

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

APRIL 23, 2026
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/81088439070?pwd=ustwTokc0i4BH60BNbOhVCqI7PgtiZ.1> or by calling **1 (669) 444-9171** and when prompted, enter meeting ID: **810 8843 9070#** and passcode **541435#**. 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 (11/27) President Paul Anderson _____
- o (11/29) Vice President Donald Olsen _____
- o (11/27) Secretary Donald Chesterman _____
- o (11/29) Assistant Secretary Sanford Coplin _____
- o (11/29) Treasurer Clinton Miller _____

ADMINISTRATIVE STAFF: General Manager Judy Vazquez-Varela _____
Operations Manager Sergio Ochoa _____
Bookkeeper Amy Saldate _____
Recorder Rocio Fernandez _____

DISTRICT COUNSEL: Heidi Quinn _____

P/SMCSD REGULAR BOARD MEETING AGENDA – April 23, 2026

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. Please limit your comment to three (3) minutes. Any Board member may comment on any item not on the agenda. The public may comment on listed Action and Public Hearing items at the time they are considered by the Board.

ACTION ITEMS

Consent Agenda

All items appearing on the Consent Agenda are recommended actions which are routine and will be acted upon as one consensus motion. Any items removed will be considered immediately after the consensus motion. The Board Chair will allow public input prior to the approval of the Consent Agenda.

CONSIDER APPROVAL OF CONSENT AGENDA

- 1. DRAFT MINUTES OF MARCH 26, 2026, REGULAR MEETING¹
- 2. APRIL PAYMENTS (CHECK LISTING)

- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second
- Board Deliberation
- Motion to Approve Consent Agenda

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

Roll Call Vote:

- o (11/27) President Paul Anderson _____
- o (11/29) Vice President Donald Olsen _____
- o (11/27) Secretary Donald Chesterman _____
- o (11/29) Assistant Secretary Sanford Coplin _____
- o (11/29) Treasurer Clinton Miller _____

Old Business:

- 1. NONE

New Business:

- 1. REVIEW AND APPROVE FINANCIAL REPORTS FOR MARCH 2026
 - Financial notes
 - Report from Staff
- Clarifying and Technical Questions to Staff
- Public Input
- Motion/Second

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 – April 23, 2026

- Board Deliberation
- Motion to Approve Financial Reports for March 2026

Motioned by: Director _____ Seconded by: Director _____

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

Motion passed: _____ Motion Failed: _____

Roll Call Vote:

- o (11/27) President Paul Anderson _____
- o (11/29) Vice President Donald Olsen _____
- o (11/27) Secretary Donald Chesterman _____
- o (11/29) Assistant Secretary Sanford Coplin _____
- o (11/29) Treasurer Clinton Miller _____

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

This part of the 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. SB 827 Finance and Fiscal Training – New requirement for Board Directors, General Manager and Administrative Staff
 - Live Webinar on June 17, 2026, at 1:00 pm – 3:00 pm
2. Special Districts Roundtable with Senator John Laird New Staff
 - Report from General Manager
3. Casa De La Cultura Community Meeting March 27, 2026
 - Staff Report
4. Springfield Water System Improvements Project
 - Progress Report
5. Pajaro-Sunny Mesa-Springfield Area Regional Consolidation Project (PSMS)
 - Progress Report
6. District Operations Report
7. Usage Comparison Report 2025/2026

CLOSED SESSION:

None

MOTION TO ADJOURN

Next Board meeting date: May 28, 2026

Motioned by: Director _____ Seconded by: Director _____

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

Motion passed: _____ Motion Failed: _____

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 March 26, 2026.

ROLL CALL:

President Paul Anderson
Vice President Donald Olsen
Secretary Donald Chesterman
Assistant Secretary Sanford Coplin

ADMINISTRATIVE STAFF:

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

ABSENT DIRECTOR(S) & STAFF:

Treasurer Clinton Miller

DISTRICT COUNSEL:

Heidi Quinn, absent

ADDITION(S) TO AGENDA:

None

PUBLIC IN ATTENDANCE:

In Person: Bruce Bongard, manager/representative of Delany WC.

Zoom: Marilyn Vierra, Supervisor Church's Chief of Staff; Michael.

PUBLIC COMMENTS:

Marilyn Vierra announced that the County of Monterey has scheduled the resurfacing of Dolan Rd to begin tonight. The work will occur during the nighttime hours, is expected to take approximately 4 weeks to complete, and is being funded by Measure AA.

CONSENT AGENDA: (Action Items)

1. Consider approval of the Minutes of February 26, 2026, Regular Board Meeting
2. Consider approval of the Minutes of March 2, 2026, Special Board Meeting
3. Review and Approve March 2026 Payments
 1. General Fund 633: Total of \$2,258.47
 2. Operating Account: Check No. 26491-26495 totaling \$151,994.54
 3. Reserve Account: Check No. 148-149 totaling \$5,838,348.48
 4. Street Maintenance Account: Check No. 600-602 totaling \$1,652.47
 5. Pajaro Park Account: Total of \$1,461.97
 6. COP 2010 Account: Total of \$0.00
 7. Debt Service Reserve Account: Total of \$42,100.00

MINUTES OF REGULAR BOARD MEETING March 26, 2026

A motion was made by Director Anderson and seconded by Director Coplin to approve the Consent Agenda. Motion carried.

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

OLD BUSINESS:

1. None

NEW BUSINESS: (Action Items)

1. Consider approval of Financial Reports for February 2026

Bookkeeper Saldate reported that the Water Revenue resulted in 90% of the projected budget for February. The Indirect Expense Account of Small Tools- Repair and Maintenance was over budget due to the purchase of a new leaf blower. The Interest Expense Account had an overage due to the biannual interest payment on the 2007 Reorganization Loan. The Credit Card Transaction Fees Account was under budget due to a merchant payment card interchange fee Class Action Settlement check received. In the Direct Expenses category, Water System- Repair and Maintenance had a shortage due to low monthly expenses throughout all water systems. Other Income Miscellaneous Revenue was under budget, as this account was used as a pass-through for the Annual Wellness Grant funds, in which a walking pad was purchased during the month.

The Income was more than the Total Expenses by \$93,568. February's cash on hand, combining the Operating and Reserve Accounts, was \$2,314,752, which was more than the previous month.

The Net Income for Water Enterprise surpassed the monthly budget projection by 38% due to low expenses.

A motion was made by Director Coplin and seconded by Director Anderson to approve the financial reports for February 2026. Motion carried.

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

2. Consider voting for the election of one Alternate LAFCO Special District Representative and return the ballot to LAFCO

All Board Members received a copy of the ballot and nomination forms from the two candidates.

MINUTES OF REGULAR BOARD MEETING March 26, 2026

Motion was made by Director Chesterman and seconded by Director Anderson to approve Bill Lipe as the elected alternate candidate for LAFCO. Motion carried.

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

3. Consider approval authorizing submittal of a Construction Funding Application to the State Water Resources Control Board for the Delany Project

General Manager Vazquez-Varela provided an update on the Delany Project.

Director Coplin mentioned the Water Acquisition Policy for new water systems requires a minimum of two Public Hearings.

Bruce Bongard stated that the project is very promising for the mitigation of Hexavalent Chromium 6, which the general geographic area is already experiencing.

A motion was made by Director Olsen and seconded by Director Coplin to approve authorization to submit a construction funding application. Motion carried.

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

STAFF/COMMITTEE REPORTS: (Informational Only)

1. Springfield Water System Improvements Project
 - Contractors, engineers, and the Community Water Center are coordinating with Springfield Road residents on the location of the lateral line installation from the meter to the house. Construction of the lateral service is to commence this week. Chemical building construction is in progress. Water line installation in the Moss Landing Mobile Home Park is complete. The generator concrete pad is in progress. A Build America, Buy America Act (BABA) compliant well pump has been procured.
2. Pajaro-Sunny Mesa-Springfield Area Regional Consolidation Project (PSMS)
 - The \$33.5 million grant has been executed. Project completion is December 31, 2028. The \$1 million bridge loan application to RCAC is in progress. The consultant contracts will be issued this week.
 - One of the property owners is unwilling to sign the easement agreement. Staff requested assistance from the Board to contact the property owner to gather additional information and attempt to persuade the owner to execute the easement agreement.

MINUTES OF REGULAR BOARD MEETING March 26, 2026

3. District Operations Report

ACWA JPIA 2025 Wellness Grant

- A walking pad was purchased with the wellness grant funds.

Pajaro Long-Term Recovery

- The Pajaro Park Reopening Ceremony took place on March 13, 2026, at 1:00 pm.

Water Rate Study Update

- The contract was issued to NBS.

Electric Vehicles Feasibility

- Staff provided the necessary information to move forward with the design.

Current Water System Repairs

Blackie Road #18 WS:

- Leak on the well post water meter, repaired by staff.
- Water system hydrant flush.

Langley/Valle Pacifico WS:

- Hose bib leak, repaired by staff.
- Water system hydrant flush.

Moss Landing WS:

- Water leak on the customer service line before the meter; contractor and staff repaired.

Normco:

- Water system hydrant flush.

Pajaro WS:

- The walnut tree was removed from the well #1 site; the tree trunk was rotted.
- Water system hydrant flush.

Springfield Road WS:

Sunny Mesa WS:

Vega Road #01 WS:

- Water system hydrant flush.

Vierra Estates WS:

- Water system hydrant flush.

Parks:

4. Usage Comparison Report 2025/2026-February

- General Manager Vazquez-Varela reported that at Normco, Sunny Mesa, and Vega Water Systems, there were several customers with leaks. In Langley/Valle Pacifico, customers had low water usage last year in February compared to this year. Blackie Rd WS, one customer had a water leak this month last year. Overall, district-wide was up by 18 percent in February compared to the same month last year.

CLOSED SESSION:

None

MINUTES OF REGULAR BOARD MEETING March 26, 2026

NEXT BOARD MEETING:

The next Regular Board Meeting is to be held on Thursday, April 23, 2026, 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 6:11 pm with a motion made by Director Anderson, seconded by Director Olsen. Motion carried.

Respectfully submitted by:

Paul Anderson, President

Donald Olsen, Vice President

Rocio Fernandez, Recorder

Pajaro/Sunny Mesa Community Services District

Operating Account - Check Listing

April 17, 2026

March 24 - April 17, 2026

Accrual Basis

Type	Date	Num	Name	Split	Amount
1001 - WCCB - Operating Account					
Bill Pmt -Check	03/24/2026	AP	PG&E 0819-Online	2000 · Accounts Payable	-9,592.42
Liability Check	03/31/2026		QuickBooks Payroll Service	2110 · Direct Deposit Liabilities	-27,434.16
Check	03/31/2026	AP	Total Merchant Services	5391 · Credit Card Transaction Fees	-29.95
Liability Check	04/01/2026	EDD	Employment Development Dept	-SPLIT-	-1,992.30
Liability Check	04/01/2026	EFTPS	Internal Revenue Service	-SPLIT-	-4,839.16
Check	04/01/2026	PARS	US Bank - PARS #6746022400	-SPLIT-	-5,194.84
Check	04/01/2026	AP	Total Merchant Services	5391 · Credit Card Transaction Fees	-0.25
Liability Check	04/01/2026	VALIC	V.A.L.I.C.-Online	-SPLIT-	-3,840.29
Check	04/06/2026	AP	Total Merchant Services	5391 · Credit Card Transaction Fees	-0.25
Check	04/06/2026	AP	FP Mailing Solutions-Online	5245 · Postage	-1,000.00
Bill Pmt -Check	04/08/2026	26518	United States Treasury	2000 · Accounts Payable	-3,139.66
Bill Pmt -Check	04/09/2026	AP	AAA Business Supplies LP-ACH	2000 · Accounts Payable	-454.06
Bill Pmt -Check	04/09/2026	AP	Ace Hardware Prunedale- ACH	2000 · Accounts Payable	-108.96
Bill Pmt -Check	04/09/2026	AP	Ace Hardware Watsonville- ACH	2000 · Accounts Payable	-394.78
Bill Pmt -Check	04/09/2026	AP	ACWA-JPIA (med ins)-ACH	2000 · Accounts Payable	-19,690.66
Bill Pmt -Check	04/09/2026	AP	ACWA/JPIA-Workers Comp-ACH	2000 · Accounts Payable	-4,331.19
Bill Pmt -Check	04/09/2026	AP	AT&T 3439-Online	2000 · Accounts Payable	-31.76
Bill Pmt -Check	04/09/2026	AP	C & N Tractors- ACH	2000 · Accounts Payable	-164.10
Bill Pmt -Check	04/09/2026	AP	CALNET/ AT&T 2506	2000 · Accounts Payable	-620.71
Bill Pmt -Check	04/09/2026	AP	Corbin Willits Systems, Inc-Online	2000 · Accounts Payable	-589.06
Bill Pmt -Check	04/09/2026	AP	Core & Main- ACH	2000 · Accounts Payable	-145.88
Bill Pmt -Check	04/09/2026	AP	First Alarm- ACH	2000 · Accounts Payable	-107.00
Bill Pmt -Check	04/09/2026	AP	GreatAmerica Financial-Online	2000 · Accounts Payable	-472.92
Bill Pmt -Check	04/09/2026	AP	Green Rubber Kennedy Ag- ACH	2000 · Accounts Payable	-1,027.68
Bill Pmt -Check	04/09/2026	AP	ICONIX Waterworks (US), Inc- ACH	2000 · Accounts Payable	-3,014.92
Bill Pmt -Check	04/09/2026	AP	J Johnson & Company, Inc.- ACH	2000 · Accounts Payable	-6,932.07
Bill Pmt -Check	04/09/2026	AP	MBAS, Inc.- ACH	2000 · Accounts Payable	-5,460.30
Bill Pmt -Check	04/09/2026	AP	Mid Valley Supply- ACH	2000 · Accounts Payable	-885.83
Bill Pmt -Check	04/09/2026	AP	NBS- ACH	2000 · Accounts Payable	-4,250.00
Bill Pmt -Check	04/09/2026	AP	Optimum Business Services- ACH	2000 · Accounts Payable	-275.22
Bill Pmt -Check	04/09/2026	AP	PG&E 1438-Online	2000 · Accounts Payable	-2,268.30
Bill Pmt -Check	04/09/2026	AP	PG&E 1826-Online	2000 · Accounts Payable	-31.18
Bill Pmt -Check	04/09/2026	AP	PG&E 6022-Online	2000 · Accounts Payable	-21.62
Bill Pmt -Check	04/09/2026	AP	PG&E 6857-Online	2000 · Accounts Payable	-6,631.16
Bill Pmt -Check	04/09/2026	AP	Pure Water- ACH	2000 · Accounts Payable	-11,320.60
Bill Pmt -Check	04/09/2026	AP	PVWMA- ACH	2000 · Accounts Payable	-25,168.04
Bill Pmt -Check	04/09/2026	AP	Santa Cruz Answering Service-ACH	2000 · Accounts Payable	-180.22
Bill Pmt -Check	04/09/2026	AP	Singh Computech- ACH	2000 · Accounts Payable	-285.00
Bill Pmt -Check	04/09/2026	AP	Sturdy Oil Company- ACH	2000 · Accounts Payable	-3,384.88
Bill Pmt -Check	04/09/2026	AP	Tom's Site Service- ACH	2000 · Accounts Payable	-222.40
Bill Pmt -Check	04/09/2026	AP	Townsend's Auto Parts- ACH	2000 · Accounts Payable	-153.44
Bill Pmt -Check	04/09/2026	AP	USA Blue Book- ONLINE	2000 · Accounts Payable	-281.33
Bill Pmt -Check	04/09/2026	AP	Valvoline- online	2000 · Accounts Payable	-246.21
Bill Pmt -Check	04/09/2026	AP	WM / Carmel Marina - Office-Online	2000 · Accounts Payable	-391.61
Bill Pmt -Check	04/09/2026	26519	Noland, Hamerly, Etienne & Hoss	2000 · Accounts Payable	-1,260.00
Bill Pmt -Check	04/09/2026	26520	The Pajaronian	2000 · Accounts Payable	-75.00
Check	04/13/2026	AP	Total Merchant Services	5391 · Credit Card Transaction Fees	-0.25
Liability Check	04/14/2026		QuickBooks Payroll Service	2110 · Direct Deposit Liabilities	-26,979.23
Liability Check	04/15/2026	AFLAC	Aflac	-SPLIT-	-862.88
Liability Check	04/15/2026	EDD	Employment Development Dept	-SPLIT-	-1,942.19
Liability Check	04/15/2026	EFTPS	Internal Revenue Service	-SPLIT-	-4,870.42
Check	04/15/2026	PARS	US Bank - PARS #6746022400	-SPLIT-	-5,090.90
Check	04/15/2026		Splashtop	5165 · Computer Software	-475.20
Check	04/16/2026		Deluxe for Business	5240 · Office Supplies	-535.47
Bill Pmt -Check	04/17/2026	AP	AT&T 1782-Online	2000 · Accounts Payable	-31.76
Bill Pmt -Check	04/17/2026	AP	AT&T 2627-Online	2000 · Accounts Payable	-31.76
Bill Pmt -Check	04/17/2026	AP	AT&T 6542-Online	2000 · Accounts Payable	-62.18
Bill Pmt -Check	04/17/2026	AP	Canon Financial Services Inc.- ACH	2000 · Accounts Payable	-332.52
Bill Pmt -Check	04/17/2026	AP	Century Environmental Services	2000 · Accounts Payable	-23,735.07
Bill Pmt -Check	04/17/2026	AP	El Gabilan Tree Service - ACH	2000 · Accounts Payable	-1,450.00
Bill Pmt -Check	04/17/2026	AP	Elan-Online	2000 · Accounts Payable	-2,679.17
Bill Pmt -Check	04/17/2026	AP	Valvoline- online	2000 · Accounts Payable	-125.19
Bill Pmt -Check	04/17/2026	AP	Vestis	2000 · Accounts Payable	-365.25
Bill Pmt -Check	04/17/2026	26533	Special Districts Assn of Monterey County	2000 · Accounts Payable	-80.00
Total 1001 - WCCB - Operating Account					-227,590.81
TOTAL					-227,590.81

1:04 PM
 April 17, 2026
 Accrual Basis

Pajaro/Sunny Mesa Community Services District
Check Listing - Reserve Account
 March 24 - April 17, 2026

Type	Date	Num	Name	Memo	Split	Amount
1002 · WCCB Reserve Account						
Bill Pm...	04/01/2026	150	California Departmen...	PSMS Area Regional Consolidatio...	2000 · Accounts ...	-33,051.50
Check	04/02/2026	ACH	MNS Engineers Inc- ...	Springfield: INV 92980 FEB 2026...	1826 · CIP-Spring...	-70,825.63
Check	04/02/2026	ACH	Anderson Pacific Eng...	Pay Est. #9 2/6/26-3/5/26 Springfi...	1826 · CIP-Spring...	-2,774.95
Check	04/02/2026	ACH	Anderson Pacific Eng...	Retention #9 2/6/26-3/5/26	1826 · CIP-Spring...	-146.05
Bill Pm...	04/09/2026	151	Community Water C...	Springfield Project Admin: Jan-Feb...	2000 · Accounts ...	-20,563.60
Bill Pm...	04/09/2026	152	Noland, Hamerly, Eti...	Prof. services: thru 3.12.26	2000 · Accounts ...	-2,094.00
Bill Pm...	04/09/2026	AP	Ferguson Waterwork...	CIP VEGA, Pajaro Hills: hydrant 4 ...	2000 · Accounts ...	-3,898.27
Bill Pm...	04/09/2026	AP	Preferred Pump- ACH	CIP, Vega Hydrotanks: 3 ea 85 gal...	2000 · Accounts ...	-2,039.07
Bill Pm...	04/17/2026	AP	Maggiora Bros. Drillin...	Paj well 1, San Juan Rd: PSMS ca...	2000 · Accounts ...	-577.50
Total 1002 · WCCB Reserve Account						<u>-135,970.57</u>
TOTAL						<u>-135,970.57</u>

Pajaro/Sunny Mesa Community Services District

Check Listing - Pajaro Park Account

April 17, 2026

March 24 - April 17, 2026

Accrual Basis

Type	Date	Num	Name	Split	Amount
1036 · PSM Pajaro Park Acct					
Check	04/04/2026	AP	AT&T- 2458 Paj Park Uverse	5231 · Pajaro Park Expense	-95.25
Bill Pm...	04/09/2026	AP	Ace Hardware Watsonville- ACH	2000 · Accounts Payable	-137.04
Bill Pm...	04/09/2026	AP	CALNET/ AT&T 2506	2000 · Accounts Payable	-64.67
Bill Pm...	04/09/2026	AP	First Alarm- ACH	2000 · Accounts Payable	-53.50
Bill Pm...	04/09/2026	AP	Mid Valley Supply- ACH	2000 · Accounts Payable	-440.72
Bill Pm...	04/09/2026	AP	Panther Protective Services- ACH	2000 · Accounts Payable	-552.50
Bill Pm...	04/09/2026	AP	PG&E 3540 Pajaro Park-Online	2000 · Accounts Payable	-159.53
Bill Pm...	04/09/2026	AP	WM / Carmel Marina - Pajaro Park-Onlin	2000 · Accounts Payable	-666.89
Total 1036 · PSM Pajaro Park Acct					-2,170.10
TOTAL					-2,170.10

1:10 PM

April 17, 2026

Accrual Basis

Pajaro/Sunny Mesa Community Services District

Check Listing - Street Maintenance

March 24 - April 17, 2026

Type	Date	Num	Name	Split	Amount
1004 · WCCB - Street Maint Acct					
Bill Pmt -Check	04/09/2026	AP	CALNET/ AT&T 2506	2000 · Accounts Payable	-91.74
Bill Pmt -Check	04/09/2026	AP	PG&E 9545 Street Maint-Online	2000 · Accounts Payable	-123.30
Bill Pmt -Check	04/09/2026	603	A-1 Sweeping Service	2000 · Accounts Payable	-660.00
Bill Pmt -Check	04/09/2026	604	Pajaro/Sunny Mesa Comm Svcs Dist	2000 · Accounts Payable	-265.44
Bill Pmt -Check	04/17/2026	AP	Ortiz Landscaping	2000 · Accounts Payable	-920.00
Total 1004 · WCCB - Street Maint Acct					-2,060.48
TOTAL					-2,060.48

FINANCIAL NOTES - MARCH 2026

Account No:	Account Name:	Increase / Decrease	Description
Income:			
4001-4015	Total Income	-	Water Revenue: 95% of budget projection
Expenses: Indirect			
5165	Computer Software	+	Microsoft Business annual renewal
5326	Licenses & Certifications	+	First Aid Class & CPR Certification: 3 employees
Expenses: Direct			
5190	Water Testing- Labs	+	Quarterly Regulatory Sampling
5220	Water System- Repair & Maint.	+	Arsenic Reduction Media for Langley WS: 21 box order
Other Income:			
4100	Late Payment Penalties	+	Increase in past due water bills

Income & Cash Summary

Water Enterprise Income	Expense	Difference
\$246,359.59	\$167,821.04	\$78,538.55
February Cash	March Cash	Difference
\$2,314,752.02	\$2,224,822.54	\$89,929.48

Pajaro/Sunny Mesa Community Services District

Balance Sheet

April 15, 2026

As of March 31, 2026

Accrual Basis

Mar 31, 26

ASSETS

Current Assets

Checking/Savings

1001 · WCCB - Operating Account	1,420,489.35
1002 · WCCB Reserve Account	804,333.19
1003 · WCCB - Sick Leave Account	5,501.02
1004 · WCCB - Street Maint Acct	263,649.32
1006 · WCCB-GF 633	106,517.39
1007 · WCCB - Debt Service Reserve	156,336.07
1032 · WCCB-COP Acct	192,050.91
1036 · PSM Pajaro Park Acct	169,110.21
1050 · Cash in County Treasury - DS	2,239.30
1051 · Cash in County Treasury - GF	32,216.80
1052 · US Bank 2021 Gen. Bond -8000	47.90
1054 · US Bank 2021 Gen. Bond -8002	313,940.80
1055 · US Bank 2021 Gen. Bond -8003	19.13
1056 · US Bank 2021 Gen. Bond -8004	3.84
1057 · US Bank 2021 Gen. Bond -8005	99,584.90
1066 · US Bank Vega 2303	170,614.45
1068 · US Bank Vega 2301	84.55
1069 · US Bank Vega-2302	626.91
1095 · US Bank Wtr Bond-Res 2204	150,126.52
2201 · US Bank-2015 Wtr Rfd Bd 2201	22,602.80

Total Checking/Savings	3,910,095.36
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Accounts Receivable

1231 · Grants Receivable-A/R	10,255.11
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Total Accounts Receivable	10,255.11
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Other Current Assets

1080 · Petty Cash	400.00
1100 · Water Customer Accounts Recv	300,356.92
1101 · Allowance for Doubtful Accounts	-8,630.02
1115 · Prepaid Expenses	1.31
1153 · Receivable from Monterey County	860.00
1251 · Assess. Rec. - Lighting	3,478.14
1252 · Assessments Rec. - Street Maint	695.00
1253 · Assessments Rec. - Water bond	43,000.00
1253.1 · Assess Rec - Water Bond - Count	939.43
1254 · Advanced Pay - Spec. Asses - WB	-16,561.65

Total Other Current Assets	324,539.13
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Total Current Assets

4,244,889.60

Fixed Assets

1084 · CIP-Springfield/Struve	18,967.36
1500 · Land	139,676.30
1510 · Land Improve (Non-office)	314,656.67
1511 · Land- Moss Landing	45,446.00
1520 · Land Improve (Office)	81,721.46
1521 · A/D - Land Impr (Off)	-121,697.40
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	-138,016.73
1555 · Office Equipment/Furniture	31,363.86
1556 · A/D - Office Equip/Furniture	-27,816.90
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	477,649.21
1571 · A/D - Equipment - Pumping Plant	-449,964.87
1580 · Distribution Mains [P]	1,487,948.01

Pajaro/Sunny Mesa Community Services District

Balance Sheet

As of March 31, 2026

April 15, 2026

Accrual Basis

	Mar 31, 26
1581 · A/D - Distribution Mains	-1,222,070.68
1590 · Meters	90,114.13
1591 · A/D - Meters	-87,961.11
1600 · Hydrants	11,792.43
1601 · A/D - Hydrants	-5,534.72
1610 · Automotive Equipment	229,964.13
1611 · A/D - Automotive Equipment	-228,187.31
1620 · Utility Trans/Distr Plant	115,702.65
1621 · A/D - Utility T&D Plant	-107,052.77
1622 · A/D - Moss Landing	-232,392.31
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	-28,271.73
1650 · Trans & Distr Plant	212,329.08
1651 · A/D - Trans & Distr Plant	-129,571.30
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	-140,230.45
1804 · CIP-Springfield	376,510.84
1805 · CIP-Vega Imprvtmnt Project	4,599,594.33
1805.1 · A/D - Vega	-3,345,419.90
1806 · Moss Landing Bridge Project	251,233.09
1807 · CIP-Langley/VP	331,226.39
1807.1 · A/D - Langley/VP	-149,632.74
1808 · CIP-Normco	671,417.52
1808.1 · A/D - Normco Tank	-248,761.73
1811 · CIP-Vierra Estate	313,402.88
1811.1 · A/D - Vierra Estates	-113,716.72
1812 · CIP-Moss Landing Water System	597,378.93
1812.1 · A/D - Moss Landing Water	-202,237.55
1813 · CIP-Normco Water System	10,812.92
1814 · CIP-Pajaro	2,398,319.55
1814.1 · A/D- Pajaro	-485,579.00
1816 · Land - Pajaro Park	781,632.00
1817 · Improvements - Pajaro Park	4,717,110.00
1817.1 · A/D - Improvements -Pajaro Park	-2,320,861.63
1818 · Buildings - Pajaro Park	796,400.00
1818.1 · A/D - Buildings-Pajaro Park	-319,548.26
1819 · Equipment - Pajaro Park	43,381.00
1819.1 · A/D - Equipment-Pajaro Park	-43,380.89
1820 · Normco Treatment Facility	127,374.00
1820.1 · A/D-Normco Treatment Facility	-127,374.85
1821 · CIP-Sunny Mesa	308,655.10
1821.1 · A/D-Sunny Mesa	-30,198.00
1822 · CIP-Vega	160,039.46
1822.1 · A/D-Vega	-19,850.00
1823 · CIP-Blackie	72,988.30
1823.1 · A/D-Blackie	-6,118.00
1824 · CIP- Generator Project	54,658.00
1825 · Spare Equip not yet in Service	10,039.00
1826 · CIP-Springfield Improv. Project	7,162,059.26
Total Fixed Assets	17,494,278.12
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	2,852,384.72
1230 · Grant Receivable	75,000.00
1950 · Deferred amount on refunding	49,917.60
1951 · Deferred Amt of Ref-Vega Bds15	60,010.09
Total Other Assets	3,037,570.26
TOTAL ASSETS	24,776,737.98

Pajaro/Sunny Mesa Community Services District

Balance Sheet

As of March 31, 2026

April 15, 2026

Accrual Basis

	<u>Mar 31, 26</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	107,217.56
Total Accounts Payable	107,217.56
Credit Cards	
2910 · Elan	2,258.46
Total Credit Cards	2,258.46
Other Current Liabilities	
2005 · Accrued Liabilities	63,638.00
2050 · Accrued Payroll	37,108.75
2100 · Payroll Tax Liabilities	2,658.42
2110 · Direct Deposit Liabilities	-27,434.15
2121 · Customer Security Deposits	17,278.70
2122 · Future Water Conn. Deposits	36,600.00
2123 · Hydrant Meter Deposits	20,050.00
2225 · Accrued Vacation Liability	51,743.53
2230 · Accrued Sick Leave Liability	26,461.57
2263 · 457b EE Plan Payable	3,314.32
2264 · Employee Insurance Payable	-2,626.37
2265 · EE Aflac Insurance Payable	931.30
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.	-2,251.12
Total Other Current Liabilities	258,990.64
Total Current Liabilities	368,466.66
Long Term Liabilities	
2257 · Reorganization Loan	40,000.00
2270 · Springfield Project Loan-8290	434,003.26
2355 · Bonds Payable- 2021 Gen. Bond	1,485,000.00
2360 · Bonds Payable-2015 COP Wtr Rf	1,585,000.00
2361 · Bonds Payable-2015 Vega Wtr Rf	2,677,599.67
2400 · Unamortized Discount on 2015	-23,325.01
2401 · Unamortized Discount-2015 Vega	-8,834.72
2402 · 2021 Gen. Bond Premium	37,303.80
Total Long Term Liabilities	6,226,747.00
Total Liabilities	6,595,213.66
Equity	
3000 · Fund Balance	219,540.85
3001 · Restricted-Street Maintenance	218,797.80
3040 · Contributed Capital	248,000.00
3045 · Restricted for Debt Service	4,575,060.23
3050 · Retained Earnings	6,540,896.22
Net Income	6,379,229.22
Total Equity	18,181,524.32
TOTAL LIABILITIES & EQUITY	24,776,737.98

Pajaro/Sunny Mesa Community Services District

Profit & Loss

March 2026

April 15, 2026

Accrual Basis

	<u>Mar 26</u>
Ordinary Income/Expense	
Income	
4001 · Route 1 - Pajaro	29,218.01
4002 · Route 2 - Pajaro	31,026.51
4003 · Route 3 - Commercial	34,854.30
4004 · Route 4 - Trailer Park	1,783.01
4005 · Route 5 - San Juan Rd Apts	141.37
4006 · Route 6 - Sunny Mesa	16,550.94
4007 · Route 7 - CSA 73	19,093.99
4008 · Route 8 - Vega	19,602.10
4010 · Route 10 -Springfield	850.00
4011 · Route 11 - Moss Landing	30,806.13
4012 · Route 12 - Blackie Road	4,612.61
4013 · Route 13 - Normco	40,959.86
4014 · Route 14 - Vierra	7,030.49
4015 · Route 15 - Langley/VP	4,113.98
Total Income	<u>240,643.30</u>
Gross Profit	240,643.30
Expense	
INDIRECT	
5000 · Salaries and Wages	75,898.41
5005 · Administrative Fees	543.63
5030 · Payroll Tax Expense	1,043.43
5050 · Employee Health Insurance	17,964.27
5070 · Employee Retirement	10,265.07
5090 · Other Employee Expense	130.03
5130 · Utilities - Office	376.43
5140 · Building Repair & Maint	365.25
5145 · District Wide Repair & Maint	882.78
5150 · Garbage Service	391.61
5160 · Office Equip Rental	639.18
5165 · Computer Software	2,106.55
5170 · Office Equipment Repair & Maint	275.22
5200 · Billing Supplies	256.64
5240 · Office Supplies	394.37
5245 · Postage	1,000.00
5250 · Legal Expenses	1,260.00
5270 · Automotive - Repair & Maint	213.44
5280 · Conferences, Meetings, Seminars	16.99
5300 · Books & Subscriptions	75.00
5326 · Licenses and Certifications	270.00
5330 · Telephone	1,071.04
5340 · Burglar Alarm Monitoring	107.00
5370 · Fuel - Trucks	3,384.88
5391 · Credit Card Transaction Fees	36.20
5XXX · Indirect Allocation	0.00
6578 · 2021 Bond- Debt Svc. Interest	21,937.50
Total INDIRECT	<u>140,904.92</u>
5190 · Water Testing- Labs	5,460.30
5220 · Water System - Repair & Maint	27,647.82
5225 · Street Maintenance	1,667.83
5230 · Park - Repair & Maint	153.24
5231 · Pajaro Park Expense	960.33
5310 · Utilities - Well Site	15,745.50
5315 · Utilities - Street Lighting	2,903.05
5392 · Returned Online Payment Fee	20.00
5426 · Vega Assmnt Bond Expense	2,258.47
5427 · Improvement Project-Springfield	0.00
6575 · Vega Debt Service-Interest	53,608.75
Total Expense	<u>251,330.21</u>
Net Ordinary Income	-10,686.91
Other Income/Expense	

Pajaro/Sunny Mesa Community Services District

Profit & Loss

April 15, 2026

March 2026

Accrual Basis

	Mar 26
Other Income	
4100 · Late Payment Penalties	781.64
4200 · Street Maintenance-Reimb	1,543.13
4210 · Vega Bond Assessments	9,312.18
4280 · Pro-Rata Tax Collection Share	585.13
4285 · P.V.W.M.A. Collection Fee	2,886.10
4340 · Utility Reimbursements	1,229.55
4350 · Interest Revenue	2,048.55
5424 · Springfield Bottled Wtr Gr Reimb	494.76
Total Other Income	<u>18,881.04</u>
Other Expense	
5442 · PSMS (N of ML Project)- Exp	5,442.75
5443 · Springfield Project- Interest	30,136.16
Total Other Expense	<u>35,578.91</u>
Net Other Income	<u>-16,697.87</u>
Net Income	<u><u>-27,384.78</u></u>

Pajaro/Sunny Mesa Community Services District
Profit & Loss Budget Performance- Water Enterprise
 March 2026

	Mar 26	Budget	% of Budget	Jul '25 - Mar 26	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
4001 · Route 1 - Pajaro	29,218.01	32,980.50	88.6%	258,965.78	296,824.50	87.2%	395,766.00
4002 · Route 2 - Pajaro	31,026.51	32,413.50	95.7%	286,775.39	291,721.50	98.3%	388,962.00
4003 · Route 3 - Commercial	34,854.30	32,980.50	105.7%	311,983.05	296,824.50	105.1%	395,766.00
4004 · Route 4 - Trailer Park	1,783.01	1,701.00	104.8%	15,868.44	15,309.00	103.7%	20,412.00
4005 · Route 5 - San Juan Rd Apts	141.37	0.00	100.0%	806.53	0.00	100.0%	0.00
4006 · Route 6 - Sunny Mesa	16,550.94	17,104.50	96.8%	155,124.99	153,940.50	100.8%	205,254.00
4007 · Route 7 - CSA 73	19,093.99	19,372.50	98.6%	177,435.00	174,352.50	101.8%	232,470.00
4008 · Route 8 - Vega	19,602.10	20,128.50	97.4%	178,439.88	181,156.50	98.5%	241,542.00
4010 · Route 10 -Springfield	850.00	945.00	89.9%	7,625.00	8,505.00	89.7%	11,340.00
4011 · Route 11 - Moss Landing	30,806.13	35,626.50	86.5%	289,616.42	320,638.50	90.3%	427,518.00
4012 · Route 12 - Blackie Road	4,612.61	5,008.50	92.1%	46,837.17	45,076.50	103.9%	60,102.00
4013 · Route 13 - Normco	40,959.86	44,509.50	92.0%	382,107.12	400,585.50	95.4%	534,114.00
4014 · Route 14 - Vierra	7,030.49	7,371.00	95.4%	63,684.86	66,339.00	96.0%	88,452.00
4015 · Route 15 - Langley/VP	4,113.98	4,252.50	96.7%	38,177.14	38,272.50	99.8%	51,030.00
Total Income	240,643.30	254,394.00	94.6%	2,213,446.77	2,289,546.00	96.7%	3,052,728.00
Gross Profit	240,643.30	254,394.00	94.6%	2,213,446.77	2,289,546.00	96.7%	3,052,728.00
Expense							
INDIRECT							
5000 · Salaries and Wages	75,898.41	86,583.33	87.7%	760,883.00	779,250.01	97.6%	1,039,000.00
5005 · Administrative Fees	543.63	558.33	97.4%	4,871.35	5,025.01	96.9%	6,700.00
5030 · Payroll Tax Expense	1,043.43	1,333.33	78.3%	12,023.95	12,000.01	100.2%	16,000.00
5040 · Worker's Comp Insurance	0.00	1,850.00	0.0%	15,934.78	16,650.00	95.7%	22,200.00
5050 · Employee Health Insurance	17,964.27	19,058.33	94.3%	153,895.08	171,525.01	89.7%	228,700.00
5070 · Employee Retirement	10,265.07	14,208.33	72.2%	103,324.05	127,875.01	80.8%	170,500.00
5090 · Other Employee Expense	130.03	333.33	39.0%	2,928.02	3,000.01	97.6%	4,000.00
5120 · Property Taxes	0.00	195.83	0.0%	2,277.47	1,762.51	129.2%	2,350.00
5130 · Utilities - Office	376.43	454.16	82.9%	4,423.74	4,087.52	108.2%	5,450.00
5140 · Building Repair & Maint	365.25	666.66	54.8%	10,213.54	6,000.02	170.2%	8,000.00
5145 · District Wide Repair & Maint	882.78	833.33	105.9%	6,996.26	7,500.01	93.3%	10,000.00
5150 · Garbage Service	391.61	433.33	90.4%	3,371.46	3,900.01	86.4%	5,200.00
5160 · Office Equip Rental	639.18	666.66	95.9%	5,752.62	6,000.02	95.9%	8,000.00
5165 · Computer Software	2,106.55	1,833.33	114.9%	20,982.15	16,500.01	127.2%	22,000.00
5170 · Office Equipment Repair & Maint	275.22	300.00	91.7%	1,397.53	2,700.00	51.8%	3,600.00
5175 · Small Tools - Repair & Maint.	0.00	83.33	0.0%	1,642.01	750.01	218.9%	1,000.00
5180 · Casualty Ins/Liability Ins	0.00	5,000.00	0.0%	61,276.72	45,000.00	136.2%	60,000.00
5200 · Billing Supplies	256.64	375.00	68.4%	3,586.56	3,375.00	106.3%	4,500.00
5240 · Office Supplies	394.37	375.00	105.2%	2,328.59	3,375.00	69.0%	4,500.00
5245 · Postage	1,000.00	833.33	120.0%	7,000.00	7,500.01	93.3%	10,000.00
5250 · Legal Expenses	1,260.00	2,083.33	60.5%	24,748.80	18,750.01	132.0%	25,000.00
5255 · Interest Expense	0.00	350.00	0.0%	4,200.00	3,150.00	133.3%	4,200.00

