and Service Cost to deviate from expectations.

Amortization Basis	5 years Flat \$	10 years Flat \$	15 years Flat \$	20 years Flat \$
1) Annual Service Cost	\$13,770	\$13,770	\$13,770	\$13,770
2) Amortization of \$215,916 NOL	\$52,308	\$30,387	\$23,333	\$19,987
1 + 2) Annual Employer Contribution Target Amount (ECTA)	\$66,078	\$44,157	\$37,103	\$33,757

Keep in mind that the ECTA includes both contributions made to the trust as well as any pay-as-you-go benefit payments that are made from outside of trust assets.

ECTA is an informal term used by Total Compensation Systems to help public agencies set a funding target for their OPEB plan. We do not consider this to be an Actuarially Determined Contribution (ADC) as defined under GASB 75. Our interpretation is that an ADC under GASB 75 only applies when the contribution is formally adopted by a governing board, and that the plan's actuary should not label any amount as an ADC without a formally adopted funding policy.

Please let me know if you have any questions about the above or about retiree benefits, in general.

Sincerely,



Will Kane, FSA, EA, MAAA  
Consulting Actuary  
Total Compensation Systems, Inc.  
5655 Lindero Canyon Road, Suite 223  
Westlake Village, CA 91362  
(805) 496-1700  
[wkane@totcomp.com](mailto:wkane@totcomp.com)

# Total Compensation Systems, Inc.

## D. Description of Retiree Benefits

The following description of the current retiree benefit plan applies to employees hired before January 1, 2013. Those hired subsequently are eligible for statutory minimum benefits under sections of the Government Code collectively known as PEMHCA. Also, employees hired prior to January 1, 2013 are entitled to statutory minimum benefits if they don't qualify for the benefits below.

	<u>All Employees</u>
Benefit types provided	Medical only
Duration of Benefits	Lifetime
Required Service	20 years
Minimum Age	50
Dependent Coverage	Yes
District Contribution %	100%
District Cap	PERS Choice Other Northern California

## E. Summary of Valuation Data

This report is based on census data provided to us as of April, 2021. Distributions of participants by age and service can be found on page 18. For non-lifetime benefits, the active count below excludes employees for whom it is not possible to receive retiree benefits (e.g. employees who are already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	<b>Current Year</b> <i>June 30, 2021 Valuation Date</i> <i>June 30, 2021 Measurement Date</i>	<b>Prior Year</b> <i>June 30, 2019 Valuation Date</i> <i>June 30, 2020 Measurement Date</i>
<b>Active Employees eligible for future benefits</b>		
Count	6	6
Average Age	47.8	45.8
Average Years of Service	15.7	13.7
<b>Retirees currently receiving benefits</b>		
Count	1	1
Average Age	82.0	80.0

We were not provided with information about any terminated, vested employees.

Hi Lidia,

No problem. Yes, this year's full valuation resulted in a combination of unexpected increases and decreases in the NOL that created an overall increase. Here are the primary drivers:

\* There was an Experience Loss of \$64,939. Experience gains or losses occur when actual experience deviates from what the valuation expected to happen. The largest deviation in this case was that you had no turnover from 6/30/2019 to 6/30/2021. The valuation assumptions anticipate a chance of active employees terminating prior to eligibility. To the extent none of them do so in a two-year period, that creates a loss.

\* There was a \$45,209 increase in liability due to Assumption Changes. This was mostly because we updated our demographic assumptions (i.e. rates of retirement, termination, and death) to the most recent assumptions that CalPERS uses in the pension valuation.

\* There was an Investment Gain of (\$53,003). In other words, investments returned \$53,003 more than expected.

All together, those three items make up almost all of the overall \$49,541 increase in the NOL this year. We never know if each new full valuation will result in gains or losses. For reference, the prior full valuation as of 6/30/2019 had a (\$25,037) Experience Gain, \$0 due to Assumption Changes, and a \$505 Investment Loss.

Here is the short answer I would give the Board: Lack of turnover from 2019-2021 combined with updated assumptions from CalPERS led to an increase in the NOL that was partially offset by excellent investment returns for the year. Whenever a new actuarial valuation is performed, these types of unexpected changes will occur, but the size and direction of this year's changes does not mean that the same should be expected for next year's valuation.

Let me know if you have any questions. As for the copies of the report, they went out on Friday and are supposed to arrive there today. Thanks!

Will Kane, FSA, EA  
Consulting Actuary  
Total Compensation Systems  
Direct Line: 805-751-6745  
TCS Main Office Line: 805-496-1700



# CERBT Account Update Summary

Castroville Community Services District

as of March 31, 2022

# OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by Total Compensation Systems, Inc.	
Valuation Date	6/30/2021
Measurement Date	6/30/2021
Total OPEB Liability (TOL)	\$562,035
Valuation Assets	\$346,119
Net OPEB Liability (NOL)	\$215,916
Funded Status	62%
Actuarially Determined Contribution (ADC)	\$0
CERBT Asset Allocation Strategy	Strategy 1
Discount Rate	6.75%

# CERBT Account Summary

As of March 31, 2022	Strategy 1
Initial contribution (06/29/2012)	\$25,805
Additional contributions	\$202,081
Disbursements	\$0
CERBT expenses	(\$1,510)
Investment earnings	\$136,812
Total assets	\$363,188
Annualized net rate of return (06/29/2012-03/31/2022 = 9.76 years)	8.26%

## Cash Flow Summary by Fiscal Year

Fiscal Year	Contributions	Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets
2006-07	\$0	\$0	\$0	\$0	\$0
2007-08	\$0	\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$0	\$0	\$0
2009-10	\$0	\$0	\$0	\$0	\$0
2010-11	\$0	\$0	\$0	\$0	\$0
2011-12	\$25,805	\$0	\$0	\$0	\$25,805
2012-13	\$25,805	\$0	\$3,433	(\$62)	\$54,982
2013-14	\$24,626	\$0	\$15,364	(\$160)	\$91,441
2014-15	\$24,626	\$0	\$15,516	(\$263)	\$116,114
2015-16	\$16,012	\$0	\$17,438	(\$366)	\$133,946
2016-17	\$16,012	\$0	\$32,673	(\$491)	\$165,068
2017-18	\$19,000	\$0	\$45,573	(\$648)	\$196,811
2018-19	\$19,000	\$0	\$59,598	(\$823)	\$229,661
2019-20	\$19,000	\$0	\$66,906	(\$1,027)	\$255,766
2020-21	\$19,000	\$0	\$138,584	(\$1,283)	\$346,187
as of 3/31/2022	\$227,886	\$0	\$136,812	(\$1,510)	\$363,188

# CERBT/CEPPT Investment Returns Outperform Benchmarks

Periods ended February 28, 2022

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
<b>CERBT Strategy 1</b> (Inception June 1, 2007)	\$14,193,284,897	-1.58%	-2.77%	-1.39%	6.28%	11.04%	9.14%	8.05%	5.90%
Benchmark		-1.57%	-2.77%	-1.47%	6.14%	10.81%	8.84%	7.71%	5.49%
<b>CERBT Strategy 2</b> (Inception October 1, 2011)	\$1,913,457,616	-1.32%	-2.72%	-1.25%	4.91%	9.60%	7.86%	6.83%	7.75%
Benchmark		-1.31%	-2.71%	-1.30%	4.80%	9.44%	7.59%	6.52%	7.47%
<b>CERBT Strategy 3</b> (Inception January 1, 2012)	\$847,336,366	-0.81%	-2.19%	-0.40%	4.54%	8.39%	6.62%	5.68%	6.11%
Benchmark		-0.80%	-2.18%	-0.41%	4.48%	8.26%	6.40%	5.37%	5.82%
<b>CERBT Total</b>	<b>\$16,954,078,879</b>								
<b>CEPPT Strategy 1</b> (Inception October 1, 2019)	\$49,324,608	-1.58%	-3.26%	-2.30%	3.06%	-	-	-	7.60%
Benchmark		-1.58%	-3.26%	-2.37%	2.88%	-	-	-	7.58%
<b>CEPPT Strategy 2</b> (Inception January 1, 2020)	\$21,373,118	-1.28%	-3.21%	-2.45%	0.47%	-	-	-	3.72%
Benchmark		-1.28%	-3.23%	-2.48%	0.37%	-	-	-	3.59%
<b>CEPPT Total</b>	<b>\$70,697,726</b>								

## CERBT Portfolios

Portfolios	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	7.59%	7.01%	6.22%
Risk	11.83%	9.24%	7.28%

## CERBT Portfolio Details

Asset Classification	Benchmark	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Global Equity	MSCI All Country World Index	59% ±5%	40% ±5%	22% ±5%
Fixed Income	Barclays Capital Long Liability Index (CERBT)	25% ±5%	43% ±5%	49% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Liquid Index	8% ±5%	8% ±5%	8% ±5%
Treasury Inflation Protected Securities (TIPS)	Barclays Capital Global Real: US TIPS Index	5% ±3%	5% ±3%	16% ±3%
Commodities	S&P GSCI Total Return Index	3% ±3%	4% ±3%	5% ±3%
Cash	3-Month Treasury Bill	0% +2%	0% +2%	0% +2%

## Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
  - Combines administrative, custodial, and investment fees
  - Separate trust funds
  - Self-funded, fee rate may change in the future
  - Fee is applied daily to assets under management
    - 10 basis points - CERBT
    - 25 basis points - CEPPT

## CEPPT/CERBT Consistently Low Fee Rate History

Fiscal Year	CERBT	CEPPT
2007-2008	2.00 basis points	-
2008-2009	6.00 basis points	-
2009-2010	9.00 basis points	-
2010-2011	12.00 basis points	-
2011-2012	12.00 basis points	-
2012-2013	15.00 basis points	-
2013-2014	14.00 basis points	-
2014-2015	10.00 basis points	-
2015-2016	10.00 basis points	-
2016-2017	10.00 basis points	-
2017-2018	10.00 basis points	-
2018-2019	10.00 basis points	-
2019-2020	10.00 basis points	25.00 basis points
2020-2021	10.00 basis points	25.00 basis points
2021-2022	10.00 basis points	25.00 basis points

# 612 Prefunding Program Employers

592 CERBT and 64 CEPPT

- State of California
- 155 Cities or Towns
- 10 Counties
- 80 School Employers
- 31 Courts
- 335 Special Districts and other Public Agencies
  - (101 Water, 37 Sanitation, 34 Fire, 25 Transportation)

## Financial Reporting

- CERBT is the Plan
  - Provides audited and compliant GASB 74 report in a Schedule of Changes in Fiduciary Net Position (FNP)
  - Published in February each year

FNP Fiscal Year	Availability
<u>2018-19</u>	Available at <a href="https://www.calpers.ca.gov/cerbt">https://www.calpers.ca.gov/cerbt</a>
<u>2019-20</u>	
<u>2020-21</u>	

## Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Matt Goss	Outreach & Support Program Manager	<a href="mailto:Matthew.Goss@calpers.ca.gov">Matthew.Goss@calpers.ca.gov</a>	(916) 795-9071	(916) 382-6487
Karen Lookingbill	Outreach & Support Manager	<a href="mailto:Karen.Lookingbill@calpers.ca.gov">Karen.Lookingbill@calpers.ca.gov</a>	(916) 795-1387	(916) 501-2219
Jasper Jacobs	Outreach & Support Analyst	<a href="mailto:Jasper.Jacobs@calpers.ca.gov">Jasper.Jacobs@calpers.ca.gov</a>	(916) 795-0432	(916) 717-3886
Colleen Cain-Herrback	Administration & Reporting Program Manager	<a href="mailto:Colleen.Cain-Herrback@calpers.ca.gov">Colleen.Cain-Herrback@calpers.ca.gov</a>	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	<a href="mailto:Victor.Anderson@calpers.ca.gov">Victor.Anderson@calpers.ca.gov</a>	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	<a href="mailto:Robert.Sharp@calpers.ca.gov">Robert.Sharp@calpers.ca.gov</a>	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
<a href="mailto:CERBT4U@calpers.ca.gov">CERBT4U@calpers.ca.gov</a> – Questions & Document Submittal	<a href="http://www.calpers.ca.gov/CERBT">www.calpers.ca.gov/CERBT</a>
<a href="mailto:CEPPT4U@calpers.ca.gov">CEPPT4U@calpers.ca.gov</a> – Questions & Document Submittal	<a href="http://www.calpers.ca.gov/CEPPT">www.calpers.ca.gov/CEPPT</a>
<a href="mailto:CERBTACCOUNT@calpers.ca.gov">CERBTACCOUNT@calpers.ca.gov</a> – Online Record Keeping System	