



CASTROVILLE COMMUNITY SERVICES DISTRICT

P.O. BOX 1065
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CASTROVILLE, CA 95012
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President – Silvestre Montejano
Vice President – Adriana Melgoza
Director – James Cochran
Director – Glenn Oania
Director – Ron Stefani

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General Manager – Eric Tynan
Board Secretary – Lidia Santos

Website: CastrovilleCSD.org

BOARD OF DIRECTORS BUDGET & PERSONNEL COMMITTEE MEETING WEDNESDAY, MAY 2, 2018 – 11:00 A.M. DISTRICT BOARD ROOM – 11499 GEIL STREET

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

COMMITTEE MEMBERS

James Cochran
Glenn Oania

Agenda

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

CALL MEETING TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

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

1. Review of FY 2018/2019 Proposed Budget
2. Recommendations for FY 2018/2019 Budget
3. Personnel-Staff Wage Increase for 2018/2019
4. Recommendations for Staff Wage Increase 2018/2019
5. Adjournment

**Castroville Community Services District
Water Income and Expense Budget
July 2018 through June 2019
Draft**

	2017/2018	2018/2019
Income		
4010 · Metered Water Sales	\$ 1,058,000	\$ 1,110,600
4020 · Hydrant Water Sales	\$ 10,000	\$ 8,000
4030 · New Service Installation	\$ 53,160	\$ 15,237
4040 · Backflow Revenue	\$ 12,700	\$ 12,700
Misc. Revenue		
4050 · Misc. Revenue-Other	\$ 3,400	\$ 3,400
4053 · Reconnect Charges	750	480
4054 · NSF Charges	300	300
4057 · Trip Fee Charges	5,400	6,000
4059 · Credit Card Charges	1,400	1,400
Total Misc. Revenue	<u>\$ 11,250</u>	<u>\$ 11,580</u>
4060 · Interest Earned	\$ 33,000	\$ 35,000
Total Income	<u><u>\$ 1,178,110</u></u>	<u><u>\$ 1,193,117</u></u>

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Expense

WATER OPERATIONS EXPENSE

General Operations Expense

5110 · Shop Supplies	\$ 1,000	\$ 1,000
5115 · Tools & Equipment	3,000	3,000
5120 · Operators Uniforms	2,500	2,750
5125 · Cellular Phones	975	975
5130 · Operators Certifications	800	800
5135 · Water Testing Fees	6,120	10,000
5136 · Backflow Testing	1,000	1,000
5138 · Water System Fees	7,000	7,000
Total General Operations Expense	<u>\$ 22,395</u>	<u>\$ 26,525</u>

Well Sites Expense

5155 · Utilities - P G & E	\$ 92,000	\$ 92,000
5165 · Pump Repair/Maintenance	3,500	3,500
5170 · Supplies for Pumps & Well Sites	8,500	8,500
5178 · Generators Repairs/Maintenance	2,000	2,000
5180 · Tank Repair/Maintenance	1,000	1,000
5185 · Building Repair/Maintenance	1,000	1,000
5190 · Chlorine/Softener Repair/Maintenance	3,000	3,000
5195 · Well Sites - Other Expense	1,000	1,000
Total Well Sites Expense	<u>\$ 112,000</u>	<u>\$ 112,000</u>

**Castroville Community Services District
Water Income and Expense Budget
July 2018 through June 2019
Draft**

	2017/2018	2018/2019
Valve Expense		
5210 · Valve - Supplies	500	500
5230 · Valve - Repair/Maintenance	1,000	1,000
Total Valve Expense	<u>\$ 1,500</u>	<u>\$ 1,500</u>
Meter Expense		
5260 · Meter - Supplies	\$ 1,000	\$ 1,000
5270 · Meter - Repair/Maintenance	30,000	5,000
Total Meter Expense	<u>\$ 31,000</u>	<u>\$ 6,000</u>
Hydrant Expense		
5310 · Hydrant - Supplies	\$ 1,000	\$ 1,000
5330 · Hydrant - Repair Maintenance	1,000	1,000
Total Hydrant Expense	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Water Lines Expense		
5355 · Water Lines - Supplies	\$ 2,600	\$ 2,600
5365 · Water Lines - Repair/Maintenance	20,000	20,000
Total Water Lines Expense	<u>\$ 22,600</u>	<u>\$ 22,600</u>
5400 · Water Depreciation Expense	\$ 312,000	\$ 312,000
Automobile Expense		
5451 · Fuel	\$ 1,800	\$ 1,800
5452 · Repair/Maintenance	\$ 4,000	\$ 4,000
5453 · Other-Auto Expense	1,500	1,500
Total Automobile Expense	<u>\$ 7,300</u>	<u>\$ 7,300</u>
Payroll Expense Water Operation		
5520 · Operators Water Wages	\$ 84,150	\$ 86,563
Total Payroll Expense-Operations	<u>\$ 84,150</u>	<u>\$ 86,563</u>
TOTAL OPERATIONS EXPENSE	<u><u>\$ 594,945</u></u>	<u><u>\$ 576,488</u></u>
ADMINISTRATIVE EXPENSE		
Billing Expense		
5565 · Postage	\$ 10,000	\$ 10,000
5570 · Billing Supplies	1,500	1,500
5580 · Toilet Rebate	225	225
5585 · Bad Debt Write Off's	500	500
5590 · Other Billing Expense	6,100	6,100
Total Billing Expense	<u>\$ 18,325</u>	<u>\$ 18,325</u>

**Castroville Community Services District
Water Income and Expense Budget
July 2018 through June 2019
Draft**

	2017/2018	2018/2019
Utilities Expense		
5611 · Utilities - P G & E	\$ 1,650	\$ 1,650
5612 · Utilities - Telephones	2,050	2,050
5613 · Utilities - Disposal	175	175
5650 · Utilities - M R W P C A	65	65
Total Utilities Expense	\$ 3,940	\$ 3,940
Insurance Expense		
5621 · Insurance - Auto & General	\$ 11,600	\$ 11,600
Total Insurance Expense	\$ 11,600	\$ 11,600
Office Expense		
5710 · Office Supplies	\$ 2,500	\$ 2,500
5715 · Office Equipment	2,000	2,000
5720 · Misc Office Expense	2,500	2,500
5730 · Alarm Monitoring Service	800	800
5735 · Property Taxes	600	600
5740 · Computer Programs/Upgrades	5,000	5,000
5745 · Bank Fees	500	500
5747 · Credit Card Monthly Fees	1,500	1,500
5750 · Seminars/Training/Staff	3,000	3,000
5752 · Seminar/Training/Directors	3,000	3,000
5755 · Journals/Subscriptions	150	-
5760 · Membership Dues	10,500	10,500
5765 · Office Repairs/Maintenance	2,000	2,000
5770 · Building Maintenance	3,000	3,000
Total Office Expense	\$ 37,050	\$ 36,900
Payroll Expenses		
5810 · Wages Water- General Manager	\$ 65,200	\$ 67,157
5820 · Wages - Administrative	71,136	72,104
5865 · Insurance - Workers Comp	5,000	5,000
5875 · Employee Health Benefits	64,196	66,807
5880 · PERS Retirement Benefits	26,000	27,964
5882 · Employee Life Insurance	616	616
5885 · FICA Expense	18,000	18,000
5890 · Unemployment Ins Benefit Charge	2,300	-
5895 · Retired Employee Benefits	3,180	3,180
5896 · Other Post Employment Benefits	8,100	8,100
Total Payroll Expenses	\$ 263,728	\$ 268,928

**Castroville Community Services District
Water Income and Expense Budget
July 2018 through June 2019
Draft**

	2017/2018	2018/2019
Consulting Expense		
5910 · Legal Fees	\$ 13,000	\$ 14,000
5920 · Engineering Fees	17,000	15,000
5930 · Director Fees	2,700	2,700
5940 · Accounting Fees	7,583	8,123
5960 · Other Consulting Fees	22,000	27,000
Total Consulting Expense	<u>\$ 62,283</u>	<u>\$ 66,823</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 396,926</u>	<u>\$ 406,516</u>
TOTAL COMBINED EXPENSES	<u>\$ 991,871</u>	<u>\$ 983,004</u>
Net Income or Loss	<u>\$ 186,239</u>	<u>\$ 210,113</u>
*Less Capital Expenditures:		
Valve Replacement \$15K,	<u>\$ 159,000</u>	<u>\$ 86,000</u>
Lateral Replacement \$15K		
Pumping Equipment \$5K,		
Chlorine Generators \$50K		
Office Equipment \$1K		
Net Income or Loss	<u>27,239</u>	<u>124,113</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2018 through June 2019
Draft

DRAFT

	2017/2018	2018/2019
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4105 · User fees - Storm Drain #75301	\$ 65,000	\$ 65,000
4115 · Property Tax	239,920	450,000
4125 · Sewer Connection Fees	30,412	3,169
1170 · USDA Income from M L Zone 3	25,000	26,000
4130 · Misc Revenue	2,000	2,000
4135 · Zone 1 Interest Earned	84,000	84,000
Total Income	\$ 446,332	\$ 630,169
 Zone 1 OPERATION EXPENSE		
General Operation Expense		
7005 · Shop Supplies	\$ 1,000	\$ 1,000
7010 · Small Tools	1,500	1,500
7015 · Operators Uniforms	2,100	2,150
7018 · Operators Certifications	500	500
7020 · Cellular Phones	760	760
Total General Operation Expense	\$ 5,860	\$ 5,910
 Lift Station Expense		
7105 · Sewer Utilities PG & E	\$ 4,000	\$ 4,600
7115 · Lift Station Repair/Maintenance	3,500	3,500
7120 · Supplies for Pump Station	1,000	1,000
7122 · Permit Fee for Generators	400	400
7125 · Building Repair & Maintenance	1,000	1,000
Total Lift Station Expense	\$ 9,900	\$ 10,500
 7200 · Sewer (Zone 1) Depreciaton Expense		
	62,456	62,456
 Automobile Expense		
7305 · Fuel for Trucks	\$ 2,200	\$ 2,200
7310 · Repair/Maintenance	4,000	4,000
7315 · Other Auto Expense	1,500	1,500
Total Automobile Expense	\$ 7,700	\$ 7,700
 Payroll Expense-Operation		
7405 · Operators Zone 1 Wages	\$ 65,450	\$ 67,327
Total Payroll Expense	\$ 65,450	\$ 67,327

Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2018 through June 2019
Draft

	2017/2018	2018/2019
Sewer Line Expense		
7465 · Sewer Line-Repair/Maintenance	\$ 10,000	\$ 10,000
Total Sewer Line Expense	<u>\$ 10,000</u>	<u>\$ 10,000</u>
 Storm drain Expense		
7475 · Storm Drain-Supplies	\$ 1,000	\$ 1,000
7485 · Storm Drain-Repair/Maintenance	6,000	6,000
7492 · Storm Drain-Fuel for Trucks	900	900
Total Storm Drain Expense	<u>\$ 7,900</u>	<u>\$ 7,900</u>
 TOTAL OPERATION EXPENSE	 <u>169,266</u>	 <u>171,793</u>
 ZONE 1 ADMINSTRATIVE EXPENSE		
Office Expense		
7505 · Office Supplies	\$ 2,200	\$ 2,200
7510 · Office Equipment	1,500	1,500
7515 · Misc. Office Expense	1,600	1,600
7520 · Computer Program/Upgrade	2,000	2,000
7525 · Office Repair/Maintenance	1,300	1,300
7530 · Alarm Monitoring Service	500	500
7535 · Property Taxes	350	350
7540 · Seminars/Training/Staff	2,500	2,500
7545 · Seminar/Training/Directors	2,500	2,500
7550 · Journals/Subscriptions	50	50
7555 · Membership Dues	6,000	6,000
7560 · Building Maintenance	2,000	2,000
7586 · Bad Debt Write-Offs	500	500
Total Office Expense	<u>\$ 23,000</u>	<u>\$ 23,000</u>
 Payroll Expense Admin		
7605 · Wages Zone 1 GM	\$ 50,712	\$ 52,232
7620 · Wages Zone 1 Admin	55,328	56,081
7625 · Insurance -Workers Comp	3,850	3,850
7630 · Employee Health Benefits	49,930	51,961
7632 · FICA Expense	14,000	14,000
7635 · PERS Retirement Benefits	20,200	21,750
7636 · Other Post Employment Benefits	6,300	6,300
7367 - Unemployment Ins Benefits Charges	1,200	-
7640 · Employee Life Insurance	480	480
Total Payroll Expense	<u>\$ 202,000</u>	<u>\$ 206,654</u>

Castroville Community Services District
Castroville (Zone 1) Sewer Income and Expense Budget
July 2018 through June 2019
Draft

	2017/2018	2018/2019
Utilities Expense		
7655 · Utilities - PG &E	\$ 1,500	\$ 1,500
7660 · Utilities-Telephones	1,600	1,600
7665 · Utilities - Disposal	140	140
7670 · Utilities - MRWPCA	55	55
Total Utilities Expense	\$ 3,295	\$ 3,295
Sewer Consulting Expense		
7705 · Sewer Legal Fees	\$ 2,000	\$ 2,000
7710 · Sewer Engineer Fees	3,000	3,000
7715 · Sewer Accounting Fees	6,800	6,350
7720 · Sewer Other Consulting Fees	2,000	2,000
7725 · Director Fees	2,100	2,100
Total Consulting Expense	\$ 15,900	\$ 15,450
Insurance Expense		
7755 · Insurance - Auto & General	\$ 9,150	\$ 9,150
Total Insurance Expense	\$ 9,150	\$ 9,150
Bond, Loan, & Certif. Expense		
7772 · Investment Advisory Services	\$ 50	\$ 50
7774 · CSA 14/CCSD Organizational Cost	\$ 3,589	\$ 3,589
7775 · Willdan Tax Code-Admin Fee	\$ 1,600	\$ 1,600
7776 · Unrealized/Gain-Loss of Investment	15,000	15,000
Total Bond, Loan & Certif. Expense	\$ 20,239	\$ 20,239
Storm Drain Consulting Expense		
7805 · Storm Drain Legal Fees	\$ 800	\$ 800
7810 · Storm Drain Engineer Fees	2,000	2,000
7815 · Storm Drain Other Consulting Fee	500	500
Total Consulting Expense	\$ 3,300	\$ 3,300
TOTAL ADMINISTRATIVE EXPENSE	\$ 276,884	\$ 281,088
TOTAL COMBINED EXPENSES	\$ 446,150	\$ 452,881
NET INCOME OR LOSS	\$ 182	\$ 177,288

**Castroville Community Services District
 Castroville (Zone 1) Sewer Income and Expense Budget
 July 2018 through June 2019
 Draft**

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	2017/2018	2018/2019
*Less Capital Expenditures	<u>149,907</u>	<u>97,000</u>
Lift Stations \$10K		
Crane Truck \$87K		
Transfer Out- Property Taxes to Zone 1 Gov for Recreational Services	\$ -	\$ 100,000
Net Income or Loss	<u>(149,725)</u>	<u>(19,712)</u>

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

**Castroville Community Services District
 Castroville (Zone 1) Governmental Activities
 Income and Expense Budget
 July 2018 through June 2019
 Draft**

DRAFT

	2017/2018	2018/2019
Income		
ZONE 1 (CASTROVILLE) REVENUE		
4107 · User fees - Street Lights #75301	\$ 33,000	\$ 33,000
4135 · Zone 1 Interest Earned	2,000	2,000
Total Income	\$ 35,000	\$ 35,000
ZONE 1 OTHER OPER & MAINT EXPENSE		
7825 · Street Light Utility Cost	\$ 42,500	\$ 42,500
7830 · Castroville Sign Maintenance	3,000	3,000
7835 · Pedestrian Over Cross Maintenance	1,000	1,000
Total Zone1 Other Oper & Maint Expense	\$ 46,500	\$ 46,500
TOTAL OTHER OPERATION EXPENSE	46,500	46,500
ZONE 1 RECREATIONAL EXPENSE		
7850 · No. Co. Rec & Park District	\$ 100,000	\$ 100,000
Total Zone 1 Recreational Expense	\$ 100,000	\$ 100,000
TOTAL RECREATIONAL EXPENSE	\$ 100,000	\$ 100,000
TOTAL COMBINED EXPENSES	\$ 146,500	\$ 146,500
NET INCOME OR LOSS	(\$111,500)	(\$111,500)
Transfer In- Property Taxes to Zone 1 Gov for Recreational Services	\$ -	\$ 100,000
Net Income or Loss	(\$111,500)	(\$11,500)

**Castroville Community Services District
Sewer Zone 2 Income and Expense Budget
July 2018 through June 2019**

Draft

	2017/2018	2018/2019
Income		
ZONE 2 (MORO COJO) REVENUE		
4205 · Userfees MC-Sewer & Storm Drain #73701	\$ 62,899	\$ 65,256
4210 · Zone 2 Interest Earned	2,000	2,000
4215 · Userfees NMCHS & Mobile Park	82,141	85,726
Total Income	\$ 147,040	\$ 152,982
ZONE 2 OPERATION EXPENSE		
General Operation Expense		
8030 · Shop Supplies	\$ 500	\$ 500
8035 · Small Tools	\$ 500	\$ 500
8037 · Operators Uniforms	\$ 700	\$ 700
8038 · Operators Certification	\$ 350	\$ 350
8039 · Operators Cellular Phones	220	220
Total General Operation Expense	\$ 2,270	\$ 2,270
Lift Station Expense		
8055 · Utilities	\$ 9,700	\$ 9,700
8065 · Lift Station Repair/Maintenance	8,000	2,000
8070 · Supplies for Pump Station	1,000	1,000
8080 · Building Repair & Maintenance	500	500
Total Lift Station Expense	\$ 19,200	\$ 13,200
8082 · Sewer (Zone 2) Depreciaton Expense	\$ 14,050	\$ 14,050
Automobile Expense		
8090 · Fuel for Trucks	\$ 1,000	\$ 1,200
8095 · Auto-Repair/Maintenance	2,500	2,500
8100 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,000	\$ 4,200
Payroll Expense-Operations		
8110 · Operator Zone 2 Wages	\$ 18,700	\$ 19,236
Total Payroll Expenses-Operations	\$ 18,700	\$ 19,236
Sewer Line Expense		
8135 · Sewer Line-Repair/Maintenance	\$ 2,000	\$ 2,000
Total Sewer Line Expense	\$ 2,000	\$ 2,000
Storm Drain Expense		
8145 · Storm drain-Supplies	\$ 500	\$ 500
8155 · Storm drain-Repair/Maintenance	2,000	2,000
Total Storm Drain Expense	\$ 2,500	\$ 2,500

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**Castroville Community Services District
Sewer Zone 2 Income and Expense Budget
July 2018 through June 2019**

Draft

2017/2018 2018/2019

TOTAL OPERATION EXPENSE

62,720 57,456

ZONE 2 ADMINISTRATIVE EXPENSE

Office Expense

8178 · Seminar/Training/Directors	\$ 500	\$ 500
8179 · Membership Dues	1,600	1,600
8181 · Office Supplies	\$ 600	\$ 600
8182 · Office Equipment	\$ 500	\$ 500
8183 · Misc. Office Expense	\$ 1,200	\$ 1,200
8184 · Building Maintenance	\$ 300	\$ 300
8185 · Computer Program/Upgrade	\$ 600	\$ 600
8186 · Office Repair/Maintenance	\$ 300	\$ 300
8187 · Alarm Monitoring Service	\$ 200	\$ 200
8188 · Property Taxes	\$ 50	\$ 100
8189 · Seminars/Training/Staff	\$ 500	\$ 500
Total Office Expense	<u>\$ 6,350</u>	<u>\$ 6,400</u>

Payroll Expense Administration

8191 · Wages- Zone 2 GM	14,489	14,924
8195 · Wages-Zone 2 Admin	15,808	16,023
8200 · Insurance-Workers Comp	1,200	1,200
8205 · Employee Health Benefits	14,266	14,846
8205 · Unemployment Ins. Benefits Charge	360	-
8210 · PERS Retirement Benefits	5,800	6,214
8212 · Employee Life Insurance	137	137
8213 · Other Post Retirement Benefits	1,800	1,800
8214 · FICA Expense	4,000	4,000
Total Payroll Expense Administration	<u>\$ 57,860</u>	<u>\$ 59,144</u>

Utilities Expense

8221 · Utilities - PG &E	\$ 500	\$ 500
8222 · Utilities-Telephones	475	475
8223 · Utilities - Disposal	70	70
8224 · Utilities - MRWPCA	25	25
Total Utilities Expense	<u>\$ 1,070</u>	<u>\$ 1,070</u>

Consulting Expense

8216 · Sewer Consulting Fees	1,200	1,200
8217 · Sewer Engineer Fees	1,000	1,000
8218 · Sewer Accounting Fees	1,700	1,800

**Castroville Community Services District
Sewer Zone 2 Income and Expense Budget
July 2018 through June 2019
Draft**

	2017/2018	2018/2019
8219 · Sewer Legal Fees	1,000	1,000
8226 · Director Fees	600	600
8229 · Moro Cojo Annexation Amorization	\$ 533	\$ 533
	<u>\$ 6,033</u>	<u>\$ 6,133</u>
Insurance Expense		
8230 · Insurance-Auto & General	\$ 2,600	\$ 2,600
Total insurance Expense	<u>\$ 2,600</u>	<u>\$ 2,600</u>
TOTAL ADMINISTRATIVE EXPENSE	<u>\$ 73,913</u>	<u>\$ 75,347</u>
TOTAL COMBINED EXPENSES	<u>\$ 136,633</u>	<u>\$ 132,803</u>
NET INCOME OR LOSS	<u>\$ 10,407</u>	<u>\$ 20,179</u>
LESS CAPITAL EXPENDITURES	\$ 57,635	\$ 5,000
Impellers 5K		
Net income or Loss	<u>\$ (47,228)</u>	<u>\$ 15,179</u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

**Castroville Community Services District
 Zone 2 Governmental Activities
 Income and Expense Budget
 July 2018 through June 2019
 Draft**

DRAFT

	2017/2018	2018/2019
Income		
4207 · Userfees MC-Street, Open Sp, Street Lights #73701	\$ 34,030	\$ 34,030
4210 · Zone 2 Interest Earned	2,000	2,000
Total Income	\$ 36,030	\$ 36,030

ZONE 2 OTHER OPER & MAINT EXPENSE		
8245 · Open Space Maint-Outside Service	\$ 2,400	\$ 2,400
8250 · Street Light Utility Cost	5,400	5,400
8255 · Road Repair	500	500
8260 · Street Signage	1,500	1,500
Total Zone 2 Other Operation & Maint Expense	\$ 9,800	\$ 9,800

NET INCOME OR LOSS	\$ 26,230	\$ 26,230
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Castroville Community Services District
Moss Landing (Zone 3) Sewer Income and Expense Budget
July 2018 through June 2019
Draft

DRAFT

	2017/2018	2018/2019
Income		
Zone 3 (Moss Landing) REVENUE		
4305 · Property Taxes	87,700	87,700
4306 · Sewer Connection Fees	7,000	7,000
4307 · Sanitation Fees	185,000	185,000
4308 · Interest Earned	6,000	6,000
4309 · Misc Revenue	1,000	1,000
Total Income	\$ 286,700	\$ 286,700
 Zone 3 OPERATION EXPENSE		
General Operation Expense		
9005 · Shop Supplies	\$ 500	\$ 500
9010 · Small Tools	500	500
9015 · Operators Uniforms	600	700
9018 · Operators Certifications	350	350
9020 · Cellular Phones	220	220
Total General Operation Expense	\$ 2,170	\$ 2,270
 Lift Station Expense		
9105 · Sewer Utilities PG & E	\$ 11,200	\$ 11,200
9115 · Lift Station Repair/Maintenance	3,000	4,000
9120 · Supplies for Pump Station	500	500
Total Lift Station Expense	\$ 14,700	\$ 15,700
 9200 · Sewer (Zone 3) Depreciaton Expense	 25,500	 25,500
 Automobile Expense		
9305 · Fuel for Trucks	\$ 1,200	\$ 1,200
9310 · Repair/Maintenance	2,500	2,500
9315 · Other Auto Expense	500	500
Total Automobile Expense	\$ 4,200	\$ 4,200
 Payroll Expense-Operation		
9405 · Operators Zone 3 Wages	\$ 18,700	\$ 19,236
Total Payroll Expense	\$ 18,700	\$ 19,236
 Sewer Line Expense		
9465 · Sewer Line-Repair/Maintenance	\$ 7,000	\$ 7,000
Total Sewer Line Expense	\$ 7,000	\$ 7,000
 TOTAL OPERATION EXPENSE	 72,270	 73,906

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

	2017/2018	2018/2019
Zone 3 ADMINSTRATIVE EXPENSE		
Office Expense		
9505 · Office Supplies	\$ 600	\$ 600
9510 · Office Equipment	500	500
9515 · Misc. Office Expense	1,200	1,200
9520 · Computer Program/Upgrade	600	600
9525 · Office Repair/Maintenance	300	300
9530 · Alarm Monitoring Service	200	200
9535 · Property Taxes	50	50
9540 · Seminars/Training/Staff	500	500
9545 · Seminar/Training/Directors	500	500
9555 · Membership Dues	1,600	1,600
9560 · Building Maintenance	300	300
Total Office Expense	\$ 6,350	\$ 6,350
Payroll Expense Admin		
9605 · Wages Zone 3 GM	\$ 14,489	\$ 14,924
9620 · Wages Zone 3 Admin	15,808	16,023
9625 · Insurance -Workers Comp	1,200	1,200
9630 · Employee Health Benefits	14,266	14,846
9632 · FICA Expense	4,000	4,000
9635 · PERS Retirement Benefits	5,800	6,214
9636 · Other Post Employment Benefits	1,800	1,800
9640 · Employee Life Insurance	137	137
9641 · Unemployment Ins. Benefits Charge	360	-
Total Payroll Expense	\$ 57,860	\$ 59,144
Utilities Expense		
9655 · Utilities - PG &E	\$ 500	\$ 500
9660 · Utilities-Telephones	475	475
9665 · Utilities - Disposal	70	70
9670 · Utilities - MRWPCA	25	25
Total Utilities Expense	\$ 1,070	\$ 1,070
Sewer Consulting Expense		
9705 · Sewer Legal Fees	\$ 3,000	\$ 3,000
9710 · Sewer Engineer Fees	7,000	7,000
9715 · Sewer Accounting Fees	1,700	1,800
9720 · Sewer Other Consulting Fees	31,000	5,000
9725 · Director Fees	600	600
Total Consulting Expense	\$ 43,300	\$ 17,400

**Castroville Community Services District
 Moss Landing (Zone 3) Sewer Income and Expense Budget
 July 2018 through June 2019**

Draft

	2017/2018	2018/2019
Insurance Expense		
9755 · Insurance - Auto & General	\$ 2,600	\$ 2,600
Total Insurance Expense	<u>\$ 2,600</u>	<u>\$ 2,600</u>
 Loan-Bond Expense		
2601 · Sewer Bond Payment-Principal	25,000	26,000
Total Loan-Bond Expense	<u>\$ 25,000</u>	<u>\$ 26,000</u>
 TOTAL ADMINISTRATIVE EXPENSE	<u><u>\$ 136,180</u></u>	<u><u>\$ 112,564</u></u>
 TOTAL COMBINED EXPENSES	<u><u>\$ 208,450</u></u>	<u><u>\$ 186,470</u></u>
 NET INCOME OR LOSS	<u><u>\$ 78,250</u></u>	<u><u>\$ 100,230</u></u>
 *Less Capital Expenditures	<u><u>55,635</u></u>	<u><u>35,000</u></u>
Impellers 5K		
Generator Station 1 30K		
 NET INCOME OR LOSS	<u><u>\$ 22,615</u></u>	<u><u>\$ 65,230</u></u>

*Capital Expenditures will be booked as an asset

*Depreciation Expense is reflected

Castroville Community Services District
Profit & Loss by Class
July 1, 2017 through March 30, 2018

	Sewer Fund		Water Fund		Sewer Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moro Cojo Zone 2	Castroville Zone 1	Moro Cojo Zone 2	Moss Landing Zone 3	Castroville Zone 1	Moro Cojo Zone 2		
Ordinary Income/Expense									
Income									
Metered Water Sales	0.00	0.00	807,601.89	0.00	0.00	0.00	0.00	0.00	807,601.89
Temporary Hydrant Service	0.00	0.00	8,837.74	0.00	0.00	0.00	0.00	0.00	8,837.74
New Service Installation	0.00	0.00	49,178.23	0.00	0.00	0.00	0.00	0.00	49,178.23
Backflow Revenue	0.00	0.00	12,727.79	0.00	0.00	0.00	0.00	0.00	12,727.79
Misc. Revenue									
Reconnect Charges	0.00	0.00	390.00	0.00	0.00	0.00	0.00	0.00	390.00
NSF Charges	0.00	0.00	64.00	0.00	0.00	0.00	0.00	0.00	64.00
Trip Fee Charges	0.00	0.00	5,340.00	0.00	0.00	0.00	0.00	0.00	5,340.00
Credit Card Fees	0.00	0.00	1,404.00	0.00	0.00	0.00	0.00	0.00	1,404.00
Misc. Revenue - Other	0.00	0.00	3,030.91	0.00	0.00	0.00	0.00	0.00	3,030.91
Total Misc. Revenue	0.00	0.00	10,228.91	0.00	0.00	0.00	0.00	0.00	10,228.91
Water Interest-Investment Earned	0.00	0.00	16,861.76	0.00	0.00	0.00	0.00	0.00	16,861.76
Assessment Bond Interest Earned	0.00	0.00	248.60	0.00	0.00	0.00	0.00	0.00	248.60
Zone 1 (Castroville) Revenue									
User fees Storm Drain #75301	38,054.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,054.24
User fees Street Lights #75301	0.00	0.00	0.00	19,170.18	0.00	0.00	0.00	0.00	19,170.18
Ad Valorem Property Tax	239,919.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	239,919.51
Sewer Connection Fees	30,412.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,412.80
Misc. Revenue	2,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,020.00
Interest Earned	50,451.31	0.00	0.00	1,018.77	0.00	0.00	0.00	0.00	51,470.08
Total Zone 1 (Castroville) Revenue	360,857.86	0.00	0.00	20,188.95	0.00	0.00	0.00	0.00	381,046.81
ZONE 2 (MORO COJO) REVENUE									
User fees Storm Drain & Sewer #73701	31,080.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,080.22
Open Space-Street-Street Lights #73701	0.00	0.00	0.00	0.00	0.00	18,000.00	0.00	0.00	18,000.00
Zone 2 Interest Earned	0.00	0.00	0.00	0.00	0.00	1,023.18	0.00	0.00	1,023.18
Total ZONE 2 (MORO COJO) REVENUE	31,080.22	0.00	0.00	0.00	0.00	19,023.18	0.00	0.00	50,103.40
User fees NMCHS & Mobil Park 74701	47,601.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,601.56
Sewer (Moss Landing) REVENUE									
Property Taxes	0.00	0.00	0.00	0.00	87,740.00	0.00	0.00	0.00	87,740.00
MRWPCA Sanitation Fees	0.00	0.00	0.00	0.00	102,392.81	0.00	0.00	0.00	102,392.81
Interest Earned	0.00	0.00	0.00	0.00	2,998.08	0.00	0.00	0.00	2,998.08
Misc. Revenue-Sewer Zone 3	0.00	0.00	0.00	0.00	930.00	0.00	0.00	0.00	930.00
Total Sewer (Moss Landing) REVENUE	0.00	0.00	0.00	0.00	194,060.89	0.00	0.00	0.00	194,060.89
Total Income	439,539.64	0.00	905,684.92	20,188.95	194,060.89	19,023.18	0.00	0.00	1,578,497.58
Expense									

Castroville Community Services District

Profit & Loss by Class

July 1, 2017 through March 30, 2018

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moro Cojo Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	
Water Operation Expense							
General Operations Expense							
Shop Supplies	0.00	0.00	0.00	330.63	0.00	0.00	330.63
Small Tools	0.00	0.00	0.00	460.48	0.00	0.00	460.48
Operators Uniforms	0.00	0.00	0.00	1,954.24	0.00	0.00	1,954.24
Cellular Phones	0.00	0.00	0.00	566.52	0.00	0.00	566.52
Operators Certifications	0.00	0.00	0.00	588.00	0.00	0.00	588.00
Water Testing Fees	0.00	0.00	0.00	6,401.00	0.00	0.00	6,401.00
Backflow Testing	0.00	0.00	0.00	415.73	0.00	0.00	415.73
Water System Fees	0.00	0.00	0.00	6,090.00	0.00	0.00	6,090.00
Total General Operations Expense	0.00	0.00	0.00	16,806.60	0.00	0.00	16,806.60
Well Sites Expense							
Utilities - P G & E	0.00	0.00	0.00	65,143.05	0.00	0.00	65,143.05
Pump Repair/Maintenance	0.00	0.00	0.00	740.69	0.00	0.00	740.69
Supplies for Pumps & Well Sit	0.00	0.00	0.00	6,826.73	0.00	0.00	6,826.73
Generators Repairs/Maintenance	0.00	0.00	0.00	1,142.06	0.00	0.00	1,142.06
Tank Repair/Maintenance	0.00	0.00	0.00	777.59	0.00	0.00	777.59
Building Repair/Maintenance	0.00	0.00	0.00	116.79	0.00	0.00	116.79
Chlorine/Softener Repair/Main	0.00	0.00	0.00	1,987.98	0.00	0.00	1,987.98
Well Sites - Other Expense	0.00	0.00	0.00	617.79	0.00	0.00	617.79
Total Well Sites Expense	0.00	0.00	0.00	77,352.68	0.00	0.00	77,352.68
Meter Expense							
Meter - Supplies	0.00	0.00	0.00	512.88	0.00	0.00	512.88
Meter - Repair/Maintenance	0.00	0.00	0.00	24,930.40	0.00	0.00	24,930.40
Total Meter Expense	0.00	0.00	0.00	25,443.28	0.00	0.00	25,443.28
Hydrant Expense							
Hydrant - Supplies	0.00	0.00	0.00	83.93	0.00	0.00	83.93
Hydrant - Repair Maintenance	0.00	0.00	0.00	256.27	0.00	0.00	256.27
Total Hydrant Expense	0.00	0.00	0.00	340.20	0.00	0.00	340.20
Water Lines Expense							
Water Lines - Supplies	0.00	0.00	0.00	649.55	0.00	0.00	649.55
Water Lines - Repair/Main	0.00	0.00	0.00	394.54	0.00	0.00	394.54
Total Water Lines Expense	0.00	0.00	0.00	1,044.09	0.00	0.00	1,044.09
Depreciation Expense	0.00	0.00	0.00	233,341.47	0.00	0.00	233,341.47
Automobile Expense							
Fuel	0.00	0.00	0.00	952.07	0.00	0.00	952.07
Auto - Repair/Maintenance	0.00	0.00	0.00	892.14	0.00	0.00	892.14

Castroville Community Services District
Profit & Loss by Class
July 1, 2017 through March 30, 2018

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moro Cojo Zone 2	Castroville Zone 1	Moro Cojo Zone 2	Castroville Zone 1	Moro Cojo Zone 2	
Other Auto Expense	0.00	0.00	17.91	0.00	0.00	0.00	17.91
Total Automobile Expense	0.00	0.00	1,862.12	0.00	0.00	0.00	1,862.12
Payroll Expense Water Operation							
Operators Sick Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Vacation Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Water Wages	0.00	0.00	59,420.58	0.00	0.00	0.00	59,420.58
Operators-Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Payroll Expense Water Operation	0.00	0.00	59,420.58	0.00	0.00	0.00	59,420.58
Total Water Operation Expense	0.00	0.00	415,611.02	0.00	0.00	0.00	415,611.02
Water Administrative Expense							
Billing Expense							
Postage	0.00	0.00	6,587.38	0.00	0.00	0.00	6,587.38
Billing Supplies	0.00	0.00	788.68	0.00	0.00	0.00	788.68
Toilet Rebate	0.00	0.00	75.00	0.00	0.00	0.00	75.00
Other Billing Expense	0.00	0.00	4,630.65	0.00	0.00	0.00	4,630.65
Total Billing Expense	0.00	0.00	12,081.71	0.00	0.00	0.00	12,081.71
Utilities Expense							
Utilities - P G & E	0.00	0.00	844.51	0.00	0.00	0.00	844.51
Utilities - Telephones	0.00	0.00	1,389.39	0.00	0.00	0.00	1,389.39
Utilities - Disposal	0.00	0.00	153.87	0.00	0.00	0.00	153.87
Utilities - M R W P C A	0.00	0.00	41.40	0.00	0.00	0.00	41.40
Total Utilities Expense	0.00	0.00	2,429.17	0.00	0.00	0.00	2,429.17
Insurance Expense							
Insurance - Auto & General	0.00	0.00	7,990.88	0.00	0.00	0.00	7,990.88
Total Insurance Expense	0.00	0.00	7,990.88	0.00	0.00	0.00	7,990.88
Office Expense							
Office Supplies	0.00	0.00	1,896.50	0.00	0.00	0.00	1,896.50
Office Equipment	0.00	0.00	1,701.55	0.00	0.00	0.00	1,701.55
Misc Office Expense	0.00	0.00	1,392.17	0.00	0.00	0.00	1,392.17
Alarm Monitoring Service	0.00	0.00	240.30	0.00	0.00	0.00	240.30
Property Taxes	0.00	0.00	429.92	0.00	0.00	0.00	429.92
Computer Programs/Upgrades	0.00	0.00	4,407.62	0.00	0.00	0.00	4,407.62
Bank Fees	0.00	0.00	128.00	0.00	0.00	0.00	128.00
Credit Card Fees	0.00	0.00	1,443.78	0.00	0.00	0.00	1,443.78
Seminars/Training/Staff	0.00	0.00	2,768.21	0.00	0.00	0.00	2,768.21
Seminar/Training/Directors	0.00	0.00	105.44	0.00	0.00	0.00	105.44
Membership Dues	0.00	0.00	8,399.02	0.00	0.00	0.00	8,399.02

Castroville Community Services District
Profit & Loss by Class
July 1, 2017 through March 30, 2018

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	
Office Repairs/Maintenance	0.00	0.00	816.61	0.00	0.00	0.00	816.61
Building Maintenance	0.00	0.00	515.50	0.00	0.00	0.00	515.50
Total Office Expense	0.00	0.00	24,244.62	0.00	0.00	0.00	24,244.62
Payroll Expenses							
Wages - General Manager	0.00	0.00	50,558.34	0.00	0.00	0.00	50,558.34
Wages - Administrative	0.00	0.00	53,284.12	0.00	0.00	0.00	53,284.12
Employee Sick Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration Vacation Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Workers Comp	0.00	0.00	4,106.37	0.00	0.00	0.00	4,106.37
Administration Holiday Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Health Benefits	0.00	0.00	45,345.35	0.00	0.00	0.00	45,345.35
PERS Retirement Benefits	0.00	0.00	21,995.86	0.00	0.00	0.00	21,995.86
Employee Life Insurance	0.00	0.00	408.25	0.00	0.00	0.00	408.25
FICA Expense	0.00	0.00	12,059.36	0.00	0.00	0.00	12,059.36
Unemployment Ins. Benefit Cha	0.00	0.00	809.99	0.00	0.00	0.00	809.99
Retired Employee Benefits	0.00	0.00	2,282.21	0.00	0.00	0.00	2,282.21
OPEB-Water Post Employment Medical Ex	0.00	0.00	8,550.00	0.00	0.00	0.00	8,550.00
Total Payroll Expenses	0.00	0.00	199,399.85	0.00	0.00	0.00	199,399.85
Consulting Expense							
Legal Fees	0.00	0.00	9,391.53	0.00	0.00	0.00	9,391.53
Engineering Fees	0.00	0.00	9,978.75	0.00	0.00	0.00	9,978.75
Director Fees	0.00	0.00	1,710.00	0.00	0.00	0.00	1,710.00
Accounting Fees	0.00	0.00	7,897.50	0.00	0.00	0.00	7,897.50
Other Consulting Fees	0.00	0.00	21,698.09	0.00	0.00	0.00	21,698.09
Total Consulting Expense	0.00	0.00	50,675.87	0.00	0.00	0.00	50,675.87
Total Water Administrative Expense	0.00	0.00	296,822.10	0.00	0.00	0.00	296,822.10
Zone 1 Operation Expense							
General Operation Expense							
Shop Supplies	120.19	0.00	0.00	0.00	0.00	0.00	120.19
Small Tools & Equipment	237.28	0.00	0.00	0.00	0.00	0.00	237.28
Operators Uniforms	1,520.02	0.00	0.00	0.00	0.00	0.00	1,520.02
Operators Certifications	203.00	0.00	0.00	0.00	0.00	0.00	203.00
Cellular Phones	440.63	0.00	0.00	0.00	0.00	0.00	440.63
Total General Operation Expense	2,521.12	0.00	0.00	0.00	0.00	0.00	2,521.12
Lift Station Expense							
Sewer Utilities PG & E	2,927.87	0.00	0.00	0.00	0.00	0.00	2,927.87
Lift Station Repair/Maintenance	727.38	0.00	0.00	0.00	0.00	0.00	727.38

Castroville Community Services District

Profit & Loss by Class

July 1, 2017 through March 30, 2018

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	
Supplies for Pump Station	19.63	0.00	0.00	0.00	0.00	0.00	19.63
Permit Fee for Generators	402.00	0.00	0.00	0.00	0.00	0.00	402.00
Building Repair/Maintenance	112.05	0.00	0.00	0.00	0.00	0.00	112.05
Total Lift Station Expense	4,188.93	0.00	0.00	0.00	0.00	0.00	4,188.93
Sewer Depreciation Expense	44,893.53	0.00	0.00	0.00	0.00	0.00	44,893.53
Automobile Expense							
Fuel for Trucks	528.94	0.00	0.00	0.00	0.00	0.00	528.94
Auto- Repair/Maintenance	661.65	0.00	0.00	0.00	0.00	0.00	661.65
Other Auto Expense	127.12	0.00	0.00	0.00	0.00	0.00	127.12
Total Automobile Expense	1,317.71	0.00	0.00	0.00	0.00	0.00	1,317.71
Payroll Expense-Operation							
Operators Zone 1 Wages	45,082.29	0.00	0.00	0.00	0.00	0.00	45,082.29
Total Payroll Expense-Operation	45,082.29	0.00	0.00	0.00	0.00	0.00	45,082.29
Sewer Line Expense							
Sewer Line-Repair/Maintenance	135.80	0.00	0.00	0.00	0.00	0.00	135.80
Total Sewer Line Expense	135.80	0.00	0.00	0.00	0.00	0.00	135.80
Storm drain Expense							
Storm drain-Repair/Maintenance	4,402.36	0.00	0.00	0.00	0.00	0.00	4,402.36
Total Storm drain Expense	4,402.36	0.00	0.00	0.00	0.00	0.00	4,402.36
Storm drain Automobile Expense							
Storm drain Fuel for Trucks	211.58	0.00	0.00	0.00	0.00	0.00	211.58
Total Storm drain Automobile Expense	211.58	0.00	0.00	0.00	0.00	0.00	211.58
Total Zone 1 Operation Expense	102,753.32	0.00	0.00	0.00	0.00	0.00	102,753.32
Zone 1 Administrative Expense							
Office Expense							
Office Supplies	1,147.97	0.00	0.00	0.00	0.00	0.00	1,147.97
Office Equipment	1,219.82	0.00	0.00	0.00	0.00	0.00	1,219.82
Misc. Office Expense	533.12	0.00	0.00	0.00	0.00	0.00	533.12
Computer Program/Upgrade	1,902.91	0.00	0.00	0.00	0.00	0.00	1,902.91
Office Repair/Maintenance	444.77	0.00	0.00	0.00	0.00	0.00	444.77
Alarm Monitoring Service	186.90	0.00	0.00	0.00	0.00	0.00	186.90
Property Taxes	154.86	0.00	0.00	0.00	0.00	0.00	154.86
Seminars/Training/Staff	726.97	0.00	0.00	0.00	0.00	0.00	726.97
Membership Dues	5,553.61	0.00	0.00	0.00	0.00	0.00	5,553.61
Building Maintenance	275.53	0.00	0.00	0.00	0.00	0.00	275.53
Total Office Expense	12,146.46	0.00	0.00	0.00	0.00	0.00	12,146.46
Payroll Expense Admin							

Castroville Community Services District
Profit & Loss by Class
 July 1, 2017 through March 30, 2018

9:32 AM
 04/19/18
 Accrual Basis

	Sewer Fund	Sewer Fund	Water Fund	Gov Fund	Gov Fund	TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2	
Wages Zone 1 GM	38,951.79	0.00	0.00	0.00	0.00	38,951.79
Wages Zone 1 Admin	41,814.64	0.00	0.00	0.00	0.00	41,814.64
Insurance - Workers Comp	3,193.84	0.00	0.00	0.00	0.00	3,193.84
Employee Health Benefits	35,268.63	0.00	0.00	0.00	0.00	35,268.63
FICA Expense	9,274.53	0.00	0.00	0.00	0.00	9,274.53
PERS Retirement Benefits	17,107.85	0.00	0.00	0.00	0.00	17,107.85
OPEB-Sewer Post Employment Cost	6,650.00	0.00	0.00	0.00	0.00	6,650.00
Unemployment Ins. Benefit Cha	629.99	0.00	0.00	0.00	0.00	629.99
Employee Life Insurance	317.52	0.00	0.00	0.00	0.00	317.52
Total Payroll Expense Admin	153,208.79	0.00	0.00	0.00	0.00	153,208.79
Utilities Expense						
Utilities - PG&E	747.76	0.00	0.00	0.00	0.00	747.76
Utilities - Telephones	1,080.63	0.00	0.00	0.00	0.00	1,080.63
Utilities - Disposal	96.36	0.00	0.00	0.00	0.00	96.36
Utilities - MRWPCA	32.20	0.00	0.00	0.00	0.00	32.20
Total Utilities Expense	1,956.95	0.00	0.00	0.00	0.00	1,956.95
Sewer Consulting Expense						
Sewer Legal Fees	915.08	0.00	0.00	0.00	0.00	915.08
Sewer Accounting Fees	6,142.50	0.00	0.00	0.00	0.00	6,142.50
Sewer Other Consulting Fees	917.88	0.00	0.00	0.00	0.00	917.88
Director Fees	1,330.00	0.00	0.00	0.00	0.00	1,330.00
Total Sewer Consulting Expense	9,305.46	0.00	0.00	0.00	0.00	9,305.46
Insurance Expense						
Insurance- Auto & General	6,346.11	0.00	0.00	0.00	0.00	6,346.11
Total Insurance Expense	6,346.11	0.00	0.00	0.00	0.00	6,346.11
Bond, Loan & Certif. Expense						
Willdan CSA 14 Assessment Admin Fee	450.00	0.00	0.00	0.00	0.00	450.00
Unrealized Gain/Loss Investment	25,078.39	0.00	0.00	0.00	0.00	25,078.39
Total Bond, Loan & Certif. Expense	25,528.39	0.00	0.00	0.00	0.00	25,528.39
Total Zone 1 Administrative Expense	208,492.16	0.00	0.00	0.00	0.00	208,492.16
Zone 1 Other Operation & Maint Expense						
Street Light Utility Cost	0.00	0.00	0.00	27,440.39	0.00	27,440.39
Castroville Sign Maintenance	0.00	0.00	0.00	108.68	0.00	108.68
Total Zone 1 Other Operation & Maint Expense	0.00	0.00	0.00	27,549.07	0.00	27,549.07
Zone 1 Recreational Expense						
No. Co. Rec & Park District	0.00	0.00	0.00	75,000.00	0.00	75,000.00
Total Zone 1 Recreational Expense	0.00	0.00	0.00	75,000.00	0.00	75,000.00

Castroville Community Services District

Profit & Loss by Class

July 1, 2017 through March 30, 2018

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04/19/18
Accrual Basis

	Sewer Fund Castroville Zone 1	Sewer Fund Moro Cojo Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
Zone 2 Operation Expense							
General Operation Expense							
Shop Supplies	43.59		0.00	0.00	0.00	0.00	43.59
Small Tools & Equipment	67.80		0.00	0.00	0.00	0.00	67.80
Operators Uniforms	434.20		0.00	0.00	0.00	0.00	434.20
Operators Certifications	203.00		0.00	0.00	0.00	0.00	203.00
Cellular Phones	125.90		0.00	0.00	0.00	0.00	125.90
Total General Operation Expense	874.49		0.00	0.00	0.00	0.00	874.49
Lift Station Expense							
Utilities	6,995.09		0.00	0.00	0.00	0.00	6,995.09
Lift Station Repair/Maintenance	20.93		0.00	0.00	0.00	0.00	20.93
Supplies for Pump Station	12.55		0.00	0.00	0.00	0.00	12.55
Total Lift Station Expense	7,028.57		0.00	0.00	0.00	0.00	7,028.57
Sewer Depreciation Expense	10,860.75		0.00	0.00	0.00	0.00	10,860.75
Automobile Expense							
Fuel for Trucks	211.58		0.00	0.00	0.00	0.00	211.58
Auto-Repair/Maintenance	193.61		0.00	0.00	0.00	0.00	193.61
Other Auto Expense	59.72		0.00	0.00	0.00	0.00	59.72
Total Automobile Expense	464.91		0.00	0.00	0.00	0.00	464.91
Payroll Expense-Operations							
Operator Zone 2 Wages	13,053.86		0.00	0.00	0.00	0.00	13,053.86
Total Payroll Expense-Operations	13,053.86		0.00	0.00	0.00	0.00	13,053.86
Total Zone 2 Operation Expense	32,282.58		0.00	0.00	0.00	0.00	32,282.58
Zone 2 Administrative Expense							
Office Expense							
Membership Dues	1,540.40		0.00	0.00	0.00	0.00	1,540.40
Office Supplies	327.98		0.00	0.00	0.00	0.00	327.98
Office Equipment	593.52		0.00	0.00	0.00	0.00	593.52
Misc. Office Expense	138.16		0.00	0.00	0.00	0.00	138.16
Building Maintenance	110.73		0.00	0.00	0.00	0.00	110.73
Computer Program/Upgrade	543.73		0.00	0.00	0.00	0.00	543.73
Office Repair/Maintenance	128.54		0.00	0.00	0.00	0.00	128.54
Alarm Monitoring Services	53.40		0.00	0.00	0.00	0.00	53.40
Property Taxes	76.79		0.00	0.00	0.00	0.00	76.79
Seminars/Training/Staff	214.67		0.00	0.00	0.00	0.00	214.67
Total Office Expense	3,727.92		0.00	0.00	0.00	0.00	3,727.92
Payroll Expense Administration							

Castroville Community Services District
Profit & Loss by Class
July 1, 2017 through March 30, 2018

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moro Cojo Zone 2	Castroville Zone 1	Castroville Zone 2	Castroville Zone 1	Moro Cojo Zone 2	
Wages- Zone 2 GM	11,129.17	0.00	0.00	0.00	0.00	0.00	11,129.17
Wages-Zone 2 Admin	11,947.04	0.00	0.00	0.00	0.00	0.00	11,947.04
Insurance Workers Comp	912.53	0.00	0.00	0.00	0.00	0.00	912.53
Employee Health Benefits	10,076.74	0.00	0.00	0.00	0.00	0.00	10,076.74
Unemployment ins. Benefit Charge	180.01	0.00	0.00	0.00	0.00	0.00	180.01
PERS Retirement Benefits	4,888.01	0.00	0.00	0.00	0.00	0.00	4,888.01
Employee Life Insurance	90.73	0.00	0.00	0.00	0.00	0.00	90.73
Other Post Retirement Benefits	1,900.00	0.00	0.00	0.00	0.00	0.00	1,900.00
FICA Expense	2,686.66	0.00	0.00	0.00	0.00	0.00	2,686.66
Total Payroll Expense Administration	43,810.89	0.00	0.00	0.00	0.00	0.00	43,810.89
Consulting Expense							
Consulting Fees	982.84	0.00	0.00	0.00	0.00	0.00	982.84
Sewer Accounting Fees	1,755.00	0.00	0.00	0.00	0.00	0.00	1,755.00
Sewer Legal Fees	102.45	0.00	0.00	0.00	0.00	0.00	102.45
Director Fees	380.00	0.00	0.00	0.00	0.00	0.00	380.00
Total Consulting Expense	3,220.29	0.00	0.00	0.00	0.00	0.00	3,220.29
Utilities Expense							
Utilities-PG&E	187.68	0.00	0.00	0.00	0.00	0.00	187.68
Utilities-Telephone	308.77	0.00	0.00	0.00	0.00	0.00	308.77
Utilities-Disposal	27.54	0.00	0.00	0.00	0.00	0.00	27.54
Utilities-MRWPCA	9.20	0.00	0.00	0.00	0.00	0.00	9.20
Total Utilities Expense	533.19	0.00	0.00	0.00	0.00	0.00	533.19
Insurance Expense							
Insurance-Auto & General	1,696.46	0.00	0.00	0.00	0.00	0.00	1,696.46
Total Insurance Expense	1,696.46	0.00	0.00	0.00	0.00	0.00	1,696.46
Total Zone 2 Administrative Expense	52,988.75	0.00	0.00	0.00	0.00	0.00	52,988.75
Zone 2 Other Oper & Maint Expense							
Open Space Main-Outside Services	0.00	0.00	0.00	0.00	0.00	1,086.39	1,086.39
Street Light Utility Cost	0.00	0.00	0.00	0.00	0.00	3,419.65	3,419.65
Total Zone 2 Other Oper & Maint Expense	0.00	0.00	0.00	0.00	0.00	4,506.04	4,506.04
Sewer Zone 3 Operation & Maint Expense							
General Operation Expense							
Shop Supplies	0.00	43.58	0.00	0.00	0.00	0.00	43.58
Small Tools & Equipment	0.00	67.79	0.00	0.00	0.00	0.00	67.79
Operators Uniforms	0.00	434.42	0.00	0.00	0.00	0.00	434.42
Operators Certifications	0.00	203.00	0.00	0.00	0.00	0.00	203.00
Cellular Phones	0.00	118.99	0.00	0.00	0.00	0.00	118.99

Castroville Community Services District

Profit & Loss by Class

July 1, 2017 through March 30, 2018

	Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moro Cojo Zone 2	Castroville Zone 1	Moro Cojo Zone 2	Castroville Zone 1	Moro Cojo Zone 2	
Total General Operation Expense	0.00	867.78	0.00	0.00	0.00	0.00	867.78
Lift Station Expense							
Sewer Utilities PG&E	0.00	7,813.81	0.00	0.00	0.00	0.00	7,813.81
Lift Station Repair/Maintenance	0.00	700.31	0.00	0.00	0.00	0.00	700.31
Supplies for Pump Station	0.00	12.55	0.00	0.00	0.00	0.00	12.55
Total Lift Station Expense	0.00	8,526.67	0.00	0.00	0.00	0.00	8,526.67
Sewer (Moss Landing) Zone 3 Depreciation Expense	0.00	19,089.72	0.00	0.00	0.00	0.00	19,089.72
Automobile Expense							
Fuel for Trucks	0.00	211.54	0.00	0.00	0.00	0.00	211.54
Repair/Maintenance	0.00	195.11	0.00	0.00	0.00	0.00	195.11
Other Auto Expense	0.00	59.70	0.00	0.00	0.00	0.00	59.70
Total Automobile Expense	0.00	466.35	0.00	0.00	0.00	0.00	466.35
Payroll Expense-Operations							
Operators-Moss Landing Wages Zone 3	0.00	13,277.97	0.00	0.00	0.00	0.00	13,277.97
Total Payroll Expense-Operations	0.00	13,277.97	0.00	0.00	0.00	0.00	13,277.97
Total Sewer Zone 3 Operation & Maint Expense	0.00	42,228.49	0.00	0.00	0.00	0.00	42,228.49
Zone 3 Administrative Expense							
Office Expense							
Office Supplies	0.00	321.73	0.00	0.00	0.00	0.00	321.73
Office Equipment	0.00	593.52	0.00	0.00	0.00	0.00	593.52
Misc. Office Expense	0.00	224.30	0.00	0.00	0.00	0.00	224.30
computer Programs/Upgrade	0.00	550.54	0.00	0.00	0.00	0.00	550.54
Office Repair/Maintenance	0.00	127.04	0.00	0.00	0.00	0.00	127.04
alarm Monitoring Service	0.00	53.40	0.00	0.00	0.00	0.00	53.40
Property Taxes	0.00	16.57	0.00	0.00	0.00	0.00	16.57
Seminars/Training/Staff	0.00	214.67	0.00	0.00	0.00	0.00	214.67
Membership Dues	0.00	1,620.40	0.00	0.00	0.00	0.00	1,620.40
Building Maintenance	0.00	110.72	0.00	0.00	0.00	0.00	110.72
Total Office Expense	0.00	3,832.89	0.00	0.00	0.00	0.00	3,832.89
Payroll Expense Administration							
Wages Zone 3 GM	0.00	11,129.17	0.00	0.00	0.00	0.00	11,129.17
Wages Zone 3 Admin	0.00	11,947.04	0.00	0.00	0.00	0.00	11,947.04
Insurance-Workers Comp	0.00	912.53	0.00	0.00	0.00	0.00	912.53
Employee Health Benefits	0.00	10,076.75	0.00	0.00	0.00	0.00	10,076.75
FICA Expense	0.00	2,685.66	0.00	0.00	0.00	0.00	2,685.66
PERS Retirement Benefits	0.00	4,887.95	0.00	0.00	0.00	0.00	4,887.95
Other Post Employment Benefits	0.00	1,900.00	0.00	0.00	0.00	0.00	1,900.00

Castroville Community Services District
Profit & Loss by Class

July 1, 2017 through March 30, 2018

	Sewer Fund			Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2		
Employee Life Insurance	0.00	90.70	0.00	0.00	0.00	0.00	90.70	
Unemployment Ins. Benefit Charge	0.00	180.00	0.00	0.00	0.00	0.00	180.00	
Total Payroll Expense Administration	0.00	43,809.80	0.00	0.00	0.00	0.00	43,809.80	
Utilities Expense								
Utilities-PG&E	0.00	235.48	0.00	0.00	0.00	0.00	235.48	
Utilities-Telephone	0.00	308.65	0.00	0.00	0.00	0.00	308.65	
Utilities-Disposal	0.00	27.57	0.00	0.00	0.00	0.00	27.57	
Utilities-MRWPCA	0.00	9.20	0.00	0.00	0.00	0.00	9.20	
Total Utilities Expense	0.00	580.90	0.00	0.00	0.00	0.00	580.90	
Sewer Consulting Expense								
Sewer Legal Fees	0.00	1,268.44	0.00	0.00	0.00	0.00	1,268.44	
Sewer Engineer Fees	0.00	5,463.80	0.00	0.00	0.00	0.00	5,463.80	
Sewer Accounting Fees	0.00	1,755.00	0.00	0.00	0.00	0.00	1,755.00	
Sewer Other Consulting Fees	0.00	26,365.54	0.00	0.00	0.00	0.00	26,365.54	
Director Fees	0.00	380.00	0.00	0.00	0.00	0.00	380.00	
Total Sewer Consulting Expense	0.00	35,232.78	0.00	0.00	0.00	0.00	35,232.78	
Insurance Expense								
Insurance-Auto & General	0.00	1,775.91	0.00	0.00	0.00	0.00	1,775.91	
Total Insurance Expense	0.00	1,775.91	0.00	0.00	0.00	0.00	1,775.91	
Total Zone 3 Administrative Expense	0.00	85,232.28	0.00	0.00	0.00	0.00	85,232.28	
Total Expense	396,516.81	127,460.77	712,433.12	102,549.07	4,506.04	1,343,465.81		
Net Ordinary Income	43,022.83	66,600.12	193,251.80	-82,360.12	14,517.14	235,031.77		
Net Income	43,022.83	66,600.12	193,251.80	-82,360.12	14,517.14	235,031.77		

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Metered Water Sales	807,601.89	790,655.94	16,945.95	102.14%
Temporary Hydrant Service	8,837.74	7,473.09	1,364.65	118.26%
New Service Installation	49,178.23	39,727.10	9,451.13	123.79%
Backflow Revenue	12,727.79	9,490.83	3,236.96	134.11%
Misc. Revenue				
Reconnect Charges	390.00	560.48	-170.48	69.58%
NSF Charges	64.00	224.19	-160.19	28.55%
Trip Fee Charges	5,340.00	4,035.48	1,304.52	132.33%
Credit Card Fees	1,404.00	1,046.27	357.73	134.19%
Misc. Revenue - Other	3,030.91	2,540.83	490.08	119.29%
Total Misc. Revenue	10,228.91	8,407.25	1,821.66	121.67%
Water Interest-Investment Earned	16,861.76	24,661.29	-7,799.53	68.37%
Assessment Bond Interest Earned	248.60	0.00	248.60	100.0%
Zone 1 (Castroville) Revenue				
User fees Storm Drain #75301	38,054.24	48,575.30	-10,521.06	78.34%
User fees Street Lights #75301	19,170.18	24,661.29	-5,491.11	77.73%
Ad Valorem Property Tax	239,919.51	179,295.02	60,624.49	133.81%
Sewer Connection Fees	30,412.80	22,727.22	7,685.58	133.82%
Misc. Revenue	2,020.00	1,494.65	525.35	135.15%
Interest Earned	51,470.08	64,268.85	-12,798.77	80.09%
Total Zone 1 (Castroville) Revenue	381,046.81	341,022.33	40,024.48	111.74%
Zone 2 (MORO COJO) REVENUE				
User fees Storm Drain & Sewer #73701	31,080.22	47,005.14	-15,924.92	66.12%
Open Space-Street-Street Lights #73701	18,000.00	25,430.99	-7,430.99	70.78%
Zone 2 Interest Earned	1,023.18	2,989.31	-1,966.13	34.23%
Total Zone 2 (MORO COJO) REVENUE	50,103.40	75,425.44	-25,322.04	66.43%
User fees NMCHS & Mobil Park 74701	47,601.56	61,384.91	-13,783.35	77.55%
Sewer (Moss Landing) REVENUE				
Property Taxes	87,740.00	65,539.22	22,200.78	133.87%
Sewer Connection Fees Zone 3	0.00	5,231.15	-5,231.15	0.0%
MRWPCA Sanitation Fees	102,392.81	138,252.72	-35,859.91	74.06%
Interest Earned	2,998.08	4,483.87	-1,485.79	66.86%
Misc. Revenue-Sewer Zone 3	930.00	747.28	182.72	124.45%
Total Sewer (Moss Landing) REVENUE	194,060.89	214,254.24	-20,193.35	90.58%
Total Income	1,578,497.58	1,572,502.42	5,995.16	100.38%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Expense				
Water Operation Expense				
General Operations Expense				
Shop Supplies	330.63	747.28	-416.65	44.24%
Small Tools	460.48	2,241.94	-1,781.46	20.54%
Operators Uniforms	1,954.24	1,868.25	85.99	104.6%
Cellular Phones	566.52	728.63	-162.11	77.75%
Operators Certifications	588.00	597.88	-9.88	98.35%
Water Testing Fees	6,401.00	4,573.55	1,827.45	139.96%
Backflow Testing	415.73	747.28	-331.55	55.63%
Water System Fees	6,090.00	5,231.15	858.85	116.42%
Total General Operations Expense	16,806.60	16,735.96	70.64	100.42%
Well Sites Expense				
Utilities - P G & E	65,143.05	68,752.72	-3,609.67	94.75%
Pump Repair/Maintenance	740.69	2,615.62	-1,874.93	28.32%
Supplies for Pumps & Well Sit	6,826.73	6,352.12	474.61	107.47%
Generators Repairs/Maintenance	1,142.06	1,494.65	-352.59	76.41%
Tank Repair/Maintance	777.59	747.28	30.31	104.06%
Building Repair/Maintenance	116.79	747.28	-630.49	15.63%
Chlorine/Softener Repair/Main	1,987.98	747.28	1,240.70	266.03%
Well Sites - Other Expense	617.79	3,736.59	-3,118.80	16.53%
Total Well Sites Expense	77,352.68	85,193.54	-7,840.86	90.8%
Valve Expense				
Valve - Supplies	0.00	373.69	-373.69	0.0%
Valve - Repair/Maintenance	0.00	747.28	-747.28	0.0%
Total Valve Expense	0.00	1,120.97	-1,120.97	0.0%
Meter Expense				
Meter - Supplies	512.88	747.28	-234.40	68.63%
Meter - Repair/Maintenance	24,930.40	22,419.35	2,511.05	111.2%
Total Meter Expense	25,443.28	23,166.63	2,276.65	109.83%
Hydrant Expense				
Hydrant - Supplies	83.93	747.28	-663.35	11.23%
Hydrant - Repair Maintenance	256.27	747.28	-491.01	34.29%
Total Hydrant Expense	340.20	1,494.56	-1,154.36	22.76%
Water Lines Expense				
Water Lines - Supplies	649.55	1,943.04	-1,293.49	33.43%
Water Lines - Repair/Main	394.54	14,946.27	-14,551.73	2.64%
Total Water Lines Expense	1,044.09	16,889.31	-15,845.22	6.18%

Castroville Community Services District
Profit & Loss Budget vs. Actual
 July 1, 2017 through March 30, 2018

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 04/19/18
 Accrual Basis

	<u>Jul 1, '17 - Mar 30, 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Depreciation Expense				
Depreciation Expense - Other	233,341.47	233,161.29	180.18	100.08%
Total Depreciation Expense	233,341.47	233,161.29	180.18	100.08%
Automobile Expense				
Fuel	952.07	1,345.16	-393.09	70.78%
Auto - Repair/Maintenance	892.14	2,989.22	-2,097.08	29.85%
Other Auto Expense	17.91	1,120.97	-1,103.06	1.6%
Total Automobile Expense	1,862.12	5,455.35	-3,593.23	34.13%
Payroll Expense Water Operation	59,420.58	62,886.29	-3,465.71	94.49%
Operators Water Wages	59,420.58	62,886.29	-3,465.71	94.49%
Total Payroll Expense Water Operation	59,420.58	62,886.29	-3,465.71	94.49%
Total Water Operation Expense	415,611.02	446,103.90	-30,492.88	93.17%
Water Administrative Expense				
Billing Expense				
Postage	6,587.38	7,473.09	-885.71	88.15%
Billing Supplies	788.68	1,120.97	-332.29	70.36%
Toilet Rebate	75.00	168.15	-93.15	44.6%
Bad Debt Write Off's	0.00	373.69	-373.69	0.0%
Other Billing Expense	4,630.65	4,558.57	72.08	101.58%
Total Billing Expense	12,081.71	13,694.47	-1,612.76	88.22%
Utilities Expense				
Utilities - P G & E	844.51	1,233.06	-388.55	68.49%
Utilities - Telephones	1,389.39	1,531.96	-142.57	90.69%
Utilities - Disposal	153.87	130.75	23.12	117.68%
Utilities - M R W P C A	41.40	48.61	-7.21	85.17%
Total Utilities Expense	2,429.17	2,944.38	-515.21	82.5%
Insurance Expense	7,990.88	8,668.85	-677.97	92.18%
Insurance - Auto & General	7,990.88	8,668.85	-677.97	92.18%
Total Insurance Expense	7,990.88	8,668.85	-677.97	92.18%
Office Expense				
Office Supplies	1,896.50	1,868.25	28.25	101.51%
Office Equipment	1,701.55	1,494.65	206.90	113.84%
Misc Office Expense	1,392.17	1,868.25	-476.08	74.52%
Alarm Monitoring Service	240.30	597.88	-357.58	40.19%
Property Taxes	429.92	448.39	-18.47	95.88%
Computer Programs/Upgrades	4,407.62	3,736.59	671.03	117.96%
Bank Fees	128.00	373.69	-245.69	34.25%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Credit Card Fees	1,443.78	1,120.97	322.81	128.8%
Seminars/Training/Staff	2,768.21	2,241.94	526.27	123.47%
Seminar/Training/Directors	105.44	2,241.94	-2,136.50	4.7%
Journals/Subscriptions	0.00	112.10	-112.10	0.0%
Membership Dues	8,399.02	7,846.77	552.25	107.04%
Office Repairs/Maintenance	816.61	1,494.65	-678.04	54.64%
Building Maintenance	515.50	2,241.94	-1,726.44	22.99%
Total Office Expense	24,244.62	27,688.01	-3,443.39	87.56%
Payroll Expenses				
Wages - General Manager	50,558.34	48,724.70	1,833.64	103.76%
Wages - Administrative	53,284.12	53,160.77	123.35	100.23%
Insurance - Workers Comp	4,106.37	3,736.59	369.78	109.9%
Employee Health Benefits	45,345.35	47,974.46	-2,629.11	94.52%
PERS Retirement Benefits	21,995.86	19,430.14	2,565.72	113.21%
Employee Life Insurance	408.25	460.31	-52.06	88.69%
FICA Expense	12,059.36	13,451.61	-1,392.25	89.65%
Unemployment Ins. Benefit Cha	809.99	1,718.85	-908.86	47.12%
Retired Employee Benefits	2,282.21	2,376.45	-94.24	96.03%
OPEB-Water Post Employment Medical Expense	8,550.00	6,053.23	2,496.77	141.25%
Total Payroll Expenses	199,399.85	197,087.11	2,312.74	101.17%
Consulting Expense				
Legal Fees	9,391.53	9,715.02	-323.49	96.67%
Engineering Fees	9,978.75	12,704.33	-2,725.58	78.55%
Director Fees	1,710.00	2,017.74	-307.74	84.75%
Accounting Fees	7,897.50	5,666.90	2,230.60	139.36%
Other Consulting Fees	21,698.09	16,440.83	5,257.26	131.98%
Total Consulting Expense	50,675.87	46,544.82	4,131.05	108.88%
Total Water Administrative Expense	296,822.10	296,627.64	194.46	100.07%
Zone 1 Operation Expense				
General Operation Expense				
Shop Supplies	120.19	747.28	-627.09	16.08%
Small Tools & Equipment	237.28	1,120.97	-883.69	21.17%
Operators Uniforms	1,520.02	1,569.35	-49.33	96.86%
Operators Certifications	203.00	373.69	-170.69	54.32%
Cellular Phones	440.63	567.93	-127.30	77.59%
Total General Operation Expense	2,521.12	4,379.22	-1,858.10	57.57%
Lift Station Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Sewer Utilities PG & E	2,927.87	2,989.22	-61.35	97.95%
Sewer Utilities Other	0.00	0.00	0.00	0.0%
Lift Station Repair/Maintenance	727.38	2,615.62	-1,888.24	27.81%
Supplies for Pump Station	19.63	747.28	-727.65	2.63%
Permit Fee for Generators	402.00	298.89	103.11	134.5%
Building Repair/Maintenance	112.05	747.28	-635.23	14.99%
Total Lift Station Expense	4,188.93	7,398.29	-3,209.36	56.62%
Sewer Depreciation Expense	44,893.53	46,674.14	-1,780.61	96.19%
Automobile Expense				
Fuel for Trucks	528.94	1,644.06	-1,115.12	32.17%
Auto- Repair/Maintenance	661.65	2,989.22	-2,327.57	22.14%
Other Auto Expense	127.12	1,120.97	-993.85	11.34%
Total Automobile Expense	1,317.71	5,754.25	-4,436.54	22.9%
Payroll Expense-Operation				
Operators Zone 1 Wages	45,082.29	48,911.59	-3,829.30	92.17%
Total Payroll Expense-Operation	45,082.29	48,911.59	-3,829.30	92.17%
Sewer Line Expense				
Sewer Line-Repair/Maintenance	135.80	7,473.09	-7,337.29	1.82%
Total Sewer Line Expense	135.80	7,473.09	-7,337.29	1.82%
Storm drain Expense				
Storm drain-Supplies	0.00	747.28	-747.28	0.0%
Storm drain-Repair/Maintenance	4,402.36	4,483.87	-81.51	98.18%
Total Storm drain Expense	4,402.36	5,231.15	-828.79	84.16%
Storm drain Automobile Expense				
Storm drain Fuel for Trucks	211.58	672.58	-461.00	31.46%
Total Storm drain Automobile Expense	211.58	672.58	-461.00	31.46%
Total Zone 1 Operation Expense	102,753.32	126,494.31	-23,740.99	81.23%
Zone 1 Administrative Expense				
Office Expense				
Office Supplies	1,147.97	1,644.06	-496.09	69.83%
Office Equipment	1,219.82	1,120.97	98.85	108.82%
Misc. Office Expense	533.12	1,195.67	-662.55	44.59%
Computer Program/Upgrade	1,902.91	1,494.65	408.26	127.32%
Office Repair/Maintenance	444.77	971.48	-526.71	45.78%
Alarm Monitoring Service	186.90	373.69	-186.79	50.02%
Property Taxes	154.86	261.59	-106.73	59.2%
Seminars/Training/Staff	726.97	1,868.25	-1,141.28	38.91%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Seminar/Training/Directors	0.00	1,868.25	-1,868.25	0.0%
Journals/Subscriptions	0.00	37.40	-37.40	0.0%
Membership Dues	5,553.61	4,483.87	1,069.74	123.86%
Building Maintenance	275.53	1,494.65	-1,219.12	18.43%
Bad Debt Write Offs-Sewer Fund	0.00	373.69	-373.69	0.0%
Total Office Expense	12,146.46	17,188.22	-5,041.76	70.67%
Payroll Expense Admin				
Wages Zone 1 GM	38,951.79	37,897.68	1,054.11	102.78%
Wages Zone 1 Admin	41,814.64	41,347.30	467.34	101.13%
Insurance - Workers Comp	3,193.84	2,877.12	316.72	111.01%
Employee Health Benefits	35,268.63	37,313.25	-2,044.62	94.52%
FICA Expense	9,274.53	10,462.40	-1,187.87	88.65%
PERS Retirement Benefits	17,107.85	15,095.67	2,012.18	113.33%
OPEB-Sewer Post Employment Cost	6,650.00	4,708.06	1,941.94	141.25%
Unemployment Ins. Benefit Cha	629.99	896.77	-266.78	70.25%
Employee Life Insurance	317.52	358.71	-41.19	88.52%
Total Payroll Expense Admin	153,208.79	150,956.96	2,251.83	101.49%
Utilities Expense				
Utilities - PG&E	747.76	1,120.97	-373.21	66.71%
Utilities - Telephones	1,080.63	1,195.67	-115.04	90.38%
Utilities - Disposal	96.36	104.65	-8.29	92.08%
Utilities - MRWPCA	32.20	41.07	-8.87	78.4%
Total Utilities Expense	1,956.95	2,462.36	-505.41	79.48%
Sewer Consulting Expense				
Sewer Legal Fees	915.08	1,494.65	-579.57	61.22%
Sewer Engineer Fees	0.00	2,241.94	-2,241.94	0.0%
Sewer Accounting Fees	6,142.50	5,081.75	1,060.75	120.87%
Sewer Other Consulting Fees	917.88	1,494.65	-576.77	61.41%
Director Fees	1,330.00	1,569.35	-239.35	84.75%
Total Sewer Consulting Expense	9,305.46	11,882.34	-2,576.88	78.31%
Insurance Expense				
Insurance-Auto & General	6,346.11	6,837.90	-491.79	92.81%
Total Insurance Expense	6,346.11	6,837.90	-491.79	92.81%
Bond, Loan & Certif. Expense				
Investment Expense/Services	0.00	37.40	-37.40	0.0%
CSA 14-CCSD Amortization Expense	0.00	2,682.07	-2,682.07	0.0%
Willdan CSA 14 Assessment Admin Fee	450.00	1,195.67	-745.67	37.64%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Unrealized Gain/Loss Investment	25,078.39	11,209.68	13,868.71	223.72%
Total Bond, Loan & Certif. Expense	25,528.39	15,124.82	10,403.57	168.79%
Storm drain Consulting Expense				
Storm drain Legal Fees	0.00	597.88	-597.88	0.0%
Storm drain Engineer Fees	0.00	1,494.65	-1,494.65	0.0%
Storm drain Other Consulting Fees	0.00	373.69	-373.69	0.0%
Total Storm drain Consulting Expense	0.00	2,466.22	-2,466.22	0.0%
Total Zone 1 Administrative Expense	208,492.16	206,918.82	1,573.34	100.76%
Zone 1 Other Operation & Maint Expense				
Street Light Utility Cost	27,440.39	31,760.78	-4,320.39	86.4%
Castroville Sign Maintenance	108.68	2,241.94	-2,133.26	4.85%
Pedestrian Over Cross Maintenance	0.00	747.28	-747.28	0.0%
Total Zone 1 Other Operation & Maint Expense	27,549.07	34,750.00	-7,200.93	79.28%
Zone 1 Recreational Expense	75,000.00	74,731.15	268.85	100.36%
No. Co. Rec & Park District	75,000.00	74,731.15	268.85	100.36%
Total Zone 1 Recreational Expense	75,000.00	74,731.15	268.85	100.36%
Zone 2 Operation Expense				
General Operation Expense				
Shop Supplies	43.59	373.69	-330.10	11.67%
Small Tools & Equipment	67.80	373.69	-305.89	18.14%
Operators Uniforms	434.20	523.09	-88.89	83.01%
Operators Certifications	203.00	261.59	-58.59	77.6%
Cellular Phones	125.90	164.38	-38.48	76.59%
Total General Operation Expense	874.49	1,696.44	-821.95	51.55%
Lift Station Expense				
Utilities	6,995.09	7,248.89	-253.80	96.5%
Lift Station Repair/Maintenance	20.93	5,978.52	-5,957.59	0.35%
Supplies for Pump Station	12.55	747.28	-734.73	1.68%
Building Repair/Maintenance	0.00	373.69	-373.69	0.0%
Total Lift Station Expense	7,028.57	14,348.38	-7,319.81	48.99%
Sewer Depreciation Expense	10,860.75	10,499.70	361.05	103.44%
Automobile Expense				
Fuel for Trucks	211.58	747.28	-535.70	28.31%
Auto-Repair/Maintenance	193.61	1,868.25	-1,674.64	10.36%
Other Auto Expense	59.72	373.69	-313.97	15.98%
Total Automobile Expense	464.91	2,989.22	-2,524.31	15.55%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Payroll Expense-Operations	13,053.86	13,974.70	-920.84	93.41%
Operator Zone 2 Wages	13,053.86	13,974.70	-920.84	93.41%
Total Payroll Expense-Operations				
Sewer Line Expense	0.00	1,494.65	-1,494.65	0.0%
Sewer Line-Repair Maintenance	0.00	1,494.65	-1,494.65	0.0%
Total Sewer Line Expense				
Storm Drain Expense	0.00	373.69	-373.69	0.0%
Storm drain-Supplies	0.00	1,494.65	-1,494.65	0.0%
Storm drain-Repair/Maintenance	0.00	1,868.34	-1,868.34	0.0%
Total Storm Drain Expense				
Total Zone 2 Operation Expense	32,282.58	46,871.43	-14,588.85	68.88%
Zone 2 Administrative Expense				
Office Expense	0.00	373.69	-373.69	0.0%
Seminar/Training/Directors	1,540.40	1,195.67	344.73	128.83%
Membership Dues	327.98	448.39	-120.41	73.15%
Office Supplies	593.52	373.69	219.83	158.83%
Office Equipment	138.16	896.77	-758.61	15.41%
Misc. Office Expense	110.73	224.19	-113.46	49.39%
Building Maintenance	543.73	448.39	95.34	121.26%
Computer Program/Upgrade	128.54	224.19	-95.65	57.34%
Office Repair/Maintenance	53.40	149.49	-96.09	35.72%
Alarm Monitoring Services	76.79	37.40	39.39	205.32%
Property Taxes	214.67	373.69	-159.02	57.45%
Seminars/Training/Staff				
Total Office Expense	3,727.92	4,745.56	-1,017.64	78.56%
Payroll Expense Administration				
Wages- Zone 2 GM	11,129.17	10,827.83	301.34	102.78%
Wages-Zone 2 Admin	11,947.04	11,813.48	133.56	101.13%
Insurance Workers Comp	912.53	896.77	15.76	101.76%
Employee Health Benefits	10,076.74	10,661.12	-584.38	94.52%
Unemployment ins. Benefit Charge	180.01	269.03	-89.02	66.91%
PERS Retirement Benefits	4,888.01	4,334.38	553.63	112.77%
Employee Life Insurance	90.73	102.41	-11.68	88.6%
Other Post Retirement Benefits	1,900.00	1,345.16	554.84	141.25%
FICA Expense	2,686.66	2,540.83	145.83	105.74%
Total Payroll Expense Administration	43,810.89	42,791.01	1,019.88	102.38%
Consulting Expense				

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Consulting Fees	982.84	896.77	86.07	109.6%
Sewer Engineer Fees	0.00	747.28	-747.28	0.0%
Sewer Accounting Fees	1,755.00	1,270.46	484.54	138.14%
Sewer Legal Fees	102.45	747.28	-644.83	13.71%
Director Fees	380.00	448.39	-68.39	84.75%
Moro Cojo Annexation Amortization Expense	0.00	398.35	-398.35	0.0%
Total Consulting Expense	3,220.29	4,508.53	-1,288.24	71.43%
Utilities Expense				
Utilities-PG&E	187.68	373.69	-186.01	50.22%
Utilities-Telephone	308.77	354.94	-46.17	86.99%
Utilities-Disposal	27.54	52.28	-24.74	52.68%
Utilities-MRWPCA	9.20	18.65	-9.45	49.33%
Total Utilities Expense	533.19	799.56	-266.37	66.69%
Insurance Expense				
Insurance-Auto & General	1,696.46	1,943.04	-246.58	87.31%
Total Insurance Expense	1,696.46	1,943.04	-246.58	87.31%
Total Zone 2 Administrative Expense	52,988.75	54,787.70	-1,798.95	96.72%
Zone 2 Other Oper & Main Expense				
Open Space Main-Outside Services	1,086.39	1,793.55	-707.16	60.57%
Street Light Utility Cost	3,419.65	4,035.48	-615.83	84.74%
Road Repair	0.00	373.69	-373.69	0.0%
Street Signage	0.00	1,120.97	-1,120.97	0.0%
Total Zone 2 Other Oper & Main Expense	4,506.04	7,323.69	-2,817.65	61.53%
Sewer Zone 3 Operation & Maint Expense				
General Operation Expense				
Shop Supplies	43.58	373.69	-330.11	11.66%
Small Tools & Equipment	67.79	373.69	-305.90	18.14%
Operators Uniforms	434.42	448.39	-13.97	96.88%
Operators Certifications	203.00	261.59	-58.59	77.6%
Cellular Phones	118.99	164.38	-45.39	72.39%
Total General Operation Expense	867.78	1,621.74	-753.96	53.51%
Lift Station Expense				
Sewer Utilities PG&E	7,813.81	8,369.86	-556.05	93.36%
Lift Station Repair/Maintenance	700.31	2,241.94	-1,541.63	31.24%
Supplies for Pump Station	12.55	373.69	-361.14	3.36%
Total Lift Station Expense	8,526.67	10,985.49	-2,458.82	77.62%
Sewer (Moss Landing) Zone 3 Depreciation Expense	19,089.72	19,056.45	33.27	100.18%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Automobile Expense				
Fuel for Trucks	211.54	896.77	-685.23	23.59%
Repair/Maintenance	195.11	1,868.25	-1,673.14	10.44%
Other Auto Expense	59.70	373.69	-313.99	15.98%
Total Automobile Expense	466.35	3,138.71	-2,672.36	14.86%
Payroll Expense-Operations				
Operators-Moss Landing Wages Zone 3	13,277.97	13,974.70	-696.73	95.01%
Total Payroll Expense-Operations	13,277.97	13,974.70	-696.73	95.01%
Sewer Line Expense				
Sewer Line-Repair Maintenance	0.00	5,231.15	-5,231.15	0.0%
Total Sewer Line Expense	0.00	5,231.15	-5,231.15	0.0%
Total Sewer Zone 3 Operation & Maint Expense	42,228.49	54,008.24	-11,779.75	78.19%
Zone 3 Administrative Expense				
Office Expense				
Office Supplies	321.73	448.39	-126.66	71.75%
Office Equipment	593.52	373.69	219.83	158.83%
Misc. Office Expense	224.30	896.77	-672.47	25.01%
computer Programs/Upgrade	550.54	448.39	102.15	122.78%
Office Repair/Maintenance	127.04	224.19	-97.15	56.67%
alarm Monitoring Service	53.40	149.49	-96.09	35.72%
Property Taxes	16.57	37.40	-20.83	44.31%
Seminars/Training/Staff	214.67	373.69	-159.02	57.45%
Seminars/Training/Directors	0.00	373.69	-373.69	0.0%
Membership Dues	1,620.40	1,195.67	424.73	135.52%
Building Maintenance	110.72	224.19	-113.47	49.39%
Total Office Expense	3,832.89	4,745.56	-912.67	80.77%
Payroll Expense Administration				
Wages Zone 3 GM	11,129.17	10,827.83	301.34	102.78%
Wages Zone 3 Admin	11,947.04	11,813.48	133.56	101.13%
Insurance-Workers Comp	912.53	896.77	15.76	101.76%
Employee Health Benefits	10,076.75	10,661.12	-584.37	94.52%
FICA Expense	2,685.66	2,989.22	-303.56	89.85%
PERS Retirement Benefits	4,887.95	4,334.38	553.57	112.77%
Other Post Employment Benefits	1,900.00	1,345.16	554.84	141.25%
Employee Life Insurance	90.70	102.41	-11.71	88.57%
Unemployment Ins. Benefit Charge	180.00	269.03	-89.03	66.91%
Total Payroll Expense Administration	43,809.80	43,239.40	570.40	101.32%

Castroville Community Services District
Profit & Loss Budget vs. Actual
July 1, 2017 through March 30, 2018

	Jul 1, '17 - Mar 30, 18	Budget	\$ Over Budget	% of Budget
Utilities Expense				
Utilities-PG&E	235.48	373.69	-138.21	63.02%
Utilities-Telephone	308.65	354.94	-46.29	86.96%
Utilities-Disposal	27.57	52.28	-24.71	52.74%
Utilities-MRWPCA	9.20	18.65	-9.45	49.33%
Total Utilities Expense	580.90	799.56	-218.66	72.65%
Sewer Consulting Expense				
Sewer Legal Fees	1,268.44	2,241.94	-973.50	56.58%
Sewer Engineer Fees	5,463.80	5,231.15	232.65	104.45%
Sewer Accounting Fees	1,755.00	1,270.46	484.54	138.14%
Sewer Other Consulting Fees	26,365.54	23,166.64	3,198.90	113.81%
Director Fees	380.00	448.39	-68.39	84.75%
Total Sewer Consulting Expense	35,232.78	32,358.58	2,874.20	108.88%
Insurance Expense				
Insurance-Auto & General	1,775.91	1,943.04	-167.13	91.4%
Total Insurance Expense	1,775.91	1,943.04	-167.13	91.4%
Total Zone 3 Administrative Expense	85,232.28	83,086.14	2,146.14	102.58%
Total Expense	1,343,465.81	1,431,703.02	-88,237.21	93.84%
Net Ordinary Income	235,031.77	140,799.40	94,232.37	166.93%

Castroville Community Services District Balance Sheet by Class As of March 30, 2018

	Sewer Fund Castroville Zone 1 Moro Cojo Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
General Fund - Checking	-24,644.96	86,187.21	169,064.57	-56,277.38	24,775.42	199,104.86
Customer Deposit Fund Water	0.00	0.00	61,804.14	0.00	0.00	61,804.14
LAIF - Water Reserve Fund	0.00	0.00	1,896,422.85	0.00	0.00	1,896,422.85
LAIF - Water Capital Imprv Fund	0.00	0.00	1,286,098.15	0.00	0.00	1,286,098.15
CAMP-Sewer-1 Capital Imprv Fund	115,070.65	0.00	0.00	0.00	0.00	115,070.65
CAMP-Sewer- 1 Reserve Fund	227,649.07	0.00	0.00	0.00	0.00	227,649.07
LAIF-Sewer- 1 Reserve Fund	112,848.00	0.00	0.00	0.00	0.00	112,848.00
LAIF-Sewer-1 Capital Impr Fund	3,978,085.82	0.00	0.00	0.00	0.00	3,978,085.82
LAIF-Zone 1 Gov Fund	0.00	0.00	0.00	194,454.99	0.00	194,454.99
LAIF-Zone 2 Gov Fund	0.00	0.00	0.00	0.00	185,785.82	185,785.82
LAIF-Zone 3 MI Sewer	0.00	540,112.24	0.00	0.00	0.00	540,112.24
Total Checking/Savings	4,409,008.58	626,299.45	3,413,389.71	138,177.61	210,561.24	8,797,436.59
Accounts Receivable						
1160 - A/R - Other	16,165.00	0.00	1,402.28	0.00	0.00	17,567.28
Total Accounts Receivable	16,165.00	0.00	1,402.28	0.00	0.00	17,567.28
Other Current Assets						
Pefy Cash	0.00	0.00	800.00	0.00	0.00	800.00
Sewer Fund Investments	2,330,371.21	0.00	0.00	0.00	0.00	2,330,371.21
A/R - Metered Sales	0.00	0.00	45,983.63	0.00	0.00	45,983.63
Zone 1 Fund Receivable-USDA	168,000.00	0.00	0.00	0.00	0.00	168,000.00
Water-Allowance for Doubtful Account	0.00	0.00	-954.94	0.00	0.00	-954.94
Prepaid Ins-Sewer Zone 2	899.20	0.00	0.00	0.00	0.00	899.20
Prepaid Ins-Sewer Zone 1	3,097.93	0.00	0.00	0.00	0.00	3,097.93
Prepaid Insurance-Sewer Zone 3	0.00	899.20	0.00	0.00	0.00	899.20
Prepaid Ins-Water	0.00	0.00	4,046.64	0.00	0.00	4,046.64
Inventory	2,972.72	0.00	24,084.32	0.00	0.00	27,057.04
Total Other Current Assets	2,505,341.06	899.20	73,959.65	0.00	0.00	2,580,199.91
Total Current Assets	6,930,514.64	627,198.65	3,488,751.64	138,177.61	210,561.24	11,395,203.78
Fixed Assets						
SCADA System	0.00	0.00	11,222.11	0.00	0.00	11,222.11
Building & Improvements	0.00	0.00	399,427.00	0.00	0.00	399,427.00
Land-Sewer	47,158.00	0.00	0.00	0.00	0.00	47,158.00
Land	0.00	0.00	158,452.40	0.00	0.00	158,452.40

**Castroville Community Services District
Balance Sheet by Class
As of March 30, 2018**

11:43 AM
04/19/18
Accrual Basis

	Sewer Fund		Sewer Fund		Water Fund		Gov Fund		TOTAL
	Castroville Zone 1	Moro Cojo Zone 2	Moss Landing Zone 3	Castroville Zone 1	Castroville Zone 1	Castroville Zone 1	Moro Cojo Zone 2		
Projects, Wells & Pipes	0.00	0.00	0.00	8,992,051.48	0.00	0.00	0.00	8,992,051.48	
Meters	0.00	0.00	0.00	358,466.47	0.00	0.00	0.00	358,466.47	
Hydrants	0.00	0.00	0.00	37,291.63	0.00	0.00	0.00	37,291.63	
Trucks/Autos	0.00	0.00	0.00	147,450.78	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	31,853.25	
Shop Equipment	0.00	0.00	0.00	32,239.78	0.00	0.00	0.00	32,239.78	
Office Equipment	0.00	0.00	0.00	183,626.56	0.00	0.00	0.00	183,626.56	
Pumping Equipment	0.00	0.00	0.00	128,884.19	0.00	0.00	0.00	128,884.19	
Telemetry System	0.00	0.00	0.00	181,825.27	0.00	0.00	0.00	181,825.27	
Accumulated Depreciation Water	0.00	0.00	0.00	-6,271,468.47	0.00	0.00	0.00	-6,271,468.47	
Sewer 2001 Pickup Trck w/ Cra	27,378.82		0.00	0.00	0.00	0.00	0.00	27,378.82	
1982 Sewer Vac Trailer	7,515.05		0.00	0.00	0.00	0.00	0.00	7,515.05	
Sewer Cleaner Trucks	380,163.79		0.00	0.00	0.00	0.00	0.00	380,163.79	
Sewer Equipment	84,807.68		0.00	0.00	0.00	0.00	0.00	84,807.68	
Generator Via Linda Place	9,600.00		0.00	0.00	0.00	0.00	0.00	9,600.00	
Generator Castroville Blvd	31,902.08		0.00	0.00	0.00	0.00	0.00	31,902.08	
Lift Station Sea Garden-Davis	178,795.04		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	21,000.00	
Sewer Building & Improvements	268,861.50		0.00	0.00	0.00	0.00	0.00	268,861.50	
Castroville Sewer Lines	510,544.19		0.00	0.00	0.00	0.00	0.00	510,544.19	
Castroville Blvd Sewer Lines	73,193.37		0.00	0.00	0.00	0.00	0.00	73,193.37	
Moro Cojo Sewer Lines	68,931.60		0.00	0.00	0.00	0.00	0.00	68,931.60	
Lift Station Via Linda	47,684.09		0.00	0.00	0.00	0.00	0.00	47,684.09	
Lift Station Del Monte Ave	57,614.32		0.00	0.00	0.00	0.00	0.00	57,614.32	
Lift Station Castroville Blvd	76,020.75		0.00	0.00	0.00	0.00	0.00	76,020.75	
Lift Station Campo & Los Arbo	74,942.65		0.00	0.00	0.00	0.00	0.00	74,942.65	
Accumulated Depreciation Zone 1 Sewer	-552,033.53		0.00	0.00	0.00	0.00	0.00	-552,033.53	
Accumulated Depr. Zone 2-Sewer	-156,070.75		0.00	0.00	0.00	0.00	0.00	-156,070.75	
Zone 1 Storm Drain Improv Projects	149,328.35		0.00	0.00	0.00	0.00	0.00	149,328.35	
Sewer Equipment-Zone 3	0.00		74,258.88	0.00	0.00	0.00	0.00	74,258.88	
Sewer Lines Moss Landing Zone 3	0.00		306,642.00	0.00	0.00	0.00	0.00	306,642.00	
Lift Station #1 Struve Road	0.00		7,857.25	0.00	0.00	0.00	0.00	7,857.25	
Lift Station #2 Hyw 1	0.00		8,086.95	0.00	0.00	0.00	0.00	8,086.95	
Lift Station #3 by Phil's	0.00		2,444.02	0.00	0.00	0.00	0.00	2,444.02	
Lift Station #4 Portrero Road	0.00		4,794.72	0.00	0.00	0.00	0.00	4,794.72	
SCADA Zone 3 Moss Landing	0.00		52,290.00	0.00	0.00	0.00	0.00	52,290.00	

Castroville Community Services District
Balance Sheet by Class
As of March 30, 2018

	Sewer Fund Castroville Zone 1	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
Accumulated Depreciation Zone 3 Moss Landing	0.00	-87,537.72	0.00	0.00	0.00	-87,537.72
Total Fixed Assets	1,407,337.00	368,836.10	4,391,322.45	0.00	0.00	6,167,495.55
Other Assets						
Deferred Outflows-Sewer 2	15,920.20	0.00	0.00	0.00	0.00	15,920.20
Deferred Outflows-Water	0.00	0.00	71,635.15	0.00	0.00	71,635.15
Deferred Outflows-ML Sewer 3	0.00	15,919.70	0.00	0.00	0.00	15,919.70
Deferred Outflows-Sewer 1	55,713.95	0.00	0.00	0.00	0.00	55,713.95
1982 Bond Costs	0.00	0.00	14,775.96	0.00	0.00	14,775.96
1982 Bond Costs Amortized	0.00	0.00	-14,775.96	0.00	0.00	-14,775.96
Bond Refinance Legal Fees-Muni	0.00	0.00	15,000.00	0.00	0.00	15,000.00
Amortization-Bond Ref Legal Fe	0.00	0.00	-15,000.00	0.00	0.00	-15,000.00
Well 2B Finance Legal Fees	0.00	0.00	14,524.38	0.00	0.00	14,524.38
Amortization-Well 2B Legal Fee	0.00	0.00	-14,524.38	0.00	0.00	-14,524.38
CSA 14/CCSD Organization Cost	107,669.19	0.00	0.00	0.00	0.00	107,669.19
CSA 14/CCSD Amortization	-39,380.00	0.00	0.00	0.00	0.00	-39,380.00
Moro Cojo Annexation Project	16,000.00	0.00	0.00	0.00	0.00	16,000.00
Moro Cojo Annex Amortization	-5,330.00	0.00	0.00	0.00	0.00	-5,330.00
Total Other Assets	150,593.34	15,919.70	71,635.15	0.00	0.00	238,148.19
TOTAL ASSETS	8,488,444.98	1,011,954.45	7,951,709.24	138,177.61	210,561.24	17,800,847.52

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Deferred Inflows-Sewer 2	13,062.00	0.00	0.00	0.00	0.00	13,062.00
Deferred Inflows-ML Sewer 3	0.00	13,062.20	0.00	0.00	0.00	13,062.20
Deferred Inflows-Water	0.00	0.00	58,778.35	0.00	0.00	58,778.35
Accrued Vacation	33,647.82	7,477.29	33,647.82	0.00	0.00	74,772.93
Accrued Payroll	5,609.44	1,176.52	5,767.00	0.00	0.00	12,552.96
Customer Security Deposits	0.00	0.00	56,219.78	0.00	0.00	56,219.78
Hydrant Service Deposits	0.00	0.00	3,700.00	0.00	0.00	3,700.00
Water- Installation Deposits	0.00	0.00	1,000.00	0.00	0.00	1,000.00
Deferred Inflows-Sewer 1	45,716.45	0.00	0.00	0.00	0.00	45,716.45

Total Other Current Liabilities

Total Current Liabilities

Long Term Liabilities

Pension Liability -Sewer 2

	98,035.71	21,716.01	159,112.95	0.00	0.00	278,864.67
	98,035.71	21,716.01	159,112.95	0.00	0.00	278,864.67
	49,240.50	0.00	0.00	0.00	0.00	49,240.50

Castroville Community Services District
Balance Sheet by Class
As of March 30, 2018

	Sewer Fund Castroville Zone 1 Moro Cojo Zone 2	Sewer Fund Moss Landing Zone 3	Water Fund Castroville Zone 1	Gov Fund Castroville Zone 1	Gov Fund Moro Cojo Zone 2	TOTAL
Pension Liability-Sewer 1	172,350.20	0.00	0.00	0.00	0.00	172,350.20
Pension Liability-Water	0.00	0.00	221,591.80	0.00	0.00	221,591.80
Pension Liability-ML Sewer 3	0.00	49,240.50	0.00	0.00	0.00	49,240.50
Unfunded OPEB Liability-Water	0.00	0.00	32,503.00	0.00	0.00	32,503.00
Unfunded OPEB Liability-Sewer USDA Bond-Loan Payable	16,492.00	0.00	0.00	0.00	0.00	16,492.00
USDA Bond-Current Portion Due	0.00	143,000.00	0.00	0.00	0.00	143,000.00
Total Long Term Liabilities	0.00	25,000.00	0.00	0.00	0.00	25,000.00
Total Liabilities	238,082.70	217,240.50	254,094.80	0.00	0.00	709,418.00
Equity	336,118.41	238,956.51	413,207.75	0.00	0.00	988,282.67
Water Fund Balance	0.00	0.00	2,570,086.77	0.00	0.00	2,570,086.77
Zone 2 Gov-Moro Cojo Fund Balance	0.00	0.00	0.00	0.00	98,712.31	98,712.31
Zone 1 Gov-Castroville Fund Balance	0.00	0.00	0.00	595,121.44	0.00	595,121.44
Sewer Zone 1 & 2 Fund Balance	5,426,081.75	0.00	0.00	0.00	0.00	5,426,081.75
Capital Additions Zone 3 Sewer Moss Landing	0.00	77,238.02	0.00	0.00	0.00	77,238.02
Sewer Moss Landing Zone 3 Fund Balance	0.00	182,280.47	0.00	0.00	0.00	182,280.47
Invested in Capital Assets-Water	0.00	0.00	3,534,772.00	0.00	0.00	3,534,772.00
Invested in Capital Assets-Sewer	767,562.00	0.00	0.00	0.00	0.00	767,562.00
3900 - Retained Earnings	1,915,659.99	446,879.33	1,240,390.92	-374,583.71	97,331.79	3,325,678.32
Net Income	43,022.83	66,600.12	193,251.80	-82,360.12	14,517.14	235,031.77
Total Equity	8,152,326.57	772,997.94	7,538,501.49	138,177.61	210,561.24	16,812,564.85
TOTAL LIABILITIES & EQUITY	8,488,444.98	1,011,954.45	7,951,709.24	138,177.61	210,561.24	17,800,847.52