

**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](http://www.pajarosunnymesa.com)

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

NOVEMBER 21, 2024  
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/87541434659?pwd=3pivqPUrJ2BvKs43ZjF4D2D6zyHEcz.1> or by calling 1 (669) 444-9171 and when prompted, enter meeting ID: 875 4143 4659# and passcode 375000#. A link to the Zoom Meeting may also be found on our District's home page at [www.pajarosunnymesa.com](http://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](mailto: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 (11/27) Secretary Paul Anderson \_\_\_\_\_
- o (11/25) Assistant Secretary Clinton Miller \_\_\_\_\_
- o (11/27) Treasurer Donald Chesterman \_\_\_\_\_

**ADMINISTRATIVE STAFF:**

General Manager Judy Vazquez-Varela \_\_\_\_\_  
Operations Manager Sergio Ochoa \_\_\_\_\_  
Bookkeeper Amy Saldate \_\_\_\_\_  
Recorder Rocio Fernandez \_\_\_\_\_  
Heidi Quinn \_\_\_\_\_

**DISTRICT COUNSEL:**

**P/SMCSD REGULAR BOARD MEETING AGENDA – November 21, 2024**

**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 OCTOBER 24, 2024, REGULAR MEETING**

Approval of draft minutes for Regular Meeting on 10/24/2024<sup>1</sup>

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 (11/27) Secretary Paul Anderson \_\_\_\_\_
- o (11/25) Assistant Secretary Clinton Miller \_\_\_\_\_
- o (11/27) Treasurer Donald Chesterman \_\_\_\_\_

**Old Business:**

- 1. NONE

**New Business:**

**1. REVIEW AND MOTION TO APPROVE DRAFT FINANCIAL REPORTS FOR OCTOBER 2024**

- Financial notes
- Report from Staff

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Approve Draft Financial Reports for October 2024

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

**Roll Call Vote:**

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<sup>1</sup> Robert's Rules of Order Newly Revised, 12<sup>th</sup> 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 – November 21, 2024**

- (11/25) President Donald Olsen \_\_\_\_\_
- (11/25) Vice President Sanford Coplin \_\_\_\_\_
- (11/27) Secretary Paul Anderson \_\_\_\_\_
- (11/25) Assistant Secretary Clinton Miller \_\_\_\_\_
- (11/27) Treasurer Donald Chesterman \_\_\_\_\_

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

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

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

**Roll Call Vote:**

- (11/25) President Donald Olsen \_\_\_\_\_
- (11/25) Vice President Sanford Coplin \_\_\_\_\_
- (11/27) Secretary Paul Anderson \_\_\_\_\_
- (11/25) Assistant Secretary Clinton Miller \_\_\_\_\_
- (11/27) Treasurer Donald Chesterman \_\_\_\_\_

**3. CONSIDER APPROVING THE MNS ENGINEERS, INC. PROPOSAL AND SAMPLE CONTRACT FOR ENGINEERING SERVICES FOR THE SPRINGFIELD WATER SYSTEM CONSOLIDATION PROJECT, PENDING DISTRICT COUNSEL REVIEW**

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Approve the MNS Engineers, Inc. Proposal and Sample Contract for Engineering Services for the Springfield Water Consolidation Project, Pending District Counsel review

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

**Roll Call Vote:**

- (11/25) President Donald Olsen \_\_\_\_\_
- (11/25) Vice President Sanford Coplin \_\_\_\_\_
- (11/27) Secretary Paul Anderson \_\_\_\_\_
- (11/25) Assistant Secretary Clinton Miller \_\_\_\_\_
- (11/27) Treasurer Donald Chesterman \_\_\_\_\_

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**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. District Office will be closed the following days:
  - November 28-29, 2024. Office will re-open on December 2, 2024.
  - December 23, 2023 thru December 27, 2024. Office will re-open on December 30, 2024.
  - Water Operators will work on a limited basis to ensure water systems are fully operational.
2. Pajaro-Sunny Mesa-Springfield Area Regional Consolidation Project (PSMS)

**P/SMCSD REGULAR BOARD MEETING AGENDA – November 21, 2024**

- Progress Report
  - 3. Delany WC Feasibility Study
    - Progress Report
  - 4. Springfield Consolidation Project
    - Progress Report
  - 5. District Operations Report
  - 6. Usage Comparison Report 2023/2024
- 

**CLOSED SESSION:**

A. NONE

**MOTION TO ADJOURN**

Next Board meeting date: December 19, 2024

Motioned by: Director \_\_\_\_\_ Seconded by: Director \_\_\_\_\_

Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_ Abstained: \_\_\_\_\_

Motion passed: \_\_\_\_\_ Motion Failed: \_\_\_\_\_

**Roll Call Vote:**

- (11/25) President Donald Olsen \_\_\_\_\_
- (11/25) Vice President Sanford Coplin \_\_\_\_\_
- (11/27) Secretary Paul Anderson \_\_\_\_\_
- (11/25) Assistant Secretary Clinton Miller \_\_\_\_\_
- (11/27) 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 October 24, 2024.

**ROLL CALL:**

President Donald Olsen  
Vice President Sanford Coplin  
Secretary Paul Anderson  
Assistant Secretary Clinton Miller-arrived at 5:41  
Treasurer Donald Chesterman

**ADMINISTRATIVE STAFF:**

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

**ABSENT DIRECTOR(S) & STAFF:**

None

**DISTRICT COUNSEL:**

Absent

**ADDITION(S) TO AGENDA:** None

**PUBLIC IN ATTENDANCE:**

Margie Kay Elkhorn Community, Alex and Mark McCluskey Community members.

**PUBLIC COMMENTS:**

Director Coplin will not be available to volunteer for the Pajaro Clean-up event on November 9, 2024, and would like to know if anyone is interested in volunteering to contact Liz Hall with Waste Management. The event is free for the community of Pajaro they can drop-off oversized items like tires, furniture.

**Action Items**

1. Consider and approve the Minutes of September 26, 2024, Regular Board Meeting

No discussion.

The motion was made by Director Chesterman and seconded by Director Coplin to approve the Regular Board Meeting Minutes of September 26, 2024. Motion carried.

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

**OLD BUSINESS:** None

**MINUTES OF REGULAR BOARD MEETING – October 24, 2024**

**NEW BUSINESS:** (Action Items)

1. Review and consider approving financial reports for September 2024

Bookkeeper Saldade reported to the Board of Directors that the Water Revenue of September was 19 percent over the budget projection. In the Direct Expenses, the District saw an increase in Utilities-Well site and Permits, as the heater block issue impacted two billing cycles and Monterey Bay Air Resources District annual renewal of generator permits impacted this month's expenses.

Debt Service section added for Bond information. A payment was made to US Bank for principal and interest on September 2, 2024 for Vega Water Refunding Bond and 2021 Water Revenue Bond.

The Total Income surpassed Total Expenses by \$150,794. September's Cash was more than August's Cash by \$85,031. September's cash on hand was \$1,389,909.

The Net Income was directly impacted by the high sales and low monthly expenses.

A motion was made by Director Anderson and seconded by Director Coplin to approve the financial reports for September 2024. Motion carried.

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

**MONTHLY EXPENDITURES REPORT FOR REVIEW**

**APPROVAL OF PAYMENTS:**

2. Review and consider approving October 2024 payments
  1. General Fund 633: Total of \$3,755.39
  2. Operating Account: Check No. 25963 through Check No. 25993 totaling \$209,222.77
  3. Reserve Account: Total of \$13,461.22
  4. Street Maintenance Account: Total of \$1,085.19
  5. Pajaro Park Account: Check No. 856 totaling \$1,893.09
  6. COP 2010 Account: Total of \$0.00
  7. Debt Service Reserve Account: Total of \$0.00
  8. Vega Water Refunding Bond Principal & Interest: Total of \$230,408.75
  9. 2021 Water Revenue Bond Principal & Interest: Total of \$68,175.00

**MINUTES OF REGULAR BOARD MEETING – October 24, 2024**

A motion was made by Director Chesterman and seconded by Director Anderson to approve the October 2024 payments. Motion carried.

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

3. Review and consider approving Resolution No. 10-01-24 Ratifying the Annual Levy of the Pajaro Street Lighting Assessment for Fiscal Year 2024-2025

General Manager Vazquez-Varela explained that this Resolution ratifies the approval of the Pajaro Street Lighting Assessment approved last month and discussed Exhibit A the Street Lighting Assessment Final Budget and Exhibit B the Yearly Cost Comparison.

A motion was made by Director Coplin and seconded by Director Olsen to approve Resolution No. 10-01-24 Ratifying the Annual Levy of the Pajaro Street Lighting Assessment for Fiscal Year 2024-2025. Motion carried.

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

4. Consider approving appointing 2 board members to a temporary Advisory Committee regarding the Parks Legacy Project Work Plan

Director Olsen explained that legal counsel advised that a committee should be formed for discussion regarding the Parks Legacy Project Work Plan. The options to form a committee are to volunteer or to be appointed. Directors Miller and Anderson both volunteered.

A motion was made by Director Chesterman and seconded by Director Coplin to approve appointing Directors Miller and Anderson. Motion carried.

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

**STAFF/COMMITTEE REPORTS:** (Informational Only)

1. 2023-2024 Annual Audit
  - Bianchi, Kasavan & Pope completed the field audit, Staff continues to provide requested information.
2. Springfield Consolidation Project Grant
  - The Project design is under revision, State Water Boards did not approve the use of the Mobile Home Park as an emergency backup well, it must be removed from the design.



**MINUTES OF REGULAR BOARD MEETING – October 24, 2024**

A motion was made by Director Chesterman and seconded by Director Anderson to approve the October 2024 payments. Motion carried.

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

3. Review and consider approving Resolution No. 10-01-24 Ratifying the Annual Levy of the Pajaro Street Lighting Assessment for Fiscal Year 2024-2025

General Manager Vazquez-Varela explained that this Resolution ratifies the approval of the Pajaro Street Lighting Assessment approved last month and discussed Exhibit A the Street Lighting Assessment Final Budget and Exhibit B the Yearly Cost Comparison.

A motion was made by Director Coplin and seconded by Director Olsen to approve Resolution No. 10-01-24 Ratifying the Annual Levy of the Pajaro Street Lighting Assessment for Fiscal Year 2024-2025. Motion carried.

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

4. Consider approving appointing 2 board members to a temporary Advisory Committee regarding the Parks Legacy Project Work Plan

Director Olsen explained that legal counsel advised that a committee should be formed for discussion regarding the Parks Legacy Project Work Plan. The options to form a committee are to volunteer or to be appointed. Directors Miller and Anderson both volunteered.

A motion was made by Director Chesterman and seconded by Director Coplin to approve appointing Directors Miller and Anderson. Motion carried.

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

**STAFF/COMMITTEE REPORTS:** (Informational Only)

1. 2023-2024 Annual Audit
  - Bianchi, Kasavan & Pope completed the field audit, Staff continues to provide requested information.
2. Springfield Consolidation Project Grant
  - The Project design is under revision, State Water Boards did not approve the use of the Mobile Home Park as an emergency backup well, it must be removed from the design.



**MINUTES OF REGULAR BOARD MEETING – October 24, 2024**

4. Usage Comparison Report 2023/2024-September

- Usage is up in most systems, except in Springfield Water System. District wide we had a 33.1 percent increase in usage compared to this month last year.

**CLOSED SESSION:**

None

**NEXT BOARD MEETING:**

The next Regular Board Meeting is to be held on Thursday November 21, 2024, 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 6:14 pm with motion made by Director Chesterman, seconded by Director Olsen. Motion carried.

Respectfully submitted by:

\_\_\_\_\_  
Donald Olsen, President

\_\_\_\_\_  
Sanford Coplin, Vice President

\_\_\_\_\_  
Rocio Fernandez, Recorder

## FINANCIAL NOTES -OCTOBER 2024

Account No:	Account Name:	Increase / Decrease	Description
<b>Income:</b>			
4001-4015	Total Income	=	Water Revenue: 100% of monthly budget
<b>Expenses: Indirect</b>			
5040	Worker's Comp Insurance	+	Quarterly payment
5120	Property Taxes	+	Annual taxes for District owned parcels (special taxes & assessments)
5130	Utilities- Office	+	Sewer fees 2024/2025
5145	District Wide Repair & Maintenance	+	Inventory: Valves, couplings & gaskets
5180	Casualty/ Liability Insurance	+	Annual premium: Auto/Liability program, 10% increase
5240	Office Supplies	+	Wireless keyboard/mouse, 2025 calendars
<b>Expenses: Direct</b>			
5428	COP Bond Expense	+	NBS: Annual Continuing Disclosure Report
6565	2021 Bond Expense	+	NBS: Annual Continuing Disclosure Report
<b>Other Income:</b>			
4350	Interest Revenue	+	Asset income collected from Bond accounts at US Bank

### Income & Cash Summary

<b>Total Income</b>	<b>Total Expense</b>	<b>Difference</b>
\$250,586.70	\$198,217.81	\$52,368.89
<b>September Cash</b>	<b>October Cash</b>	<b>Difference</b>
\$1,389,909.42	\$1,405,949.76	\$16,040.34

## Pajaro/Sunny Mesa Community Services District

## Balance Sheet

November 15, 2024

As of October 31, 2024

Accrual Basis

	<u>Oct 31, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · SCCB - Operating Account	875,653.96
1002 · SCCB Reserve Account	530,295.80
1003 · SCCB - Sick Leave Account	5,501.02
1004 · SCCB - Street Maint Acct	302,913.24
1006 · SCCB-GF 633	13,807.85
1007 · SCCB - Debt Service Reserve	89,900.66
1032 · SCCB-COP Acct	146,118.72
1036 · PSM Pajaro Park Acct	192,050.64
1050 · Cash in County Treasury - DS	6,421.68
1051 · Cash in County Treasury - GF	6,359.41
1052 · US Bank 2021 Gen. Bond -8000	4,675.74
1054 · US Bank 2021 Gen. Bond -8002	297,887.52
1055 · US Bank 2021 Gen. Bond -8003	23.59
1056 · US Bank 2021 Gen. Bond -8004	12.17
1057 · US Bank 2021 Gen. Bond -8005	94,493.51
1066 · US Bank Vega 2303	160,948.94
1068 · US Bank Vega 2301	197.27
1069 · US Bank Vega-2302	591.42
1095 · US Bank Wtr Bond-Res 2204	147,820.00
2201 · US Bank-2015 Wtr Rfd Bd 2201	15,020.83
2202 · US Bank 2015 Wtr Rfd Bd-2202	34,343.75
	<hr/>
<b>Total Checking/Savings</b>	2,925,037.72
<b>Accounts Receivable</b>	
1110 · Invoice Accounts Recv	3,282.58
1231 · Grants Receivable-A/R	5,420.27
	<hr/>
<b>Total Accounts Receivable</b>	8,702.85
<b>Other Current Assets</b>	
1080 · Petty Cash	400.00
1100 · Water Customer Accounts Recv	299,515.78
1101 · Allowance for Doubtful Accounts	-8,630.02
1115 · Prepaid Expenses	1.31
1153 · Receivable from Monterey County	860.00
1251 · Assess. Rec. - Lighting	3,090.14
1252 · Assessments Rec. - Street Maint	9,732.00
1253 · Assessments Rec. - Water bond	122,000.00
1253.1 · Assess Rec - Water Bond - Count	2,275.43
1254 · Advanced Pay - Spec. Asses - WB	-16,561.65
	<hr/>
<b>Total Other Current Assets</b>	412,682.99
	<hr/>
<b>Total Current Assets</b>	3,346,423.56
<b>Fixed Assets</b>	
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)	-95,821.40
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	-135,624.73
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	-470,387.87

## Pajaro/Sunny Mesa Community Services District

## Balance Sheet

November 15, 2024

As of October 31, 2024

Accrual Basis

	Oct 31, 24
1580 · Distribution Mains [P]	1,487,948.01
1581 · A/D - Distribution Mains	-1,170,001.68
1590 · Meters	90,114.13
1591 · A/D - Meters	-87,167.11
1600 · Hydrants	7,422.43
1601 · A/D - Hydrants	-5,149.72
1610 · Automotive Equipment	229,909.12
1611 · A/D - Automotive Equipment	-204,177.31
1620 · Utility Trans/Distr Plant	115,702.65
1621 · A/D - Utility T&D Plant	-101,586.77
1622 · A/D - Moss Landing	-207,268.31
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	-24,055.73
1650 · Trans & Distr Plant	248,292.08
1651 · A/D - Trans & Distr Plant	-132,947.30
1670 · Small Tools/Equipment	10,773.67
1671 · A/D - Small Tools/Equipment	-10,773.51
1680 · ALCO Water Project	155,809.38
1681 · A/D - ALCO Water Project	-124,648.45
1804 · CIP-Springfield	400,577.84
1805 · CIP-Vega Imprvtmnt Project	4,599,594.33
1805.1 · A/D - Vega	-2,881,608.90
1806 · Moss Landing Bridge Project	251,233.09
1807 · CIP-Langley/VP	380,518.61
1807.1 · A/D - Langley/VP	-115,930.74
1808 · CIP-Normco	611,581.66
1808.1 · A/D - Normco Tank	-188,832.73
1811 · CIP-Vierra Estate	313,402.88
1811.1 · A/D - Vierra Estates	-84,917.72
1812 · CIP-Moss Landing Water System	594,222.45
1812.1 · A/D - Moss Landing Water	-120,991.55
1813 · CIP-Normco Water System	2,835.00
1814 · CIP-Pajaro	2,314,636.55
1814.1 · A/D- Pajaro	-249,872.00
1816 · Land - Pajaro Park	781,632.00
1817 · Improvements - Pajaro Park	4,717,110.00
1817.1 · A/D - Improvements -Pajaro Park	-1,911,297.63
1818 · Buildings - Pajaro Park	796,400.00
1818.1 · A/D - Buildings-Pajaro Park	-263,156.26
1819 · Equipment - Pajaro Park	43,381.00
1819.1 · A/D - Equipment-Pajaro Park	-40,488.89
1820 · Normco Treatment Facility	127,374.00
1820.1 · A/D-Normco Treatment Facility	-122,067.85
1821 · CIP-Sunny Mesa	311,090.68
1821.1 · A/D-Sunny Mesa	-4,199.00
1822 · CIP-Vega	134,145.80
1822.1 · A/D-Vega	-5,139.00
1823 · CIP-Blackie	71,557.55
1823.1 · A/D-Blackie	-1,418.00
1824 · CIP- Generator Project	68,489.00
<b>Total Fixed Assets</b>	<b>11,795,559.98</b>
<b>Other Assets</b>	
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	3,203,515.72
1950 · Deferred amount on refunding	56,573.60
1951 · Deferred Amt of Ref-Vega Bds15	70,012.09
<b>Total Other Assets</b>	<b>3,330,359.26</b>
<b>TOTAL ASSETS</b>	<b>18,472,342.80</b>
<b>LIABILITIES &amp; EQUITY</b>	

## Pajaro/Sunny Mesa Community Services District

## Balance Sheet

As of October 31, 2024

November 15, 2024

Accrual Basis

	<u>Oct 31, 24</u>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	93,851.97
<b>Total Accounts Payable</b>	<u>93,851.97</u>
<b>Credit Cards</b>	
2910 · Elan	2,335.25
<b>Total Credit Cards</b>	<u>2,335.25</u>
<b>Other Current Liabilities</b>	
2005 · Accrued Liabilities	70,261.00
2050 · Accrued Payroll	14,112.99
2100 · Payroll Tax Liabilities	2,658.42
2110 · Direct Deposit Liabilities	0.01
2121 · Customer Security Deposits	16,978.70
2122 · Future Water Conn. Deposits	36,600.00
2123 · Hydrant Meter Deposits	22,550.00
2225 · Accrued Vacation Liability	20,216.56
2230 · Accrued Sick Leave Liability	35,079.26
2263 · 457b EE Plan Payable	4,777.32
2264 · Employee Insurance Payable	-1,709.08
2265 · EE Aflac Insurance Payable	1,299.50
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.	5,737.21
<b>Total Other Current Liabilities</b>	<u>260,079.58</u>
<b>Total Current Liabilities</b>	<u>356,266.80</u>
<b>Long Term Liabilities</b>	
2256 · Vehicle Loan Payable	5,428.97
2257 · Reorganization Loan	115,000.00
2350 · Bonds Payable - Water Bond	44,000.00
2355 · Bonds Payable- 2021 Gen. Bond	1,530,000.00
2360 · Bonds Payable-2015 COP Wtr Rf	1,660,000.00
2361 · Bonds Payable-2015 Vega Wtr Rf	2,847,599.67
2400 · Unamortized Discount on 2015	-26,433.01
2401 · Unamortized Discount-2015 Vega	-10,306.72
2402 · 2021 Gen. Bond Premium	40,695.80
<b>Total Long Term Liabilities</b>	<u>6,205,984.71</u>
<b>Total Liabilities</b>	<u>6,562,251.51</u>
<b>Equity</b>	
3000 · Fund Balance	219,540.85
3001 · Restricted-Street Maintenance	205,038.80
3040 · Contributed Capital	248,000.00
3045 · Restricted for Debt Service	4,575,060.23
3050 · Retained Earnings	6,309,966.21
Net Income	352,485.20
<b>Total Equity</b>	<u>11,910,091.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>18,472,342.80</u></u>

**Pajaro/Sunny Mesa Community Services District**  
**Profit & Loss**  
**October 2024**

	Oct 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4001 · Route 1 - Pajaro	25,643.64
4002 · Route 2 - Pajaro	30,947.85
4003 · Route 3 - Commercial	37,401.54
4004 · Route 4 - Trailer Park	1,625.92
4005 · Route 5 - San Juan Rd Apts	0.00
4006 · Route 6 - Sunny Mesa	16,396.03
4007 · Route 7 - CSA 73	18,555.37
4008 · Route 8 - Vega	19,860.35
4010 · Route 10 -Springfield	850.00
4011 · Route 11 - Moss Landing	30,683.10
4012 · Route 12 - Blackie Road	5,133.31
4013 · Route 13 - Normco	43,795.42
4014 · Route 14 - Vierra	7,216.06
4015 · Route 15 - Langley/VP	4,640.86
<b>Total Income</b>	242,749.45
<b>Gross Profit</b>	242,749.45
<b>Expense</b>	
<b>INDIRECT</b>	
5000 · Salaries and Wages	78,612.10
5030 · Payroll Tax Expense	1,541.25
5040 · Worker's Comp Insurance	5,243.00
5050 · Employee Health Insurance	15,010.35
5070 · Employee Retirement	15,069.29
5090 · Other Employee Expense	72.00
5120 · Property Taxes	1,952.82
5130 · Utilities - Office	1,053.18
5140 · Building Repair & Maint	616.02
5145 · District Wide Repair & Maint	1,391.69
5150 · Garbage Service	426.40
5160 · Office Equip Rental	668.21
5165 · Computer Software	1,018.18
5170 · Office Equipment Repair & Maint	174.18
5180 · Casualty Ins/Liability Ins	35,668.74
5240 · Office Supplies	570.20
5245 · Postage	1,000.00
5250 · Legal Expenses	2,247.00
5256 · Interest Exp-Financed Items	25.59
5270 · Automotive - Repair & Maint	289.05
5280 · Conferences, Meetings, Seminars	15.99
5330 · Telephone	1,054.10
5391 · Credit Card Transaction Fees	36.94
5XXX · Indirect Allocation	0.00
<b>Total INDIRECT</b>	163,756.28
5190 · Water Testing- Labs	2,351.40
5220 · Water System - Repair & Maint	11,047.18
5225 · Street Maintenance	3,497.30
5231 · Pajaro Park Expense	6,490.75
5310 · Utilities - Well Site	18,073.23
5315 · Utilities - Street Lighting	2,863.53
5392 · Returned Online Payment Fee	20.00
5426 · Vega Assmnt Bond Expense	2,229.81
5427 · Improvement Project-Springfield	23,392.00
5428 · COP Bond Expense	1,494.86
5660 · Freight & Delivery	25.58
6565 A · 2021 Bond Expense- Fees	1,494.86
<b>Total Expense</b>	236,736.78
<b>Net Ordinary Income</b>	6,012.67
<b>Other Income/Expense</b>	
<b>Other Income</b>	

**Profit & Loss**

October 2024

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	<u>Oct 24</u>
4100 · Late Payment Penalties	677.59
4110 · Hydrant Sales	778.29
4115 · Testing Fees	660.00
4285 · P.V.W.M.A. Collection Fee	2,727.92
4345 · Customer Order Reimbursements	1,418.46
4350 · Interest Revenue	<u>2,993.45</u>
<b>Total Other Income</b>	<u>9,255.71</u>
<b>Net Other Income</b>	<u>9,255.71</u>
<b>Net Income</b>	<u><u>15,268.38</u></u>



**Pajaro/Sunny Mesa Community Services District**  
**Profit & Loss Budget Performance- Water Enterprise**  
 October 2024

	<u>Oct 24</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jul - Oct 24</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4001 · Route 1 - Pajaro	25,643.64	31,410.00	81.6%	120,105.99	125,640.00	95.6%	376,920.00
4002 · Route 2 - Pajaro	30,947.85	30,870.00	100.3%	142,239.23	123,480.00	115.2%	370,440.00
4003 · Route 3 - Commercial	37,401.54	31,410.00	119.1%	161,218.28	125,640.00	128.3%	376,920.00
4004 · Route 4 - Trailer Park	1,625.92	1,620.00	100.4%	6,960.96	6,480.00	107.4%	19,440.00
4005 · Route 5 - San Juan Rd Apts	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
4006 · Route 6 - Sunny Mesa	16,396.03	16,290.00	100.7%	75,283.64	65,160.00	115.5%	195,480.00
4007 · Route 7 - CSA 73	18,555.37	18,450.00	100.6%	82,943.89	73,800.00	112.4%	221,400.00
4008 · Route 8 - Vega	19,860.35	19,170.00	103.6%	89,964.68	76,680.00	117.3%	230,040.00
4010 · Route 10 -Springfield	850.00	900.00	94.4%	3,400.00	3,600.00	94.4%	10,800.00
4011 · Route 11 - Moss Landing	30,683.10	33,930.00	90.4%	142,202.62	135,720.00	104.8%	407,160.00
4012 · Route 12 - Blackie Road	5,133.31	4,770.00	107.6%	23,651.26	19,080.00	124.0%	57,240.00
4013 · Route 13 - Normco	43,795.42	42,390.00	103.3%	190,348.88	169,560.00	112.3%	508,680.00
4014 · Route 14 - Vierra	7,216.06	7,020.00	102.8%	30,220.40	28,080.00	107.6%	84,240.00
4015 · Route 15 - Langley/VP	4,640.86	4,050.00	114.6%	19,991.32	16,200.00	123.4%	48,600.00
<b>Total Income</b>	<b>242,749.45</b>	<b>242,280.00</b>	<b>100.2%</b>	<b>1,088,531.15</b>	<b>969,120.00</b>	<b>112.3%</b>	<b>2,907,360.00</b>
<b>Gross Profit</b>	<b>242,749.45</b>	<b>242,280.00</b>	<b>100.2%</b>	<b>1,088,531.15</b>	<b>969,120.00</b>	<b>112.3%</b>	<b>2,907,360.00</b>
<b>Expense</b>							
<b>INDIRECT</b>							
5000 · Salaries and Wages	78,612.10	81,750.00	96.2%	300,686.81	327,000.00	92.0%	981,000.00
5005 · Administrative Fees	0.00	541.66	0.0%	1,578.01	2,166.72	72.8%	6,500.00
5030 · Payroll Tax Expense	1,541.25	1,333.33	115.6%	4,594.44	5,333.36	86.1%	16,000.00
5040 · Worker's Comp Insurance	5,243.00	1,500.00	349.5%	10,212.17	6,000.00	170.2%	18,000.00
5050 · Employee Health Insurance	15,010.35	17,325.00	86.6%	55,557.30	69,300.00	80.2%	207,900.00
5070 · Employee Retirement	15,069.29	13,416.66	112.3%	45,046.24	53,666.72	83.9%	161,000.00
5090 · Other Employee Expense	72.00	250.00	28.8%	642.88	1,000.00	64.3%	3,000.00
5120 · Property Taxes	1,952.82	195.83	997.2%	2,223.71	783.36	283.9%	2,350.00
5130 · Utilities - Office	1,053.18	375.00	280.8%	2,254.66	1,500.00	150.3%	4,500.00
5140 · Building Repair & Maint	616.02	583.33	105.6%	2,594.74	2,333.36	111.2%	7,000.00
5145 · District Wide Repair & Maint	1,391.69	833.33	167.0%	4,869.48	3,333.36	146.1%	10,000.00
5150 · Garbage Service	426.40	433.33	98.4%	1,705.60	1,733.36	98.4%	5,200.00
5160 · Office Equip Rental	668.21	708.33	94.3%	2,672.84	2,833.36	94.3%	8,500.00
5165 · Computer Software	1,018.18	1,666.66	61.1%	7,671.08	6,666.72	115.1%	20,000.00
5170 · Office Equipment Repair & Maint	174.18	300.00	58.1%	635.80	1,200.00	53.0%	3,600.00
5175 · Small Tools - Repair & Maint.	0.00	83.33	0.0%	234.18	333.36	70.2%	1,000.00
5180 · Casualty Ins/Liability Ins	35,668.74	4,416.66	807.6%	59,104.04	17,666.72	334.6%	53,000.00
5200 · Billing Supplies	0.00	375.00	0.0%	4,130.33	1,500.00	275.4%	4,500.00
5240 · Office Supplies	570.20	375.00	152.1%	994.38	1,500.00	66.3%	4,500.00
5245 · Postage	1,000.00	833.33	120.0%	2,000.00	3,333.36	60.0%	10,000.00
5250 · Legal Expenses	2,247.00	1,416.66	158.6%	3,496.98	5,666.72	61.7%	17,000.00

**Pajaro/Sunny Mesa Community Services District  
 Profit & Loss Budget Performance- Water Enterprise  
 October 2024**

	<u>Oct 24</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jul - Oct 24</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
5255 · Interest Expense	0.00	508.33	0.0%	3,018.75	2,033.36	148.5%	6,100.00
5256 · Interest Exp-Financed Items	25.59	125.00	20.5%	129.69	500.00	25.9%	1,500.00
5260 · Accounting & Bookkeeping	0.00	3,208.33	0.0%	2,000.00	12,833.36	15.6%	38,500.00
5266 · Engineering Svcs-Dist Wide	0.00	1,083.33	0.0%	0.00	4,333.36	0.0%	13,000.00
5270 · Automotive - Repair & Maint	289.05	833.33	34.7%	928.52	3,333.36	27.9%	10,000.00
5280 · Conferences, Meetings, Seminars	15.99	41.66	38.4%	63.96	166.72	38.4%	500.00
5290 · Travel Expenses	0.00	41.66	0.0%	0.00	166.72	0.0%	500.00
5300 · Books & Subscriptions	0.00	125.00	0.0%	0.00	500.00	0.0%	1,500.00
5305 · Water Conservation Program	0.00	250.00	0.0%	0.00	1,000.00	0.0%	3,000.00
5320 · Membership Fees and Dues	0.00	2,000.00	0.0%	5,246.75	8,000.00	65.6%	24,000.00
5326 · Licenses and Certifications	0.00	166.66	0.0%	40.00	666.72	6.0%	2,000.00
5330 · Telephone	1,054.10	1,333.33	79.1%	4,167.37	5,333.36	78.1%	16,000.00
5340 · Burglar Alarm Monitoring	0.00	166.66	0.0%	224.00	666.72	33.6%	2,000.00
5370 · Fuel - Trucks	0.00	3,333.33	0.0%	8,740.67	13,333.36	65.6%	40,000.00
5390 · Bank Charges	0.00	25.00	0.0%	0.00	100.00	0.0%	300.00
5391 · Credit Card Transaction Fees	36.94	54.16	68.2%	148.56	216.72	68.5%	650.00
5400 · Miscellaneous Expense	0.00	16.66	0.0%	0.00	66.72	0.0%	200.00
6577 · COP Debt Service - Interest	0.00	5,741.66	0.0%	0.00	22,966.72	0.0%	68,900.00
<b>Total INDIRECT</b>	<b>163,756.28</b>	<b>147,766.54</b>	<b>110.8%</b>	<b>537,613.94</b>	<b>591,067.68</b>	<b>91.0%</b>	<b>1,773,200.00</b>
5190 · Water Testing- Labs	2,351.40	2,458.33	95.7%	13,324.80	9,833.36	135.5%	29,500.00
5220 · Water System - Repair & Maint	11,047.18	18,750.00	58.9%	42,048.40	75,000.00	56.1%	225,000.00
5265 · Engineering Expenses	0.00	83.33	0.0%	82.50	333.36	24.7%	1,000.00
5310 · Utilities - Well Site	18,073.23	16,250.00	111.2%	84,750.37	65,000.00	130.4%	195,000.00
5325 · Permits	0.00	3,000.00	0.0%	3,308.00	12,000.00	27.6%	36,000.00
5360 · Fuel - Generator	0.00	833.33	0.0%	0.00	3,333.36	0.0%	10,000.00
5428 · COP Bond Expense	1,494.86	366.66	407.7%	3,689.86	1,466.72	251.6%	4,400.00
6565 A · 2021 Bond Expense- Fees	1,494.86	375.00	398.6%	3,794.86	1,500.00	253.0%	4,500.00
<b>Total Expense</b>	<b>198,217.81</b>	<b>189,883.19</b>	<b>104.4%</b>	<b>688,612.73</b>	<b>759,534.48</b>	<b>90.7%</b>	<b>2,278,600.00</b>
<b>Net Ordinary Income</b>	<b>44,531.64</b>	<b>52,396.81</b>	<b>85.0%</b>	<b>399,918.42</b>	<b>209,585.52</b>	<b>190.8%</b>	<b>628,760.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
4100 · Late Payment Penalties	677.59	416.66	162.6%	2,590.98	1,666.72	155.5%	5,000.00
4101 · Billing Adjustments	0.00	16.66	0.0%	0.00	66.72	0.0%	200.00
4110 · Hydrant Sales	778.29	1,250.00	62.3%	3,028.88	5,000.00	60.6%	15,000.00
4115 · Testing Fees	660.00	916.66	72.0%	6,180.00	3,666.72	168.5%	11,000.00
4140 · Connection Fees	0.00	616.66	0.0%	0.00	2,466.72	0.0%	7,400.00
4141 · Application Fees	0.00	45.83	0.0%	0.00	183.36	0.0%	550.00
4146 · Other Fees	0.00	33.33	0.0%	0.00	133.36	0.0%	400.00
4285 · P.V.W.M.A. Collection Fee	2,727.92	2,583.33	105.6%	13,312.38	10,333.36	128.8%	31,000.00
4300 · Collection of Previous W/O Acct	0.00	20.83	0.0%	0.00	83.36	0.0%	250.00

**Pajaro/Sunny Mesa Community Services District**  
**Profit & Loss Budget Performance- Water Enterprise**  
 October 2024

	<u>Oct 24</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jul - Oct 24</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
4305 · Miscellaneous Revenue	0.00	83.33	0.0%	360.00	333.36	108.0%	1,000.00
4341 · Lighting Admin Reimbursements	0.00	1,137.50	0.0%	0.00	4,550.00	0.0%	13,650.00
4346 · District 25% Overhead Fee	0.00	41.66	0.0%	0.00	166.72	0.0%	500.00
4350 · Interest Revenue	2,993.45	1,250.00	239.5%	12,324.23	5,000.00	246.5%	15,000.00
4355 · Audit/Bookkeeping Reimbursement	0.00	58.33	0.0%	0.00	233.36	0.0%	700.00
4360 · Legal Counsel Reimbursement	0.00	33.33	0.0%	0.00	133.36	0.0%	400.00
<b>Total Other Income</b>	<b>7,837.25</b>	<b>8,504.11</b>	<b>92.2%</b>	<b>37,796.47</b>	<b>34,017.12</b>	<b>111.1%</b>	<b>102,050.00</b>
<b>Net Other Income</b>	<b>7,837.25</b>	<b>8,504.11</b>	<b>92.2%</b>	<b>37,796.47</b>	<b>34,017.12</b>	<b>111.1%</b>	<b>102,050.00</b>
<b>Net Income</b>	<b>52,368.89</b>	<b>60,900.92</b>	<b>86.0%</b>	<b>437,714.89</b>	<b>243,602.64</b>	<b>179.7%</b>	<b>730,810.00</b>





















































































