

CROCKETT COMMUNITY SERVICES DISTRICT

AMENDED AGENDA FOR WEDNESDAY, APRIL 22, 2026

TIME: 7:00 PM - REGULAR MEETING

LOCATION: Crockett Community Center, 850 Pomona St., Crockett

P.O. Box 578, Crockett, CA 94525 | www.town.crockett.ca.us | (510) 787-2992
districtsecretary@town.crockett.ca.us | Meetings are recorded for accuracy of minutes.

CCSD services include Sanitary Services for Crockett & Post Costa, Recreation, and Maintenance.

1. CALL TO ORDER - ROLL CALL
2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER
3. PUBLIC COMMENTS ON NON-AGENDA ITEMS
(The Board is prohibited from discussing items not on this agenda. Matters not on the agenda may be referred to staff for action or calendared on a future agenda.)
4. PUBLIC HEARING: None.
(Public comments are limited to two minutes for each person, with full discussion limited to twenty minutes unless extended by the Board President.)
PUBLIC HEARING:
5. CONSENT CALENDAR: Consideration of a motion to approve the following items:
(Items are subject to removal from the Consent Calendar by request of any Board Member for discussion or by a member of the public. Items removed from the Consent Calendar will be considered with the Administrative Items.)
 - a. Approve the minutes of the CCSD Board meeting on March 25.
 - b. Received minutes from Commissions and Committees (PCSAN 3/3 and CPLC 3/9)
 - c. Approve payment of District Bills.
 - d. Receive Cash Account Balance.
 - e. Accept Audit Engagement Letter from David Farnsworth, CPA.
6. CONSIDER ITEMS REMOVED FROM THE CONSENT CALENDAR
7. ADMINISTRATIVE:
 - a. Update on Joint meeting with Recreation and Lighting & Landscaping Commissions.
 - b. Receive Sewer Use Charge Memo, discuss, and declare Sewer Use Charge for FY 2026/27 for Crockett Sanitary
 - c. Receive Sewer Use Charge Memo, discuss, and declare Sewer Use Charge for FY 2026/27 for Port Costa.
8. BUDGET AND FINANCE:
 - a. Receive update on approved budget for FY 2025/26.
 - b. Discuss and approve proposed budget for FY 2026/27.
 - c. Discuss financial matters related to the District
9. MANAGERS' REPORTS/REPORTS FROM COMMISSIONERS: (These items are typically for the exchange of information only. No action will be taken at this time.)
 - a. General Manager / Maintenance Department / Lighting & Landscape Commission
 - b. District Secretary
 - c. Recreation Manager / Recreation Commission

- d. Crockett and Port Costa Sanitary Department Manager / Crockett Sanitary Commission / Port Costa Sanitary Commission / CVSAN Wastewater Committee
 - e. Governmental matters
 - f. Announcements and discussion
10. REPORTS FROM BOARD MEMBERS, COMMITTEES, AND AD HOC: (These items are typically for the exchange of information only. No action will be taken at this time.)
- a. Budget & Finance Committee: Mackenzie and Spinner
 - b. Legal Negotiations Ad Hoc: Barassi, Mackenzie
 - c. Recreation Ad Hoc: Choquette, Goodman, Leuba, Maria, Spinner
 - d. Police Liaison Committee: Wais (vice-chair), Ritchey, Pennisi (chair)
 - e. Inter-Agency meetings.
11. CLOSED SESSION
- a. Employee Performance Evaluation: General Manager. Pursuant to Government Code Section 54957.6.
12. RECONVENE TO REGULAR SESSION
- a. Report On Closed Session
13. FUTURE AGENDA ITEMS / BOARD COMMENTS
- a. Financial Report for Q3 (January – March)
 - b. Consider merging the Recreation Commission and Lighting & Landscaping Commission based on recommendations from existing commissions.
 - c. Organizational Chart
 - d. Records Retention
 - e. Dog Park
14. ADJOURNMENT: until May 27, 2026.

You will find the Minutes of this meeting posted on our website at www.town.crockett.ca.us/meetings. Visit our website for more information on meetings and activities of the Crockett Community Services District and the towns of Crockett and Port Costa.

In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in a District meeting, or if you need a copy of the agenda or the agenda packet in an appropriate alternative format, please contact the District Secretary at (510) 787-2992. Notification at least 48 hours before the meeting or time when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

Per California Government Code Section 54957.5, any writing or document that is a public record related to an open session agenda item and is distributed less than 72 hours before a regular meeting will be made available for public inspection. The Board has designated the District's website, located at www.town.crockett.ca.us/meetings, as the place for making those public records available for inspection. The documents may also be obtained by calling the District Secretary at the Crockett Community Services District Office in Crockett. If, however, the document or writing is not distributed until the regular meeting to which it relates, it will be made available to the public at the meeting location listed on this agenda. The office address is 850 Pomona Street, Crockett, California 94525.

CROCKETT COMMUNITY SERVICES DISTRICT (CCSD)

P.O. Box 578 | Crockett, CA 94525
850 Pomona Street

Telephone (510) 787-2992

E-mail: districtsecretary@town.crockett.ca.us

website: www.town.crockett.ca.us

FOR REVIEW

MINUTES OF THE BOARD MEETING ON MARCH 25, 2026.

1. CALL TO ORDER - ROLL CALL: President McDonald called the meeting to order at 6:46 PM. Directors Barassi, Mackenzie, McDonald, and Spinner were present. Director Murdock was absent (excused).
2. CLOSED SESSION: The Closed Session began at 6:47 PM and ended at 6:49 PM.
 - a. PUBLIC EMPLOYMENT - Public Employment: General Manager. Pursuant to Government Code Section 54957.6.
3. RECONVENE TO REGULAR SESSION: The regular session began at 7:00 PM. General Manager Goodman, Sanitary Department Manager (SDM) Barnhill, Recreation Department Manager (RDM) Maria, and District Secretary Rivas were present. Crockett Sanitary Commissioners (CVSAN) Wais and Manzione were present.
 - a. REPORT ON CLOSED SESSION: No reportable actions were taken.
4. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER: None.
5. PUBLIC COMMENTS ON NON-AGENDA ITEMS: On behalf of L&L Commissioner Gomez, GM Goodman announced a fish fry fundraiser on March 27, hosted by St. Rose Church.
6. PUBLIC HEARING: None.
7. CONSENT CALENDAR: Items 7a and e – g were pulled for discussion. A motion to approve Items 7b-d passed. (Spinner 1st, Barassi 2nd, 4/0, 1 absent)
 - a. Approve the minutes of the CCSD Board meeting on February 25.
 - b. Received minutes from Commissions and Committees.
 - c. Approve payment of District Bills.
 - d. Receive Cash Account Balance.
 - e. Receive LAIF Balance.
 - f. Receive Statement Regarding Authority, Accountability, and Process prepared by Alisha Gard.
 - g. Receive Upper Plaza Conditions Report prepared by Alisha Gard.
8. CONSIDER ITEMS REMOVED FROM THE CONSENT CALENDAR:
 - 7a. APPROVE THE MINUTES OF THE CCSD BOARD MEETING ON FEBRUARY 25: Reference to the Board supporting the community garden was removed as the item was informational only, and no action was taken by the Board. (Out of order item 12a.) Other minor corrections were made. Motion to approve minutes as amended passed. (McDonald 1st, Spinner 2nd, 4/0, 1 absent)
 - 7e. RECEIVE LAIF BALANCE: Item was pulled by CVSAN Commissioner Manzione who highlighted the significant withdrawal from the Crockett Sanitary investment (reserves) account. The account balance dropped from approximately \$3.1 million to approximately \$500,000. The GM provided an update under Budget and Finance.

7f. RECEIVE STATEMENT REGARDING AUTHORITY, ACCOUNTABILITY, AND PROCESS PREPARED BY ALISHA GARD:

Items 7f and 7g were both submitted by Ms. Alisha Gard, a Crockett resident who lives next to the Downtown Plaza and has served as a volunteer in the past with permission to access the Plaza via the Crockett Improvement Association (CIA). The Plaza is District-owned property but is managed through an MOU with the CIA; authority to access the plaza is under the jurisdiction of the CIA, not the District. Ms. Gard has received two letters denying her further access to the Plaza from the CIA. Since the Board President currently also serves as the President of the CIA, Ms. Gard has been requesting information and submitting documents to the District. The CIA is planning a butterfly project located beyond the Plaza, behind where Ms. Gard lives, to honor the volunteer service of Fred Clerici. An in-depth discussion ensued. It was noted that the two reports were not solicited by the District and were observations solely by Ms. Gard with no reference to formal engineering studies.

Motion to reject receiving both of Alisha Gard's submitted items (the "statement regarding authority, accountability and process" and the "Upper Plaza conditions report") for non-relevance and refer them back to the Crockett Improvement Association (CIA). The vote recorded was 4-0-1 in favor of rejecting receipt and deferring the matter to the CIA as the District's agent for the plaza. The Board also directed that the minutes reflect that items 7f and 7g were not received and that Ms. Gard should work on these issues through the CIA, not the District Board. (Makenzie 1st, Barassi 2nd, 4/0, 1 absent)

A short discussion on the process of receiving public comments ensued. Any member of the public may speak during the Public Comments section of the agenda, or they may ask Staff for an item to be considered to be placed on the agenda. It is the purview of the General Manager and President of the Board to determine if a comment or request to place an item on the agenda can be handled by Staff or if it should be presented to the Board at a future meeting.

7g. RECEIVE UPPER PLAZA CONDITIONS REPORT PREPARED BY ALISHA GARD: See discussion above under 7f.

9. ADMINISTRATIVE:

- a. DISCUSS UPDATES TO THE DISTRICT CODE TO ADD A DISTRICT ENGINEER AND ADMINISTRATIVE SERVICES MANAGER: In 2020, the general manager resigned. At the advisement of former Director Peterson, the positions of District Engineer (DE) and Administrative Services Manager (ASM) were created to perform the daily operations of the District. The Board determined that all three positions should be filled urgently. The GM updated the descriptions to reflect that both report to the GM. The DE will be appointed through resolution.
- b. RECEIVE AND DISCUSS ORDINANCE FOR MEASURE L; SCOPE OF WORK: GM Goodman presented the Measure L ordinance to clarify that Measure L funds are meant to cover public right-of-way maintenance (e.g., lighting and landscaping in areas the district is responsible for and initially established through the CIA), and that certain types of work being requested or discussed in the community may fall outside that defined scope. On occasion, the GM will approve maintenance work when the public right-of-way is impeded, and the responsible party may not be quick to act. Every effort is made to recoup costs from the party responsible. The Tree Law states that the person responsible for cleanup is where the tree falls. L&L is charged for landscaping tasks and absorbs all maintenance-related invoices. In rare instances, Recreation will split costs with L&L depending on the location of a cleanup.
- c. UPDATE ON THE RECREATION BALLOT MEASURE EFFORT TO INCREASE THE RECREATION TAX: The GM reported that the Recreation Funding Ad Hoc Committee decided to postpone a ballot measure. A community-led effort requires a 50+1 vote, whereas an agency-owned effort requires a 2/3 majority. There is insufficient time to gather enough votes, and the costs associated with a campaign were higher than anticipated. In addition, Port Costa has inquired about being removed from the recreation tax. A ballot measure effort will be considered for the next

election in two years. The District will work on proving itself by enhancing recreation programming with available grants in the meantime.

- d. DISCUSS AND AUTHORIZE STAFF TO COORDINATE THE CELEBRATION OF CCSD'S 20TH ANNIVERSARY (JULY 13, 2006): The District was formed in July 2006 and is turning 20 this year. The Recreation Funding Ad Hoc supports an anniversary celebration, and Staff is asking the Board for their support. Staff would submit a grant request for funds to support the effort through an upcoming CCF grant cycle. Director Mackenzie disapproves of a formal celebration due to the District's financial state and potential negative perception from the community. President McDonald likes the concept and suggested that Staff use creative marketing to announce the milestone anniversary by posting on the website, newsletter, and during recreation programs, etc. GM Goodman took the feedback and will work with Staff to determine an inexpensive and impactful way to celebrate the District.
- e. UPDATE ON JOINT MEETING WITH RECREATION AND LIGHTING AND LANDSCAPE COMMISSIONS: The Recreation and Lighting & Landscape Commissioners have agreed to a joint meeting on Monday, March 30, at 6 pm. The DS is preparing a working agenda for full experience of how the meetings would run.

10. BUDGET AND FINANCE:

- a. DISCUSS FINANCIAL MATTERS RELATED TO THE DISTRICT. The latest credit card statement was presented as requested by Director Murdock. Highlighted were the purchase of a projector for the community center, and several monthly recurring fees are charged on the credit card, such as charges for the District's payroll service and other software or telephone services that are on autopay. A request to elaborate on spending details from the credit cards is helpful but labor-intensive. The credit card practice in place is that each cardholder purchases for their respective department's needs. The Board stated the credit card statements are sufficient, and they do not require the GM or ASM to provide a report to accompany the statements. The GM can determine the best method to present credit card purchases moving forward.

CVSAN Commissioner Manzione has noted that a significant amount of funds were pulled from the LAIF reserve account to pay for outstanding C&H liability. While the amount is significant, Director Mackenzie noted that a large withdrawal was inevitable. The LAIF account has been drawing interest in the interim. The GM referenced the Bartle & Wells study that advised the District to impose annual incremental increases rather than large increases every few years, and that a new study would benefit the District. This transaction will serve as a base for future SUC studies. Mr. Manzione asked if the funds could be recouped through a SUC increase. Mr. McDonald suggested referring to CVSAN's guiding documents to determine the target reserve amount. He added that generally, the department should have seven months of operating funds. CVSAN can decide on a timeline to recoup reserves so long as a target is set.

Staff have been preparing for the 2022/23 audit. A letter of intent and a quote from CPA David Farnsworth were received last year. The GM will coordinate the audit and present an engagement letter to the Board under the Consent Calendar on a future agenda.

Former Recreation Manager Wilson historically received funds raised by the annual Walk of Honor in conjunction with Phillips 66. The GM suggested that Recreation Manager Maria, who is a veteran, should receive the check on the District's behalf. The CCF typically matches the P66 funds with \$5,000, but the amount may be reduced to \$1,000 this year. The event typically raises \$20,000 before the CCF match.

11. MANAGERS' REPORTS/REPORTS FROM COMMISSIONERS:

- a. GENERAL MANAGER / MAINTENANCE DEPARTMENT / LIGHTING & LANDSCAPE COMMISSION: GM Goodman reported on items listed in the monthly report. Recreation has successfully received \$120,000 in grant funds; \$10,000 from FEMA was used for pool cover

replacements. Overall, the District has been awarded \$220,000 in grant funds. Staff are actively preparing for additional funding requests for the upcoming Community Benefits Agreement sponsored by the County. The EQ site has a tenant in place and has not experienced any break-ins or vandalism since the tenancy began. The GM continues to coordinate with Mr. Trask of Crockett Public Services to maintain the Bridgehead property and streetlamp replacements. There has been some concern from the public regarding a proposed community garden at the Memorial Hall site. A proposal was submitted, and guidance was provided. A discussion about a garden is not expected to resume any time soon. RDM Maria was selected as Honorary Woman for Women's History Month by Supervisor Scales-Preston's office.

- b. DISTRICT SECRETARY: No discussion on the submitted Staff report.
- c. RECREATION MANAGER: Reported by RDM Maria. Recreation is partnering with the Women's Club to host an Easter Egg hunt on Sunday, March 29. Upon the request of the contractor, the repair of the bocce ball courts is being postponed until after the season is over. The RDM will inquire about ADA accessibility for the courts and will attempt to add this option to the grant request.
- d. CROCKETT AND PORT COSTA SANITARY DEPARTMENT MANAGER: SDM Barnhill expanded on the monthly manager reports for Crockett and Port Costa included in the packet. Mr. Barnhill noted that USA markings are up significantly this year. USAs allow Staff to protect District assets by physically marking the location of underground utilities. In unique situations, the hydro maintenance contractor will be called to locate and mark the sewer segments. The MCC Project is reaching completion. The small pumps are working as they should and performed as expected during the recent heavy rains. An emergency project adjacent to the Pump Station required constant monitoring to protect District assets. That project has been completed.

A significant amount of sludge was identified in the Port Costa septic tank. Mr. Barnhill explained in detail how the sludge is measured, the delicate process of removing sludge from the septic tank, and the need for its removal. There are no updates for the Field Semester from either the developer or the County. The GM announced that she and Mike Kirkker were able to successfully argue in favor of the County that Port Costa should be able to participate in the Community Benefit Agreement grant, a significant win for Port Costa.

- e. GOVERNMENTAL MATTERS: The GM reported that the CIA has distributed a letter requesting feedback regarding C&H delivery trucks to Crockett residents. During a specific study week, 1,411 trucks traversed the town with an average of 112 trucks passing through Wanda Street daily. The letter also reported that seven decorative streetlamps and several county-owned lights and signs have been destroyed, although a timeframe was not provided. The District as an entity will not participate in the request.
- f. ANNOUNCEMENTS AND DISCUSSION: None.

12. REPORTS FROM BOARD MEMBERS AND COMMITTEES:

- a. BUDGET & FINANCE COMMITTEE: The Committee is scheduled to meet on April 13.
- b. LEGAL NEGOTIATIONS AD HOC: This ad hoc will meet as needed.
- c. RECREATION AD HOC: Discussed earlier.
- d. POLICE LIAISON COMMITTEE: The Committee continues to discuss the Flock camera issues.
- e. INTER-AGENCY MEETINGS: None.

13. FUTURE AGENDA ITEMS / BOARD COMMENTS: Director Spinner reported that Martinez is closing some pickleball courts due to their construction. These courts are located between homes, and the contractor did not install proper sound-dampening screens. Director Mackenzie announced that Fire is holding a hiring drive on April 8, with training beginning in May. Applicants must be at least 18 years old, but there is no maximum age. The department is encouraging residents to apply. The positions are

paid minimum wage and will be paid during training.

- a. Report of outstanding minutes.
- b. Ordinance to add District Engineer and Administrative Services Manager to the District Code and change the reporting structure of the District Secretary
- c. Consider merging the Recreation Commission and Lighting & Landscaping Commission based on recommendations from existing commissions.
- d. Organizational Chart
- e. Records Retention
- f. Dog Park - Lobbying for the removal of the insurance requirements has not made any progress. Director Spinner is lobbying Senator Tim Grayson to remove the insurance requirement for specific uses such as recreation. He noted that the Senator would like to participate in Office Hours alongside the County Supervisor.

14. ADJOURNMENT: The meeting was adjourned at 9:01 PM until April 22, 2026.

Respectfully submitted,
Sonai Rivas, MBA
District Secretary

PORT COSTA SANITARY COMMISSION (PCSAN)

of the Crockett Community Services District

P.O. Box 578 - Crockett, CA 94525

telephone (510) 787-2992

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FOR REVIEW

MINUTES OF REGULAR MEETING, MARCH 3, 2026.

1. CALL TO ORDER - ROLL CALL: Chair Surges called the meeting to order at 6:05 PM. Commissioners Cusack, Klaiber, List, Scheer, Surges, and Alternate Vance were present. No one was absent. General Manager Goodman was present from Staff.
2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER: None
3. PUBLIC COMMENTS ON NON-AGENDA ITEMS: None
4. CONSENT CALENDAR: Approved. (Klaiber 1st, Scheer 2nd, 5/0)
 - a. Approve PCSAN Minutes of February 3.
 - b. Receive Actions Taken by the Board (February 4 and February 25).
 - c. Receive the Self-Monitoring Report cover letter.
 - d. Receive 2025 Annual eSMR Report cover letter.
 - e. Receive warrant transmittals (February).
 - f. Receive Cash Account Balance.
 - g. Receive 2025 Annual Geotracker Report.
 - h. Receive 2025 Annual Spill Report.
 - i. Receive 2025 Annual Pollution Prevention Plan Report for Port Costa.
5. CONSIDER ITEMS REMOVED FROM THE CONSENT CALENDAR: None
6. ADMINISTRATIVE:
 - a. DISCUSS TRANSFER SWITCH INSTALLATION: The transfer switch was installed for a cost of \$4,700. It was not tested in place as doing so would require renting a portable high-voltage generator (estimated at \$1,000), a cost which Staff felt should be discussed with the Commissioners.
 - b. DISCUSS INCOME SURVEY INFORMATION: Discussed under 7B.
 - c. DISCUSS AND APPROVE PROGRAMMABLE LOGIC CONTROLLER (PLC) GRANT PROJECT: Staff is obtaining additional quotes for the project. Telstar has submitted a quote of \$43,000, and Frisch is in the process of submitting a quote. This item will move to the next agenda.
 - d. DISCUSS A POTENTIAL DATE FOR A JOINT MEETING WITH CVSAN: This item was discussed briefly, and the Commissioners expressed no interest in combining our meeting with another CVSAN meeting.

5.b

7. GRANTS COMMITTEE

- a. UPDATE FROM GRANTS AD HOC COMMITTEE: The Grants committee will be attending the Rodeo/Phillips 66 Community Benefits Agreement meeting on March 19 in Rodeo. There are two potential projects which the committee believes would fit within the guidelines of the grants process - replacement of the 400+ feet of sewer line on Prospect Ave., and an engineering feasibility study to combine and relocate the sewer line on Canyon Lake Drive.
- b. DISCUSS CONDUCTING AN INCOME SURVEY TO DETERMINE IF PORT COSTA QUALIFIES AS A DISADVANTAGED COMMUNITY: Some Federal and State grants require the requesting community to be in a Qualified Disadvantaged Community. Commissioner Surges has been in contact with Contra Costa County staff to obtain information on what a survey would require, but it seems likely that there would be a mailed survey first, then a follow-up phone call, then perhaps an actual home visit. This item was moved to a future agenda.

8. BUDGET AND FINANCE:

- a. REVIEW BUDGET SCHEDULE FOR 2026: It is a goal of Staff to decrease the number of meetings to reduce staffing expenses in the budget. A meeting will be held on April 3 when the preliminary budget is presented, and the Commissioners of all departments are encouraged to attend. Sewer use charges will be discussed with the projected budget. The audit of the 2023 budget is in process, and there will be a contract by the end of March for the 2024 audit.

9. REPORT OF DEPARTMENT MANAGER:

- a. OPERATIONS, MAINTENANCE, AND CAPITAL IMPROVEMENTS. (SEE MAY & JUNE MANAGER REPORTS): A Volunteer form is now in use and includes a hold harmless clause and a directive of no herbicide use. PGE is shutting power down on Reservoir Street next week, but this temporary work should not affect Treatment Plant operations.
- b. GOVERNMENTAL MATTERS: There is a 6-question survey on the CCSD website regarding the recreation tax paid by Crockett and Port Costa residents. Commissioner Klaiber questioned the necessity of Port Costa paying this tax, and GM Goodman responded that she would look into the matter and report back to the Commissioners.
- c. ANNOUNCEMENTS AND DISCUSSION: At the recent CCSD Board meeting, a change was made to have the District Secretary report directly to the GM.

10. REPORTS / COMMENTS FROM COMMISSIONERS: None

11. FUTURE AGENDA ITEMS:

- a. Discuss Replacement of line on Prospect (P-01-06 and P-01-03)
- b. Feasibility Study for Canyon Lake Drive sewer line replacement
- c. PLC Grant project estimates

12. ADJOURNMENT: The meeting was adjourned at 6:48 PM until April 6, 2026.

Respectfully submitted,
Anne Scheer
PCSAN Commissioner

CROCKETT POLICE LIAISON COMMITTEE

of the Crockett Community Services District

P.O. Box 578 – Crockett, CA 94525

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website: www.town.crockett.ca.us

For Review

MINUTES OF REGULAR MEETING, March 10th, 2026

1. CALL TO ORDER: Chair Pennisi called the meeting to order at 7:01 PM. Committee members Pennisi, Wais and Ritchey were present. None absent.
2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER: None.
3. PUBLIC COMMENTS ON NON-AGENDA ITEMS: Community member reported someone drove up Atherton by J&L and came back down the same street which is a 1-way road. This likely occurred on Friday March 6th.
4. CONSENT CALENDAR: Chair Pennisi motions to approve the consent calendar including minutes from the February 9th, 2026, meeting, and Committee member Ritchey seconds. The minutes were approved (3 ayes / 0 nays)
5. LAW ENFORCEMENT ISSUES AND REPORTS
 - a. REPORT FROM RESIDENT DEPUTY HANDELL: The Lieutenant could not join this week due to Manager School and intends to attend meetings moving forward. For February, 19 reports were generated. Mainly traffic related concerns. The Deputy reported that there have been several abandoned/unregistered vehicles and have been taking initiative to tow them when possible. These vehicles are typically on Wanda, and downtown. Fines on abandoned vehicles do not generate revenue for CPLC. Cars abandoned on private property cannot be towed by the Sheriff's Department and must be removed by property owner. There were also 2 auto burglaries, 1 vandalism and 1 petty theft from a vehicle. Auto burglaries have been happening close to the freeway ramp/Rio Vista area. The burglars are believed to be coming in from out of town. On Saturday March 7th, it was expected that there was an unofficial event called "Hood Day" that would happen in the Rodeo Projects. The Sherriff's Department was able to prevent the event from happening there, but it ended up moving to Alexander Park around noon to 2PM. All units were sent to observe the BBQ, no issues were reported and everyone left by 7PM. Committee Member Ritchey inquired about what the current police presence on Flora St. and First Ave. is. Deputy Handell could not provide details beyond it was a 911 call and the community is not in danger.
 - b. REPORT FROM CHP ON TRAFFIC ISSUES: Not in attendance.
 - c. NEIGHBORHOOD WATCH: None.
6. ADMINISTRATIVE:
7. DISCUSSION ON PROACTIVE CRIME DETERRENTS: To be removed from Agenda moving forward.

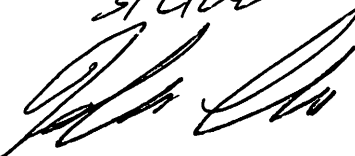
8. UPDATE ON LPRS (LICENSE PLATE READERS): Jenna is looking into initiating the contract, but Flock is gaining a bad reputation by providing data (user keys) to organizations outside of the intended users. Due to these recent events, Flock may not be pursued anymore as an option. Several communities in the area have been canceling their subscriptions due to these data breaches. Grant money to the CCF would need to be returned if a contract is not initiated.
9. ELECTION OF OFFICERS: Committee Member Ritchey nominates Chair Pennisi and Vice Chair Wais to continue with their current positions. Chair Pennisi motions that the officer assignments stay the same, Wais seconds. The motion was approved (3 ayes / 0 nays)
10. REPORTS FROM COMMITTEE MEMBERS: None.
11. FUTURE AGENDA ITEMS: Keep same agenda, with removal of proactive crime deterrents discussion.
12. ADJOURNMENT: The meeting was adjourned at 7:21 PM until April 14th, 2026.

Respectfully submitted,
Michael Pennisi
Police Liaison Committee Chair

CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 324100 Account : 0830

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>	<u>Num</u>
1000 · County Operating Funds				
1010 · Fund 3241 - Recreation				
03/03/2026	UNIVERSAL BUILDING ...	January 2026 Janitorial Services - Invoice 543393	1,096.14	10544
03/03/2026	PG&E	Gas & Electric - #6757445609-0 & #8212111930-7	4,874.47	10545
03/03/2026	AT&T	Alarm - #510-787-6881	222.83	10546
03/03/2026	CONTRA COSTA COUN...	Netchex Payroll #69 - Split	8,265.24	10547
Total 1010 · Fund 3241 - Recreation			<u>14,458.68</u>	
Total 1000 · County Operating Funds			<u>14,458.68</u>	
TOTAL			<u><u>14,458.68</u></u>	

3/2/2026


CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 324100 Account : 0830

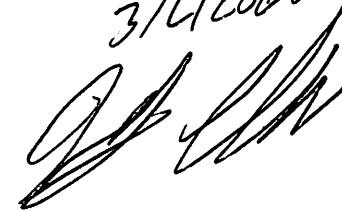
Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1010 · Fund 3241 - Recreation				
03/17/2026	Edwin Guerra	Service Ice Machine - Invoice 08283	380.00	10548
03/17/2026	PG&E	Gas & Electric - #2501517473-0	4,096.97	10549
03/17/2026	UNIVERSAL BUILDING SERVICES	Janitorial Service - Invoice 544512	144.00	10550
03/17/2026	Susan Witschi	Mileage Reimbursement - February 2026	55.10	10551
03/17/2026	CONTRA COSTA COUNTY TREASURER	Calpers - February 2026	1,253.07	10552
03/17/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #60 - Split	7,994.74	10553
03/17/2026	Redwood Public Law	Legal Services - Invoice 18975	392.00	10554
03/17/2026	Special District Risk Management	Jan-March 2026 Medical Benefits	1,399.77	10555
03/17/2026	Campbell Business Solutions	Down Payment for Projector Screen	5,779.00	10556
Total 1010 · Fund 3241 - Recreation			<u>21,494.65</u>	
Total 1000 · County Operating Funds			<u>21,494.65</u>	
TOTAL			<u>21,494.65</u>	

03/16/2026


CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 324200 Account : 0830

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>	<u>Num</u>
1000 - County Operating Funds				
1015 - Fund 3242 - Maintenance				
03/03/2026	Darcy Trask	Parts to Fix Lawnmower	127.06	730
03/03/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #69 - Split	405.99	731
Total 1015 - Fund 3242 - Maintenance			<u>533.05</u>	
Total 1000 - County Operating Funds			<u>533.05</u>	
TOTAL			<u>533.05</u>	

3/14/2026


CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 324200 Account : 0830

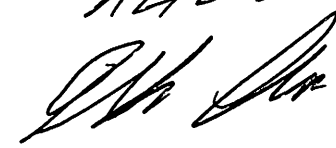
Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1015 · Fund 3242 - Maintenance				
03/17/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #60 - Split	149.76	732
03/17/2026	Redwood Public Law	Legal Services - Invoice 18975	89.25	733
03/17/2026	Natural System Utilities - CA Inc.	Valve Stripped - Invoice 0001178616; March 2026 Services - Invoice 0001176560	8,994.33	734
Total 1015 · Fund 3242 - Maintenance			<u>9,233.34</u>	
Total 1000 · County Operating Funds			<u>9,233.34</u>	
TOTAL			<u>9,233.34</u>	

03/16/2026


CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 342500 Account : 0830

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>	<u>Num</u>
1000 · County Operating Funds				
1020 · Fund 3425 - PCSan - O&M				
03/03/2026	Natural System Utilities - CA Inc.	Outside Laboratory - Invoice 0001170896	1,228.03	2112
03/03/2026	Sierra Chemical Company	Sodium Metabisulfite - Invoice 159966	1,148.58	2113
03/03/2026	L.R. PAULSELL CONSULTING	Sewer Cleaning on 2/25/26 - Invoice 26-2	1,137.50	2114
03/03/2026	Independent Power	Manual Transfer Switch Installation - Invoice 26-006-2	2,350.00	2115
03/03/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #69 - Split	1,681.53	2116
Total 1020 · Fund 3425 - PCSan - O&M			<u>7,545.64</u>	
Total 1000 · County Operating Funds			<u>7,545.64</u>	
TOTAL			<u><u>7,545.64</u></u>	

3/2/2026


CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 342500 Account : 0830


Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1020 · Fund 3425 - PCSan - O&M				
03/17/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #60 - Split	505.45	2117
03/17/2026	CONTRA COSTA COUNTY TREASURER	Calpers - February 2026	693.63	2118
03/17/2026	Redwood Public Law	Legal Services - Invoice 18975	551.25	2119
03/17/2026	PG&E	Electric - #2704121327-6	866.34	2120
03/17/2026	MDR Electric	Install New Blower Motor - Invoice 1381	2,495.00	2121
03/17/2026	Natural System Utilities - CA Inc.	February 2026 Services - Invoice 0001168376	6,722.33	2122
Total 1020 · Fund 3425 - PCSan - O&M			<u>11,834.00</u>	
Total 1000 · County Operating Funds			<u>11,834.00</u>	
TOTAL			<u>11,834.00</u>	

03/16/2026


CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 342600 Account : 0830


<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>	<u>Num</u>
1000 · County Operating Funds				
1025 · Fund 3426 - CVSan - O&M				
03/03/2026	MDR Electric	Batteries for Pump Station - Invoice 1331	12,059.00	7646
03/03/2026	PG&E	Gas & Electric - #6193854060-8	5,142.89	7647
03/03/2026	Lincoln National Life Insurance Company	LTD & STD Insurance - A/N CCSVCD-BL-1564438	84.21	7648
03/03/2026	L.R. PAULSELL CONSULTING	Sewer Maintenance Feb 17-25, 2026 - Invoice 26-7	13,325.00	7649
03/03/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #69 - Split	19,945.05	7650
03/03/2026	TERMINIX	Pest Control at 1 Rolph Park - Invoice 468863267	10.00	7651
Total 1025 · Fund 3426 - CVSan - O&M			<u>50,566.15</u>	
Total 1000 · County Operating Funds			<u>50,566.15</u>	
TOTAL			<u><u>50,566.15</u></u>	

3/12/2026


CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 342600 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1025 · Fund 3426 - CVSan - O&M				
03/13/2026	C&H SUGAR CO.	Outstanding Liability, uncontested amount	2,276,729.51	7652
03/13/2026	C&H SUGAR CO.	Amount to True Up outstanding items billed by C&H	458,698.26	7653
Total 1025 · Fund 3426 - CVSan - O&M			<u>2,735,427.77</u>	
Total 1000 · County Operating Funds			<u>2,735,427.77</u>	
TOTAL			<u><u>2,735,427.77</u></u>	

3/12/2026


CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 342600 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1025 · Fund 3426 - CVSan - O&M				
03/17/2026	AT&T	Phone - A/N 828250175	127.18	7654
03/17/2026	CONTRA COSTA COUNTY TREASURER	Calpers - February 2026	6,334.28	7655
03/17/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #60 - Split	3,050.24	7656
03/17/2026	Natural System Utilities - CA Inc.	WWPO February Services - Invoice 0001168377	2,659.95	7657
03/17/2026	Redwood Public Law	Legal Services - Invoice 18975	3,272.50	7658
03/17/2026	Frisch Engineering, Inc.	Engineering Services - February 2026 - Invoice 13463-2402c	5,006.00	7659
03/17/2026	L.R. PAULSELL CONSULTING	Video Inspection Project #25-TV - Invoice 26-8	4,637.50	7660
03/17/2026	Natural System Utilities - CA Inc.	Detroit Chain Adj (Invoice 0001176677); March 2026 Services (Invoice 0001176561)	5,189.69	7661
03/17/2026	Special District Risk Management	Jan-March 2026 Medical Benefits	4,199.31	7662
Total 1025 · Fund 3426 - CVSan - O&M			<u>34,476.65</u>	
Total 1000 · County Operating Funds			<u>34,476.65</u>	
TOTAL			<u>34,476.65</u>	

03/16/2026


CASH ACCOUNT BALANCE

Run Date: 04/10/2026

Organization Contra Costa County
 Periods FY 2025-26 : 01 Jul - 12 Jun
 Ledger Actuals
 Ledger Account/Summary **0010:CASH**
 0530:WARRANTS PAYABLE
 Accounting Worktag SEE BELOW
 Book Operating Book
 Company Currency USD
 Translation Currency USD
 Run **4/10/2026 18:12**

Accounting Worktag 3240 CROCKETT COMMUNITY SVCS

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	747,557.48	1,086,825.74	1,341,075.63	493,307.59
Total	747,557.48	1,086,825.74	1,341,075.63	493,307.59

Accounting Worktag 3241 CROCKETT RECREATION DEPT

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	221,560.78	1,689,088.74	1,599,548.33	311,101.19
0530:WARRANTS PAYABLE	(9,884.41)	694,673.22	687,646.79	(2,857.98)
Total	211,676.37	2,383,761.96	2,287,195.12	308,243.21

Accounting Worktag 3242 CROCKETT CSD-MAINT DEPT

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	32,424.90	136,658.98	138,674.03	30,409.85
0530:WARRANTS PAYABLE	0.00	48,600.90	48,600.90	0.00
Total	32,424.90	185,259.88	187,274.93	30,409.85

Accounting Worktag 3425 PORT COSTA SANITARY DEPT

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	228,074.38	697,025.92	750,257.71	174,842.59
0530:WARRANTS PAYABLE	(1,003.20)	259,615.34	258,612.14	0.00
Total	227,071.18	956,641.26	1,008,869.85	174,842.59

Accounting Worktag 3426 CROCKETT SANITARY DEPT

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	1,288,028.60	10,028,246.00	10,057,409.74	1,258,864.86
0530:WARRANTS PAYABLE	(18,419.05)	4,174,984.65	4,629,653.64	(473,088.04)
Total	1,269,609.55	14,203,230.65	14,687,063.38	785,776.82

CASH ACCOUNT BALANCE

Run Date: 04/10/2026

Organization Contra Costa County
 Periods FY 2025-26 : 01 Jul - 12 Jun
 Ledger Actuals
 Ledger Account/Summary **0010:CASH**
 0530:WARRANTS PAYABLE
 Accounting Worktag SEE BELOW
 Book Operating Book
 Company Currency USD
 Translation Currency USD
Run 4/10/2026 18:12

Accounting Worktag 3427 CROCK-VALONA SAN CONST

Consolidation Data **NO CHANGE**

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	38,051.28	38,051.28	38,176.28	37,926.28
Total	38,051.28	38,051.28	38,176.28	37,926.28

Accounting Worktag 3429 CROCK-VALONA SAN CAP RES

Consolidation Data **NO CHANGE**

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	226.00	226.00	235.00	217.00
Total	226.00	226.00	235.00	217.00



david farnsworth cpa
ACCOUNTING • ADVISORY • ASSURANCE

ALG-CL-1.3: Audit Engagement Letter—Yellow Book

April 9, 2026

To Board of Directors and Management
Crockett Community Services District
Crockett, California

We are pleased to confirm our understanding of the services we are to provide Crockett Community Services District for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of Crockett Community Services District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Crockett Community Services District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Crockett Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule
- 3) Pensions

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Pensions and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. The scop limitation from the prior period 2022, is considered a significant risk.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Crockett Community Services District’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government’s ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management’s views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of Crockett Community Services District in conformity with accounting principles generally accepted in the United States of America based on information provided by you, and prepare nonattest journal entries. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement

services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of David Farnsworth, CPA, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the requesting government agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of David Farnsworth, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the government agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

David Farnsworth, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June – July 2026 and to issue our reports no later than December 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed **\$19,950**. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Crockett Community Services District's financial statements. Our report will be addressed to Board of Directors of Crockett Community Services District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the

entity’s internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Crockett Community Services District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Crockett Community Services District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

David Farnsworth, CPA

RESPONSE:

This letter correctly sets forth the understanding of Crockett Community Services District.

Management signature: _____
Title: _____
Date: _____

Governance signature: _____
Title: _____
Date: _____

CROCKETT COMMUNITY SERVICES DISTRICT

P.O. Box 578 - Crockett, CA 94525
Telephone (510) 787-2992
e-mail: manager@town.crockett.ca.us
website: www.town.crockett.ca.us

TO: CCSD Board Budget & Finance Committee
FROM: General Manager & Sanitary Department Manager
SUBJECT: Recommendation for SUC Rate for FY26/27
DATE: 04/13/2026

Budget & Finance Committee,

We are providing this memo to inform the Committee of the preliminary recommendation regarding the Sewer Use Charge for the upcoming fiscal year.

After reviewing current operating costs, revenue projections, capital improvement needs, and our District's overall financial position, **we are not recommending an increase to the Sewer Use Charge for either Port Costa or Crockett Sanitary Departments for FY26/27.**

Key factors supporting this recommendation include:

- **Stable operating revenues** sufficient to meet projected expenses. Excess of Revenue minus Expenditures of \$34,120.
- **Effective cost controls** implemented over the past year.
- **No significant new financial obligations** requiring additional rate support at this time.

Staff will continue to monitor expenditures and operational efficiencies to ensure the District remains financially sustainable without rate adjustments. However, it should be noted that in FY 25/26, the accumulated reserves in the CVSAN LAIF account were significantly depleted. This reduction occurred because revenue was utilized without setting aside funds for incoming liabilities; expenditures were based on available cash balances rather than post-fiscal year reconciliations. Additionally, certain expenses payable to C&H remain outstanding. As the specific dollar amount for these liabilities has not yet been determined, they are excluded from the proposed budget. This recommendation will be presented to the Board for consideration during the FY 26/27 budget process.

Thank you,

Jena Goodman
General Manager

And

James Barnhill
Sanitary Department Manager

CROCKETT COMMUNITY SERVICES DISTRICT

P.O. Box 578 - Crockett, CA 94525
Telephone (510) 787-2992
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TO: CCSD Board Budget & Finance Committee
FROM: General Manager
SUBJECT: Updated FY 25/26 Budget
DATE: 04/13/2026

Budget & Finance Committee,

Please find the associated updated FY25/26 Budget for your review. Items that have been updated are as follows:

- A new column titled "ACTUAL YEAR-END FY24/25", reflecting total expenses for all departments
- Capital Improvements Projects (CIP) reductions per September 2025 Board meeting Resolution "APPROVE APPROPRIATIONS RESOLUTION 25/26-07 AUTHORIZING SPENDING FOR THE FISCAL YEAR 2025/26"
- reformatting of cover sheet.

The column for Actuals for FY25/26 was needed as the prior estimates were not accurate. Several factors contributed to these inaccuracies, including onboarding of new accountants, the addition of clearing accounts to QuickBooks, and updates to the District's accounting structure. The new totals now presented are more accurate and reflect current District operations and financial conditions.

CIP reductions were implemented after the Board formally adopted the FY25/26 Budget. These adjustments apply only to CVSAN and are now properly incorporated in the Updated Budget.

The reformatting of the cover sheet was essential as the prior format led to confusion regarding a potential "deficit year" when comparing expenditures to revenue. This interpretation was inaccurate, as it did not consider the District's cash fund accounts and their rollover nature. These rollover effects were not clearly documented in recent budgets and were not accurately accounted for in the previous cover sheet. The new reformatting addresses these issues and results in a clearer, more user-friendly document.

I would like to present these materials to the B&F Committee for your review in preparation for the board at their April 22, 2026, Board Meeting. As there were no material changes to the Budget itself, this memo should serve as sufficient documentation for the Board regarding the update of the FY 25/26 Budget.

Thank you,
Jena Goodman
General Manager

CROCKETT COMMUNITY SERVICES DISTRICT

FY 2025/26 BUDGET

ADOPTED (07-23-2025) / UPDATED (04-13-2026)

Revenue	ADOPTED BUDGET FY23/24	ESTIMATED YEAR-END FY23/24	ADOPTED BUDGET FY24/25	ESTIMATED YEAR-END FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26
CCSD Administration	\$45,845	\$731,606	\$267,666	0	0	0
Recreation Dept.	\$893,819	\$939,262	\$824,963	\$771,411	\$771,411	\$777,920
Maintenance Dept.	\$448,990	\$307,093	\$307,093	\$99,530	\$99,530	\$99,530
Port Costa Sanitary Dept.	\$313,070	\$302,492	\$299,709	\$308,371	\$308,371	\$353,545
Crockett Sanitary Dept.	\$2,784,331	\$2,510,367	\$4,279,399	\$2,222,187	\$2,222,187	\$2,466,649
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
Total Revenue	\$4,992,613	\$4,790,820	\$5,978,830	\$ 3,401,839	\$ 3,401,839	\$ 3,697,644

Expenditures	ADOPTED BUDGET FY23/24	ESTIMATED YEAR-END FY23/24	ADOPTED BUDGET FY24/25	ESTIMATED YEAR-END FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26
CCSD Administration	0	0	0	0	0	0
Recreation Dept.	\$1,065,201	\$809,059	\$775,700	\$745,931	\$836,171	\$781,780
Maintenance Dept.	\$614,252	\$15,013	\$51,500	\$39,689	\$52,441	\$99,122
Port Costa Sanitary Dept.	\$417,981	\$234,622	\$263,655	\$319,241	\$294,073	\$304,145
Crockett Sanitary Dept.	\$2,906,438	\$1,294,952	\$4,083,595	\$1,267,383	\$2,112,079	\$3,319,886
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
Total Expenditures	\$5,482,568	\$2,353,646	\$ 4,083,595	\$ 2,339,525	\$3,294,764	\$4,504,913

Revenue Minus Expenditures***	ADOPTED BUDGET FY23/24	ESTIMATED YEAR-END FY23/24	ADOPTED BUDGET FY24/25	ESTIMATED YEAR-END FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26***
CCSD Admin	\$45,845	\$731,606	\$267,666	\$0	\$0	\$747,557
Recreation	(\$171,382)	\$130,203	\$49,263	\$25,480	(\$64,760)	\$28,565
Maintenance	(\$165,262)	\$292,080	\$255,593	\$59,841	\$47,089	\$32,833
PCSAN	(\$104,911)	\$67,870	\$36,054	(\$10,530)	\$14,638	\$276,471
CVSAN	(\$122,107)	\$1,215,415	\$186,659	\$954,804	\$110,108	\$416,393
District Total	(\$489,955)	\$2,437,174	\$1,895,235	\$1,062,314	\$107,075	\$694,550

Capital Improvements		Debt Service		Starting Fund Balance		LAIF Investment Starting Balance	
Recreation	\$ 25,000	Recreation	\$ 4,394	Recreation	\$ 209,267	Recreation	\$ 21,208
Maintenance	\$ 34,811	Maintenance	\$ 2,636	Maintenance	\$ 32,425	Maintenance	\$ 291,250****
PCSAN	\$ 33,000	PCSAN	\$ 4,394	PCSAN	\$ 227,071	PCSAN	\$ 210,327
CVSAN	\$ 1,133,733	CVSAN	\$ 85,920	CVSAN	\$ 1,269,610	CVSAN	\$ 3,126,025
				3240 Admin	\$ 747,557		
Total Capital	\$ 1,226,544	Total Debt	\$ 97,344	Total Cash	\$ 2,485,930	Total Savings	\$ 3,648,810

* New Chart of Accounts implemented in FY 24/25, many totals for expenses for all departments are aggregate totals

**Prior Year Revenues and Expenditures not entirely reflected in CVSAN Department Budget

*** Revenue ONLY includes associated FY Revenue; FY25/26 includes FY Revenue plus total Fund Cash balance.

****LAIF Maintenance is for Memorial Hall ONLY.

FY 2024-25 Adopted **FY 2024-25 Est. Year End** **FY 2024-25 Actual Year End** **FY 2025-26 Adopted**

Revenue and Income

4000 - Property Tax Revenue

4020 - Cost Recovery Revenue	0	1650	1650	250
Total - 4000 - Property Tax Revenue	\$ -	\$ 1,650	\$ 1,650	\$ 250

4200 - Non-Operating Revenue

Property Tax Transfer from 3240	120,163	124,743	124,743	120,000
Recreation Tax	136,400	136,400	136,400	136,400
4015 - Investment Interest (non-op)	3,000	3,217	3,217	3,000
Return-to-Source Co-Gen	40,000	45,192	45,192	40,000
4520 - Grants - Restricted	180,000	124,267	124,267	145,000
4510 - Donations - Restricted	500	15,027	15,027	500
4215 - Other Non-Operating Revenue	5,500	1,891	1,891	1,500
Total 4200 - Non-Operating Revenue	\$ 485,563	\$ 450,737	\$ 450,737	\$ 446,400

4300 - Recreation Revenue

Pool

4305 - Aquatics Rental		30,711	30,711	
4310 - Aquatics Season Passes		14,613	14,613	
4315 - Cash Over		15,901	15,901	
4330 - Concessions		31,822	31,822	
4335 - Other Sales - Sunglasses		194	194	
4335 - Other Sales - Crockett Mile & Swimathon		1,486	1,486	
4355 - Swim Admission Fees		150	150	
Pumpkin Patch		852	852	750
Christmas Tree Lot		4,258	4,258	2,500
Total Pool	\$ 76,000	\$ 94,876	\$ 94,876	\$ 85,000

Community Center

4325 - Community Center Rentals	263,000	222,628	222,628	245,000
4335 - Other Sales				
4340 - Parking Fines	0	351	351	50
Total Community Center	\$ 263,000	\$ 222,979	\$ 222,979	\$ 245,050

Park

4365 - Tennis/Restroom Keys	400	220	220	220
Total Park	\$ 400	\$ 220	\$ 220	\$ 220

4400 - Program Revenue

4410 - Center Programs	0	949	949	1,000
Total 4400 - Program Revenue	\$ -	\$ 949	\$ 949	\$ 1,000
Total 4300/4400 - Recreation Revenue	\$ 339,400	\$ 319,024	\$ 319,024	\$ 331,270

Total Revenue \$ **824,963** \$ **771,411** \$ **771,411** \$ **777,920**

O&M and Capital Expenses

5000 - Cost of Goods Sold

5005 - Food Concession Purchases	0	13,159	25,135.51	20,000
5007 - Merchandise Purchases	0	145	0	200
5015 - Program Expenses	5,000	4,854	0	4,854
5035 - Pumpkin Patch	0	3,000	0	0
5025 - Christmas Program Expenses	0	0	4,853.54	0
Total - 5000 - Cost of Goods Sold	\$ 5,000	\$ 21,158	\$ 7,367	\$ 25,054

5150 - Bank & Finance Charges

5155 - Merchant Fees	0	2,733	0	2,733
5160 - Interest Expense	0	1,812	0	1,812
Loan - 1 RPD	0	2,582	4,394.05	2,582
Total 5150 - Bank & Finance Charges	\$ -	\$ 7,127	\$ 4,394	\$ 7,127

5200 - County & State Charges

\$ 5,600 \$ **5,607** \$ **4,302** \$ **5,607**

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
5300 - Dues & Subscriptions				
5305 - Memberships		816	815.74	816
5310 - Software Subscriptions		60	60	500
Total 5300 - Dues & Subscriptions	\$ 2,000	\$ 876	\$ 876	\$ 1,316
5350 - Elections	\$ 1,000	\$ 1,833	\$ 1,833	\$ 7,500
5400 - General & Admin Expenses				
5405 - Postage & Shipping	0	54	54.1	100
5410 - Office Supplies and Expenses	15000	2045	2040.63	7000
5415 - Staff Meals	0	0	0	0
Total 5400 - General & Admin Expenses	\$ 15,000	\$ 2,099	\$ 2,095	\$ 7,100
5500 - Insurance			216	
5505 - Employee Bonds	0	0	0	0
5510 - Liability & Property	0	29637	31920.76	34083
5515 - Worker's Comp	0	1572	1571.83	1572
Total 5500 - Insurance	\$ 37,000	\$ 31,209	\$ 33,709	\$ 35,655
5600/5700 - Payroll & Employee Expenses				
5600 - Employee Expenses				
5605 - CalPERS Retirement Expense	0	36499	48066.64	36499
5610 - Fingerprinting	0	0	0	0
5615 - LTD & STD Insurance	0	918	918.49	1500
5620 - SDRMA Health Benefits	0	29475	31836.91	29475
5625 - Training & Certification	9000	1324	1061.24	5000
5630 - Payroll Processing Fees	0	0	0	0
5700 - Payroll Expenses				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	324385	359066.55	326015
Total 5600/5700 - Payroll & Employee Expenses	\$ 309,000	\$ 392,601	\$ 440,950	\$ 398,489
5800 - Printing/Publishing/Advertising	\$ 1,200	\$ 746	\$ 746	\$ 1,000
5850 - Professional Services				
5850 - Professional Services, other	0	760	0	760
5855 - Accounting & Consulting	0	29320	29319.6	24320
5860 - Auditor	0	0	0	0
5865 - Engineering	0	0	0	0
5870 - Legal	0	1604	2138.1	1604
5875 - Security Guards	0	12987	12987.45	12987
Total 5850 - Professional Services	\$ 40,000	\$ 44,671	\$ 44,445	\$ 39,671
5900 - Reconciliation Discrepancies	\$ -	\$ -	\$ -	\$ -
5910 - Repairs & Maintenance			13.62	
5915 - Tennis Maintenance & Supplies	0	3388	3387.95	4000
5920 - Building Maintenance & Supplies	0	13602	14234.41	15000
5925 - Janitorial Services & Supplies	0	17052	17038.15	17000
5930 - Landscape Services & Supplies	0	53125	58523	50000
5935 - Pool Maintenance & Supplies	0	46051	30756.06	50000
Total - 5910 - Repairs & Maintenance	\$ 80,000	\$ 133,218	\$ 123,953	\$ 136,000
5950 - Security Alarm/CCTV	\$ -	\$ 504	\$ 504	\$ 504
5960 - Telephone & Internet	\$ 3,000	\$ 463	\$ 463	\$ 2,000
5965 - Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -
5970 - Uniforms	\$ 2,500	\$ 1,380	\$ 1,380	\$ 2,500

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
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5980 - Utilities	\$ 85,000	\$ 86,259	\$ 86,090	\$ 86,259
5990 - Vehicle & Travel Reimbursement	\$ 2,000	\$ 797	\$ 872	\$ 1,000
1745 - REC Capital Equipment	\$ -	\$ -	\$ 30,322	\$ -
2060 - US Bank - 8450	\$ -	\$ 17,978	\$ 51,259	\$ -
2136 - Payroll Liabilities	\$ -	\$ -	\$ 613	\$ -
TOTAL REC EXPENDITURES:	\$ 588,200	\$ 748,526	\$ 836,171	\$ 756,782
ADA Project / Capital Replacement	\$ 180,000	\$ 184,531	\$ 180,385	\$ 25,000
Completed Project Stats				
Grant from State	\$ 177,952			
Grant from CCF	\$ 160,000			
Community Development funds	\$ 80,000			
Total Grants Received	\$ 417,952			
Total Project Cost	\$ 438,662			
Total Cost to CCSD	\$ 20,710			

FY 25/26 Maintenance Dept. Budget - Fund 3242 - Overview

**FY24/25
Adopted**

**FY24/25 Est.
Year End**

**FY 2024-25
Actual Year
End**

**FY25/26
Adopted**

Expenses				
Bridgehead/Plaza/Landscaping	40,000	27,115	31221	53,000
Streetlights O&M	1,000	0	0	5,000
Elections	500	0	611	0
CSD Administration/other	10,000	12,574	20609	6,300
Total Expenses	\$ 51,500	\$ 39,689	\$ 52,441	\$ 64,300
Capital Expense				
Bridgehead	0	0	0	0
Plaza / Streetlights	0	0	0	23,311
Memorial Hall	200,000	0	0	11,530
Total Capital Expense	\$ 200,000	\$ -	\$ -	\$ 34,811
Total Appropriations	\$ 251,500	\$ 39,689	\$ 52,441	\$ 99,122

Revenues				
Operating Revenue				
Lighting & Landscaping	57,092	63,000	63,000	63,000
Total L&L Operating Revenue	\$ 57,092	\$ 63,000	\$ 63,000	\$ 63,000
Non-Operating Revenue				
Lighting & Landscaping	0	0	0	0
Memorial Hall	0	25,000	25,000	26,600
LAIF Interest - Mem Hall	0	11,530	11,530	11,530
Total Non-Operating Revenue (Memorial Hall)	\$ -	\$ 36,530	\$ 36,530	\$ 38,130

Balance Overview				
Fund Balance (Beginning)				32,425
Revenue Measure L	57,092	63,000	63,000	63,000
Expenses Measure L	-8,513	-39,689	-52441	-64,311
Memorial Hall Funds (LAIF)	250,000	291,250	291,250	276,713

FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
O&M Expenses				
2060 - US Bank - 8450	\$ -	\$ 10,219	\$ 12,820	\$ -
2136 - Payroll Liabilities	\$ -	\$ -	\$ 613	\$ -
5150 - Bank & Finance Charges				
5160	0	1812	0	1812
2130b - 1 RPD Loan	0	2582	4394.05	2582
Total 5150 - Bank & Finance Charges	\$ 1,000	\$ 4,394	\$ 4,394	\$ 4,394
5200 - County & State Charges	\$ 680	\$ 12,893	\$ 129	\$ 351
5300 - Dues & Subscriptions				
5305 - Memberships	0	2965	5604.02	2965
5310 - Software Subscriptions	0	0	60	0
5315 - Licenses & Permits	0	3576	10125	0
Total 5300 - Dues & Subscriptions	\$ 4,586	\$ 6,541	\$ 15,789	\$ 2,965
5350 - Elections	\$ -	\$ 611	\$ 611	\$ -
5400 - General & Admin Expenses				
5405 - Postage & Shipping	0	3	3.2	280
5410 - Office Supplies and Expenses	0	82	81.61	82
Gas, Fuel, Vehicle (Dist. Owned)	0	0	0	0
Recoverable, other Misc.	0	0	0	0
5415 - Staff Meals	0	0	0	0
Total 5400 - General & Admin Expenses	\$ 250	\$ 85	\$ 85	\$ 362
5500 - Insurance				
5505 - Employee Bonds	0	0	48	0
5510 - Liability & Property	0	8775	8727.17	9683
5515 - Worker's Comp	0	350	349.28	350
Total 5500 - Insurance	\$ 12,292	\$ 9,125	\$ 9,124	\$ 10,033
5600/5700 - Payroll & Employee Expenses				
5600 - Employee Expenses				
5605 - CalPERS Retirement Expense	0	3268	2269.42	3000
5615 - LTD & STD Insurance	0	3080	80.02	3080
5620 - SDRMA Health Benefits	0	3223	4668.36	4189
5625 - Training & Certification	0	0	66.25	1000
5630 - Payroll Processing Fees	0	0	0	1600
5700 - Payroll Expenses				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	27240	27240.26	35412
Total 5600/5700 - Payroll & Employee Expenses	\$ 46,659	\$ 36,811	\$ 34,324	\$ 48,281
5800 - Printing/Publishing/Advertising	\$ -	\$ -	\$ -	\$ -
5850 - Professional Services				
5855 - Accounting & Consulting	0	6888	6887.7	8000
5860 - Auditor	0	0	0	0
5865 - Engineering	0	5474	6054.25	9474
5870 - Legal	0	1116	115.6	2000
Total 5850 - Professional Services	\$ 35,500	\$ 13,478	\$ 13,058	\$ 19,474
5900 - Reconciliation Discrepancies	\$ -	\$ -	\$ -	\$ -
5910 - Repairs & Maintenance				
5920 - Building Maintenance & Supplies	0	58	57.93	100
5925 - Janitorial Services & Supplies	0	0	0	0
5930 - Landscape Services & Supplies	0	3977	3977	3000
Vegetation Control	0	0	0	0
Total - 5910 - Repairs & Maintenance	\$ 1,000	\$ 4,035	\$ 4,035	\$ 3,100
5950 - Security Alarm/CCTV	\$ -	\$ -	\$ -	\$ -
5960 - Telephone & Internet	\$ -	\$ -	\$ -	\$ -
5965 - Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -
5970 - Uniforms	\$ -	\$ -	\$ -	\$ -
5980 - Utilities	\$ 5,000	\$ 6,401	\$ 6,401	\$ 6,500
5990 - Vehicle & Travel Reimbursement	\$ -	\$ -	\$ -	\$ -

FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
5995 - Other Non-Operating Expenses	\$ -	\$ -	\$ -	\$ -
5997 - Other Operating Expenses	\$ -	\$ -	\$ -	\$ -
6125 - Interfund Transfers	\$ -	\$ -	\$ -	\$ -
6100 - PCSAN Expenses				
6105 - Collection System	47500	34155	34505	44827
6110 - Treatment Plant	174715	118438	111201.9	118438
6115 - Admin/General - PCSAN	0	11134	0	11134
6120 - Other PCSAN Expenses	0	580	0	1000
Total 6100 - PCSAN Expenses	\$ 222,215	\$ 164,307	\$ 145,707	\$ 175,399
Total O&M Expenditures	\$ 329,182	\$ 268,900	\$ 247,091	\$ 270,859

Non-Operational Expenses				
CVSAN Repayment - Principal	21429	21429	21429	21429
CVSAN Repayment - Interest	4629	4629	4629	3857
Non-Operational/Other	0	0	0	0
Total Non-Operational Expenses	\$ 26,058	\$ 26,058	\$ 26,058	\$ 25,286
Grant Pass Through	0	3000	4000	13325

CIP & Fixed Assests				
1625 - PCSAN Capital Equipment & Projects Allocation	0	24283	20924.63	8000
Allocations to Operating Reserves	0	0	0	30000
Contingency Reserve	8996	8996	0	5000
Interfund G/L Non-Op Adjustment	0	0	0	0
Total CIP & Fixed Assests	\$ 8,996	\$ 33,279	\$ 20,925	\$ 43,000
TOTAL PCSAN EXPENDITURES	\$ 355,240	\$ 319,241	\$ 294,073	\$ 304,145

Revenue and Income				
4015 - Interest Non-Op	\$ 360	\$ 9,453	\$ 9,453	\$ 9,022
4100 - Operating Revenue				
4115 - Capacity Charge	0	0	0	0
4120 - Cost Recovery Revenue	0	0	0	0
4125 - Penalties & Fines Collected	0	0	0	0
4130 - Permit & Inspection Fees	180	90	90	180
4135 - Sewer Use Charge	299169	299169	299169	344343
4200 - Non-Operating Revenue	0	0	0	0
4210 - Contractor Bonds	0	0	0	0
Total - 4100 - Operating Revenue	\$ 299,349	\$ 299,259	\$ 299,259	\$ 344,523
Total Revenue and Income	\$ 299,709	\$ 308,712	\$ 308,712	\$ 353,545

4500 - Donations, Fundraisers & Grants				
4515 - Grants Operations	0	0	0	0
4520 - Grants Restricted	0	17325	4000	17325
Total - 4500 - Donations, Fundraisers & Grants	\$ -	\$ 17,325	\$ 4,000	\$ 17,325

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
O&M Expenses				
2060 - US Bank - 8450	\$ -	\$ 26,547	\$ 38,001	\$ -
2136 - Payroll Liabilities	\$ -	\$ -	\$ 2,349	\$ -
5150 - Bank & Finance Charges				
5160 - Interest Expense		17053		17053
2130b - 1 RPD Loan (Interest)			13205.36	
2130a - CVSAN Loan (Interest)			3152.73	
Building Loan Principal		19105		19105
2130b - 1 RPD Loan (Principal)			19310.63	
ACCT 3700 Loan Principal		49762		49762
2130a - CVSAN Loan (Principal)			49761.97	
Total 5150 - Bank & Finance Charges	\$ 114,041	\$ 85,920	\$ 85,431	\$ 85,920
5200 - County & State Charges	\$ 6,650	\$ 7,071	\$ 739	\$ 7,071
5300 - Dues & Subscriptions				
5305 - Memberships	4800	3984	4286.03	4000
5310 - Software Subscriptions	16340	6424	60	29424
5315 - Licenses & Permits	0	0	6332	0
Total 5300 - Dues & Subscriptions	\$ 21,140	\$ 10,408	\$ 10,678	\$ 33,424
5350 - Elections	\$ 3,000	\$ 3,054	\$ 3,054	\$ -
5400 - General & Admin Expenses				
5405 - Postage & Shipping	0	194	194.4	1014
5410 - Office Supplies and Expenses	4391	944	691.13	4200
Gas, Fuel, Vehicle (Dist. Owned)	1376	146	0	1000
Recoverable, other Misc.	4500	0	0	1500
5415 - Staff Meals	0	0	0	0
Total 5400 - General & Admin Expenses	\$ 10,267	\$ 1,284	\$ 886	\$ 7,714
5500 - Insurance				
5505 - Employee Bonds	0	0	0	0
5510 - Liability & Property	55000	63679	63678.56	73231
5515 - Worker's Comp	40000	1572	1571.83	17292
Total 5500 - Insurance	\$ 95,000	\$ 65,251	\$ 65,250	\$ 90,523
5600/5700 - Payroll & Employee Expenses				
5600 - Employee Expenses				
5605 - CalPERS Retirement Expense	0	56134	68175.73	72975
5610 - Fingerprinting	0	0	0	0
5615 - LTD & STD Insurance	0	644	644.25	838
5620 - SDRMA Health Benefits	0	44946	45100.96	58430
5625 - Training & Certification	9000	66	66.25	9000
5630 - Payroll Processing Fees	0	0	0	0
Total - 5600 - Employee Expenses	\$ 9,000	\$ 101,790	\$ 113,987	\$ 141,243
5700 - Payroll Expenses				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	375000	333405	264565.98	403429
Total 5600/5700 - Payroll & Employee Expenses	\$ 384,000	\$ 435,195	\$ 378,553	\$ 544,672
5800 - Printing/Publishing/Advertising	\$ 3,500	\$ 287	\$ 287	\$ 3,500
5850 - Professional Services				
5855 - Accounting & Consulting		36716	36968.98	45716
5860 - Auditor		0	0	0
5865 - Engineering		87611	4135.5	45000
5870 - Legal		19361	23350.7	30000
Total 5850 - Professional Services	\$ 98,750	\$ 143,688	\$ 64,455	\$ 120,716
5900 - Reconciliation Discrepancies	\$ -	\$ -	\$ -	\$ -
5910 - Repairs & Maintenance				
5920 - Building Maintenance & Supplies	15000	3304	3485.65	10000
5925 - Janitorial Services & Supplies	0	0	0	0
5930 - Landscape Services & Supplies	0	31729	31728.81	25020
Total - 5910 - Repairs & Maintenance	\$ 15,000	\$ 35,033	\$ 35,214	\$ 35,020
5950 - Security Alarm/CCTV	\$ -	\$ 1,548	\$ 1,548	\$ 3,000

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426 - Overview

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
5960 - Telephone & Internet	\$ 3,500	\$ 1,025	\$ 86	\$ 3,500
5965 - Uncategorized Expenses	\$ -	\$ -	\$ 22	\$ -
5970 - Uniforms	\$ -	\$ 71	\$ 71	\$ 1,000
5980 - Utilities	\$ 55,000	\$ 79,073	\$ 78,369	\$ 79,073
5990 - Vehicle & Travel Reimbursement	\$ 500	\$ 336	\$ 124	\$ 1,000
5995 - Other Non-Operating Expenses	\$ 15,000	\$ -	\$ -	\$ -
5997 - Other Operating Expenses	\$ -	\$ -	\$ -	\$ -
6125 - Interfund Transfers	\$ -	\$ -	\$ -	\$ -
6000 - CVSAN Expenses				
6005 - Collection System	366640	336714	346812.31	350000
6010 - Treatment Plant	1662405	3990	0	800000
6015 - Admin/General - CVSAN	0	15	15	10000
6020 - Other CVSAN Expenses	0	0	10248.8	10000
Total 6000 - CVSAN Expenses	\$ 2,029,045	\$ 340,719	\$ 357,076	\$ 1,170,000
Total O&M Expenditures	\$ 2,854,393	\$ 1,236,510	\$ 1,122,193	\$ 2,186,133

CIP & Fixed Assets				
1430 - CVSAN Capital Op Fund (EQ)	\$ 250,000		\$ -	\$ 55,081
1445 - CVSAN Pump Station		General 1445	148109.51	
		Telstar MCCC	355469.75	
		Frisch MCCC	137666.84	
Total 1445 - CVSAN Pump Station	\$ 328,000		\$ 641,246	\$ 614,132
1450 - CVSAN Sewers		CEAU	108185.45	
		LRP	152222.99	
		Repairs Alex.Pipe Proj	3955	
Total - 1450 - CVSAN Sewers	\$ 400,000		\$ 264,363	\$ 400,000
1455 - CVSAN Treatment				
Capital Replacement (O&M) JTP	\$ 25,347		0	\$ 54,520
Capital Replacement Treatment Plant	\$ 25,000		0	
1460 - Flow Monitoring			\$ 4,415	
1470 - Manhole Inspection			\$ 340	
1480 - TV Inspection		LRP CCTV Contract	46872.4	
		LRP Force Main TV	12850	
Total 1480 - TV Inspection			\$ 59,722	
1530 - District Office	\$ 210,000	\$ 30,873	\$ 19,799	\$ 10,000
Total - CVSAN Capital Op Fund	\$ 1,238,347	\$ 30,873	\$ 989,886	\$ 1,133,733
TOTAL CVSAN EXPENDITURES	\$ 4,092,740	\$ 1,267,383	\$ 2,112,079	\$ 3,319,866

Revenue and Income				
4000 - Property Tax Revenue	\$ 698,610	\$ 239,918	\$ 239,918	\$ 239,918
4015 - Interest Non-Op				
Investment	63112	192392	192392	28859
4215 - Return-To-Source/Grants	7578	32202	32202	32000
Total - 4015 - Interest Non-Op	\$ 70,690	\$ 224,594	\$ 224,594	\$ 60,859
4100 - Operating Revenue				
4110 - Building Rental	10800	6000	6000	6000
4115 - Capacity Charge	7275	0	0	0
4120 - Cost Recovery Revenue	36058	26748	26748	25286
4125 - Penalties & Fines Collected	0	0	0	0
4130 - Permit & Inspection Fees	1312	1440	1440	1440
4135 - Sewer Use Charge	1611428	1717487	1717487	1912211
4136 - Sewer Use Charges - C&H*	590088	0	0	214935
4210 - Contractor Bonds	14000	6000	6000	6000
NC - Allocations From Reserves	1139138	0	0	0
Total - 4100 - Operating Revenue	\$ 3,410,099	\$ 1,757,675	\$ 1,757,675	\$ 2,165,872
Total Revenue and Income	\$ 4,179,399	\$ 2,222,187	\$ 2,222,187	\$ 2,466,649

*PY Sewer Use Charges Past Due Amounts not included

**CROCKETT COMMUNITY SERVICES DISTRICT
FY 2026/27 BUDGET**

PROPOSED (04-13-2026)

Revenue	ADOPTED BUDGET FY23/24	ESTIMATED YEAR-END FY23/24	ADOPTED BUDGET FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26	PROPOSED BUDGET FY26/27
CCSD Administration	\$45,845	\$731,606	\$267,666	0	0	0
Recreation Dept.	\$893,819	\$939,262	\$824,963	\$771,411	\$777,920	\$777,913
Maintenance Dept.	\$448,990	\$307,093	\$307,093	\$99,530	\$99,530	\$97,000
Port Costa Sanitary Dept.	\$313,070	\$302,492	\$299,709	\$308,371	\$353,545	\$353,523
Crockett Sanitary Dept.	\$2,784,331	\$2,510,367	\$4,279,399	\$2,222,187	\$2,466,649	\$2,468,504
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
Total Revenue	\$4,992,613	\$4,790,820	\$5,978,830	\$ 3,401,839	\$ 3,697,644	\$ 3,696,940

Expenditures	ADOPTED BUDGET FY23/24	ESTIMATED YEAR-END FY23/24	ADOPTED BUDGET FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26	PROPOSED BUDGET FY26/27
CCSD Administration	0	0	0	0	0	0
Recreation Dept.	\$1,065,201	\$809,059	\$775,700	\$836,171	\$781,780	\$777,005
Maintenance Dept.	\$614,252	\$15,013	\$51,500	\$52,441	\$99,122	\$76,530
Port Costa Sanitary Dept.	\$417,981	\$234,622	\$263,655	\$294,073	\$304,145	\$351,926
Crockett Sanitary Dept.	\$2,906,438	\$1,294,952	\$4,083,595	\$2,112,079	\$3,319,886	\$2,468,249
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
Total Expenditures	\$5,482,568	\$2,353,646	\$ 4,083,595	\$3,294,764	\$4,504,913	\$3,673,710

Revenue Minus Expenditures***	ADOPTED BUDGET FY23/24	ESTIMATED YEAR-END FY23/24	ADOPTED BUDGET FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26***	PROPOSED BUDGET FY26/27
CCSD Admin	\$45,845	\$731,606	\$267,666	\$0	\$747,557	\$0
Recreation	(\$171,382)	\$130,203	\$49,263	(\$64,760)	\$28,565	\$30,995
Maintenance (L&L)	(\$165,262)	\$292,080	\$255,593	\$47,089	\$32,833	\$0
PCSAN	(\$104,911)	\$67,870	\$36,054	\$14,638	\$276,471	\$1,597
CVSAN	(\$122,107)	\$1,215,415	\$186,659	\$110,108	\$416,393	\$34,120
District Total	(\$489,955)	\$2,437,174	\$1,895,235	\$107,075	\$694,550	\$66,712

Capital Improvements		Debt Service		Starting Fund Balance		LAIF Investment Starting Balance	
Recreation	\$ 0	Recreation	\$ 4,394	Recreation		Recreation	
Maintenance	\$ 17,530	Maintenance	\$ 2,636	Maintenance (L&L)		Maintenance (MH)	\$ 297,545****
PCSAN	\$ 48,000	PCSAN	\$ 4,394	PCSAN		PCSAN	
CVSAN	\$ 989,886	CVSAN	\$ 85,920	CVSAN		CVSAN	
				3427	\$ 37,926.28	3427	\$ 1,168,703.65
				3429	\$ 217.00	3429	\$ 81,743.67
				3240 Admin	\$ 163,090.27		
Total Capital	\$ 1,055,416	Total Debt	\$ 97,344	Total Cash		Total Savings	

* New Chart of Accounts implemented in FY 24/25, many totals for expenses for all departments are aggregate totals

**Prior Year Revenues and Expenditures not entirely reflected in CVSAN Department Budget

*** Revenue ONLY includes associated FY Revenue; FY25/26 includes FY Revenue plus total Fund Cash balance.

****LAIF Maintenance is for Memorial Hall ONLY.

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

FY 2024-25 Adopted **FY 2024-25 Actual Year End** **FY 2025-26 Adopted** **FY 2026-27 Proposed**

Revenue and Income				
4000 - Property Tax Revenue				
4020 - Cost Recovery Revenue	0	1650	250	250
Total - 4000 - Property Tax Revenue	\$ -	\$ 1,650	\$ 250	\$ 250
4200 - Non-Operating Revenue				
Property Tax Transfer from 3240	120,163	124,743	120,000	73,290
Recreation Tax	136,400	136,400	136,400	136,400
4015 - Investment Interest (non-op)	3,000	3,217	3,000	500
Return-to-Source Co-Gen	40,000	45,192	40,000	18,940
4520 - Grants - Restricted	180,000	124,267	145,000	180,000
4510 - Donations - Restricted	500	15,027	500	500
4215 - Other Non-Operating Revenue	5,500	1,891	1,500	1,500
Total 4200 - Non-Operating Revenue	\$ 485,563	\$ 450,737	\$ 446,400	\$ 411,130
4300 - Recreation Revenue				
Pool				
4305 - Aquatics Rental		30,711		30000
4310 - Aquatics Season Passes		14,613		14600
4315 - Cash Over		15,901		16000
4330 - Concessions		31,822		32000
4335 - Other Sales - Sunglasses		194		200
4335 - Other Sales - Crockett Mile & Swimathon		1,486		1500
4355 - Swim Admission Fees		150		150
Pumpkin Patch		852	750	800
Christmas Tree Lot		4258	2500	3500
Total Pool	\$ 76,000	\$ 94,876	\$ 85,000	\$ 98,750
Community Center				
4325 - Community Center Rentals	263000	222628	245000	265000
4335 - Other Sales				
4340 - Parking Fines	0	351	50	300
Total Community Center	\$ 263,000	\$ 222,979	\$ 245,050	\$ 265,300
Park				
4365 - Tennis/Restroom Keys	400	220	220	220
Total Park	\$ 400	\$ 220	\$ 220	\$ 220
4400 - Program Revenue				
4410 - Center Programs	0	949	1000	1000
Total 4400 - Program Revenue	\$ -	\$ 949	\$ 1,000	\$ 1,000
Total 4300/4400 - Recreation Revenue	\$ 339,400	\$ 319,024	\$ 331,270	\$ 365,270
Total Revenue	\$ 824,963	\$ 771,411	\$ 777,920	\$ 776,650

O&M and Capital Expenses				
5000 - Cost of Goods Sold				
5005 - Food Concession Purchases	0	2513.51	20000	2600
5007 - Merchandise Purchases	0	0	200	200
5015 - Program Expenses	5000	0	4854	4854
5035 - Pumpkin Patch	0	0	0	0
5025 - Christmas Program Expenses	0	4853.54	0	0
Total - 5000 - Cost of Goods Sold	\$ 5,000	\$ 7,367	\$ 25,054	\$ 7,654
5150 - Bank & Finance Charges				
5155 - Merchant Fees	0	0	2733	2733
5160 - Interest Expense	0	0	1812	1812
Loan - 1 RPD	0	4394.05	2582	4400
Total 5150 - Bank & Finance Charges	\$ -	\$ 4,394	\$ 7,127	\$ 8,945
5200 - County & State Charges	\$ 5,500	\$ 4,302	\$ 5,607	\$ 5,607

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
5300 - Dues & Subscriptions				
5305 - Memberships		815.74	816	816
5310 - Software Subscriptions		60	500	500
Total 5300 - Dues & Subscriptions	\$ 2,000	\$ 876	\$ 1,316	\$ 1,316
5350 - Elections	\$ 1,000	\$ 1,833	\$ 7,500	\$ 2,000
5400 - General & Admin Expenses				
5405 - Postage & Shipping	0	54.1	100	100
5410 - Office Supplies and Expenses	15000	2040.63	7000	2000
5415 - Staff Meals	0	0	0	0
Total 5400 - General & Admin Expenses	\$ 15,000	\$ 2,095	\$ 7,100	\$ 2,100
5500 - Insurance		216		
5505 - Employee Bonds	0	0	0	0
5510 - Liability & Property	0	31920.76	34083	35000
5515 - Worker's Comp	0	1571.83	1572	18864
Total 5500 - Insurance	\$ 37,000	\$ 33,709	\$ 35,655	\$ 53,864
5600/5700 - Payroll & Employee Expenses				
5600 - Employee Expenses				
5605 - CalPERS Retirement Expense	0	48066.64	36499	40000
5610 - Fingerprinting	0	0	0	250
5615 - LTD & STD Insurance	0	918.49	1500	1500
5620 - SDRMA Health Benefits	0	31836.91	29475	30000
5625 - Training & Certification	9000	1061.24	5000	5000
5630 - Payroll Processing Fees	0	0	0	0
5700 - Payroll Expenses				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	359066.55	326015	280000
Total 5600/5700 - Payroll & Employee Expenses	\$ 309,000	\$ 440,950	\$ 398,489	\$ 356,750
5800 - Printing/Publishing/Advertising	\$ 1,200	\$ 746	\$ 1,000	\$ 2,500
5850 - Professional Services				
5850 - Professional Services, other	0	0	760	750
5855 - Accounting & Consulting	0	29319.6	24320	29400
5860 - Auditor	0	0	0	0
5865 - Engineering	0	0	0	0
5870 - Legal	0	2138.1	1604	2150
5875 - Security Guards	0	12987.45	12987	13000
Total 5850 - Professional Services	\$ 40,000	\$ 44,445	\$ 39,671	\$ 45,300
5900 - Reconciliation Discrepancies	\$ -	\$ -	\$ -	\$ -
5910 - Repairs & Maintenance		13.62		
5915 - Tennis Maintenance & Supplies	0	3387.95	4000	4000
5920 - Building Maintenance & Supplies	0	14234.41	15000	15000
5925 - Janitorial Services & Supplies	0	17038.15	17000	18000
5930 - Landscape Services & Supplies	0	58523	50000	60000
5935 - Pool Maintenance & Supplies	0	30756.06	50000	31000
Total - 5910 - Repairs & Maintenance	\$ 80,000	\$ 123,953	\$ 136,000	\$ 128,000
5950 - Security Alarm/CCTV	\$ -	\$ 504	\$ 504	\$ 504
5960 - Telephone & Internet	\$ 3,000	\$ 463	\$ 2,000	\$ 2,500
5965 - Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -
5970 - Uniforms	\$ 2,500	\$ 1,380	\$ 2,500	\$ 2,500

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
5980 - Utilities	\$ 85,000	\$ 86,090	\$ 86,259	\$ 87,000
5990 - Vehicle & Travel Reimbursement	\$ 2,000	\$ 872	\$ 1,000	\$ 1,500
1745 - REC Capital Equipment	\$ -	\$ 30,322	\$ -	\$ -
2060 - US Bank - 8450	\$ -	\$ 51,259	\$ -	\$ 37,000
2136 - Payroll Liabilities	\$ -	\$ 613	\$ -	\$ 615
TOTAL REC EXPENDITURES:	\$ 588,200	\$ 836,171	\$ 756,782	\$ 745,655
ADA Project / Capital Replacement	\$ 180,000	\$ 180,385	\$ 25,000	\$ -
Completed Project Stats				
Grant from State	\$ 177,952			
Grant from CCF	\$ 160,000			
Community Development funds	\$ 80,000			
Total Grants Received	\$ 417,952			
Total Project Cost	\$ 438,662			
Total Cost to CCSD	\$ 20,710			

FY 25/26 Maintenance Dept. Budget - Fund 3242 - Overview

**FY24/25
Adopted**

**FY 2024-25
Actual Year
End**

**FY25/26
Adopted**

**FY2026/27
Proposed**

Expenses				
Bridgehead/Plaza/Landscaping	40,000	31221	53,000	30,000
Streetlights O&M	1,000	0	5,000	6,000
Elections	500	611	0	0
CSD Administration/other	10,000	20609	6,300	21,000
Total Expenses	\$ 51,500	\$ 52,441	\$ 64,300	\$ 57,000
Capital Expense				
Bridgehead	0	0	0	0
Plaza / Streetlights	0	0	23,311	6,000
Memorial Hall	200,000	0	11,530	11,530
Total Capital Expense	\$ 200,000	\$ -	\$ 34,811	\$ 17,530
Total Appropriations	\$ 251,500	\$ 52,441	\$ 99,122	\$ 74,530

Revenues				
Operating Revenue				
Lighting & Landscaping	57,092	63,000	63,000	63,000
Total L&L Operating Revenue	\$ 57,092	\$ 63,000	\$ 63,000	\$ 63,000
Non-Operating Revenue				
Lighting & Landscaping	0	0	0	0
Memorial Hall	0	25,000	26,600	21,000
LAIF Interest - Mem Hall	0	11,530	11,530	12,000
Total Non-Operating Revenue (Memorial Hall)	\$ -	\$ 36,530	\$ 38,130	\$ 33,000

Balance Overview				
Fund Balance (Beginning)			32,425	xx
Revenue Measure L	57,092	63,000	63,000	63,000
Expenses Measure L	-8,513	-52441	-64,311	-57,000
Memorial Hall Funds (LAIF)	250,000	291,250	276,713	297,454

FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
O&M Expenses				
2060 - US Bank - 8450	\$ -	\$ 9,836	\$ -	\$ 10,016
2136 - Payroll Liabilities	\$ -	\$ 613	\$ -	\$ 650
5150 - Bank & Finance Charges				
5160	0	0	1812	0
2130b - 1 RPD Loan	0	4394.05	2582	4400
Total 5150 - Bank & Finance Charges	\$ 1,000	\$ 4,394	\$ 4,394	\$ 4,400
5200 - County & State Charges	\$ 680	\$ 129	\$ 351	\$ 200
5300 - Dues & Subscriptions				
5305 - Memberships	0	5604.02	2965	5650
5310 - Software Subscriptions	0	60	0	60
5315 - Licenses & Permits	0	10125	0	13109
Total 5300 - Dues & Subscriptions	\$ 4,586	\$ 18,773	\$ 2,965	\$ 18,819
5350 - Elections	\$ -	\$ 611	\$ -	\$ 1,800
5400 - General & Admin Expenses				
5405 - Postage & Shipping	0	3.2	280	5
5410 - Office Supplies and Expenses	0	81.61	82	82
Gas, Fuel, Vehicle (Dist. Owned)	0	0	0	0
Recoverable, other Misc.	0	0	0	0
5415 - Staff Meals	0	0	0	0
Total 5400 - General & Admin Expenses	\$ 250	\$ 85	\$ 362	\$ 87
5500 - Insurance				
5505 - Employee Bonds	0	48	0	0
5510 - Liability & Property	0	8727.17	9683	9000
5515 - Worker's Comp	0	349.28	350	350
Total 5500 - Insurance	\$ 12,292	\$ 9,124	\$ 10,033	\$ 9,350
5600/5700 - Payroll & Employee Expenses				
5600 - Employee Expenses				
5605 - CalPERS Retirement Expense	0	2269.42	3000	3500
5615 - LTD & STD Insurance	0	80.02	3080	80
5620 - SDRMA Health Benefits	0	4668.36	4189	4700
5625 - Training & Certification	0	66.25	1000	1000
5630 - Payroll Processing Fees	0	0	1600	1500
5700 - Payroll Expenses				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	27240.26	35412	31000
Total 5600/5700 - Payroll & Employee Expenses	\$ 46,659	\$ 34,324	\$ 48,281	\$ 41,780
5800 - Printing/Publishing/Advertising	\$ -	\$ -	\$ -	\$ -
5850 - Professional Services				
5855 - Accounting & Consulting	0	6887.7	8000	8000
5860 - Auditor	0	0	0	0
5865 - Engineering	0	6054.25	9474	6500
5870 - Legal	0	115.6	2000	2000
Total 5850 - Professional Services	\$ 35,500	\$ 13,058	\$ 19,474	\$ 16,500
5900 - Reconciliation Discrepancies	\$ -	\$ -	\$ -	\$ -
5910 - Repairs & Maintenance				
5920 - Building Maintenance & Supplies	0	57.93	100	100
5925 - Janitorial Services & Supplies	0	0	0	0
5930 - Landscape Services & Supplies	0	3977	3000	3000
Vegetation Control	0	0	0	0
Total - 5910 - Repairs & Maintenance	\$ 1,000	\$ 4,035	\$ 3,100	\$ 3,100
5950 - Security Alarm/CCTV	\$ -	\$ -	\$ -	\$ -
5960 - Telephone & Internet	\$ -	\$ -	\$ -	\$ -
5965 - Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -
5970 - Uniforms	\$ -	\$ -	\$ -	\$ -
5980 - Utilities	\$ 5,000	\$ 6,401	\$ 6,500	\$ 6,500
5990 - Vehicle & Travel Reimbursement	\$ -	\$ -	\$ -	\$ -

FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
5995 - Other Non-Operating Expenses	\$ -	\$ -	\$ -	\$ -
5997 - Other Operating Expenses	\$ -	\$ -	\$ -	\$ -
6125 - Interfund Transfers	\$ -	\$ -	\$ -	\$ -
6100 - PCSAN Expenses				
6105 - Collection System	47500	34505	44827	45000
6110 - Treatment Plant	174715	111201.9	118438	118438
6115 - Admin/General - PCSAN	0	0	11134	1000
6120 - Other PCSAN Expenses	0	0	1000	1000
Total 6100 - PCSAN Expenses	\$ 222,215	\$ 145,707	\$ 175,399	\$ 165,438
Total O&M Expenditures	\$ 329,182	\$ 247,091	\$ 270,859	\$ 278,640
Non-Operational Expenses				
CVSAN Repayment - Principal	21429	21429	21429	21429
CVSAN Repayment - Interest	4629	4629	3857	3857
Non-Operational/Other	0	0	0	0
Total Non-Operational Expenses	\$ 26,058	\$ 26,058	\$ 25,286	\$ 25,286
Grant Pass Through	0	4000	13325	0
CIP & Fixed Assests				
1625 - PCSAN Capital Equipment & Projects Allocation	0	20924.63	8000	15000
Allocations to Operating Reserves	0	0	30000	25000
Contingency Reserve	8996	0	5000	8000
Interfund G/L Non-Op Adjustment	0	0	0	0
Total CIP & Fixed Assests	\$ 8,996	\$ 20,925	\$ 43,000	\$ 48,000
TOTAL PCSAN EXPENDITURES	\$ 355,240	\$ 294,073	\$ 304,145	\$ 351,926
Revenue and Income				
4015 - Interest Non-Op	\$ 360	\$ 9,453	\$ 9,022	\$ 9,000
4100 - Operating Revenue				
4115 - Capacity Charge	0	0	0	0
4120 - Cost Recovery Revenue	0	0	0	0
4125 - Penalties & Fines Collected	0	0	0	0
4130 - Permit & Inspection Fees	180	90	180	180
4135 - Sewer Use Charge	299169	299169	344343	344343
4200 - Non-Operating Revenue	0	0	0	0
4210 - Contractor Bonds	0	0	0	0
Total - 4100 - Operating Revenue	\$ 299,349	\$ 299,259	\$ 344,523	\$ 344,523
Total Revenue and Income	\$ 299,709	\$ 308,712	\$ 353,545	\$ 353,523
4500 - Donations, Fundraisers & Grants				
4515 - Grants Operations	0	0	0	156550
4520 - Grants Restricted	0	4000	17325	0
Total - 4500 - Donations, Fundraisers & Grants	\$ -	\$ 4,000	\$ 17,325	\$ 156,550

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426
- Overview

**FY 2024-25
Adopted**

**FY 2024-25
Actual Year End**

**FY 2025-26
Adopted**

**FY 2026-27
Proposed**

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
O&M Expenses				
2060 - US Bank - 8450	\$ -	\$ 38,001	\$ -	\$ 25,000
2120 - Due to C&H (Liability)	\$ -	\$ -	\$ -	\$ 635,000
2136 - Payroll Liabilities	\$ -	\$ 2,349	\$ -	\$ 2,350.00
5150 - Bank & Finance Charges				
5160 - Interest Expense			17053	0
2130b - 1 RPD Loan (Interest)		13205.36		13205
2130a - CVSAN Loan (Interest)		3152.73		3153
Building Loan Principal			19105	0
2130b - 1 RPD Loan (Principal)		19310.63		19311
2130a - CVSAN Loan (Principal)		49761.97	49762	49762
Total 5150 - Bank & Finance Charges	\$ 114,041	\$ 85,431	\$ 85,920	\$ 85,431
5200 - County & State Charges	\$ 6,650	\$ 739	\$ 7,071	\$ 1,000
5300 - Dues & Subscriptions				
5305 - Memberships	4800	4286.03	4000	4500
5310 - Software Subscriptions	16340	60	29424	100
5315 - Licenses & Permits	0	6332	0	6500
Total 5300 - Dues & Subscriptions	\$ 21,140	\$ 10,678	\$ 33,424	\$ 11,100
5350 - Elections	\$ 3,000	\$ 3,054	\$ -	\$ 5,000
5400 - General & Admin Expenses				
5405 - Postage & Shipping	0	194.4	1014	200
5410 - Office Supplies and Expenses	4391	691.13	4200	700
Gas, Fuel, Vehicle (Dist. Owned)	1376	0	1000	1000
Recoverable, other Misc.	4500	0	1500	0
5415 - Staff Meals	0	0	0	0
Total 5400 - General & Admin Expenses	\$ 10,267	\$ 886	\$ 7,714	\$ 1,900
5500 - Insurance				
5505 - Employee Bonds	0	0	0	0
5510 - Liability & Property	55000	63678.56	73231	68000
5515 - Worker's Comp	40000	1571.83	17292	18864
Total 5500 - Insurance	\$ 95,000	\$ 65,250	\$ 90,523	\$ 86,864
5600/5700 - Payroll & Employee Expenses				
5600 - Employee Expenses				
5605 - CalPERS Retirement Expense	0	68175.73	72975	72000
5610 - Fingerprinting	0	0	0	0
5615 - LTD & STD Insurance	0	644.25	838	838
5620 - SDRMA Health Benefits	0	45100.96	58430	45200
5625 - Training & Certification	9000	66.25	9000	9000
5630 - Payroll Processing Fees	0	0	0	7500
Total - 5600 - Employee Expenses	\$ 9,000	\$ 113,987	\$ 141,243	\$ 134,538
5700 - Payroll Expenses				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	375000	264565.98	403429	280000
total 5600/5700 - Payroll & Employee Expenses	\$ 384,000	\$ 378,553	\$ 544,672	\$ 414,538
5800 - Printing/Publishing/Advertising	\$ 3,500	\$ 287	\$ 3,500	\$ 3,500
5850 - Professional Services				
5855 - Accounting & Consulting		36968.98	45716	36000
5860 - Auditor		0	0	6500
5865 - Engineering		4135.5	45000	10000
5870 - Legal		23350.7	30000	15000
Total 5850 - Professional Services	\$ 98,750	\$ 64,455	\$ 120,716	\$ 67,500
5900 - Reconciliation Discrepancies	\$ -	\$ -	\$ -	\$ -
5910 - Repairs & Maintenance				
5920 - Building Maintenance & Supplies	15000	3485.65	10000	10000
5925 - Janitorial Services & Supplies	0	0	0	6500

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426
- Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
5930 - Landscape Services & Supplies	0	31728.81	25020	31750
Total - 5910 - Repairs & Maintenance	\$ 15,000	\$ 35,214	\$ 35,020	\$ 48,250
5950 - Security Alarm/CCTV	\$ -	\$ 1,548	\$ 3,000	\$ 1,550
5960 - Telephone & Internet	\$ 3,500	\$ 86	\$ 3,500	\$ 2,500
5965 - Uncategorized Expenses	\$ -	\$ 22	\$ -	\$ -
5970 - Uniforms	\$ -	\$ 71	\$ 1,000	\$ 1,500
5980 - Utilities	\$ 55,000	\$ 78,369	\$ 79,073	\$ 80,000
5990 - Vehicle & Travel Reimbursement	\$ 500	\$ 124	\$ 1,000	\$ 1,000
5995 - Other Non-Operating Expenses	\$ 15,000	\$ -	\$ -	\$ -
5997 - Other Operating Expenses	\$ -	\$ -	\$ -	\$ -
6125 - Interfund Transfers	\$ -	\$ -	\$ -	\$ -
6000 - CVSAN Expenses				
6005 - Collection System	366640	346812.31	350000	350000
6010 - Treatment Plant	1662405	0	800000	0
6015 - Admin/General - CVSAN	0	15	10000	1000
6020 - Other CVSAN Expenses	0	10248.8	10000	10000
Total 6000 - CVSAN Expenses	\$ 2,029,045	\$ 357,076	\$ 1,170,000	\$ 361,000
Total O&M Expenditures	\$ 2,854,393	\$ 1,122,193	\$ 2,186,133	\$ 1,834,983

CIP & Fixed Assets				
1430 - CVSAN Capital Op Fund (EQ)	\$ 250,000	\$ -	\$ 55,081	\$ -
1445 - CVSAN Pump Station		148109.51		
		355469.75		
		137666.84		
Total 1445 - CVSAN Pump Station	\$ 328,000	\$ 641,246	\$ 614,132	\$ 375,500
1450 - CVSAN Sewers		108185.45		
		152222.99		
		3955		
Total - 1450 - CVSAN Sewers	\$ 400,000	\$ 264,363	\$ 400,000	\$ 300,000
1455 - CVSAN Treatment				
Capital Replacement (O&M) JTP	\$ 25,347	\$ 0	\$ 54,520	\$ 10,000
Capital Replacement Treatment Plant	\$ 25,000	\$ 0		
1460 - Flow Monitoring		\$ 4,415		\$ 5,500
1470 - Manhole Inspection		\$ 340		\$ 500
1480 - TV Inspection		46872.4		
		12850		
Total 1480 - TV Inspection		\$ 59,722		\$ 65,000
1530 - District Office	\$ 210,000	\$ 19,799	\$ 10,000	\$ 10,000
Total - CVSAN Capital Op Fund	\$ 1,238,347	\$ 989,886	\$ 1,133,733	\$ 766,500
Reserve Fund - LAIF				\$ -
TOTAL CVSAN EXPENDITURES	\$ 4,092,740	\$ 2,112,079	\$ 3,319,866	\$ 2,601,483

Revenue and Income				
4000 - Property Tax Revenue	\$ 698,610	\$ 239,918	\$ 239,918	\$ 420,017
4015 - Interest Non-Op				
Investment	63112	192392	28859	20000
4215 - Return-To-Source/Grants	7578	32202	32000	19000
Total - 4015 - Interest Non-Op	\$ 70,690	\$ 224,594	\$ 60,859	\$ 39,000
4100 - Operating Revenue				
4110 - Building Rental	10800	6000	6000	6000
4115 - Capacity Charge	7275	0	0	0
4120 - Cost Recovery Revenue	36058	36058	25286	36000
4125 - Penalties & Fines Collected	0	0	0	0

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426
- Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
4130 - Permit & Inspection Fees	1312	1440	1440	1440
4135 - Sewer Use Charge	1611428	1717487	1912211	1912211
4136 - Sewer Use Charges - C&H*	590088	0	214935	214935
4210 - Contractor Bonds	14000	6000	6000	6000
NC - Allocations From Reserves	1139138	0	0	0
Total - 4100 - Operating Revenue	\$ 3,410,099	\$ 1,766,985	\$ 2,165,872	\$ 2,176,586
Total Revenue and Income	\$ 4,179,399	\$ 2,231,497	\$ 2,466,649	\$ 2,635,603

*PY Sewer Use Charges Past Due Amounts not included

CROCKETT SANITARY DEPARTMENT

of the Crockett Community Services District

P.O. Box 578 - Crockett, CA 94525
Telephone (510) 787-2992
e-mail: jbarnhill@town.crockett.ca.us
website: www.town.crockett.ca.us

TO: Commissioners / Board of Directors
FROM: Department Manager/General Manager
SUBJECT: Crockett Sanitary Department Managers Report
DATE: April 10, 2026

The Crockett Sanitary Department Managers Report highlights items of interest that occurred since the prior CVSAN meeting on March 18, 2026.

Operation and Maintenance

- There were no Sanitary Sewer Spills.
- Crockett Main Pump Station:
 - MCC Project is nearing completion. Staff is waiting for a final punch list, walkthrough, and training.
 - Pump 4 at the Crockett Main Pump Station has been removed for repairs and motor inspection.
- There was no loss of power for the duration of time covered in this report.

Capital Improvements / Projects:

- Loring Pump Station: Battery and materials have been ordered; vendor is waiting for delivery. Work on that project will begin soon.

Administrative/Financial:

- Staff continue to utilize contractors and vendors to offset the workload of sanitary staff. Volunteer work is used as it is available.
- JUA extended until April 30, 2026. Progress forward on outstanding liability. Staff will report when there is more movement on the situation.
- Staff have been in contact with C&H and are continuing to request monthly status reports.
- Proposed Budget FY26/27 meeting for Monday April 13, 2026.
 - Staff proposed no rate increase.
 - Staff will report on the recommendation from the B&F Committee.

Commissioners: Scott Bartlebaugh, Mark Manzione (VC), Mary Wais (C), Valerie Leuba, Glen Milward (ALT)

PORT COSTA SANITARY DEPARTMENT

of the Crockett Community Services District

P.O. Box 578 - Crockett, CA 94525
Telephone (510) 787-2992
e-mail: jbarnhill@town.crockett.ca.us
website: www.town.crockett.ca.us

TO: Commissioners / Board of Directors
FROM: General Manager / Sanitary Department Manager
SUBJECT: Port Costa Sanitary Department Managers
DATE: Report April 3, 2026

The Port Costa Sanitary Department Managers Report highlights items of interest that occurred between February 26, 2026 and April 3, 2026.

Operation and Maintenance

- There were no sanitary sewer spills.
- Weeding in sand beds of treatment plant, ongoing.
- There were no reported issues at the Septic Site.
- There were no power outages.
- There was one exceedance of Enterococci.

Capital Improvements / Projects

- Vivian Housen, Engineer of Record, presented staff with a cost estimate for a feasibility study to realign Canyon Lake Dr. collection system. Staff and Commissioners are working on potential grant funding for this project.
- Awaiting quotation for full line replacement on Prospect Ave for grant application.

Administrative/Financial:

- Scheduling for FY23 audit is in process.
- District Board Budget & Finance meeting is scheduled for Monday April 13 at 11am.

Commissioners: Joe Surges (C), Tom Cusack (VC), Tom List, Karen Klaiber, Anne Scheer, William Lee Vance (ALT)