

PAJARO/SUNNY MESA
COMMUNITY SERVICES DISTRICT
136 San Juan Road, Royal Oaks, CA 95076
O (831) 722-1389 | Fax (831) 722-2137
www.pajarosunnymesa.com

AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS
DISTRICT CONFERENCE BOARD ROOM
136 SAN JUAN ROAD, ROYAL OAKS, CA 95076

OCTOBER 26, 2023
5:30 P.M.

The Pajaro/Sunny Mesa Community Services District welcomes you to its meetings regularly scheduled on the fourth Thursday of each month, and your interest and participation is encouraged and appreciated.

Contact the District office at the email address or telephone number above if you believe you require any modification or accommodation for any disability which might impair your ability to participate in the meeting.

Members of the public may join the meeting from their computers via Zoom Meeting by entering the following link:

<https://us06web.zoom.us/j/84237144184?pwd=aW5vRWUzNWlZaTQ3cnFwTVpOVVEydz09>
or by calling **1 (669) 444-9171** and when prompted, enter meeting ID: **842 3714 4184#** and passcode **323930#**. A link to the Zoom Meeting may also be found on our District's home page at www.pajarosunnymesa.com identified as "Board Meeting Zoom Link" You may submit written comments in writing either at District Office in person or by email info@pajarosunnymesa.com through and including the time of the meeting.

Documents provided to the District after the agenda has been published will be available at the District office and available for photocopying during ordinary business hours as Public Records at the cost set by resolution by the Board from time to time. This is ordinarily \$.25 per page. Documents provided to the Board for agenda items will ordinarily be placed on the District website if time permits. Otherwise, late documents will be provided to the Board at the meeting and a copy placed with the agendas available to the Public at Board meetings.

AMERICANS WITH DISABILITIES ACT: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Pajaro Sunny Mesa Community Services District at (831) 722-1389 before the meeting to allow the District to make reasonable accommodations.

1. PLEDGE OF ALLEGIANCE

2. CALL TO ORDER AND ROLL CALL

- o (11/25) President Donald Olsen _____
- o (11/25) Vice President Sanford Coplin _____
- o (11/23) Secretary Paul Anderson _____
- o (11/25) Assistant Secretary Clinton Miller _____
- o (11/23) Treasurer Donald Chesterman _____

ADMINISTRATIVE STAFF:

General Manager Judy Vazquez-Varela _____
Operations Manager Sergio Ochoa _____
Bookkeeper Amy Saldate _____
Recorder Rocio Fernandez _____
Attorney Alan Smith _____

DISTRICT COUNSEL:

P/SMCSD REGULAR BOARD MEETING AGENDA – October 26, 2023

3. ADDITIONS TO AGENDA [SUBDIVISION (b), CALIFORNIA GOVERNMENT CODE § 54954.2]

The Board may act on items of business not appearing on the posted agenda if (1) three members determine that an emergency (as defined in California Government Code Section 54956.5 exists), and (2) two-thirds vote of the members present, or, if less than two-thirds of the members are present, a unanimous vote of those members present, find a need to take immediate action and that the need for action came to the attention of the District after the agenda was posted.

4. COMMENTS FROM PUBLIC OR MEMBERS OF BOARD ON ITEMS NOT ON AGENDA

Any person may address the Board on any item not on the agenda when recognized by the Board President. Any Board member may comment on any item not on the agenda.

ACTION ITEMS

Consent Agenda

Any person may comment on any item on the consent agenda.

1. DRAFT MINUTES OF SEPTEMBER 28, 2023 REGULAR MEETING

Approval of draft minutes for Regular Meeting on 9/28/2023¹

Motioned by: Director _____ Seconded by: Director _____

Ayes: _____ Noes: _____ Absent: _____ Abstained: _____

Motion passed: _____ Motion Failed: _____

Roll Call Vote:

- o (11/25) President Donald Olsen _____
- o (11/25) Vice President Sanford Coplin _____
- o (11/23) Secretary Paul Anderson _____
- o (11/25) Assistant Secretary Clinton Miller _____
- o (11/23) Treasurer Donald Chesterman _____

Old Business:

1. NONE

New Business:

1. REVIEW AND MOTION TO APPROVE DRAFT FINANCIAL REPORTS FOR SEPTEMBER 2023

- Financial notes
- Report from Staff

- Clarifying and Technical Questions to Staff

- Public Input

- Motion/Second

- Board Deliberation

- Motion to Approve Draft Financial Reports for September 2023

Motioned by: Director _____ Seconded by: Director _____

Ayes: _____ Noes: _____ Absent: _____ Abstained: _____

Motion passed: _____ Motion Failed: _____

¹ *Robert's Rules of Order Newly Revised, 12th edition* says: "It should be noted that a member's absence from the meeting for which minutes are being approved does not prevent the member from participating in their correction or approval." 41:11. A newly elected member may vote to approve minutes for a meeting held before the member was appointed, and a member who was not present at a meeting also has the right to move approval of the minutes of that meeting.

See also <https://jurassicparliament.com/approving-minutes-if-you-were-absent/>

P/SMCSD REGULAR BOARD MEETING AGENDA – October 26, 2023

Roll Call Vote:

- o (11/25) President Donald Olsen _____
- o (11/25) Vice President Sanford Coplin _____
- o (11/23) Secretary Paul Anderson _____
- o (11/25) Assistant Secretary Clinton Miller _____
- o (11/23) Treasurer Donald Chesterman _____

2. REVIEW AND MOTION TO APPROVE OCTOBER PAYMENTS (CHECK LISTING)

- 1. General Fund 633: Check # _____ through check # _____ for a total of \$ _____
- 2. Operating Account: Check # _____ through check # _____ for a total of \$ _____
- 3. Reserve Acct: Check # _____ through check # _____ for a total of \$ _____
- 4. Street Maint. Acct: Check # _____ through check # _____ for a total of \$ _____
- 5. Debt Service Acct: Check # _____ through check # _____ for a total of \$ _____
- 6. COP Acct: Check # _____ through check # _____ for a total of \$ _____
- 7. Pajaro Park Acct: Check # _____ through check # _____ for a total of \$ _____

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Approve October payments

Motioned by: Director _____ Seconded by: Director _____
Ayes: _____ Noes: _____ Absent: _____ Abstained: _____
Motion passed: _____ Motion Failed: _____

Roll Call Vote:

- o (11/25) President Donald Olsen _____
- o (11/25) Vice President Sanford Coplin _____
- o (11/23) Secretary Paul Anderson _____
- o (11/25) Assistant Secretary Clinton Miller _____
- o (11/23) Treasurer Donald Chesterman _____

3. ACWA-JPIA COMMITMENT TO EXCELLENCE BEST PRACTICES

- Link to Loss Reduction Focus Menus and Explanations
[C2E guide full copy-1-1.pdf \(acwajpia.com\)](https://www.acwajpia.com/C2E_guide_full_copy-1-1.pdf)
- This is a commitment with our insurance pool to reduce liability, property, and worker’s compensation claims by utilizing the ACWA-JPIA best practices and resources. By signing the agreement, the District is eligible for the Risk Control Grant Program up to \$10,000 every other year.
- Copy of ACWA-JPIA “Commitment to Excellence” to achieve loss reductions.

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Authorize all Directors to signing the ACWA-JPIA’s Commitment to Excellence

Motioned by: Director _____ Seconded by: Director _____
Ayes: _____ Noes: _____ Absent: _____ Abstained: _____
Motion passed: _____ Motion Failed: _____

P/SMCSD REGULAR BOARD MEETING AGENDA – October 26, 2023

Roll Call Vote:

- o (11/25) President Donald Olsen _____
- o (11/25) Vice President Sanford Coplin _____
- o (11/23) Secretary Paul Anderson _____
- o (11/25) Assistant Secretary Clinton Miller _____
- o (11/23) Treasurer Donald Chesterman _____

4. REVIEW AND DIRECT STAFF REGARDING PARAMETERS OF PURCHASING ORDINANCE

- Copy of possible P/SM CSD Purchasing Ordinance
- Copy of Rancho Murieta CSD Purchasing Ordinance (example)
- Copy of Cal Gov Code § 61045 and § 61063

- Report by General Counsel
- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion directing staff setting parameters and for possible purchasing ordinance which will return to Board for first reading at the next Board meeting

Motioned by: Director _____ Seconded by: Director _____
 Ayes: _____ Noes: _____ Absent: _____ Abstained: _____
 Motion passed: _____ Motion Failed: _____

Roll Call Vote:

- o (11/25) President Donald Olsen _____
- o (11/25) Vice President Sanford Coplin _____
- o (11/23) Secretary Paul Anderson _____
- o (11/25) Assistant Secretary Clinton Miller _____
- o (11/23) Treasurer Donald Chesterman _____

STAFF/COMMITTEE REPORTS: (INFORMATION ONLY, NO ACTION)

This part of agenda is for the Staff to report to the Board on District operations however no action is agendized and no action may be taken other than asking for an action item to be brought to the Board at a future meeting.

1. 2023 Flood Damage Report
 - Permanent repairs/replacements to Pajaro and Sunny Mesa Water Systems estimated at \$1.3 Million.
 - District’s policy with Sedgewick through the JPIA has a \$100,000 deductible for flood.
 - **Staff met with FEMA on October 19, 2023, to complete the application.**
2. District Operations Report
3. Usage Comparison Report 2022/2023

CLOSED SESSION:

- A. NONE

P/SMCSD REGULAR BOARD MEETING AGENDA – October 26, 2023

MOTION TO ADJOURN

Next Board meeting date: _____

Motioned by: Director _____ Seconded by: Director _____

Ayes: _____ Noes: _____ Absent: _____ Abstained: _____

Motion passed: _____ Motion Failed: _____

Roll Call Vote:

- o (11/25) President Donald Olsen _____
- o (11/25) Vice President Sanford Coplin _____
- o (11/23) Secretary Paul Anderson _____
- o (11/25) Assistant Secretary Clinton Miller _____
- o (11/23) Treasurer Donald Chesterman _____

Adjournment Time: _____ p.m.

MINUTES

The regular meeting of the Pajaro/Sunny Mesa Community Services District Board of Directors was called to order at 5:30 pm on September 28, 2023.

ROLL CALL:

Vice President Sanford Coplin
Assistant Secretary Clinton Miller
Treasurer Donald Chesterman

ADMINISTRATIVE STAFF:

General Manager Judy Vazquez-Varela
Operations Manager Sergio Ochoa
Bookkeeper Amy Saldate
Recorder Rocio Fernandez

ABSENT DIRECTOR(S) & STAFF:

President Donald Olsen
Secretary Paul Anderson

DISTRICT COUNSEL:

Attorney Alan Smith

ADDITION(S) TO AGENDA: None

PUBLIC IN ATTENDANCE: Uriel Valencia, Geronimo Castro, Grace Wyatt, Daniel Padilla and Doris Padilla of the Pajaro Water System

PUBLIC COMMENTS:

Director Coplin reminded the Directors of his discussion with the Board of Supervisors regarding the funding of the Pajaro Park where they indicated that donations to the park are considered "gift of public funds" because they believe the Pajaro Park is a privately owned park. Our District Counsel Smith spoke with Monterey County Counsel Girard and confirmed that providing funds to the District is not a "gift." Director Coplin recommended going back to the Board of supervisors early next year to request Park funding, prior to the 2024/2025 budget being approved.

Mr. Valencia stated that he does not want the Street Lighting Assessment to be paid for by the residents, he believes that Monterey County should pay for the assessment. Adding that the community has been through enough, referring to the recent Pajaro Flood.

Mr. Castro commented that he would like to add speed bumps to Cayetano Street. He stated that cars drive fast through that street where his grandchildren play.

Ms. Wyatt agreed with Mr. Castro regarding the addition of speed bumps to Cayetano Street. Also, she would like the garbage and vegetation behind the homes on Cayetano Street, near the train tracks, to be cleared. Lastly, Ms. Wyatt mentioned that the District does not have garbage cans at the park nor benches for the people to use.

Mr. and Mrs. Padilla would like the fence that is shared with the Cayetano Park to be repaired or replaced, garbage from the park is being blown over to their house. Staff will evaluate the fence and get back with replacement or repair information.

MINUTES OF REGULAR BOARD MEETING – September 28, 2023

Director Coplin will reach out to Randy Ishii, Monterey County Public Works Director to voice all the concerns brought to our attention.

Action Items

1. Consider and approve the Minutes of the August 24, 2023, Regular Board Meeting

The motion was made by Director Miller and seconded by Director Chesterman to approve the Regular Board Meeting Minutes of August 24, 2023. Motion carried.

Roll Call Vote: Ayes: S. Coplin; C. Miller; D. Chesterman
 Noes: None
 Absent: D. Olsen; P. Anderson
 Abstain: None

OLD BUSINESS: None

NEW BUSINESS: (Action Items) None

1. Pajaro Street Lighting Assessment Hearing at 5:45 pm

General Manager Vazquez-Varela stated that the District has 213 lights in the Assessment District, benefiting 793 parcels. No projected rate increases by PG & E for 2023/2024. No increase to Lighting Assessment cost per EDU (equivalent dwelling unit) for 2023/2024. Cost per EDU to remain same as the previous year. Received a total of 5 protests. Assessment is successful.

Motion was made by Director Chesterman and seconded by Director Miller to approve the Pajaro Street Lighting Assessment continuing thru 2024. Motion carried.

Roll Call Vote: Ayes: S. Coplin; C. Miller; D. Chesterman
 Noes: None
 Absent: D. Olsen; P. Anderson
 Abstain: None

2. Review and consider approving financial reports for August 2023

The Bookkeeper Saldade reported to the Board of Directors that the Water Revenue for August is above budget by 12 percent. The District saw an increase in Interest Expense due to the biannual interest payment for 2007 Reorganization Loan. The Membership Fees & Dues budget also experienced an increase due to annual budget allocation payment to LAFCO. There was an increase of Other Income for Connection Fees purchased by H2A Housing Project in Pajaro. August's Total Income surpassed Total Expenses by \$241,525.76. August's Cash was more than July's Cash by \$206,622.08. August's Cash on Hand was \$837,367.43. The Net Income for August was \$241,525.76 due to water sale revenue, connection fee income and monthly hydrant meter income.

90-day delinquency is lower than previous month.

MINUTES OF REGULAR BOARD MEETING – September 28, 2023

In August, the District received a total of \$1,856 from LIHWAP which was applied to 2 accounts.

Motion was made by Director Miller and seconded by Director Coplin to approve the financial reports for August 2023. Motion carried.

Roll Call Vote: Ayes: S. Coplin; C. Miller; D. Chesterman
 Noes: None
 Absent: D. Olsen; P. Anderson
 Abstain: None

MONTHLY EXPENDITURES REPORT FOR REVIEW

APPROVAL OF PAYMENTS:

3. Review and consider approving September 2023 payments
 1. General Fund 633: Total of \$2,120.00
 2. Operating Account: Check No. 25560 through Check No. 25594 totaling \$229,945.64
 3. Reserve Account: Total of \$13,488.06
 4. Street Maintenance Account: Total of \$1,464.09
 5. Pajaro Park Account: Total of \$1,998.03
 6. COP 2010 Account: Total of \$0.00
 7. Debt Service Reserve Account: Total of \$3,937.50

A motion was made by Director Chesterman and seconded by Director Miller to approve the September 2023 payments. Motion carried.

Roll Call Vote: Ayes: S. Coplin; C. Miller; D. Chesterman
 Noes: None
 Absent: D. Olsen; P. Anderson
 Abstain: None

STAFF/COMMITTEE REPORTS: (Informational Only)

1. 2023 Flood Damage Report
 - Permanent repairs/replacements to Pajaro and Sunny Mesa Water Systems estimated at \$1.3 million
 - The District's policy with Sedgewick through JPIA has a \$100,000 deductible for flood. Director Coplin suggested that District Counsel, Alan Smith contact Sedgewick Insurance if no response to District within one week.
 - Staff providing the necessary documentation to FEMA

MINUTES OF REGULAR BOARD MEETING – September 28, 2023

2. 2022-2023 Annual Audit, Bianchi, Kasavan & Pope:
 - The Field Audit portion was completed September 11-14
3. ACWA-JPIA
 - Site visit for Liability, Property and Worker's Compensation Risk Assessment by Paul Myers, Risk Control Manager, and Robin Flint. Toured sites included Pajaro Park, Pajaro Water System and Sunny Mesa Water System.
4. Monterey County Department of Emergency Management Pajaro Recovery Programs
 - Pajaro Long-Term Recovery-Infrastructure Committee
 - Community Resilience Center Collaborative Stakeholder Structure Development Grant Planning
 - District Staff is participating in both Programs for recovery efforts of the Pajaro Community
5. District Operations Report

SRF Planning Grant Springfield

- Awaiting County of Monterey's execution of the Substantial Compliance Agreement for the Springfield Project in lieu of 74 property owners to sign the County's indemnification agreement.

Pajaro Park

- Staff has invoiced County of Monterey for \$59,000 for operations and maintenance for fiscal year 2023/2024.

Generator Project

- Quinn staff is ensuring all generators are exercising and running properly. An issue was discovered with Pajaro generator, likely flood related.

Hazard Mitigation Plan

- Final invoice has been reimbursed. Close-out documentation submitted to CalOES for review.

Multi Community Bottled Water Project

- Funding Agreement completed. District awaiting execution documents.

LIHWAP

- The District has received \$46,500 to date from LIHWAP. Program extended through March 2024

Tank Replacement/Rehab Grant Project

- Presented the District needs to State Water Boards-Division of Financial Assistance (DFA). DFA to review needs and give direction to the appropriate funding programs, State Revolving Fund or Urgent Water Needs Funding Program. District intention is to replace tanks for Blackie, Langley and Vierra Water Systems.

Current Water System Repairs

MINUTES OF REGULAR BOARD MEETING – September 28, 2023

- Blackie Road #18 Water System- inspection by Monterey County
- Moss Landing Harbor Water System- inspection by Monterey County
- Normco Water System- inspection by State Water Resources Control Board
- Pajaro Water System- inspection by State Water Resources Control Board
- Springfield Rd Water System- Replaced a one 85-gallon hydro-pneumatic tank
- Sunny Mesa Water System- inspection by State Water Resources Control Board
- Vierra Estates Water System- inspection by Monterey County
- Meter Replacement- Replaced 4 meters and relocated 1 meter

6. Usage Comparison Report 2022/2023-August

- Usage is up by 9.2 percent compared to this month last year.

CLOSED SESSION: None

NEXT BOARD MEETING:

The next Regular Board Meeting is to be held on Thursday October 26, 2023, at 5:30 pm at the District Office.

There being no further business, the Regular Board Meeting of the Pajaro/Sunny Mesa Community Services District was adjourned at 6:46 pm with motion made by Director Coplin seconded by Director Chesterman. Motion carried.

Respectfully submitted by:

Donald Olsen, President

Sanford Coplin, Vice President

Rocio Fernandez, Recorder

FINANCIAL NOTES -SEPTEMBER 2023

Account No:	Account Name:	Increase / Decrease	Description
Income:			
4001-4015	Total Income	=	Water Revenue: at 100% of budget projection
Expenses: Indirect			
5175	Small Tools- Repair & Maintenance	+	Replacement ladder for utility truck
5240	Office Supplies	+	Business Cards
5270	Automotive- Repair & Maintenance	+	2008 Chevy Silverado: new paint job
Expenses: Direct			
5190	Water Testing- Labs	+	Regulatory Sampling: Quarter 3, all systems
Other Income:			
4110	Hydrant Sales	+	Water usage and service fees for four (4) hydrant meter rentals in Pajaro
4350	Interest Revenue	+	Interest collected from Bond accounts at US Bank

Income & Cash Summary

Total Income	Total Expense	Difference
\$234,079.47	\$140,273.56	\$93,805.91
August Cash	September Cash	Difference
\$837,367.43	\$879,102.48	\$48,735.05

Pajaro/Sunny Mesa Community Services District

Balance Sheet

As of September 30, 2023

October 19, 2023

Accrual Basis

Sep 30, 23

ASSETS

Current Assets

Checking/Savings

1001 · SCCB - Operating Account	428,504.18
1002 · SCCB Reserve Account	450,598.30
1003 · SCCB - Sick Leave Account	5,501.02
1004 · SCCB - Street Maint Acct	276,080.76
1006 · SCCB-GF 633	15,913.73
1007 · SCCB - Debt Service Reserve	98,941.23
1032 · SCCB-COP Acct	146,118.72
1036 · PSM Pajaro Park Acct	81,171.98
1050 · Cash in County Treasury - DS	11,023.10
1051 · Cash in County Treasury - GF	9,620.20
1052 · US Bank 2021 Gen. Bond -8000	2,034.43
1054 · US Bank 2021 Gen. Bond -8002	384,857.09
1055 · US Bank 2021 Gen. Bond -8003	10.81
1056 · US Bank 2021 Gen. Bond -8004	10.13
1057 · US Bank 2021 Gen. Bond -8005	94,138.51
1066 · US Bank Vega 2303	152,155.17
1068 · US Bank Vega 2301	54.74
1069 · US Bank Vega-2302	559.12
1095 · US Bank Wtr Bond-Res 2204	150,269.70
2201 · US Bank-2015 Wtr Rfd Bd 2201	2,967.16

Total Checking/Savings	2,310,530.08
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Accounts Receivable

1110 · Invoice Accounts Recv	59,943.19
1231 · Grants Receivable-A/R	95,028.15

Total Accounts Receivable	154,971.34
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Other Current Assets

1080 · Petty Cash	400.00
1100 · Water Customer Accounts Recv	252,950.61
1101 · Allowance for Doubtful Accounts	-8,669.02
1115 · Prepaid Expenses	1.31
1153 · Receivable from Monterey County	860.00
1251 · Assess. Rec. - Lighting	2,460.14
1252 · Assessments Rec. - Street Maint	7,472.00
1253 · Assessments Rec. - Water bond	158,000.00
1253.1 · Assess Rec - Water Bond - Count	1,704.43
1254 · Advanced Pay - Spec. Asses - WB	-16,561.65

Total Other Current Assets	398,617.82
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Total Current Assets	2,864,119.24
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Fixed Assets

1084 · CIP-Springfield/Struve	18,967.36
1500 · Land	139,676.30
1510 · Land Improve (Non-office)	314,656.67
1520 · Land Improve (Office)	66,721.46
1521 · A/D - Land Impr (Off)	-81,264.40
1522 · Land - Parks	248,000.00
1530 · Wells	162,488.25
1540 · Pumping Plant Bldg	191,044.92
1541 · A/D - Pumping Plant Bldg	-191,045.00
1550 · District Office Building	163,247.47
1551 · A/D - District Office Building	-134,429.73
1555 · Office Equipment/Furniture	36,030.86
1556 · A/D - Office Equip/Furniture	-30,572.90
1557 · Equipment - Lighting	8,980.18
1559 · A/D - Lighting and Parks	-8,980.18
1560 · Electric Power to Sheds	2,598.59
1561 · A/D - Electric Power to Sheds	-2,599.00
1570 · Equipment - Pumping Plant	515,504.21
1571 · A/D - Equipment - Pumping Plant	-461,444.87
1580 · Distribution Mains [P]	1,487,948.01

Pajaro/Sunny Mesa Community Services District

Balance Sheet

As of September 30, 2023

October 19, 2023

Accrual Basis

	Sep 30, 23
1581 · A/D - Distribution Mains	-1,143,515.68
1590 · Meters	90,114.13
1591 · A/D - Meters	-86,770.11
1600 · Hydrants	7,422.43
1601 · A/D - Hydrants	-5,001.72
1610 · Automotive Equipment	229,909.12
1611 · A/D - Automotive Equipment	-187,628.31
1620 · Utility Trans/Distr Plant	115,702.65
1621 · A/D - Utility T&D Plant	-98,853.77
1622 · A/D - Moss Landing	-194,706.31
1630 · Utility Plant	107,992.45
1631 · A/D - Utility Plant	-107,992.00
1640 · Source of Supply Plant	54,616.59
1641 · A/D - Source of Supply Plant	-21,946.73
1650 · Trans & Distr Plant	248,292.08
1651 · A/D - Trans & Distr Plant	-110,827.30
1670 · Small Tools/Equipment	10,773.67
1671 · A/D - Small Tools/Equipment	-10,192.51
1680 · ALCO Water Project	155,809.38
1681 · A/D - ALCO Water Project	-116,856.45
1804 · CIP-Springfield	393,244.44
1804.1 · A/D - Springfield Project	-19,662.00
1805 · CIP-Vega Imprvmtnt Project	4,599,594.33
1805.1 · A/D - Vega	-2,646,993.90
1806 · Moss Landing Bridge Project	251,233.09
1807 · CIP-Langley/VP	326,356.61
1807.1 · A/D - Langley/VP	-102,916.74
1808 · CIP-Normco	587,633.30
1808.1 · A/D - Normco Tank	-167,091.73
1811 · CIP-Vierra Estate	298,844.86
1811.1 · A/D - Vierra Estates	-72,373.72
1812 · CIP-Moss Landing Water System	478,395.38
1812.1 · A/D - Moss Landing Water	-105,644.55
1814 · CIP-Pajaro	2,385,940.58
1814.1 · A/D - Pajaro	-135,655.00
1816 · Land - Pajaro Park	781,632.00
1817 · Improvements - Pajaro Park	4,717,110.00
1817.1 · A/D - Improvements -Pajaro Park	-1,706,515.63
1818 · Buildings - Pajaro Park	796,400.00
1818.1 · A/D - Buildings-Pajaro Park	-234,959.26
1819 · Equipment - Pajaro Park	43,381.00
1819.1 · A/D - Equipment-Pajaro Park	-36,150.89
1820 · Normco Treatment Facility	127,374.00
1820.1 · A/D-Normco Treatment Facility	-118,981.85
1821 · CIP-Sunny Mesa	231,621.50
1821.1 · A/D-Sunny Mesa	-444.00
1822 · CIP-Vega	121,490.24
1822.1 · A/D-Vega	-1,364.00
1823 · CIP-Blackie	71,557.55
1824 · CIP- Generator Project	68,489.00
Total Fixed Assets	12,313,414.42
Other Assets	
1120 · Due From Gen Fund	0.66
1141 · Due From SC Grant Acct	100.00
1151 · Due from Maint Account	157.19
1220 · Spl Asmnt Revc-Long Term	3,367,662.72
1950 · Deferred amount on refunding	59,901.60
1951 · Deferred Amt of Ref-Vega Bds15	75,013.09
Total Other Assets	3,502,835.26
TOTAL ASSETS	18,680,368.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	

Pajaro/Sunny Mesa Community Services District

Balance Sheet

As of September 30, 2023

October 19, 2023

Accrual Basis

	Sep 30, 23
Accounts Payable	
2000 · Accounts Payable	64,279.32
Total Accounts Payable	64,279.32
Credit Cards	
2900 · Wells Fargo- 6120	161.80
2905 · Wells Fargo- 0721	324.05
2910 · Elan	5,931.35
Total Credit Cards	6,417.20
Other Current Liabilities	
2005 · Accrued Liabilities	3,748.00
2050 · Accrued Payroll	34,599.30
2100 · Payroll Tax Liabilities	2,658.42
2110 · Direct Deposit Liabilities	0.01
2121 · Customer Security Deposits	18,178.70
2122 · Future Water Conn. Deposits	36,600.00
2123 · Hydrant Meter Deposits	25,050.00
2225 · Accrued Vacation Liability	20,346.74
2230 · Accrued Sick Leave Liability	36,184.51
2263 · 457b EE Plan Payable	3,417.59
2264 · Employee Insurance Payable	-1,761.64
2265 · EE Aflac Insurance Payable	885.58
2320 · Due to 64 Original Sewer Accts	29,169.90
2324 · Payable to Customers	2,347.79
2325 · Payable to P.V.W.M.A.	-6,820.49
Total Other Current Liabilities	204,604.41
Total Current Liabilities	275,300.93
Long Term Liabilities	
2256 · Vehicle Loan Payable	19,523.67
2257 · Reorganization Loan	150,000.00
2350 · Bonds Payable - Water Bond	85,000.00
2355 · Bonds Payable- 2021 Gen. Bond	1,575,000.00
2360 · Bonds Payable-2015 COP Wtr Rf	1,735,000.00
2361 · Bonds Payable-2015 Vega Wtr Rf	3,027,599.67
2400 · Unamortized Discount on 2015	-27,987.01
2401 · Unamortized Discount-2015 Vega	-11,042.72
2402 · 2021 Gen. Bond Premium	42,391.80
Total Long Term Liabilities	6,595,485.41
Total Liabilities	6,870,786.34
Equity	
3000 · Fund Balance	219,540.85
3001 · Restricted-Street Maintenance	187,116.80
3040 · Contributed Capital	248,000.00
3045 · Restricted for Debt Service	4,575,060.23
3050 · Retained Earnings	6,268,238.57
Net Income	311,626.13
Total Equity	11,809,582.58
TOTAL LIABILITIES & EQUITY	18,680,368.92

Pajaro/Sunny Mesa Community Services District
Profit & Loss
 September 2023

	<u>Sep 23</u>
Ordinary Income/Expense	
Income	
4001 · Route 1 - Pajaro	25,948.60
4002 · Route 2 - Pajaro	28,167.54
4003 · Route 3 - Commercial	28,785.76
4004 · Route 4 - Traller Park	1,578.30
4005 · Route 5 - San Juan Rd Apts	1,313.54
4006 · Route 6 - Sunny Mesa	15,947.10
4007 · Route 7 - CSA 73	17,840.39
4008 · Route 8 - Vega	18,239.66
4010 · Route 10 -Springfield	870.00
4011 · Route 11 - Moss Landing	31,993.56
4012 · Route 12 - Blackie Road	5,071.65
4013 · Route 13 - Normco	40,310.01
4014 · Route 14 - Vierra	6,583.93
4015 · Route 15 - Langley/VP	3,833.02
	<hr/>
Total Income	226,483.06
	<hr/>
Gross Profit	226,483.06
Expense	
INDIRECT	
5000 · Salaries and Wages	67,140.79
5005 · Administrative Fees	522.52
5030 · Payroll Tax Expense	1,024.96
5050 · Employee Health Insurance	16,457.09
5070 · Employee Retirement	9,780.94
5130 · Utilities - Office	359.49
5140 · Building Repair & Maint	493.96
5145 · District Wide Repair & Maint	794.92
5150 · Garbage Service	396.44
5160 · Office Equip Rental	668.21
5165 · Computer Software	840.48
5175 · Small Tools - Repair & Maint.	446.65
5200 · Billing Supplies	402.38
5240 · Office Supplies	810.58
5245 · Postage	1,000.00
5256 · Interest Exp-Financed Items	86.37
5270 · Automotive - Repair & Maint	5,796.52
5280 · Conferences, Meetings, Seminars	15.99
5330 · Telephone	967.21
5340 · Burglar Alarm Monitoring	31.00
5370 · Fuel - Trucks	3,172.81
5391 · Credit Card Transaction Fees	36.47
5XXX · Indirect Allocation	0.00
6578 · 2021 Bond- Debt Svc. Interest	23,625.00
	<hr/>
Total INDIRECT	134,870.78
5190 · Water Testing- Labs	5,248.90
5220 · Water System - Repair & Maint	6,589.79
5225 · Street Maintenance	3,738.61
5230 · Park - Repair & Maint	83.36
5231 · Pajaro Park Expense	2,351.68
5310 · Utilities - Well Site	17,189.09
5315 · Utilities - Street Lighting	2,450.64
5392 · Returned Online Payment Fee	20.00
5426 · Vega Assmnt Bond Expense	1,080.15
5427 · Improvement Project-Springfield	10,376.70
6575 · Vega Debt Service-Interest	64,017.50
	<hr/>
Total Expense	248,017.20
	<hr/>
Net Ordinary Income	-21,534.14
Other Income/Expense	
Other Income	
4100 · Late Payment Penalties	514.40

Pajaro/Sunny Mesa Community Services District

October 19, 2023

Profit & Loss

Accrual Basis

September 2023

	Sep 23
4110 · Hydrant Sales	1,571.20
4280 · Pro-Rata Tax Collection Share	136.16
4285 · P.V.W.M.A. Collection Fee	2,638.27
4340 · Utility Reimbursements	117.55
4345 · Customer Order Reimbursements	468.99
4350 · Interest Revenue	2,872.54
5794 · Water Bond Assessments	242.20
5796 · Pajaro Park Revenue	59,000.00
Total Other Income	67,561.31
Other Expense	
5442 · North of Moss Landing Proj- Exp	1,120.00
Total Other Expense	1,120.00
Net Other Income	66,441.31
Net Income	44,907.17

Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance- Water Enterprise
 September 2023

	Sep 23	Budget	% of Budget	Jul - Sep 23	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
4001 · Route 1 - Pajaro	25,948.60	29,083.33	89.2%	81,209.40	87,250.03	93.1%	349,000.00
4002 · Route 2 - Pajaro	28,167.54	28,583.33	98.5%	89,908.42	85,750.03	104.8%	343,000.00
4003 · Route 3 - Commercial	28,785.76	29,083.33	99.0%	86,761.96	87,250.03	99.4%	349,000.00
4004 · Route 4 - Trailer Park	1,578.30	1,500.00	105.2%	4,904.02	4,500.00	109.0%	18,000.00
4005 · Route 5 - San Juan Rd Apts	1,313.54	1,250.00	105.1%	4,097.66	3,750.00	109.3%	15,000.00
4006 · Route 6 - Sunny Mesa	15,947.10	15,083.33	105.7%	54,555.24	45,250.03	120.6%	181,000.00
4007 · Route 7 - CSA 73	17,840.39	17,083.33	104.4%	57,502.27	51,250.03	112.2%	205,000.00
4008 · Route 8 - Vega	18,239.66	17,750.00	102.8%	59,997.90	53,250.00	112.7%	213,000.00
4010 · Route 10 -Springfield	870.00	833.33	104.4%	2,570.00	2,500.03	102.8%	10,000.00
4011 · Route 11 - Moss Landing	31,993.56	31,416.66	101.8%	99,326.72	94,250.06	105.4%	377,000.00
4012 · Route 12 - Blackie Road	5,071.65	4,416.66	114.8%	15,776.67	13,250.06	119.1%	53,000.00
4013 · Route 13 - Normco	40,310.01	39,250.00	102.7%	130,242.66	117,750.00	110.6%	471,000.00
4014 · Route 14 - Vierra	6,583.93	6,500.00	101.3%	20,543.03	19,500.00	105.3%	78,000.00
4015 · Route 15 - Langley/VP	3,833.02	3,750.00	102.2%	13,045.30	11,250.00	116.0%	45,000.00
Total Income	226,483.06	225,583.30	100.4%	720,441.25	676,750.30	106.5%	2,707,000.00
Gross Profit	226,483.06	225,583.30	100.4%	720,441.25	676,750.30	106.5%	2,707,000.00
Expense							
INDIRECT							
5000 · Salaries and Wages	67,140.79	77,583.33	86.5%	216,271.51	232,750.03	92.9%	931,000.00
5005 · Administrative Fees	522.52	541.66	96.5%	1,547.08	1,625.06	95.2%	6,500.00
5030 · Payroll Tax Expense	1,024.96	1,333.33	76.9%	3,287.64	4,000.03	82.2%	16,000.00
5040 · Worker's Comp Insurance	0.00	1,500.00	0.0%	4,757.80	4,500.00	105.7%	18,000.00
5050 · Employee Health Insurance	16,457.09	15,750.00	104.5%	39,991.86	47,250.00	84.6%	189,000.00
5070 · Employee Retirement	9,780.94	11,666.66	83.8%	28,523.60	35,000.06	81.5%	140,000.00
5090 · Other Employee Expense	0.00	250.00	0.0%	730.71	750.00	97.4%	3,000.00
5120 · Property Taxes	0.00	191.66	0.0%	296.32	575.06	51.5%	2,300.00
5130 · Utilities - Office	359.49	375.00	95.9%	1,006.14	1,125.00	89.4%	4,500.00
5140 · Building Repair & Maint	493.96	583.33	84.7%	1,651.71	1,750.03	94.4%	7,000.00
5145 · District Wide Repair & Maint	794.92	833.33	95.4%	5,791.38	2,500.03	231.7%	10,000.00
5150 · Garbage Service	396.44	416.66	95.1%	1,195.27	1,250.06	95.6%	5,000.00
5160 · Office Equip Rental	668.21	708.33	94.3%	2,004.63	2,125.03	94.3%	8,500.00
5165 · Computer Software	840.48	1,500.00	56.0%	6,921.77	4,500.00	153.8%	18,000.00
5170 · Office Equipment Repair & Maint	0.00	300.00	0.0%	180.61	900.00	20.1%	3,600.00
5175 · Small Tools - Repair & Maint.	446.65	83.33	536.0%	446.65	250.03	178.6%	1,000.00
5180 · Casualty Ins/Liability Ins	0.00	4,166.66	0.0%	19,245.41	12,500.06	154.0%	50,000.00
5200 · Billing Supplies	402.38	375.00	107.3%	4,252.13	1,125.00	378.0%	4,500.00
5240 · Office Supplies	810.58	333.33	243.2%	1,691.96	1,000.03	169.2%	4,000.00
5245 · Postage	1,000.00	891.66	112.2%	2,000.00	2,675.06	74.8%	10,700.00
5250 · Legal Expenses	0.00	1,416.66	0.0%	1.00	4,250.06	0.0%	17,000.00

Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance- Water Enterprise
 September 2023

	Sep 23	Budget	% of Budget	Jul - Sep 23	YTD Budget	% of Budget	Annual Budget
5255 · Interest Expense	0.00	658.33	0.0%	3,937.50	1,975.03	199.4%	7,900.00
5256 · Interest Exp-Financed Items	86.37	125.00	69.1%	274.82	375.00	73.3%	1,500.00
5260 · Accounting & Bookkeeping	0.00	3,208.33	0.0%	2,000.00	9,625.03	20.8%	38,500.00
5266 · Engineering Svcs-Dist Wide	0.00	1,083.33	0.0%	1,000.00	3,250.03	30.8%	13,000.00
5270 · Automotive - Repair & Maint	5,796.52	833.33	695.6%	9,514.60	2,500.03	380.6%	10,000.00
5280 · Conferences, Meetings, Seminars	15.99	41.66	38.4%	127.97	125.06	102.3%	500.00
5290 · Travel Expenses	0.00	41.66	0.0%	0.00	125.06	0.0%	500.00
5300 · Books & Subscriptions	0.00	125.00	0.0%	0.00	375.00	0.0%	1,500.00
5305 · Water Conservation Program	0.00	250.00	0.0%	0.00	750.00	0.0%	3,000.00
5320 · Membership Fees and Dues	0.00	1,791.66	0.0%	5,117.64	5,375.06	95.2%	21,500.00
5326 · Licenses and Certifications	0.00	166.66	0.0%	0.00	500.06	0.0%	2,000.00
5330 · Telephone	967.21	1,500.00	64.5%	2,744.60	4,500.00	61.0%	18,000.00
5340 · Burglar Alarm Monitoring	31.00	75.00	41.3%	224.00	225.00	99.6%	900.00
5370 · Fuel - Trucks	3,172.81	3,333.33	95.2%	9,311.79	10,000.03	93.1%	40,000.00
5390 · Bank Charges	0.00	25.00	0.0%	0.00	75.00	0.0%	300.00
5391 · Credit Card Transaction Fees	36.47	41.66	87.5%	109.08	125.06	87.2%	500.00
5400 · Miscellaneous Expense	0.00	16.66	0.0%	0.00	50.06	0.0%	200.00
6577 · COP Debt Service - Interest	0.00	5,933.33	0.0%	0.00	17,800.03	0.0%	71,200.00
Total INDIRECT	111,245.78	140,049.87	79.4%	376,157.18	420,151.17	89.5%	1,680,600.00
5190 · Water Testing- Labs	5,248.90	2,916.66	180.0%	11,064.40	8,750.06	126.4%	35,000.00
5220 · Water System - Repair & Maint	6,589.79	18,750.00	35.1%	56,627.51	56,250.00	100.7%	225,000.00
5265 · Engineering Expenses	0.00	83.33	0.0%	0.00	250.03	0.0%	1,000.00
5310 · Utilities - Well Site	17,189.09	14,583.33	117.9%	47,872.24	43,750.03	109.4%	175,000.00
5325 · Permits	0.00	3,000.00	0.0%	0.00	9,000.00	0.0%	36,000.00
5360 · Fuel - Generator	0.00	833.33	0.0%	0.00	2,500.03	0.0%	10,000.00
5428 · COP Bond Expense	0.00	350.00	0.0%	2,170.00	1,050.00	206.7%	4,200.00
6565 A · 2021 Bond Expense- Fees	0.00	375.00	0.0%	2,300.00	1,125.00	204.4%	4,500.00
Total Expense	140,273.56	180,941.52	77.5%	496,191.33	542,826.32	91.4%	2,171,300.00
Net Ordinary Income	86,209.50	44,641.78	193.1%	224,249.92	133,923.98	167.4%	535,700.00
Other Income/Expense							
Other Income							
4100 · Late Payment Penalties	514.40	416.66	123.5%	1,652.77	1,250.06	132.2%	5,000.00
4101 · Billing Adjustments	0.00	16.66	0.0%	0.00	49.98	0.0%	199.92
4110 · Hydrant Sales	1,571.20	1,250.00	125.7%	16,192.80	3,750.00	431.8%	15,000.00
4115 · Testing Fees	0.00	916.66	0.0%	0.00	2,750.06	0.0%	11,000.00
4140 · Connection Fees	0.00	616.66	0.0%	122,663.00	1,850.06	6,630.2%	7,400.00
4141 · Application Fees	0.00	45.83	0.0%	605.00	137.53	439.9%	550.00
4146 · Other Fees	0.00	33.33	0.0%	0.00	100.03	0.0%	400.00
4285 · P.V.W.M.A. Collection Fee	2,638.27	2,416.66	109.2%	8,823.38	7,250.06	121.7%	29,000.00
4300 · Collection of Previous W/O Acct	0.00	20.83	0.0%	0.00	62.53	0.0%	250.00

Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance- Water Enterprise
 September 2023

	<u>Sep 23</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jul - Sep 23</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
4305 · Miscellaneous Revenue	0.00	83.33	0.0%	360.00	250.03	144.0%	1,000.00
4341 · Lighting Admin Reimbursements	0.00	1,083.33	0.0%	0.00	3,250.03	0.0%	13,000.00
4346 · District 25% Overhead Fee	0.00	41.66	0.0%	0.00	125.06	0.0%	500.00
4350 · Interest Revenue	2,872.54	1,250.00	229.8%	9,825.66	3,750.00	262.0%	15,000.00
4355 · Audit/Bookkeeping Reimbursement	0.00	58.33	0.0%	0.00	175.03	0.0%	700.00
4360 · Legal Counsel Reimbursement	0.00	33.33	0.0%	0.00	100.03	0.0%	400.00
Total Other Income	<u>7,596.41</u>	<u>8,283.27</u>	<u>91.7%</u>	<u>160,122.61</u>	<u>24,850.49</u>	<u>644.3%</u>	<u>99,399.92</u>
Net Other Income	<u>7,596.41</u>	<u>8,283.27</u>	<u>91.7%</u>	<u>160,122.61</u>	<u>24,850.49</u>	<u>644.3%</u>	<u>99,399.92</u>
Net Income	<u><u>93,805.91</u></u>	<u><u>52,925.05</u></u>	<u><u>177.2%</u></u>	<u><u>384,372.53</u></u>	<u><u>158,774.47</u></u>	<u><u>242.1%</u></u>	<u><u>635,099.92</u></u>

