

ANNUAL REPORT

Fiscal Year 2020-2021

**Castlewood
County Service Area**

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INTRODUCTION

Purpose of Report

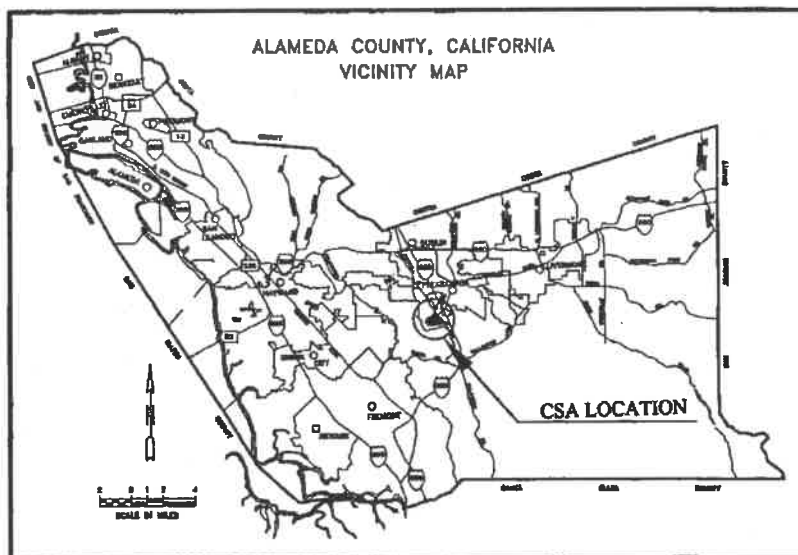
This Annual Report for County Service Area, CSA R-1967-1, Castlewood, is presented to the Alameda County Board of Supervisors in compliance with CSA Law and the Alameda County Ordinance Code. This report provides a brief history of the CSA, a description of proposed service programs, summaries of anticipated income and expenses, and recommended service charges for properties within the CSA. Agency staff worked with property owner volunteers, including representatives of the Castlewood Country Club (Club) and the Castlewood Property Owners Association (CPOA) to develop this report. Recommended service charges are then submitted to your Board for review, public comment, and approval.

Scope of Services

CSA's are formed pursuant to the State of California Government Code, County Service Area Law (CSA Law) to provide specific services, which the County could not otherwise provide and are governed by the Board of Supervisors. The Castlewood CSA was established in September 1968 to provide for the improvement, maintenance and drainage of the areas private roads. In May 1979, the scope of services was extended to include provision of sewer and water services.

Location Description and Vicinity Map

The Castlewood CSA consists of 587 acres in the unincorporated area of Alameda County. It is located southwesterly of the City of Pleasanton, adjacent to the Arroyo de la Laguna (Arroyo). Elevations within the CSA are ranging from 250 feet along the Arroyo to 1500 feet at the CSA's western boundary. The CSA bounds encompass the Club buildings and facilities, including two 18-hole golf courses, and over 200 home sites.



CSA ESTABLISHED FOR ROAD SERVICES

On September 17, 1968, the Board established the CSA in response to the request of the Club and property owners in the Club area west of Foothill Road. The CSA was established for the improvement, maintenance and drainage of roads within the CSA bounds.

CSA ADDS SEWER AND WATER SERVICES

In the early 1970's, the Club began to experience problems with its wastewater treatment plant operations and associated ponds. Despite system improvements in 1974, the problems continued, leading to treatment ponds overflowing into the Arroyo. In October 1977, the Board imposed a sewer connection moratorium; and in March 1978, the California Regional Water Quality Control Board (RWQCB) officially recognized the pollution problems caused by the wastewater treatment plant.

On May 22, 1979, in response to a request of the Club and CSA property owners, the Board authorized the addition of sewer services within the CSA, including the evaluation and correction of the privately owned sewer system problems. At the same time, at the request of the Club, the Board added water service as an extended service the CSA could provide although improvements to the water system did not begin until 1994.

Sewer and Water Systems Improvements

In order to connect to the Dublin San Ramon Service District (DSRSD) treatment plant, the CSA had to purchase treatment capacity from the capacity allotment of the City of Pleasanton (City). A contract for the purchase of 92,000 GPD, or 308 Residential Discharge Equivalents (RDEs), of capacity was negotiated between the CSA and the City. A condition of this purchase was that the CSA had to agree to develop a program to replace and/or repair portions of the old facilities, with priority emphasis on replacing and repairing high frequency maintenance areas and areas of highest inflow and infiltration.

Upon completion of the sanitary sewer pump station and pipeline (from the pump station to the West Pleasanton Interceptor), the Board repealed the sewer connection moratorium. The City, by contract with the CSA, operates and maintains the pump station and pipeline, and is reimbursed by CSA for its services.

The Castlewood Country Club and the Castlewood Property Owners Association agreed to have engineering evaluations made of both the sewer collection system and the private water systems. By Fiscal Year 1995 consultants were hired to develop construction plans and specifications for improvements to both systems, and the Club pursued a design for the replacement of its golf course's irrigation system. Sewer system improvements were completed in August 1997. The complete separation of the domestic water system and irrigation system were completed in March 1998.

Assessment District Formation

An Assessment District was formed in Fiscal Year 1996-1997 to fund system improvements. The financing was processed through a credit pool program of the Association of Bay Area Government.

SERVICES PROGRAMS AND SERVICE CHARGES BASES

Overview

Maintenance and operation of the domestic system are provided by the City of Pleasanton through a contract with Alameda County on behalf of the Castlewood County Service Area. The Castlewood Country Club continues to maintain their irrigation system.

Recommended Service Charges for the 2020-2021 Fiscal Year are listed in Table 1, Service Charge Spreads. All Service Charges are subject to a 1.7% collection fee charged by the County Auditor's Office. This fee is authorized by State Law, to cover costs associated with collecting, accounting for and distributing CSA funds. Table 2 provides a service charge history from the formation of the CSA to present. Table 3 is a Four Year Revenue and Expenditure Summary with a Budget Estimate for the next fiscal year.

Administration and Engineering Services

Agency Administration and Engineering services include guidance relating to road, sewer and water systems improvements, design criterion and applicable law, and field and office investigations. Agency staff respond to Club and CPOA questions and concerns, meet with property owners, CPOA and Club representatives, conduct public meetings and workshops, and related mailings. Services also include maintenance of CSA budgets and accounts, payment of bills, responding to tax bill and real estate inquiries, and preparation of service charges. Staff maintains CSA records, such as maps, computer databases and files, including sewerage capacity, service provider information and various mailing lists.

Agency staff prepares reports and related legal documents required by local, State or Federal laws; conduct property owner surveys and ballots; negotiate, prepare, coordinate and administer provision of routine and emergency services. Staff also coordinates activities with other County offices, including the Planning Department, County Counsel, Assessor's Office, Auditor's Office, the Board of Supervisors, County Fire Department, the Risk Manager's Office, and other Agencies such as the City of Pleasanton and the City and County of San Francisco.

Road Program Costs and Service Charges

Road service costs include routine road maintenance, such as repair of pot holes, striping and signing, small emergency road repairs and a contingency fund. Road service charges are computed by dividing the total road service costs by the number of benefited properties. Club facilities count as 31 of the 213 benefited parcels. Foothill Road and Castlewood Drive (between Foothill and Pleasanton-Sunol Roads) are County roads within the CSA bounds. Their maintenance is funded by the Alameda County Road Fund; no CSA funds are used. Parcels located on Country Lane and Oak Lane are not charged for road services, as the property owners on these roads have elected private maintenance options. Approved work program for the new year is included in the Work Programs and Improvements section of Report. Sky Castle and Bunker Lane are private roads which are charged for road services

because they use the CSA roads to access their private roads. However their road service is covered by their private maintenance agreement.

Sewer Maintenance and Operation Program Costs and Service Charges

Costs include routine maintenance of the sewerage pump station, emergency sewerage system repairs, field inspections, monitoring sewerage capacity and related sewerage system data. This also includes PG&E costs for the Foothill Pump Station and water for the Foothill Pump Station from the City of Pleasanton. The single most costly item for this program is the Sewer Use & Demand. It is for the treatment cost at the Dublin San Ramon Services District (DSRSD) treatment plant. The cost is paid through the City of Pleasanton on a bi-monthly basis. Maintenance of the pump station will continue to be maintained by the City of Pleasanton under contract with the CSA. Maintenance of the rest of the sewerage system is contracted out, current to the City of Pleasanton.

Service Charges for sewer maintenance and operations are based on the number of Residential Discharge Equivalentents (RDEs) connected to the sewerage system. Club facilities count as 41 of the 247 connected RDEs.

Sewer Capital Improvement Program Costs and Service Charges

These charges are levied on all parcels that have purchased sewerage RDEs (247 Connected RDEs and 9 RDEs Purchased but not connected for a total of 256 “Purchased” RDEs). The program cost includes a portion of the Sewer Use Fee and Demand Fee for future use is no longer passed on to the Castlewood customers but is still held for future demand. (uncommitted). Program costs will also include sewerage system improvements.

RDE Purchase Calculations (TABLE 4)

The purchase price represents the accumulation of the sewer capital service charges for each fiscal year, including a one parcel cash lump sum amount attributable to the sewer portion of the Assessment District for the system improvements, plus accrued interest. Properties within the CSA that have not reserved sewerage capacity will need to pay this one-time fee to reserve sewerage capacity prior to any sewer connection or parcel split.

RDE Capacity

In 1984, 308 Residential Discharge Equivalentents (RDEs) of sewer capacity were purchased from the City of Pleasanton based on a joint study between the Planning Department and a volunteer citizen advisory committee of build-out in the CSA. An Agreement was entered into between the City of Pleasanton and the County of Alameda on behalf of the CSA based on the outcome of this joint study.

To date 247 RDEs have been purchased by property owners and connected to the City of Pleasanton. The remaining 65 RDEs which are considered future connections and make up the remainder of the 308 agreed upon RDEs.

Of the 61 “future” RDEs, 9 RDEs have been purchased by property owners for future use. Not all property owners who have purchased sewerage capacity have connected to the sewerage system. This leaves 52 RDEs of future uncommitted sewerage capacity available for purchase. Sewer capacity is sold on a first come, first served basis. Capacity runs with the parcel for which it was purchased; it is not transferable.

Periodically, developments outside the CSA want to connect their sewer systems to the CSA sewer system. This allows the developments to pump their sewage through the CSA pump station and force main in order to discharge to the City’s sewer system. These developers are required to demonstrate the impact on the pump station and to compensate the CSA for the pro rata share of capital improvement costs to the CSA’s pump station and the force main to the City system. Developers must also purchase sewerage capacity from the City.

Water Capital Improvement Program Costs and Service Charges

These charges are levied on all parcels that have either purchased water capacity or are currently connected to the water system (190 plus Club). The distribution of the service charges on domestic water use is shown in Table 1 and is allocated against the Club based on metered use for the year. The remaining percent is allocated against the property owners. This may vary by year.

Water Capacity Purchase Calculations (TABLE 5)

In prior years, there were no fees for any new connection to the water system. Since there were substantial investment made in the water system, new users beginning in Fiscal Year 1996-1997 were required to buy in to the system. Computation of the water capacity purchase calculation charge is shown in Table 5. The charge represents the amount equal to the water capital service charges for each fiscal year, including a one parcel cash lump sum amount attributable to the water portion of the Assessment District for the system improvements, plus accrued interest. Properties within the CSA that have not made the capacity purchase and who have water rights will need to pay this one-time charge prior to any water connection.

Water Maintenance and Operation Program Costs and Service Charges

Program costs include routine maintenance of the water pump stations, emergency water system repairs, field inspections, monitoring of water quality data, and calculation and payment of usage over the 90 million gallons provided free of charge from the City and County of San Francisco. Addition expenditures include PG&E costs to operate water pump station and maintenance contract with the City of Pleasanton for maintenance and operations.

Based on an agreement between the property owners and the Club, the property owners are responsible for their domestic water usage cost above 46.8 million gallons of free water. Meters are read by both the City of Pleasanton and the Club to determine usage.

As part of its effort to encourage property owners to reduce water usage in order to reduce the amount and cost of purchased water for the CSA, a new rate structure was implemented beginning July 1, 2013. This new water rate structure charges property owners who use water above an allocated amount per parcel. This change followed a Public Hearing process in 2013 with public workshops and a review period conducted by the County of Alameda to inform residents in the Castlewood County Service Area about the rate changes which were recommended by the Castlewood Property Owners Association (CPOA) Sewer & Water committee.

WORK PROGRAMS AND IMPROVEMENTS

Annually, Agency staff review all CSA revenues and expenditures at the close of each fiscal year. Service Charges and their spread for the various programs and parcels for Castlewood are listed on Table 1. They are adjusted to reflect the actual program expenditures and yearly increases in utility costs. This information is provided to the Castlewood Property Owners Association (CPOA) and discussed at the Annual Business Meetings which are noticed by mail to property owners.

The Recommended Projects and Service Charge for the next fiscal year are presented at the Annual Business Meeting each spring. The County will meet with property owners who attend the Annual Business Meeting and attempt to seek a consensus for the optional Recommended Projects the property owners support including the Service Charges for the Road Program. Sewer and water charges are not subject to a vote by property owners per Proposition 218. Costs are passed on to the property owners by the County. The Proposed Service Charge Budget will then be submitted to the Board of Supervisors in April for their approval as part of their budget meetings in June.

Spring 2020 Annual Business Meeting

Annual Report

A Spring 2019 Castlewood Annual CSA Business Meeting may be conducted presenting the recommended projects, service charges, metered water usage for the previous year, as read by the City of Pleasanton per metered usage as agreed upon in the Joint Position Paper between the Castlewood Property Owners Association and the Castlewood Country Club, and budget estimate for the next Fiscal Year. A *draft* of Table 3 Revenue and Expenditure Summary and a *draft* of the Table 1 Service Charge Spread for the 2020-2021 Annual Report will be provided to the property owners. In addition an estimate will be provided for any road projects for the new year following a spring drive through of the roads by the CSA road chairperson and the County M&O representative.

Project Updates

The County provided a list of prioritized projects from the Capital Improvement Plan (CIP), as recommended by the CIP study, in consultation with the City of Pleasanton for the Water and Sewer System. The main CIP project under development is the replacement of the Redwood Tank. The plans and specifications have been prepared and currently we are working with the State of California Water Resources Board on a project loan for financing the construction of the project. Other projects underway include determination of costs for installation of a SCADA system to control the domestic water pumping system remotely by the O&M Manager (City of Pleasanton) and converting water meters to Advanced Metering Infrastructure (AMI). We estimate loan approval for the Redwood Tank construction in the summer 2020 and advertisement of the construction in the Fall/Winter 2020/2021. The AMI project is being installed by the City in Phases. These meters will be able to be read electronically and available for the property owner to read when the City of Pleasanton Web Portal goes live .

The property owners continue to practice water conservation. As part of its effort to encourage property owners to reduce water usage in order to reduce the amount and cost of purchased water for the CSA, a new rate structure was implemented beginning July 1, 2013 and is now in its second full year. This new water rate structure charges property owners who use water above an allocated amount per parcel. This change followed a Public Hearing process in 2013 with public workshops and a review period conducted by the County of Alameda to inform residents in the Castlewood County Service Area about the rate changes which were recommended by the Castlewood Property Owners Association (CPOA) Sewer & Water committee.

The County is working with the Road Committee in determining potential projects for FY 2020/2021. In FY 2019/2020 the side roadways from Castlewood Drive where slurry sealed. Extensive base repair was also conducted on Greens Lane. Overlay of Castlewood Drive will be conducted after completion of the redwood tank replacement project.

MAJOR VARIANCES IN PROPOSED BUDGET

The major variances in the proposed budget are due to capital improvement projects to both the water, sewer, and roadway systems.

TABLES

TABLE 1 -- 2020-2021 SERVICE CHARGE SPREADS

	ROAD SERVICE	SEWER M & O	SEWER CAPITAL	WATER CAPITAL	WATER M & O
Total Service Charge	\$46,963.	\$186,110.	\$114,678.	\$218,434.	\$212,973.
1.7% Collection Fee	798.	3,164.	1,950.	3,713.	3,621.
Service Charge Basis--FY 20-21	\$47,762.	\$189,274.	\$116,627.	\$222,147.	\$216,593.
No. of Benefitted Parcels	213 PARCELS	72% of Total RDEs	72% of total RDEs	190 PARCELS Plus Club	190 PARCELS Plus Club
Service Charge per Parcel (Add. Funds/No. of Parcels)	\$224.	\$675.	\$416.	\$1,099.	\$1,089.
Castlewood Country Club	\$6,951. 31 Parcels	\$52,997. 28% of Total	\$32,656. 28% of Total	\$13,329. 6% of Total	\$12,996. 6% of Total
Individual Property Owner	\$224.	\$675. per RDE	\$416. per RDE	\$1,099. per Connection	\$1,089. per Connection

Estimated Total Service Charge Income \$792,403

All total amounts have been rounded to the nearest dollar.

***Note: Service Charges are re-evaluated yearly. Per Parcel charges may increase or decrease due to changes in programs, increased costs in Water Consumption Charges from SFPUC, and/or an increase in charges for service contract with City Of Pleasanton and/or a change in utility charges.**

TABLE 2 -- SERVICE CHARGE HISTORY

Fiscal Year	Road Service	Sewer M & O	Sewer Capital	Water Capital	Water M & O	Totals
1984-85	\$263	\$75	\$2,125	\$0	\$0	\$2,463
1988-89	\$143	\$257	\$0	\$0	\$0	\$400
1989-90	\$199	\$191	\$227	\$0	\$0	\$617
1993-94	\$153	\$242	\$0	\$0	\$0	\$395
1994-95	\$112	\$240	\$435	\$687	\$0	\$1,474
1995-96	\$0	\$425	\$0	\$125	\$0	\$550
1996-97	\$0	\$249	\$18	\$6	\$0	\$273
1997-98	\$266	\$363	\$15	\$25	\$274	\$943
1998-99	\$0	\$349	\$72	\$146	\$217	\$784
1999-00	\$206	\$374	\$65	\$51	\$369	\$1,065
2000-01	\$83	\$377	\$94	\$880	\$380	\$1,814
2001-02	\$83	\$387	\$90	\$880	\$390	\$1,830
2002-03	\$151	\$397	\$114	\$126	\$659	\$1,447
2003-04	\$190	\$399	\$114	\$126	\$767	\$1,596
2004-05	\$262	\$418	\$160	\$176	\$704	\$1,720
2005-06	\$262	\$448	\$121	\$176	\$860	\$1,867
2006-07	\$266	\$540	\$140	\$175	\$893	\$2,014
2007-08	\$266	\$540	\$139	\$172	\$1,053	\$2,170
2008-09	\$192	\$540	\$139	\$172	\$1,485	\$2,528
2009-10	\$216	\$382	\$60	\$59	\$1,857	\$2,574
2010-11	\$228	\$385	\$60	\$0	\$2,465	\$3,138
2011-12	\$239	\$504	\$0	\$0	\$2,375	\$3,118
2012-13	\$239	\$504	\$0	\$0	\$2,375	\$3,118
2013-14	\$224	\$675	\$416	\$1,122	\$1,112	\$3,549
2014-15	\$224	\$675	\$416	\$1,122	\$1,112	\$3,549
2015-16	\$224	\$675	\$416	\$1,099	\$1,089	\$3,502
2016-17	\$224	\$675	\$416	\$1,099	\$1,089	\$3,502
2017-18	\$224	\$675	\$416	\$1,099	\$1,089	\$3,052
2018-19	\$224	\$675	\$416	\$1,099	\$1,089	\$3,052
2019-20	\$224	\$675	\$416	\$1,099	\$1,089	\$3,052
2020-21	\$224	\$675	\$416	\$1,099	\$1,089	\$3,052

NOTES:

In 1984-85 and 1985-86, Sewer Maintenance and Operations Service Charges were utilized for Sewer Capital improvements.

All of the above listed service charges have been rounded to the nearest dollar.

Amounts listed in "Totals" column are representative only. They do not reflect actual total service charges per property in any Fiscal Year. Actual costs are benefit related.

TABLE 3 -- SEWER CAPACITY PURCHASE CALCULATIONS

(RDE -Residential Discharge Equivalence Purchase in
Castlewood County Service Area Sewer Distribution System)

Fiscal Year	Capital Service Charge	Interest*	Serv. Charge & Interest to Date	Capital Plus Amortized Interest
1983-84	\$52.60	\$7.43	\$60.03	\$208.50
1984-85	\$2,125.00	\$10.43	\$2,135.43	\$2,343.93
1984-85 M&O *	\$75.00	\$117.20	\$192.20	\$2,536.12
1993-94	\$0.00	\$318.81	\$318.81	\$6,695.03
1994-95	\$435.00	\$334.75	\$769.75	\$7,464.78
1996-97 AD***	\$7,560.00	\$417.14	\$7,977.14	\$16,320.03
1997-98	\$15.00	\$816.00	\$831.00	\$17,151.03
1998-99	\$72.00	\$857.55	\$929.55	\$18,080.58
1999-00	\$83.00	\$904.03	\$987.03	\$19,067.61
2000-01	\$110.00	\$953.38	\$1,063.38	\$20,130.99
2001-02	\$90.00	\$1,006.55	\$1,096.55	\$21,227.54
2002-03	\$114.00	\$1,061.38	\$1,175.38	\$22,402.92
2003-2004	\$114.00	\$1,120.15	\$1,234.15	\$23,637.06
2004-2005	\$160.00	\$1,181.85	\$1,341.85	\$24,978.92
2005-2006	\$121.00	\$1,248.95	\$1,369.95	\$26,348.86
2006-2007	\$140.00	\$1,317.44	\$1,457.44	\$27,806.31
2007-2008	\$139.00	\$1,390.32	\$1,529.32	\$29,335.62
2008-2009	\$139.00	\$1,466.78	\$1,605.78	\$30,941.40
2009-2010	\$60.00	\$1,547.07	\$1,607.07	\$32,548.47
2010-2011	\$60.00	\$1,627.42	\$1,687.42	\$34,235.90
2011-2012	\$60.00	\$1,711.79	\$1,771.79	\$36,007.69
2012-2013	\$60.00	\$1,800.38	\$1,860.38	\$37,868.08
2013-2014	\$415.70	\$1,893.40	\$2,309.10	\$40,177.18
2014-2015	\$415.70	\$2,008.86	\$2,424.56	\$42,601.74
2015-2016	\$415.70	\$2,130.09	\$2,545.79	\$45,147.53
2016-2017	\$415.70	\$2,257.38	\$2,673.08	\$47,820.61
2017-2018	\$415.70	\$2,391.03	\$2,806.73	\$50,627.34
2018-19	\$415.70	\$2,531.37	\$2,947.07	\$53,574.40
2019-20	\$415.70	\$2,678.72	\$3,094.42	\$56,668.82
2020-21	\$415.70	\$2,812.66	\$3,228.36	\$59,897.18
TOTALS	\$0.00	\$0.00	\$0.00	\$59,897.18

Sewer Capacity Purchase Charge for 2020- 2021 Fiscal Year is: \$59,897.

* Maintenance and Operations Service Charge used for capital improvements.

TABLE 4 -- WATER CAPACITY PURCHASE CALCULATIONS
 With M&O contract costs beginning
 FY 04-05

**(SFRE - Single Family Residence Equivalence Purchase in
 Castlewood County Service Area Water Distribution System)**

Fiscal Year	Capital Service Charge	Interest*	Serv. Charge & Interest to Date	Capital Plus Amortized Interest
2000-01	\$880.00	\$583.71	\$1,463.71	\$13,138.01
2001-02	\$880.00	\$656.90	\$1,536.90	\$14,674.91
2002-03	\$126.00	\$733.75	\$859.75	\$15,534.65
2003-04	\$126.00	\$776.73	\$902.73	\$16,437.38
2004-05	\$265.00	\$821.87	\$1,086.87	\$17,524.25
2005-06	\$261.00	\$876.21	\$1,137.21	\$18,661.47
2006-07	\$325.00	\$933.07	\$1,258.07	\$19,919.54
2007-08	\$344.00	\$995.98	\$1,339.98	\$21,259.52
2008-09	\$329.00	\$1,062.98	\$1,391.98	\$22,651.49
2009-10	\$329.00	\$1,132.57	\$1,461.57	\$24,113.07
2010-11	\$879.00	\$1,205.65	\$2,084.65	\$26,197.72
2011-12	\$842.00	\$1,309.89	\$2,151.89	\$28,349.61
2012-13	\$473.00	\$1,417.48	\$1,890.48	\$30,240.09
2013-14	\$1,123.43	\$1,512.00	\$2,635.43	\$32,875.52
2014-15	\$1,099.04	\$1,643.78	\$2,742.82	\$35,618.34
2015-16	\$1,099.04	\$1,780.92	\$2,879.96	\$38,498.30
2016-17	\$1,099.04	\$1,924.91	\$3,023.96	\$41,522.26
2017-18	\$1,099.04	\$2,076.11	\$3,175.16	\$44,697.41
2018-19	\$1,099.04	\$2,234.87	\$3,333.91	\$48,031.32
2019-20	\$1,099.04	\$2,401.57	\$3,500.61	\$51,531.93
2020-2021	\$1,099.04	\$2,521.65	\$3,620.69	\$55,152.62
TOTALS	\$21,563.60	\$23,133.81	\$44,697.41	\$51,531.93

Water Capacity Purchase Charge for the 2019-2020 Fiscal Year is: \$51,532.

* The interest rate is applied to all capital and interest accumulated to date at 5.00%.

*** A one parcel cash lump some amount attributable to the water portion of the Assessment District for the system improvements

TABLE 5 –CASTLEWOOD REVENUE AND EXPENDITURES by Program
Two Year Summary with Estimated Budget for New Fiscal Year and Yr-to-Date 4/20/2020

FY 18-19 Castlewood Financial Statement by Program – Actuals thru June 30, 2019

Req. FB	Account	Descrip.	Road	Sewer Main.	Sewer Cap.	Water Cap.	Water Main.	Unassigned	Total
999999		Beginning Fund Balance	128,280.00	224,776.00	384,687.00	380,587.00	430,941.00	-	1,650,071.00
	41100-45100	Property Taxes Secured, Unsecured, Supplm	-	-	-	-	-	60,414.00	60,414.00
	469530	Contributions From Authorities	-	-	-	-	-	-	-
	460200	Assessments	46,701.00	167,716.00	121,891.00	219,506.00	217,300.00	-	803,114.00
	479990	Other Revenue - water reimbursement	-	-	-	-	63,822.00	-	63,822.00
		Rev. Total	46,701.00	167,716.00	121,891.00	219,506.00	310,622.00	60,414.00	957,120.00
	610031	Utilities - Electric	-	8,759.00	-	-	39,626.00	-	48,385.00
	610051	Utilities - Septic	-	95,896.00	-	-	-	-	95,896.00
	610061	Utilities - Water/SFPUC	-	-	-	-	-	-	-
	610261	Professional Services Contract M&O Contract	-	87,283.00	22,317.00	68,000.00	71,182.00	-	248,782.00
	610200	Construction	-	-	-	66,601.00	-	8,416.00	69,618.00
	610421	Publications and Legal Notices	-	-	-	-	-	-	-
	610441	Interd Chrg - M&O- Road Program(not spread)	40,000.00	-	-	-	-	-	40,000.00
	610443	Sewer Maintenance	-	-	45,000.00	-	-	-	45,000.00
	610461	Spec. Dept. Account, State Health dept., Construct	-	-	-	-	-	-	-
	620101	M&O Supplies	-	-	-	-	-	-	-
	620105	Supplies-Asphalt Concrete	706.00	-	-	-	-	-	706.00
		Expend. Sub Total	40,706.00	192,878.00	67,317.00	126,601.00	110,808.00	8,415.00	662,727.00
	610311	Admin. & Financial Svcs. - spread	-	-	-	-	-	-	-
	610441	Interdepartmental Charges- CSA Spread	260.00	260.00	-	260.00	250.00	-	1,000.00
		Expend. Total	40,966.00	193,298.00	67,317.00	126,751.00	111,058.00	8,415.00	665,727.00
		BALANCE	128,023.00	229,266.00	389,661.00	472,842.00	630,776.00	81,999.00	1,832,468.00

TABLE 5 –CASTLEWOOD REVENUE AND EXPENDITURES by Program
Three Year Summary with Estimated Budget for New Fiscal Year and Yr-to-Date 4-20-2020

FY 19-20 (YEAR TO DATE) Castlewood Financial Statement by Program – Actual thru 4-20-2020

Req. FB	Account	Descrip.	Road	Sewer Main.	Sewer Cap.	Water Cap.	Water Main.	Unassigned	Total
999999		Beginning Fund Balance	128,023.00	225,266.00	389,581.00	472,842.00	630,776.00	-	1,850,467.00
	41100-45100	Property Taxes Secured, Unsecured, Supplm	-	-	-	-	51,003.00	-	51,003.00
	469530	Contributions From Authorities	-	-	-	-	-	-	-
	460200	Assessments	46,701.00	167,709.00	121,895.00	219,506.00	217,300.00	-	803,171.00
	479990	Other Revenue - water reimbursement	-	-	-	-	67,778.00	-	67,778.00
		Rev. Total	46,701.00	167,709.00	121,895.00	277,284.00	301,689.00	-	945,318.00
	610031	Utilities - Electric	-	2,388.00	-	-	38,826.00	-	41,313.00
	610051	Utilities - Septic	-	63,073.00	-	-	-	-	63,073.00
	610061	Utilities - Water/SFPUC	-	-	-	-	-	-	-
	610261	Professional Services Contract M&O Contract	-	60,000.00	-	-	95,000.00	-	155,000.00
	610200	Construction	198,248.00	-	66,590.00	28,419.00	56,617.00	-	337,874.00
	610421	Publications and Legal Notices	-	-	-	-	100,000.00	-	100,000.00
	610441	Interd Chrg - M&O- Road Program(not spread)	-	-	-	-	-	-	-
	610443	Sewer Maintenance	-	-	-	-	-	-	-
	610461	Spec. Dept. Account, State Health dept., Construct	-	-	-	-	-	-	-
	620101	M&O Supplies	-	-	-	-	-	-	-
	620105	Supplies-Asphalt Concrete	-	-	-	-	-	-	-
		Expend. Sub Total	198,248.00	155,461.00	66,590.00	28,419.00	280,542.00	-	729,260.00
	610311	Admin. & Financial Svcs. - spread	-	-	-	-	-	-	-
	610441	Interdepartmental Charges- CSA Spread	3,485.00	3,485.00	3,485.00	3,485.00	3,485.00	-	17,425.00
		Expend. Total	201,733.00	158,946.00	70,075.00	31,904.00	284,027.00	-	744,686.00
		BALANCE	(27,009.00)	268,068.00	451,581.00	720,222.00	636,417.00	-	2,061,100.00

Continued Next Page

FY 19-20 (PROJECTED YEAR END BUDGET) Castlewood Financial Statement by Program – June 30, 2020

Req. FB	Account	Descrip.	Road	Sewer Main.	Sewer Cap.	Water Cap.	Water Main.	Unassigned	Total
999999		Beginning Fund Balance	128,023.00	225,266.00	389,581.00	472,842.00	630,776.00	-	1,850,467.00
	41100-45100	Property Taxes Secured, Unsecured, Supplm	-	-	-	-	51,003.00	-	51,003.00
	469530	Contributions From Authorities	-	-	-	-	-	-	-
	460200	Assessments	46,701.00	167,769.00	121,895.00	219,506.00	217,300.00	-	803,171.00
	479990	Other Revenue - water reimbursement	-	-	-	-	67,778.00	-	67,778.00
		Rev. Total	46,701.00	167,769.00	121,895.00	277,284.00	301,689.00	-	945,318.00
	610031	Utilities - Electric	-	2,388.00	-	-	38,826.00	-	41,313.00
	610051	Utilities - Septic	-	63,073.00	-	-	-	-	63,073.00
	610061	Utilities - Water/SFPUC	-	-	-	-	-	-	-
	610261	Professional Services Contract M&O Contract	-	60,000.00	-	-	95,000.00	-	155,000.00
	610200	Construction	198,248.00	-	66,590.00	28,419.00	56,617.00	-	337,874.00
	610421	Publications and Legal Notices	-	-	-	-	160,000.00	-	160,000.00
	610441	Interd Chrg - M&O- Road Program(not spread)	-	-	-	-	-	-	-
	610443	Sewer Maintenance	-	-	-	-	-	-	-
	610461	Spec. Dept. Account, State Health Dept, const	-	-	-	-	-	-	-
	620101	M&O Supplies	-	-	-	-	-	-	-
	620105	Supplies-Asphalt Concrete	18,000.00	-	-	-	-	-	18,000.00
		Expend. Sub Total	214,248.00	155,461.00	66,590.00	28,419.00	340,642.00	-	793,260.00
	610311	Admin. & Financial Svcs. - spread	-	-	-	-	-	-	-
	610441	Interdepartmental Charges- CSA Spread	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	-	19,000.00
		Expend. Total	218,048.00	159,261.00	70,390.00	31,219.00	344,342.00	-	812,260.00
		BALANCE	(43,324.00)	287,774.00	451,066.00	719,907.00	588,162.00	-	1,893,625.00

FY 20-21 Castlewood PROPOSED BUDGET by Program

Req. FB	Account	Descrip.	Road	Sewer Main.	Sewer Cap.	Water Cap.	Water Main.	Unassigned	Total
999999		Beginning Fund Balance	(43,324.00)	287,774.00	451,066.00	719,907.00	719,907.00	-	1,983,525.00
	41100-45100	Property Taxes Secured, Unsecured, Supplm	-	-	-	-	42,000.00	-	42,000.00
	469530	Contributions From Authorities	-	-	-	-	-	-	-
	460200	Assessments	46,000.00	190,000.00	115,000.00	223,000.00	217,000.00	-	793,000.00
	479990	Other Revenue - water reimbursement	-	-	-	-	100,000.00	-	100,000.00
		Rev. Total	46,000.00	190,000.00	115,000.00	223,000.00	359,000.00	-	935,000.00
	610031	Utilities - Electric	-	3,300.00	-	-	45,000.00	-	48,300.00
	610051	Utilities - Septic	-	112,176.27	-	-	-	-	112,176.27
	610061	Utilities - Water/SFPUC	-	-	-	-	179,850.00	-	179,850.00
	610261	Professional Services Contract M&O Contract	-	80,000.00	105,000.00	200,000.00	80,000.00	-	425,000.00
	610200	Construction	-	-	-	-	-	-	-
	610421	Publications and Legal Notices	-	-	-	-	-	-	-
	610441	Interd Chrg - M&O- Road Program(not spread)	32,000.00	-	-	-	-	-	32,000.00
	610443	Sewer Maintenance	-	-	-	-	-	-	-
	610461	Spec. Dept. Account, State Dept Health, const	-	-	-	1,140.00	-	-	1,140.00
	620101	M&O Supplies	-	-	-	-	-	-	-
	620105	Supplies-Asphalt Concrete	2,311.27	-	-	-	-	-	2,311.27
		Expend. Sub Total	34,311.27	176,476.27	105,000.00	201,140.00	284,650.00	-	600,577.54
	610311	Admin. & Financial Svcs. - spread	-	-	-	-	-	-	-
	610441	Interdepartmental Charges- CSA Spread	699.91	17,899.38	10,000.00	2,072.66	57,623.40	-	88,402.25
		Expend. Total	35,011.18	194,375.65	115,000.00	203,212.66	342,273.40	-	688,862.79
		BALANCE	(30,576.18)	264,428.35	451,066.00	799,694.44	604,828.60	-	2,029,642.21

